

Town of Erin

Corporate Report



Date: 2019-04-02

To: Mayor & Members of Council

From: Ursula D'Angelo, Director of Finance

Report Number:

F2019-12

Meeting Date:

2019-04-02

Subject

Fourth Quarter Variance Report Ending December 31, 2018

Recommendation

Be it resolved that Council hereby receives report number F2019-12 "Fourth Quarter Variance Report Ending December 31, 2018" for information;

And that Council direct staff to transfer to Economic Development Reserve the amounts of \$41,000 for the Economic Development Strategy and \$20,000 for Community Improvement Plan;

And that the Operating surplus of \$219,443 be transferred and equally split between the Tax Rate Stabilization Reserve and the Infrastructure Renewal Reserve;

And that Council direct staff to withdraw \$1,934 from Let Get Hillsburgh Growing (LGHG) reserve to offset the deficit and to transfer \$11,363 to BIA reserve due to surplus;

And further that Council direct staff to move forward to 2019 the list of capital projects in Appendix B.

Background

This report is to provide Council with financial results of the Operating (Appendix A) and Capital Budget (Appendix B) for the year ending December 31, 2018. Furthermore, for Council consideration, Schedule B lists recommended capital projects to be forwarded to 2018.

Operating Results by Program

The overall financial results for the Town of Erin is a surplus of \$219k for the year ending December 31, 2018. Total Program Net results were on target at 99% with larger variances in Planning, By-Law/Crossing Guards, Environmental Services and

Cemeteries. Non-departmental net results were slightly higher at 103% due to smaller transfers for capital projects and PILS and Supplementary Taxes with the exception of two sales of Town property. Variance explanations will be provided below for departments that had less than 90% or greater than 110% of budget and \$10,000 variance.

Planning – Net Operations Result \$83,710 or 176% of Budget

The largest variance was in expenses for LPAT appeals which are hard to predict. There are currently two ongoing appeals with the next highest legal expenditures is forecasted to be incurred in 2020.

Bylaw/Crossing Guards – Net Operations Result of \$93,531 or 130%

Labour costs and other expenses had the largest variance related to by-law enforcement activities. During the year, the service agreement in place with Guelph/ Eramosa was cancelled and replaced with a full time By-Law Enforcement Officer to address public concerns. Once problem files were addressed, By-Law Enforcement reverted back to an ad-hoc service agreement. Other Expenses were significantly higher than budget, which was related to clean up services for a property. These expenses were recovered from the property owners which is reflected in Miscellaneous Revenue.

Environmental Services - Net Operations Result \$14,906 or 64%

Water Source Protection costs is included in the Environmental Services. The Town's participation in a joint service agreement with municipalities in the County of Wellington meets regulatory requirements. This budget was adjusted for 2019.

Advisory Committees – Net Operations Result \$66,409 or 92%

Advisory Committees are provided with a yearly budget. As in previous years, Council approves any unspent funds to be transferred to a respective reserve. This year, Let Get Hillsburgh Growing (LGHG) will need to withdraw from reserves \$1,934 and BIA has an \$11,363 surplus available to be transferred to their reserves.

Water - Net Operations Result is Nil

Revenues for the delivery of water services was at 96% of budget from combined unfavourable variances of \$39k from rates and \$21k for service calls. Water consumption was lower than anticipated caused by wet summer and less new water hook up requests. Expenditures were slightly lower at 96% caused by combined large variances in labour costs, legal fees and service agreements due to outsourcing of water systems operations to Ontario Clean Water Agency. In addition, transfers to Water Lifecycle Reserve was \$101k less than the budget amount and is determined by the net amount (revenues less expenses (excluding Transfer to Reserves)). The remaining variances were in other accounts.

Operating Results – By Account Groupings

Total Revenues were \$144k or 1% lower than anticipated due to unfavourable variances in Building Permit Revenues, Recreation User Fees and Transfers from Reserves offset by favourable variances in Interest and Other Revenues. Expenses were lower than budget by \$363k or 3% as a result of variety of variances in different account groupings such as Hydro, Supplies & Materials, Labour Costs and Consulting Services. Variance explanations will be provided below for account groupings that had less than 90% or greater than 110% of budget and \$10,000 variance.

Revenues by Accounts

PILS and Supplementary Taxes

These revenues were higher by \$36k or 29% than anticipated due Payment in Lieu of taxes (PILS) for federal and provincial owned properties. These revenues are hard to predict as payments are at the discretion of the governments.

Tax Write Offs

A variance of \$51k for Write Offs were lower than budgeted mainly due to tax reassessment activities are less by the end of the MPAC assessment cycle.

Building Permit Revenues

Permits were significantly lower by \$126k or 38% as a result of less construction activity. These revenues are hard to predict and follow market trends.

Recreation User Fees

An unfavourable variance of \$94k was partly due to changes in revenue recognition following Generally Accepted Accounting Principles (GAAP) and over estimating revenues which was adjusted in the 2019 Budget. In addition, hall rentals were \$28k lower than budget as a result of the Hillsburgh Library offering similar services. Revenues of \$15k from Ballinafad Community Centre were budgeted and will be included in the financial statements.

Penalties/Interest

These revenues were lower by \$48k or 13% than budget as a result of greater collection efforts offset by more frequent charges for taxes in arrears notices from bi-annually to ten months per year.

Interest Revenue from Short Term Investments

The variance of \$115k higher compared to budget mainly the result of optimizing cash flows with High Interest Savings Account offered by the One Investment.

Transfer from Reserves

Budgeted Transfers from Reserves was \$50k lower mostly as a result of \$60k funding for Development Charges Study that will be completed in 2019.

Expenditures by Account

Supplies and Materials

Actual results for this account grouping was lower than expected by \$138k or 38%. These variances were spread across programs such as Administration, Roads, Water and Recreation and were based on needs.

Gravel Surface

A variance of \$55k or 14% was the result of less material needed to repair the road network.

Calcium

There was a favourable variance of \$37k or 19% compared to budget. This was due to over estimating the quantities that were needed. This was adjusted in the 2019 Budget.

Streetlight Repairs

Repairs were higher than anticipated by \$14k or 36% and were completed before the transition to LEDs that was initiated at the end of the year.

Consulting Services

Expenditures were lower by \$198k or 59% due to postponement to 2019 for strategic studies such as Strategic Plan, Development Charges Study and Economic Development Strategy.

Legal and Audit Fees

A variance of \$81k was in legal fees caused by two appeals at the Local Planning Appeal Tribunal (LPAT) and corporate legal matters.

Service Agreements

As mentioned earlier, costs for Service Agreements was higher by \$443k and mostly due to outsourcing of water operations. There were smaller variances in By-law Enforcement due to cancellation of agreement with Guelph Eramosa Township and Planning due to less provision of planning services from the County of Wellington.

Resealing

The favourable variance of \$74k was due to a lower demand for the activity and other costs were allocated to Roads Maintenance.

Roads Maintenance

The unfavourable variance of \$154k includes over \$75k in services such as ditching, tree removal, cleaning of catch basins and the remainder of the variance is materials and supplies charged to this account. This unfavourable variance was partially offset with less activity in Resealing and Gravel Surface accounts.

Winter Control

The unfavourable variance of \$25k was the result of underestimating budget which was corrected in the 2019 Budget.

Equipment and Small Tools

The favourable variance of \$50k was mostly the result of Parks and Recreation program's over budget for that account grouping and was reallocated to other accounts for the 2019 Budget.

Vehicle Maintenance

The variance was \$46k or 19% mostly due to repairs for aging vehicles in the Roads and Fire departments.

