



Town of Erin

Corporate Report

Department: Corporate Services	Report Number: F2021-13
Business Unit: Finance	Meeting Date: 11/20/2021
Presented/ Prepared By: Oliver Gob, Director of Finance & Treasurer	

Subject

2021 Third Quarter Variance and Year End Forecast

Recommendation

Be it resolved that Council hereby receive report number F2021-13 “*2021 Third Quarter and Year End Forecast*” for information.

Highlights

Year to date Third Quarter surplus of \$1.4m is mainly attributed to the following:

- Favourability against budget in Program Interest Costs incurred for Long Term Loans of \$357k.
- Favourability for unbudgeted Safe Restart grant of \$85k
- Favourability against budget for Transfers for Capital Projects, Infrastructure. Renewal and Tax Write Offs of \$1.1m which will be booked by Year End.
- Net Programs overspend (excludes interest costs) of approximately \$77k.

With Town Hall and Community Centres now open to the public, year-end contribution to reserves and capital to be completed and a forecasted snow filled winter coming, the projected spend will be greater in the 4th quarter than in previous quarters which will result in a net surplus of approximately \$306k.

The total planned capital spending for 2021 included projects from 2021 Capital Budget and prior years carried forward. For the period ending September 30, 2021 \$3.0m was spent and contracts for several projects were awarded to vendors.

Background

To promote good governance, accountability and transparency for the Town of Erin’s financial activities, a third quarter review of the Town’s financial results was conducted. Furthermore, in consultation with the Program Directors, a Year End forecast was completed.

Discussion

Third Quarter Ending September 30, 2021 Financial Results

The financial results for the Town of Erin is a surplus of approximate \$1.4M (Appendix A) for the third quarter ending September 30, 2021. Overall Net Program and Non-Program financial results should be at 75% of budget compared to actual results of 71% and 91% respectively.

Year to date Third Quarter 2021 Surplus is mainly attributed to the following:

- Favourability against budget in Program Interest Costs incurred for Long Term Loans of \$357k.
- Favourability for unbudgeted Safe Restart grant of \$85k
- Favourability against budget for Transfers for Capital Projects, Infrastructure. Renewal and Tax Write Offs of \$1.1m which will be booked by Year End.
- Net Programs overspend (excludes interest costs) of approximately \$77k.

Variance explanations have been provided for programs that had less than 65% or greater than 77% of net budget spent or a variance of greater than \$77k.

Economic Development - Net Operations Result \$94.5k or 42%

Under spend against net budget is mainly attributed to the impact of the COVID-19 pandemic as activities were modified and reduced such as the ambassador program, arts and culture and various marketing and advertising campaigns . Business retention is of the utmost importance so contact meetings and business support continued via phone. The Community Improvement Program currently has three outstanding projects totaling \$27k that will be submitted for reimbursement prior to the end of the fourth quarter.

Modernization Grant - Net Operations Result \$97k 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 will completely offset expenditures for a net zero result. The reserve is projected to have a balance of \$121k by Year End.

Advisory Committees - Net Operations Result \$45.6k or 31%

Under spend against net budget is mainly attributed to the impact of the COVID-19 pandemic.

Planning – Net Operations Result of \$333.9k or 239%

Over spend against budget mainly attributed to Local Planning Appeal Tribunal (LPAT) appeals associated to several ongoing cases of \$75k and legal fees over spend against budget of \$82k. Furthermore a budgeted transfer from reserve of \$42k has yet to be done and will be processed at Year End.

By-law Enforcement & Animal Control/Crossing Guards – Net Operations Result of \$17.4k or 15%

Under spend against net budget is mainly attributed to a reduction in labour hours for by-law enforcement due to COVID-19 and Animal Control Service Agreement costs which are at 7% spent of budget. We expect these Service Agreement costs to be incurred and paid by Year End.

Fire - Net Operations Result \$518k or 63%

Under spend against net budget is mainly attributed to lower interest costs incurred than budget of approximately \$175.5k and lower program expenses of \$86.6k against budget (labour \$35.3k favourable, Vehicle maintenance \$11.3k, equipment & supplies \$16.6k, utilities \$12.1k and other expenses of \$11.3k). The favourability in expenses against Year-to-date (YTD) budget of \$262.1k were offset by unfavourable revenues against budget of approximately \$164.1k of which \$140k is due to a budgeted transfer from reserve that has not been completed and will be processed by Year End.

Roads - Net Operations Result \$1,866.4k or 63%

Under spend against net budget is mainly attributed to lower interest costs incurred than budget of approximately \$131k and lower program expenses of \$236.4k against budget (labour \$118.8k favourable, consulting \$91.3k and resealing \$26.3k).

Water - Net Operations Result is \$44.4K or 592%

Water revenues were at 52% of budget as there was a delay to get 3rd quarter water readings and expenses were at 56% of budget mainly owing to budgeted transfer to reserves of \$427.1k that has not been completed and will be processed by Year End.

Wastewater – Net Operations Result \$286.1k or 3,815%

Cost incurred at the end of the third quarter were Legal Fees for \$222.8k, consulting for \$53.6k and advertising for \$9.7k. Contribution from Wastewater reserves will be booked by Year End which will make the net result zero.

Parks and Recreation - Net Operations Result \$413.6k or 59%

Revenues were at 16% compared to anticipated 75% of budget. The shortfall in revenues is a result of COVID-19. Expenses were at 38% compared to the anticipated 75% of budget. Facility closures as a result of COVID-19 reduced worked hours, hydro and supplies significantly.

Year End Forecast for 2021

With Town Hall and Community Centres now open to the public, year-end contribution to reserves and capital to be completed and a forecasted snow filled winter coming, the projected spend will be greater in the 4th quarter than in previous quarters which will result in a net surplus of approximately \$306k.

As per Appendix B, the net surplus is mainly attributed in the Fire and Roads Programs offset by overspend in the Planning Program. Forecasted Favourable results in Fire and Roads are largely attributed to Lower Interest Costs on their Loan Term Loans of

approximately \$218.9k and \$185k respectively. Planning Program forecasted over spend is attributed to LPAT and legal fees. A variance description by account grouping is also included in Appendix B.

Capital Budget Results for Third Quarter

The total planned capital spending for 2021 included projects from 2021 Capital Budget and prior years carried forward. For the period ending September 30, 2021 \$3.0m was spent and contracts for several projects were awarded to vendors. Appendix D provides a summary for all capital projects.

Reserves and Reserve Funds

Appendix E provides a summary for reserves and reserve funds for 2021 showing the forecasted additions and disbursements. Interest allocations for reserve funds were not included and will be part of fourth quarter reporting.

Strategic Pillar

Service Excellence & Good Governance

Financial Impact

Third quarter financials produced a net surplus of \$1.4m primarily owing to timing differences of contributions to Capital and Infrastructure of \$1m and favourable interest costs against budget of \$0.3m. By year end, the financial forecast anticipates a modest net surplus of approximately \$0.3m. Capital spend at the end of Q3 was \$3m.

Conclusion

The 3rd quarter net surplus and the forecasted year end net surplus of \$0.3m demonstrates that the Town of Erin can meet its budgeted financial commitments without drawing on the Economic Development Reserve and the Tax Stabilization Reserve. The 2021 budget did have planned draws from the Economic Development Reserve of \$10k to offset program expenses and \$106k from the Tax Stabilization Reserve to offset the estimated deficit.

