



# Town of Erin

## Corporate Report

<b>Department:</b> Corporate Services	<b>Report Number:</b> F2022-06
<b>Business Unit:</b> Finance	<b>Meeting Date:</b> 4/28/2022
<b>Presented/ Prepared By:</b> Oliver Gob, Director of Finance & Treasurer	

### Subject

**4<sup>th</sup> Quarter Variance Report Ending December 31, 2021**

### Recommendation

**Be it resolved that** Council hereby receive report number F2022-06 “4<sup>th</sup> Quarter Variance Report Ending December 31, 2021” for information;

**And that** the Operating surplus of \$166,497 be transferred to the Tax Rate Stabilization Reserve.

### Highlights

Unaudited 4<sup>th</sup> Quarter Operating Financial Results for the period ending December 31, 2021 was a surplus of \$166,497 versus a forecasted surplus of \$306,160. The variance is mainly attributed to a reduction of the transfers from reserves that were not needed as a result of the favourable spend against budgets. Despite the challenging fiscal year owing to COVID-19 and rising inflation, the Town of Erin achieved a net operating surplus while still providing service excellence and good governance.

Total 2021 and prior years approved capital projects to be spent is approximately \$30.1m. \$21.7m relates to the Waste Water Project to which the RFP has been recently awarded.

Reserves at the beginning of 2021 were \$28.4m and net additions (reserve additions less reserve draws) were approximately \$9.6m resulting in reserves and reserve funds at \$38m for the period ending December 31<sup>st</sup> 2021. The net additions to reserves were primarily owing to the deposits for the Wastewater front ended agreements.

### Background

In keeping with past practice and to promote good governance, accountability and transparency for the Town of Erin’s financial activities, a fourth quarter review of the Town’s unaudited financial results was conducted. The Town’s auditors have started auditing the Town’s 2021 financials.

## Discussion

### Operating Results

Unaudited 4<sup>th</sup> Quarter Financial Results for the period ending December 31, 2021 was a surplus of \$166,497 versus a forecasted surplus of \$306,160. The variance is mainly attributed to a reduction of the transfers from reserves that were not needed as a result of the favourable spend against budgets. Appendix A shows the Quarter 4 Financial Summary by Department for Period Ending December 31, 2021. Variance to forecast by Account Groupings have been provided in Appendix B. Despite the challenging fiscal year owing to COVID-19 and rising inflation, the Town of Erin achieved a net operating surplus while still providing service excellence and good governance.

### Capital Results

Total 2021 and prior years approved capital projects to be spent is approximately \$30.1m. \$21.7m relates to the Waste Water Project to which the RFP has been recently awarded. Details by Capital Project have been provided in Appendix C.

### Reserve and Reserve Funds

Reserves at the beginning of 2021 were \$28.4m and net additions (reserve additions less reserve draws) were approximately \$9.6m resulting in reserves and reserve funds at \$38m for the period ending December 31<sup>st</sup> 2021. The net additions to reserves were primarily owing to the deposits for the Wastewater front ended agreements. Furthermore, approximately \$0.5m transfers to reserves were processed for any unspent 2021 Capital Budget that had approved funding taxation.

## Strategic Pillar

Service Excellence & Good Governance

## Financial Impact

The operating financial results for the period ending December 31<sup>st</sup> 2021 was a surplus of \$166,497. Approved Capital Projects to be spent for the period ending December 31<sup>st</sup> 2021 was approximately \$30.1m and Reserves and Reserve Funds for the period ending December 31<sup>st</sup> 2021 are approximately at \$38m.

## Conclusion

That Council receive the report F2022-06 *“4th Quarter Variance Report Ending December 31, 2021”* for information and approve the Operating surplus of \$166,497 be transferred to the Tax Rate Stabilization Reserve.

