



Town of Erin

Corporate Report

Department: Corporate Services	Report Number: F2020-05
Business Unit: Finance	Meeting Date: 4/21/2020
Presented/ Prepared By: Ursula D'Angelo, Director of Finance & Treasurer	

Subject

Fourth Quarter Variance Report Ending December 31, 2019

Recommendation

Be it resolved that Council hereby receive report number F2020-05 “*Fourth Quarter Variance Report Ending December 31, 2019*” for information;

And that the Operating surplus of \$422,792 be transferred and equally split between the Tax Rate Stabilization Reserve and the Infrastructure Renewal Reserve;

And that Council direct staff to fund capital projects for the elevator at Town Hall for \$340,585 and dump truck \$239,086 from Working Capital Reserve for \$203,761, from Tax Rate Stabilization for \$100,000 and the remaining \$275,910 from Infrastructure Renewal Reserve;

And that Council direct staff to transfer \$479.15 to Let’s Get Hillsburgh Growing reserve due to surplus;

And that Council direct staff to transfer \$502.17 to Erin BIA reserve due to surplus;

And that Council approve change to funding allocation for the Water Environmental Assessment of the \$604k budget to 90% Development Charges-Administration and 10% Water Lifecycle Reserve;

And that Council direct staff to change the funding of the 5th line rural upgrade to 50% from Development Charges – Transportation and 50% from Gas Tax Grant;

And that Council direct staff to create a new reserve fund called “Modernization Grant” and transfer unspent funds of \$524k;

And that Council direct staff to create a new reserve fund called “Waste Water Treatment Plant Reserve Fund”;

And that CAO be authorized to withdraw from the Waste Water Treatment Plant Reserve Fund;

And that \$29k property sales that were not budgeted with the recommendation that net amount be transferred to the Infrastructure Renewal Reserve;

And that Council direct staff to move forward to 2020 the list of capital projects in Appendix B;

And that Council approve the 2020 Capital Project list in Appendix C.

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, 2019. Furthermore, for Council consideration, Appendix B lists recommended capital projects to be forwarded to 2020. Appendix C includes capital projects forwarded from 2019 and 2020 capital projects as approved by Council.

Operating Results by Program

The overall financial results for the Town of Erin is a surplus of \$423k for the year ending December 31, 2019. Total Program Net results were on target at 94% with larger variances in Corporate Services, Economic Development, Roads, Fire & Emergency Services and Parks and Recreation. Non-departmental net results were slightly higher at 101% due to smaller transfers for capital projects and PILS and Supplementary Taxes that did not meet projections. Variance explanations will be provided below for departments that had less than 90% or greater than 110% of budget and \$10,000 variance.

Corporate Services – Net Operations Result Underspent by \$291,598 or 79%

Labour costs and other expenses had the largest variance of \$195k related to vacancies during the year. In addition, there were no actuals spent on Contingency account grouping for \$35k that was budgeted in anticipation to changes in labour costs from previous Provincial government announcements that did not materialize. There was also a favourable variance of \$24k for insurance deductible that was not needed. These variances were offset with variances in Other Expense which is mostly related to training opportunities for new and existing staff to support development and legal fees that were higher than anticipated due to ongoing corporate matters.

Economic Development – Net Operations Result Underspent by \$50,592 or 77%

The net variance was mostly from transfers from reserves. One of the transfers was from the Economic Development Reserve to fund the Economic Development Strategy. Also, there was a transfer from Main Street Revitalization of \$35k to fund the Community Improvement Plan of \$40k. The reason for the difference is that a \$5k grant from the County of Wellington for one project was grouped with Grants.

Advisory Committees – Net Operations Result Underspent \$18,811 or 77%

Advisory Committees are provided with a yearly budget. The net result is reflective of fundraising efforts and transfers from the reserve account as approved by Council Resolution #19-098 related to heritage designation of the former Burn's Presbyterian Church property. Also, as in previous years, Council approves any unspent funds to be transferred to a respective reserve. This year, Let Get Hillsburgh Growing (LGHG) has

a \$479.15 and Erin BIA has \$502.17 surplus available to be transferred to their corresponding reserves.

Planning – Net Operations Result Underspent \$77,200 or 71%

Net Operating result was mostly due to higher than expected Miscellaneous Revenues caused by recognizing \$42k as revenues for unclaimed deposits that were greater than five years. This is a one-time revenue following the recommendations from auditors. In addition, there were large variances in expenditures between account groupings. Consulting services was underspent by \$92k due to the review of the official plan that was postponed to 2020 and municipal standards review. All of these favourable variances were offset by unplanned spending of \$63k in legal fees for LPAT Appeals (Local Planning Appeal Tribunal) for several ongoing cases. These costs are difficult to predict, however, usually there is a \$30k in the base budget in consulting services that can be used for planning appeals. The other unfavourable variance was in labour costs that was higher than budget because the shared staff resource had greater activities related to planning.

Animal Control - Net Operations Result Underspending by \$14,453 or 50%

There was an unfavourable variance in revenues where we did not meet the budgeted amounts in Misc. Revenue. This revenue is related to wolf claims and livestock fees that are difficult to predict. The other variance was in expenses where we spent only 61% of budget directly related to the service agreement with the Ontario Society for the Prevention of Cruelty to Animals (OSPCA Orangeville). Part of the agreement is a fee to pick up stray dogs that had a lower volume in 2019.

Fire and Emergency Services - Net Operations Result Overspending by \$52,121 or 105%

Revenue was higher than budget by \$67k mostly due to a variance in Lease Agreements account grouping because of the East Garafraxa agreement where one charge of \$25k was related to 2018 and the remaining variance was due to higher volume of calls.

Expenditures were higher by \$119k mostly due to vehicle maintenance costs higher by \$48k due to the aging fleet of fire vehicles. A variance of \$30k was in labour costs due to a change in Workers Safety and Insurance Board (WSIB) rates for volunteer firefighters, and training for the new fire truck and emergency calls that required longer stays at scenes. There was also an unfavourable variance in general maintenance account grouping mostly due to winter control contract due to an active winter season in early part of 2019. The remainder of the variance was in General Maintenance due to building repairs such as repairing the steel roof in the Erin Fire Station pump house and in Service Agreements account grouping as a result of radio dispatch agreement that was not captured during the 2019 budget process and is included in 2020 Budget.

Roads – Net Operations Result Overspent \$137,408 or 105%

The net result was a combination of variances adding to \$145k mostly in expense account groupings. The following were unfavourable variances:

- Sanding was \$124k over spent due to icy winter at the beginning of the year and in preparation for the winter season at the end of the year.
- Vehicle maintenance was higher than budget by \$58k due to necessary repairs to an aging fleet.
- Purchased services was higher than expected because of culvert maintenance activities and consulting services for the Ontario Structure Inspection Manual (OSIM) report and Structure 011 grant application.
- Fuel consumption was \$19k higher than budget due to winter snow plowing and sanding activities in the early part of 2019.

All of the above variances were partially offset by Labour costs which were \$127k lower than expected mainly due to vacancies.

Revenues were 94% of budget, with significant variances offsetting each other. Gravel levy revenue was \$51k higher than budget due to higher volume and a new rate to calculate the Gravel Levy. Transfers from DC Reserves were lower than budget because of debt payments for Station Street Bridge did not materialized as construction was postponed to 2020. This variance will occur in 2020 as funding negotiations are still outstanding.

Water - Net Operations Result is Nil

Revenues in total were \$13k unfavourable. This result was combined unfavourable variance of \$116k for the delivery of water services which was at 91% of budget. Also, water consumption was lower than anticipated caused by wet summer and fewer new water hook up requests. This variance was almost fully offset by \$99k from Waste Water Financing Cost Recovery as costs are tracked and will be fully recovered from developers.

Expenditures were higher than expected with combined variances in labour costs, insurance and legal fees. Waste water expenses were new and were fully offset by Waste Water Cost Recovery. In addition, there were additional expenditures related to water main repairs which are difficult to predict and are shown in general maintenance and other expenses. These variances resulted in transfers to Water Lifecycle Reserve to be at \$126k and is determined by the net amount (revenues less expenses (excluding Transfer to Reserves)). The remaining were smaller variances in other accounts.