Conservation Authorities

These are levies from the Credit Valley Conservation Authority (CVC) and the Grand River Conservation Authority that had a variance of \$34k. 2019 Budget was adjusted to reflect new rates.

Telephone and Cell Phones

Expenditures were lower by \$19k than budgeted due to realignment of accounts in the Roads Department which was addressed in the 2019 Budget. Also, cancellation of services in the Water Departments as a result of outsourcing operations.

Hydro

The variance favourable variance of \$162k was mainly the result of hydro costs associated to Water Operations that have been transferred to OCWA's service agreement. There was also a \$42k reduction in hydro costs due to conservation efforts with the installation of new HVAC and LED lights mid-year of 2017 in both community centres.

Natural Gas

The unfavourable variance of \$19k was in the Fire Department as a result of better tracking of expenses which was not previously captured in budgets. The 2019 Budget was adjusted to better reflect actual trends. Also, costs for natural gas was higher than anticipated in various buildings.

Economic Development Activities

The favourable variance of \$63k was mainly due to a decrease in activity for the industrial and equine activities because of the release "Horse and Country" early in the year. There was also a realignment of efforts in the marketing oriented activities.

Advertising/Promo

Administration had a variance of \$13k lower than budget mostly in Parks and Recreation as a result of centralized efforts in Administration.

Other Expenses

The variance was mainly due to unbudgeted credit card charges related to accepting tax and water payments (fees are recovered in revenues), and expenses related to landscaping and repair of cenotaph which was approved by Council.

Insurance and Deductible

The variance of \$66k was mostly in unspent deductibles. In prior years, high deductibles were budgeted which was corrected in the 2019 Budget.

Capital Projects

The variance of \$101k was mostly due to some cumulative smaller savings of completed projects. More detailed analysis is below.

Capital Projects Variance

As of December 31, 2018, the Capital Budget vs Actuals report had a total budget of \$7.6m and included projects from prior years between 2015 and 2017. As per Council direction, there were several changes during the year that are summarized below:

- \$1.2m property sales that were not budgeted which net amounts were transferred to the Infrastructure Renewal Reserve as per Council Resolution #18-160.
- \$130k for renovations at Town Hall as per Council Resolution #18-160.
- \$60k increase to the Elevator installation project as per Council Resolution #19-051.
- \$27k increase to Pumper 11 Replacement as per Council Resolution #18-368 based on the results from the Request for Proposal. The deposit for the previous order is now recorded as a receivable of \$107k with the expectation that the Town will receive the refund.
- Addition of \$389k for streetlight conversion to LEDs as per Council Resolution #18-251.
- Addition of \$36,135 of waste recycling bins funded from the Voluntary Water Levy as per Council Resolution #18-330.
- Addition of \$10k as per Council Resolution #18-159 for Osprey Nest and dog park fence.
- Addition of \$62k for revitalization of McMillan Park holiday celebrations as per Council Resolutions #18-159 and #18-234.

These changed the total 2018 Capital Budget to \$8.0m including sale of properties such as Shamrock Road and Concession 8 Lot 26 and spending on capital projects from prior years.

For 2018, only \$2.7m was spent excluding the \$1.2m transfer from the sale of the properties. Below is a summary of projects that are recommended to be carried forward to 2019:

- Remaining funds of \$3k from the sale of properties be added to the Town Hall renovations of \$130k approved by Council.
- Town Hall renovations and the unspent funds of \$66k from \$130k be transferred to complete the lower level renovations and accessibility counter.
- Remaining funds of \$285k for the elevator installation be transferred to complete the project as per contractual agreement approved by Council in Resolution #19-051.
- Budget of \$548k for the Fire Pumper #11 replacement be carried forward to 2019 as per Council Resolution #18-368.

- Streetlight conversion to LEDs for \$389k be carried forward to 2019.
- Single Axle Dump Truck/Winter Sander be carried forward to 2019.
- New Water Supply Production Well budget of \$120k be transferred to 2019 as it is related to the Water Environmental Assessment will be needed once the new source of water is found.
- The Water Environmental Assessment has not been completed and it is recommended that the remaining budget of \$624k be transferred to 2019.
- Waste Water Environmental Assessment is almost complete and is recommended that the remaining funds of \$34k be transferred to 2019 in case other work needs to be carried out.
- Recreation capital projects totalling \$481k which includes the Erin the Rotary River Trail.

The remaining variances were several projects that were cancelled due to changes in management. Schedule B provides a list of Capital projects recommended to be forwarded to 2019.

Reserves and Reserve Funds – Update

Reserves and Reserve Funds table in Appendix C provides activities for the year and cumulative balance of \$11.5m, a net increase of \$2.0m over last year. The results were partially due to \$4.4m in additions. The biggest impact was a \$1.2m transfer to Infrastructure Renewal Reserve from the sale of Town owned properties. The next largest contribution was \$867k from grant advancement from the OCIF Top Up Grant of \$1.5m for Station Street Bridge and Dam. These funds can only be spent on that project. The next largest contributions were \$563k to the Infrastructure Renewal and \$493k to the Water Life Cycle reserves. The table in Appendix C also include Reserve Funds such as Administration DC (Development Charges) which are limited to how they can be spent. Interest was allocated to all Reserve Funds which is following Public Sector Accounting Board (PSAB) standards. Total disbursements were \$2.0m which were approved in the 2018 Capital and Operating Budget. The largest disbursement was \$488k from Gas Tax Reserve Fund for bridges and culverts. The second largest disbursement was \$183k was expended from Water Life Cycle Reserve for the environmental assessments and other small capital projects. The next largest disbursement was for \$182k from Roads Capital Reserve for bridges and culverts from 2017 and Daniel Street Storm Study. There was \$155k disbursed from Water DC for Water Environmental Assessment. Lastly, \$164k of OCIF Formula component was disbursed for culvert replacement on 4th Line as these funds cannot be carried forward. Disbursements from Reserves and Reserve Funds are completed at the end of the year when all projects are complete and no additional invoices are expected.

Financial Impact

In summary, the total operating budget surplus for the 2018 is \$219k. This includes transfers to and from reserves for Advisory Committees and recommended capital projects in Appendix B be moved forward to 2019 for a total of \$2.8m.

Conclusion

This report provides Council and the public accountability and transparency of financial activity for the Town of Erin for the fourth quarter in 2018. The Fourth Quarter Financial Report provides Council with year end results for actuals spent in comparison to annual budget for all departments and provides explanations for any significant variances. The table in Appendix C provides a summary of activities in Reserves and Reserve Funds.

