



# Town of Erin

## Corporate Report

<b>Department:</b> Corporate Services	<b>Report Number:</b> F2019-45
<b>Business Unit:</b> Finance	<b>Meeting Date:</b> 11/5/2019
<b>Presented/ Prepared By:</b> Ursula D'Angelo, Director of Finance & Treasurer	

### Subject

**Third Quarter Financial Report Ending September 30, 2019**

### Recommendation

**Be it resolved that** Council hereby receive report number F2019-45 “*Third Quarter Financial Report Ending September 30, 2019*” for information.

### Background

This report is to provide Council with financial results of the Operating (Appendix A), Capital Budget (Appendix B) and Reserve and Reserve Fund Forecast (Appendix C) for the Third Quarter ending September 30, 2019.

### Operating Budget Results

The overall financial results for the Town of Erin is a surplus of \$130k for the third quarter ending September 30, 2019. Program Net results were slightly lower at 73% mainly due to variances in various programs such as Council, Corporate Services, Planning, By-Law Enforcement and Animal Control. Non-program net results were pro-rated at the expected 75%, including Transfers to Capital Projects. Variance explanations will be provided below for programs that had less than 65% or greater than 85% of budget or \$10,000 variance.

### ***Modernization Grant – NEW***

The Provincial Government provided grants to 405 upper and lower tier municipalities to “help modernize service delivery and reduce future costs through investments in projects such as: service delivery reviews, development of shared service agreements, and capital investments.” The Town of Erin received \$602,673 and Council passed Resolution Number 19-165 on May 21, 2019, with the initial list of projects total of \$223,300. As of September 30, 2019 costs for the Roads Operational Review and building assessments have been incurred. The rest of the projects were procured and are underway. For presentation purposes, the Third Quarter Statement of Operations – Ending September 30, 2019 assumes that any unused funds will be transferred to a reserve fund at year-end in accordance with provincial government mandate.

***Planning – Net Operations Result of \$120,911 or 111%***

The net operating results for the Planning Program was due to revenues at 62% of budget and expenses at 84% instead of the 75%. The largest variance was in Transfers from Reserves which is directly associated to year-to-date expenditures in consulting fees for Growth Management Strategy. These were one-time projects that will be mostly funded from Development Charge. Additionally, there were legal expenses associated to several ongoing Local Planning Appeal Tribunal (LPAT) appeals. These expenses historically have been funded from unspent consulting fees.

***By-law/Crossing Guards – Net Operations Result of \$48,585 or 50%***

The contributor to lower net results was in Revenues which were \$10k higher than annual budget due to the Cannabis Grant. This grant was provided to all municipalities to offset expenses incurred as a result of the legalization of cannabis. Also, total expenses were at 73% with the largest variance in legal fees related to a by-law enforcement case.

***Animal Control – Net Operations Result of \$13,598 or 47%***

The contributor to lower net results was in Miscellaneous Revenues which includes wolf claims that were not as active as expected. Expenses for Ontario SPCA and Humane Society service agreement were lower than budget expectations. The service agreement ends on December 31, 2019 and will be tendered soon. This budget will be reviewed in preparation for the 2020 Budget.

***Streetlights - Net Operations Result is Nil***

The conversion of streetlights to LEDs was completed and there was a 63% reduction of kw usage. We are anticipating approximately 40% savings in hydro costs. The LED conversions will be fully funded by the Special Area Charge rate payers by 2020. By 2021, the Streetlights Reserve will be in a positive balance and the savings will be passed on to rate payers.

***Water - Net Operations Result is Nil***

Revenues for the delivery of water services was slightly lower at 73% than the expected 75% of budget. The results changed from the Second Quarter Variance due to billings capturing summer water usage. For expenses, the variance in labour costs includes allocation of staff time related to increased efforts in water receivable collections and management time dedicated to the new well drilling associated to the Water Environmental Assessment among other costs.

Transfer to Water Lifecycle Reserve is trending lower than expected and is directly dependent on billings of water consumption and associated expenses.

***Operating Results – By Account Groupings***

To provide Council with a different perspective, included in Appendix A, is a summary of by account grouping with percentage of budget spent for the Town. This report provides a year-to-date results of accounts groupings which staff need to follow closely focusing on “% of Budget” column that are not within the expected 75%.

## **Capital Budget Results**

The total planned Capital spending for 2019 included projects from prior years carried forward. Expenditures for the third quarter were \$2.1m and procurement of several projects were awarded to vendors. Appendix B provides a summary and status updates for all Capital projects. Please note, green identifies the projects that are completed, yellow identifies the projects that are underway and red identifies the projects that are delayed.

The following projects were completed.

- Net proceeds from land sale was \$30k as per Council Resolution number 18-115.
- The Fire Pumper 11 was delivered early October and the actual expenditure results was slightly higher by \$28k which is within the 10% allowable.
- The exhaust system was installed in the Erin Fire Hall and was slightly under budget by 10%.
- Fire hose cache was delivered with a small variance.
- \$0.2m was spent on the replacement of the Station Bridge and Dam. Tender documents were issued with a deadline of October 31 for construction in 2020.
- \$319k net cost for LED streetlights conversion was completed early 2019. The net cost includes a total of \$32k grants from Hydro One Retrofit Program which was offset against the cost of the project. As mentioned earlier, this will assist with a reduced withdrawal from the Streetlight Reserve.
- Surface treatment was completed on Fifth Line (between Wellington Road 22 to Side Road 24) was slightly under budget by 13%.
- Payment was completed to Upper Grand District School Board for the Town portion of costs to replace the carpet at the theatre in Erin Community Centre.
- Security enhancements at Erin Community Centre were completed and was under budget by 6%.

## **Strategic Pillar**

Service Excellence & Good Governance

## **Financial Impact**

In summary, below is the total operating budget surplus of \$130k for the third quarter. In addition, Appendix B lists the capital projects approved for 2019 Budget and prior year projects that were carried forward to 2019.

## **Conclusion**

This report provides Council and the public transparency of financial activity for the Town of Erin for the third quarter. In addition, it provides explanations for any significant variances.

