



Town of Erin

Corporate Report

Department: Corporate Services

Business Unit: Finance

Presented/

Prepared By: Wendy Parr, Director of Finance & Treasurer

Report Number:
F2023-15

Meeting Date:
7/13/2023

Subject

1st Quarter Financial Report for the period ending March 31, 2023

Recommendation

Be it resolved that Council hereby receive report number F2023-15 “1st Quarter Financial Report for the period ending March 31, 2023” for information.

Background

To promote good governance, accountability and transparency for the Town of Erin’s financial activities, the 1st Quarter Financial Report for both operating (Appendix A) and Capital (Appendix B), budgets and actual results to March 31, 2023 have been provided. In addition, Appendix C provides a schedule of the Reserve and Reserve funds as of March 31, 2023.

Discussion

Operating Budget Results

The report is to provide council with a financial summary by department and account groupings of the operating Budget results in Appendix A. The financial results for the Town of Erin is a deficit of approximately \$256k for the first quarter ending March 31, 2023. Program net results were at 26% spent of Budget. Non-program net results were at 22% of budget, slightly lower than expected of 25%.

Total Program Net results were mostly on target with larger variances in Planning and the Fire Department. Variance explanations are provided below for departments that had a greater than expected percentage.

Capital Budget Results

The Capital Budget and spending results for the first quarter are included in Appendix B. The total planned capital spending for 2023 included projects from 2023 and prior years carried forward. For the first quarter of the year approximately \$333k was spent from taxation with approximately \$1.5m of planned Capital expenditure to be incurred.

Reserve and Reserve Funds

At the end of Quarter 1, the Reserve and Reserve Funds balance was \$63.5m of which \$45.7m was for the Waste Water Project.

Strategic Pillar

Service Excellence & Good Governance

Financial Impact

There is no financial impact associated with the proposed recommendation.

Conclusion

That Council receive report number F2023-15 “1st Quarter Financial Report for the period ending March 31, 2023” for information.

Attachments

Appendix A – 2023 Q1 Operating Results

Appendix B – 2023 Q1 Capital Expenditures

Appendix C – 2023 Q1 Reserves and Reserve Funds

Wendy Parr

Director of Finance & Treasurer

Nathan Hyde

Chief Administrative Officer

Appendix A



Quarterly Variance Report
For period ending March 31, 2023

	Annual Budget Expense	Annual Budget Revenues	Net Budget	Actuals Expense	Actuals Revenues	Actuals Net	Net	% of Budget
Programs								
Council	199,445		199,445	48,438		48,438	151,007	24%
Corporate Services	2,360,959	553,000	1,807,959	592,409	202,153	390,256	1,417,703	22%
Economic Development	300,330	35,000	265,330	55,743	58,337	(2,594)	267,924	(1%)
Modernization Grant	121,169	121,169						
Advisory Committees	99,434	31,604	67,830	371	720	(349)	68,179	(1%)
Building	788,090	438,494	349,596	119,987	47,150	72,837	276,759	21%
Planning	550,080	673,681	(123,601)	110,368	11,150	99,218	(222,819)	(80%)
By-Law Enfor/Crossing Grds	224,490	23,562	200,928	40,243	976	39,267	161,661	20%
Conservation Authorities	186,322		186,322	26,465		26,465	159,857	14%
Fire	997,756	218,991	778,765	329,445	68,039	261,406	517,359	34%
Emergency Planning	1,020		1,020				1,020	
Roads	3,155,620	214,450	2,941,170	847,980	46,099	801,881	2,139,289	27%
Streetlights	138,708	138,708		10,436	10,436	0	0	
Water	1,381,202	1,381,202		235,071	235,071	0	0	
Wastewater				40,450	40,450	0	0	
Parks & Recreation	1,457,636	707,379	750,257	383,413	213,868	169,545	580,712	23%
Cemeteries	10,000	10,000						
Subtotal Programs	11,972,261	4,547,240	7,425,021	2,840,819	934,449	1,906,370	5,518,651	26%
Non-Program								0%
Transfer for Capital Projects	1,036,000		1,036,000	333,132		333,132	702,868	32%
Transfer from Tax Rate Stabilization		362,357	(362,357)				(362,357)	0%
Infrastructure Renewal Trf	761,354		761,354	190,339		190,339	571,015	25%
Tax Levy		8,108,518	(8,108,518)		2,027,130	(2,027,130)	(6,081,388)	25%
PILS and Supplementary Taxes		211,700	(211,700)		955	(955)	(210,745)	
Safe Restart Phase I								
OMPF		594,800	(594,800)		150,200	(150,200)	(444,600)	25%
Tax Write Offs	55,000		55,000	5,258		5,258	49,742	10%
Subtotal Corporate	1,852,354	9,277,375	(7,425,021)	528,729	2,178,285	(1,649,556)	(5,775,465)	22%
Total	13,824,615	13,824,615		3,369,548	3,112,734	256,814	(256,814)	