Attachments

Appendix A – 2018 Budget to Actuals Report – December 31, 2018

Appendix B – 2018 Capital Projects Variance – December 31, 2018

Appendix C – Reserve and Reserve Fund Balances as of December 31, 2018



Fourth Quarter Statement of Operations - Ending December 31, 2018

	2018 Budget		4th Quarter 2018 Actuals		% Budget
	Expenditures	Revenues	Expenditures	Revenues	
		Net		Net	
<u>Programs</u>					
Council	147,000	-	136,565	-	93%
Administration	2,012,000	658,100	1,987,205	682,694	96%
Economic Development	293,200	72,100	250,787	22,031	103%
Advisory Committees	100,550	28,400	97,649	31,240	92%
Building	338,900	335,500	264,983	-	0%
Planning	81,500	34,000	125,470	41,760	176%
Bylaw/Crossing Guards	73,050	1,000	115,579	22,048	130%
Conservation Authorities	179,800	-	146,272	-	81%
Animal Control	55,300	27,000	51,557	23,011	101%
Fire & Emergency Services	937,400	127,400	1,000,096	153,728	104%
Roads	2,760,500	125,000	2,695,405	127,855	97%
Streetslights	211,200	211,200	199,193	-	0%
Water	1,527,700	1,527,700	1,462,322	1,462,322	0%
Environmental Services	23,370	-	14,906	-	64%
Recreation & Parks	1,341,950	774,800	1,275,123	663,704	108%
Cemeteries	4,000	-	1,416	25	35%
BIA	48,800	48,800	45,808	45,808	0%
Sub-Total	10,136,220	3,971,000	9,870,336	3,740,403	99%
<u>Non-Program</u>					
Transfer for Capital Projects	521,000	-	369,975	-	71%
Capital Projects transferred to 2019 funded from Taxation				50,000	0%
Land Sale			1,212,229	1,212,229	101%
Infrastructure Renewal	559,600	6,619,920	563,387	6,619,920	100%
Tax Levy		122,500		158,266	129%
PILS and Supplementary taxes		593,400		593,400	100%
OMPF Allocation		(90,000)		(38,849)	43%
Tax Write/Offs		-		-	
From Tax Rate Stabilization		-		-	
Sub-Total	1,080,600	7,245,820	2,195,590	8,544,965	103%
Net Operating Results (Surplus)	11,216,820	11,216,820	12,065,926	12,285,369	219,443



Fourth Quarter Statement of Operations - Ending December 31, 2018
By Account Grouping

	2018 Budget	2018 4th Quarter	\$ Variance	% Variance
Tax Levy	6,619,920	6,619,920	-	0%
PILS and Supplementary Taxes	122,500	158,266	35,766	29%
OMPF Allocation	593,400	593,400	-	0%
Tax Write Offs	- 90,000	- 38,849	51,151	-57%
Building Permit Revenues	335,500	209,493	- 126,007	-38%
Grants and Subsidies	81,500	72,003	- 9,497	-12%
Water User Fees	1,527,700	1,462,322	- 65,378	-4%
Recreation User Fees	731,800	637,259	- 94,541	-13%
Penalties/interest	360,000	312,136	- 47,864	-13%
Fire & Emergency Fees	94,200	120,528	26,328	28%
Streetlight Special Area Charges	211,200	199,193	- 12,007	-6%
Interest	29,000	144,080	115,080	397%
Other revenue	381,000	414,459	33,459	9%
Transfer from Reserves	219,100	168,929	- 50,171	-23%
Total Revenues	11,216,820	11,073,140	- 143,680	-1%
Labour Costs	4,418,800	4,316,213	102,587	2%
Supplies & Material	368,770	230,440	138,330	38%
Gravel Surface	400,000	345,407	54,593	14%
Sanding	180,000	196,173	- 16,173	-9%
Calcium	195,000	157,998	37,002	19%
General Maintenance	169,670	101,184	68,486	40%
Streetlight Repairs	40,000	54,367	- 14,367	-36%
Consulting Services	337,300	139,555	197,745	59%
Legal and Audit Fees	66,800	147,923	- 81,123	-121%
Service Agreements	256,460	699,956	- 443,496	-173%
IT Services	115,000	112,857	2,143	2%
Resealing	80,000	5,503	74,497	93%
Roads Maintenance	91,500	245,569	- 154,069	-168%
Winter Control	24,500	49,713	- 25,213	-103%
Equipment/small tools	106,250	55,735	50,515	48%
Vehicle Maintenance	235,100	280,615	- 45,515	-19%
Fuel	156,000	157,147	- 1,147	-1%
Community Grants	35,050	43,256	- 8,206	-23%
Conservation Authorities	179,800	146,272	33,528	19%
Emergency Planning	1,500	-	1,500	
Telephone & Cell Phones	60,200	41,013	19,187	32%
Hydro	546,450	384,236	162,214	30%
Natural Gas	49,500	68,852	- 19,352	-39%
Water & Sewage	47,650	52,930	- 5,280	-11%
Economic Development Activities	99,900	36,406	63,494	64%
Advertising/Promo	77,950	65,186	12,764	16%
Other Expenses	267,840	320,282	- 52,442	-20%
Elections	57,000	55,500	1,500	3%
Inter Dept Expenses	36,300	49,092	- 12,792	-35%
Insurance & Deductible	208,000	142,215	65,785	32%
Contingency	47,100	-	47,100	
Debt Servicing	435,800	433,540	2,260	1%
Capital Projects	521,000	419,975	101,025	19%
Transfer to Reserves	745,030	735,201	9,829	1%
Trf to Infrastructure Renewal Res.	559,600	563,387	- 3,787	-1%
Total Expenditures	11,216,820	10,853,697	363,123	3%
Exclude: Proceeds from Land Sale		1,212,229		
Exclude: Land Sale Transfer to Capital Fund	-	1,212,229		
SURPLUS/(DEFICIT)	-	219,443		

Town of Erin

4th Quarter - Budget to Actuals (as of December 31, 2018)

Department >	Council		
	Annual Budget	4th Quarter Actuals	% of Budget
Expense			
Labour Costs	123,000	113,526	92%
Other Expenses	23,500	21,405	91%
Insurance & Legal	500	1,634	327%
Inter Dept Expenses	0	0	
Total Expense	147,000	136,565	93%

Town of Erin

4th Quarter - Budget to Actuals (as of December 31, 2018)

Department >

Administration

	Annual Budget	4th Quarter Actual	% of Budget
Revenue			
Tax Registration & Certificates	59,000	11,214	19%
Penalties/interest	360,000	312,136	87%
FCM Grant	50,000	50,000	100%
Licenses	8,600	8,342	97%
Bank Interest	29,000	144,080	497%
Miscellaneous Revenue	11,000	37,127	338%
Transfer from Reserves	134,500	71,492	53%
Inter Dept Recovery	6,000	48,303	805%
Total Revenue	658,100	682,694	104%
Expense			
Labour Costs	1,264,200	1,316,880	104%
Supplies & Material	73,900	51,910	70%
Consulting Services	185,500	99,800	54%
Legal and Audit Fees	50,000	81,153	162%
Service Agreements	41,000	42,713	104%
IT Services	115,000	112,857	98%
Utilities	27,500	31,221	114%
Other Expenses	32,500	69,527	214%
Postage	20,000	25,405	127%
Membership	7,800	13,480	173%
Bank and credit card charges	7,000	14,925	213%
Advertising	4,000	13,012	325%
Insurance & Deductibles	55,800	26,121	47%
Inter Dept Expenses	0	700	
Contingency	47,100	0	0%
Elections	57,000	55,500	97%
Transfers to Reserves	23,700	32,000	135%
Total Expense	2,012,000	1,987,205	99%

Town of Erin

4th Quarter - Budget to Actuals (as of December 31, 2018)

Department > Economic Development

	Annual Budget	4th Quarter Actual	% of Budget
Revenue			
Grant	25,000	22,003	88%
Miscellaneous Revenue	0	28	
Transfer fm DC Reserve	47,100	0	
Total Revenue	72,100	22,031	31%
 Expense			
Labour Costs	114,700	120,655	105%
Supplies & Material	3,500	1,220	35%
Consulting & Service Agreements	48,000	4,340	9%
Ambassador Program	2,000	0	
Arts & Culture	2,000	1,716	86%
Business Retention & Expansion	8,000	2,001	25%
Walk Feasibility Study	0	0	
Community Profile	5,000	66	1%
Trails Dev	0	0	
Indust/Equine	15,000	5,174	34%
Core/Four Seasons Strat	20,000	7,493	37%
Marketing materials	10,000	4,414	44%
Economic Dev-Project Leverage	20,000	11,948	60%
Advertising/Promo	17,900	17,516	98%
Other Expenses	27,100	9,650	36%
Transfer to Reserve	0	61,000	
Transfer to BIA	0	3,593	
Total Expense	293,200	250,787	86%