**Attachments**

Appendix A – 2019 Operating Budget to Actuals – September 30, 2019

Appendix B – 2019 Capital Budget vs Actuals – September 30, 2019

Appendix C – Reserve and Reserve Fund Forecast as of September 30, 2019

*Ursula D'Angelo*

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Director

*Nathan Hyde*

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Chief Administrative Officer



### 3rd Quarter Statement of Operations - Ending September 30, 2019

	2019 Budget			3rd Quarter 2019			
	Expenditures	Revenues	Net	Expenditures	Revenues	Net	% Budget
<u>Programs</u>							
Council	160,500	-	<b>160,500</b>	138,281	-	<b>138,281</b>	86%
Corporate Services	1,981,000	572,100	<b>1,408,900</b>	1,319,374	472,103	<b>847,271</b>	60%
Modernization Grant				608,534	608,534	-	0%
Economic Development	252,400	35,000	<b>217,400</b>	209,087	55,739	<b>153,348</b>	71%
Advisory Committees	95,750	12,500	<b>83,250</b>	76,136	18,866	<b>57,270</b>	69%
Building	359,500	359,500	-	194,784	194,784	-	0%
Planning	245,100	136,000	<b>109,100</b>	205,894	84,983	<b>120,911</b>	111%
Bylaw/Crossing Guards	102,400	6,000	<b>96,400</b>	65,408	16,823	<b>48,585</b>	50%
Conservation Authorities	164,900	-	<b>164,900</b>	128,787	-	<b>128,787</b>	78%
Animal Control	56,400	27,500	<b>28,900</b>	32,975	19,377	<b>13,598</b>	47%
Fire & Emergency Services	1,117,800	141,100	<b>976,700</b>	878,829	149,114	<b>729,715</b>	75%
Roads	2,759,600	207,500	<b>2,552,100</b>	2,197,051	179,458	<b>2,017,593</b>	79%
Streetlights	199,200	199,200	-	149,395	149,395	-	0%
Water	1,417,000	1,417,000	-	1,041,803	1,041,803	-	0%
Environmental Services	23,370	23,370	-	2,816	20,137	<b>(17,321)</b>	0%
Parks & Recreation	1,368,270	707,630	<b>660,640</b>	873,925	402,253	<b>471,673</b>	71%
Cemeteries	4,000	-	<b>4,000</b>	1,865	27	<b>1,838</b>	46%
BIA	35,300	35,300	-	45,605	45,605	-	0%
Sub-Total	10,342,490	3,879,700	<b>6,462,790</b>	8,170,548	3,458,999	<b>4,711,548</b>	<b>73%</b>
<u>Non-Program</u>							
Transfer for Capital Projects	626,896		<b>626,896</b>	470,172		<b>470,172</b>	75%
Infrastructure Renewal Trf	587,059		<b>587,059</b>	440,294	-	<b>440,294</b>	75%
Tax Levy		7,049,145	<b>(7,049,145)</b>		5,286,859	<b>(5,286,859)</b>	75%
PILS and Supplementary taxes		122,500	<b>(122,500)</b>		83,680	<b>(83,680)</b>	68%
OMPF Allocation		593,400	<b>(593,400)</b>		445,050	<b>(445,050)</b>	75%
Tax Write/Offs	90,000	-	<b>90,000</b>	63,496		<b>63,496</b>	71%
From Tax Rate Stabilization		-	-		-	-	
Sub-Total	1,303,955	7,765,045	<b>(6,461,090)</b>	973,963	5,815,589	<b>(4,841,626)</b>	<b>75%</b>
<b>Net Operating Results (Surplus)</b>	<b>11,646,445</b>	<b>11,644,745</b>	<b>1,700</b>	<b>9,144,510</b>	<b>9,274,588</b>	<b>(130,078)</b>	



**3rd Quarter Statement of Operations - Ending September 30, 2019**  
**By Account Grouping**

	2019 Budget	2019 3rd Quarter	\$ Variance	% of Budget
Tax Levy	7,049,145	5,286,859	- 1,762,286	75%
PILS and Supplementary Taxes	122,500	83,680	- 38,820	68%
OMPF Allocation	593,400	445,050	- 148,350	75%
Building Permit Revenues	359,500	164,607	- 194,893	46%
Grants and Subsidies	26,500	668,752	642,252	2524%
Water User Fees	1,390,000	1,022,989	- 367,011	74%
Recreation User Fees	637,430	387,898	- 249,532	61%
Penalties/interest	320,000	240,557	- 79,443	75%
Fire & Emergency Fees	107,900	149,114	41,214	138%
Streetlight Special Area Charges	199,200	149,395	- 49,805	75%
Interest	100,000	139,223	39,223	139%
Other revenue	318,400	352,439	34,039	111%
Transfer from Reserves	420,770	182,150	- 238,620	43%
<b>Total Revenues</b>	<b>11,644,745</b>	<b>9,272,712</b>	<b>- 2,372,033</b>	<b>80%</b>
Labour Costs	4,012,800	2,929,011	1,083,789	73%
Supplies & Material	248,350	139,959	108,391	56%
Gravel Surface	400,000	396,546	3,454	99%
Sanding	180,000	147,882	32,118	82%
Calcium	160,000	160,260	260	100%
General Maintenance	98,020	99,313	1,293	101%
Streetlight Repairs	10,000	3,928	6,072	39%
Consulting Services	517,500	414,022	103,478	80%
Legal and Audit Fees	63,800	133,605	69,805	209%
Service Agreements	889,800	755,297	134,503	85%
IT Services	117,000	81,674	35,326	70%
Resealing	85,000	20,239	64,761	24%
Roads Maintenance	125,000	103,444	21,556	83%
Winter Control	57,500	39,089	18,411	68%
Equipment/small tools	80,000	60,089	19,911	75%
Vehicle Maintenance	229,400	220,911	8,489	96%
Fuel	131,200	117,622	13,578	90%
Community Grants	35,050	35,050	-	100%
Conservation Authorities	164,900	128,787	36,113	78%
Emergency Planning	1,000	-	1,000	0%
Telephone & Cell Phones	46,900	24,017	22,883	51%
Hydro	494,750	299,358	195,392	61%
Natural Gas	65,400	39,509	25,891	60%
Water & Sewage	52,490	7,460	45,030	14%
Economic Development Activities	70,300	57,465	12,835	82%
Advertising/Promo	57,050	55,516	1,534	97%
Other Expenses	261,450	233,317	28,133	89%
Elections	17,000	14,587	2,413	86%
Inter Dept Expenses	11,000	8,987	2,013	82%
Insurance & Legal	146,100	148,471	2,371	102%
Tax Write Offs	90,000	63,496	26,504	71%
Contingency	57,300	-	57,300	0%
Debt Servicing	432,600	324,450	108,150	75%
Capital Projects	626,896	470,172	156,724	75%
Transfer to Reserves	1,023,830	968,805	55,025	95%
Trf to Infrastructure Renewal Res.	587,059	440,294	146,765	75%
<b>Total Expenditures</b>	<b>11,646,445</b>	<b>9,142,634</b>	<b>2,503,811</b>	<b>79%</b>
<b>SURPLUS/(DEFICIT)</b>	<b>- 1,700.00</b>	<b>130,078</b>		



