



Town of Erin

Corporate Report

Department: Corporate Services

Business Unit: Finance

Presented/

Prepared By: Wendy Parr, Director of Finance & Treasurer

Report Number:
F2023-01

Meeting Date:
1/19/2023

Subject

Third Quarter Financial Report for the Period Ending September 30, 2022

Recommendation

Be it resolved that Council hereby receive report number F2023-01 “*Third Quarter Financial Report for the Period Ending September 30, 2022*” for information.

Highlights

Year to date Third Quarter surplus of \$3.9m is mainly attributed to the following:

- Preauthorized payment plans for property taxes have been very successful resulting in timely collection increases.
- Increases in severances and new development.
- A reduction in Tax Incentive Programs in 2022.
- Favourability against budget for Transfers for Capital Projects, Infrastructure Renewal which will be booked in the Fourth Quarter Year End.

Background

To promote good governance, accountability and transparency for The Town of Erin financial activities, a third quarter review of the financial results was conducted to provide Council with information and recommendations stemming from the Third Quarter Financial Results and Year End Forecasts.

Discussion

The financial results for the Town of Erin is a surplus of approximately \$3.9m for the third quarter ending September 30, 2022 (Appendix A). Overall net program and non-program financial results are expected to be at 75% compared to actual results of 63%.

Strategic Pillar

Service Excellence & Good Governance

Financial Impact

Third quarter financials produced a net surplus of \$3.9m primarily due to earlier property tax payments. Capital spent at the end of Q3 was \$13.5m.

Conclusion

The 3rd quarter net surplus demonstrates that the Town of rein can meet its budgeted financial commitments without drawing on Reserves. The 2022 budget did have a Tax rate Stabilization Reserve withdraw to be posted in the 4th quarter.

Attachments

Appendix A – Third quarter Ending September 30, 2022 Financial Results

Appendix B – Year End Forecast for 2022

Appendix C – Third Quarter and Year End Forecast for 2022 by Department

Appendix D – Third Quarter Ending September 30, 2022 Capital Projects

Appendix B – Reserve and Reserve Fund Forecast for 2022

Wendy Parr

Director of Finance & Treasurer

Nathan Hyde

Chief Administrative Officer



Quarterly Variance Report
For period ending September 30, 2022

	Annual Budget Expense	Annual Budget Revenues	Net Budget	Actuals Expense	Actuals Revenues	Actuals Net	Net	% of Budget
Programs								
Council	194,082		194,082	127,327		127,327	66,755	34%
Corporate Services	2,234,618	524,200	1,710,418	1,694,386	457,834	1,236,552	473,866	28%
Economic Development	297,426	35,000	262,426	197,781	63,392	134,389	128,037	49%
Modernization Grant	121,169	121,169		3,491		3,491	(3,491)	N/A
Advisory Committees	98,888	31,058	67,830	47,003	9,574	37,429	30,401	45%
Building	422,592	422,592		291,425	353,115	(61,690)	61,690	N/A
Planning	660,472	660,472		386,728	361,796	24,932	(24,932)	N/A
By-Law Enfor/Crossing Grds	220,712	23,100	197,612	147,381	11,547	135,834	61,778	31%
Conservation Authorities	173,808		173,808	110,010		110,010	63,798	37%
Fire	973,717	211,897	761,820	675,325	82,933	592,392	169,428	22%
Emergency Planning	1,020		1,020				1,020	100%
Roads	3,064,114	214,000	2,850,114	1,827,091	174,730	1,652,361	1,197,753	42%
Streetlights	118,789	118,789		34,865	119,255	(84,390)	84,390	N/A
Water	1,317,150	1,336,528	(19,378)	645,297	745,506	(100,209)	80,831	(417%)
Wastewater	7,830		7,830	109,130		109,130	(101,300)	(1,294%)
Parks & Recreation	1,413,446	687,130	726,316	836,214	318,988	517,226	209,090	29%
Cemeteries	14,080	10,000	4,080	3,245		3,245	835	20%
								N/A
Subtotal Programs	11,333,913	4,395,935	6,937,978	7,136,699	2,698,670	4,438,029	2,499,949	36%
Non-Program								
Transfer for Capital Projects	1,038,500		1,038,500				1,038,500	100%
Infrastructure Renewal Trf	761,354		761,354				761,354	100%
Tax Levy		7,912,752	(7,912,752)		7,908,322	(7,908,322)	(4,430)	
PILS and Supplementary Taxes		125,317	(125,317)				(125,317)	100%
OMPF		593,300	(593,300)		446,100	(446,100)	(147,200)	25%
Tax Write Offs	90,000		90,000	41,849		41,849	48,151	54%
Subtotal Corporate	1,889,854	8,631,369	(6,741,515)	41,849	8,354,422	(8,312,573)	1,571,058	378%
Total	13,223,767	13,027,304	196,463	7,178,548	11,053,092	(3,874,544)	4,071,007	2,072%