Attachments

Appendix A – Third Quarter Ending September 30, 2021 Financial Results

Appendix B – Year End Forecast for 2021

Appendix C – Third Quarter and Year End Forecast for 2021 by Department

Appendix D – Third Quarter Ending September 30, 2021 Capital Projects Spend

Appendix E – Reserve and Reserve Fund Forecast for 2021

Oliver Gob

Director of Finance & Treasurer

Nathan Hyde

Chief Administrative Officer



Quarterly Variance Report
For period ending September 30, 2021

	Annual Budget Expense	Annual Budget Revenues	Net Budget	Actuals Expense	Actuals Revenues	Actuals Net	Net Variance	% of Budget Spent
Programs								
Council	189,600		189,600	139,183		139,183	50,417	73%
Corporate Services	1,923,500	446,000	1,477,500	1,372,918	367,120	1,005,798	471,702	68%
Economic Development	266,000	35,000	231,000	129,213	34,700	94,513	136,487	41%
Modernization Grant	182,373	182,373		97,069		97,069	(97,069)	
Advisory Committees	90,700	24,200	66,500	27,648	6,746	20,902	45,598	31%
Building	359,500	359,500		217,046	263,946	(46,900)	46,900	
Planning	302,700	163,000	139,700	452,499	118,575	333,924	(194,224)	239%
By-Law Enfor/Crossing Grds	135,100	23,100	112,000	50,875	33,518	17,357	94,643	15%
Conservation Authorities	170,400		170,400	131,857		131,857	38,543	77%
Fire	1,166,400	345,000	821,400	612,625	94,616	518,009	303,391	63%
Emergency Planning	1,000		1,000			0	1,000	0%
Roads	3,155,900	214,000	2,941,900	1,999,560	133,105	1,866,455	1,075,445	63%
Streetlights	116,460	116,460		60,162	116,460	(56,298)	56,298	
Water	1,290,100	1,297,600	(7,500)	723,556	679,164	44,392	(51,892)	(592%)
Wastewater	67,500	60,000	7,500	286,126		286,126	(278,626)	3,815%
Parks & Recreation	1,385,040	679,630	705,410	521,074	107,494	413,580	291,830	59%
Cemeteries	4,000		4,000		29	(29)	4,029	(1%)
BIA	48,800	48,800		19,848	20,400	(552)	552	
Subtotal Programs	10,855,073	3,994,663	6,860,410	6,841,259	1,975,873	4,865,386	1,995,024	71%
Non-Program								
Transfer for Capital Projects	799,700		799,700			-	799,700	0%
Transfer from Tax Rate Stabilization		106,005	(106,005)			-	(106,005)	0%
Infrastructure Renewal Trf	761,354		761,354			-	761,354	0%
Tax Levy		7,689,659	(7,689,659)		5,764,338	(5,764,338)	(1,925,321)	75%
PILS and Supplementary Taxes		122,500	(122,500)		99,866	(99,866)	(22,635)	82%
Safe Restart Phase I					85,415	(85,415)	85,415	
OMPF		593,300	(593,300)		296,300	(296,300)	(297,000)	50%
Tax Write Offs	90,000		90,000	(20)		(20)	90,020	0%
Subtotal Corporate	1,651,054	8,511,464	(6,860,410)	(20)	6,245,919	(6,245,939)	(614,472)	91%
Total	12,506,127	12,506,127		6,841,239	8,221,792	(1,380,553)	1,380,553	



Year End Forecast for 2021

	Annual Budget Expense	Annual Budget Revenues	Net Budget	Forecast Expense	Forecast Revenues	Forecast Net	Forecast Net Variance	Var as % of Budget
Programs								
Council	189,600		189,600	189,600		189,600	0	0%
Corporate Services	1,923,500	446,000	1,477,500	1,846,085	481,160	1,364,925	112,575	8%
Economic Development	266,000	35,000	231,000	197,927	34,700	163,227	67,773	29%
Modernization Grant	182,373	182,373		182,373	182,373		0	
Advisory Committees	90,700	24,200	66,500	72,216	16,761	55,455	11,045	17%
Building	359,500	359,500		354,491	354,491	(0)	0	
Planning	302,700	163,000	139,700	604,632	202,100	402,532	(262,832)	(188%)
By-Law Enfor/Crossing Grds	135,100	23,100	112,000	105,177	44,691	60,487	51,513	46%
Conservation Authorities	170,400		170,400	170,400	0	170,400	0	0%
Fire	1,166,400	345,000	821,400	840,543	228,704	611,839	209,561	26%
Emergency Planning	1,000		1,000	1,000	0	1,000	0	0%
Roads	3,155,900	214,000	2,941,900	2,899,009	196,305	2,702,703	239,197	8%
Streetlights	116,460	116,460		116,460	116,460		0	
Water	1,290,100	1,297,600	(7,500)	1,550,151	1,343,769	206,381	(213,881)	2,852%
Wastewater	67,500	60,000	7,500	381,501	374,001	7,500	(0)	(0%)
Parks & Recreation	1,385,040	679,630	705,410	791,437	197,825	593,612	111,798	16%
Cemeteries	4,000		4,000	4,029	29	4,000	0	0%
BIA	48,800	48,800		35,467	35,467	-	0	
Subtotal Programs	10,855,073	3,994,663	6,860,410	10,342,497	3,808,837	6,533,660	326,750	5%
Non-Program								
Transfer for Capital Projects	799,700		799,700	799,700		799,700	0	0%
Infrastructure Renewal Trf	761,354		761,354	761,354		761,354	0	0%
Tax Levy		7,689,659	(7,689,659)		7,689,659	(7,689,659)	0	0%
PILS and Supplementary Taxes		122,500	(122,500)		122,500	(122,500)	0	0%
Safe Restart Phase I Grant					85,415	(85,415)	85,415	
OMPF		593,300	(593,300)		593,300	(593,300)	0	0%
Trf from Reserves and Res Funds		106,005	(106,005)		0	-	(106,005)	100%
Tax Write Offs	90,000		90,000	90,000		90,000	0	0%
Subtotal Corporate	1,651,054	8,405,459	(6,860,410)	1,651,054	8,490,874	(6,839,820)	(20,590)	0%
Total	12,506,127	12,400,122	0	11,993,551	12,299,711	(306,160)	306,160	0%