### 3rd Quarter - Budget to Actuals (as of September 30, 2019)

Program>	Council		
	<b>Annual Budget</b>	<b>3rd Quarter Actuals</b>	<b>% of Budget</b>
Expense			
Labour Costs	133,100	118,835	89%
Other Expenses	24,500	16,699	68%
Insurance & Legal	2,900	2,747	95%
Inter Dept Expenses	0	0	
<b>Total Expense</b>	<b>160,500</b>	<b>138,281</b>	<b>86%</b>



## 3rd Quarter - Budget to Actuals (as of September 30, 2019)

Program&gt;

Administration

	<b>Annual Budget</b>	<b>3rd Quarter Actual</b>	<b>% of Budget</b>
<b>Revenue</b>			
Tax Registration & Certificates	8,800	7,624	87%
Penalties/interest	320,000	240,557	75%
Licenses	9,000	11,089	123%
Interest	100,000	133,362	133%
Miscellaneous Revenue	54,300	26,819	49%
Transfer from Reserves	74,000	41,819	57%
Corporate Contribution from Nestle	0	10,832	
Inter Dept Recovery	6,000	0	0%
<b>Total Revenue</b>	<b>572,100</b>	<b>472,103</b>	<b>83%</b>
<b>Expense</b>			
Labour Costs	1,293,400	863,824	67%
Supplies/Materials	73,400	32,636	44%
Consulting Services	155,000	92,379	60%
Legal and Audit Fees	50,000	22,915	46%
Service Agreements	38,000	31,173	82%
IT Services	117,000	81,674	70%
Utilities	27,100	23,856	88%
Other Expenses	31,500	62,563	199%
Postage	10,000	13,020	130%
Membership	12,800	10,937	85%
Bank and credit card charges	12,000	11,391	95%
Advertising	16,500	10,495	64%
Insurance & Legal	55,000	22,451	41%
Inter Dept Expenses	0	3,390	0%
Projects Funded from Nestle	0	10,832	0%
Contingency	57,300	0	0%
Elections	17,000	14,587	86%
Transfers to Reserves	15,000	11,250	75%
<b>Total Expense</b>	<b>1,981,000</b>	<b>1,319,374</b>	<b>67%</b>

**Water Levy Projects**

	<b>Amount</b>
Canada Day Flags - <u>Completed</u>	\$5,000
Movie nights (2 nights) - <u>Completed</u>	\$5,200
Canada Day Events - <u>Completed</u>	\$1,000
Holiday Light Enhancement to McMillan Park	\$10,000
Basketball nets (2)	\$3,200
New Years Levy Fireworks	\$5,000
McMillan Park picnic tables	\$5,303
<b>Total</b>	<b>\$34,703</b>





### 3rd Quarter - Budget to Actuals (as of September 30, 2019)

Program>

Modernization Grant

	<b>Annual Budget</b>	<b>3rd Quarter Actual</b>	<b>% of Budget</b>
<b>Revenue</b>			
Provincial Grant	0	602,673	
Interest		5,861	
<b>Total Revenue</b>	<b>0</b>	<b>608,534</b>	
<b>Expense</b>			
Consulting Services	0	46,475	
Legal and Audit Fees	0	0	
Service Agreements	0	0	
IT Services	0	0	
Other Expenses	0	0	
Transfers to Reserves	0	562,059	
<b>Total Expense</b>	<b>0</b>	<b>608,534</b>	

#### **Modernization Grant Projects**

	<b>Amount</b>
Governance review – independent review that is specific to the Town of Erin	\$50,000
Roads Operational Review - Completed	\$15,300
Roads Needs Assessment – gravel to asphalt study	\$25,000
Conservation and Demand Management Plan – to meet provincial regulatory requirements deadline	\$6,000
Facilities Assessment (Firehalls and Townhall)	\$12,000
Energy efficiency audit – all town owned facilities	\$40,000
AMP – Key performance indicators and Levels of	\$50,000
KPMG Service Review (County lead project)	\$25,000
<b>Total</b>	<b>\$223,300</b>



### 3rd Quarter - Budget to Actuals (as of September 30, 2019)

Program>

Economic Development

	<b>Annual Budget</b>	<b>3rd Quarter Actual</b>	<b>% of Budget</b>
<b>Revenue</b>			
Grant	25,000	25,339	101%
Miscellaneous Revenue	0	2,860	
Transfer from CIP Reserve	0	27,540	
Transfer fm Reserve	10,000	0	
<b>Total Revenue</b>	<b>35,000</b>	<b>55,739</b>	<b>159%</b>
<b>Expense</b>			
Labour Costs	109,400	82,131	75%
Supplies & Material	3,500	1,235	35%
Consulting & Service Agreements	46,500	42,627	92%
Ambassador Program	2,000	0	
Arts & Culture	2,000	2,188	109%
Business Retention & Expansion	8,800	1,163	13%
Community Profile	5,000	1,170	23%
Indust/Equine	9,500	11,649	123%
Core/Four Seasons Strat	25,000	6,395	26%
Marketing materials	3,000	1,094	36%
Economic Dev-Project Leverage	15,000	6,265	42%
Advertising/Promo	17,100	17,017	100%
Community Improvement Project	0	27,540	
Other Expenses	5,600	7,334	131%
Insurance	0	1,278	
<b>Total Expense</b>	<b>252,400</b>	<b>209,087</b>	<b>83%</b>



3rd Quarter - Budget to Actuals (as of September 30, 2019)