Year End forecast for 2022

	Annual Budget Expense	Annual Budget Revenues	Net Budget	Forecast Expense	Forecast Revenues	Forecast Net	Forecast Net Variance	Variance as % of Budget
Programs								
Council	194,082		194,082	169,769		169,769	24,313	13%
Corporate Services	2,234,618	524,200	1,710,418	2,259,181	610,445	1,648,736	61,682	4%
Economic Development	297,426	35,000	262,426	263,708	84,523	179,185	83,241	32%
Modernization Grant	121,169	121,169		4,655	4,655			
Advisory Committees	98,888	31,058	67,830	62,671	12,765	49,905	17,925	26%
Building	422,592	422,592		388,567	388,567			
Planning	660,472	660,472		515,637	482,395	33,243	(33,243)	
By-Law Enfor/Crossing Grds	220,712	23,100	197,612	196,508	15,396	181,112	16,500	8%
Conservation Authorities	173,808		173,808	146,680		146,680	27,128	16%
Fire	973,717	211,897	761,820	900,433	110,577	789,856	(28,036)	(4%)
Emergency Planning	1,020		1,020					
Roads	3,064,114	214,000	2,850,114	2,436,121	232,973	2,203,148	646,966	23%
Streetlights	118,789	118,789		159,007	159,007			
Water	1,317,150	1,336,528	(19,378)	860,396	860,396			
Wastewater	7,830		7,830	145,507	145,507			
Parks & Recreation	1,413,446	687,130	726,316	1,114,952	425,317	689,635	36,681	5%
Cemeteries	14,080	10,000	4,080	4,327		4,327	(247)	(6%)
Subtotal Programs	11,333,913	4,395,935	6,937,978	9,628,119	3,232,200	6,095,596	842,382	12%
Non-Program								
Transfer for Capital Projects	1,038,500		1,038,500	1,038,500		1,038,500		
Infrastructure Renewal Trf	761,354		761,354	761,354		761,354		
Tax Levy		7,912,752	(7,912,752)		7,912,752	(7,912,752)		
PILS and Supplementary Taxes		125,317	(125,317)		125,317	(125,317)		
OMPF		593,300	(593,300)		593,300	(446,100)	(147,200)	25%
Tax Write Offs	90,000		90,000	55,799		55,799	34,201	38%
Subtotal Corporate	1,889,854	8,631,369	(6,741,515)	1,855,653	8,380,735	(6,628,516)	(112,999)	63%
Total	13,223,767	13,027,304	196,463	11,483,772	11,612,935	(532,920)	729,383	371%

11,483,772 (11,612,935) (532,920) 729,383 1



Year End Forecast for 2022 by Account Grouping

	2022 Total Budget	2022 Total Forecast	2022 Variance	2022 %	
Revenue					
Penalties & Interest	357,600	433,845	76,245	(21%)	Higher revenue due to missed payment deadlines.
Tax Levy	7,912,752	7,912,752			
PILS and Supplementary Taxes	125,317	132,616	7,299	(6%)	
Streetlights	135,989	135,989			
Other Revenue	290,877	643,315	352,438	(121%)	Largest variance \$288k was planning zoning fees.
Parks & Recreation Fees	591,825	358,625	(233,200)	39%	Lower due to beginning of year closures due to COVID and health and safety protocols
Fire & Emergency Fees	26,000	33,664	7,664	(29%)	Higher forecast due to increase in burn permits.
Lease Revenue	28,200	36,001	7,801	(28%)	Higher than anticipated Community Centre rentals.
Water Revenues	1,308,306	979,195	(329,111)	25%	Lower due to Q4 billing and collections due January 2023.
OMPF	593,300	593,300			
Grants	158,169	120,775	(37,394)	24%	Lower due to Municipal Modernization Grant not received in 2022.
Gravel Levy	160,000	160,000			
Building Permits	353,500	468,527	115,027	(33%)	Variance due to higher than expected building activity.
Interest Income	46,000	79,165	33,165	(72%)	Interest rates for investments increased significantly throughout 2022.
Inter Dept Revenue	9,000				
Other Agreements	70,000	53,120	(16,880)	24%	Lower forecast due to demand associated with emergency response agreements.
Trf from Reserves and Res Funds	513,568	6,317,361	6,830,929	(1,330%)	Variance primarily due to Wastewater cost recovery.
Total Revenue	12,680,403	5,823,528	6,856,875	(54%)	