2021 Year End Forecast

	2021 Total Budget	2021 Total Forecast	2021 Variance Amount	2021 Variance %	Comments
Revenue					
Penalties & Interest	340,000	347,939	7,939	(2%)	
Tax Levy	7,689,659	7,689,659	0	0%	
PILS and Supplementary Taxes	122,500	122,500	0	0%	
Streetlights	133,660	133,660	0	0%	
Other Revenue	308,705	314,873	6,168	(2%)	
Parks & Recreation Fees	579,325	120,797	(458,528)	79%	Loss revenue due to facility closures as a result of COVID-19.
Fire & Emergency Fees	26,000	28,852	2,852	(11%)	
Lease Revenue	25,800	34,223	8,423	(33%)	
Water Revenues	1,270,200	1,314,652	44,452	(3%)	
OMPF	593,300	593,300	0	0%	
Grants	219,373	369,888	150,515	(69%)	Unbudgeted grants received from Safe Restart and Wellington County (Economic Development, Parks & Rec).
Gravel Levy	160,000	160,000	0	0%	
Building Permits	353,500	345,258	(8,242)	2%	
Interest Income	72,000	48,340	(23,660)	33%	Interest Rates for investments have declined due to COVID-19.
Cost Recovery		30,152	30,152		
Inter Dept Revenue	23,500	857	(22,643)	96%	
Other Agreements	70,000	62,400	(7,600)	11%	Lower activity in Fire Program has contributed to lower revenues.
Trf from Reserves and Res Funds	518,605	582,361	63,756	(12%)	Variance primarily owing to Wastewater cost recovery from Wastewater reserves.
Total Revenue	12,506,127	12,299,711	(206,416)	2%	
Expenses					
Labour Costs	4,379,750	3,840,717	(539,033)	(12%)	Closed Community Centres resulted in less labour hours.
Supplies & Materials	235,150	172,721	(62,429)	(27%)	Lower activity in Programs have resulted in less supply consumption.
Equipment	66,600	13,449	(53,151)	(80%)	Activity slowdown due to COVID-19 resulted in less equipment needed for Parks & Rec Program
Gravel Resurface	425,000	562,065	137,065	32%	Consolidated gravel resurface, sanding, calcium, resealing and roads maintenance is forecasted to be overspent by \$57k mainly due to road conditions.
Sanding	180,000	150,353	(29,647)	(16%)	
Calcium	160,000	212,856	52,856	33%	
Consulting	692,373	632,321	(60,052)	(9%)	
Roads Maintenance	232,000	161,928	(70,072)	(30%)	
Resealing	85,000	51,763	(33,237)	(39%)	
Service Agreements	867,300	815,021	(52,279)	(6%)	
Winter Control	40,000	59,301	19,301	48%	
General Maintenance & Repairs	161,600	318,140	156,540	97%	Variance is mostly due to unanticipated water mains repairs.
Sidewalk Maintenance	45,000	45,000	0	0%	
IT Services	162,100	165,484	3,384	2%	
Postage & Courier	23,000	24,712	1,712	7%	
Telephone & Cell Phones	49,500	36,364	(13,136)	(27%)	
Hydro	396,750	369,939	(26,811)	(7%)	
Natural Gas	71,700	57,349	(14,351)	(20%)	
Fuel	138,600	125,675	(12,925)	(9%)	
Water & Sewage	52,490	26,000	(26,490)	(50%)	Less activity in Community Centres.
Vehicle Maintenance	222,200	190,232	(31,968)	(14%)	
LPAT		100,581	100,581		Over spend against budget mainly attributed to appeals associated to several ongoing cases.
Economic Development Activities	77,300	37,000	(40,300)	(52%)	Less activity incurred due to COVID-19.
Advertising & Promo	77,800	99,501	21,701	28%	
Emergency Declaration Expenses		7,753			
Tax Write Offs	90,000	90,000	0	0%	
Conservation Authorities	170,400	170,400	0	0%	
Community Grants	23,000	22,267	(733)	(3%)	
Other Expenses	245,800	258,640	12,840	5%	
Contingency	8,100	8,100	0	0%	
Audit, Insurance & Legal	284,700	749,405	464,705	163%	Variance was due to ongoing legal matters related to the growth and wastewater.
Debt Servicing	515,900	91,498	(424,402)	(82%)	Lower interest incurred as budget had been overstated - included principal amount as interest expense.
Transfer to Capital	799,700	799,700	0	0%	
Trf to Res. and Res. Funds	1,480,914	1,480,914	0	0%	
Inter Org Transfers	46,400	46,400	0	0%	
Total Expenses	12,506,127	11,993,551	(512,576)	(4%)	
Net (Surplus) / Deficit		(306,160)			



Council
Third Quarter and Year End Forecast

	2021	Actuals		2021	Variance	
	Total	Third	%	Total	Budget vs.	%
	Budget	Quarter	Budget	Forecast	Forecast	Variance
Expenses						
Labour Costs	160,600	132,892	83%	160,600	-	0%
Other Expenses	24,500	2,666	11%	24,500	-	0%
Audit, Insurance & Legal	4,500	3,625	81%	4,500	-	0%
Total Expenses	189,600	139,183	73%	189,600	-	0%



Corporate Services
Third Quarter and Year End Forecast

	2021	Actuals		2021	Variance	
	Total	Third	%	Total	Budget vs.	%
	Budget	Quarter	Budget	Forecast	Forecast	Variance
Revenue						
Penalties & Interest	320,000	253,046	(79%)	337,395	17,395	(5%)
Other Revenue	54,000	40,313	(75%)	53,751	(249)	0%
Parks & Recreation Fees		12,506		16,675	16,675	
Grants		25,000		25,000	25,000	
Interest Income	72,000	36,255	(50%)	48,340	(23,660)	33%
Total Revenue	446,000	367,120	(82%)	481,160	35,160	(8%)
Expenses						
Labour Costs	1,365,400	916,009	67%	1,221,345	144,055	11%
Supplies & Materials	54,400	22,440	41%	29,920	24,480	45%
Consulting	25,000	2,732	11%	3,643	21,357	85%
Service Agreements	51,800	14,901	29%	19,868	31,932	62%
General Maintenance & Repairs	15,000	6,754	45%	9,005	5,995	40%
IT Services	124,700	92,899	74%	123,865	835	1%
Postage & Courier	15,000	15,107	101%	20,143	(5,143)	(34%)
Telephone & Cell Phones	11,700	16,415	140%	21,887	(10,187)	(87%)
Hydro	13,300	6,208	47%	8,277	5,023	38%
Natural Gas	4,300	2,529	59%	4,300	0	0%
Advertising & Promo	16,500	34,903	212%	46,537	(30,037)	(182%)
Emergency Declaration Expenses		5,568		7,424	(7,424)	
Other Expenses	59,300	92,355	156%	123,140	(63,840)	(108%)
Contingency	8,100	-	0%	8,100	0	0%
Audit, Insurance & Legal	117,500	117,848	100%	157,131	(39,631)	(34%)
Trf to Res. and Res. Funds	35,000	26,250	75%	35,000	0	0%
Inter Org Transfers	6,500	-	0%	6,500	0	0%
Total Expenses	1,923,500	1,372,918	71%	1,846,085	77,415	4%



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

	2021 Total Budget	Actuals Third Quarter	% Budget	2021 Total Forecast	Variance Budget vs. Forecast	% Variance
Revenue						
Grants	25,000	34,700	(139%)	34,700	9,700	(39%)
Trf from Reserves and Res Funds	10,000				(10,000)	100%
Total Revenue	35,000	34,700	(99%)	34,700	(300)	1%
Expenses						
Labour Costs	121,800	94,453	78%	125,937	(4,137)	(3%)
Supplies & Materials	3,500	296	8%	395	3,105	89%
Service Agreements	5,000		0%		5,000	100%
Telephone & Cell Phones		68		91	(91)	
Economic Development Activities	70,300	3,268	5%	30,000	40,300	57%
Advertising & Promo	17,100	10,497	61%	13,996	3,104	18%
Other Expenses	45,600	18,241	40%	24,321	21,279	47%
Audit, Insurance & Legal	2,700	2,390	89%	3,187	(487)	(18%)
Total Expenses	266,000	129,213	49%	197,927	68,073	26%