Town of Erin

4th Quarter - Budget to Actuals (as of December 31, 2018)

Department >	Advisory Committees		
	Annual Budget	4th Quarter Actual	% of Budget
Revenue			
LGHG Revenue	8,000	17,209	215%
Heritage Revenue	500	872	
Celebrate Erin	0	1,625	
Inter Dept Revenue			
Trf from Operating	11,500	9,600	83%
Trf from Reserves	8,400	1,934	
Total Revenue	28,400	31,240	110%
Expense			
Other Expenses	31,400	31,293	100%
Community Grants	35,050	43,256	123%
Inter Dept Expenses	0	0	
Trfs to Res Advisory Cttees	34,100	23,100	68%
Total Expense	100,550	97,649	97%

Town of Erin

4th Quarter - Budget to Actuals (as of December 31, 2018)

Department >	Building		
	Annual Budget	4th Quarter Actual	% of Budget
Revenue			
Building Permits	320,000	209,493	65%
Misc. Revenue	15,500	19,632	127%
Transfer from Reserve	-	35,858	
Total Revenue	335,500	264,983	79%
Expense			
Labour Costs	262,700	222,641	85%
Supplies & Material	4,500	1,146	25%
Consulting	9,500	8,559	90%
Service Agreements	4,960	0	
Telephone	2,700	1,408	52%
Vehicle Maintenance	2,000	3,285	164%
Other Expenses	11,900	5,476	46%
Insurance & Legal	2,500	11,929	477%
Inter Dept Expenses	7,000	10,539	151%
Transfers to Reserves	31,140	0	
Total Expense	338,900	264,983	78%

Town of Erin

4th Quarter - Budget to Actuals (as of December 31, 2018)

Department >

By-law/Crossing Guards/Conservation

	Annual Budget	4th Quarter Actual	% of Budget
Revenue			
Misc. Revenue	0	20,453	
Vendor Permits	1,000	1,595	160%
Total Revenue	1,000	22,048	2205%
Expense			
Labour Costs	21,700	90,278	416%
Supplies & Material	1,700	1,367	80%
Legal Fees	7,800	1,353	17%
Service Agreement	35,000	2,905	8%
Other Expenses	6,850	19,169	280%
Insurance	0	507	
Inter Dept Expense	0	0	
Conservation Authorities	179,800	146,272	81%
Total Expense	252,850	261,851	104%

Town of Erin

4th Quarter - Budget to Actuals (as of December 31, 2018)

Department >	Planning		
	Annual Budget	4th Quarter Actual	% of Budget
Revenue			
Planning Zoning Fees	29,000	34,260	118%
Misc. Revenue	5,000	7,500	150%
Total Revenue	34,000	41,760	123%
Expense			
Labour Costs	32,800	41,245	126%
Supplies & Material	5,700	821	14%
Consulting Services	40,700	14,926	37%
LPAT Appeals	0	50,942	
Other Expenses	2,300	6,347	276%
Insurance	0	651	
Inter Dept Expense	0	10,539	
Total Expense	81,500	125,470	154%

Town of Erin

4th Quarter - Budget to Actuals (as of December 31, 2018)

Department >

Animal Control

	Annual Budget	4th Quarter Actual	% of Budget
Revenue			
Animal Control Revenues	0	0	
Dog Tags	20,000	20,777	104%
Misc. Revenue	7,000	2,234	32%
Total Revenue	27,000	23,011	85%
 Expense			
Labour Costs	0	1,033	
Service Agreements	54,900	48,247	88%
Other Expenses	0	2,144	
Insurance	400	133	
Total Expense	55,300	51,557	93%

Town of Erin

4th Quarter - Budget to Actuals (as of December 31, 2018)

Department > Fire & Emergency Services

	Annual Budget	4th Quarter Actual	% of Budget
Revenue			
Burn Permits	26,000	26,099	100%
Lease Agreements	33,700	90,035	267%
Donations	500	2,358	472%
Miscellaneous Revenue	34,000	2,036	6%
Transfer from DC Reserves	33,200	33,200	100%
Inter Dept Recovery	0	0	
Total Revenue	127,400	153,728	121%
Expense			
Labour Costs	431,500	426,303	99%
Supplies & Material	56,500	59,186	105%
Legal Fees	9,000	6,680	74%
Service Agreements	45,200	57,704	128%
Utilities	23,700	39,032	165%
Equipment / Small Tools	10,000	11,001	110%
Vehicle Maintenance	32,400	40,115	124%
Other Expenses	41,600	59,776	144%
Insurance & Legal	16,000	19,890	124%
Debt Servicing	270,000	269,871	100%
Emergency Planning	1,500	0	
Inter Dept Expenses	0	10,539	
Transfers to Reserves	0	0	
Total Expense	937,400	1,000,096	107%

Town of Erin

4th Quarter - Budget to Actuals (as of December 31, 2018)

Department >	Roads		
	Annual Budget	4th Quarter Actual	% of Budget
Revenue			
Gravel Levy	110,000	97,288	88%
Miscellaneous Revenue	15,000	13,970	93%
Cost Recovery	0	16,598	
Total Revenue	125,000	127,855	102%
Expense			
Labour Costs	1,089,300	1,026,282	94%
Supplies & Material	34,300	16,561	48%
Gravel Surface	400,000	345,407	86%
Sanding	180,000	196,173	109%
Signs	10,000	12,405	124%
Calcium	195,000	157,998	81%
Purchased Services	15,000	32,311	215%
Resealing	80,000	5,503	7%
Roads Maintenance	91,500	245,569	268%
Winter Control	5,000	44,745	895%
Telephone & Cell Phones	38,000	5,224	14%
Utilities	21,400	14,754	69%
Equipment/small tools	6,000	9,301	155%
Vehicle Maintenance	186,100	236,428	127%
Vehicle Fuel	156,000	157,147	101%
Other Expenses	18,600	13,003	70%
Insurance & Legal	91,000	28,830	32%
Debt Servicing	137,300	137,225	100%
Inter Dept Expenses	6,000	10,539	176%
Total Expense	2,760,500	2,695,405	98%

Town of Erin

4th Quarter - Budget to Actuals (as of December 31, 2018)

Department >	Streetlights		
	Annual Budget	4th Quarter Actual	% of Budget
Revenue			
Special Area Charge	211,200	199,193	94%
Inter Dept Recovery	0	0	
Total Revenue	211,200	199,193	94%
Expense			
Repairs	40,000	54,367	136%
Utilities	130,000	94,415	73%
Insurance & Legal	1,200	400	
Transfers to Reserves	40,000	50,011	125%
Total Expense	211,200	199,193	94%

Town of Erin

4th Quarter - Budget to Actuals (as of December 31, 2018)