Expenses					
Labour Costs	5,055,412	4,425,059	(630,353)	(12%)	Lower due to staff vacancies related to FTE i.e. CBO, Building Inspector.
Supplies & Materials	246,102	323,735	77,633	32%	Higher due to cost increases.
Equipment	67,932	39,597	(28,335)	(42%)	Consolidate equipment, gravel resurface, sanding, calcium, resealing and roads maintenance. Variance due to price
Gravel Resurface	433,500	377,946	(55,554)	(13%)	
Sanding	183,600	358,147	174,547	95%	
Calcium	163,200	193,952	30,752	19%	
Consulting	733,769	411,292	(322,477)	(44%)	Higher due to staff vacancies temporarily filled by consultants.
Roads Maintenance	236,640	114,499	(122,141)	(52%)	
Resealing	86,700		(86,700)		
Service Agreements	988,682	995,365	6,683	1%	
Winter Control	40,800	131,413	90,613	222%	Variance due to higher than anticipated subcontract fees. Based on expected weather events.
General Maintenance & Repair	174,696	232,597	57,901	33%	Higher due to cost increases.
Sidewalk Maintenance	45,900	45,900	0		
IT Services	165,342	143,264	(22,078)	(13%)	Lower due to in-house efficiencies
Postage & Courier	20,286	22,703	2,417	12%	Higher due to cost increases.
Telephone	50,482	26,689	(23,793)	(47%)	
Hydro	404,685	361,901	(42,784)	(11%)	Higher due to cost increases.
Natural Gas	73,134	75,095	1,961	3%	
Fuel	141,372	245,405	104,033	74%	Higher due to cost increases.
Water & Sewage	53,540	28,156	(25,384)	(47%)	Less activity in Community Centres
Vehicle Maintenance	226,644	283,247	56,603	25%	Variance higher due to older vehicle breakdown repairs.
Economic Development Activities	78,846	79,952	1,106	1%	
Advertising	46,702	83,665	36,963	79%	Variance due to building and planning development application public notices

Emergency Declaration Expenses		9,541			
Tax Write Offs	90,000	90,000			
Conservation Authorities	173,808	173,808			
Community Grants	30,960	28,373	(2,587)	(8%)	
Other Expenses	253,399	280,568	27,169	11%	
Contingency	8,262	8,262			
Audit, Insurance & Legal	290,394	591,041	300,647	104%	Variance due to Insurance cost increases and ongoing legal matters related to growth
Debt Servicing	95,045	94,913	(132)		
Transfer to Capital	1,038,500	1,038,500			
Trf to Res. and Res. Funds	1,495,305	1,495,305			
Inter Org Transfers	47,328	47,328			
Total Expenses	13,240,967	12,857,220	383,747	3%	



Council
Quarter 3 for the period ending September
30th 2022

	2022	2022	2022	2022	2022	Variance	
	Total	Total	Variance	%	Total	Budget	%
	Budget	Actuals			Forecast	Forecast	Variance
Expenses							
Labour Costs	164,502	121,993	42,509	26%	164,502	-	0%
Other Expenses	24,990	798	24,192	97%	24,990	-	0%
Audit, Insurance & Legal	4,590	4,536	54	1%	4,590	-	0%
Total Expenses	194,082	127,327	66,755	34%	194,082	-	0%



Corporate Services
Quarter 3 for the period ending September 30th
2022

	2022	Actuals	
	Total	Third	%
	Budget	Quarter	Budget
Revenue			
Penalties & Interest	337,000	319,065	(95%)
Other Revenue	50,700	50,003	(99%)
Parks & Recreation Fees	12,500	4,392	(35%)
Grants		25,000	
Interest Income	46,000	59,374	(129%)
Trf from Reserves and Res Funds	78,000		
Total Revenue	524,200	457,834	(87%)
Expenses			
Labour Costs	1,561,328	1,122,611	72%
Supplies & Materials	55,488	119,305	215%
Consulting	25,500	8,172	32%
Service Agreements	156,872	54,715	35%
General Maintenance & Repairs	15,300	7,411	48%
IT Services	127,194	90,536	71%
Postage & Courier	15,300	14,796	97%
Telephone & Cell Phones	11,926	11,857	99%
Hydro	13,566	9,724	72%
Natural Gas	4,386	3,883	89%
Advertising & Promo	16,830	38,842	231%
Emergency Declaration Expenses		5,012	
Other Expenses	60,486	123,763	205%
Contingency	8,262		
Audit, Insurance & Legal	119,850	83,759	70%
Trf to Res. and Res. Funds	35,700		
Inter Org Transfers	6,630		
Total Expenses	2,234,618	1,694,386	76%



Economic Development
Quarter 3 for the period ending September 30th
2022

	2022 Total Budget	2022 Total Actuals	2022 Variance	2022 %
Revenue				
Other Revenue		4,111	(4,111)	
Grants	25,000	59,281	(34,281)	137%
Trf from Reserves and Res Funds	10,000		10,000	(100%)
Total Revenue	35,000	63,392	(28,392)	81%
Expenses				
Labour Costs	151,142	95,650	55,492	37%
Supplies & Materials	3,570	7,387	(3,817)	(107%)
Service Agreements	5,100		5,100	100%
Economic Development Activities	71,706	38,859	32,847	46%
Advertising & Promo	17,442	20,727	(3,285)	(19%)
Other Expenses	45,712	32,244	13,468	29%
Audit, Insurance & Legal	2,754	2,914	(160)	(6%)
Total Expenses	297,426	197,781	99,645	34%