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

	2021	Actuals		2021	Variance	
	Total	Third	%	Total	Budget vs.	%
	Budget	Quarter	Budget	Forecast	Forecast	Variance
Revenue						
Grants	182,373		0%	182,373	0	0%
Total Revenue	182,373		0%	182,373	0	0%
Expenses						
Equipment		737		983	(983)	
Consulting	182,373	62,584	34%	136,393	45,980	25%
General Maintenance & Repairs		9,454		12,605	(12,605)	
IT Services		24,294		32,392	(32,392)	
Total Expenses	182,373	97,069	53%	182,373	0	0%



Advisory Committees
Third Quarter and Year End Forecast

	2021	Actuals		2021	Variance	
	Total	Third	%	Total	Budget vs.	%
	Budget	Quarter	Budget	Forecast	Forecast	Variance
Revenue						
Other Revenue	6,100	5,746	(94%)	7,661	1,561	(26%)
Grants		1,000		1,000	(1,000)	
Inter Dept Revenue	10,000		0%	0	(10,000)	100%
Trf from Reserves and Res Funds	8,100		0%	8,100	0	0%
Total Revenue	24,200	6,746	(28%)	16,761	(7,439)	31%
Expenses						
Supplies & Materials	13,400	7,545	56%	10,060	3,340	25%
General Maintenance & Repairs	1,800	2,150	119%	2,867	(1,067)	(59%)
Postage & Courier	3,700	90	2%	120	3,580	97%
Community Grants	20,000	16,700	84%	22,267	(2,267)	(11%)
Other Expenses	15,500	452	3%	603	14,897	96%
Trf to Res. and Res. Funds	2,700	711	26%	2,700	0	0%
Inter Org Transfers	33,600		0%	33,600	0	0%
Total Expenses	90,700	27,648	30%	72,216	18,484	20%



Building
Third Quarter and Year End Forecast

	2021	Actuals		2021	Variance	
	Total	Third	%	Total	Budget vs.	%
	Budget	Quarter	Budget	Forecast	Forecast	Variance
Revenue						
Other Revenue	9,500	16,300	(172%)	21,733	12,233	(129%)
Building Permits	350,000	246,146	(70%)	331,258	(18,742)	5%
Inter Dept Revenue		1,500		1,500	(1,500)	
Total Revenue	359,500	263,946	(73%)	354,491	(5,009)	1%
Expenses						
Labour Costs	295,900	189,567	64%	272,756	23,144	8%
Supplies & Materials	4,600	1,486	32%	4,600	0	0%
Consulting	11,000	3,092	28%	11,000	0	0%
Service Agreements	900		0%	900	0	0%
IT Services	3,000		0%	3,000	0	0%
Telephone & Cell Phones	1,500	313	21%	417	1,083	72%
Vehicle Maintenance	2,000		0%	2,000	0	0%
Advertising & Promo	500	1,025	205%	1,367	(867)	(173%)
Other Expenses	5,800	2,021	35%	2,695	3,105	54%
Audit, Insurance & Legal	4,600	19,542	425%	26,056	(21,456)	(466%)
Trf to Res. and Res. Funds	29,700		0%	29,700	0	0%
Total Expenses	359,500	217,046	60%	354,491	5,009	1%



Planning
Third Quarter and Year End Forecast

	2021	Actuals		2021	Variance	
	Total	Third	%	Total	Budget vs.	%
	Budget	Quarter	Budget	Forecast	Forecast	Variance
Revenue						
Other Revenue	107,000	82,575	(77%)	110,100	3,100	(3%)
Cost Recovery		36,000		36,000	(36,000)	
Trf from Reserves and Res Funds	56,000			56,000	0	0%
Total Revenue	163,000	118,575	(73%)	202,100	39,100	(24%)
Expenses						
Labour Costs	42,100	46,121	110%	61,495	(19,395)	(46%)
Supplies & Materials	800	686	86%	915	(115)	(14%)
Consulting	240,500	245,301	102%	327,068	(86,568)	(36%)
Service Agreements	8,700		0%		8,700	100%
LPAT		75,436		100,581	(100,581)	
Advertising & Promo	4,000	1,479	37%	1,972	2,028	51%
Other Expenses	2,500	50	2%	67	2,433	97%
Audit, Insurance & Legal	2,800	83,426	2,980%	111,235	(108,435)	(3,873%)
Inter Org Transfers	1,300		0%	1,300	0	0%
Total Expenses	302,700	452,499	149%	604,632	(301,932)	(100%)



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

	2021 Total Budget	Actuals Third Quarter	% Budget	2021 Total Forecast	Variance Budget vs. Forecast	% Variance
Revenue						
Other Revenue	19,600	23,018	(117%)	30,691	11,091	(57%)
Building Permits	3,500	10,500	(300%)	14,000	10,500	(300%)
Total Revenue	23,100	33,518	(145%)	44,691	21,591	(93%)
Expenses						
Labour Costs	79,600	44,059	55%	58,745	20,855	26%
Supplies & Materials	1,200		0%	1,200	0	0%
Consulting	500		0%	500	0	0%
Service Agreements	40,000	2,799	7%	30,732	9,268	23%
Telephone & Cell Phones	600	62	10%	600	0	0%
Vehicle Maintenance	500		0%	500	0	0%
Other Expenses	1,900	1,575	83%	2,100	(200)	(11%)
Audit, Insurance & Legal	10,800	2,380	22%	10,800	0	0%
Total Expenses	135,100	50,875	38%	105,177	29,923	22%



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

	2021	Actuals		2021	Variance	
	Total	Third	%	Total	Budget vs.	%
	Budget	Quarter	Budget	Forecast	Forecast	Variance
Expenses						
Conservation Authorities	170,400	131,857	77%	170,400	0	0%
Total Expenses	170,400	131,857	77%	170,400	0	0%



Fire
Third Quarter and Year End Forecast

	2021	Actuals		2021	Variance	
	Total	Third	%	Total	Budget vs.	%
	Budget	Quarter	Budget	Forecast	Forecast	Variance
Revenue						
Other Revenue	36,200	33,969	(94%)	45,292	9,092	(25%)
Fire & Emergency Fees	26,000	21,639	(83%)	28,852	2,852	(11%)
Lease Revenue	25,800	24,000	(93%)	32,000	6,200	(24%)
Grants		7,400		7,400	(7,400)	
Other Agreements	70,000	7,608	(11%)	62,400	(7,600)	11%
Trf from Reserves and Res Funds	187,000		0%	52,760	(134,240)	72%
Total Revenue	345,000	94,616	(27%)	228,704	(116,296)	34%
Expenses						
Labour Costs	493,600	334,950	68%	446,600	47,000	10%
Supplies & Materials	40,900	23,711	58%	31,615	9,285	23%
Equipment	13,000	111	1%	148	12,852	99%
Consulting		730		973	(973)	
Service Agreements	53,800	50,798	94%	67,731	(13,931)	(26%)
Winter Control	4,500	6,355	141%	8,473	(3,973)	(88%)
General Maintenance & Repairs	15,000	12,902	86%	17,203	(2,203)	(15%)
IT Services	2,000		0%		2,000	100%
Postage & Courier	300	271	90%	361	(61)	(20%)
Telephone & Cell Phones	6,200	3,625	58%	4,833	1,367	22%
Hydro	18,000	7,789	43%	10,385	7,615	42%
Natural Gas	10,000	4,787	48%	10,000	0	0%
Fuel	5,000	30	1%	5,000	0	0%
Vehicle Maintenance	41,500	19,860	48%	26,480	15,020	36%
Advertising & Promo	3,000		0%		3,000	100%
Community Grants	3,000		0%		3,000	100%
Other Expenses	50,000	18,859	38%	25,145	24,855	50%
Audit, Insurance & Legal	34,900	24,626	71%	32,835	2,065	6%
Debt Servicing	271,700	28,221	10%	52,760	218,940	81%
Trf to Res. and Res. Funds	100,000	75,000	75%	100,000	0	0%
Total Expenses	1,166,400	612,625	53%	840,543	325,857	28%