**Attachments**

Appendix A – Operating Summary by Department

Appendix B – Quarter 4 Financials by Account Grouping

Appendix C – Capital Projects Budget vs Actual

Appendix D – Reserves and Reserve Funds

Oliver Gob

Director of Finance & Treasurer

Nathan Hyde

Chief Administrative Officer



### Quarter 4 Financial Summary for the Period Ending December 31, 2021

Programs	Budget			Year End Forecast presented in Q3 update			Unaudited Q4 Actuals			Net Variance to Budget		Net Variance to Forecast	
	Revenues	Expense	Net	Forecast Expense	Forecast Revenues	Forecast Net	Expense	Revenue	Net	Amount	%	Amount	%
Council	189,600		189,600	189,600		189,600	178,317	0	178,317	11,283	6%	11,283	6%
Corporate Services	1,923,500	446,000	1,477,500	1,846,085	481,160	1,364,925	2,038,417	457,846	1,580,571	(103,071)	-7%	(215,646)	-16%
Economic Development	266,000	35,000	231,000	197,927	34,700	163,227	213,299	42,380	170,919	60,081	26%	(7,692)	-5%
Modernization Grant	182,373	182,373		182,373	182,373		124,995	124,995	-	0	N/A	0	N/A
Advisory Committees	90,700	24,200	66,500	72,216	16,761	55,455	48,834	19,302	29,532	36,968	56%	25,923	47%
Building	359,500	359,500		354,491	354,491	(0)	368,924	386,331	(17,407)	17,407	N/A	17,407	-5222000%
Planning	302,700	163,000	139,700	604,632	202,100	402,532	549,204	101,643	447,561	(307,861)	-220%	(45,029)	-11%
By-Law Enfor/Crossing Grds	135,100	23,100	112,000	105,177	44,691	60,487	112,844	33,343	79,501	32,499	29%	(19,014)	-31%
Conservation Authorities	170,400		170,400	170,400	0	170,400	150,618	0	150,618	19,782	12%	19,782	12%
Fire	1,166,400	345,000	821,400	840,543	228,704	611,839	933,715	180,548	753,167	68,233	8%	(141,328)	-23%
Emergency Planning	1,000		1,000	1,000	0	1,000	-	0	-	1,000	100%	1,000	100%
Roads	3,155,900	214,000	2,941,900	2,899,009	196,305	2,702,703	2,788,469	136,119	2,652,350	289,550	10%	50,353	2%
Streetlights	116,460	116,460		116,460	116,460		116,460	116,460	-	0	N/A	0	N/A
Water	1,290,100	1,297,600	(7,500)	1,550,151	1,343,769	206,381	1,546,245	1,364,082	182,163	(189,663)	2529%	24,218	12%
Wastewater	67,500	60,000	7,500	381,501	374,001	7,500	303,938	296,438	7,500	0	0%	0	0%
Parks & Recreation	1,385,040	679,630	705,410	791,437	197,825	593,612	828,198	394,993	433,205	272,205	39%	160,407	27%
Cemeteries	4,000		4,000	4,029	29	4,000	-	29	(29)	4,029	101%	4,029	101%
BIA	48,800	48,800		35,467	35,467	-	25,212	25,212	-	0	N/A	(0)	100%
<b>Subtotal Programs</b>	<b>10,855,073</b>	<b>3,994,663</b>	<b>6,860,410</b>	<b>10,342,497</b>	<b>3,808,837</b>	<b>6,533,660</b>	<b>10,327,689</b>	<b>3,679,721</b>	<b>6,647,968</b>	<b>212,442</b>	<b>3%</b>	<b>(114,308)</b>	<b>-2%</b>
Non-Program													
Transfer for Capital Projects	799,700		799,700	799,700		799,700	799,700		799,700	0	0%	0	0%
Infrastructure Renewal Trf	761,354		761,354	761,354		761,354	761,354		761,354	0	0%	0	0%
Tax Levy		7,689,659	(7,689,659)		7,689,659	(7,689,659)		7,685,180	(7,685,180)	(4,479)	0%	(4,479)	0%
PILS and Supplementary Taxes		122,500	(122,500)		122,500	(122,500)		103,239	(103,239)	(19,261)	16%	(19,261)	16%
Safe Restart Phase I Grant					85,415	(85,415)		0	-	0	N/A	(85,415)	100%
OMPF		593,300	(593,300)		593,300	(593,300)		594,680	(594,680)	1,380	0%	1,380	0%
Trf from Reserves and Res Funds		106,005	(106,005)		0	-		-	-	(106,005)	100%	0	N/A
Tax Write Offs	90,000		90,000	90,000		90,000	7,580		7,580	82,420	92%	82,420	92%
<b>Subtotal Corporate</b>	<b>1,651,054</b>	<b>8,405,459</b>	<b>(6,860,410)</b>	<b>1,651,054</b>	<b>8,490,874</b>	<b>(6,839,820)</b>	<b>1,568,634</b>	<b>(8,383,099)</b>	<b>(6,814,465)</b>	<b>45,945</b>	<b>0.7%</b>	<b>25,355</b>	<b>0.4%</b>
<b>Total</b>	<b>12,506,127</b>	<b>12,400,122</b>	<b>0</b>	<b>11,993,551</b>	<b>12,299,711</b>	<b>(306,160)</b>	<b>11,896,323</b>	<b>(12,062,820)</b>	<b>(166,497)</b>	<b>166,497</b>	<b>N/A</b>	<b>(139,663)</b>	<b>-46%</b>



