



Town of Erin

Corporate Report

Department: Corporate Services

Business Unit: Finance

**Presented/
Prepared By:** Wendy Parr, Director of Finance & Treasurer

Report Number:
F2023-14

Meeting Date:
6/8/2023

Subject

4th Quarter Variance Report Ending December 31, 2022

Recommendation

Be it resolved that Council hereby receive report number F2023-14 “*4th Quarter Variance Report Ending December 31, 2022*” for information;

And that the Operating surplus of \$545,405 be transferred and allocated as follows: \$41,000 to the Economic Development Reserve, \$75,000 to the Heritage Fund, and \$429,405 to the Tax Rate Stabilization Reserve.

Highlights

This report is to provide Council with 4th quarter financial results for 2022 of the Operating Budget Summary (Appendix A) which had a surplus of \$545,405. Contributing factors include the increase in building permits, planning zoning revenue and proactive collection of taxes. These increases were partially offset by COVID expenses from the beginning of 2022. As per the Annual Surplus Policy, Staff recommend that the operating surplus of \$545,405 be transferred and allocated with \$41,000 to the Economic Development Reserve, \$75,000 to the Heritage Reserve and \$429,405 to the Tax Stabilization Reserve. The Annual Surplus Stabilization Policy deems that the surplus be utilized in a manner which contributes to long term financial health and stability. Moreover, Appendix B includes the 2022 4th quarter results for the Capital Budget report on actual spending. Appendix C contains quarterly operating budget versus actuals by department. Reserves and Reserve Fund schedule is included in Appendix D with comments of how the reserves were used.

Background

The overall financial results for the Town of Erin is a surplus of \$545,405 for the year ended December 31, 2022. Town staff have been sound fiscal stewards, demonstrating strong financial management as evidenced by the unqualified annual Auditor’s Report and the past five years of annual surplus. Prior year Capital Projects that were delayed due to COVID 19 and supply chain shortages were underway and/or completed in 2022 with the balance transferred to 2023.

Operating Results by Program

This report is to provide Council with a financial summary by department and account groupings of the Operating Budget results in Appendix A. A financial summary for each department/program is included in Appendix C. The Capital Budget expenditure results for the year ending December 31, 2022 is included in Appendix B. Schedule D provides a list of Reserves and Reserve Funds additions and disbursements with comments.

Total Program Net results were on target at 103% with larger variances in Economic Development, Advisory Committees, By-Law Enforcement/Crossing Guards and Parks and Recreation. Variance explanations will be provided below for departments that had less than 90% or greater than 110% of budget and \$10,000 variance.

Economic Development – Net Operations Result \$209,375 or 80%

Net result variance is positive due to a Provincial grant administered through Central Counties Tourism opportunity applied for and received. Funds were used towards three very successful and diverse Economic Development initiatives; Erin Winterfest and the Christmas Market held in the Erin Downtown at McMillan Park; the first year of publishing the much anticipated ‘Erin Life’ magazine; and a very popular series of ten webinars for Creative Professional start-ups and entrepreneurs.

Advisory Committees – Net Operations Result \$31,031 or 54%

Net result variance is mostly due to ‘Lets Get Hillsburgh Growing’ fundraising and expense and Community Grant allocations. There was less activity overall due to the late Spring relaxing of COVID 19 restrictions.

By-Law Enforcement/Crossing Guards – Net Operations Result \$11,723 or 106%

Net result variance is due to lower Labour costs with the hiring of a full time By-Law officer in July, and Crossing Guards not working at the beginning of the year due to COVID school closures. There were also legal costs associated with property issues. In other Revenue, Dog Tag Licenses did not meet budget.

Parks and Recreation – Net Operations Result \$46,382 or 106%

The most significant variance is revenues which were \$424k or \$263k unfavourable with ice rentals resuming in February due to health protocols, and facility availability in the fall. The Summer Camp was very successfully attended with \$12.6k favourable variance. Labour costs were lower due to openings in several part-time positions. Repairs and Maintenance and utilities were higher due to inflationary pressures throughout the year.

Water – Net Operations Result is Nil

Revenues for Water Systems were at 90% of Budget. This was mostly due to older metres that have planned replacement.

For expenses, the largest variance was in General Maintenance and Repairs due to unexpected Watermain repairs and service connections.

Waste Water – Net Operations Result is Nil

Revenues were budgeted to be transfers from Reserves and Reserve Fund to offset wastewater expense related to up front expenditures for developer financing agreements. There were legal and consulting costs associated with the financing agreements, growth management and front-ended agreements.

Capital Budget Results for the 4th Quarter

The total planned capital spending for 2022 included projects from the 2022 Capital budget and prior years carried forward. For the period ending December 31, 2022, \$2.5m was spent (excludes Waste Water) and some projects were not completed. Appendix B provides a summary and status updates for all capital projects.

The following is a status summary of Appendix B.

- Corporate Services project Electronic Records Management is a 5 year project with years 2 to 5 to be transferred to future years. The new Server will be transferred to 2023.
- For Fire and Emergency Services, small capital projects had remaining funds and are to be transferred to 2023. The balance of the Electronic Messaging signs were delivered and installed early in 2023.
- For the Roads Department, the Tandem Axle Snow Plow has been delivered and paid for early in 2023. Bridge 11 and Culvert 2059 were completed, with Culvert 10 delayed to 2023 due to a design adjustment. Surface treatment is an annual program. Other projects are carried forward to 2023.
- For the Water Program, all capital projects are underway. The ICIP Green Grant for the Watermain project has been approved.
- The Waste Water plant and the Linear Works were awarded in 2022 and construction is underway. All costs associated with this project will be recovered from developers.
- The majority of Parks and Recreation Capital Projects are underway with the balance transferred to 2023. The Erin Rotary Riverwalk Trail was completed that included a grant from Federal Development Ontario.

Reserves and Reserve Funds for the 4th Quarter

Reserves and Reserve Funds increased by \$869k per the summary below. There was a \$265k decrease to Reserves and a \$1.1m increase to Reserve Funds. Appendix E lists all reserves and reserve funds with additions, disbursements and comments.

	Reserves	Reserve Funds	Total
Opening Balance	11,497,636	24,189,411	35,687,047
Additions	316,857	58,124,367	58,441,224
Disbursements	582,235	56,989,873	57,572,108
Balance	11,232,258	25,323,905	36,556,163

For Reserves, the majority of increases were transfers to fund future capital projects, and disbursements were a use of reserves for approved capital projects and grants according to council approval.