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

	2021	Actuals		2021	Variance	
	Total	Third	%	Total	Budget vs.	%
	Budget	Quarter	Budget	Forecast	Forecast	Variance
Expenses						
Other Expenses	1,000		0%	1,000	0	0%
Total Expenses	1,000		0%	1,000	0	0%



Roads
Third Quarter and Year End Forecast

	2021	Actuals		2021	Variance	
	Total	Third	%	Total	Budget vs.	%
	Budget	Quarter	Budget	Forecast	Forecast	Variance
Revenue						
Other Revenue	15,000	6,979	(47%)	9,305	(5,695)	38%
Grants	12,000		0%	0	(12,000)	100%
Gravel Levy	160,000	126,126	(79%)	160,000	0	0%
Trf from Reserves and Res Funds	27,000		0%	27,000	0	0%
Total Revenue	214,000	133,105	(62%)	196,305	(17,695)	8%
Expenses						
Labour Costs	1,142,300	737,960	65%	1,033,947	108,353	9%
Supplies & Materials	44,300	52,344	118%	69,792	(25,492)	(58%)
Equipment	4,000	8,730	218%	11,640	(7,640)	(191%)
Gravel Resurface	425,000	421,549	99%	562,065	(137,065)	(32%)
Sanding	180,000	112,765	63%	150,353	29,647	16%
Calcium	160,000	159,642	100%	212,856	(52,856)	(33%)
Consulting	133,000	8,467	6%	81,289	51,711	39%
Roads Maintenance	232,000	65,196	28%	161,928	70,072	30%
Resealing	85,000	38,822	46%	51,763	33,237	39%
Service Agreements	2,000	12,020	601%	16,027	(14,027)	(701%)
Winter Control	21,000	18,388	88%	24,517	(3,517)	(17%)
General Maintenance & Repairs		6,943		9,257	(9,257)	
Sidewalk Maintenance	45,000	1,425	3%	45,000	0	0%
IT Services	7,500		0%		7,500	100%
Telephone & Cell Phones	9,000	652	7%	869	8,131	90%
Hydro	9,000	8,073	90%	10,764	(1,764)	(20%)
Natural Gas	8,400	2,310	28%	8,400	0	0%
Fuel	131,200	90,245	69%	120,327	10,873	8%
Vehicle Maintenance	175,700	119,064	68%	158,752	16,948	10%
Advertising & Promo	1,000	4,447	445%	5,929	(4,929)	(493%)
Other Expenses	23,000	23,802	103%	31,736	(8,736)	(38%)
Audit, Insurance & Legal	47,400	35,093	74%	46,791	609	1%
Debt Servicing	220,100	34,123	16%	35,006	185,094	84%
Trf to Res. and Res. Funds	50,000	37,500	75%	50,000	0	0%
Total Expenses	3,155,900	1,999,560	63%	2,899,009	256,891	8%



Streetlights
Third Quarter and Year End Forecast

	2021	Actuals		2021	Variance	
	Total	Third	%	Total	Budget vs.	%
	Budget	Quarter	Budget	Forecast	Forecast	Variance
Revenue						
Streetlights	116,460	116,460	(100%)	116,460	0	0%
Total Revenue	116,460	116,460	(100%)	116,460	0	0%
Expenses						
General Maintenance & Repairs	20,000	4,835	24%	20,000	0	0%
Hydro	46,000	25,738	56%	46,000	0	0%
Audit, Insurance & Legal	400	264	66%	400	0	0%
Trf to Res. and Res. Funds	50,060	29,325	59%	50,060	0	0%
Total Expenses	116,460	60,162	52%	116,460	0	0%



Water
Third Quarter and Year End Forecast

	2021	Actuals		2021	Variance	
	Total	Third	%	Total	Budget vs.	%
	Budget	Quarter	Budget	Forecast	Forecast	Variance
Revenue						
Penalties & Interest	20,000	7,908	(40%)	10,544	(9,456)	47%
Other Revenue	7,400	13,930	(188%)	18,573	11,173	(151%)
Water Revenues	1,270,200	657,326	(52%)	1,314,652	44,452	(3%)
Total Revenue	1,297,600	679,164	(52%)	1,343,769	46,169	(4%)
Expenses						
Labour Costs	52,000	52,949	102%	70,599	(18,599)	(36%)
Supplies & Materials		855		1,140	(1,140)	
Equipment		21		28	(28)	
Service Agreements	645,700	369,293	57%	645,700	0	0%
Winter Control		7,145		9,527	(9,527)	
General Maintenance & Repairs	15,200	129,010	849%	172,013	(156,813)	(1,032%)
IT Services	3,700	920	25%	1,227	2,473	67%
Postage & Courier	4,000	2,088	52%	2,784	1,216	30%
Telephone & Cell Phones	4,800	1,516	32%	2,021	2,779	58%
Hydro	115,600	137,888	119%	183,851	(68,251)	(59%)
Advertising & Promo		4,923		6,564	(6,564)	
Other Expenses	500	3,969	794%	5,292	(4,792)	(958%)
Audit, Insurance & Legal	16,500	12,979	79%	17,305	(805)	(5%)
Trf to Res. and Res. Funds	427,100			427,100	0	0%
Inter Org Transfers	5,000			5,000	0	0%
Total Expenses	1,290,100	723,556	56%	1,550,151	(260,051)	(20%)



**Wastewater
Third Quarter and Year End Forecast**

	2021 Total Budget	Actuals Third Quarter	% Budget	2021 Total Forecast	Variance Budget vs. Forecast	% Variance
Revenue						
Trf from Reserves and Res Funds	60,000		0%	374,001	314,001	(523%)
Total Revenue	60,000		0%	374,001	314,001	(523%)
Expenses						
Labour Costs	7,500		0%		7,500	100%
Consulting	60,000	53,591	89%	71,455	(11,455)	(19%)
Postage & Courier		978		1,304	(1,304)	
Advertising & Promo		8,407		11,209	(11,209)	
Audit, Insurance & Legal		223,150		297,533	(297,533)	
Total Expenses	67,500	286,126	424%	381,501	(314,001)	(465%)