Parks and Recreation - Net Operations Result Underspent \$124,727 or 81%

Revenues in total were \$8k favourable variance. There was a favourable variance of \$40k for cost recover related to the Parks, Recreation and Culture Masterplan and Inter Department Revenue related to the Nestle Grant projects. These were offset with unfavourable variances in Ice Rental which did not meet budget. Comparing 2018 actual results, Hillsburgh Community Centres was 6% lower and Erin Community Centre was 11% lower. Miscellaneous Revenues. Also, there was an unfavourable variance of \$19k in Miscellaneous Revenues which was predominantly revenues from Erin Tennis Association that were set as a place holder as agreement is being negotiated.

Expenditures were lower than budget by \$116k. Labour costs were at 90% of budget or \$58k favourable variance due to lower staffing requirements because of lower rental activity. There was also combined savings of \$29k in water and sewage accounts, natural gas and hydro as efficiency of new HVAC systems. The remainder of the variance was in various accounts with small favourable and unfavourable variances.

Capital Projects Variance

As of December 31, 2019, the Capital Budget vs Actuals report had a total budget of \$9.4m and included projects from prior years between 2015 and 2018. As per Council resolutions, there were several changes during the year that are summarized below:

- \$558k for a drainage project in Ospringle that will be fully recovered from the developers approved with Resolution #18-207. For 2019, the design cost was \$74k. The construction phase of the project was approved with By-law #20-02. According the Drainage Act, the municipality is only able to recover the cost of the project once it is completed.
- \$395k increase in budget to \$1.2m for the Water Environmental Assessment project as per Resolution #19-196. Results from 2019 Development Charges Study listed this project to be 90% funded from Administration - Development Charges and the remaining 10% would still be funded from Water Life Cycle Reserve. This would be a change from equitable funding from Development Charges, Infrastructure Reserve and Water Life Cycle Reserve.
- \$69k increase as per Council Resolution #19-051 for the elevator at Town Hall due to tender results that were higher than budgeted.
- \$45k additional budget for security cameras at the Erin Community Centre approved by Resolution #19-030.
- \$29k net proceeds from the property sale of block 44 which was not budgeted and was approved with Council Resolution #18-115. Staff recommend that net proceeds be transferred to the Infrastructure Renewal Reserve.

The following capital projects were completed in 2019 with “Status” as green. The following projects were under budget.

- \$10k for Renovation at Town Facilities
- \$9k Fire Hall Exhaust system
- \$70k LED conversion of streetlights
- \$1k single axle dump truck/Winter sander
- \$111k for Structure 2051
- \$10k Rural Upgrade for 5th line surface treatment
- \$19k Barbour Field Septic system
- \$9k walking trails
- \$28k ECC shared space capital projects
- \$2k ECC Security enhancements

The following capital projects were over budget, however, within the allowable 10%.

- \$31k for elevator due to unforeseen repairs
- \$28k Pumper 11 due to changes to initial drawings

The year end results for capital projects resulted with staff recommending to transfer the total remaining budget of \$4.1m for the projects with “Status” as yellow. Below is a summary of projects that are recommended to be carried forward to 2020:

- \$2.1m for the construction of the Station Street Bridge and Dam.
- \$290k for the design and construction of Structure 011 which was recently awarded with the Investing in Canada Infrastructure Program (ICIP) federal and provincial grant. The total cost of the project is estimated at \$1.1m of which the Town portion would only be \$183k.
- \$332k unspent funds for the construction of the storm sewer at Daniel Street which will be completed in 2020.
- \$482k unspent funds for the construction of the municipal drain at Ospringe.
- \$91k of unspent funds for multiple capital projects for the maintenance of water distribution systems.
- New Water Supply Production Well budget of \$120k be transferred to 2020 as it is related to the Water Environmental Assessment.
- Remaining funds of \$69k related to the Water Environmental Assessment which is in the final phases.
- Recreation capital projects with a total of \$550k which includes the Erin the Rotary River Trail for \$300k. Please note that the Erin Community Centre renovation project of \$160k was funded by \$150k from taxation which will be transferred to the ECC Reserve to fund the 2020 grant application for a \$2.4m project.

Thus, if Council approves to carryforward the recommended projects listed above, they will be added to the approved 2020 Capital Budget. For transparency purposes, we are asking that Council approve Appendix C that combines the approved 2020 Capital

Projects and the capital projects carried forward from prior years budgets for a \$6.3m spending for 2020.

Reserves and Reserve Funds – Update

Reserves and Reserve Funds table in Appendix D provides activities for the year and cumulative balance of \$12.8m, a net increase of \$0.7m over last year. There was \$3.9m additions and \$3.2m disbursements.

The net increase of \$0.7m is the result of additions and disbursements. The following is a summary of net changes of reserves and reserve funds.

- \$204k decrease to Working Capital to fund the elevator which was initially to be funded from debt. This is the result if Council approves staff recommendation to change funding.
- \$105k net increase to Tax Rate Stabilization that includes \$205k contribution from year end surplus less \$100k to partially fund the elevator (pending Council approval of recommendation).
- \$554k net increase to Infrastructure Renewal Reserve which includes the \$825k contribution which represents \$591k from property tax, \$205k from year-end surplus and sale of excess land \$29k. This is offset by disbursements for \$272k to mostly fund the single axle dump truck \$239k (pending Council approval) and remainder to fund Waste Water Environmental Assessment, elevator and structure 011.
- \$483k net increase to the Gas Tax Grant was mostly due to a duplicate payment of the 2018 grant \$354k offset by planned disbursements for the Storm Sewer at Daniel Street for \$188k and 5th line rural road upgrade for \$33k. The funding for the 5th line rural road upgrade is recommended to be changed to follow the new 2019 Development Charges Study which only funds 50% from development charges versus the 90% from development charges. This funding split was not available at the time the 2019 Budget was approved because the road had not been identified in the 2014 Development Charges Study.
- \$524k transfer to a new reserve fund that staff recommend to create in order to hold unspent monies from the Modernization Grant that was distributed by the Province to find efficiencies.
- \$244k net decrease of the OCIF Top Up Grant for the Station Street Bridge and Dam. The addition was interest earned for the portion that was unspent in 2019. This reserve will be expended in 2020 which is the projected completion date.
- \$72k net increase of the OCIF Formula grant was unspent funds. Costs for the Structure 2051 was to be funded from this reserve but expenses were lower. The Town is allowed to carry forward up to five years of unspent funds which is a change to policy that was recently implemented.
- \$785k decrease in Administration DCs (Development Charges) which was mostly due to the water environmental assessment project. The 2019 Development Charges Study listed the waste water environmental assessment project be 90% funded from DCs which, if Council approves the change in funding would result in \$594k disbursement for 2019. There were also other projects such as the 2019 Development Charges Study, Growth Management Study and waste water

environmental assessment. Overall, this reserve fund is in a deficit position and is charged interest because it is borrowing cash from other reserve funds.

- \$86k decrease to Firehall Reserve used to install the exhaust system at Erin Fire Station.
- \$111k net increase of the Fire Vehicle Reserve. This change was an addition of \$170k approved by Council. This was offset by \$59k to fund the new Fire Pumper 11 which was approved by Council Resolution #18-368.
- \$28k net decrease of the Parks and Recreation Development Charges. This change was to fund the Parks, Recreation and Culture Masterplan.
- \$222k increase to the Roads Capital Reserve. This was a year-end transfer related to the approved funding from taxation for Structure 011 that is postponed to 2020.
- \$194k net decrease in Streetlight Reserve which was planned. There was a \$114k contribution to the reserve due year-end surplus which included savings in hydro. This was offset with the disbursement of \$319k to install new LED streetlights.
- \$50k increase to Roads Fleet Reserve which is new in 2019.
- \$67k increase to Transportation Services Development Charges. There was an addition of \$114k from new development (\$82k) plus interest earned. There was a disbursement of \$47k to fund the 5th Line road upgrade and 17th Sideroad debt payment.

Highlights

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, 2019. Operating surplus of \$422,792 be transferred and equally split between the Tax Rate Stabilization Reserve and the Infrastructure Renewal Reserve. Furthermore, for Council consideration, Appendix B lists recommended capital projects to be forwarded to 2020. Appendix C includes capital projects forwarded from 2019 and 2020 capital projects as approved by Council.

Strategic Pillar

Service Excellence & Good Governance

Financial Impact

In summary, the total operating budget surplus for the 2019 is \$423k which was disbursed to Tax Rate Stabilization Reserve and Infrastructure Renewal Reserve. Also, capital projects from prior years will be forwarded to 2020 for a total capital spending of \$6.3m as per Appendix C.