## TOWN OF ERIN

## Quarter 4 Financials by Account Grouping for the Period Ending December 31, 2021

Account Groupings	2021			Variance				Comments
	Budget	Forecast	Actuals	Budget		Forecast		
				\$	%	\$	%	
<b>Revenue</b>								
Penalties & Interest	340,000	347,939	364,173	24,173	7%	16,234	5%	
Tax Levy	7,689,659	7,689,659	7,685,180	(4,479)	(0%)	(4,479)	0%	
PILS and Supplementary Taxes	122,500	122,500	103,239	(19,261)	(16%)	(19,261)	-16%	
Streetlights	133,660	133,660	132,860	(800)	(1%)	(800)	-1%	
Other Revenue	308,705	314,873	275,509	(33,196)	(11%)	(39,364)	-13%	
Parks & Recreation Fees	579,325	120,797	369,146	(210,179)	(36%)	248,349	206%	More booking than anticipated with COVID19 restrictions were lifted.
Fire & Emergency Fees	26,000	28,852	22,721	(3,279)	(13%)	(6,131)	-21%	
Lease Revenue	25,800	34,223	24,000	(1,800)	(7%)	(10,223)	-30%	
Water Revenues	1,270,200	1,314,652	1,341,984	71,784	6%	27,332	2%	
OMPF	593,300	593,300	594,680	1,380	0%	1,380	0%	
Grants	219,373	369,888	213,850	(5,523)	(3%)	(156,038)	-42%	COVID Infrastructure Grant posted to Capital and unspent monies booked to reserve. Expenses in Modernization Grant was less than forecast which resulted in less grant revenue. Unspent Grant revenue is still in Reserve.
Gravel Levy	160,000	160,000	126,126	(33,874)	(21%)	(33,874)	-21%	
Building Permits	353,500	345,258	372,628	19,128	5%	27,370	8%	
Interest Income	72,000	48,340	35,096	(36,904)	(51%)	(13,244)	-27%	
Cost Recovery		30,152	0	0	N / A	(30,152)	-100%	
Inter Dept Revenue	23,500	857	13,694	(9,806)	(42%)	12,837	1497%	
Other Agreements	70,000	62,400	82,680	12,680	18%	20,280	33%	
Trf from Reserves and Res Funds	518,605	582,361	305,254	(213,351)	(41%)	(277,107)	-48%	Contribution from reserves reduced as a result of favourable program spends against budgets.
<b>Total Revenue</b>	<b>12,506,127</b>	<b>12,299,711</b>	<b>12,062,820</b>	<b>(443,307)</b>	<b>(4%)</b>	<b>(236,891)</b>	<b>(2%)</b>	
<b>Expenses</b>								
Labour Costs	4,379,750	3,840,717	3,955,975	423,775	10%	(115,258)	-3%	Year Ending labour costs slightly higher than Q3 run rate forecast but below budget.
Supplies & Materials	235,150	172,721	224,259	10,891	5%	(51,538)	-30%	More Roads Maintenance, supplies and Winter Control needed and were offset by less spend in resurface, sanding, resealing and calcium.
Equipment	66,600	13,449	16,138	50,462	76%	(2,689)	-20%	
Gravel Resurface	425,000	562,065	455,923	(30,923)	(7%)	106,142	19%	Less spend than forecast was utilized for Roads Maintenance, Supplies and Winter Control
Sanding	180,000	150,353	147,311	32,689	18%	3,042	2%	
Calcium	160,000	212,856	170,532	(10,532)	(7%)	42,324	20%	Less spend than forecast was utilized for Roads Maintenance, Supplies and Winter Control
Consulting	692,373	632,321	560,076	132,297	19%	72,245	11%	Less spend in forecast primarily in Modernization Grant
Roads Maintenance	232,000	161,928	212,190	19,810	9%	(50,262)	-31%	More Roads Maintenance, supplies and Winter Control needed and were offset by less spend in resurface, sanding, resealing and calcium.
Resealing	85,000	51,763	39,585	45,415	53%	12,178	24%	Less spend than forecast was utilized for Roads Maintenance, Supplies and Winter Control