Program>

Advisory Committees

	<b>Annual Budget</b>	<b>3rd Quarter Actual</b>	<b>% of Budget</b>
<b>Revenue</b>			
LGHG Revenue	3,500	10,236	292%
Heritage Revenue	500	130	
Trf from Operating	8,500	8,500	100%
Trf from Reserves	0	0	
<b>Total Revenue</b>	<b>12,500</b>	<b>18,866</b>	<b>151%</b>
<b>Expense</b>			
Other Expenses	26,600	17,986	68%
Community Grants	35,050	35,050	100%
Trfs to Res Advisory Cttees	34,100	23,100	68%
<b>Total Expense</b>	<b>95,750</b>	<b>76,136</b>	<b>80%</b>



### 3rd Quarter - Budget to Actuals (as of September 30, 2019)

Program>	Building		
	Annual Budget	3rd Quarter Actual	% of Budget
<b>Revenue</b>			
Building Permits	350,000	157,382	45%
Misc. Revenue	9,500	7,225	76%
Transfer from Reserve	-	30,177	
<b>Total Revenue</b>	<b>359,500</b>	<b>194,784</b>	<b>54%</b>
<b>Expense</b>			
Labour Costs	229,200	121,059	53%
Supplies & Material	5,000	250	5%
Consulting	36,200	64,469	178%
Service Agreements	4,960	0	
Telephone	2,500	734	29%
Vehicle Maintenance	2,500	1,178	47%
Other Expenses	11,000	2,562	23%
Insurance	0	3,411	0%
Inter Dept Expenses	0	1,119	0%
Transfers to Reserves	68,140	0	
<b>Total Expense</b>	<b>359,500</b>	<b>194,784</b>	<b>54%</b>



### 3rd Quarter - Budget to Actuals (as of September 30, 2019)

Program>	Planning		
	<b>Annual Budget</b>	<b>3rd Quarter Actual</b>	<b>% of Budget</b>
Revenue			
Planning Zoning Fees	29,000	21,183	73%
Misc. Revenue	5,000	0	0%
Trf from Reserves	102,000	63,800	63%
<b>Total Revenue</b>	<b>136,000</b>	<b>84,983</b>	<b>62%</b>
Expense			
Labour Costs	27,900	39,806	143%
Supplies & Material	2,400	580	24%
Consulting Services	207,800	105,778	51%
LPAT Appeals	0	55,311	
Other Expenses	6,500	2,732	42%
Insurance	500	567	113%
Inter Dept Expense	0	1,119	
<b>Total Expense</b>	<b>245,100</b>	<b>205,894</b>	<b>84%</b>



### 3rd Quarter - Budget to Actuals (as of September 30, 2019)

Program>

By-law/Crossing Guards/Conservation

	<b>Annual Budget</b>	<b>3rd Quarter Actual</b>	<b>% of Budget</b>
<b>Revenue</b>			
Misc. Revenue	0	150	
Cannabis Grant	0	10,603	
Vendor Permits	6,000	6,070	101%
<b>Total Revenue</b>	<b>6,000</b>	<b>16,823</b>	<b>280%</b>
<b>Expense</b>			
Labour Costs	49,600	38,262	77%
Supplies & Material	3,400	1,315	39%
Legal Fees	7,800	24,291	311%
Service Agreement	35,000	150	0%
Other Expenses	5,900	380	6%
Cannabis Expenses		0	
Insurance	700	1,011	144%
Conservation Authorities	164,900	128,787	78%
<b>Total Expense</b>	<b>267,300</b>	<b>194,195</b>	<b>73%</b>



3rd Quarter - Budget to Actuals (as of September 30, 2019)

Program>

Animal Control

	<b>Annual Budget</b>	<b>3rd Quarter Actual</b>	<b>% of Budget</b>
<b>Revenue</b>			
Animal Control Revenues	0	0	
Dog Tags	20,500	18,597	91%
Misc. Revenue	7,000	780	11%
<b>Total Revenue</b>	<b>27,500</b>	<b>19,377</b>	<b>70%</b>
<b>Expense</b>			
Labour Costs	0	349	
Service Agreements	56,000	32,147	57%
Other Expenses	0	0	
Insurance	400	479	120%
<b>Total Expense</b>	<b>56,400</b>	<b>32,975</b>	<b>58%</b>



### 3rd Quarter - Budget to Actuals (as of September 30, 2019)

Program> Fire & Emergency Services

	Annual Budget	3rd Quarter Actual	% of Budget
<b>Revenue</b>			
Burn Permits	26,000	23,218	89%
Lease Agreements	47,400	93,352	197%
Donations	500	0	0%
Miscellaneous Revenue	34,000	32,544	96%
Transfer from DC Reserves	33,200	0	0%
Inter Dept Recovery	0	0	
<b>Total Revenue</b>	<b>141,100</b>	<b>149,114</b>	<b>106%</b>
<b>Expense</b>			
Labour Costs	449,400	319,950	71%
Supplies & Material	35,700	24,738	69%
Legal Fees	6,000	928	15%
Service Agreements	29,000	62,988	217%
Utilities	31,700	24,130	76%
Equipment / Small Tools	16,000	7,060	44%
Vehicle Maintenance	42,400	63,207	149%
Other Expenses	50,000	28,120	56%
Insurance & Legal	16,000	16,139	101%
Debt Servicing	270,600	202,950	75%
Emergency Planning	1,000	0	
Inter Dept Expenses	0	1,119	
Transfers to Reserves	170,000	127,500	75%
<b>Total Expense</b>	<b>1,117,800</b>	<b>878,829</b>	<b>79%</b>