1st Quarter 2023 Variance Analysis
For the Period ending March 31, 2023

	2023 Total Budget	2023 Total Actuals	2023 Variance	2023 %	
Revenue					
Penalties & Interest	441,218	115,154	326,064	(26%)	
Tax Levy	8,108,518	2,027,130	6,081,388	(25%)	
PILS and Supplementary Taxes	211,700	955	210,745	(0%)	
Streetlights	138,708	138,708	0		
Other Revenue	339,404	28,548	310,856	(8%)	
Parks & Recreation Fees	606,545	177,399	429,146	(29%)	
Fire & Emergency Fees	26,520	5,837	20,683	(22%)	
Lease Revenue	28,764	15,029	13,735	(52%)	Increase due to Fire and Parks Leases.
Water Revenues	1,347,555	115,574	1,231,981	(9%)	Significant Revenue increase in Q2.
OMPF	594,800	150,200	444,600	(25%)	
Grants	158,169	103,439	54,730	(65%)	Variance due to fluctuations in Grant Receipt.
Gravel Levy	160,000		160,000	0%	
Building Permits	360,570	43,230	317,340	(12%)	
Interest Income	46,000	79,582	(33,582)	(173%)	Interest rates were high at 4.5% in Q1 2023 and continue to rise into Q2.
Cost Recovery	571,775	28,974	542,801	(5%)	
Inter Dept Revenue	9,140		9,140	0%	
Other Agreements	71,400	54,308	17,092	(76%)	Variance due to Fire response agreements.
Total Revenue	13,824,615	3,084,067	10,740,548	(22%)	

Expenses					
Labour Costs	5,310,810	1,392,006	3,918,804	26%	
Supplies & Materials	259,335	70,088	189,247	27%	
Equipment	79,586	9,150	70,436	11%	
Gravel Resurface	442,170	2,770	439,400	1%	
Sanding	187,272	193,015	(5,743)	103%	Sanding variance is high due to significant salt/sand fee increases.
Calcium	166,464		166,464	0%	
Consulting	703,316	83,381	619,935	12%	
Roads Maintenance	241,373	16,826	224,547	7%	
Resealing	88,434		88,434	0%	
Service Agreements	1,026,217	243,555	782,662	24%	
Winter Control	76,903	86,964	(10,061)	113%	Winter Control variance due to higher than normal snowfall/ice events
General Maintenance & Repairs	206,413	81,587	124,826	40%	Variance is high due to price increases, upgrades, Water equipment repair.
Sidewalk Maintenance	46,818		46,818	0%	
IT Services	180,968	34,677	146,291	19%	
Postage & Courier	20,148	1,813	18,335	9%	
Telephone & Cell Phones	51,286	11,318	39,968	22%	
Hydro	424,775	101,588	323,187	24%	
Natural Gas	75,491	47,267	28,224	63%	Natural Gas variance due to significant Enbridge Gas increase.
Fuel	195,251	64,259	130,992	33%	
Water & Sewage	54,621	1,040	53,581	2%	
Vehicle Maintenance	251,540	95,366	156,174	38%	Variance due to aging fleet repairs.
Economic Development Activities	81,171	4,578	76,593	6%	
Advertising & Promo	51,427	13,010	38,417	25%	
Emergency Declaration Expenses	2,215		2,215	0%	
Tax Write Offs	55,000	5,258	49,742	10%	
Conservation Authorities	186,322	26,465	159,857	14%	
Community Grants	31,000		31,000	0%	
Other Expenses	258,257	115,842	142,415	45%	Variance due to increase in Department activity.
Contingency	8,510		8,510	0%	
Audit, Insurance & Legal	423,804	145,010	278,794	34%	Variance due to annual Fire Insurance premium paid in Q1.
Debt Servicing	72,470	8,835	63,635	12%	
Transfer to Capital	1,036,000	333,132	702,868	32%	
Total Expenses	13,824,615	3,188,800	10,635,815	23%	



Council

Quarter 1 for the Period Ending March 31 2023

	2023	2023	2023	2023
	Total	Total	Variance	%
	Budget	Actuals		
Expenses				
Labour Costs	169,437	46,822	122,615	28%
Other Expenses	24,500	0		
Audit, Insurance & Legal	5,508	1,616	3,892	29%
Total Expenses	199,445	48,438	151,007	



Corporate Services

Quarter 1 for the Period Ending March 31 2023

	2023 Total Budget	2023 Total Actuals	2023 Variance	2023 %
Revenue				
Penalties & Interest	420,000	113,159	306,841	(27%)
Other Revenue	74,500	7,216	67,284	(10%)
Parks & Recreation Fees	12,500	2,196	10,304	(18%)
Interest Income	46,000	79,582	(33,582)	(173%)
Total Revenue	553,000	202,153	350,847	(63%)
Expenses				
Labour Costs	1,638,109	421,644	1,216,465	26%
Supplies & Materials	78,032	27,535	50,497	35%
Consulting	26,214	1,051	25,163	4%
Service Agreements	158,355	7,046	151,309	4%
General Maintenance & Repairs	15,759	1,547	14,212	10%
IT Services	139,800	34,356	105,444	25%
Postage & Courier	18,000	1,044	16,956	6%
Telephone	12,272	7,501	4,771	61%
Hydro	13,973	2,927	11,046	21%
Natural Gas	4,518	2,241	2,277	50%
Advertising	20,487	2,751	17,736	13%
Other Expenses	62,250	51,995	10,255	84%
Contingency	8,510		8,510	
Audit, Insurance & Legal	128,430	30,771	97,659	24%
Trf to Res. and Res. Funds	36,250		36,250	
Total Expenses	2,360,959	592,409	1,768,550	75%