Service Agreements	867,300	815,021	816,954	50,346	6%	(1,933)	0%	
Winter Control	40,000	59,301	70,969	(30,969)	(77%)	(11,668)	-20%	More Roads Maintenance, supplies and Winter Control needed and were offset by less spend in resurface, sanding, resealing and calcium.
General Maintenance & Repairs	161,600	318,140	427,019	(265,419)	(164%)	(108,879)	-34%	Variance to forecast primarily in Water Dept for \$43k (water main repairs) and \$33k for Grass Cutting.
Sidewalk Maintenance	45,000	45,000	1,425	43,575	97%	43,575	97%	
IT Services	162,100	165,484	204,361	(42,261)	(26%)	(38,877)	-23%	Forecasted spend in Modernization grant was housed in the Consulting versus actual spend in IT services.
Postage & Courier	23,000	24,712	24,581	(1,581)	(7%)	131	1%	
Telephone & Cell Phones	49,500	36,364	44,152	5,348	11%	(7,788)	-21%	Higher spend versus Q3 run rate forecast but below budget.
Hydro	396,750	369,939	335,512	61,238	15%	34,427	9%	
Natural Gas	71,700	57,349	46,718	24,982	35%	10,631	19%	
Fuel	138,600	125,675	150,685	(12,085)	(9%)	(25,010)	-20%	
Water & Sewage	52,490	26,000	3,360	49,130	94%	22,640	87%	
Vehicle Maintenance	222,200	190,232	225,812	(3,612)	(2%)	(35,580)	-19%	Higher than run rate forecast but in line with budget and Asset Management assumptions.
LPAT		100,581	1,971	(1,971)	N / A	98,610	98%	2020 accrual reversed to match against 2020 invoices paid in 2021.
Economic Development Activities	77,300	37,000	16,396	60,904	79%	20,604	56%	
Advertising & Promo	77,800	99,501	121,728	(43,928)	(56%)	(22,227)	-22%	Variance to forecast primarily owing to last quarter spending in Economic Development (i.e. Coupon book, Cultural Careers Council, Wish upon a star, etc) not included in run rate forecast.
Emergency Declaration Expenses		7,753	42,281	(42,281)	N / A	(34,528)	-445%	COVID related expenses
Tax Write Offs	90,000	90,000	7,600	82,400	92%	82,400	92%	Higher penalty and interest revenue seems to indicate less write-offs than anticipated. A deeper review by the Tax Administrator will be completed.
Conservation Authorities	170,400	170,400	150,618	19,782	12%	19,782	12%	
Community Grants	23,000	22,267	29,200	(6,200)	(27%)	(6,933)	-31%	Community Grant for Orton funded by Nestle Fund Reserve
Other Expenses	245,800	258,640	270,578	(24,778)	(10%)	(11,938)	-5%	Variance to forecast is primarily owing to last quarter spending for Community Improvement Plans not included in run rate forecast.
Contingency	8,100	8,100		8,100	100%	8,100	100%	
Audit, Insurance & Legal	284,700	749,405	710,446	(425,746)	(150%)	38,959	5%	
Debt Servicing	515,900	91,498	98,783	417,117	81%	(7,285)	-8%	
Transfer to Capital	799,700	799,700	799,700	0	0%	0	0%	
Trf to Res. and Res. Funds	1,480,914	1,480,914	1,503,485	(22,571)	(2%)	(22,571)	-2%	2021 Nestle funds transferred to Reserve
Inter Org Transfers	46,400	46,400	10,000	36,400	78%	36,400	78%	
<b>Total Expenses</b>	<b>12,506,127</b>	<b>11,993,551</b>	<b>11,896,323</b>	<b>609,804</b>	<b>5%</b>	<b>97,228</b>	<b>1%</b>	
<b>Net (Surplus) / Deficit</b>	<b>0</b>	<b>306,160</b>	<b>166,497</b>	<b>166,497</b>	<b>N / A</b>	<b>(139,663)</b>	<b>-46%</b>	