For Reserve Funds, the most significant increase was \$53m from developers front ending agreements related to the wastewater plant and collection system. Also, \$987k was collected from development charges. Disbursements were to fund eligible projects funded by development charges, loan payments and from grants.

Strategic Pillar

Service Excellence & Good Governance

Financial Impact

In summary, the total operating budget surplus of \$545,405 is recommended to be disbursed to the Tax Rate Stabilization Reserve, Economic Development Reserve and Heritage Fund.

Conclusion

The 4th Quarter Variance Financial Report provides Council with operating and capital spending for the Town of Erin. There was an operating surplus of \$545,405 which is recommended to be disbursed as follows:

1. \$ 41,000 to the Economic Development Reserve due to surplus
2. \$ 75,000 to the Heritage Fund due to surplus
3. \$429,405 to the Tax Rate Stabilization Reserve;

Additionally, the report provides Council with a summary of changes in the Reserves and Reserve Funds balances.

Attachments

Appendix A – 2022 4th Quarter Operating Variance Report Summary

Appendix B – 2022 4th Quarter Capital Projects Budget vs Actuals

Appendix C – 2022 4th Quarter Operating Budget vs Actuals by Department

Appendix D – Reserve and Reserve Fund Balances as of December 31, 2022

Wendy Parr

Director of Finance & Treasurer

Nathan Hyde

Chief Administrative Officer

Appendix A



4th Quarter Variance Report
For the period ending December 31, 2022

	Annual Budget Expense	Annual Budget Revenues	Net Budget	Actuals Expense	Actuals Revenues	Actuals Net	Net Variance	% of Budget
Programs								
Council	194,082		194,082	193,221		193,221	861	100%
Corporate Services	2,234,618	524,200	1,710,418	2,388,525	677,486	1,711,039	(621)	100%
Economic Development	297,426	35,000	262,426	300,060	90,685	209,375	53,051	80%
Modernization Grant	121,169	121,169						
Advisory Committees	98,888	31,058	67,830	49,618	12,819	36,799	31,031	54%
Building	422,592	422,592		510,952	404,864	106,088	(106,088)	
Planning	660,472	660,472		524,073	378,271	145,802	(145,802)	
By-Law Enfor/Crossing Grds	220,712	23,100	197,612	221,332	11,997	209,335	(11,723)	106%
Conservation Authorities	173,808		173,808	155,247		155,247	18,561	89%
Fire	973,717	211,897	761,820	1,083,659	281,695	801,964	(40,144)	105%
Emergency Planning	1,020		1,020				1,020	
Roads	3,064,114	214,000	2,850,114	2,902,604	192,272	2,710,332	139,782	95%
Streetlights	118,789	118,789		119,255	119,255			
Water	1,317,150	1,336,528	(19,378)	1,206,971	1,206,971		(19,378)	0%
Wastewater	7,830		7,830	168,158	168,158		7,830	
Parks & Recreation	1,413,446	687,130	726,316	1,196,409	423,711	772,698	(46,382)	106%
Cemeteries	14,080	10,000	4,080	4,873		4,873	(793)	119%
Subtotal Programs	11,333,913	4,395,935	6,937,978	11,024,957	3,968,184	7,112,721	(174,743)	103%
Non-Program								
Transfer for Capital Projects	1,038,500		1,038,500	902,609		902,609	135,891	87%
Transfer from Tax Rate Stabilization		196,463	(196,463)	695,642		695,642	(892,105)	-354
Infrastructure Renewal Trf	761,354		761,354				761,354	
Tax Levy		7,912,752	(7,912,752)		8,603,964	(8,603,964)	691,212	109%
PILS and Supplementary Taxes		125,317	(125,317)		99,462	(99,462)	(25,855)	79%
Safe Restart Phase I								
OMPF		593,300	(593,300)		594,800	(594,800)	1,500	100%
Tax Write Offs	90,000		90,000	41,849		41,849	48,151	46%
Subtotal Corporate	1,889,854	8,827,832	(6,937,978)	1,640,100	9,298,226	(7,658,126)	720,148	68%
Total	13,223,767	13,223,767		12,665,057	13,266,410	(545,405)	545,405	



4th Quarter 2022 Variance Analysis
For the period ending December 31, 2022

	2022 Total Budget	2022 Total Actuals	2022 Variance	2022 %	
Revenue					
Penalties & Interest	357,600	445,863	(88,263)	25%	Higher revenue due to missed payment deadlines.
Tax Levy	7,912,752	7,908,322	4,430		
PILS and Supplementary Taxes	125,317	99,462	25,855	(21%)	
Streetlights	135,989	119,255	16,734	(12%)	
Other Revenue	290,877	532,805	(241,928)	83%	Largest variance \$288k was planning zoning fees.
Parks & Recreation Fees	591,825	340,743	251,082	(42%)	Lower due to beginning of year closures due to COVID
Fire & Emergency Fees	26,000	26,460	(460)	2%	
Lease Revenue	28,200	48,588	(20,388)	72%	Higher than anticipated Community Centre rentals.
Water Revenues	1,308,306	1,172,988	135,318	(10%)	
OMPF	593,300	595,120	(1,820)	0%	
Grants	158,169	97,456	60,713	(38%)	Lower due to COVID Grant not received in 2022.
Gravel Levy	160,000	164,400	(4,400)	3%	
Building Permits	353,500	403,902	(50,402)	14%	Variance due to higher than expected building activity.
Interest Income	46,000	87,429	(41,429)	90%	Investment Interest rates increased significantly throughout 2022.
Cost Recovery	560,564	6,315	554,249	(99%)	Timing gap due to consultants.
Inter Dept Revenue	9,000		9,000	(100%)	
Other Agreements	70,000	39,840	30,160	(43%)	Lower due to demand associated with emergency response agreements.
Trf from Reserves and Reserve Funds	513,568	481,795	31,773	(6%)	Variance primarily due to Wastewater cost recovery.
Total Revenue	13,240,967	12,570,743	670,224	(5%)	