Advisory Committees
Quarter 3 for the period ending September 30th
2022

	2022 Total Budget	2022 Total Actuals	2022 Variance	2022 %
Revenue				
Other Revenue	7,250	9,574	(2,324)	32%
Inter Dept Revenue	9,000		9,000	(100%)
Trf from Reserves and Res Funds	14,808		14,808	(100%)
Total Revenue	31,058	9,574	21,484	(69%)
Expenses				
Supplies & Materials	16,211	21,989	(5,778)	(36%)
General Maintenance & Repairs	1,700		1,700	100%
Postage & Courier	600		600	100%
Advertising & Promo	700	206	494	71%
Community Grants	20,400	21,280	(880)	(4%)
Other Expenses	22,251	2,672	19,579	88%
Trf to Res. and Res. Funds	2,754	856	1,898	69%
Inter Org Transfers	34,272		34,272	100%
Total Expenses	98,888	47,003	51,885	52%



Building
Quarter 3 for the period ending September 30th
2022

	2022 Total Budget	2022 Total Actuals	2022 Variance	2022 %
Revenue				
Other Revenue	9,500	14,895	(5,395)	57%
Building Permits	350,000	344,220	5,780	(2%)
Cost Recovery	63,092	(6,000)	69,092	(110%)
Total Revenue	422,592	353,115	69,477	(16%)
Expenses				
Labour Costs	357,720	37,326	320,394	90%
Supplies & Materials	4,692	578	4,114	88%
Consulting	11,220	227,392	(216,172)	(1,927%)
Service Agreements	918	140	778	85%
IT Services	3,060	779	2,281	75%
Telephone & Cell Phones	1,530		1,530	100%
Vehicle Maintenance	2,040	2,911	(871)	(43%)
Advertising	510	10,476	(9,966)	(1,954%)
Other Expenses	5,916	4,666	1,250	21%
Audit, Insurance & Legal	4,692	7,157	(2,465)	(53%)
Trf to Res. and Res. Funds	30,294		30,294	100%
Total Expenses	422,592	291,425	131,167	31%

Variance

Consulting fees are high due to consultants who currently do Building Inspections.

Recruitment is currently underway.

Advertising Variance due to building and planning development application public notices



Planning
Quarter 3 for the period ending September 30th
2022

	2022 Total Budget	2022 Total Actuals	2022 Variance	2022 %
Revenue				
Other Revenue	107,000	363,648	(256,648)	240%
Cost Recovery	497,472	(1,852)	499,324	(100%)
Trf from Reserves and Res Funds	56,000		56,000	(100%)
Total Revenue	660,472	361,796	298,676	(45%)
Expenses				
Labour Costs	241,060	233,064	7,996	3%
Supplies & Materials	816	141	675	83%
Consulting	398,910	54,459	344,451	86%
Service Agreements	8,874		8,874	100%
IT Services		462	(462)	n / a
LPAT		644	(644)	n / a
Advertising	4,080	11,158	(7,078)	(173%)
Other Expenses	2,550		2,550	100%
Audit, Insurance & Legal	2,856	86,800	(83,944)	(2,939%)
Inter Org Transfers	1,326		1,326	100%
Total Expenses	660,472	386,728	273,744	41%

Variance

Advertising Variance due to building and planning development application public notices

Audit, Insurance and Legal has increased due to a significant annual increase in

Insurance, as well as an increase in legal fees related to growth management.



**By-Law Enforcement/Crossing Guards
Quarter 3 for the period ending September 30th
2022**

	2022 Total Budget	2022 Total Actuals	2022 Variance	2022 %
Revenue				
Other Revenue	19,600	4,052	15,548	(79%)
OMPF		320	(320)	#DIV/0!
Building Permits	3,500	7,175	(3,675)	105%
Total Revenue	23,100	11,547	11,553	(50%)
Expenses				
Labour Costs	164,102	79,822	84,280	51%
Supplies & Materials	1,224	398	826	67%
Consulting	510	3,712	(3,202)	(628%)
Service Agreements	40,800	28,537	12,263	30%
Telephone & Cell Phones	612		612	100%
Vehicle Maintenance	510		510	100%
Other Expenses	1,938	396	1,542	80%
Audit, Insurance & Legal	11,016	34,516	(23,500)	(213%)
Total Expenses	220,712	147,381	73,331	33%

Variance

Increase due to Legal fees re ByLaw Amendment, encroachment and expropriation issues.



Conservation Authorities
Quarter 3 for the period ending September 30th
2022

	2022 Total Budget	2022 Total Actuals	2022 Variance	2022 %
Expenses				
Conservation Authorities	173,808	110,010	63,798	37%
Total Expenses	173,808	110,010	63,798	37%