### 3rd Quarter - Budget to Actuals (as of September 30, 2019)

Program>	Roads		
	<b>Annual Budget</b>	<b>3rd Quarter Actual</b>	<b>% of Budget</b>
<b>Revenue</b>			
Gravel Levy	110,000	161,378	147%
Miscellaneous Revenue	15,000	4,800	32%
Transfer from DC Reserves	82,500	0	
Cost Recovery	0	13,280	
<b>Total Revenue</b>	<b>207,500</b>	<b>179,458</b>	<b>86%</b>
<b>Expense</b>			
Labour Costs	1,115,700	736,663	66%
Supplies & Material	34,300	30,411	89%
Gravel Surface	400,000	396,546	99%
Sanding	180,000	147,882	82%
Signs	10,000	10,730	107%
Calcium	160,000	160,260	100%
Purchased Services	15,000	59,853	399%
Resealing	85,000	20,239	24%
Roads Maintenance	125,000	103,444	83%
Winter Control	38,000	35,262	93%
Telephone & Cell Phones	5,000	1,676	34%
Utilities	21,400	12,307	58%
Equipment/small tools	6,000	11,993	200%
Vehicle Maintenance	181,100	153,874	85%
Vehicle Fuel	131,200	117,622	90%
Other Expenses	18,600	23,754	128%
Insurance & Legal	41,000	34,809	85%
Debt Servicing	136,300	102,225	75%
Inter Dept Expenses	6,000	0	0%
Transfers to Reserves	50,000	37,500	75%
<b>Total Expense</b>	<b>2,759,600</b>	<b>2,197,051</b>	<b>80%</b>



### 3rd Quarter - Budget to Actuals (as of September 30, 2019)

Program>

Streetlights

	<b>Annual Budget</b>	<b>3rd Quarter Actual</b>	<b>% of Budget</b>
<b>Revenue</b>			
Special Area Charge	199,200	149,395	75%
Inter Dept Recovery	0	0	
<b>Total Revenue</b>	<b>199,200</b>	<b>149,395</b>	<b>75%</b>
<b>Expense</b>			
Repairs	10,000	3,928	39%
Utilities	116,100	49,899	43%
Insurance & Legal	0	153	
Transfers to Reserves	73,100	95,416	131%
<b>Total Expense</b>	<b>199,200</b>	<b>149,395</b>	<b>75%</b>



### 3rd Quarter - Budget to Actuals (as of September 30, 2019)

Program>	Water		
	Annual Budget	3rd Quarter Actual	% of Budget
<b>Revenue</b>			
Water Revenues	1,370,000	997,478	73%
Miscellaneous Revenue	20,000	25,511	128%
Trf from Reserves	27,000	18,814	70%
<b>Total Revenue</b>	<b>1,417,000</b>	<b>1,041,803</b>	<b>74%</b>
<b>Expense</b>			
Labour Costs	15,300	214,537	1402%
Supplies & Material	-	6,800	
Consulting	27,000	18,814	70%
Service Agreements	656,000	518,065	79%
General Maintenance	6,500	32,155	495%
Telephone & Mobile	2,700	4,060	150%
Hydro	115,600	86,841	75%
Equipment / Small Tools	-	97	
Other Expenses	-	13,115	
Insurance & Legal	-	42,092	
Inter Dept Expenses	5,000	2,239	45%
Transfers to Reserves	588,900	102,988	17%
<b>Total Expense</b>	<b>1,417,000</b>	<b>1,041,803</b>	<b>74%</b>



### 3rd Quarter - Budget to Actuals (as of September 30, 2019)

Program>

Environmental Services

	<b>Annual Budget</b>	<b>3rd Quarter Actual</b>	<b>% of Budget</b>
<b>Revenue</b>			
Grant	0	20,137	
Trf from Reserves	23,370	0	
<b>Total Revenue</b>	<b>23,370</b>	<b>20,137</b>	
<b>Expense</b>			
Service Agreements	15,000	2,816	19%
Consulting Services	5,000	0	
Source Water Protection	0	0	
General Maintenance	3,370	0	0%
<b>Total Expense</b>	<b>23,370</b>	<b>2,816</b>	<b>12%</b>



### 3rd Quarter - Budget to Actuals (as of September 30, 2019)

Program>

Parks and Recreation

	<b>Annual Budget</b>	<b>3rd Quarter Actual</b>	<b>% of Budget</b>
<b>Revenue</b>			
Capital Surcharge	19,000	17,432	92%
Ice Rental	383,800	189,699	49%
Rentals	118,800	88,606	75%
Baseball	19,105	13,214	69%
Soccer	24,775	20,642	83%
Summer Camp	9,000	6,181	69%
Advertising	8,050	4,747	59%
Donations & Fundraising	2,800	0	0%
Grants	1,500	10,000	667%
Micro Fit Solar	10,100	9,890	98%
Miscellaneous Revenue	42,000	16,823	40%
Cost Recovery	0	20,663	
Inter Dept Revenue	0	4,355	
Transfers fm Reserves	68,700	0	0%
<b>Total Revenue</b>	<b>707,630</b>	<b>402,253</b>	<b>57%</b>
<b>Expense</b>			
Labour Costs	589,800	393,594	67%
Supplies & Material	77,450	37,760	49%
Service Agreements	45,800	48,106	105%
Consultants	40,000	43,481	109%
General Maintenance	84,150	65,294	78%
Winter Control	19,500	3,827	20%
Telephone & Mobile	15,700	3,889	25%
Hydro	222,050	127,481	57%
Natural Gas	47,200	28,221	60%
Water & Sewage	52,490	7,460	14%
Equipment / Small Tools	58,000	40,939	71%
Vehicle Maintenance	3,400	2,652	78%
Summer Camp	8,900	11,562	
Other Expenses	23,940	12,727	53%
Insurance & Legal	29,600	24,611	83%
Debt Servicing	25,700	19,275	75%
Inter Dept Expenses	0	3,047	
Transfers to Reserves	24,590	0	0%

Total Expense	<b>1,368,270</b>	<b>873,925</b>	<b>64%</b>
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### 3rd Quarter - Budget to Actuals (as of September 30, 2019)

Program>

Cemeteries

	<b>Annual Budget</b>	<b>3rd Quarter Actual</b>	<b>% of Budget</b>
Revenue			
Miscellaneous Revenue	0	27	
Transfer fm Reserve	0	0	
<b>Total Revenue</b>	<b>0</b>	<b>27</b>	
Expense			
General Maintenance	4,000	1,865	
Transfers to Reserves	0	0	
<b>Total Expense</b>	<b>4,000</b>	<b>1,865</b>	