Expenses					
Labour Costs	5,055,412	4,455,760	599,652	12%	Lower due to staff vacancies related to FTE i.e. CBO, Building Inspector.
Supplies & Materials	246,102	317,513	(71,411)	(29%)	Higher due to cost increases and new cubicle supplies.
Equipment and Roads Maintenance	1,171,572	1,034,592	136,980	12%	Consolidate equipment, gravel resurface, sanding, calcium, resealing and roads maintenance.
Consulting	733,769	551,779	181,990	25%	Lower due to staff vacancies filled during the year.
Service Agreements	988,682	871,890	116,792	12%	
Winter Control	86,700	118,886	(32,186)	(37%)	Variance due to higher than anticipated subcontract fees. Based on expected weather events.
General Maintenance & Repairs	174,696	667,616	(492,920)	(282%)	Higher due to cost increases, Water and Community Centre equipment repairs.
IT Services	165,342	154,914	10,428	6%	
Postage & Courier	20,286	33,622	(13,336)	(66%)	Higher due to courier service and bulk mail increases.
Telephone	50,482	31,520	18,962	38%	
Hydro	404,685	371,521	33,164	8%	
Natural Gas	73,134	71,723	1,411	2%	
Fuel	141,372	253,530	(112,158)	(79%)	Higher due to cost increases.
Water & Sewage	53,540	2,367	51,173	96%	Less activity in Community Centres

Vehicle Maintenance	226,644	324,012	(97,368)	(43%) Variance higher due to older vehicle breakdown repairs.
LPAT		923	(923)	
Economic Development	78,846	94,843	(15,997)	(20%)
Advertising	46,702	129,499	(82,797)	(177%) Variance due to building and planning development
Emergency Preparation		6,743	(6,743)	
Tax Write Offs	90,000	41,848	48,152	54%
Conservation Authorities	173,808	155,247	18,561	11%
Community Grants	30,960	24,180	6,780	22%
Other Expenses	253,399	292,653	(39,254)	(15%)
Contingency	8,262		8,262	100%
Audit, Insurance & Legal	290,394	718,545	(428,151)	(147%) Variance due to Insurance increases; ongoing legal matters related to growth.
Debt Servicing	95,045	108,570	(13,525)	(14%)
Transfer to Capital	1,038,500	902,609	135,891	13%
Trf to Res. and Res. Funds	1,495,305	69,701	1,425,604	95%
Inter Org Transfers	47,328		47,328	100%
Total Expenses	13,240,967	11,806,606	1,434,361	11%

Capital Projects for 2022 and Prior Years

Appendix B

Status

Project completed

In Progress

Project complications/delays being encountered



Corporate Services

Original Budget Year	#	Project Title	Description	Status	Status Description	Total Budget	Amount Spent In Prior Years	Amount Spent in 2022	Remaining Budget Available in 2022	Approved Sources of Funding
2022	1	Windows 2012 Servers	Servers	In Progress		20,000			20,000	Taxation
2020	2	Electronic Records Management	Electronic Data Records Management software_implementation	In Progress	Awarded Image Advantage_2022. 5 year pricing. Year 2 - 5 \$5k	80,000		32,361	47,639	Admin. File Management Reserve
Total >						100,000	-	32,361	67,639	

Fire & Emergency Services Program

Original Budget Year	#	Project Title	Project Description	Status	Status Description	Total Budget	Amount Spent In Prior Years	Amount Spent in 2022	Remaining Budget Available For Project	Approved Sources of Funding
2022	3	Hose Cache	Hose Cache	In Progress		20,000		2,624	17,376	Taxation
2021	4	Hose Cache	Hose Cache	Project completed	Nederman - 12_23_2021	20,000	10,413	9,587	0	Taxation
2022	5	Confidence Maze	Maze for Training	In Progress		85,000			85,000	Taxation
2022	6	Gear Washer & Dryer, Signage	Gear washer dryer - Stn 10 & 50.	Project completed	Received Stn 10&50 August 2022	30,000		34,951	-4,951	Taxation
2022	7	Electronic Messaging signs	2 Signs - Stn 10 & 50.	In Progress	Balance On order	40,000		24,451	15,549	Fire Capital Reserve
2022	8	Erin Stn Metal Roofing, Paint interior	Stn 10 Erin Exterior & Interior	In Progress		31,500			31,500	Taxation
Total >						226,500	10,413	71,614	144,473	

Roads Program

Original Budget Year	#	Project Title	Project Description	Status	Status Description	Total Budget	Amount Spent In Prior Years	Amount Spent in 2022	Remaining Budget Available For Project	Approved Sources of Funding
2022	9	Bridge 5	Bridge 5 Replacement - 2nd In s Erin			915,000			915,000	Debt, OCIF
2022	10	Surface Treatment	Annual Program			300,000		160,865	139,135	Road DCs 100%
2022	11	Winston Churchill Blvd	50% with Caledon			125,000			125,000	Debt
2022	12	Tandem Axle Snow Plow	Tandem Axle Snow Plow		Viking Cives Ltd 2022 Mack Jul 2022	330,000		351,072	-21,072	Reserves 30,000, Taxation \$300,000
2022	13	Backhoe Loader	New		Purch Dec 2022	200,000		182,062	17,938	Taxation
2022	14	Trailer	Replacement			30,000			30,000	Taxation
2022	15	Energy Conservation Projects	Energy Conservation Projects			5,000			5,000	Taxation
2022	16	Roads Shop Renovation	Per BCA, Paving, Washroom Storage, Insulation			129,500			129,500	Taxation, \$48,500, Reserves \$81,000
2021	17	Energy Conservation Projects	Energy Conservation Projects			5,000			5,000	Taxation
2021	18	Tandem Axle Snow Plow	Tandem Axle Snow Plow		PO was issued for this truck and it will be received Feb 2023. Currently at Western Starr getting the final touches installed.	300,000			300,000	Taxation
2021	19	Roads Equipment	Rotary Brush head for CAT excavator			85,000			85,000	Taxation
2019	20	Structure 011 (Bridge 8th Line)	Engineering design has been procured to be shovel ready. Project expected to cost \$1.1M. ICIP grant of \$916,630 was awarded.		Design complete. Construction completed Sep 2022, holdback paid to South Shore contracting Oct 2022.	1,100,000	772,238	92,257	235,505	Roads Reserve \$222,500, Infra Renewal \$77,500, ICIP Grant \$916,630
2021	21	Culvert 10 (Sideroad 17 West)	Culvert 10 Replacement (Sideroad 17 West) based on OSIM report		Engineering design is underway. Council Resolution 21-122. Change from Culvert to Bridge design - scope change. Construction complete Sep 2022	835,000	10,368	53,183	771,449	\$83.5k DCs, \$751,5k CCBF
2020	22	Culvert 2059 (Station Road & Sideroad 24)	Culvert 2059 Replacement (Station Road(Sideroad 24)) based on OSIM report		Engineering design complete. Council Resolution 21-122 Construction complete Sept 2022 South Shore Contracting. Pd Nov 30.2022	600,000	35,026	526,653	38,321	\$200k Roads Cap Res; \$332k OCIF; remainder Gas Tax
Total >						4,959,500	817,632	1,366,092	2,775,777	