Parks & Recreation
Third Quarter and Year End Forecast

	2021	Actuals		2021	Variance	
	Total	Third	%	Total	Budget vs.	%
	Budget	Quarter	Budget	Forecast	Forecast	Variance
Revenue						
Other Revenue	35,805	2,603	(7%)	3,471	(32,334)	90%
Parks & Recreation Fees	579,325	78,092	(13%)	104,123	(475,202)	82%
Lease Revenue		1,667		2,223	(2,223)	
Grants		30,000		30,000	(30,000)	
Cost Recovery		(4,386)		(5,848)	5,848	
Inter Dept Revenue		(482)		(643)	643	
Trf from Reserves and Res Funds	64,500		0%	64,500	0	0%
Total Revenue	679,630	107,494	(16%)	197,825	(481,805)	71%
Expenses						
Labour Costs	618,950	269,020	43%	388,693	230,257	37%
Supplies & Materials	58,850	7,414	13%	9,885	48,965	83%
Equipment	49,600	488	1%	651	48,949	99%
Consulting	40,000		0%		40,000	100%
Service Agreements	59,400	25,548	43%	34,064	25,336	43%
Winter Control	14,500	12,588	87%	16,784	(2,284)	(16%)
General Maintenance & Repairs	90,600	53,370	59%	71,160	19,440	21%
IT Services	21,200		0%	5,000	16,200	76%
Telephone & Cell Phones	15,700	4,234	27%	5,645	10,055	64%
Hydro	194,850	82,996	43%	110,661	84,189	43%
Natural Gas	49,000	25,987	53%	34,649	14,351	29%
Fuel	2,400	261	11%	348	2,052	86%
Water & Sewage	52,490	1,920	4%	26,000	26,490	50%
Vehicle Maintenance	2,500		0%	2,500	0	0%
Economic Development Activities	7,000		0%	7,000	0	0%
Advertising & Promo	3,000	1,897	63%	2,529	471	16%
Emergency Declaration Expenses		247		329	(329)	
Other Expenses	13,300	3,879	29%	5,172	8,128	61%
Audit, Insurance & Legal	42,600	31,225	73%	41,633	967	2%
Debt Servicing	24,100		0%	3,732	20,368	85%
Trf to Res. and Res. Funds	25,000		0%	25,000	0	0%
Total Expenses	1,385,040	521,074	38%	791,437	593,603	43%



Cemeteries
Third Quarter and Year End Forecast

	2021	Actuals		2021	Variance	
	Total	Third	%	Total	Budget vs.	%
	Budget	Quarter	Budget	Forecast	Forecast	Variance
Revenue						
Other Revenue		29		29	(29)	
Total Revenue		29		29	(29)	
Expenses						
General Maintenance & Repairs	4,000		0%	4,029	(29)	(1%)
Total Expenses	4,000		0%	4,029	(29)	(1%)



BIA
Third Quarter and Year End Forecast

	2021	Actuals		2021	Variance	
	Total	Third	%	Total	Budget vs.	%
	Budget	Quarter	Budget	Forecast	Forecast	Variance
Revenue						
Streetlights	17,200	16,400	(95%)	17,200	0	0%
Other Revenue	18,100		0%	14,267	(3,833)	21%
Grants		4,000		4,000	(4,000)	
Inter Dept Revenue	13,500		0%		(13,500)	100%
Total Revenue	48,800	20,400	(42%)	35,467	(13,333)	27%
Expenses						
Supplies & Materials	13,200	3,148	24%	13,200	0	0%
Advertising & Promo	32,700	7,048	22%	9,397	23,303	71%
Other Expenses	2,900	9,652	333%	12,869	(9,969)	(344%)
Total Expenses	48,800	19,848	41%	35,467	13,333	27%



**Corporate
Third Quarter and Year End Forecast**

	2021 Total Budget	Actuals Third Quarter	% Budget	2021 Total Forecast	Variance Budget vs. Forecast	% Variance
Revenue						
Tax Levy	7,689,659	5,763,885	(75%)	7,689,659	0	0%
PILS and Supplementary Taxes	122,500	99,866	(82%)	122,500	0	0%
Other Revenue		453		0		
OMPF	593,300	296,300	(50%)	593,300	0	0%
Grants		85,415		85,415	85,415	
Trf from Reserves and Res Funds	106,005		0%	0	(106,005)	100%
Corporate Accounts						
Total Revenue	8,511,464	6,245,919	(73%)	8,490,874	(20,590)	0%
Expenses						
Tax Write Offs	90,000		0%	90,000	0	0%
Other Expenses		(20)				
Transfer to Capital	799,700		0%	799,700	0	0%
Trf to Res. and Res. Funds	761,354		0%	761,354	0	0%
Total Expenses	1,651,054	(20)	0%	1,651,054	0	0%

**Capital Projects for 2021 and Prior Years
Third Quarter Ending September 30, 2021**

Status

Project completed

In Progress

Project complications/delays being encountered

**Corporate Services**

Original Budget Year	#	Project Title	Description	Status	Status Description	Total Budget	Amount Spent In Prior Years	Amount Spent in 2021	Remaining Budget Available in 2021	Approved Sources of Funding
2021	1	Townhall Repairs	Townhall Repairs	In Progress	Annual upgrade projects.	7,900			7,900	Taxation
2021	2	Server Replacement	IT - Service Replacement	In Progress	On hold 2021.	48,000			48,000	IT Reserves
2020	3	Energy Conservation Renos	Energy and water conservation projects per Energy Audit	In Progress	Annual upgrade projects.	22,000	3,892		18,108	Admin. Cap. Reserve
2020	4	Electronic Records Management	Electronic Data Records Management software and implementation	In Progress	RFP is in progress and will be issued November 2021.	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	Amount Spent in 2021	Remaining Budget Available For Project	Approved Sources of Funding
2021	5	Light Rescue Vehicles	Light Rescue Vehicles (2)	In Progress	Tendered Mar 31, 2021	360,000		151,077	208,923	\$243,800 Taxation, \$55k Reserves, \$61.2k DCs
2021	6	Hose Cache	Hose Cache	In Progress	Reviewing quotes - not awarded at Sep.30.21	20,000		-	20,000	Taxation
2020	7	Hose Cache	Hose Cache	In Progress	AJ Stone Q3 2021.	20,000	10,401	9,281	317	Fire Capital Reserve
2020	8	Fire Tanker	1990 Tanker 57 replacement	Project completed	Council Resolution 20-068 Approved to award contract to Fort Garry Fire Trucks. Deliver January 2021.	450,000	156,333	267,910	25,757	Fire Vehicle Reserve
2020	9	Building condition assessment renovations	Building condition assessment renovations for Erin and Hillsburgh Fire Stations	In Progress	- tentative completion by end of 2021	11,200	6,441	2,220	2,539	Fire Capital Reserve
Total >						861,200	173,176	430,488	257,536	