Conclusion

This report provides Council and the public financial activity for operating and capital spending for the Town of Erin. In addition, Appendix C provides a summary of activities and balances for Reserves and Reserve Funds for 2019.

Attachments

Appendix A – 2019 Budget to Actuals Report – December 31, 2019

Appendix B – 2019 Capital Projects Variance – December 31, 2019

Appendix C – Capital Projects - 2020 and Prior Years

Appendix D – Reserve and Reserve Fund Balances as of December 31, 2019

Ursula D'Angelo

Director

Nathan Hyde

Chief Administrative Officer



4th Quarter Statement of Operations - Ending December 31, 2019

	2019 Budget			4th Quarter 2019			
	Expenditures	Revenues	Net	Expenditures	Revenues	Net	% Budget
<u>Programs</u>							
Council	182,600	-	182,600	175,462	-	175,462	96%
Corporate Services	1,961,600	573,800	1,387,800	1,788,106	691,904	1,096,202	79%
Modernization Grant	-	-	-	610,837	610,837	-	0%
Economic Development	252,400	35,000	217,400	275,125	108,317	166,808	77%
Advisory Committees	93,050	12,500	80,550	85,700	23,961	61,739	77%
Building	359,500	359,500	-	287,002	287,002	-	0%
Planning	245,100	136,000	109,100	236,473	159,273	77,200	71%
Bylaw/Crossing Guards	102,400	6,000	96,400	102,224	14,998	87,226	90%
Conservation Authorities	164,900	-	164,900	147,142	-	147,142	89%
Animal Control	56,400	27,500	28,900	34,418	19,971	14,447	50%
Fire & Emergency Services	1,117,800	141,100	976,700	1,236,585	207,764	1,028,821	105%
Roads	2,759,600	207,500	2,552,100	2,904,544	195,302	2,709,242	106%
Streetlights	199,200	199,200	-	199,091	199,091	-	0%
Water	1,440,370	1,440,370	-	1,427,389	1,427,389	-	0%
Parks & Recreation	1,368,270	707,630	660,640	1,251,994	716,081	535,913	81%
Cemeteries	4,000	-	4,000	3,033	59	2,974	74%
BIA	35,300	35,300	-	48,197	48,197	-	0%
Sub-Total	10,342,490	3,881,400	6,461,090	10,813,322	4,710,146	6,103,176	94%
<u>Non-Program</u>							
Transfer for Capital Projects	626,896	-	626,896	557,720	-	557,720	89%
Infrastructure Renewal Trf	587,059	-	587,059	591,271	-	591,271	101%
Tax Levy	-	7,049,145	(7,049,145)	-	7,049,145	(7,049,145)	100%
PILS and Supplementary taxes	-	122,500	(122,500)	-	107,631	(107,631)	88%
OMPF Allocation	-	593,400	(593,400)	-	593,300	(593,300)	100%
Tax Write/Offs	90,000	-	90,000	75,118	-	75,118	83%
From Tax Rate Stabilization	-	-	-	-	-	-	-
Sub-Total	1,303,955	7,765,045	(6,461,090)	1,224,108	7,750,076	(6,525,968)	101%
Net Operating Results (Surplus)	11,646,445	11,646,445	-	12,037,430	12,460,222	(422,792)	

Transfer to Tax Rate Stabilisation - **211,395.77**
 Transfer to Infrastructure Reserve - **211,395.77**



4th Quarter Statement of Operations - Ending December 31, 2019
By Account Grouping

	2019 Budget	2019 4th Quarter	\$ Variance	% of Budget	Variance Description for 10% variance and/or greater than \$10,000
REVENUES					
Tax Levy	7,049,145	7,049,145	-	100%	
PILS and Supplementary Taxes	122,500	107,631	- 14,869	88%	Supplementary is dependent on renovations and new homes activity. Payment in lieu of taxes (PILS) are for government owned organizations and are not mandatory.
OMPF Allocation	593,400	593,300	- 100	100%	
Building Permit Revenues	359,500	287,002	- 72,498	80%	Permit revenues were lower than expected and are dependent on builders activities that are difficult to predict.
Grants and Subsidies	26,500	653,765	627,265	2467%	Variance is mostly due to Modernization Grant of \$603k.
Water User Fees	1,390,000	1,288,291	- 101,709	93%	Variance is due to lower than expected usage due a wet spring and summer
Recreation User Fees	637,430	640,690	3,260	101%	
Penalties/interest	320,000	335,856	15,856	105%	Variance was due to higher than anticipated late fees for outstanding taxes.
Fire & Emergency Fees	107,900	174,564	66,664	162%	Variance was mostly due to agreement with East Garafraxa which is based on volume of calls.
Streetlight Special Area Charges	199,200	199,091	- 109	100%	
Interest	100,000	200,445	100,445	200%	Variance is due to higher interest rate and cashflow management to maximize interest.
Other revenue	343,470	556,980	213,510	162%	Includes Nestle contribution of \$25k; \$42k permit revenues from greater than 5 year deposits
Transfer from Reserves	397,400	373,461	- 23,939	94%	Variance was mostly in Roads for anticipated loan payments for Station St Bridge that did not materialize.
Total Revenues	11,646,445	12,460,221	813,776	107%	

	2019 Budget	2019 4th Quarter	\$ Variance	% of Budget	Variance Description for 10% variance and/or greater than \$10,000
EXPENDITURES					
Labour Costs	4,034,900	3,905,059	129,841	97%	Variance is mostly due to vacancies in Corporate Services and Roads.
Supplies & Materials	248,350	200,975	47,375	81%	Most of the variance was in Corporate Services (\$24k) and the remainder of the variance in Recreation
Gravel Surface	400,000	396,546	3,454	99%	
Sanding	180,000	304,099	- 124,099	169%	This variance was caused by increased number of winter storm event and numerous freezing rain events in the early part of 2019.
Calcium	160,000	160,260	- 260	100%	
General Maintenance	110,650	244,425	- 133,775	221%	Variance was in Water Services as a result of water main repairs and unexpected repairs required to install the elevator.
Streetlight Repairs	10,000	10,710	- 710	107%	
Consulting Services	512,500	551,734	- 39,234	108%	This variance was partly due to the Modernization Grant projects that were delivered by consultants (\$87k). This was offset by lower than expected consulting services in Planning related to partial Official Plan Review and municipal standards.
Legal and Audit Fees	63,800	199,904	- 136,104	313%	The variance is due to LPAT appeals (\$63k) and in By-law Enforcement
Service Agreements	858,800	865,654	- 6,854	101%	
IT Services	117,000	103,654	13,346	89%	
Resealing	85,000	87,997	- 2,997	104%	
Roads Maintenance	125,000	113,323	11,677	91%	
Winter Control	57,500	59,285	- 1,785	103%	
Equipment/small tools	80,000	73,959	6,041	92%	
Vehicle Maintenance	229,400	335,305	- 105,905	146%	The variance was partly in Roads which spent over by \$58k and Fire which overspent by \$48k because of the aging fleet.
Vehicle Fuel	131,200	150,320	- 19,120	115%	Fuel consumption was higher than anticipated due to icy winter in early part of the year.
Community Grants	35,050	35,050	-	100%	
Conservation Authorities	164,900	147,142	17,758	89%	
Emergency Planning	1,000	392	608	39%	
Telephone & Cell Phones	46,900	32,771	14,129	70%	Savings due to change of telephone and cell phone service contracts.
Hydro	494,750	433,797	60,953	88%	Savings in Recreation due to less activities and LED lights in community centres.
Natural Gas	65,400	48,367	17,033	74%	High energy efficiency HVAC systems that were installed in 2018.