Water Program

Original Budget Year	#	Project Title	Project Description	Status	Status Description	Total Budget	Amount Spent In Prior Years	Amount Spent in 2022	Remaining Budget Available For Project	Approved Sources of Funding
2022	23	Water Service for New	Water Service new development		Engineering and Consulting. Ongoing project continues in 2023.	8,507,077		18,696	8,488,381	DCs 8,507,077
2022	24	Water System Existing	upgrades			263,106			263,106	Reserves
2022	25	Water Equipment	Extend Life			45,000			45,000	Reserves
2022	26	Meter Replacement	Meter Replacement		OCWA - Meter Replacement. Continuing into 2023.	441,565		1,634	439,931	Reserves \$30,000 Other Grants \$411,565
2022	27	Water Capital Equipment	Replace equipment			35,000			35,000	Reserves
2022	28	Water Building & Minor Repairs	Building Repairs		BelErin Renovation - Balance - OCWA	15,000		10,401	4,599	Reserves
2021	29	Meter Replacement	annual maintenance			30,000			30,000	Reserve
2021	30	Water Equipment	Replace aging equipment to extend life		OCWA - Equipment replacements, Ongoing project forward to 2023.	72,300	37,061		35,239	Reserve
2021	31	Water Building	Minor repairs and maintenance		Completed in 2022 - BelErin Renovation - OCWA	15,000		15,000	0	Reserve
2019/2020	32	Fire Hydrant Rehabilitation / Replacement Program; Meter Replacement Program			Project to commence - see Project 46. Continuing forward in 2023. Purchase of stock, 2 of each 1" & 105" water meters. & 1 Scanda Computer in basement of town hall connected to Erin & Hillsburgh systems Scada prints the report for both systems.	94,000	45,700	10,759	37,541	Water Life Cycle Reserve
2020	33	Watermain (Douglas Cres to Orangeville)	Council Resolution #20-005 approved ICIP Green Grant application		Sep.30.20 Awaiting grant application decision.	3,000,000			3,000,000	\$800,100 Water Life Cycle Res. \$1.2m Fed; \$999,900 ON
2020	34	Energy efficiency projects	Erin water system capital expenditures including energy efficiency upgrades (per OCWA)		Project forwarded 2023.	72,000	5,606	0	66,394	Water Life Cycle Reserve
2020	35	Water equipment to extend life of asset			Project complete.	45,000	27,940	17,061	0	Water Life Cycle Reserve
Total >						12,635,048	116,307	73,551	12,445,190	

Waste Water Project

Original Budget Year	#	Project Title	Project Description	Status	Status Description	Total Budget	Amount Spent In Prior Years	Amount Spent in 2022	Remaining Budget Available For Project	Approved Sources of Funding
2022	36	Waste Water Treatment Plant	Waste Water Treatment Plant, Engineering and Construction		Construction ongoing and continuing 2023, 2024	9,466,300		563,339	8,902,961	DCs 6,247,758, Other grant 3,218,542
2021	37	Waste Water Treatment Plant	Waste Water Treatment Plant, Engineering and Construction		Tendered in Spring 2021, Construction started summer 2022. Continuing through to project completion anticipated 2024.	23,321,700	1,578,030	21,743,670	0	\$7,929,378 Grants, \$15,392,322 DCs
2022	38	Waste Water Collection System	Waste Water System		Council Resolution 20-082 Awarded design contract to WSP.	10,689,700		3,246,285	7,443,415	DCs 8,017,275 Other Grant 2,672,425
Total >						43,477,700	1,578,030	25,553,295	16,346,375	

Parks & Recreation

Original Budget Year	#	Project Title	Project Description	Status	Status Description	Total Budget	Amount Spent In Prior Years	Amount Spent in 2022	Remaining Budget Available	Approved Sources of Funding
2022	39	HCC	Parks & Recreation			648,000			648,000	Reserve \$600,000 Taxation 48,000
2022	40	Ballinacorney BCA	Ballinacorney Community Centre capital expenditures per BCA			25,500			25,500	\$5k Grant, \$20,500k Taxation
2022	41	Tractor				50,000			50,000	Taxation
2022	42	Parks	Zero Turn Lawn Mowers			55,000			55,000	Taxation
2022	43	Pick Up Truck				55,000			55,000	Taxation
2022	44	Barbour field	Dog Park Fencing			30,000			30,000	Reserves
2022	45	Victoria Park	Paving			40,000			40,000	Reserves
2021	46	Ballinacorney BCA	Ballinacorney Community Centre capital expenditures per BCA			54,000			54,000	\$5k Grant, \$49k Taxation
2021	47	Parks	Victoria repairs; Barbour Field drainage; playground equipment; sports fencing and bleachers		Park upgrades will continue in 2023.	89,000	8,100	10,618	70,282	Taxation
2018	48	Erin Rotary River Walk (Phase II)	2018 Budget Addition: \$300,000		Design Award AECOM Oct. 2020, Project completed December 31, 2022. Minor items to complete.	300,000	63,817	405,848	-169,664	Addn'l: Fed Dev Ont Total \$188,019 Cash in Lieu PrkLnd Reserve (\$295k)
2020	49	Erin Community Centre	Erin Community Centre - shared services agreement \$20k sewage treatment		Entry is completed at the end of the year or if capital projects are shared with the Upper Grand District School Board.	40,000			40,000	CCBF - Gas Tax
2020	50	Hillsburgh Community Centre Renovations	Hillsburgh Community Centre capital expenditures per BCA		Feasibility study completed 2022 MGA McQueen Galloway. renos to be tendered 2023	126,500	47,073	5,783	73,644	Reserves F30
2020	51	Ballinacorney	Ballinacorney Community Centre capital expenditures per BCA		Quotations being prepared and requested	14,000			14,000	\$5k Halton Hills Grant; \$9k Reserve