**Capital Projects for 2021 and Prior Years
Third Quarter Ending September 30, 2021**

Status

Project completed

In Progress

Project complications/delays being encountered

**Roads Program**

Original Budget Year	#	Project Title	Project Description	Status	Status Description	Total Budget	Amount Spent In Prior Years	Amount Spent in 2021	Remaining Budget Available For Project	Approved Sources of Funding
2021	10	Culvert 10 (Sideroad 17 West)	Culvert 10 Replacement (Sideroad 17 West) based on OSIM report	In Progress	Engineering design is underway. Council Resolution 21-122	835,000		10,093	824,907	\$83.5k DCs, \$751,5k Gas Tax
2021	11	Surface Treatment	Upgrade from Gravel to Surface - Location TBD	In Progress	Construction completed October 2021. Awaiting final invoicing.	300,000		84,658	215,342	Roads DCs
2021	12	Tandem Axle Snow Plow	Tandem Axle Snow Plow	In Progress	Award April 6 Council TEAM Truck. Delivery delayed	300,000			300,000	Taxation
	13	Sidewalk Construction	Dundas St Sidewalk Construction. ICIP ON Grant. \$100,000 not in 2021 Budget	In Progress	Tender awarded September 22, 2021. ICIP funds must be used by end of 2021. Project completed Oct.2021	100,000				ICIP COVID-19 Resilience infrastructure Stream
2021	14	Energy Conservation Projects	Energy Conservation Projects	In Progress		5,000			5,000	Taxation
2021	15	Roads Equipment	Rotary Brush head for CAT excavator	In Progress	Waiting for more quotes.	85,000			85,000	Taxation
2017	16	Station St. Rehabilitation	Bridge, Dam, & Sidewalk replacement OCIF Top Up Grant of \$1,576,988	Project completed	Council Resolution 19-364 awarded contract to Bronte. Construction complete. \$778,423.33 fundin TBC between Developer and debt or other reserve.	2,500,000	2,455,926	290,335	246,261	OCIF Top Up Grant \$1,576,988; County \$661,681; Developers ??; Debt
2019	17	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 completed in Q3 2021. Final billing and holdback to be paid.	1,100,000	54,024	561,215	484,761	Roads Reserve = 222,500 + Infrastructure Renewal = 77,500; ICIP Grant \$916,630
2019	18	Municipal Drain	Council Resolution #20-02 Municipal Drain in Ospringe - to be 100% recovered from Developer under the Drainage Act.	Project completed	Engineering report has been completed in 2019. Construction complete. Holdback paid Q3 2021.	558,453	170,054	1,663	386,735	Developer (100%) under Drainage Act
2020	19	Culvert 2059 (Station Road & Sideroad 24)	Culvert 2059 Replacement (Station Road(Sideroad 24)) based on OSIM report	In Progress	Engineering design is underway. Council Resolution 21-122 Construction expected to commence in 2021.	600,000	816	10,464	588,720	\$200k Roads Cap Res; \$332k OCIF; remainder Gas Tax
Total >						6,383,453	2,680,820	958,429	2,644,204	

**Capital Projects for 2021 and Prior Years
Third Quarter Ending September 30, 2021**

Status

Project completed

In Progress

Project complications/delays being encountered

**Water Program**




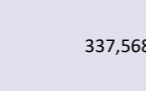
Original Budget Year	#	Project Title	Project Description	Status	Status Description	Total Budget	Amount Spent In Prior Years	Amount Spent in 2021	Remaining Budget Available For Project	Approved Sources of Funding
2021	20	Water equipment to extend life of asset	Electrical safety code			45,000			45,000	Reserve
2021	21	Meter Replacement	annual maintenance		Annual upgrade Projects.	30,000			30,000	Reserve
2021	22	Water Equipment	Replace aging equipment to extend life			72,300			72,300	Reserve
2021	23	Water Building	Annual Minor repairs and maintenance		Annual upgrade Projects.	15,000			15,000	Reserve
2019/2020	24	Fire Hydrant Rehabilitation / Replacement Program; Meter Replacement Program			Project completed.	94,000	36,044	3,866	54,090	Water Life Cycle Reserve
2019/2020	25	Building and grounds minor repairs			Project should be complete by end of year.	30,000	-	10,970	19,030	Water Life Cycle Reserve
2019	26	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	27	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	28	Energy efficiency projects	Erin water system capital expenditures including energy efficiency upgrades (per OCWA)		Annual upgrade Projects.	72,000		69,636	2,364	Water Life Cycle Reserve
2020	29	Water equipment to extend life of asset			Annual upgrade Projects.	45,000	27,940		17,060	Water Life Cycle Reserve
2015	30	Water EA - SSMP			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	6,435	123,324	90% DC Admin and 10% Water LifeCycle as per DC Study
2021	31	New Water Supply - Erin Production Well						2,750	2,750	90% DC Admin and 10% Water LifeCycle as per DC Study
Total >						4,768,390	1,567,669	93,658	3,107,064	

**Capital Projects for 2021 and Prior Years
Third Quarter Ending September 30, 2021**

Status

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	Amount Spent in 2021	Remaining Budget Available For Project	Approved Sources of Funding
2021	32	Waste Water Treatment Plant	Waste Water Treatment Plant, Engineering and Construction		RFPQ Tendered October 2021. Prepared by WSP. See Project 33.	23,321,700		1,414,961	21,906,739	\$7,929,378 Grants, \$15,392,322 DCs
2020	33	Waste Water Design	Design of waste water plant		Council Resolution 20-082 Awarded design contract to WSP.	1,533,554			1,195,986	Funded by Developers
Total >						24,855,254	337,568	1,414,961	23,102,725	

**Capital Projects for 2021 and Prior Years
Third Quarter Ending September 30, 2021**

Status

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 in 2021	Remaining Budget Available For Project	Approved Sources of Funding
2021	34	Ice resurfacers	Ice resurfacers - E CC	In Progress	Purchase Order prepared Q3 2021. awarded Zamboni.	110,000			110,000	Reserve
2021	35	Ballinacorney BCA	Ballinacorney Community Centre capital expenditures per BCA	In Progress		54,000			54,000	\$5k Grant, \$49k Taxation
2021	36	Parks	Victoria repairs; Barbour Field drainage; playground equipment; sports fencing and bleachers	In Progress		89,000			89,000	Taxation
2018	37	Erin Rotary River Walk (Phase II)	2018 Budget Addition: \$300,000	In Progress	Design Award AECOM Oct.2020. Project ongoing throughout 2021.	300,000	1,669	18,491	279,840	Water Levy (\$5k) Cash in Lieu of Parkland Reserve (\$295k)
2018	38	Voluntary Water Levy Projects	Resolution #18-159 \$8,000 dog park fence is the only project that remains.	In Progress	Dog park fence completed by System Fencing Q4 2021.	20,700	13,528		7,172	Nestle Community Grant
2019	39	Ice resurfacers	Ice resurfacers - Hillsburgh CC	Project completed	RFP Awarded -Resurface. Ordered and delivery will be in March 2021.	90,000	-	87,503	2,497	ECC Reserve
2019	39	Recreation Software for online booking	Online booking software for ECC and HCC	Project completed	RFP awarded 2020 - Innosoft. Annual Fees over 8 years.	40,000	26,674	10,522	2,804	ECC Reserve
2018/2019/2020	40	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 2021. Quotations being prepared and requested. System Fencing completed Q4 2021	179,100			179,100	Parks Reserve (\$84,100); \$95k from Barbour Field Reserve
2020	41	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			40,000	Gas Tax
2020	42	Hillsburgh Community Centre Renovations	Hillsburgh Community Centre capital expenditures per BCA	In Progress	McQueen Galloway Associates awarded design fees	126,500		14,789	111,711	Gas Tax
2020	43	Ballinacorney	Ballinacorney Community Centre capital expenditures per BCA	In Progress	Quotations being prepared and requested	14,000			14,000	\$5k Halton Hills Grant; \$9k Reserve
2020	44	Erin Community Centre Renovations	On hold due to ICIP Grant application approval date.	In Progress	Various renovations	2,400,000	3,328	1,500	2,395,172	ECC Reserves (\$235k); CIL Parkland (\$300k); ICIP Grant (\$1,765k); County Grant (\$30k NEW); \$100k ECC Reserve
2020	45	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)
						3,513,300	95,199	132,806	3,285,295	