Interest rates were high at 4.5% in first quarter 2023 and continue to rise into Q2.



Economic Development

Quarter 1 for the Period Ending March 31 2023

	2023 Total Budget	2023 Total Actuals	2023 Variance	2023 %
Revenue				
Grants	25,000	58,337	33,337	-133
Total Revenue	25,000	58,337	33,337	-133
Expenses				
Labour Costs	155,676	39,895	115,781	26%
Supplies & Materials	3,677		3,677	
Service Agreements				
Economic Development Activities	73,817	4,578	69,239	6%
Advertising	18,325	195	18,130	1%
Other Expenses	45,863	10,061	35,802	22%
Audit, Insurance & Legal	2,972	1,014	1,958	34%
Total Expenses	300,330	55,743	244,587	81%



Advisory Committees

Quarter 1 for the Period Ending March 31 2023

	2023 Total Budget	2023 Total Actuals	2023 Variance	2023 %
Revenue				
Other Revenue	7,395	720	6,675	(10%)
Inter Dept Revenue	9,140		9,140	
Trf from Reserves and Res Funds	15,069		15,069	
Total Revenue	31,604	720	30,884	(98%)
Expenses				
Supplies & Materials	16,472		16,472	
General Maintenance & Repairs	1,734		1,734	
Postage & Courier	612		612	
Advertising	702	356	346	51%
Community Grants	20,500		20,500	
Other Expenses	22,453	15	22,438	0%
Trf to Res. and Res. Funds	2,689		2,689	
Inter Org Transfers	34,272		34,272	
Total Expenses	99,434	371	99,063	100%

Advertising high due to Community Grants Ad in Metroland Media



Building

Quarter 1 for the Period Ending March 31 2023

	2023 Total Budget	2023 Total Actuals	2023 Variance	2023 %
Revenue				
Other Revenue	17,140	3,920	13,220	(23%)
Building Permits	357,000	43,230	313,770	(12%)
Cost Recovery	64,354		64,354	
Total Revenue	438,494	47,150	391,344	(89%)
Expenses				
Labour Costs	368,694	32,997	335,697	9%
Supplies & Materials	4,785	244	4,541	5%
Consulting	361,040	69,946	291,094	19%
Service Agreements	936	104	832	11%
IT Services	3,121		3,121	
Telephone	1,560		1,560	
Fuel		643	(643)	
Vehicle Maintenance	3,000		3,000	
Advertising	520	9,158	(8,638)	1,761%
Other Expenses	6,034	2,254	3,780	37%
Audit, Insurance & Legal	7,500	4,641	2,859	62%
Trf to Res. and Res. Funds	30,900		30,900	
Total Expenses	788,090	119,987	668,103	85%

Building permits typically slower at beginning of the year.

Advertising: Final payment regarding recruitment of Chief Building Officer



Planning

Quarter 1 for the Period Ending March 31 2023

	2023 Total Budget	2023 Total Actuals	2023 Variance	2023 %
Revenue				
Revenue	109,140	11,150	97,990	(10%)
Cost Recovery	507,421		507,421	
Trf from Reserves and Res Funds	57,120		57,120	
Total Revenue	673,681	11,150	662,531	(98%)
Expenses				
Labour Costs	312,250	86,644	225,606	28%
Supplies & Materials	832	47	785	6%
Consulting	107,000	1,710	105,290	2%
Service Agreements	7,011		7,011	
IT Services	2,040	257	1,783	13%
Advertising	4,080	125	3,955	3%
Other Expenses	2,601	310	2,291	12%
Audit, Insurance & Legal	112,913	21,275	91,638	19%
Inter Org Transfers	1,353		1,353	
Total Expenses	550,080	110,368	439,712	80%

Planning Revenue typically slower at beginning of the year.



By-Law Enforcement and Crossing Guards

Quarter 1 for the Period Ending March 31 2023

	2023 Total Budget	2023 Total Actuals	2023 Variance	2023 %
Revenue				
Revenue	19,992	976	19,016	(5%)
Building Permits	3,570		3,570	
Total Revenue	23,562	976	22,586	
Expenses				
Labour Costs	166,750	37,688	129,062	23%
Supplies & Materials	1,248	249	999	20%
Consulting	520		520	
Service Agreements	41,616		41,616	
Telephone	624		624	
Vehicle Maintenance	520	1,169	(649)	225%
Other Expenses	1,976	521	1,455	26%
Audit, Insurance & Legal	11,236	616	10,620	5%
Total Expenses	224,490	40,243	184,247	

Revenue from Animal Control will increase significantly in Q2.