Department >	Water		
	Annual Budget	4th Quarter Actual	% of Budget
Revenue			
Water Revenues	1,474,200	1,435,251.24	97%
Miscellaneous Revenue	48,500	27,071	56%
Inter Dept Recovery	5,000	0	
Total Revenue	1,527,700	1,462,322	96%
Expense			
Labour Costs	542,500	337,599	62%
Supplies & Material	50,500	19,808	39%
Consulting	8,600	11,930	139%
Service Agreements	34,000	418,586	1231%
General Maintenance	96,100	52,221	54%
Telephone & Mobile	8,000	5,633	70%
Hydro	119,100	63,377	53%
Natural Gas	2,300	1,681	73%
Equipment / Small Tools	6,000	16,372	273%
Other Expenses	33,000	16,570	50%
Insurance & Legal	16,800	27,646	165%
Debt Servicing	2,000	-	0%
Inter Dept Expenses	23,300	6,236	27%
Transfers to Reserves	585,500	484,662	0%
Total Expense	1,527,700	1,462,322	96%

Town of Erin

4th Quarter - Budget to Actuals (as of December 31, 2018)

Department >

Environmental Services

	Annual Budget	4th Quarter Actual	% of Budget
Revenue			
Grant	0	0	
Miscellaneous Revenue	0	0	
Total Revenue	0	0	
 Expense			
Service Agreements	15,000	12,320	82%
Consulting Services	5,000	0	
Source Water Protection	0	300	
Maintenance	3,370	2,286	68%
Total Expense	23,370	14,906	64%

Town of Erin

4th Quarter - Budget to Actuals (as of December 31, 2018)

Department >	Recreation		
	Annual Budget	4th Quarter Actual	% of Budget
Revenue			
Capital Surcharge	6,000	33,065	551%
Ice Rental	497,805	397,696	80%
Rentals	135,965	108,019	79%
Baseball	22,705	13,166	58%
Soccer	24,775	22,379	90%
Advertising	8,050	5,086	63%
Donations & Fundraising	2,800	15,000	536%
Grant	6,500	7,610	117%
Micro Fit Solar	0	6,667	
Miscellaneous Revenue	27,200	28,570	105%
Transfers fm Reserves	43,000	26,445	61%
Total Revenue	774,800	663,704	86%
Expense			
Labour Costs	539,400	619,773	115%
Supplies & Material	148,970	60,304	40%
Service Agreements	14,400	85,169	591%
General Maintenance	66,200	44,961	68%
Winter Control	19,500	4,968	25%
Telephone & Mobile	14,200	7,579	53%
Hydro	222,050	180,605	81%
Natural Gas	47,200	49,172	104%
Water & Sewage	47,650	52,930	111%
Equipment / Small Tools	84,250	19,061	23%
Vehicle Maintenance	3,400	787	23%
Other Expenses	53,840	18,035	33%
Insurance & Legal	23,800	32,269	136%
Debt Servicing	26,500	26,445	100%
Transfers to Reserves	30,590	73,065	239%
Total Expense	1,341,950	1,275,123	95%

Town of Erin

4th Quarter - Budget to Actuals (as of December 31, 2018)

Department >

Cemeteries

	Annual Budget	4th Quarter Actual	% of Budget
Revenue			
Miscellaneous Revenue	0	25	
Transfer fm Reserve	0	0	
Total Revenue	0	25	
 Expense			
General Maintenance	4,000	1,416	
Transfers to Reserves	0	0	
Total Expense	4,000	1,416	

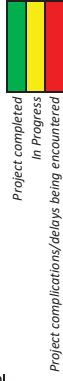
Town of Erin

4th Quarter - Budget to Actuals (as of December 31, 2018)

Department >	BIA		
	Annual Budget	4th Quarter Actual	% of Budget
Revenue			
Special Levy	17,200	17,200	100%
Miscellaneous Revenue	18,100	15,108	83%
Transfer fm Operating	13,500	13,500	100%
Trf fm BIA Reserve	0	0	
Total Revenue	48,800	45,808	94%
Expense			
Supplies & Material	13,200	5,710	43%
Advertising/Promo	32,700	26,903	82%
Other Expenses	2,900	1,832	63%
Inter Dept Expenses	0	0	
Transfers to Reserves	0	11,363	
Total Expense	48,800	45,808	94%

2015 / 2016 / 2017 / 2018 Capital Projects
Fourth Quarter 'Budget vs. Actuals' as of December 31, 2018

Status



Corporate Services

Original Budget Year	#	Project Title	Description	Status	Status Description	Total Budget	Amount Spent in Prior Years	Amount Spent in 2018 (as of December 31, 2018)	Remaining Budget Available For Project	Project Transfer to 2019	Approved Sources of Funding	Keystone GL Account
		Property Sale of Shamrock Rd. and Concession 8 Lot 26	1 Shamrock Rd (Water shop) was declared excess. land Concession 8 Lot 26		Sold for \$1.2m. Funds received and expended with Real Estate Commission, legal fees and engineering fees for compliance review. Resolution #18-160 allocated \$3m to Infrastructure Reserve and \$130k for Town Hall and Roads shop renovations. Sold land Concession 8 Lot 26 with next proceeds of \$12,137.45 transferred to Infrastructure Reserve.	1,212,229 \$	-	67,019.41	1,015,209	3,072	\$1,012,137.45 was transferred to Infrastructure Reserve. \$3,071.82 remains to be transferred to To Town Facilities projects.	20-8100-7025
2018	1	Renovations at Town facilities including the Roads Operations Centre and Town Hall	Council Resolution #18-160 approved \$130,000 from the sale of property proceeds to be allocated to Town facilities renovations including the Roads Operations Centre and Town Hall		Transferred from Shamrock sale. BFP was issued for the Works roof rebuild and successful proponent was contacted. Project expected to be completed in Q4 2018.	130,000	-	64,136.23	65,862	65,862	Sale of property proceeds (\$130,000)	20-8100-7060
2018	2	Server Room A/C	Includes standalone unit to keep servers from overheating, drain routing to remove condensation		Final invoice to be received and paid.	12,000	-	2,192.53	9,807	-	Taxation (\$12,000)	20-8102-7030
2017	3	Municipal Office – Renovations	Address numerous deficiencies within Town Hall, especially AODA requirements 2017 Budget Carry forward: \$151,500		Town renovation complete. Grant application was not successful. Council approved to move forward with Town's portion of funding.	151,500	137,156	11,694.13	2,650	-	Taxation (\$51,500) Admin Office Reserve (\$100,000)	20-8102-7000
2018	4	Replace telephone system			Project complete.	30,000	-	25,169.10	4,831	-	Taxation (\$20,000) Admin - Phone Reserves (\$10,000)	20-8102-7040
2018	5	Municipal building security	Includes security camera installation and card readers installation		Card reader implementation complete with some work pending over the auto door closers. Security camera installation pending.	25,000	-	20,098.07	4,902	-	Infrastructure Renewal Reserve (\$25,000)	20-8102-7040
2018	6	Elevator	Townhall to meet accessibility regulations in Ontario		Council Resolution #19-051 to increase budget by \$60,000. REP was awarded. Elevator was purchased. Construction project will be completed early 2019.	310,000	-	24,720.05	285,280	285,280	Debt (\$310,000)	20-8102-7000
Total >						1,870,729	137,156	215,031.52	1,388,541	354,214		