	2019 Budget	2019 4th Quarter	\$ Variance	% of Budget	Variance Description for 10% variance and/or greater than \$10,000
Water & Sewage	52,490	35,722	16,768	68%	Efficiencies
Economic Development Activities	70,300	93,421	- 23,121	133%	The main reason for the variance was grant awards related to Community Improvement Project.
Advertising/Promo	57,050	67,584	- 10,534	118%	Most of the variance was related to BIA activities
Projects Funded by Nestle	-	24,749	- 24,749		Projects are not planned because it is dependent on funding.
Modernization Grant - Projects	-	87,285	- 87,285		Unplanned grant from the Provincial government.
Other Expenses	284,820	308,298	- 23,478	108%	
Elections	17,000	18,837	- 1,837	111%	
Inter Dept Expenses	11,000	8,987	2,013	82%	
Insurance & Legal	146,100	187,781	- 41,681	129%	Most of the variance was in Water.
Tax Write Offs	90,000	75,118	14,882	83%	Lower than expected tax write offs.
Contingency	35,200	-	35,200	0%	
Debt Servicing	432,600	433,246	- 646	100%	
Capital Projects	626,896	557,720	69,176	89%	Full explanation is in the Capital Project Variance report for fourth quarter.
Transfer to Reserves	1,023,830	1,086,684	- 62,854	106%	There was an unplanned transfer to reserves (\$521k) related to unspent funds in the Modernization Grant. Offset by reduced transfers for Water and Building calculated in their net results.
Trf to Infrastructure Renewal Res.	587,059	591,271	- 4,212	101%	
Total Expenditures	11,646,445	12,037,430	- 390,985	103%	
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SURPLUS/(DEFICIT)	-	422,791			



4th Quarter - Budget to Actuals (as of December 31, 2019)

Program>	Council		
	Annual Budget	4th Quarter Actuals	% of Budget
Expense			
Labour Costs	155,200	155,115	100%
Conferences	24,500	16,829	69%
Insurance & Legal	2,900	3,518	121%
Inter Dept Expenses	0	0	
Total Expense	182,600	175,462	96%



4th Quarter - Budget to Actuals (as of December 31, 2019)

Program>

Administration

	Annual Budget	4th Quarter Actual	% of Budget
Revenue			
Tax Registration & Certificates	8,800	9,793	111%
Penalties/interest	320,000	335,856	105%
Licenses	9,000	12,829	143%
Interest	100,000	192,280	192%
Miscellaneous Revenue	56,000	44,886	80%
Transfer from Reserves	74,000	71,512	97%
Corporate Contribution from Nestle	0	24,749	
Inter Dept Recovery	6,000	0	0%
Total Revenue	573,800	691,904	121%
Expense			
Labour Costs	1,293,400	1,098,397	85%
Supplies/Materials	73,400	49,707	68%
Consulting Services	155,000	146,961	95%
Legal and Audit Fees	50,000	70,842	142%
Repairs and Maintenance	8,000	39,063	488%
Service Agreements	30,000	26,553	89%
IT Services	117,000	103,654	89%
Utilities	27,100	28,742	106%
Other Expenses	34,200	74,146	217%
Postage	10,000	15,878	159%
Membership	12,800	11,501	90%
Bank and credit card charges	12,000	15,735	131%
Advertising	16,500	14,472	88%
Insurance	55,000	30,479	55%
Inter Dept Expenses	0	3,390	0%
Projects Funded from Nestle	0	24,749	0%
Contingency	35,200	0	0%
Elections transfer to Reserve	17,000	18,837	111%
IT Transfers to Reserves	15,000	15,000	100%
Total Expense	1,961,600	1,788,106	91%

2019 Water Levy Projects

	Budget	Actuals
Canada Day Flags - <u>Completed</u>	\$5,000	\$5,160
Movie nights (2 nights) - <u>Completed</u>	\$5,200	\$3,700
Canada Day Events - <u>Completed</u>	\$1,000	\$1,000
Holiday Light Enhancement to McMillan Park <u>Completed</u>	\$10,000	\$10,172
Basketball nets (2)	\$3,200	
New Years Levy Fireworks (2020)	\$5,000	
McMillan Park picnic tables <u>Completed</u>	\$5,303	\$4,717
Total	\$34,703	\$24,749



4th Quarter - Budget to Actuals (as of December 31, 2019)

Program>

Modernization Grant

	Annual Budget	4th Quarter Actual	% of Budget
Revenue			
Provincial Grant	0	602,673	
Interest		8,164	
Total Revenue	0	610,837	
Expense			
Consulting Services	0	87,285	
Legal and Audit Fees	0	0	
Service Agreements	0	0	
IT Services	0	0	
Other Expenses	0	0	
Transfers to Reserves	0	523,552	
Total Expense	0	610,837	

Modernization Grant Projects	Amount	Actuals
Roads Operational Review - Completed	\$15,300	\$15,188
Conservation and Demand Management Plan – to meet provincial regulatory requirements deadline	\$6,000	\$4,986
Facilities Assessment (Firehalls and Townhall)	\$12,000	\$12,109
Energy efficiency audit – all town owned facilities (except Water facilities)	\$40,000	\$40,195
KPMG Service Review (County lead project)	\$25,000	\$14,806
Governance review – independent review that is specific to the Town of Erin (2020)	\$50,000	
Roads Needs Assessment – gravel to asphalt study (2020)	\$25,000	
AMP – Key performance indicators and Levels of Service (2020)	\$50,000	
Total	\$223,300	\$87,285



4th Quarter - Budget to Actuals (as of December 31, 2019)

Program>

Economic Development

	Annual Budget	4th Quarter Actual	% of Budget
Revenue			
Grants	25,000	30,489	122%
Miscellaneous Revenue	0	1,538	
Transfer from CIP Reserve	0	35,290	
Transfer fm Reserve	10,000	41,000	410%
Total Revenue	35,000	108,317	309%
Expense			
Labour Costs	109,400	105,996	97%
Supplies & Material	3,500	2,064	59%
Consulting & Service Agreements	46,500	44,459	96%
Ambassador Program	2,000	0	
Arts & Culture	2,000	2,188	109%
Business Retention & Expansion	8,800	1,285	15%
Community Profile	5,000	1,170	23%
Indust/Equine	9,500	11,649	123%
Core/Four Seasons Strat	25,000	22,438	90%
Marketing materials	3,000	1,094	36%
Economic Dev-Project Leverage	15,000	13,306	89%
Advertising/Promo	17,100	17,017	100%
Community Improvement Project	0	40,290	
Other Expenses	5,600	10,252	183%
Insurance	0	1,917	
Total Expense	252,400	275,125	109%



4th Quarter - Budget to Actuals (as of December 31, 2019)

Program>

Advisory Committees

	Annual Budget	4th Quarter Actual	% of Budget
Revenue			
LGHG Revenue	3,500	10,338	295%
Heritage Revenue	500	190	38%
ESAC Fundraising	0	664	
Trf from Operating	8,500	8,500	100%
Trf from Reserves	0	4,269	
Total Revenue	12,500	23,961	192%
Expense			
Other Expenses	23,900	27,550	115%
Community Grants	35,050	35,050	100%
Trfs to Res Advisory Cttees	34,100	23,100	68%
Total Expense	93,050	85,700	92%



4th Quarter - Budget to Actuals (as of December 31, 2019)

Program>	Building		
	Annual Budget	4th Quarter Actual	% of Budget
Revenue			
Building Permits	350,000	274,576	78%
Misc. Revenue	9,500	12,425	131%
Transfer from Reserve	-	-	
Total Revenue	359,500	287,002	80%
Expense			
Labour Costs	229,200	161,277	70%
Supplies & Material	5,000	665	13%
Consulting	36,200	89,907	248%
Service Agreements	4,960	216	
Telephone	2,500	1,115	45%
Vehicle Maintenance	2,500	1,563	63%
Other Expenses	11,000	3,202	29%
Insurance	0	4,528	0%
Inter Dept Expenses	0	1,119	0%
Transfers to Reserves	68,140	23,409	
Total Expense	359,500	287,002	80%



4th Quarter - Budget to Actuals (as of December 31, 2019)

Program>	Planning		
	Annual Budget	4th Quarter Actual	% of Budget
Revenue			
Planning Zoning Fees	29,000	23,433	81%
Misc. Revenue	5,000	47,223	944%
Trf from Reserves	102,000	88,616	87%
Total Revenue	136,000	159,273	117%
Expense			
Labour Costs	27,900	51,364	184%
Supplies & Material	2,400	778	32%
Consulting Services	207,800	115,797	56%
LPAT Appeals	0	62,959	
Other Expenses	6,500	3,688	57%
Insurance	500	766	153%
Inter Dept Expense	0	1,119	
Total Expense	245,100	236,473	96%



4th Quarter - Budget to Actuals (as of December 31, 2019)