GRAND TOTALS

40,539,496	4,858,323	3,030,341	32,550,832
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RESERVES

DEPARTMENT	Description	BALANCE @ DEC 31 2020	2021 TRANSACTIONS		Projected BALANCE @ DEC 31 2021	Comments
			ADDITIONS	DISBURSEMENTS		
Unallocated	RESERVES	TAX STABILIZATION RESERVE	1,192,101			
Unallocated	RESERVES	INFRASTRUCTURE RENEWAL	3,907,834	761,354	132,500	
Unallocated	RESERVE FUND	Gas Tax Grant	813,334	694,032	1,318,211	
Unallocated	RESERVE FUND	Modernization Grant	303,542		182,373	
Unallocated	RESERVE FUND	Nestle Community Grant	22,549		13,000	
Unallocated	RESERVE FUND	Safe Restart - Covid Grant	111,222			
Unallocated	RESERVE FUND	OCIF Top Up Grant	-			
Unallocated	RESERVE FUND	OCIF FORMULA	333,762	260,016	332,526	
TOTAL Unallocated			6,684,344			6,421,136
Admin	RESERVES	ELECTION EXPENSE	58,097	20,000		\$3k CRP0002 Municipal elections
Admin	RESERVES	COMPUTER UPGRADES	64,865	15,000		CRP0001 Server Replacement
Admin	RESERVES	ADMIN FILE MANAGEMENT	87,571			EDRMS project
Admin	RESERVES	ADMIN OFFICE RENO RESERVES	34,761		-	
Admin	RESERVES	ADMIN-PHONE RESERVE	891			
Admin	RESERVES	INSURANCE CONTINGENCY	15,573			
Admin	RESERVE FUND	Retirement Benefits	1,838			
Admin	RESERVE FUND	ADMINISTRATION DC	(793,786)	50,834		
TOTAL Admin			(530,190)			\$ (444,356)
Building	RESERVE FUND	BUILDING DEPT REVENUE FUND	146,647	29,700		
Building	RESERVES	BUILDING DEPT CAPITAL	-			
TOTAL Building			146,647			176,347
Econ Dev	RESERVES	ECONOMIC DEVELOPMENT RESERV	41,644			
Econ Dev	RESERVE FUND	Main St Revitalization Grant	-			
TOTAL Econ Dev			41,644			41,644
Enviro	RESERVE FUND	Water EA STUDY	37,784			
TOTAL Enviro			37,784			37,784
Fire	RESERVE FUND	FIRE SERVICES DC	123,471	91,204	187,000	Firehall expansion debt \$187k
Fire	RESERVES	FIRE CAPITAL	95,083			
Fire	RESERVES	FIREHALL RESERVE	6,704			
Fire	RESERVES	FIRE WAGE CONTINGENCY	121,584			
Fire	RESERVES	FIRE VEHICLE RESERVE	414,276	100,000	329,110	payment of Tanker 57 replacement; ADD \$50k RQ-FIR0001;FIR0010 Light Rescues \$61k
TOTAL Fire			761,118			436,212



RESERVES

DEPARTMENT	Description	BALANCE @ DEC 31 2020	2021 TRANSACTIONS		Projected BALANCE @ DEC 31 2021	Comments	
			ADDITIONS	DISBURSEMENTS			
Recreation	RESERVES	CENTRE 2000 CAPITAL	735,291		325,000	410,291	\$90k Ice Resurfacer for HCC (funding trf to this reserve); ECC ICIP Grant Parks fencing; playground equip, bleachers, tractor
Recreation	RESERVES	Barbour Field	241,341		95,000	146,341	
Recreation	RESERVES	HILLSBURGH ARENA CAPITAL	52,096	11,000		63,096	
Recreation	RESERVES	BALLINAFAD COMM CENTRE	27,355			27,355	
Recreation	RESERVES	ERIN TENNIS CLUB	11,384			11,384	
Recreation	RESERVES	EMERGENCY RESPONSE CENTRE	200,000			200,000	
Recreation	RESERVE FUND	CASH IN LIEU OF PARKLAND FUND	1,101,658	99,607	595,000	606,266	
Recreation	RESERVE FUND	PARKS & RECREATION SERVICES DC	389,691	172,797	67,100	495,389	
TOTAL Recreation			2,758,817			1,960,122	
TOTAL Rental	RESERVES	RENTAL FACILITIES RESERVES (Erin H	-			-	
Roads	RESERVES	ROADS CAPITAL	503,814		422,500	81,314	Structure 011 ICIP Grant \$225k; \$200k Culvert 2059
Roads	RESERVES	ROADS Streetscape	5,066			5,066	
Roads	RESERVES	SIDEWALK REPLACEMENTS	122,227			122,227	
Roads	RESERVES	STREETLIGHTS	171,631	39,100		210,731	
Roads	RESERVES	ROADS Fleet Reserve	100,000	50,000		150,000	
Roads	RESERVE FUND	SIDEWALK RESERVE Tim Hortons	136,387			136,387	
Roads	RESERVE FUND	CASH IN LIEU OF PARKING FUND	11,427			11,427	
Roads	RESERVE FUND	DRAINAGE LEVY FUND	17,160			17,160	
Roads	RESERVE FUND	TRANSPORTATION SERVICES DC	1,451,382	319,565	383,500	1,387,447	
TOTAL Roads			2,519,095			2,121,759	
Water	RESERVES	WATER LIFECYCLE	2,651,497	427,100	222,300	2,856,297	WTR5 \$30k; WTR5 \$72k; WTR6 \$15k; WTR9 \$45k; NEW Water Service \$263k; Communications \$60k
Water	RESERVE FUND	Water EA STUDY	37,784			37,784	
Water	RESERVE FUND	TOWN WATER RESERVE FUND	134,387			134,387	
Water	RESERVE FUND	WATER DC	(36,979)	7,992		(28,986)	
TOTAL Water			2,786,690			2,999,482	
WW	RESERVE FUND	WWTP Front Ended Agreements	13,051,919		374,001	12,677,918	Projected Wastewater costs
WW	RESERVE FUND	Solmar WWTP Working Capital	(9,974)	9,974		-	
WW	RESERVE FUND	Solmar WWTP Security Deposit	50,000		9,974	40,026	
WW	RESERVE FUND	Wasterwater DCs	(30,387)			(30,387)	
TOTAL Wastewater			13,061,558			12,687,557	
Committee	RESERVES	CEMETERY CAPITAL	92,455			92,455	
Committee	RESERVE FUND	ERIN PIONEER CEMETERY RESERVES	8,805			8,805	
Committee	RESERVES	HERITAGE RESERVES	13,448			13,448	
Committee	RESERVES	LGHG COMMITTEE	18,248			18,248	
Committee	RESERVES	ESAC	1,761			1,761	
Committee	RESERVE FUND	CELEBRATE ERIN RESERVE FUND	7,794			7,794	
Committee	RESERVE FUND	BIA IMPROVEMENT	33,818			33,818	
TOTAL Committee			176,328			176,328	
			28,443,835	3,159,276	4,989,095	26,614,016	