Amortization

Project completed
In Progress
Project complications/delays being encountered



Fire & Emergency Services Program

Original Budget Year	#	Project Title	Project Description	Status	Status Description	Total Budget	Amount Spent in Prior Years	Amount Spent in 2018 (as of December 31, 2018)	Remaining Budget Available For Project	Project Transfer to 2019	Approved Sources of Funding	Keystone GL Account
2015	7	Pumper 11 Replacement - Erin Station 10	2015 Budget Carryforward: \$264,000 2016 Budget Carryforward: \$257,000		Council Resolution #18-368 RFP was awarded for \$547,945.	547,945	-	-	547,945	547,945	Issued Debt (\$517,000) and Fire Truck Reserve (\$31k)	20-8200-5624
2017	8	Radio System Upgrade and Radio Reception	Two repeaters for Pumpers 11 and 52 2017 Budget Carryforward: \$20,000 2018 Budget Addition: \$100,000		Project Complete	120,000	-	89,152.57	30,847	-	Taxation (\$20,000) Infrastructure Renewal Reserve (\$100,000)	20-8201-7040
2018	9	Hydraulic Shears	2 heavy duty cutters		Project Complete	35,000	-	33,204.29	1,796	-	Infrastructure Renewal Reserve (\$35,000)	20-8300-7040
2018	10	Contribution to Replace Water Tanker - 1990 International	Resolution #17-405 approves a transfer from working capital reserve to fire truck reserve for 2018		Completed	75,000	-	75,000.00	-	-	Working Capital Reserve to Fire Truck Reserve (\$75,000)	
2018	11	Computer aided dispatch			Completed in 2017 utilizing operating budget. There will not be a withdrawal from Infrastructure Renewal Reserve.	13,000	-	-	13,000	-	Infrastructure Renewal Reserve (\$13,000)	10-3000-5375
Total >						790,945	-	197,356.86	593,588	547,945		



 Project completed
 In Progress
 Project complications/delays being encountered

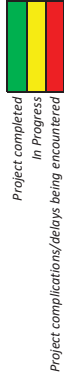
Roads Program

Original Budget Year	#	Project Title	Project Description	Status	Status Description	Total Budget	Amount Spent in Prior Years	Amount Spent in 2018 (as of December 31, 2018)	Remaining Budget Available For Project	Project Transfer to 2019	Approved Sources of Funding	GL Account
2017	12	Station St. Rehabilitation	Bridge, Dam, & Sidewalk replacement 2017 Budget Carryforward: \$1,221,154		Budgeted for complete project in 2019	1,221,154	57,573	32,390.53	1,131,191	-	Debt	20-8400-7000 20-8400-7010
2016	13	Urban Reconstruct - Daniel St (Ross to south of Church)	2015 Budget Carryforward to 2017: \$78,120 Expenses came in 2018. Funded from Roads Capital Reserve		Storm study complete. Base plan survey complete. Delayed until waste water environmental assessment is finalized.	78,120	-	46,175.90	31,944	-	Roads Capital Reserve (\$46,555) Remainder from DC Reserves	20-8401-7000 20-8401-7010
2015	14	Replace Bridge 2045 (4 th line) - Design only	2016 Budget Carryforward: \$28,438		Environmental Assessment complete. No more invoices.	28,438	6,248	-	22,190	-	Roads Capital Reserve	20-8410-7000
2018	15	Culvert 2045 Replacement-Fourth Line	Council Resolution #18-117 approved a transfer from the Surface Treatment project surplus to the Culvert 2045 Replacement project of \$133,000		Project Complete. No more invoices.	758,600	-	744,602.10	13,998	-	OCIF (\$164,408) Gas Tax (\$236,192) Debt (\$225,000) Taxation (\$133,000)	20-8410-7000 20-8410-7010
2017	16	Sidewalk Program	Miscellaneous sidewalk replacement including Barker Street sidewalk. Council Resolution #17-455 approved a \$32,000 increase to the 2018 Sidewalk program funded from the Sidewalk reserve. 2017 Budget Carryforward: \$60,000 2018 Budget Addition: \$60,000 + \$32,000		Project has been tendered and awarded. Successful proponent is expected to complete all work by Q3 2018.	152,000	-	144,091.61	7,908	-	Gas Tax (\$60,000) Taxation (\$60,000) Sidewalk Reserve (\$32,000)	20-8420-7000
2018	17	Dundas St.	Pulverize and resurface (from Erin Heights to Bridge at Carberry)		Project Complete. No more invoices.	85,000	-	72,102.14	12,898	-	Taxation (\$85,000)	20-8414-7000
2018	18	Rural Reconstruction SR 27 "Moonshine Mountain"	Excavate a significant portion of the hillside gravel to realign the road to provide a wider road surface and improved drainage and roadside safety		Project Complete. No more invoices.	50,000	-	55,981.99	5,982	-	Debt (\$50,000)	20-8415-7000

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 2018 (as of December 31, 2018)	Remaining Budget Available For Project	Project Transfer to 2019	Approved Sources of Funding	GL Account
2018	19	Rural Reconstruction Station Street and Surface Treatment	Reconstruction of station street from the Hillsburgh Library to the 6th Line- pulverize and resurface treat including in house drainage improvements. Surface treatment for 8th Line, Dundas to 175R, parts of 2nd Line, and misc. repairs. 2018 Budget was \$380K. Council Resolution #18-117 approved these projects to be awarded to Norjoin Contracting and the surplus of funds to be reallocated to the Replacement of Structure 2045 project (\$133k) and the Main Street Pedestrian Crosswalk project (\$46k)		Project Complete. No more invoices.	201,000	-	151,252.98	49,747	-	Debt (\$200,000) Infrastructure Reserve (\$1,000)	20-8416-7000
2017	20	Bridge & Culvert major maintenance	As per OSIM structure inspections 2017 Budget Carryforward: \$606,700		Project Complete. No more invoices.	606,700	58,773	318,440.81	229,486	-	Gas Tax (\$170,700) Roads Capital Reserve (\$217,756) Infrastructure Reserve (\$218,244)	20-8407-7000
2017	21	Crosswalk - Main St, Erin	Council Resolution #18-117 approved a transfer from the Surface Treatment project surplus to the Crosswalk - Main St, Erin project of \$46,000 2017 Budget Carryforward: \$50,000 2018 Budget Addition: \$46,000		Project Complete. No more invoices.	96,000	3,987	80,737.39	11,275	-	Infrastructure Reserve (\$50,000) Taxation (\$46,000)	20-8408-7000 and 20-8408-7010
2018	22	LED Streetlights	Conversion of LED Streetlights. Resolution #18-251		RFT - awarded to vendor. Project to be completed early 2019.	389,459	-	-	-	389,459	Streetlight Reserve (\$150k) remainder loan from Infrastructure Reserve.	20-8417-7040
2018	23	Single Axle Dump Truck/Winter Sander	This unit will allow the Tractor (unit 41) to retire from winter service and be retained for roadside mowing and shoulder retrieval. The new truck will be able to provide winter service the Towns in a fraction of the time it currently takes		Project has been tendered and awarded. Truck is ordered and on the way. Delivery is expected early 2019.	240,000	-	-	240,000	240,000	Debt (\$240,000)	20-8404-7035
2018	24	Road Shoulder Reclaimer	In an attempt to reduce maintenance gravel costs an increased effort is to be made to reclaim shoulder gravel reducing material costs and improving drainage.		Project Complete	20,000	-	15,244.48	4,756	-	Taxation (\$20,000)	20-8404-7040
Total >						3,926,471	126,581	1,661,019.93	1,749,411	629,459		