Fire and Emergency Services
Quarter 3 for the period ending September 30th
2022

	2022 Total Budget	2022 Total Actuals	2022 Variance	2022 %
Revenue				
Other Revenue	38,400	5,845	32,555	(85%)
Fire & Emergency Fees	26,000	25,248	752	(3%)
Lease Revenue	28,200	12,000	16,200	(57%)
Other Agreements	70,000	39,840	30,160	(43%)
Trf from Reserves and Res Func	49,297		49,297	(100%)
Total Revenue	211,897	82,933	128,964	(61%)
Expenses				
Labour Costs	515,318	375,455	139,863	27%
Supplies & Materials	41,718	35,256	6,462	15%
Equipment	13,260	394	12,866	97%
Service Agreements	54,876	52,209	2,667	5%
Winter Control	4,590	16,341	(11,751)	(256%)
General Maintenance & Repair	15,300	21,976	(6,676)	(44%)
IT Services	2,040		2,040	100%
Postage & Courier	306	151	155	51%
Telephone & Cell Phones	6,324	2,610	3,714	59%
Hydro	18,360	15,275	3,085	17%
Natural Gas	10,200	9,409	791	8%
Fuel	5,100	2,913	2,187	43%
Vehicle Maintenance	42,330	33,110	9,220	22%
Advertising & Promo	3,060		3,060	100%
Community Grants	3,060		3,060	100%
Other Expenses	51,000	30,858	20,142	39%
Audit, Insurance & Legal	35,598	45,895	(10,297)	(29%)
Debt Servicing	49,277	33,473	15,804	32%
Trf to Res. and Res. Funds	102,000		102,000	100%
Total Expenses	973,717	675,325	298,392	31%

Variance

Increase in Winter Control is due to the higher costs of salt, sand, and fuel as well as January to April 2022 higher than normal snowfalls.



Roads
Quarter 3 for the period ending September 30th
2022

	2022 Total Budget	2022 Total Actuals	2022 Variance	2022 %
Revenue				
Other Revenue	15,000	10,330	4,670	(31%)
Grants	12,000		12,000	(100%)
Gravel Levy	160,000	164,400	(4,400)	3%
Trf from Reserves and Res Funds	27,000		27,000	(100%)
Total Revenue	214,000	174,730	39,270	(18%)
Expenses				
Labour Costs	1,191,938	789,600	402,338	34%
Supplies & Materials	45,186	41,615	3,571	8%
Equipment	4,080	23,723	(19,643)	(481%)
Gravel Resurface	433,500	2,637	430,863	99%
Sanding	183,600	268,610	(85,010)	(46%)
Calcium	163,200	145,464	17,736	11%
Consulting	135,660	2,073	133,587	98%
Roads Maintenance	236,640	85,874	150,766	64%
Resealing	86,700		86,700	100%
Service Agreements	2,040	17,256	(15,216)	(746%)
Winter Control	21,420	38,559	(17,139)	(80%)
General Maintenance & Repairs		5,458	(5,458)	N/A
Sidewalk Maintenance	45,900		45,900	100%
IT Services	7,650	1,034	6,616	86%
Telephone & Cell Phones	9,180		9,180	100%
Hydro	9,180	8,862	318	3%
Natural Gas	8,568	4,602	3,966	46%
Fuel	133,824	181,141	(47,317)	(35%)
Vehicle Maintenance	179,214	164,922	14,292	8%
Advertising & Promo	1,020	781	239	23%
Other Expenses	23,460	10,211	13,249	56%
Audit, Insurance & Legal	48,348	33,612	14,736	30%
Debt Servicing	42,806	37,712	5,094	12%
Trf to Res. and Res. Funds	51,000		51,000	100%
Total Expenses	3,064,114	1,863,746	1,200,368	39%

Variance

Increase in Equipment due to aging fleet needs more frequent repair, rising part prices.

Increase in Service Agreements due to significant rise in weekly waste removal, pest control.

Increase in Fuel due to inflationary price rise.



Streetlights
Quarter 3 for the period ending September 30th
2022

	2022 Total Budget	2022 Total Actuals	2022 Variance	2022 %
Revenue				
Streetlights	118,789	119,255	(466)	-
Total Revenue	118,789	119,255	(466)	-
Expenses				
General Maintenance & Repairs	20,400	4,325	16,075	79%
Hydro	46,920	30,234	16,686	36%
Audit, Insurance & Legal	408	306	102	25%
Trf to Res. and Res. Funds	51,061		51,061	100%
Total Expenses	118,789	34,865	83,924	71%

Note: Streetlight revenue is posted on tax statements.



Water
Quarter 3 for the period ending September 30th
2022

	2022 Total Budget	2022 Total Actuals	2022 Variance	2022 %
Revenue				
Penalties & Interest	20,600	6,319	14,281	(69%)
Other Revenue	7,622	4,791	2,831	(37%)
Water Revenues	1,308,306	734,396	573,910	(44%)
Total Revenue	1,336,528	745,506	591,022	(44%)
Expenses				
Labour Costs	54,288	42,830	11,458	21%
Supplies & Materials		1,573	(1,573)	N/A
Equipment		4,550	(4,550)	N/A
Consulting		5,740	(5,740)	N/A
Service Agreements	658,614	397,831	260,783	40%
Winter Control		14,293	(14,293)	N/A
General Maintenance & Repairs	15,504	19,201	(3,697)	(24%)
IT Services	3,774		3,774	0%
Postage & Courier	4,080	2,080	2,000	49%
Telephone & Cell Phones	4,896	1,180	3,716	76%
Hydro	117,912	102,685	15,227	13%
Other Expenses	510		510	0%
Audit, Insurance & Legal	16,830	10,505	6,325	38%
Trf to Res. and Res. Funds	435,642		435,642	0%
Inter Org Transfers	5,100		5,100	0%
Total Expenses	1,317,150	602,468	714,682	54%

Variance

Increase in hydro due to significant monthly fee increases.