Program>

By-law/Crossing Guards/Conservation

	Annual Budget	4th Quarter Actual	% of Budget
Revenue			
Misc. Revenue	0	150	
Cannabis Grant	0	10,603	
Vendor Permits	6,000	4,245	71%
Total Revenue	6,000	14,998	250%
Expense			
Labour Costs	49,600	53,913	109%
Supplies & Material	3,400	4,150	122%
Legal Fees	7,800	31,451	403%
Service Agreement	35,000	10,810	31%
Other Expenses	5,900	442	7%
Cannabis Expenses		0	
Insurance	700	1,457	208%
Conservation Authorities	164,900	147,142	89%
Total Expense	267,300	249,366	93%



4th Quarter - Budget to Actuals (as of December 31, 2019)

Program>

Animal Control

	Annual Budget	4th Quarter Actual	% of Budget
Revenue			
Animal Control Revenues	0	0	
Dog Tags	20,500	19,282	94%
Misc. Revenue	7,000	689	10%
Total Revenue	27,500	19,971	73%
Expense			
Labour Costs	0	925	
Service Agreements	56,000	32,777	59%
Other Expenses	0	0	
Insurance	400	717	179%
Total Expense	56,400	34,418	61%



4th Quarter - Budget to Actuals (as of December 31, 2019)

Program>

Fire & Emergency Services

	Annual Budget	4th Quarter Actual	% of Budget
Revenue			
Burn Permits	26,000	24,041	92%
Lease Agreements	47,400	107,857	228%
Donations	500	2,200	440%
Miscellaneous Revenue	34,000	40,467	119%
Transfer from DC Reserves	33,200	33,200	100%
Total Revenue	141,100	207,764	147%
Expense			
Labour Costs	449,400	479,093	107%
Supplies & Material	35,700	33,646	94%
Legal Fees	6,000	928	15%
Service Agreements	21,000	38,673	184%
General Maintenance	8,000	35,394	442%
Utilities	31,700	32,357	102%
Equipment / Small Tools	16,000	8,675	54%
Vehicle Maintenance	42,400	90,784	214%
Other Expenses	50,000	49,254	99%
Insurance & Legal	16,000	21,887	137%
Debt Servicing	270,600	274,383	101%
Emergency Planning	1,000	392	39%
Inter Dept Expenses	0	1,119	
Transfers to Reserves	170,000	170,000	100%
Total Expense	1,117,800	1,236,585	111%



4th Quarter - Budget to Actuals (as of December 31, 2019)

Program>	Roads		
	Annual Budget	4th Quarter Actual	% of Budget
Revenue			
Gravel Levy	110,000	161,378	147%
Miscellaneous Revenue	15,000	6,000	40%
Transfer from DC Reserves	82,500	14,644	
Cost Recovery	0	13,280	
Total Revenue	207,500	195,302	94%
Expense			
Labour Costs	1,115,700	988,539	89%
Supplies & Material	34,300	37,025	108%
Gravel Surface	400,000	396,546	99%
Sanding	180,000	304,099	169%
Signs	10,000	18,427	184%
Calcium	160,000	160,260	100%
Purchased Services	15,000	65,942	440%
Resealing	85,000	87,997	104%
Roads Maintenance	125,000	113,323	91%
Winter Control	38,000	43,856	115%
Telephone & Cell Phones	5,000	1,993	40%
Utilities	21,400	19,053	89%
Equipment/small tools	6,000	23,273	388%
Vehicle Maintenance	181,100	238,793	132%
Vehicle Fuel	131,200	150,320	115%
Other Expenses	18,600	29,436	158%
Insurance & Legal	41,000	42,118	103%
Debt Servicing	136,300	133,545	98%
Inter Dept Expenses	6,000	0	0%
Transfers to Reserves	50,000	50,000	100%
Total Expense	2,759,600	2,904,544	105%



4th Quarter - Budget to Actuals (as of December 31, 2019)

Program>

Streetlights

	Annual Budget	4th Quarter Actual	% of Budget
Revenue			
Special Area Charge	199,200	199,091	100%
Inter Dept Recovery	0	0	
Total Revenue	199,200	199,091	100%
Expense			
Repairs	10,000	10,710	107%
Utilities	116,100	63,284	55%
Insurance & Legal	0	229	
Transfers to Reserves	73,100	124,867	171%
Total Expense	199,200	199,091	100%



4th Quarter - Budget to Actuals (as of December 31, 2019)

Program>	Water		
	Annual Budget	4th Quarter Actual	% of Budget
Revenue			
Water Revenues	1,370,000	1,253,491	91%
Miscellaneous Revenue	20,000	34,800	174%
Source Water Protection	23,370	20,137	86%
Trf from Reserves	27,000	19,540	72%
Waste Water Financing Cost Recovery	0	99,420	
Total Revenue	1,440,370	1,427,389	99%
Expense			
Labour Costs	15,300	279,114	1824%
Supplies & Material	-	8,064	
Consulting	27,000	23,844	88%
Service Agreements	656,000	628,450	96%
General Maintenance	6,500	73,993	1138%
Telephone & Mobile	2,700	5,348	198%
Hydro	115,600	115,734	100%
Equipment / Small Tools	-	70	
Other Expenses	-	4,004	
Source Water Protection	23,370	12,155	52%
Insurance & Legal	-	49,209	
Waste Water Expenses	-	99,420	
Inter Dept Expenses	5,000	2,239	45%
Transfers to Reserves	588,900	125,744	21%
Total Expense	1,440,370	1,427,389	99%



4th Quarter - Budget to Actuals (as of December 31, 2019)

Program>

Parks and Recreation

	Annual Budget	4th Quarter Actual	% of Budget
Revenue			
Capital Surcharge	19,000	28,592	150%
Ice Rental	383,800	360,593	94%
Rentals	118,800	124,734	105%
Baseball	19,105	12,274	64%
Soccer	24,775	20,605	83%
Summer Camp	9,000	6,181	69%
Advertising	8,050	7,131	89%
Donations & Fundraising	2,800	0	0%
Grants	1,500	10,000	667%
Micro Fit Solar	10,100	9,890	98%
Miscellaneous Revenue	42,000	22,572	54%
Inter Dept Revenue	0	8,100	
Cost Recovery	0	40,018	
Transfers fm Reserves	68,700	65,390	95%
Total Revenue	707,630	716,081	101%
Expense			
Labour Costs	589,800	531,326	90%
Supplies & Material	77,450	60,231	78%
Service Agreements	45,800	62,448	136%
Consultants	40,000	43,481	109%
General Maintenance	84,150	92,941	110%
Winter Control	19,500	15,429	79%
Telephone & Mobile	15,700	5,468	35%
Hydro	222,050	207,525	93%
Natural Gas	47,200	34,702	74%
Water & Sewage	52,490	35,722	68%
Equipment / Small Tools	58,000	41,941	72%
Vehicle Maintenance	3,400	4,165	122%
Summer Camp	8,900	11,562	130%
Other Expenses	23,940	15,221	64%
Insurance & Legal	29,600	32,873	111%
Debt Servicing	25,700	25,319	99%
Inter Dept Expenses	0	3,047	
Transfers to Reserves	24,590	28,592	116%
Total Expense	1,368,270	1,251,994	92%



4th Quarter - Budget to Actuals (as of December 31, 2019)

Program>	Cemeteries		
	Annual Budget	4th Quarter Actual	% of Budget
Revenue			
Miscellaneous Revenue	0	59	
Transfer fm Reserve	0	0	
Total Revenue	0	59	
Expense			
General Maintenance	4,000	3,033	
Transfers to Reserves	0	0	
Total Expense	4,000	3,033	






4th Quarter - Budget to Actuals (as of December 31, 2019)




Program>	BIA		
	Annual Budget	4th Quarter Actual	% of Budget
Revenue			
Special Levy	17,200	16,800	98%
Miscellaneous Revenue	18,100	17,897	99%
Town contribution	0	13,500	
Trf fm BIA Reserve	0	0	
Total Revenue	35,300	48,197	137%
Expense			
Supplies & Material	13,200	4,646	35%
Advertising/Promo	19,200	35,642	186%
Other Expenses	2,900	7,406	255%
Transfers to Reserves	0	502	
Total Expense	35,300	48,197	137%