Water Program

Original Budget Year	#	Project Title	Project Description	Status	Status Description	Total Budget	Amount Spent in Prior Years	Amount Spent in 2018 (as of December 31, 2018)	Remaining Budget Available For Project	Project Transfer to 2019	Approved Sources of Funding	GL Account
2017	25	Well #8 Generator upgrade	To meet the new TSSA re-fueling regulations. The Technical Standards and Safety Authority has implemented to new standards for fixed generators.	Green	Project complete	36,000 \$	8,597	29,655.10	2,252	-	Water Life Cycle Reserve (\$36,000)	20-8503-7040
2018	26	Hillsburgh Heights Generator	Upgrades to meet the new TSSA re-fueling regulations. See above	Green	Project complete	25,000 \$	-	27,279.09	2,279	-	Water Life Cycle Reserve (\$25,000)	20-8510-7040
2018	27	New Security Camera at all Water Facilities	To enhance safety and to protect the Municipalities Assets/Infrastructure (Erin Well # 7 Security Cameras completed in 2016-2017, other facilities to be done in 2018)	Green	Installation completed by Q4	10,000 \$	-	4,720.94	5,279	-	Water Life Cycle Reserve (\$10,000)	20-8511-7040
2018	28	Fire Hydrant Rehabilitation/Replacement Program	Ensures hydrants are operable for emergency use, as well as enhancing aesthetics.	Red	Project cancelled.	16,000 \$	-	-	16,000	-	Water Life Cycle Reserve (\$16,000)	20-8506-7040
2018	29	Meter Replacement Program	Continue to replace older-style mechanical meters (residential, commercial, industrial) with new-style radio-frequency mechanical meters.	Red	Project cancelled.	11,000 \$	-	-	11,000	-	Water Life Cycle Reserve (\$11,000)	20-8507-7040
2018	30	Replace all Chlorine (Cl2) Analyzer Units at all 4 Well House Facilities	Two chlorine analyzers are past operable life expectancy; all units are +15 years in age, and are due for replacement as per Manufacturer recommendations to ensure consistent and accurate measurement of Chlorine Readings.	Green	Two Cl2 will be replaced and will assist with eliminating weekend well checks in 2019.	25,000 \$	-	30,883.54	5,884	-	Water Life Cycle Reserve (\$25,000)	20-8511-7030
Total >						123,000	8,597	92,538.67	21,865	-		

Project completed
In Progress
Project complications/delays being encountered



Environmental Services

Original Budget Year	#	Project Title	Project Description	Status	Status Description	Total Budget	Amount Spent in Prior Years	Amount Spent in 2018 (as of December 31, 2018)	Remaining Budget Available For Project	Project Transfer to 2019	Approved Sources of Funding	GL Account
2015	31	New Water Supply - Erin Production Well			Part of Water EA project	120,000	-	-	120,000	120,000	Town Water Reserve Fund	20-8520
2015/2016	32	SSMP - Environmental Assessment > Waste Water	2015 Budget Carryforward: \$145,865 2016 Budget Carryforward: \$200,000 2017 Budget Carryforward: \$693,388		Resolution 18-103 Remainder funded 3 equally between Infrastructure Reserve, Water Lifecycle Reserve and DC-Administration Reserve. Waiting for final invoices.	1,039,253	814,293	190,980.01	33,980	33,980	1/3 Infrastructure Reserve 1/3 Water Lifecycle Reserve 1/3 Development Charges - Administration	20-8501-7010 20-8501-7023
2015	33	SSMP - Environmental Assessment > Water	Council Resolution #18-094 approved an increase of \$604,000 to advance exploratory wells to production wells funded 90% through DC Water and 10% through Water Lifecycle Reserves		Resolution 18-094 increase by \$604k funded by 90% DC Water and 10% Water Lifecycle. Drilling was completed in the fall and continue in the spring 2019. Awaiting invoices.	806,290	182,563	172,680.73	623,727	623,727	\$604k = 90% DC Water and 10% Water Lifecycle	20-8500-XXXX
2015	34	SSMP - Environmental Assessment > Combined			Total >	5,665	5,829	-	164	-	Water Lifecycle Reserve	
						1,971,208	1,002,685	363,660.74	777,543	777,707		

Project completed
In Progress
Project complications/delays being encountered

Recreation

Original Budget Year	#	Project Title	Project Description	Status	Status Description	Total Budget	Amount Spent in Prior Years	Amount Spent in 2018 (as of December 31, 2018)	Remaining Budget Available For Project	Project Transfer to 2019	Approved Sources of Funding	GI Account
2018	35	Erin Community Centre Brine pump and motor			Replacement is required and can only be done off season in 2019. Project recommended to be carried forward to 2019	18,000	-	-	18,000	18,000	Taxation (\$18,000)	20-8703-7040
2018	36	Centre 2000-sewage treatment plant agreement Upper Grand District School Board			Complete	20,000	-	20,000.00	-	-	Taxation (\$20,000)	20-8703-7040
2018	37	Centre 2000- Future Emergency Response Centre			Transfer to be completed at the end of the year	50,000	-	-	50,000	-	Taxation (\$50,000)	20-8703-5955
2018	38	Playground equipment program	Equipment for Barbour Field.		Project recommended to moved forward to 2019.	10,000	-	-	10,000	10,000	Taxation (\$10,000)	20-8711-7040
2018	39	Barbour Field septic system			Completed. Fencing is outstanding will be completed in spring 2019. Remaining funds recommended to be carried forward to 2019.	50,000	-	30,574.01	19,426	19,426	Barbour Field Septic Syst Reserve (\$25,000) Taxation (\$25,000)	20-8702-7000
2018	40	Sports bleachers program	Bleachers for Barbour Field.		Recommended funding to be carried forward to 2019.	11,000	-	-	11,000	11,000	Taxation (\$11,000)	20-8704-7040
2018	41	Sports fencing program	Fencing for Barbour Field.		Recommended funding to be carried forward to 2019.	11,000	-	-	11,000	11,000	Taxation (\$11,000)	20-8704-7040
2017	41	Erin Rotary River Walk (Phase I)	2017 Budget Carryforward: \$90,000		"Phase 1" is complete	90,000	64,428	25,440.00	132	132	County of Wellington Grant (\$45k); Erin Rotary Donation (\$15k); Friends of Greenbelt Grant \$27k Tax \$2,868	20-8900-7020
2018	42	Erin Rotary River Walk (Phase II)	2018 Budget Addition: \$300,000		Waiting on County and Ministry of Environment approvals to initiate "Phase 2" - Design. Phase 2 will be recommended to be carried forward to 2019.	390,000	-	-	390,000	390,000	Water Levy (\$5k) Cash in Lieu of Parkland Reserve (\$295k)	20-8900-7020
2017	43	Walking Trails	Annual Program 2017 Budget Carryforward: \$10,000		Final invoices to be received and paid.	10,000	1,232	-	8,768	8,768	County of Wellington Grant (\$5,000) Taxation (\$5,000)	20-8902-7021
2017	44	Waste & Recycling Bins (Canadian Beverage Association)	Resolution #17-330 \$36,134.67 funded from the Voluntary Water Levy		Completed.	36,135	-	36,134.67	-	-	Voluntary Water Levy Reserve	20-8903
2018	45	Voluntary Water Levy Projects	Resolution #18-159 direction was to allocate \$10,700 for Outdoor Bottle Filling Station; \$2,000 Osprey nest; \$8,000 dog park fence		Osprey nest has been installed. Waiting for invoices. Water Filling Station was purchased and will be installed 2019. Dog park fence was submitted as a 2020 Capital Request and will be reviewed with the Recreation Masterplan.	20,700	-	7,913.44	12,787	12,787	Voluntary Water Levy Reserve	20-8712
2018	46	MacMillan Park Revitalization	Revitalization of MacMillan Park for Holiday celebrations. Res#18-159 and 18-234		Project completed on November 16-18. No more invoices.	62,337	-	52,135.00	10,202	-	Voluntary Water Levy Reserve (\$12,337) CIL Parks Reserve \$50,000	20-8712-7040 20-8903-7040
						779,172	65,660	172,197.42	541,314	481,112		