Vehicle Maintenance relates to repair of 2013 Ford pick up.



Conservation Authorities

Quarter 1 for the Period Ending March 31 2023

	2023	2023	2023	2023
	Total	Total	Variance	%
	Budget	Actuals		
Expenses				
Conservation Authorities	186,322	26,465	159,857	14%
Total Expenses	186,322	26,465	159,857	86%

Expenses relate to GRCA and CVC quarterly levies.



Fire

Quarter 1 for the Period Ending March 31 2023

	2023 Total Budget	2023 Total Actuals	2023 Variance	2023 %
Revenue				
Other Revenue	42,024	694	41,330	(2%)
Fire & Emergency Fees	26,520	5,837	20,683	(22%)
Lease Revenue	28,764	7,200	21,564	(25%)
Other Agreements	71,400	54,308	17,092	(76%)
Trf from Reserves and Res Funds	50,283		50,283	
Total Revenue	218,991	68,039	150,952	
Expenses				
Labour Costs	539,010	163,653	375,357	30%
Supplies & Materials	42,450	3,985	38,465	9%
Equipment	13,525	473	13,052	3%
Service Agreements	55,141	48,343	6,798	88%
Winter Control	12,240	10,969	1,271	90%
General Maintenance & Repairs	15,606	18,003	(2,397)	
IT Services	2,081		2,081	
Postage & Courier	312	47	265	15%
Telephone	8,286	1,764	6,522	21%
Hydro	18,727	6,257	12,470	33%
Natural Gas	10,404	7,198	3,206	69%
Fuel	5,202	1,285	3,917	25%
Vehicle Maintenance	43,177	7,298	35,879	17%
Advertising & Promo	3,121		3,121	
Community Grants	3,000		3,000	
Other Expenses	52,020	41,096	10,924	79%
Audit, Insurance & Legal	43,574	25,216	18,358	58%
Debt Servicing	29,880	8,835	21,045	30%
Trf to Res. and Res. Funds	100,000		100,000	
Total Expenses	997,756	344,422	653,334	65%

Service Agreements high due to City of Guelph annual dispatch services fee paid in Q1.

Winter Control variance is high due to higher than normal snowfall.

Natural Gas variance high due to significant Enbridge Gas increase.

Insurance variance is high due to annual VFIS premium paid in Q1



Roads

Quarter 1 for the Period Ending March 31 2023

	2023 Total Budget	2023 Total Actuals	2023 Variance	2023 %
Revenue				
Other Revenue	15,450	997	14,453	(6%)
Grants	12,000	45,102	(33,102)	(376%)
Gravel Levy	160,000		160,000	
Trf from Reserves and Res Funds	27,000		27,000	
Total Revenue	214,450	46,099	168,351	
Expenses				
Labour Costs	1,192,534	396,850	795,684	33%
Supplies & Materials	46,089	23,235	22,854	50%
Equipment	14,362	8,677	5,685	60%
Gravel Resurface	442,170	2,770	439,400	1%
Sanding	187,272	193,015	(5,743)	103%
Calcium	166,464		166,464	
Consulting	87,373		87,373	
Roads Maintenance	241,373	16,826	224,547	7%
Resealing	88,434		88,434	
Service Agreements	20,400	12,412	7,988	61%
Winter Control	27,968	36,992	(9,024)	132%
General Maintenance & Repairs	8,160	309	7,851	4%
Sidewalk Maintenance	46,818		46,818	
IT Services	7,803	64	7,739	1%
Telephone	9,364		9,364	
Hydro	9,364	3,841	5,523	41%
Natural Gas	8,739	3,236	5,503	37%
Fuel	187,500	61,046	126,454	33%
Vehicle Maintenance	192,998	85,521	107,477	44%
Advertising	1,040	300	740	29%
Other Expenses	23,929	6,079	17,850	25%
Audit, Insurance & Legal	55,031	11,597	43,434	21%
Debt Servicing	40,435	11,353	29,082	28%
Trf to Res. and Res. Funds	50,000		50,000	
Total Expenses	3,155,620	874,123	2,281,497	

Grant Revenue increase due to Federal Pulic Works Grant.

Labour Cost variance due to Winter Control additional staff.

Sanding variance is high due to significant fee increase of salt and sand.

Winter Control variance is high due to higher than normal snowfall.



Streetlights

Quarter 1 for the Period Ending March 31 2023

	2023 Total Budget	2023 Total Actuals	2023 Variance	2023 %
Revenue				
Streetlights	138,708		138,708	
Total Revenue	138,708		138,708	(100%)
Expenses				
General Maintenance & Repairs	20,400		20,400	
Hydro	47,858	10,328	37,530	22%
Audit, Insurance & Legal	416	108	308	26%
Trf to Res. and Res. Funds	70,034		70,034	
Total Expenses	138,708	10,436	128,272	92%

Revenue is including on Tax Bill Statements and is posted annually at year end.