**2015 / 2016 / 2017 / 2018 / 2019 Capital Projects
Budget vs. Actuals as of December 31, 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	Remaining Budget Available For Project	Project Transfer to 2020	Approved Sources of Funding	Property Taxes Transfer to Reserves
	A	Property sale - block 44	Declared excess land by Council Resolution #18-115.		Sale completed at the beginning of 2019.			29,081	29,081			
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. Project completed in 2019.	133,072	64,138	59,039	9,894		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	315,865	30,585		Debt (\$310,000);	
Total >						443,072	88,858	345,824	8,389	-		

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	Remaining Budget Available For Project	Project Transfer to 2020	Approved Sources of Funding	Property Taxes Transfer to Reserves
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 was delivered in late 2019.		Delivered September 17, 2019.	547,945	-	576,330	28,385		Issued Debt (\$517,000) and remainder with Fire Truck Reserve	
2019	4	Erin Exhaust System (portable)	RFP awarded in July		Completed October 29, 2019.	95,000		86,347	8,653		Firehall Reserve Fund Transfer (F30)	
2019	5	Hose Cache	The 2019 project concentrated on the transition from 4 inch to 6 inch drafting hose & appliances; equipment purchase is complete.		Completed September 2019.	20,000		20,703	703		Taxation (\$20,000)	
Total >						662,945	-	683,379	20,434	-		

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	Remaining Budget Available For Project	Project Transfer to 2020	Approved Sources of Funding	Property Taxes Transfer to Reserves
2017	5	Station St. Rehabilitation	Bridge, Dam, & Sidewalk replacement OCIF Top Up Grant of \$1,576,988 2017 Budget Carryforward: \$1,221,154	In Progress	Tender was closed and contract to be awarded. Expecting design costs by the end of 2019.	2,500,000	89,963	264,910	2,145,127	2,145,127	Grant \$1,576,988; Debt; County and Developers	
2018	6	LED Streetlights	Conversion of LED Streetlights. Resolution #18-251	Project completed	Complete. Town received retrofit grant of \$32k.	389,459	-	319,270	70,190		Streetlight 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	Project completed	Complete. Truck delivered in early November 2019. Awaiting invoice in 4th quarter.	240,000	-	239,086	914		Debt (\$240,000)	
2019	8	Structure 2051	Replacement of structure 2051	Project completed	Council Resolution 19-247 approved contract award and will be completed before the end of the year.	300,000	-	189,326	110,674		OCIF = 258,604 + Taxation = 41,396	
2019	9	Structure 011 based on OSIM report	Engineering design has been procured to be shovel ready. Project expected to cost \$1.1M. ICIP grant of \$916,630 was awarded.	In Progress	Engineering design has been procured to be shovel ready. Project expected to cost \$1.1M. ICIP grant of \$916,630 was awarded.	300,000	-	9,502	290,498	290,498	Roads Reserve = 222,500 + Infrastructure Renewal = 77,500; ICIP Grant \$916,630	\$ 222,500
2019	9	Rural Upgrade from gravel to surface treatment	5th line from Wellington road 22 to Side Road 24	Project completed	Project Complete. Waiting to release 10% holdback.	75,000		65,150	9,850		Development Charges 50% (\$37,500); Gas Tax 50% \$37,500	
2019	10	Storm Sewer	Parital reconstruct storm sewer for Daniel St. from English South to new outlet on Wheelock	In Progress	Contract award approved Council Resolution #19-305. Contract has been awarded and construction has started.	520,000		187,788.51	332,211	332,211	Gas Tax	
2019	11	Municipal Drain	By-Law 20-02. Municipal Drain in Ospringle - to be 100% recovered from Developer under the Drainage Act. Resolution 18-207 for the design approval.	In Progress	Engineering design report has been completed in 2019. Construction yet to start.	558,453	-	76,473	481,980	481,980	Developer (100%) under Drainage Act	
Total >						4,882,912	89,963	1,351,503	3,441,446	3,249,817		

Project completed
 In Progress
 Project complications/delays being encountered

Water Program

Original Budget Year	#	Project Title	Project Description	Status	Status Description	Total Budget	Amount Spent In Prior Years	Amount Spent In 2019	Remaining Budget Available For Project	Project Transfer to 2020	Approved Sources of Funding	Property Taxes Transfer to Reserves
2019	11	Fire Hydrant Rehabilitation / Replacement Program; Meter Replacement Program			Project to commence and should be at least half completed by end of year.	47,000	-	-	47,000	47,000	Water Life Cycle Reserve	
2019	12	Building and grounds minor repairs			Project should be complete by end of year.	15,000	-	-	15,000	15,000	Water Life Cycle Reserve	
2019	13	Water equipment to extend life of asset			Project should be complete by end of year.	43,800	-	14,626	29,174	29,174	Water Life Cycle Reserve	
Total >						105,800	-	14,626	91,174	91,174		

Environmental Services

Original Budget Year	#	Project Title	Project Description	Status	Status Description	Total Budget	Amount Spent In Prior Years	Amount Spent In 2019	Remaining Budget Available For Project	Project Transfer to 2020	Approved Sources of Funding	Property Taxes Transfer to Reserves
2015	14	New Water Supply - Erin Production Well			Part of Water EA project	120,000	-	-	120,000	120,000	Town Water Reserve Fund	
2015/2016	15	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. Completed.	1,039,253	1,005,273	33,354	627		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. Test well drilling and testing in progress. EA preparation is ongoing.	1,201,290	355,244	777,227	68,820	68,820	\$604k = 90% DC Water and 10% Water LifeCycle; 395k (10% Water Life Cycle and 90% Water DCs); \$61k GMF Grant	
Total >						2,360,543	1,360,517	810,580	189,446	188,820		

Recreation

Original Budget Year	#	Project Title	Project Description	Status	Status Description	Total Budget	Amount Spent In Prior Years	Amount Spent In 2019	Remaining Budget Available For Project	Project Transfer to 2020	Approved Sources of Funding	Property Taxes Transfer to Reserves
2018	17	Erin Community Centre Brine pump and motor			Replacement is required and can only be done off season. Project recommended to be carried forward to 2020.	18,000	-	-	18,000	18,000	ECC Reserve	
2018	18	Playground equipment program	Equipment for Barbour Field.		Project recommended to moved forward to 2020.	10,000	-	-	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 2020.	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 2020.	11,000	-	-	11,000	11,000	Barbour Fields Reserve	
2018	21	Sports fencing program	Fencing for Barbour Field.		Recommended funding to be carried forward to 2020.	11,000	-	-	11,000	11,000	Barbour Fields Reserve	
2017	22	Erin Rotary River Walk (Phase I)	2017 Budget Carryforward: \$90,000		"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)	2018 Budget Addition: \$300,000		Waiting on County and Ministry of Enviroment approvals to initiate "Phase 2" - Design. Phase 2 will be recommended to be carried forward to 2020.	300,000	-	-	300,000	300,000	Water Levy (\$5k) Cash in Lieu of Parkland Reserve (\$295k)	
2017	24	Walking Trails	Annual Program 2017 Budget Carryforward: \$10,000		Final invoices 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	5,615	7,172	7,172	Voluntary Water Levy Reserve	
2019	26	Erin Community Centre	Accessibility renovations; flat roof;		ICIP grant application in 2019 for \$2.4 facility renovations	70,000	-	-	70,000		Taxation (\$150,000) + Grants (\$10,000)	60,000
2019	27	Erin Community Centre	ice resurfacers		RFP for ice resurfacers going out soon in Q4 2019. Flat roof and accessibility renovations will be recommended to be carried to 2020.	90,000	-	-	90,000	90,000	Taxation (\$150,000) + Grants (\$10,000)	90,000
2019	27	Erin Community Centre	Theatre carpet replacement; flooring and other minor renovations (\$20k) & Sewage Treatment (\$20k)		Theatre carpet replacement is complete. Sewage treatment is also complete, however awaiting invoices.	40,000	-	11,517	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	Annual program contributions for parks fencing, playground, bleachers etc.		Recommended funding to be carried forward to 2020.	63,000	-	-	63,000	63,000	Taxation (\$63,000)	63,000




Project completed
 In Progress
 Project complications/delays being encountered

	#		Project Description	Status	Status Description	Total Budget	Amount Spent In Prior Years	Amount Spent In 2019	Remaining Budget Available For Project	Project Transfer to 2020	Approved Sources of Funding	Property Taxes Transfer to Reserves
2019	30	Recreation Software for online booking			RFP awarded - implemetation to commence in spring of 2020.	40,000	-	-	40,000	40,000	Taxation (\$40,000)	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	
						918,700	129,588	109,588	679,525	550,172		475,500