Economic Development _Parks

	#	Project Title	Project Description	Status	Status Description	Total Budget	Amount Spent In Prior Years	Amount Spent in 2022	Remaining Budget Available	Approved Sources of Funding
2022	52	McMillan Park - Clock, Shed, Lighting, Hydro	Donated funds 'Howard' Clock from Verdun Co. US		50% clock payment June 2022. Balance paid Nov 30. 2022	88,374	-	88,374	0	Donation \$32,000, Balance CCT Grant
2020	53	Erin Community Centre Renovations	Project consultants & Construction started April 2022. Ongoing various projects.		Various renovations throughout 2022. Tender for completion Dec. 2022. to be awarded and completed 2023.	2,400,000	26,638	431,573	1,941,789	ECC Reserves (\$235k); CIL Parkland (\$300k); ICIP Grant (\$1,765k); County Grant (\$30k NEW); \$100k ECC
2020	54	Emergency Response Centre	Future plans for an emergency response centre		Transfer of funds at the end of the year	50,000	50,000		0	Parks and Recreation Reserve (\$50k)
						4,065,374	195,628	942,196	2,927,550	

65,464,122	2,718,010	28,039,108	34,707,004
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Appendix C



Council

4th Quarter Report for 2022 by Account

	2022 Total Budget	2022 Total Actuals	2022 Variance	2022 %
Expenses				
Labour Costs	164,502	180,447	15,945	10%
Other Expenses	24,990	6,622	(18,368)	(74%)
Audit, Insurance & Legal	4,590	6,152	1,562	34%
Total Expenses	194,082	193,221	(861)	(0%)

Variance: Labour higher than expected due to Election year overlap.



Corporate Services

4th Quarter Report for 2022 by Account

	2022 Total Budget	2021 Total Actuals	2022 Variance	2022 %
Revenue				
Penalties & Interest	337,000	437,412	100,412	(30%)
Other Revenue	50,700	62,357	11,657	(23%)
Parks & Recreation Fees	12,500	6,588	(5,912)	47%
Interest Income	46,000	87,429	41,429	(90%)
Trf from Reserves and Res fund	78,000	83,700	78,000	
Total Revenue	524,200	677,486	153,286	(29%)
Expenses				
Labour Costs	1,561,328	1,481,974	(79,354)	(5%)
Supplies & Materials	55,488	157,748	102,260	184%
Consulting	25,500	20,279	(5,221)	(20%)
Service Agreements	156,872	88,231	(68,641)	(44%)
General Maintenance & Repair	15,300	8,588	(6,712)	(44%)
IT Services	127,194	140,695	13,501	11%
Postage & Courier	15,300	30,068	14,768	97%
Telephone	11,926	18,822	6,896	58%
Hydro	13,566	12,770	(796)	(6%)
Natural Gas	4,386	4,977	591	13%
Advertising	16,830	67,876	51,046	303%
Emergency Declaration Expense		5,012	5,012	
Other Expenses	75,378	145,124	69,746	93%
Contingency				
Audit, Insurance & Legal	119,850	186,361	66,511	55%
Trf to Res. and Res. Funds	35,700	20,000	(15,700)	(44%)
Inter Org Transfers				
Total Expenses	2,234,618	2,388,525	153,907	7%

Variance: Penalties on late payments higher than expected due to missed payment deadlines

Supplies higher due to price increases and new work station supply

Labour Costs lower due to staff vacancies related to FTE i.e. CBO, Building Inspector

Advertising higher due public notices and postings

Utilities higher due to unexpected price increases.

Other expense includes Bank, Credit card fees, membership, conference, training, mileage



Economic Development

4th Quarter Report for 2022 by Account

	2022 Total Budget	2021 Total Actuals	2022 Variance	2022 %
Revenue				
Other Revenue		4,111	4,111	
Grants	25,000	86,574	61,574	(246%)
Trf from Reserves and Res Funds	10,000		(10,000)	100%
Total Revenue	35,000	90,685	55,685	(159%)
Expenses				
Labour Costs	151,142	125,588	(25,554)	(17%)
Supplies & Materials	3,570	7,742	4,172	117%
Consulting		1,380	1,380	
Service Agreements	5,100		(5,100)	(100%)
Economic Development Activities	71,706	94,843	23,137	32%
Advertising	17,442	23,977	6,535	37%
Other Expenses	45,712	42,603	(3,109)	(7%)
Audit, Insurance & Legal	2,754	3,927	1,173	43%
Total Expenses	297,426	300,060	2,634	1%

Variance: Economic Development applied for and received Central County Tourism Grants.

Economic Development Activities higher than expected due to the spending of Grants received.



Modernization Grant
4th Quarter Report for 2022 by Account

	2022 Total Budget	2022 Total Actuals	2022 Variance	2022 %
Revenue				
Grants	121,169		(121,169)	100%
Total Revenue	121,169		(121,169)	100%
Expenses				
Consulting	121,169		(121,169)	(100%)
Total Expenses	121,169		(121,169)	(100%)

Note: Modernization Balance expected to be allocated in 2023.



Advisory Committees
4th Quarter Report for 2022 by Account

	2022 Total Budget	2022 Total Actuals	2022 Variance	2022 %
Revenue				
Other Revenue	7,250	12,819	5,569	(77%)
Inter Dept Revenue	9,000		(9,000)	100%
Trf from Reserves and Res Funds	14,808		(14,808)	100%
Total Revenue	31,058	12,819	(18,239)	59%
Expenses				
Supplies & Materials	16,211	23,559	7,348	45%
General Maintenance & Repairs	1,700		(1,700)	(100%)
Postage & Courier	600		(600)	(100%)
Advertising	700	1,351	651	93%
Community Grants	20,400	21,180	780	4%
Other Expenses	22,251	2,672	(19,579)	(88%)
Trf to Res. and Res. Funds	2,754	856	(1,898)	(69%)
Inter Org Transfers	34,272		(34,272)	(100%)
Total Expenses	98,888	49,618	(49,270)	(50%)