Revenue is based on per household that have streetlights.



Water

Quarter 1 for the Period Ending March 31 2023

	2023 Total Budget	2023 Total Actuals	2023 Variance	2023 %
Revenue				
Penalties & Interest	21,218	1,995	19,223	(9%)
Other Revenue	12,429	1,008	11,421	(8%)
Water Revenues	1,347,555	115,574	1,231,981	(9%)
Total Revenue	1,381,202	118,577	1,262,625	(91%)
Expenses				
Labour Costs	120,510	17,230	103,280	14%
Supplies & Materials		664	(664)	
Equipment				
Consulting		4,327	(4,327)	
Service Agreements	676,127	167,819	508,308	25%
Winter Control		11,058	(11,058)	
General Maintenance & Repairs	15,814	7,717	8,097	49%
IT Services	3,850		3,850	0%
Postage & Courier	1,224	722	502	59%
Telephone	2,705	382	2,323	14%
Hydro	132,600	29,615	102,985	22%
Other Expenses		2,525	(2,525)	
Audit, Insurance & Legal	12,240	3,191	9,049	26%
Trf to Res. and Res. Funds	416,132		416,132	0%
Total Expenses	1,381,202	245,250	1,135,952	82%

General Maintenance Variance due to a high number of water main repairs.

Postage variance due to water invoice mailing service increase.

Consulting variance is due to Water Rate Study.



Parks and Recreation

Quarter 1 for the Period Ending March 31 2023

	2023 Total Budget	2023 Total Actuals	2023 Variance	2023 %
Revenue				
Other Revenue	41,334	1,862	39,472	(5%)
Parks & Recreation Fees	594,045	175,203	418,842	(29%)
Lease Revenue		7,829	(7,829)	
Cost Recovery		28,974	(28,974)	
Trf from Reserves and Res Funds	72,000		72,000	
Total Revenue	707,379	213,868	493,511	
Expenses				
Labour Costs	647,840	148,583	499,257	23%
Supplies & Materials	65,750	14,129	51,621	21%
Equipment	51,699		51,699	0%
Consulting				
Service Agreements	66,631	7,887	58,744	12%
Winter Control	36,695	27,945	8,750	76%
General Maintenance & Repairs	118,940	81,420	37,520	68%
IT Services	22,273		22,273	
Telephone & Cell Phones	16,475	1,671	14,804	10%
Hydro	202,253	48,620	153,633	24%
Natural Gas	51,830	34,592	17,238	67%
Fuel	2,549	1,285	1,264	50%
Water & Sewage	54,621	1,040	53,581	2%
Vehicle Maintenance	11,845	1,378	10,467	12%
Economic Development Activities	7,354		7,354	
Advertising & Promo	3,152	125	3,027	4%
Emergency Declaration Expenses	2,215		2,215	
Community Grants	7,500		7,500	
Other Expenses	15,611	986	14,625	6%
Audit, Insurance & Legal	43,984	10,806	33,178	25%
Debt Servicing	2,155	0	2,155	0%
Trf to Res. and Res. Funds	26,264		26,264	
Total Expenses	1,457,636	380,467	1,077,169	

Winter Control variance is high due to higher than normal snowfall.

General Maintenance variance is high due to HVAC, plumbing, electrical, arena glass replacement and arena repair.

Natural Gas variance high due to significant Enbridge Gas increase.

Fuel variance is due to 1/4ly reallocation.






Cemeteries

Quarter 1 for the Period Ending March 31 2023

	2023 Total Budget	2023 Total Actuals	2023 Variance	2023 %
Revenue				
Trf from Reserves and Res Funds	10,000		10,000	(100%)
Total Revenue	10,000		10,000	(100%)
Expenses				
General Maintenance & Repairs	10,000		10,000	100%
Total Expenses	10,000		10,000	100%

Capital Projects for 2023 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 2023	Remaining Budget Available in 2023
2023	1	Townhall Repairs (CPR0008)	Townhall Repairs			25,200			25,200
2023	2	HVCA System (CPR0009)	HVAC System			25,300			25,300
2023	3	IT-System Upgrades-Software/Hardware (CPR0010)	IT-System Upgrades-Software/Hardware		Data, Storage	117,000		8,209	108,791
2022	4	Windows 2012 Servers	Servers			20,000			20,000
2020	5	Electronic Records Management	Electronic Data Records Management software and implementation		Awarded Image Advantage_2022. Five year pricing. Year 2 - 5 55k	80,000	32,361		47,639
Total >						267,500	32,361	8,209	226,930