Capital Projects for 2021 and Prior Years

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			7,900		7,900	-	Taxation
2021	2	Server Replacement	IT - Service Replacement			48,000			-	IT Reserves
2020	3	Energy Conservation Renos	Energy and water conservation projects per Energy Audit			22,000	3,892	19,843	- 1,735	Admin. Cap. Reserve
2020	4	Electronic Records Management	Electronic Data Records Management software and implementation		RFP has been awarded under budget and project is underway.	80,000			80,000	Admin. File Management Reserve
<b>Total &gt;</b>						<b>157,900</b>	<b>3,892</b>	<b>27,743</b>	78,265	

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)		Dependable Emergency Vehicles Nov 1, 2021	360,000		409,240	- 49,240	\$243,800 Taxation, \$55k Reserves, \$61.2k DCs
2021	6	Hose Cache	Hose Cache		Nederman - 12_23_2021	20,000		10,413	9,587	Taxation
2020	7	Hose Cache	Hose Cache		Completed	20,000	10,401	9,599	- 0	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	267,910	25,757	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	2,220	2,539	Fire Capital Reserve
<b>Total &gt;</b>						<b>861,200</b>	<b>173,176</b>	<b>699,382</b>	- 11,357	

Capital Projects for 2021 and Prior Years

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		Engineering design is underway. Council Resolution 21-122	835,000		10,368	824,632	\$83.5k DCs, \$751.5k Gas Tax
2021	11	Surface Treatment	Upgrade from Gravel to Surface - Location TBD		Construction underway August 2021	300,000		259,939	40,061	Roads DCs
2021	12	Tandem Axle Snow Plow	Tandem Axle Snow Plow		Award April 6 Council TEAM Truck. Delivery delayed until 2022	300,000			300,000	Taxation
	13	2010 Snow Plow	2010 International 7400		Purchase Oct 28,2021			30,036		Roads Reserve
	14	Sidewalk Construction	Dundas St Sidewalk Construction. ICIP ON Grant. \$100,000 not in 2021 Budget		Tender awarded September 22, 2021. ICIP funds must be used by end of 2021.	100,000		100,016		ICIP COVID-19 Resilience infrastructure Stream
2021	15	Energy Conservation Projects	Energy Conservation Projects			5,000			5,000	Taxation
2021	16	Roads Equipment	Rotary Brush head for CAT excavator			85,000			85,000	Taxation
2017	17	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	294,685	250,611	OCIF Top Up Grant \$1,576,988; County \$661,681; Developers ??; Debt
2019	18	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 almost complete at 12.31.21	1,100,000	54,024	718,214	327,762	Roads Reserve = 222,500 + Infrastructure Renewal = 77,500; ICIP Grant \$916,630
2019	19	Municipal Drain	Council Resolution #20-02 Municipal Drain in Ospringle - to be 100% recovered from Developer under the Drainage Act.		Engineering report has been completed in 2019. Construction in progress.	558,453	170,054	1,663	386,735	Developer (100%) under Drainage Act
2020	20	Culvert 2059 (Station Road & Sideroad 24)	Culvert 2059 Replacement (Station Road(Sideroad 24)) based on OSIM report		Engineering design is underway. Council Resolution 21-122 Construction expected to commence in 2021.	600,000	816	34,210	564,974	\$200k Roads Cap Res; \$332k OCIF; remainder Gas Tax
<b>Total &gt;</b>						<b>6,383,453</b>	<b>2,680,820</b>	<b>1,449,131</b>	<b>2,283,554</b>	