Building
4th Quarter Report for 2022 by Account

	2022 Total Budget	2022 Total Actuals	2022 Variance	2022 %
Revenue				
Other Revenue	9,500	17,738	8,238	(87%)
Building Permits	350,000	396,927	46,927	(13%)
Cost Recovery	63,092	(9,801)	(72,893)	116%
Total Revenue	422,592	404,864	(17,728)	4%
Expenses				
Labour Costs	357,720	36,230	(321,490)	(90%)
Supplies & Materials	4,692	578	(4,114)	(88%)
Consulting	11,220	412,646	401,426	3,578%
Service Agreements	918	394	(524)	(57%)
IT Services	3,060	779	(2,281)	(75%)
Telephone	1,530		(1,530)	(100%)
Vehicle Maintenance	2,040	2,911	871	43%
Advertising	510	19,635	19,125	3,750%
Other Expenses	5,916	8,158	2,242	38%
Audit, Insurance & Legal	4,692	29,621	24,929	531%
Trf to Res. and Res. Funds	30,294		(30,294)	(100%)
Total Expenses	422,592	510,952	88,360	21%

Variance

Consulting fees are high due to consultants who currently do building Inspections. Advertising Variance due to building and planning development application public notices and recruitment.



Planning
4th Quarter Report for 2022 by Account

	2022 Total Budget	2022 Total Actuals	2022 Variance	2022 %
Revenue				
Other Revenue	107,000	380,123	273,123	(255%)
Cost Recovery	497,472	(1,852)	(499,324)	100%
Trf from Reserves and Res Funds	56,000		(56,000)	
Total Revenue	660,472	378,271	(282,201)	43%
Expenses				
Labour Costs	241,060	305,620	64,560	27%
Supplies & Materials	816	462	(354)	(43%)
Consulting	398,910	86,669	(312,241)	(78%)
Service Agreements	8,874		(8,874)	
IT Services		1,214	1,214	
LPAT		923	923	
Advertising	4,080	11,158	7,078	173%
Other Expenses	2,550	262	(2,288)	(90%)
Audit, Insurance & Legal	2,856	117,765	114,909	4,023%
Inter Org Transfers	1,326		(1,326)	
Total Expenses	660,472	524,073	(136,399)	(21%)

Variance

Advertising variance due to building and planning development application public notices.

Audit, insurance and Legal has increased due to a significant annual increase in insurance, as well as an increase in legal fees related to growth management.



**By-Law Enforcement and Crossing Guards
4th Quarter Report for 2022 by Account**

	2022 Total Budget	2022 Total Actuals	2022 Variance	2022 %
Revenue				
Other Revenue	19,600	4,702	(14,898)	76%
OMPF		320	320	
Building Permits	3,500	6,975	3,475	(99%)
Total Revenue	23,100	11,997	(11,103)	48%
Expenses				
Labour Costs	164,102	119,838	(44,264)	(27%)
Supplies & Materials	1,224	1,435	211	17%
Consulting	510	6,388	5,878	1,153%
Service Agreements	40,800	40,188	(612)	(2%)
Telephone	612		(612)	
Vehicle Maintenance	510		(510)	
Other Expenses	1,938	975	(963)	(50%)
Audit, Insurance & Legal	11,016	52,508	41,492	377%
Total Expenses	220,712	221,332	620	

Variance

Increase in Audit insurance & Legal due to Legal fees re By-Law Amendment, encroachment and expropriation issues.

Labour costs are lower due to COVID closures at the beginning of 2022 as well as FTE By-law officer hired end of March 2022.



Conservation Authorities
4th Quarter Report for 2022 by Account

	2022 Total Budget	2022 Total Actuals	2022 Variance	2022 %
Expenses				
Conservation Authorities	173,808	155,247	(18,561)	(11%)
Total Expenses	173,808	155,247	(18,561)	(11%)

Note: Conservation Authorities relate to Credit Valley Conservation and Grand River Conservation Authority.



**Fire and Emergency Services
4th Quarter Report for 2022 by Account**

	2022 Total Budget	2022 Total Actuals	2022 Variance	2022 %
Revenue				
Other Revenue	38,400	13,154	(25,246)	66%
Fire & Emergency Fees	26,000	26,460	460	(2%)
Lease Revenue	28,200	28,200		
Other Agreements	70,000	39,840	(30,160)	43%
Trf from Reserves and Res Func	49,297	174,041	(223,338)	453%
Total Revenue	211,897	(66,387)	(278,284)	131%
Expenses				
Labour Costs	515,318	562,492	47,174	9%
Supplies & Materials	41,718	46,491	4,773	11%
Equipment	13,260	394	(12,866)	(97%)
Consulting		(570)	(570)	
Service Agreements	54,876	63,480	8,604	16%
Winter Control	4,590	20,028	15,438	336%
General Maintenance & Repair	15,300	31,585	16,285	106%
IT Services	2,040		(2,040)	(100%)
Postage & Courier	306	451	145	47%
Telephone	6,324	2,768	(3,556)	(56%)
Hydro	18,360	19,046	686	4%
Natural Gas	10,200	12,167	1,967	19%
Fuel	5,100	2,913	(2,187)	(43%)
Vehicle Maintenance	42,330	38,803	(3,527)	(8%)
Advertising	3,060	1,201	(1,859)	(61%)
Community Grants	3,060	3,000	(60)	(2%)
Other Expenses	51,000	64,355	13,355	26%
Audit, Insurance & Legal	35,598	59,487	23,889	67%
Debt Servicing	49,277	55,568	6,291	13%
Trf to Res. and Res. Funds	102,000	100,000	(2,000)	(2%)
Total Expenses	973,717	1,083,659	109,942	11%

Variance

Increase in winter control is due to the higher costs of salt, sand and fuel as well as January to april 2022 higher than normal snowfalls.