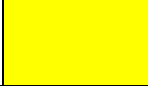
9,373,972	1,668,926	3,315,500	4,389,545	4,079,982
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Capital Projects for 2020 and Prior Years






Status




Project completed	
In Progress	
Project complications/delays being encountered	

Corporate Services

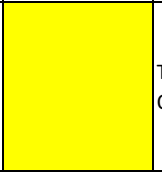
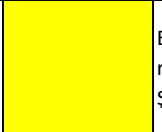


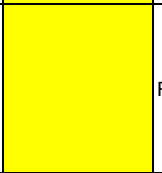
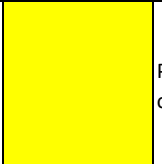

Original Budget Year	#	Project Title	Description	Status	Status Description	Total Budget	Amount Spent In Prior Years	Remaining Budget Available For Project	Approved Sources of Funding
2020	1	Energy Conservation Renos	Energy and water conservation projects per Energy Audit		Quotations underway	22,000		22,000	Taxation
2020	2	Electronic Records Management	Electronic Data Records Management software and implementation		Research is being completed with possible implementation to begin in the summer.	80,000		80,000	Admin. File Management Reserve
Total >						102,000	-	102,000	




Fire & Emergency Services Program

Original Budget Year	#	Project Title	Project Description	Status	Status Description	Total Budget	Amount Spent In Prior Years	Remaining Budget Available For Project	Approved Sources of Funding
2020	3	Hose Cache	Hose Cache		Collecting quotes - tentative completion by end July 2020	20,000		20,000	Taxation
2020	4	Fire Tanker	1990 Tanker 57 replacement		RFP completed and will be bringing forward results to Council on April 21, 2020	450,000		450,000	\$250k Taxation; \$200k Fire Vehicle Reserve
2020	5	Energy Conservation Renos	Energy Conservation Renos at Station 10		Collecting quotes - summer project	20,000		20,000	Taxation
2020	6	Thermal imaging camera	Thermal imaging camera		Purchased and waiting for invoice.	15,000		15,000	Taxation
2020	7	Building condition assessment renovations	Building condition assessment renovations for Erin and Hillsburgh Fire Stations		Collecting quotes - tentative completion by end June 2020	11,200		11,200	Taxation
Total >						516,200	-	516,200	

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	Remaining Budget Available For Project	Approved Sources of Funding
2017	8	Station St. Rehabilitation	Bridge, Dam, & Sidewalk replacement OCIF Top Up Grant of \$1,576,988 2017 Budget Carryforward: \$1,221,154		Tender was closed and contract was awarded. Ongoing negotiations with Developer.	2,500,000	354,873	2,145,127	Grant \$1,576,988; Debt; County and Developers
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. ICIP grant of \$916,630 was awarded.	300,000	9,501.60	290,498	Roads Reserve = 222,500 + Infrastructure Renewal = 77,500; ICIP Grant \$916,630
2019	10	Storm Sewer	Project approved Council Resolution #19-305. Partial reconstruct storm sewer for Daniel St. from English South to new outlet on Wheelock		Contract has been awarded and construction has started.	520,000	187,789	332,211	Gas Tax
2019	11	Municipal Drain	Council Resolution #20-02 Municipal Drain in Ospringle - to be 100% recovered from Developer under the Drainage Act.		Engineering report has been completed in 2019. Construction yet to start.	558,453	76,473	481,980	Developer (100%) under Drainage Act
2020	12	Culvert 2059	Culvert 2059 Replacement (Station Road(Sideroad 24)) based on OSIM report		RFP being prepared for the engineering design.	600,000		600,000	\$200k Taxation; \$332k OCIF; remainder Gas Tax
2020	13	Flail mower	Roadside flail mower attachment for existing tractor		Purchase order has been issued and mower is on order	18,000		18,000	Taxation
2020	14	Energy Conservation Renos	Energy and water conservation projects per Energy Audit		Quotations have been received and work in underway to upgrade to LED lighting in the shop	5,000		5,000	Taxation
Total >						4,501,453	628,636	3,872,817	




Project completed 
 In Progress 
 Project complications/delays being encountered 

Water Program

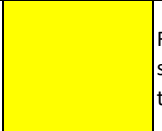
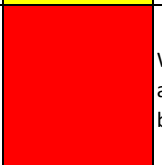
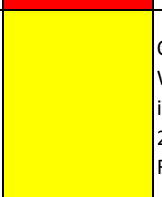






Original Budget Year	#	Project Title	Project Description	Status	Status Description	Total Budget	Amount Spent In Prior Years	Remaining Budget Available For Project	Approved Sources of Funding
2019/2020	15	Fire Hydrant Rehabilitation / Replacement Program; Meter Replacement Program			Project to commence and should be at least half completed by end of year.	94,000	-	94,000	Water Life Cycle Reserve
2019/2020	16	Building and grounds minor repairs			Project should be complete by end of year.	30,000	-	30,000	Water Life Cycle Reserve
2019	17	Water equipment to extend life of asset			Project should be complete by end of year.	43,800	14,626	29,174	Water Life Cycle Reserve
2020	18	Energy efficiency projects	Erin water system capital expenditures including energy efficiency upgrades (per OCWA)		Project should be complete by end of year.	72,000		72,000	Water Life Cycle Reserve
2020	19	Water equipment to extend life of asset			Project should be complete by end of year.	45,000		45,000	Water Life Cycle Reserve
2015	20	New Water Supply - Erin Production Well			Part of Water EA project	120,000	-	120,000	Town Water Reserve Fund
2015	21	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. Test well drilling and testing in progress. EA preparation is ongoing.	1,201,290	1,132,470	68,820	90% DC Admin and 10% Water LifeCycle as per DC Study
Total >						1,606,090	1,147,097	458,993	

Waste Water Project

Original Budget Year	#	Project Title	Project Description	Status	Status Description	Total Budget	Amount Spent In Prior Years	Remaining Budget Available For Project	Approved Sources of Funding
2020	22	Waste Water Design	Design of waste water plant		Collecting quotes - tentative completion by end July 2020	450,000		450,000	Funded by Developers
Total >						450,000	-	450,000	

Project completed 
 In Progress 
 Project complications/delays being encountered 

Parks & Recreation

Original Budget Year	#	Project Title	Project Description	Status	Status Description	Total Budget	Amount Spent In Prior Years	Remaining Budget Available For Project	Approved Sources of Funding
2018	23	Erin Community Centre Brine pump and motor			Replacement is required and can only be done off season. Project recommended to be carried forward to 2020.	18,000	-	18,000	ECC Reserve
2018	24	Erin Rotary River Walk (Phase II)	2018 Budget Addition: \$300,000		Waiting on County and Ministry of Enviroment approvals to initiate "Phase 2" - Design. Phase 2 will be recommended to be carried forward to 2020.	300,000	-	300,000	Water Levy (\$5k) Cash in Lieu of Parkland Reserve (\$295k)
2018	25	Voluntary Water Levy Projects	Resolution #18-159 \$8,000 dog park fence is the only project that remains. The following projects were completed \$11k for Outdoor Bottle Filling Station and \$2k Osprey nest.		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	13,528	7,172	Nestle Community Grant
2019	26	Ice resurfacer	Ice resurfacer - Hillsburgh CC		RFP for ice resurfacer awarded at the beginning of 2020. Ice resurfacer has been ordered (11 month delivery)	90,000	-	90,000	ECC Reserve
2019	27	Recreation Software for online booking			RFP awarded - implemetation to commence in early 2020. Go Live date expected prior to fall 2020	40,000	-	40,000	ECC Reserve
2018/2019/2020	28	Parks fencing; playground equipment; tractor, bleachers	Annual program contributions for parks fencing, playground, bleachers etc. Includes \$84,100 approved in 2020.		Recommended funding to be carried forward to 2020. Quotations being prepared and requested	179,100	-	179,100	Taxation (\$84,100); \$95k from Barbour Field Reserve
2020	29	Erin Community Centre	Erin Community Centre - shared services agreement \$20k sewage treatment		Entry is completed at the end of the year or if capital projects are shared with the Upper Grand District School Board.	40,000		40,000	Gas Tax
2020	30	Hillsburgh Community Centre Renovations	Hillsburgh Community Centre capital expenditures per BCA		Quotations being prepared and requested	126,500		126,500	Gas Tax
2020	31	Ballinafad	Ballinafad Community Centre capital expenditures per BCA		Quotations being prepared and requested	14,000		14,000	\$5k Halton Hills Grant; \$9k Taxation