Capital Projects for 2021 and Prior Years

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	21	Water equipment to extend life of asset	<b>Electrical safety code</b>			45,000		45,000	-	Reserve
2021	22	Meter Replacement	annual maintenance			30,000			30,000	Reserve
2021	23	Water Equipment	Replace aging equipment to extend life			72,300		-	72,300	Reserve
2021	24	Water Building	Minor repairs and maintenance			15,000			15,000	Reserve
2019/2020	25	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	9,656	48,300	Water Life Cycle Reserve
2019/2020	26	Building and grounds minor repairs			Project should be complete by end of year.	30,000	-	30,000	0	Water Life Cycle Reserve
2019	27	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	28	Watermain (Douglas Cres to Orangeville)	Council Resolution #20-005 approved ICIIP 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	29	Energy efficiency projects	Erin water system capital expenditures including energy efficiency upgrades (per OCWA)		Project should be complete by end of year.	72,000		5,606	66,394	Water Life Cycle Reserve
2020	30	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	31	Water EA - SSMP			Part of Water EA project	120,000	120,000	8,436	- 8,436	Town Water Reserve Fund
2015	32	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	24,166	- 141,055	90% DC Admin and 10% Water LifeCycle as per DC Study
2021	33	New Water Supply - Erin Production Well						-	-	90% DC Admin and 10% Water LifeCycle as per DC Study
<b>Total &gt;</b>						<b>4,768,390</b>	<b>1,567,669</b>	<b>122,865</b>	<b>3,077,857</b>	



Capital Projects for 2021 and Prior Years

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	34	Waste Water Treatment Plant	Waste Water Treatment Plant, Engineering and Construction		Tendered in Spring 2021	23,321,700		1,578,030	21,743,670	\$7,929,378 Grants, \$15,392,322 DCs
2020	35	Waste Water Design	Design of waste water plant		Council Resolution 20-082 Awarded design contract to WSP.	1,533,554	337,568	1,202,464	6,478	Funded by Developers
<b>Total &gt;</b>						<b>24,855,254</b>	<b>337,568</b>	<b>2,780,494</b>	<b>21,737,192</b>	

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	36	Ice resurfacer	Ice resurfacer - E CC		Zamboni delivered Nov 2021	110,000		96,879	13,121	Reserve
2021	37	Ballinafad BCA	Ballinafad Community Centre capital expenditures per BCA			54,000			54,000	\$5k Grant, \$49k Taxation
2021	38	Parks	Victoria repairs; Barbour Field drainage; playground equipment; sports fencing and bleachers			89,000		8,100	80,900	Taxation
2018	39	Erin Rotary River Walk (Phase II)	2018 Budget Addition: \$300,000		Design Award AECOM Oct.2020	300,000	1,669	62,148	236,183	Water Levy (\$5k) Cash in Lieu of Parkland Reserve (\$295k)
2018	40	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	6,944	229	Nestle Community Grant
2019	41	Ice resurfacer	Ice resurfacer - Hillsburgh CC		RFP Awarded -Resurface. Ordered and delivery will be in March 2021.	90,000	-	87,503	2,497	ECC Reserve
2019	42	Recreation Software for online booking	Online booking software for ECC and HCC		RFP awarded 2020 - Innosoft. Annual Fees over 8 years.	40,000	26,674	11,641	1,685	ECC Reserve
2018/2019/2020	43	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 2021. Quotations being prepared and requested. System Fencing completed 2021	179,100	-	136,952	42,148	Parks Reserve (\$84,100); \$95k from Barbour Field Reserve
2020	44	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	45	Hillsburgh Community Centre Renovations	Hillsburgh Community Centre capital expenditures per BCA		Quotations being prepared and requested	126,500		47,073	79,427	Gas Tax
2020	46	Ballinafad	Ballinafad Community Centre capital expenditures per BCA		Quotations being prepared and requested	14,000			14,000	\$5k Halton Hills Grant; \$9k Reserve