### 3rd Quarter - Budget to Actuals (as of September 30, 2019)

Program>	BIA		
	Annual Budget	3rd Quarter Actual	% of Budget
<b>Revenue</b>			
Special Levy	17,200	16,800	98%
Miscellaneous Revenue	18,100	15,305	85%
Town contribution	0	13,500	
Trf fm BIA Reserve	0	0	
<b>Total Revenue</b>	<b>35,300</b>	<b>45,605</b>	<b>129%</b>
<b>Expense</b>			
Supplies & Material	13,200	4,234	32%
Advertising/Promo	19,200	27,426	143%
Other Expenses	2,900	6,231	215%
Transfers to Reserves	0	7,714	
<b>Total Expense</b>	<b>35,300</b>	<b>45,605</b>	<b>129%</b>



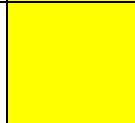


**2015 / 2016 / 2017 / 2018 / 2019 Capital Projects  
Third Quarter 'Budget vs. Actuals' as of September 30, 2019**




**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 2019 (as of September 30, 2019)	Remaining Budget Available For Project	Approved Sources of Funding
	A	Property sale - block 44	Declared excess land by Council Resolution #18-115.		Sale completed at the beginning of 2019.			29,793.07		
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. RFP was issued for the Works roof rebuild and successful proponent was contacted.	133,072	64,138	31,712.62	37,221	Sale of property proceeds (\$130,000) + 3,071.82 from Shamrock Rd. sale project surplus.
2018	2	Elevator	Townhall to meet accessibility regulations in Ontario		Council Resolution #19-051 to increase budget by \$60,000. RFP was awarded. Elevator was purchased. Construction project was completed in August 2019.	310,000	24,720	316,195.53	30,916	Debt (\$310,000)
<b>Total &gt;</b>						<b>443,072</b>	<b>88,858</b>	<b>318,115.08</b>	<b>6,305</b>	

**Fire & Emergency Services Program**

Original Budget Year	#	Project Title	Project Description	Status	Status Description	Total Budget	Amount Spent In Prior Years	Amount Spent In 2019 (as of September 30, 2019)	Remaining Budget Available For Project	Approved Sources of Funding
2015	3	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. Truck is ahead of schedule and final preparations are underway for delivery.		Delivered	547,945	-	576,329.97	28,385	Issued Debt (\$517,000) and Fire Truck Reserve (\$31k)
2019	4	Erin Exhaust System (portable)	RFP awarded in July		Completed	95,000		85,581.18	9,419	Reserve Fund Transfer (F40)
2019	5	Hose Cache	The 2019 project concentrated on the transition from 4 inch to 6 inch drafting hose & appliances; equipment purchase is 75% complete with training scheduled to commence prior to the end of September.		Completed	20,000		20,702.70	703	Taxation (\$20,000)
<b>Total &gt;</b>						<b>662,945</b>	<b>-</b>	<b>682,614</b>	<b>19,669</b>	

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 2019 (as of September 30, 2019)	Remaining Budget Available For Project	Approved Sources of Funding
2017	5	Station St. Rehabilitation	Bridge, Dam, & Sidewalk replacement OCIF Top Up Grant of \$1,576,988 <b>2017 Budget Carryforward: \$1,221,154</b>		Tender was re-issued with deadline of October 31, 2019.	2,500,000	89,963	<b>245,275.12</b>	<b>2,164,762</b>	Grant and Debt
2018	6	LED Streetlights	Conversion of LED Streetlights. Resolution #18-251		Complete. Town received retrofit grant of \$32k.	389,459	-	<b>319,269.52</b>	<b>70,190</b>	Streetlight Reserve (\$150k) remainder loan from Infrastructure Reserve.
2018	7	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		Council Resolution 19-206 Project has been tendered and awarded. Truck is ordered and on the way. Delivery is expected in the Fall.	240,000	-	-	<b>240,000</b>	Debt (\$240,000)
2019	8	Structure 2051	Replacement of structure 2051		Council Resolution 19-247 approved contract award and will be completed before the end of the year.	300,000	-	<b>17,586.63</b>	<b>282,413</b>	OCIF = 258,604 + Taxation = 41,396
2019	9	Structure 011 based on OSIM report	May 7, 2018 Council Resolution to apply for ICIP grant.		Engineering design has been procured to be shovel ready. Project expected to cost \$1.1M. Applied for ICIP May 2019. Project was selected as finalist.	300,000	-	-	<b>300,000</b>	Taxation = 222,500 + Infrastructure Renewal = 77,500
2019	9	Rural Upgrade from gravel to surface treatment	5th line from Wellington road 22 to Side Road 24		Project Complete. Waiting to release 10% holdback.	75,000		<b>65,149.55</b>	<b>9,850</b>	Development Charges (\$75,000)
2019	10	Storm Sewer	Parital reconstruct storm swewer for Daniel St. from English South to new outlet on Wheelock		Project was teneedered and approved Council Resolution #19-305. Construction to be completed before the end of the year.	520,000			<b>520,000</b>	Gas Tax
<b>Total &gt;</b>						<b>4,324,459</b>	<b>89,963</b>	<b>647,281</b>	<b>3,587,215</b>	

**Water Program**

Original Budget Year	#	Project Title	Project Description	Status	Status Description	Total Budget	Amount Spent In Prior Years	Amount Spent In 2019 (as of September 30, 2019)	Remaining Budget Available For Project	Approved Sources of Funding
2019	11	Fire Hydrant Rehabilitation / Replacement Program; Meter Replacement Program				47,000			<b>47,000</b>	Reserve F30 (\$47,000)
2019	12	Building and grounds minor repairs			OCWA is working on quotes.	15,000			<b>15,000</b>	Reserve F30 (\$15,000)
2019	13	Water equipment to extend life of asset			OCWA is working on quotes.	43,800			<b>43,800</b>	Reserve F30 (\$43,800)
<b>Total &gt;</b>						<b>105,800</b>	-	-	<b>105,800</b>	