Increase in maintenance and repairs due to a higher number of required repairs.



Wastewater
Quarter 3 for the period ending
September 30th 2022

	2022 Total Budget	2022 Total Actuals	2022 % of Budget
Revenue			
Trf from Reserves&Reserve Funds	0	109,130	N / A
Total Expenses	0	109,130	N / A
Expenses			
Labour Costs	7,830		0%
Consulting		6,921	N / A
IT Services		806	N / A
Advertising		509	N / A
Audit, Insurance & Legal		100,894	N / A
Total Expenses	7,830	109,130	1394%

Wastewater expenses are invoiced to the developers.

Capital Projects for 2022 and Prior Years

Appendix D

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 2022	Remaining Budget Available in 2022	Approved Sources of Funding
2022	1	Windows 2012 Servers	Servers			20,000			20,000	Taxation
2020	2	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	Admin. File Management Reserve
Total >						100,000	-	32,361	67,639	

Fire & Emergency Services Program

Original Budget Year	#	Project Title	Project Description	Status	Status Description	Total Budget	Amount Spent In Prior Years	Amount Spent in 2022	Remaining Budget Available For Project	Approved Sources of Funding
2022	3	Hose Cache	Hose Cache			20,000			20,000	Taxation
2021	4	Hose Cache	Hose Cache		Nederman - 12_23_2021	20,000	10,413	-	9,587	Taxation
2022	5	Confidence Maze	Maze for Training			85,000			85,000	Taxation
2022	6	Gear Washer & Dryer, Signage	Gear washer dryer - Stn 10 & 50.		Received Stn 10&50 August 2022	30,000		19,945	10,055	Taxation
2022	7	Electronic Messaging signs	2 Signs - Stn 10 & 50.		On order	40,000			40,000	Fire Capital Reserve
2022	8	Erin Stn Metal Roofing, Paint interior	Stn 10 Erin Exterior & Interior			31,500			31,500	Taxation
Total >						226,500	10,413	19,945	196,142	

Appendix D

Roads Program

Original Budget Year	#	Project Title	Project Description	Status	Status Description	Total Budget	Amount Spent In Prior Years	Amount Spent in 2022	Remaining Budget Available For Project	Approved Sources of Funding
2022	9	Bridge 5	Bridge 5 Replacement - 2nd In s Erin			915,000			915,000	Debt
2022	10	Surface Treatment	Annual Program			300,000		39,194	260,806	Road DCs 100%
2022	11	Winston Churchill Blvd	50% with Caledon			125,000			125,000	Debt
2022	12	Tandem Axle Snow Plow	Tandem Axle Snow Plow		Viking Cives Ltd 2022 Mack Jul 2022	330,000		351,072	- 21,072	Reserves 30,000, Taxation \$300,000
2022	13	Backhoe Loader	New		Purch Dec 2022	200,000			200,000	Taxation
2022	14	Trailer	Replacement			30,000			30,000	Taxation
2022	15	Energy Conservation Projects	Energy Conservation Projects			5,000			5,000	Taxation
2022	16	Roads Shop Renovation	Per BCA, Paving, Washroom Storage, Insulation			129,500			129,500	Taxation, \$48,500, Reserves \$81,000
2021	17	Energy Conservation Projects	Energy Conservation Projects			5,000			5,000	Taxation
2021	18	Tandem Axle Snow Plow	Tandem Axle Snow Plow		PO was issued for this truck and it should be received early in 2023. It's currently at Western Starr getting the final touches installed.	300,000			300,000	Taxation
2021	19	Roads Equipment	Rotary Brush head for CAT excavator			85,000			85,000	Taxation
2019	20	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 completed Sep 2022, holdback paid to South Shore contracting Oct 2022.	1,100,000	772,238	9,636	318,126	Roads Reserve \$222,500, Infra Renewal \$77,500, ICIP Grant \$916,630
2021	21	Culvert 10 (Sideroad 17 West)	Culvert 10 Replacement (Sideroad 17 West) based on OSIM report		Engineering design is underway. Council Resolution 21-122. Change from Culvert to Bridge design - scope change. Construction delayed. To 2023	835,000	10,368	36,933	787,699	\$83.5k DCs, \$751,5k CC8F
2020	22	Culvert 2059 (Station Road & Sideroad 24)	Culvert 2059 Replacement (Station Road/Sideroad 24) based on OSIM report		Engineering design complete. Council Resolution 21-122 Construction complete Sept 2022 South Shore Contracting. Pd Nov 30.2022	600,000	35,026	428,179	136,796	\$200k Roads Cap Res; \$332k OCIF; remainder Gas Tax
Total >						4,959,500	817,632	865,014	3,276,855	