Capital Projects for 2021 and Prior Years

Status

Project completed	
In Progress	
Project complications/delays being encountered	

Parks & Recreation

	#	Project Title	Project Description	Status	Status Description	20,700	-		Remaining Budget Available For Project	90% DC Admin and 10% Water LifeCycle as per DC Study
2020	47	Erin Community Centre Renovations	On hold due to ICIP Grant application approval date.		Various renovations	2,400,000	3,328	23,310	2,373,362	ECC Reserves (\$235k); CIL Parkland (\$300k); ICIP Grant (\$1,765k); County Grant (\$30k NEW); \$100k ECC Reserve
2020	48	Emergency Response Centre	Future plans for an emergency response centre		Transfer of funds at the end of the year	50,000	50,000		-	Parks and Recreation Reserve (\$50k)
						<b>3,534,000</b>	<b>95,199</b>	<b>480,549</b>	<b>2,937,551</b>	

40,560,196	4,858,323	5,560,163	30,103,062
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**RESERVES**

DEPARTMENT	Description	BALANCE @ January 1, 2021	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	55,000	4,614,189	Structure 011 \$77k; \$55k FIR10 Fire Light Rescues; Additions \$80k as per Council Resolution for 2021 Budget; \$77k Structure 011; \$5k for Roads Assessment FCM Grant from 2020 \$68k Culvert 2059; RDS0015 Culvert 10 \$751.5K; Grant doubled by Feds; \$126k HCC + Modernization Grant
Unallocated	RESERVE FUND	Gas Tax Grant	813,334	719,170	361,921	1,170,582	
Unallocated	RESERVE FUND	Modernization Grant	303,542	2,844	123,683	182,702	
Unallocated	RESERVE FUND	Nestle Community Grant	22,549	25,211	7,500	40,260	
Unallocated	RESERVE FUND	Safe Restart - Covid Grant	111,222	70,813		182,035	
Unallocated	RESERVE FUND	OCIF Top Up Grant	-			-	
Unallocated	RESERVE FUND	OCIF FORMULA	333,762	5,956	81,238	258,480	
<b>TOTAL Unallocated</b>			<b>6,684,344</b>			<b>7,640,350</b>	
Admin	RESERVES	ELECTION EXPENSE	58,097	20,000		78,097	\$3k CRP0002 Municipal elections CRP0001 Server Replacement
Admin	RESERVES	COMPUTER UPGRADES	64,865	15,000		79,865	
Admin	RESERVES	ADMIN FILE MANAGEMENT	87,571			87,571	
Admin	RESERVES	ADMIN	35,652	55,270	19,843	71,079	
Admin	RESERVES	INSURANCE CONTINGENCY	15,573			15,573	
Admin	RESERVE FUND	Retirement Benefits	1,838	17		1,855	
Admin	RESERVE FUND	ADMINISTRATION DC	(793,786)	63,546		\$ (730,241)	
<b>TOTAL Admin</b>			<b>(530,190)</b>			<b>\$ (396,201)</b>	
Building	RESERVE FUND	BUILDING DEPT REVENUE FUND	146,647	31,074		177,721	
Building	RESERVES	BUILDING DEPT CAPITAL	-			-	
<b>TOTAL Building</b>			<b>146,647</b>			<b>177,721</b>	
Econ Dev	RESERVES	ECONOMIC DEVELOPMENT RESERV	41,644			41,644	
Econ Dev	RESERVE FUND	Main St Revitalization Grant	-			-	
<b>TOTAL Econ Dev</b>			<b>41,644</b>			<b>41,644</b>	
Enviro	RESERVE FUND	Water EA STUDY	37,784	354		38,138	
<b>TOTAL Enviro</b>			<b>37,784</b>			<b>38,138</b>	
Fire	RESERVE FUND	FIRE SERVICES DC	123,471	95,493	61,200	157,764	payment of Tanker 57 replacement; ADD \$50k RQ-FIR0001;FIR0010 Light Rescues \$61k
Fire	RESERVES	FIRE CAPITAL	95,083	19,471	8,022	106,532	
Fire	RESERVES	FIREHALL RESERVE	6,704			6,704	
Fire	RESERVES	FIRE WAGE CONTINGENCY	121,584			121,584	
Fire	RESERVES	FIRE VEHICLE RESERVE	414,276	100,000	317,150	197,126	
<b>TOTAL Fire</b>			<b>761,118</b>			<b>589,710</b>	