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 2019 (as of September 30, 2019)	Remaining Budget Available For Project	Approved Sources of Funding
2015	14	New Water Supply - Erin Production Well			Part of Water EA project	120,000	-	-	120,000	Town Water Reserve Fund
2015/2016	15	SSMP - Environmental Assessment > Waste Water	<b>2015 Budget Carryforward: \$145,865</b> <b>2016 Budget Carryforward: \$200,000</b> <b>2017 Budget Carryforward: \$693,388</b>		Resolution 18-103 Remainder funded 3 equally between Infrastructure Reserve, Water Lifecycle Reserve and DC-Administration Reserve. Waiting for final invoices.	1,039,253	1,005,273	30,194	3,786	1/3 Infrastructure Reserve 1/3 Water Lifecycle Reserve 1/3 Development Charges - Administration
2015	16	SSMP - Environmental Assessment > Water	Council Resolution #18-094 approved an increase of \$604,000 (funded 90% through DC Water and 10% through Water LifeCycle Reserves); Council Resolution #19- approved an increase of 395k (funded 50% Water DCs and 50% Water Life Cycle Res); Council Resolution # 19-196 budget increased by \$395k and funded equally by DC-Water and Water Life Cycle Reserve.		Tender awarded for well drilling Council Resolution #19-196	1,201,290	355,244	273,076	572,970	\$604k = 90% DC Water and 10% Water LifeCycle; 395k (50% Water Life Cycle and 50% Water DCs)
<b>Total &gt;</b>						<b>2,360,543</b>	<b>1,360,517</b>	<b>303,270.11</b>	<b>696,756</b>	

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 2019 (as of September 30, 2019)	Remaining Budget Available For Project	Approved Sources of Funding
2018	17	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	ECC Reserve
2018	18	Playground equipment program	Equipment for Barbour Field.		Project recommended to moved forward to 2019.	10,000	-	-	10,000	Barbourfields Reserve
2018	19	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		19,426	Barbour Field Septic Syst Reserve (\$19426)
2018	20	Sports bleachers program	Bleachers for Barbour Field.		Recommended funding to be carried forward to 2019.	11,000	-	-	11,000	Barbour Fields Reserve
2018	21	Sports fencing program	Fencing for Barbour Field.		Recommended funding to be carried forward to 2019.	11,000	-	-	11,000	Barbour Fields Reserve
2017	22	Erin Rotary River Walk (Phase I)	<b>2017 Budget Carryforward: \$90,000</b>		"Phase 1" is complete	90,000	89,868		132	County of Wellington Grant (\$45k); Erin Rotary Donation (\$15k); Friends of Greenbelt Grant \$27k Tax \$2,868; \$5000 Nestle Water Levy
2018	23	Erin Rotary River Walk (Phase II)	<b>2018 Budget Addition: \$300,000</b>		Waiting on County and Ministry of Enviroment approvals to initiate "Phase 2" - Design. Phase 2 will is recommended to be carried forward to 2019.	300,000	-	-	300,000	Water Levy (\$5k) Cash in Lieu of Parkland Reserve (\$295k)
2017	24	Walking Trails	Annual Program <b>2017 Budget Carryforward: \$10,000</b>		Final invoices to be received and paid in 2018. Grant received in 2019 in Operating	10,000	1,232	-	8,768	County of Wellington Grant (\$5,000)
2018	25	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		12,787	Voluntary Water Levy Reserve
2019	26	Erin Community Centre	Accessibility renovations; flat roof; ice resurfacar			160,000			160,000	Taxatoin (\$150,000) + Grants (\$10,000)
2019	27	Erin Community Centre	Theatre carpet replacement; flooring and other minor renovations (\$20k) & Sewage Treatment (\$20k)			40,000		11,517.15	28,483	Taxation (40,000)
2019	28	Emergency Response Centre	Future plans for an emergency response centre		Transfer of funds at the end of the year	50,000		50,000	-	Taxation (\$50,000)
2019	29	Parks fencing; playground equipment; tractor, bleachers				63,000			63,000	Taxation (\$63,000)

					Project completed					
					In Progress					
					Project complications/delays being encountered					
2018	#	Project Title	Project Description	Status	Status Description	300,000	Amount Spent In Prior Years	Amount Spent In 2019 (as of September 30, 2019)	Remaining Budget Available For Project	Approved Sources of Funding
2019	30	Recreation Software for online booking			RFP Complete - assessing options	40,000			40,000	Taxation (\$40,000)
2019	31	ECC Security Enhancements	Erin Community Centre security and access control enhancemen		Resolution #19-030 (Feb 19, 2019)	45,000		42,456	2,544	Centre 2000 Capital Reserve
						<b>1,218,700</b>	<b>129,588</b>	<b>103,973</b>	<b>685,139</b>	

9,115,519	1,668,926	2,055,253.01	5,061,547
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**RESERVES & RESERVE FUND 2018 and Forecast from 2019**