Fire & Emergency Services Program

Original Budget Year	#	Project Title	Project Description	Status	Status Description	Total Budget	Amount Spent In Prior Years	Amount Spent in 2023	Remaining Budget Available For Project
2023	6	Tanker 58 (FIRO011)	Tanker 58			450,000			450,000
	7	Flooring for Fire Stn 50				25,000		5,829	19,171
2023	8	Fire Hose Cache (FIRO012)	Fire Hose Cache			20,000		6,719	13,281
2022	9	Fire Hose Cache	Hose Cache			20,000	2,624	17,375	0
2022	10	Confidence Maze	Maze for Training			85,000			85,000
2022	11	Electronic Messaging signs	2 Signs - Stn 10 & 50.		Complete - Signs installed at both stations.	40,000	24,451	12,520	3,028
2022	12	Erin Stn Metal Roofing, Paint interior	Stn 10 Erin Exterior & Interior		painting completed May 2023.	31,500			31,500
Total >						671,500	27,076	42,444	601,981

Roads Program

Original Budget Year	#	Project Title	Project Description	Status	Status Description	Total Budget	Amount Spent In Prior Years	Amount Spent in 2023	Remaining Budget Available For Project
2023	13	Culvert 2053 (RDS0017)	Culvert 2053 (27th Sideroad)		Engineering,Tendering, Construction Management awarded to RJ Burnside May 19, 2023	675,000			675,000
2023	14	Surface Treatment (RDS0020)	Surface Treatment Program		Awarded Miller Paving May26_23	300,000			300,000
2023	15	Trackless Side Walk Plow (RDS0013)	Trackless Side Walk Plow		Premier Equipment Apr 3_23 two on order	205,000			205,000
2023	16	Tandem Axle Snow Plow (RDS0022)	Tandem Axle Snow Plow		Snow Plowing Tractor-Single source -Viking Cives - Western Star Resolution 23-101 Apr.27.23	500,000			500,000
2023	17	Tractor-2008 Unit 41 (RDS0024)	Tractor (2008 Unit 41)		Ed Stewarts \$249,449.36 140HP on order Apr 3_23	170,000			170,000
2023	18	Energy Conservation Projects (RDS0019)	Energy Conservation Projects			5,000			5,000
2022	19	Bridge 5	Bridge 5 Replacement - 2nd In s Erin		Engineering,Tendering, Construction Management awarded to RJ Burnside May 19, 2023	915,000			915,000
2022	20	Winston Churchill Blvd	50% with Caledon			125,000			125,000
2022	21	Trailer	Replacement			30,000			30,000
2022	22	Energy Conservation Projects	Energy Conservation Projects			5,000			5,000
2022	23	Roads Shop Renovation	Per BCA, Paving, Washroom Storage, Insulation			129,500			129,500
2021	24	Energy Conservation Projects	Energy Conservation Projects			5,000			5,000
2021	26	Tandem Axle Snow Plow	Premier Equip- Western Star 4700 SB		PO 2021-17 - Received Feb 2023. Resolution 21-0094	300,000		315,756	15,756
2021	27	Roads Equipment	Rotary Brush head for CAT excavator			85,000			85,000
2021	28	Culvert 10 (Sideroad 17 West)	Culvert 10 Replacement (Sideroad 17 West) based on OSIM report		Engineering design complete. Council Resolution 21-122. Change from Culvert to Bridge design - scope change. Construction awarded Esposito Bros. May 24_23 \$2,128,209.45	835,000	50,862	24,904	759,234
2020	29	Station Road & Sideroad 24	2023 cost is Station Road Sideroad 24.		2023 cost relates to Station Street lighting.	600,000	574,368	33,846	8,214
Total >						4,884,500	625,230	374,507	3,884,763

Water Program									
Original Budget Year	#	Project Title	Project Description	Status	Status Description	Total Budget	Amount Spent In Prior Years	Amount Spent in 2023	Remaining Budget Available For Project
2023	30	Water Service Existing (WTR0010)	Water Service Existing			263,106			263,106
2023	31	Water Equipment to Extend life(WTR0009)	Water Equipment to Extend life			45,000			45,000
2023	32	Meter Replacement (WTR0004)	Meter Replacement			30,000			30,000
2023	33	Water Capital Equipment(WTR0005)	Water Capital Equipment			22,500			22,500
2023	34	Water Building & Minor (WTR0006)	Water Building & Minor			15,000			15,000
2022	35	Water Service for New	Water Service new development		Engineering and Consulting. Ongoing project continues in 2023.	8,507,077	18,696	82,167	8,406,214
2022	36	Water System Existing	upgrades			263,106			263,106
2022	37	Water Equipment	Extend Life			45,000			45,000
2022	38	Meter Replacement	Meter Replacement		OCWA - Meter Replacement. Continuing into 2023.	441,565	1,634	-	439,931
2022	39	Water Capital Equipment	Replace equipment			35,000			35,000
2022	40	Water Building & Minor Repairs	Building Repairs		BelErin Renovation - Balance - OCWA	15,000	10,401		4,599
2021	41	Meter Replacement	annual maintenance			30,000			30,000
2021	42	Water Equipment	Replace aging equipment to extend life		OCWA - Equipment replacements, Ongoing project forward to 2023. SCADA	72,300			72,300
2019/2020	43	Fire Hydrant Rehabilitation / Replacement Program; Meter Replacement Program			Project to commence - see Project 46. Continuing forward in 2023.	94,000	56,459	-	37,541
2020	44	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
2020	45	Energy efficiency projects	Erin water system capital expenditures including energy efficiency upgrades (per OCWA)		Project forwarded 2023.	72,000	5,606	-	66,394
Total >						12,950,654	92,796	82,167	12,775,691