Project completed
In Progress
Project complications/delays being encountered

2020	32	Erin Community Centre Renovations	ICIP Grant application	RFP for ice resurfacer going out soon in Q4 2019. Flat roof and accessibility renovations will be recommended to be carried to 2020.	2,400,000	-		ECC Reserves (\$235k); CIL Parkland (\$300k); ICIP Grant (\$1,765k);
2020	33	Emergency Response Centre	Future plans for an emergency response centre	Transfer of funds at the end of the year	50,000	-	50,000	Taxation (\$50k)
					3,278,300	13,528	864,772	

10,454,043	1,789,260	6,264,782
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RESERVES & RESERVE FUND Forecasts 2019 to 2023

DEPARTMENT			Projected BALANCE @ DEC 31 2018	2019 TRANSACTIONS		Projected BALANCE @ DEC 31 2019	2020 TRANSACTIONS		Projected BALANCE @ DEC 31 2020
				ADDITIONS	DISBURSEMENTS		ADDITIONS	DISBURSEMENTS	
Combined Reserves & Reserve Funds									
Unallocated	RESERVES	WORKING CAPITAL	203,761		203,761	-			-
Unallocated	RESERVES	TAX STABILIZATION RESERVE	381,170	211,396	100,000	492,566			492,566
Unallocated	RESERVES	INFRASTRUCTURE RENEWAL	2,585,375	831,745	271,810	3,145,310	699,459	77,500	3,767,269
Unallocated	RESERVE FUND	Gas Tax Grant	298,061	705,313	220,363	783,010	347,016	566,711	563,315
Unallocated	RESERVE FUND	Modernization Grant	-	524,606		524,606		524,606	-
Unallocated	RESERVE FUND	Nestle Community Grant	17,787	34,748	30,363	22,171		22,171	-
Unallocated	RESERVE FUND	OCIF Top Up Grant	845,759	21,864	264,910	602,713		602,713	-
Unallocated	RESERVES	OCIF FORMULA	-	260,086	187,575	72,510	260,016	332,526	-
TOTAL Unallocated			4,331,912			5,642,886			4,823,150
Admin	RESERVES	ELECTION EXPENSE	24,097	17,000		41,097	17,000		58,097
Admin	RESERVES	COMPUTER UPGRADES	34,865	15,000		49,865	15,000		64,865
Admin	RESERVES	ADMIN FILE MANAGEMENT	87,571			87,571		80,000	7,571
Admin	RESERVES	ADMIN OFFICE RENO RESERVES	75,690		59,037	16,653			16,653
Admin	RESERVES	ADMIN-PHONE RESERVE	891			891			891
Admin	RESERVES	INSURANCE CONTINGENCY	15,573			15,573			15,573
Admin	RESERVES	Retirement Benefits	1,760	47		1,807			1,807
Admin	RESERVE FUND	ADMINISTRATION DC	-	21,317	806,797	-	21,317	61,938	-
TOTAL Admin			175,643			636,828			725,449
Building	RESERVE FUND	BUILDING DEPT REVENUE FUND	106,261	26,092		132,353	15,494		147,847
TOTAL Building			106,261			132,353			147,847
Econ Dev	RESERVES	ECONOMIC DEVELOPMENT RESERVES	56,118		41,000	15,118		5,000	10,118
Econ Dev	RESERVE FUND	Main St Revitalization Grant	48,086	1,057	35,290	13,853		13,853	-
TOTAL Econ Dev			104,204			28,971			10,118
Enviro	RESERVE FUND	Water EA STUDY	36,380	771		37,151			37,151
TOTAL Enviro			36,380			37,151			37,151
Fire	RESERVE FUND	FIRE SERVICES DC	197,768	24,588	33,200	189,157	24,588	33,200	180,545
Fire	RESERVES	FIRE CAPITAL	77,083			77,083			77,083
Fire	RESERVES	FIREHALL RESERVE	93,051		86,347	6,704			6,704
Fire	RESERVES	FIRE WAGE CONTINGENCY	121,584			121,584			121,584
Fire	RESERVES	FIRE VEHICLE RESERVE	159,939	170,000	59,330	270,609	50,000	200,000	120,609
TOTAL Fire			649,425			665,136			506,525
Recreation	RESERVES	CENTRE 2000 CAPITAL	513,815	205,133	46,429	672,519		383,000	289,519
Recreation	RESERVES	Barbour Field	90,894	66,127		157,021		95,000	62,021
Recreation	RESERVES	HILLSBURGH ARENA CAPITAL	36,718	10,333		47,051	11,000		58,051
Recreation	RESERVES	BALLINAFAD COMM CENTRE	13,355	5,000		18,355			18,355
Recreation	RESERVES	ERIN TENNIS CLUB	11,384			11,384			11,384
Recreation	RESERVES	EMERGENCY RESPONSE CENTRE	100,000	50,000		150,000	50,000		200,000
Recreation	RESERVE FUND	CASH IN LIEU OF PARKLAND FUND	916,831	86,889		1,003,720	86,889	595,000	495,608
Recreation	RESERVE FUND	PARKS & RECREATION SERVICES DC	270,316	32,882	61,417	241,781	32,882	27,900	246,763
TOTAL Recreation			1,953,312			2,301,830			1,381,701

DEPARTMENT	Combined Reserves & Reserve Funds		Projected BALANCE	2019 TRANSACTIONS		Projected BALANCE	2020 TRANSACTIONS		Projected BALANCE
			@ DEC 31 2018	ADDITIONS	DISBURSEMENTS	@ DEC 31 2019	ADDITIONS	DISBURSEMENTS	@ DEC 31 2020
TOTAL Rental	RESERVES	RENTAL FACILITIES RESERVES (Erin Hydro)	-			-			-
Roads	RESERVES	ROADS CAPITAL	125,836	222,500		348,336		222,500	125,836
Roads	RESERVES	ROADS Streetscape	5,066			5,066			5,066
Roads	RESERVES	SIDEWALK REPLACEMENTS	122,227			122,227			122,227
Roads	RESERVES	STREETLIGHTS	257,534	124,867	319,270	63,132	42,900		106,032
Roads	RESERVES	ROADS Fleet Reserve	-	50,000		50,000	50,000		100,000
Roads	RESERVE FUND	SIDEWALK RESERVE Tim Hortons	130,801	3,305		134,106			134,106
Roads	RESERVE FUND	CASH IN LIEU OF PARKING FUND	18,355	381	7,500	11,236			11,236
Roads	RESERVE FUND	DRAINAGE LEVY FUND	16,437	436		16,873			16,873
Roads	RESERVE FUND	TRANSPORTATION SERVICES DC	1,079,319	114,411	47,218	1,146,511	114,411	14,644	1,246,279
TOTAL Roads			1,755,575			1,897,487			1,867,654
Water	RESERVES	WATER LIFECYCLE	2,439,355	116,744	116,710	2,439,390	538,100	277,056	2,700,434
Water	RESERVE FUND	TOWN WATER RESERVE FUND	128,977	3,158		132,135		132,135	-
Water	RESERVE FUND	WATER DC	215,992	2,870	21,833	197,029	2,870		199,899
TOTAL Water			2,784,325			2,768,554			2,900,333
Committee	RESERVES	CEMETERY CAPITAL	92,455			92,455			92,455
Committee	RESERVES	ERIN PIONEER CEMETERY RESERVES	8,453	204		8,657			8,657
Committee	RESERVES	HERITAGE RESERVES	14,776		4,269	10,507			10,507
Committee	RESERVES	LGHG COMMITTEE	17,768	479		18,248			18,248
Committee	RESERVE FUND	CELEBRATE ERIN RESERVE FUND	7,465	199		7,664			7,664
Committee	RESERVE FUND	BIA IMPROVEMENT	19,829	1,029		20,858			20,858
TOTAL Committee			160,747			158,389			158,389
			12,057,784	3,962,575	3,024,429	12,995,930	2,378,942	4,267,453	11,107,420