Project completed
 In Progress
 Project complications/delays being encountered

Economic Development Program

Original Budget Year	#	Project Title	Project Description	Status	Status Description	Total Budget	Amount Spent in Prior Years	Amount Spent in 2018 (as of December 31, 2018)	Remaining Budget Available For Project	Project Transfer to 2019	Approved Sources of Funding	GL Account
2017	47	Community Improvement Plan	2017 Budget Carryforward: \$20,000		CIP in progress - Invoice was processed in fourth quarter.	20,000	15,189	4,654.30	157	-	Taxation	20-8901-7020
					Total >	20,000	15,189	4,654.30	157	-		
						9,481,524	1,355,869	2,706,459.14	5,072,418	2,790,437		

RESERVES & RESERVE FUND 2018 and Forecast from 2019 to 2021

DEPARTMENT	Combined Reserves & Reserve Funds				Projected BALANCE @ DEC 31 2017	2018 TRANSACTIONS		Projected BALANCE @ DEC 31 2018	2019 TRANSACTIONS		Projected BALANCE @ DEC 31 2019
	ADDITIONS	DISBURSEMENTS	ADDITIONS	DISBURSEMENTS		ADDITIONS	DISBURSEMENTS				
Unallocated	RESERVES	WORKING CAPITAL	278,760.61	150,000	128,761			128,761			128,761
Unallocated	RESERVES	TAX STABILIZATION RESERVE	250,948.58		250,949			250,949			250,949
Unallocated	RESERVES	INFRASTRUCTURE RENEWAL	1,066,574.13	220,852	2,527,046		587,059	3,036,605	77,500		3,036,605
Unallocated	RESERVE FUND	GAS TAX REVENUE FUND	431,814.90	487,885	298,061	1,681,324	690,051	468,112	520,000		468,112
Unallocated	RESERVE FUND	Special Water Levy (Nestle)	41,134.67	44,048	30,124	354,130	33,037	50,374	12,787		50,374
Unallocated	RESERVE FUND	OCIF Top Up Grant	-	32,391	856,538	888,928	709,645	-	1,566,182		-
Unallocated	RESERVES	OCIF FORMULA	-	164,408	-	164,408	258,604	-	258,604		-
TOTAL Unallocated			2,069,233		4,091,477			3,934,799			
Admin	RESERVES	ELECTION EXPENSE	57,596.66	50,500	24,097	17,000		24,097			24,097
Admin	RESERVES	COMPUTER UPGRADES	19,865.37	15,000	34,865	15,000		49,865		15,000	49,865
Admin	RESERVES	ADMIN FILE MANAGEMENT	87,571.31		87,571			87,571			87,571
Admin	RESERVES	ADMIN OFFICE RENO RESERVES	18,450.89	11,694	6,757	11,694		6,757			6,757
Admin	RESERVES	ADMIN-PHONE RESERVE	10,891.04	10,000	891			891			891
Admin	RESERVES	INSURANCE CONTINGENCY	15,573.29		15,573			15,573			15,573
Admin	RESERVES	Retirement Benefits	1,760.13		1,760			1,760			1,760
Admin	RESERVE FUND	ADMINISTRATION DC	11,540.92	63,660	64,805	10,396		177,805	144,000		177,805
TOTAL Admin			200,168		106,710			8,710			
Building	RESERVE FUND	BUILDING DEPT REVENUE FUND	137,572.41	31,311	106,261			162,401	12,000		162,401
Building	RESERVES	BUILDING DEPT CAPITAL	1,012.02	1,012	-			-			-
TOTAL Building			138,584		106,261			162,401			
Econ Dev	RESERVES	ECONOMIC DEVELOPMENT RESERVES	36,737.11	4,654	98,118	66,035		26,118	72,000		26,118
Econ Dev	RESERVE FUND	Main St Revitalization Grant			47,765			47,765			47,765
Econ Dev	RESERVES	DOCTOR RECRUITMENT	4,035.40	4,035	-			-			-
TOTAL Econ Dev			40,773		145,883			73,883			
Enviro	RESERVE FUND	Water EA STUDY	35,468.57	911	36,380			36,380			36,380
TOTAL Enviro			35,469		36,380			36,380			
Fire	RESERVE FUND	FIRE SERVICES DC	195,731.01	33,200	197,768	35,237		258,568	33,200		258,568
Fire	RESERVES	FIRE CAPITAL	95,301.85	1,781	77,083	1,781		75,134	1,949		75,134
Fire	RESERVES	FIREHALL RESERVE	71,580.90	21,470	93,051	21,470		-	93,051		-
Fire	RESERVES	FIRE DEFIBRILLATION	1,781.11	1,781	-			-			-
Fire	RESERVES	FIRE WAGE CONTINGENCY	121,583.79		121,584			121,584			121,584
Fire	RESERVES	FIRE VEHICLE RESERVE	84,939.03	150,000	234,939	150,000		373,994	30,945		373,994
Fire	RESERVES	COMBINED FIRE STATION RESERVES	21,469.79	21,470	-			-			-
TOTAL Fire			592,387		724,425			829,280			

DEPARTMENT	Combined Reserves & Reserve Funds				2018 TRANSACTIONS		2019 TRANSACTIONS		Projected BALANCE @ DEC 31 2019
	Projected BALANCE @ DEC 31 2017	2018 TRANSACTIONS		2019 TRANSACTIONS		Projected BALANCE @ DEC 31 2018	Projected BALANCE @ DEC 31 2019		
		ADDITIONS	DISBURSEMENTS	ADDITIONS	DISBURSEMENTS				
Recreation	137,357.78	17,558		18,000		154,915	154,915		
Recreation	54,851.36	29,043	25,000		51,426	58,894	58,894		
Recreation	25,253.04	11,465				36,718	36,718		
Recreation	13,354.67					13,355	13,355		
Recreation	11,384.36					11,384	11,384		
Recreation	50,000.00	50,000				100,000	100,000		
Recreation	859,541.76	97,087	52,135			904,494	904,494		
Recreation	266,045.99	30,715	26,445			270,316	270,316		
TOTAL Recreation	1,417,789					1,550,075	1,554,375		
TOTAL Rental	33,907.14		33,907			-	-		
Roads	308,590.21		182,754			125,836	125,836		
Roads	5,065.97					5,066	5,066		
Roads	154,226.98		32,000			122,227	122,227		
Roads	207,522.92	50,011				257,534	257,534		
Roads									
Roads	127,524.43	3,277				130,801	130,801		
Roads	10,111.99	8,243				18,355	18,355		
Roads	16,024.82	412				16,437	16,437		
Roads	978,176.28	101,161				1,079,337	1,079,337		
TOTAL Roads	1,801,244					1,755,593	1,881,668		
Water	2,128,159.72	492,823	181,627			2,439,355	2,439,355		
Water	125,746.06	3,231				128,977	128,977		
Water	318,720.36	52,685	155,413			215,992	215,992		
TOTAL Water	2,572,626					2,784,325	2,745,378		
Committee	92,454.85					92,455	92,455		
Committee	8,247.14					8,247	8,247		
Committee	14,776.43					14,776	14,776		
Committee	19,702.05		1,934			17,768	17,768		
Committee		187				7,465	7,465		
Committee	8,254.36	11,575				19,829	19,829		
TOTAL Committee	150,713					160,541	160,541		
TOTAL	9,058,892	4,399,129	2,044,116			11,461,670	10,887,416		
								4,386,149	
								3,816,961	
								10,887,416	