General Ledger	DEPARTMENT			Projected BALANCE @ DEC 31 2018	2019 TRANSACTIONS		Projected BALANCE @ DEC 31 2019
	Combined Reserves & Reserve Funds				ADDITIONS	DISBURSEMENTS	
30-9000-2500	Unallocated	RESERVES	WORKING CAPITAL	203,761			203,761
30-9000-2525	Unallocated	RESERVES	TAX STABILIZATION RESERVE	381,170			381,170
30-9000-2550	Unallocated	RESERVES	INFRASTRUCTURE RENEWAL	2,585,375	587,059	111,480	3,060,954
40-9020-3020	Unallocated	RESERVE FUND	GAS TAX REVENUE FUND	298,061	696,440	520,000	474,500
40-9110-2595	Unallocated	RESERVE FUND	Special Water Levy (Nestle)	17,787	34,703	52,490	-
40-9025-2580	Unallocated	RESERVE FUND	OCIF Top Up Grant	856,538			856,538
10-9000-4225	Unallocated	RESERVES	OCIF FORMULA	-	258,604	258,604	-
<b>TOTAL Unallocated</b>				<b>4,342,690</b>			<b>4,976,922</b>
30-9000-2515	Admin	RESERVES	ELECTION EXPENSE	24,097			24,097
30-1100-2565	Admin	RESERVES	COMPUTER UPGRADES	34,865	15,000		49,865
30-1100-2540	Admin	RESERVES	ADMIN FILE MANAGEMENT	87,571			87,571
30-1100-2540	Admin	RESERVES	ADMIN OFFICE RENO RESERVES	75,691		68,934	6,757
30-1100-2540	Admin	RESERVES	ADMIN-PHONE RESERVE	891			891
30-9000-2510	Admin	RESERVES	INSURANCE CONTINGENCY	15,573			15,573
40-6900-2608	Admin	RESERVES	Retirement Benefits	1,760			1,760
40-9100-2600	Admin	RESERVE FUND	ADMINISTRATION DC	-	31,000	144,000	-
<b>TOTAL Admin</b>				<b>175,644</b>			<b>8,710</b>
40-2000-2565	Building	RESERVE FUND	BUILDING DEPT REVENUE FUND	106,261	68,140	12,000	162,401
30-2000-2540	Building	RESERVES	BUILDING DEPT CAPITAL	-			-
<b>TOTAL Building</b>				<b>106,261</b>			<b>162,401</b>
30-7000-2540	Econ Dev	RESERVES	ECONOMIC DEVELOPMENT RESERVES	36,118		21,000	15,118
40-9022-2591	Econ Dev	RESERVE FUND	Main St Revitalization Grant	47,765		47,765	-
30-9000-2530	Econ Dev	RESERVES	DOCTOR RECRUITMENT	-			-
<b>TOTAL Econ Dev</b>				<b>83,883</b>			<b>15,118</b>
40-9030-2560	Enviro	RESERVE FUND	Water EA STUDY	36,380			36,380
30-5000-2540	Enviro	RESERVES	EA WATER/WASTEWATER RESERVES	-			-
<b>TOTAL Enviro</b>				<b>36,380</b>			<b>36,380</b>
40-9100-2610	Fire	RESERVE FUND	FIRE SERVICES DC	197,768	94,000	33,200	258,568
30-3000-2541	Fire	RESERVES	FIRE CAPITAL	77,083		1,949	75,134
30-3000-2543	Fire	RESERVES	FIREHALL RESERVE	93,051		93,051	-
30-3000-2544	Fire	RESERVES	FIRE DEFIBRILLATION	-			-
30-3000-2535	Fire	RESERVES	FIRE WAGE CONTINGENCY	121,584			121,584
30-3000-2540	Fire	RESERVES	FIRE VEHICLE RESERVE	159,939	170,000	30,945	298,994
30-3000-2542	Fire	RESERVES	COMBINED FIRE STATION RESERVES	-			-
<b>TOTAL Fire</b>				<b>649,425</b>			<b>754,280</b>
30-6200-2540	Recreation	RESERVES	CENTRE 2000 CAPITAL	513,815	18,000	81,000	450,815
30-6400-2540	Recreation	RESERVES	Barbour Field Septic System	108,894		32,000	76,894
30-6100-2540	Recreation	RESERVES	HILLSBURGH ARENA CAPITAL	36,718			36,718
30-6600-2540	Recreation	RESERVES	BALLINAFAD COMM CENTRE	13,355			13,355
30-6700-2540	Recreation	RESERVES	ERIN TENNIS CLUB	11,384			11,384
30-6205-2540	Recreation	RESERVES	EMERGENCY RESPONSE CENTRE	100,000	50,000		150,000
40-9010-3200	Recreation	RESERVE FUND	CASH IN LIEU OF PARKLAND FUND	916,831			916,831
40-9100-2630	Recreation	RESERVE FUND	PARKS & RECREATION SERVICES DC	270,316	73,000	68,700	274,616
<b>TOTAL Recreation</b>				<b>1,971,312</b>			<b>1,930,612</b>

General Ledger	DEPARTMENT	Combined Reserves & Reserve Funds	BALANCE @ DEC 31 2018	2019 TRANSACTIONS		BALANCE @ DEC 31 2019
				ADDITIONS	DISBURSEMENTS	
20-1200-2540	<b>TOTAL Rental</b>	RESERVES RENTAL FACILITIES RESERVES (Erin Hydro)	-			-
30-4000-2540	Roads	RESERVES ROADS CAPITAL	125,836			125,836
30-4000-2540	Roads	RESERVES ROADS Streetscape	5,066			
30-4000-2560	Roads	RESERVES SIDEWALK REPLACEMENTS	122,227			122,227
30-4100-2540	Roads	RESERVES STREETLIGHTS	257,534	73,100	319,270	11,365
	Roads	RESERVES ROADS Fleet Reserve	70,000	50,000		120,000
40-9060-2570	Roads	RESERVE FUND SIDEWALK RESERVE Tim Hortons	130,801			130,801
40-4000-2571	Roads	RESERVE FUND CASH IN LIEU OF PARKING FUND	18,355			18,355
40-9000-3050	Roads	RESERVE FUND DRAINAGE LEVY FUND	16,437			16,437
40-9100-2630	Roads	RESERVE FUND TRANSPORTATION SERVICES DC	1,079,319	280,000	157,500	1,201,819
	<b>TOTAL Roads</b>		<b>1,825,575</b>			<b>1,746,840</b>
30-5000-2540	Water	RESERVES WATER LIFECYCLE	2,439,355	561,900	441,985	2,559,271
40-9040-2560	Water	RESERVE FUND TOWN WATER RESERVE FUND	128,977		120,000	8,977
40-9100-2640	Water	RESERVE FUND WATER DC	215,992	26,000	637,421	395,429
	<b>TOTAL Water</b>		<b>2,784,325</b>			<b>2,172,819</b>
30-9000-2520	Committee	RESERVES CEMETERY CAPITAL	92,455			92,455
30-6900-2550	Committee	RESERVES ERIN PIONEER CEMETERY RESERVES	8,247			8,247
30-1302-2540	Committee	RESERVES HERITAGE RESERVES	14,776			14,776
30-1301-2540	Committee	RESERVES LGHG COMMITTEE	17,768			17,768
40-1303-2560	Committee	RESERVE FUND CELEBRATE ERIN RESERVE FUND	7,465			7,465
40-7100-2572	Committee	RESERVE FUND BIA IMPROVEMENT	19,829			19,829
	<b>TOTAL Committee</b>		<b>160,541</b>			<b>160,541</b>
			<b>12,136,036</b>	<b>3,086,946</b>	<b>3,253,293</b>	<b>11,964,623</b>
			12,136,036.36	3,086,945.64	3,253,293.05	11,964,622.98
			7,764,200		166,347.41	
	<b>2018 Budget Reconciliation to PSAB Adjustments</b>				11,969,688.95	(5,065.97)
	RESERVES					
	RESERVE FUND					

*Note 1* These values for 2017 are updated as of Q3 2017, however the 2017 budget amounts were used for the 2017 Budget Reconciliation to PSAB Adjustments w