**RESERVES**

DEPARTMENT	Description	BALANCE @ January 1, 2021	2021 TRANSACTIONS		Projected BALANCE @ DEC 31 2021	Comments	
			ADDITIONS	DISBURSEMENTS			
Recreation	RESERVES	CENTRE 2000 CAPITAL	735,291	12,000	131,830	615,461	\$90k Ice Resurfacers for HCC (funding trf to this reserve); ECC ICIP Grant Parks fencing; playground equip, bleachers, tractor
Recreation	RESERVES	Barbour Field	241,341	77,957	136,952	182,345	
Recreation	RESERVES	HILLSBURGH ARENA CAPITAL	52,096	9,000	8,576	52,521	
Recreation	RESERVES	BALLINAFAD COMM CENTRE	27,355	49,000		76,355	
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	10,321	62,148	1,049,831	
Recreation	RESERVE FUND	PARKS & RECREATION SERVICES DC	389,691	143,109		532,801	
<b>TOTAL Recreation</b>			<b>2,758,817</b>			<b>2,720,698</b>	
Roads	RESERVES	ROADS CAPITAL	503,814	90,000		593,814	Structure 011 ICIP Grant \$225k; \$200k Culvert 2059  RDS0015 Culvert 10\$83k; RDS0020 Surface Treatment \$300k
Roads	RESERVES	ROADS Streetscape	5,066			5,066	
Roads	RESERVES	SIDEWALK REPLACEMENTS	122,227			122,227	
Roads	RESERVES	STREETLIGHTS	171,631	71,643		243,274	
Roads	RESERVES	ROADS Fleet Reserve	100,000	319,964		419,964	
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	161		17,321	
Roads	RESERVE FUND	TRANSPORTATION SERVICES DC	1,451,382	302,353	742,231	1,011,503	
<b>TOTAL Roads</b>			<b>2,519,095</b>			<b>2,560,983</b>	
Water	RESERVES	WATER LIFECYCLE	2,651,497	427,100	92,908	2,985,689	WTR5 \$30k; WTR5 \$72k; WTR6 \$15k; WTR9 \$45k; NEW Water Service \$263k; Communications \$60k
Water	RESERVE FUND	Water EA STUDY	37,784	354		38,138	
Water	RESERVE FUND	TOWN WATER RESERVE FUND	134,387	1,259		135,646	
Water	RESERVE FUND	WATER DC	(36,979)	55,839		18,861	
<b>TOTAL Water</b>			<b>2,786,690</b>			<b>3,178,334</b>	
WW	RESERVE FUND	WWTP Front Ended Agreements	13,051,919	11,189,231	2,958,877	21,282,273	
WW	RESERVE FUND	Solmar WWTP Working Capital	(9,974)			(9,974)	
WW	RESERVE FUND	Solmar WWTP Security Deposit	50,000		-	50,000	
WW	RESERVE FUND	Wasterwater DCs	(30,387)			(30,387)	
<b>TOTAL Wastewater</b>			<b>13,061,558</b>			<b>21,291,912</b>	
Committee	RESERVES	CEMETERY CAPITAL	92,455			92,455	
Committee	RESERVE FUND	ERIN PIONEER CEMETERY RESERVES	8,805	82		8,887	
Committee	RESERVES	HERITAGE RESERVES	13,448	925		14,373	
Committee	RESERVES	LGHG COMMITTEE	18,248		1,316	16,932	
Committee	RESERVES	ESAC	1,761			1,761	
Committee	RESERVE FUND	CELEBRATE ERIN RESERVE FUND	7,794	73		7,867	
Committee	RESERVE FUND	BIA IMPROVEMENT	33,818	317		34,135	
<b>TOTAL Committee</b>			<b>176,328</b>			<b>176,410</b>	
			<b>28,443,835</b>	<b>14,746,260</b>	<b>5,170,396</b>	<b>38,019,700</b>	