Appendix D

Water Program

Original Budget Year	#	Project Title	Project Description	Status	Status Description	Total Budget	Amount Spent In Prior Years	Amount Spent in 2022	Remaining Budget Available For Project	Approved Sources of Funding
2022	23	Water Service for New	Water Service new development		Engineering and Consulting. Ongoing project continues in 2023.	8,507,077		12,413	8,494,664	DCs 8,507,077
2022	24	Water System Existing	upgrades			263,106			263,106	Reserves
2022	25	Water Equipment	Extend Life			45,000			45,000	Reserves
2022	26	Meter Replacement	Meter Replacement		OCWA - Meter Replacement. Continuing into 2023.	441,565		1,634	439,931	Reserves \$30,000 Other Grants \$411,565
2022	27	Water Capital Equipment	Replace equipment			35,000			35,000	Reserves
2022	28	Water Building & Minor Repairs	Building Repairs		BelErin Renovation - Balance - OCWA	15,000		10,401	4,599	Reserves
2021	29	Meter Replacement	annual maintenance			30,000			30,000	Reserve
2021	30	Water Equipment	Replace aging equipment to extend life		OCWA - Equipment replacements, Ongoing project forward to 2023.	72,300			56,210	Reserve
2021	31	Water Building	Minor repairs and maintenance		Completed in 2022 - BelErin Renovation - OCWA	15,000		15,000	-	Reserve
2019/2020	32	Fire Hydrant Rehabilitation / Replacement Program; Meter Replacement Program			Project to commence - see Project 46. Continuing forward in 2023.	94,000	45,700	-	48,300	Water Life Cycle Reserve
2020	33	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	34	Energy efficiency projects	Erin water system capital expenditures including energy efficiency upgrades (per OCWA)		Project forwarded 2023.	72,000	5,606	-	66,394	Water Life Cycle Reserve
2020	35	Water equipment to extend life of asset			Project complete.	45,000	27,940	16,090	971	Water Life Cycle Reserve
Total >						12,635,048	79,246	55,538	12,484,175	

Appendix D

Waste Water Project

Original Budget Year	#	Project Title	Project Description	Status	Status Description	Total Budget	Amount Spent In Prior Years	Amount Spent in 2022	Remaining Budget Available For Project	Approved Sources of Funding
2022	36	Waste Water Treatment Plant	Construction		Construction ongoing and continuing 2023, 2024	9,466,300		1,161,520	8,304,780	DCs 6,247,758, Other grant 3,218,542
2021	37	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	1,578,030	10,841,752	10,901,918	\$7,929,378 Grants, \$15,392,322 DCs
2022	38	Waste Water Collection System	Waste Water System		Council Resolution 20-082 Awarded design contract to WSP.	10,689,700			10,689,700	DCs 8,017,275 Other Grant 2,672,425
Total >						43,477,700	1,578,030	12,003,272	29,896,398	

Appendix D

Parks & Recreation

Original Budget Year	#	Project Title	Project Description	Status	Status Description	Total Budget	Amount Spent In Prior Years	Amount Spent in 2022	Remaining Budget Available For Project	Approved Sources of Funding
2022	39	HCC	Parks & Recreation			648,000			648,000	Reserve \$600,000 Taxation 48,000
2022	40	Ballinafad BCA	Ballinafad Community Centre capital expenditures per BCA			25,500			25,500	\$5k Grant, \$20,500k Taxation
2022	41	Tractor				50,000			50,000	Taxation
2022	42	Parks	Zero Turn Lawn Mowers			55,000			55,000	Taxation
2022	43	Pick Up Truck				55,000			55,000	Taxation
2022	44	Barbour field	Dog Park Fencing			30,000			30,000	Reserves
2022	45	Victoria Park	Paving			40,000			40,000	Reserves
2021	46	Ballinafad BCA	Ballinafad Community Centre capital expenditures per BCA			54,000			54,000	\$5k Grant, \$49k Taxation
2021	47	Parks	Victoria repairs; Barbour Field drainage; playground equipment; sports fencing and bleachers		Park upgrades will continue in 2023.	89,000	8,100	5,230	75,670	Taxation
2018	48	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.	300,000	63,817	335,125	-	Water Levy (\$5k) Cash in Lieu of Parkland Reserve (\$295k)
2020	49	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	50	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	47,073	5,783	73,644	Gas Tax
2020	51	Ballinafad	Ballinafad Community Centre capital expenditures per BCA		Quotations being prepared and requested	14,000			14,000	\$5k Halton Hills Grant; \$9k Reserve

Economic Development Parks

	#	Project Title	Project Description	Status	Status Description	Total Budget	Amount Spent In Prior Years	Amount Spent in 2022	Remaining Budget Available For Project	Approved Sources of Funding
2022	52	McMillan Park Clock	Donated funds 'Howard' Clock from Verdun Co. US		50% clock payment June 2022. Balance paid Nov 30.2022	32,000	-	31,847	153	Donation \$32,000
2020	53	Erin Community Centre Renovations	Project consultants & Construction started April 2022. Ongoing various projects.		Various renovations throughout 2022. Tender for completion Dec. 2022. to be awarded and completed 2023.	2,400,000	26,638	178,916	2,194,446	ECC Reserves (\$235k); CIL Parkland (\$300k); ICIIP Grant (\$1,765k); County Grant (\$30k NEW); \$100k ECC Reserve
2020	54	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)
						4,009,000	195,628	556,901	3,256,471	