**Emergency Planning
4th Quarter Report for 2022 by Account**

	2022 Total Budget	2022 Total Actuals	2022 Variance	2022 %
Expenses				
Other Expenses	1,020		(1,020)	(100%)
Total Expenses	1,020		(1,020)	(100%)



Parks and Recreation
4th Quarter Report for 2022 by Account

	2022 Total Budget	2022 Total Actuals	2022 Variance	2022 %
Revenue				
Other Revenue	35,805	17,001	(18,804)	53%
Parks & Recreation Fees	579,325	334,155	(245,170)	42%
Lease Revenue		20,388	20,388	
Grants		10,882	10,882	
Cost Recovery		17,968	17,968	
Trf from Reserves and Res Funds	72,000	23,317	(48,683)	68%
Total Revenue	687,130	423,711	(263,419)	38%
Expenses				
Labour Costs	646,184	519,454	(126,730)	(20%)
Supplies & Materials	59,997	19,893	(40,104)	(67%)
Equipment	50,592	1,031	(49,561)	(98%)
Consulting	40,800		(40,800)	
Service Agreements	60,588	66,704	6,116	10%
Winter Control	14,790	38,013	23,223	157%
General Maintenance & Repairs	92,412	238,143	145,731	158%
IT Services	21,624	10,340	(11,284)	(52%)
Telephone	16,014	8,272	(7,742)	(48%)
Hydro	198,747	158,042	(40,705)	(20%)
Natural Gas	49,980	49,182	(798)	(2%)
Fuel	2,448		(2,448)	
Water & Sewage	53,540	2,367	(51,173)	(96%)
Vehicle Maintenance	2,550	11,506	8,956	351%
Economic Development Activitie	7,140		(7,140)	
Advertising	3,060	1,977	(1,083)	(35%)
Emergency Declaration Expense		1,731	1,731	
Community Grants	7,500		(7,500)	(100%)
Other Expenses	13,566	5,375	(8,191)	(60%)
Audit, Insurance & Legal	43,452	43,481	29	
Debt Servicing	2,962		(2,962)	
Trf to Res. and Res. Funds	25,500	20,898	(4,602)	(18%)
Total Expenses	1,413,446	1,196,409	(217,037)	(15%)

Maintenance & repairs high mostly due to arena equipment repair and price increases. Vehicle Maintenance is high due to price increases and repairs to older vehicles.



Roads
4th Quarter Report for 2022 by Account

	2022 Total Budget	2022 Total Actuals	2022 Variance	2022 %
Revenue				
Other Revenue	15,000	13,178	(1,822)	12%
Grants	12,000		(12,000)	100%
Gravel Levy	160,000	164,400	4,400	(3%)
Trf from Reserves and Res Funds	27,000	14,694	(12,306)	46%
Total Revenue	214,000	192,272	(21,728)	10%
Expenses				
Labour Costs	1,191,938	1,068,169	(123,769)	(10%)
Supplies & Materials	45,186	57,650	12,464	28%
Equipment	4,080	32,607	28,527	699%
Gravel Resurface	433,500	377,447	(56,053)	(13%)
Sanding	183,600	324,258	140,658	77%
Calcium	163,200	200,060	36,860	23%
Consulting	135,660	3,798	(131,862)	(97%)
Roads Maintenance	236,640	94,245	(142,395)	(60%)
Resealing	86,700		(86,700)	
Service Agreements	2,040	23,115	21,075	1,033%
Winter Control	21,420	44,158	22,738	106%
General Maintenance & Repairs		7,502	7,502	
Sidewalk Maintenance	45,900		(45,900)	
IT Services	7,650	1,080	(6,570)	(86%)
Telephone	9,180		(9,180)	
Hydro	9,180	11,249	2,069	23%
Natural Gas	8,568	5,397	(3,171)	(37%)
Fuel	133,824	250,617	116,793	87%
Vehicle Maintenance	179,214	270,792	91,578	51%
Advertising & Promo	1,020	1,815	795	78%
Other Expenses	23,460	14,086	(9,374)	(40%)
Audit, Insurance & Legal	48,348	45,210	(3,138)	(6%)
Debt Servicing	42,806	53,002	10,196	24%
Trf to Res. and Res. Funds	51,000	50,000	(1,000)	(2%)
Total Expenses	3,064,114	2,936,257	(127,857)	(4%)

Variance

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

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

Increase in Fuel due to inflationary price rise.



Streetlights
4th Quarter Report for 2022 by Account

	2022 Total Budget	2022 Total Actuals	2022 Variance	2022 %
Revenue				
Streetlights	118,789	119,255	466	
Total Revenue	118,789	119,255	466	
Expenses				
General Maintenance & Repairs	20,400	4,757	(15,643)	(77%)
Hydro	46,920	39,673	(7,247)	(15%)
Audit, Insurance & Legal	408	415	7	2%
Trf to Res. and Res. Funds	51,061	74,410	23,349	46%
Total Expenses	118,789	119,255	466	0%

Note: Streetlight revenue is posted on tax statements



Water
4th Quarter Report for 2022 by Account

	2022 Total Budget	2022 Total Actuals	2022 Variance	2022 %
Revenue				
Penalties & Interest	20,600	8,451	(12,149)	59%
Other Revenue	7,622	7,647	25	
Water Revenues	1,308,306	1,172,988		
Trf from Reserves and Reserve Funds	0	17,885	17,885	
Total Revenue	1,336,528	1,206,971	(129,557)	10%
Expenses				
Labour Costs	54,288	55,947	1,659	3%
Supplies & Materials		1,955	1,955	
Equipment		4,550	4,550	
Consulting		14,268	14,268	
Service Agreements	658,614	589,778	(68,836)	(10%)
Winter Control		16,687	16,687	
General Maintenance & Repairs	15,504	372,168	356,664	2,300%
IT Services	3,774		(3,774)	
Postage & Courier	4,080	3,103	(977)	(24%)
Telephone & Cell Phones	4,896	1,658	(3,238)	(66%)
Hydro	117,912	130,741	12,829	11%
Other Expenses	510	2,420	1,910	375%
Audit, Insurance & Legal	16,830	13,696	(3,134)	(19%)
Trf to Res. and Res. Funds	435,642		(435,642)	
Inter Org Transfers	5,100		(5,100)	
Total Expenses	1,317,150	1,206,971	(110,179)	(8%)

Variance

Increase in Maintenance & Repairs due to an unual number of water main breaks in the last quarter.

Increase in hydro due to significant monthly fee increases.