Waste Water Project									
Original Budget Year	#	Project Title	Project Description	Status	Status Description	Total Budget	Amount Spent In Prior Years	Amount Spent in 2023	Remaining Budget Available For Project
2023	46	Wastwater Treatment plant (WST0002)	Wastwater Treatment plant			20,401,700			20,401,700
2023	47	Wastwater Collection System (WST0003)	Wastwater Collection System			7,469,000			7,469,000
2022	48	Waste Water Treatment Plant	Construction		Construction ongoing and continuing 2023, 2024	9,466,300	-	7,621,728	1,844,572
2022	49	Waste Water Collection System	Waste Water System		Council Resolution 20-082 Awarded design contract to WSP.	10,689,700	3,246,285	1,121,261	6,322,154
2021	50	Waste Water Treatment Plant	Waste Water Treatment Plant, Engineering and Construction		Tendered in Spring 2021, Construction started summer 2022. Continuing through to project completion anticipated 2024.	23,321,700	23,321,700	-	-
Total >						71,348,400	26,567,985	8,742,989	36,037,426

Parks & Recreation									
Original Budget Year	#	Project Title	Project Description	Status	Status Description	Total Budget	Amount Spent In Prior Years	Amount Spent in 2023	Remaining Budget Available For Project
2023	51	Ballinafad BCA (PKR0009)	Ballinafad BCA			15,000			15,000
2023	52	Parks Improvements (PKR0011)	Parks Improvements			40,500			40,500
2023	53	Replace Kubota Tractor (F3680) (PKR0013)	Replace Kubota Tractor (F3680)			75,000			75,000
2023	54	Replace Driveprod Plow Blade (PKR0014)	Replace Driveprod Plow Blade			10,000			10,000
2023	55	Fundraising Feasibility Study-BenchMark Multi-Use Recreational Centre (PKR0021)	Fundraising Feasibility Study-BenchMark Multi-Use Recreational Centre			50,000			50,000
2022	56	HCC	Parks & Recreation			648,000			648,000
2022	57	Ballinafad BCA	Ballinafad Community Centre capital expenditures per BCA			25,500			25,500
2022	58	Tractor	MX 5400 Ed Stewarts		Passed at Council Apr 27th. PO issued Apr 28	50,000			50,000
2022	59	Parks	Zero Turn Lawn Mowers			55,000			55,000
2022	60	Pick Up Truck				55,000			55,000
2022	61	Barbour field	Dog Park Fencing			30,000			30,000
2022	62	Victoria Park	Paving			40,000			40,000
2021	63	Ballinafad BCA	Ballinafad Community Centre capital expenditures per BCA			54,000			54,000

2021	64	Parks	Victoria repairs; Barbour Field drainage; playground equipment; sports fencing and bleachers		Park upgrades will continue in 2023.	89,000	18,718	-	70,282
2018	65	Erin Rotary River Walk (Phase II)	2018 Budget Addition: \$300,000		Design Award AECOM Oct.2020, Project on track to be completed by December 31, 2022. Minor items to complete.	483,019	469,665	57,533	44,178
2020	66	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
2020	67	Hillsburgh Community Centre Renovations	Hillsburgh Community Centre capital expenditures per BCA		Feasibility study completed 2022 MGA McQueen Galloway. renos to be tendered 2023	126,500	52,856		73,644
2020	68	Ballinafad	Ballinafad Community Centre capital expenditures per BCA		Quotations being prepared and requested	14,000			14,000
						1,900,519	541,238	57,533	1,301,748

Planning Building By-Law									
#	Project Title	Project Description	Status	Status Description	Total Budget	Amount Spent In Prior Years	Amount Spent in 2022	Remaining Budget Available For Project	
2023	69	EV for By-Law (BLDG 0012)	EV for By-Law		Trillium Ford Lincoln Apr. 27, 23 Rec'd	100,000			100,000
2023	70	Cloudpermit Building Application Portal (BLDG0013)	Cloudpermit Building Application Portal		Cloudpermit	25,000		14,246	10,754
						125,000	-	14,246	110,754
Economic Development Parks									
#	Project Title	Project Description	Status	Status Description	Total Budget	Amount Spent In Prior Years	Amount Spent in 2023	Remaining Budget Available For Project	
2020	71	Erin Community Centre Renovations	Project consultants & Construction started April 2022. Ongoing various projects.		Various renovations throughout 2022. Tender for completion to be awarded and completed 2023.	2,400,000	458,211	37,489	1,904,300
						2,400,000	458,211	37,489	1,904,300
						94,548,073	28,344,897	9,359,583	56,843,592
						94,548,073	28,344,897	9,359,583.15	56,843,592