65,407,748	2,680,949	13,533,030	49,177,680
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RESERVES

Appendix E

DEPARTMENT		Description	BALANCE September 30, 2022
Unallocated	RESERVES	TAX STABILIZATION RESERVE	1,358,598
Unallocated	RESERVES	INFRASTRUCTURE RENEWAL	4,614,189
Unallocated	RESERVE FUND	Canada Community Building Fund (1,292,413
Unallocated	RESERVE FUND	Modernization Grant	182,492
Unallocated	RESERVE FUND	Nestle Community Grant	40,504
Unallocated	RESERVE FUND	Safe Restart - Covid Grant	156,766
Unallocated	RESERVE FUND	OCIF Top Up Grant	-
Unallocated	RESERVE FUND	OCIF FORMULA	260,044
TOTAL Unallocated			7,905,006
Admin	RESERVES	ELECTION EXPENSE	78,097
Admin	RESERVES	COMPUTER UPGRADES	79,865
Admin	RESERVES	ADMIN FILE MANAGEMENT	87,571
Admin	RESERVES	ADMIN	63,179
Admin	RESERVES	INSURANCE CONTINGENCY	15,573
Admin	RESERVE FUND	Retirement Benefits	1,866
Admin	RESERVE FUND	ADMINISTRATION DC	(738,856)
TOTAL Admin			(412,705)
Building	RESERVE FUND	BUILDING DEPT REVENUE FUND	178,797
Building	RESERVES	BUILDING DEPT CAPITAL	-
TOTAL Building			178,797
Econ Dev	RESERVES	ECONOMIC DEVELOPMENT RESERVES	41,644
Econ Dev	RESERVE FUND	Main St Revitalization Grant	-
TOTAL Econ Dev			41,644
Enviro	RESERVE FUND	Water EA STUDY	38,369
TOTAL Enviro			38,369
Fire	RESERVE FUND	FIRE SERVICES DC	159,026
Fire	RESERVES	FIRE CAPITAL	106,532
Fire	RESERVES	FIREHALL RESERVE	6,704
Fire	RESERVES	FIRE WAGE CONTINGENCY	121,584
Fire	RESERVES	FIRE VEHICLE RESERVE	197,126
TOTAL Fire			590,973

Recreation	RESERVES	CENTRE 2000 CAPITAL	615,461
Recreation	RESERVES	Barbour Field	182,345
Recreation	RESERVES	HILLSBURGH ARENA CAPITAL	(73,479)
Recreation	RESERVES	BALLINAFAD COMM CENTRE	76,355
Recreation	RESERVES	ERIN TENNIS CLUB	11,384
Recreation	RESERVES	EMERGENCY RESPONSE CENTRE	200,000
Recreation	RESERVE FUND	CASH IN LIEU OF PARKLAND FUND	1,169,363
Recreation	RESERVE FUND	PARKS & RECREATION SERVICES DC	539,087
TOTAL Recreation			2,720,516
Roads	RESERVES	ROADS CAPITAL	593,814
Roads	RESERVES	ROADS Streetscape	5,066
Roads	RESERVES	SIDEWALK REPLACEMENTS	122,227
Roads	RESERVES	STREETLIGHTS	243,274
Roads	RESERVES	ROADS Fleet Reserve	419,964
Roads	RESERVE FUND	SIDEWALK RESERVE Tim Hortons	137,665
Roads	RESERVE FUND	CASH IN LIEU OF PARKING FUND	11,604
Roads	RESERVE FUND	DRAINAGE LEVY FUND	17,426
Roads	RESERVE FUND	TRANSPORTATION SERVICES DC	1,023,437
TOTAL Roads			2,574,477
Water	RESERVES	WATER LIFECYCLE	2,821,149
Water	RESERVE FUND	Water EA STUDY	
Water	RESERVE FUND	TOWN WATER RESERVE FUND	136,479
Water	RESERVE FUND	WATER DC	19,083
TOTAL Water			2,976,711
WW	RESERVE FUND	WWTP Front Ended Agreements	17,895,442
WW	RESERVE FUND	SoImar WWTP Working Capital	(9,974)
WW	RESERVE FUND	SoImar WWTP Security Deposit	50,000
WW	RESERVE FUND	Wasterwater DCs	106,189
TOTAL Wastewater			18,041,657
Committee	RESERVES	CEMETERY CAPITAL	92,455
Committee	RESERVE FUND	ERIN PIONEER CEMETERY RESERVES	8,941
Committee	RESERVES	HERITAGE RESERVES	14,373
Committee	RESERVES	LGHG COMMITTEE	16,932
Committee	RESERVES	ESAC	1,761
Committee	RESERVE FUND	CELEBRATE ERIN RESERVE FUND	6,915
TOTAL Committee			141,376
			34,796,820