**Waste Water Recovery Facility & Linear Works
4th Quarter Report for 2022 by Account**

	2022 Total Budget	2022 Total Actuals	2022 Variance	2022 %
Revenue		168,158	168,158	N / A
	0	168,158	168,158	N / A
Expenses				
Labour Costs	7,830		(7,830)	N / A
Consulting		6,921	6,921	N / A
IT Services		806	806	N / A
Advertising & Promo		509	509	N / A
Audit, Insurance & Legal		159,922	159,922	N / A
Total Expenses	7,830	168,158	160,328	

Wastewater expenses are invoiced to the Developers



Cemeteries
4th Quarter Report for 2022 by Account

	2022 Total Budget	2022 Total Actuals	2022 Variance	2022 %
Revenue				
Trf from Reserves and Res Funds	10,000		(10,000)	100%
Total Revenue	10,000		(10,000)	100%
Expenses				
General Maintenance & Repairs	14,080	4,873	(9,207)	(65%)
Total Expenses	14,080	4,873	(9,207)	(65%)

Appendix D

Town of Erin						
RESERVES & RESERVE FUNDS 2022						Appendix D
Department		Description	2022 TRANSACTIONS		BALANCE	Comments
			ADDITIONS	DISBURSEMENTS	Dec 31,2022	
Unallocated	RESERVES	TAX STABILIZATION RESERVE		196,463	1,162,135	Transfer depends on Q4 deficit/surplus results
Unallocated	RESERVES	INFRASTRUCTURE RENEWAL			4,669,189	
Unallocated	RESERVE FUND	Canada Community Building Fund	397,374	28	1,680,415	Annual Grant
Unallocated	RESERVE FUND	Modernization Grant	4,661		185,029	
Unallocated	RESERVE FUND	Nestle Community Grant	26,035	7,500	58,750	Orton Grant
Unallocated	RESERVE FUND	Safe Restart - Covid Grant			156,766	
Unallocated	RESERVE FUND	OCIF Top Up Grant				
Unallocated	RESERVE FUND	OCIF FORMULA	557,116	333,569	481,882	Culvert 2059 Disbursement
Admin	RESERVES	ELECTION EXPENSE	20,000	83,700	14,397	CRP0002 Municipal elections
Admin	RESERVES	COMPUTER UPGRADES			79,865	
Admin	RESERVES	ADMIN FILE MANAGEMENT		32,361	55,210	First year of five year pricing
Admin	RESERVES	ADMIN		-	29,157	
Admin	RESERVES	ADMIN-PHONE RESERVE			-	
Admin	RESERVES	INSURANCE CONTINGENCY			15,573	
Admin	RESERVE FUND	Retirement Benefits	-		17	
Admin	RESERVE FUND	ADMINISTRATION DC	76,048	31,806	(694,011)	Admin DC Interest Adjustment
Building	RESERVE FUND	BUILDING DEPT REVENUE FUND	4,567		182,058	Transfer depends on Building Department net result
Building	RESERVES	BUILDING DEPT CAPITAL			-	
Econ. Development	RESERVES	ECONOMIC DEVELOPMENT RESERVES			41,644	Transfer depends on Q4 deficit/surplus results
Enviro	RESERVE FUND	Water EA STUDY	1,212	232	39,237	
Fire	RESERVE FUND	FIRE SERVICES DC	121,638	174,041	108,475	Debt payment for Firehall expansion
Fire	RESERVE FUND	FIRE CAPITAL			106,532	
Fire	RESERVES	FIREHALL RESERVE			6,704	
Fire	RESERVES	FIRE DEFIBRILLATION			-	
Fire	RESERVES	FIRE WAGE CONTINGENCY			121,584	
Fire	RESERVES	FIRE VEHICLE RESERVE	100,000	24,451	217,675	Firehall signage disbursement

Recreation	RESERVES	CENTRE 2000 CAPITAL	17,205		-	
Recreation	RESERVES	Barbour Field			442,666	
Recreation	RESERVES	HILLSBURGH ARENA CAPITAL			119,345	
Recreation			32,553	5,783	(46,710)	Hillsburgh Capital projects disbursement
Recreation	RESERVES	BALLINAFAD COMM CENTRE			76,355	
Recreation	RESERVES	EMERGENCY RESPONSE CENTRE			200,000	
Recreation	RESERVE FUND	CASH IN LIEU OF PARKLAND FUND	194,425	224,885	1,129,856	Rotary Riverwalk Trail
Recreation	RESERVE FUND	PARKS & RECREATION SERVICES DC	195,432	38,011	698,053	Loan payment -Barbourfileds expansion
					-	
Roads	RESERVES	ROADS CAPITAL				
			5,066	166,737	209,642	Culvert 10, Bridge 11 Disbursement
Roads	RESERVES	SIDEWALK REPLACEMENTS			122,227	
Roads	RESERVES	STREETLIGHTS	74,410		317,684	
Roads	RESERVES	ROADS Fleet Reserve	50,000		469,964	
Roads	RESERVE FUND	SIDEWALK RESERVE Tim Hortons	4,373	836	141,134	
Roads	RESERVE FUND	CASH IN LIEU OF PARKING FUND	366	70	11,808	
Roads	RESERVE FUND	DRAINAGE LEVY FUND	550	105	17,732	
Roads	RESERVE FUND	TRANSPORTATION SERVICES DC	405,252	175,559	1,257,875	Annual Surface treatment
Water	RESERVES	WATER LIFECYCLE	17,623	72,739	2,782,432	Watermain service contribution
Water	RESERVE FUND	Water EA STUDY	1,212	232	39,237	
Water	RESERVE FUND	TOWN WATER RESERVE FUND	4,309	824	139,166	
Water	RESERVE FUND	WATER DC	74,109	18,696	74,496	Water services disbursement
WW	RESERVE FUND	WWTP Front Ended Agreements	28,340,259	30,429,084	19,185,367	
WW	RESERVE FUND	Solmar WWTP Working Capital			(9,974)	
WW	RESERVE FUND	Solmar WWTP Security Deposit			50,000	
WW	RESERVE FUND	Wasterwater DCs	27,714,896	25,553,295	267,790	
Committee	RESERVES	CEMETERY CAPITAL			92,455	
Committee	RESERVE FUND	ERIN PIONEER CEMETERY RESERVES	282	54	9,159	
Committee	RESERVES	HERITAGE RESERVES			14,373	
Committee	RESERVES	LGHG COMMITTEE			16,932	
Committee	RESERVES	ESAC			1,761	
Committee	RESERVE FUND	CELEBRATE ERIN RESERVE FUND	250	1,048	7,054	
			58,441,224	57,572,108	36,556,163	