Town of Erin
RESERVES & RESERVE FUNDS 2023

Appendix C

Department	Description	2023 TRANSACTIONS		BALANCE Dec 31,2023	Comments	
		ADDITIONS	DISBURSEMENTS			
Unallocated	RESERVES					
	TAX STABILIZATION RESERVE			26,160	1,565,380	withdraw re revised Assessment growth
Unallocated	RESERVES				4,669,189	
Unallocated	RESERVE FUND				1,680,415	Annual Grant
Unallocated	RESERVE FUND		5,829		179,200	
Unallocated	RESERVE FUND				58,750	Grant received April 2023
Unallocated	RESERVE FUND				156,766	
Unallocated	RESERVE FUND					
Unallocated	RESERVE FUND				481,882	Culvert 2059 Disbursement
Admin	RESERVES	20,000			34,397	CRP0002 Municipal elections
Admin	RESERVES	15,000		8,209	86,656	
Admin	RESERVES				55,210	2nd year of five year pricing
Admin	RESERVES				29,157	
Admin	RESERVES				-	
Admin	RESERVES				15,573	
Admin	RESERVE FUND				17	Write off small balance
Admin	RESERVE FUND	6,113			(687,897)	DCs Q1
Building	RESERVE FUND		1,121		183,179	2022 Interest Adjustment
Building	RESERVES				-	
Econ. Development	RESERVES					
	ECONOMIC DEVELOPMENT RESERVES			41,000	41,644	Transfer depends on Q4 deficit/surplus results
Enviro	RESERVE FUND				39,237	
	Water EA STUDY				-	
Fire	RESERVE FUND	9,170			117,645	DCs Q1 -Q4 Debt payment for Firehall expansion
Fire	RESERVE FUND			12,520	94,012	
Fire	RESERVES				6,704	
Fire	RESERVES				-	
Fire	RESERVES				121,584	
Fire	RESERVES	100,000			317,675	2023 allocation

Recreation	RESERVES	CENTRE 2000 CAPITAL	3,317		445,983		
Recreation	RESERVES	Barbour Field			119,345		
Recreation	RESERVES	HILLSBURGH ARENA CAPITAL			(46,710)	Hillsburgh Capital projects	
Recreation	RESERVES	BALLINAFAD COMM CENTRE			76,355	disbursement	
Recreation	RESERVES	EMERGENCY RESPONSE CENTRE	50,000		250,000	2023 allocation	
Recreation	RESERVE FUND	CASH IN LIEU OF PARKLAND FUND	7,328		1,137,184	Riverwalk & 2022 interest Adjust	
Recreation	RESERVE FUND	PARKS & RECREATION SERVICE DC	13,755		711,808	DCs Q1 & Q4 Loan payment - Barbourfileds expansion	
						-	
Roads	RESERVES	ROADS CAPITAL		33,846	175,796	Culvert 10, Bridge 11	
Roads	RESERVES	SIDEWALK REPLACEMENTS			122,227	Disbursement	
Roads	RESERVES	STREETLIGHTS			317,684		
Roads	RESERVES	ROADS Fleet Reserve	50,000		519,964	2023 allocation	
Roads	RESERVE FUND	SIDEWALK RESERVE Tim Hortons			141,134		
Roads	RESERVE FUND	CASH IN LIEU OF PARKING FUND			11,808		
Roads	RESERVE FUND	DRAINAGE LEVY FUND			17,732		
Roads	RESERVE FUND	TRANSPORTATION SERVICE DC				DCs Q1 & Q2-4 Annual Surface	
			29,038		1,286,913	treatment	
						-	
Water	RESERVES	WATER LIFECYCLE			2,782,432	Watermain service contribution	
Water	RESERVE FUND	Water EA STUDY			39,237		
Water	RESERVE FUND	TOWN WATER RESERVE FUND			139,166		
Water	RESERVE FUND	WATER DC				DCs Q1 & Q2-4 Water services	
			5,349		79,845	disbursement	
						-	
WW	RESERVE FUND	WWTP Front End Agreements	34,931,730	8,742,989	45,374,108		
WW	RESERVE FUND	Solmar WWTP Working Capital			(9,974)		
WW	RESERVE FUND	Solmar WWTP Security Deposit			50,000		
WW	RESERVE FUND	Wasterwater DCs	12,991		280,780	DCs Q1	
						-	
Committee	RESERVES	CEMETERY CAPITAL			92,455		
Committee	RESERVE FUND	ERIN PIONEER CEMETERY RESERVES			9,159		
Committee	RESERVES	HERITAGE RESERVES			89,373		
Committee	RESERVES	LGHG COMMITTEE			16,932		
Committee	RESERVES	ESAC			1,761		
Committee	RESERVE FUND	CELEBRATE ERIN RESERVE FUND			7,054		
			35,254,912	8,870,570	63,485,909		