



Appendix A

Town of Erin Budget vs Actuals Quarter 4

(For the period ending December 31, 2023)

Quarter 4 -2023 Budget vs Actuals by Department:



Town of Erin
Quarter 4- 2023 Variance Report
 (for the Period Ending Dec. 31, 2023)

	Annual Budget Expense	Annual Budget Revenues	Net Budget	Actuals Expense	Actuals Revenues	Actuals Net	Net Variance	% of Budget
Programs								
Council	199,445		199,445	184,673		184,673	14,772	93%
Corporate Services	2,360,959	553,000	1,807,959	2,366,562	877,866	1,488,696	319,263	82%
Economic Development	300,330	35,000	265,330	221,819	37,062	184,757	80,573	70%
Modernization Grant	121,169	121,169						
Advisory Committees	99,434	31,604	67,830	42,318	8,043	34,275	33,555	51%
Building	788,090	438,494	349,596	810,840	818,961	(8,121)	357,717	(2%)
Planning	550,080	673,681	(123,601)	390,221	230,825	159,396	(282,997)	(129%)
By-Law Enfor/Crossing Grds	224,490	23,562	200,928	187,490	25,794	161,696	39,232	80%
Conservation Authorities	186,322		186,322	161,253		161,253	25,069	87%
Fire	997,756	218,991	778,765	1,433,765	368,487	1,065,278	(286,513)	137%
Emergency Planning	1,020		1,020	1,030		1,030	(10)	101%
Roads	3,155,620	214,450	2,941,170	3,089,646	166,637	2,923,009	18,161	99%
Streetlights	138,708	138,708		62,468	119,255	(56,787)	56,787	
Water	1,381,202	1,381,202		1,158,136	1,158,136			
Wastewater				49,692		49,692	(49,692)	
Parks & Recreation	1,457,636	707,379	750,257	1,676,179	626,214	1,049,965	(299,708)	140%
Cemeteries	10,000	10,000		3,320		3,320	(3,320)	
Subtotal Programs	11,972,261	4,547,240	7,425,021	11,839,412	4,437,280	7,402,132	22,889	100%
Non-Program								
Transfer for Capital Projects	1,036,000		1,036,000	1,164,327		1,164,327	(128,327)	112%
Transfer from Tax Rate Stabilization		362,357	(362,357)		362,357	(362,357)	0	100
Infrastructure Renewal Trf	761,354		761,354	761,354		761,354		100%
Tax Levy		8,108,518	(8,108,518)		8,122,814	(8,122,814)	14,296	100%
PILS and Supplementary Taxes		211,700	(211,700)		317,351	(317,351)	105,651	150%
Safe Restart Phase I								
OMPF		594,800	(594,800)		600,800	(600,800)	6,000	101%
Tax Write Offs	55,000		55,000	67,293		67,293	(12,293)	122%
Subtotal Corporate	1,852,354	9,277,375	(7,425,021)	1,992,974	8,678,608	(7,410,348)	(14,673)	786%
Total	13,824,615	13,824,615		13,832,386	13,115,888	(8,216)	8,216	

Quarter 4 -2023 Budget vs Actuals by Department:



**Town of Erin
Quarter 4- 2023**

(for the Period Ending Dec. 31, 2023)

	2023 Total Budget	2023 Total Actuals	2023 Variance	2023 %	
Revenue					
Penalties & Interest	441,218	510,448	(69,230)	16%	
Tax Levy	8,108,518	8,122,814	(14,296)		
PILS and Supplementary Taxes	211,700	317,351	(105,651)	50%	
Streetlights	138,708	119,255	19,453	(14%)	
Other Revenue	339,404	479,840	(140,436)	41%	
Parks & Recreation Fees	606,545	626,214	(19,669)	3%	
Fire & Emergency Fees	26,520	24,289	2,231	(8%)	
Lease Revenue	28,764	63,208	(34,444)	120%	Increase due to Fire and Parks Leases
Water Revenues	1,347,555	1,158,136	189,419	(14%)	
OMPF	594,800	601,824	(7,024)	1%	
Grants	158,169	35,232	122,937	(78%)	
Gravel Levy	160,000	158,931	1,069	(1%)	
Building Permits	360,570	600,572	(240,002)	67%	
Interest Income	46,000	275,496	(229,496)	499%	Interest rates remained at 5% for Q4
Cost Recovery	571,775	28,974	542,801	(95%)	Includes Blue Triton Grant
Inter Dept Revenue	9,140		9,140	(100%)	
Other Agreements	71,400	195,248	(123,848)	173%	Variance due to fire Response Agreements
Trf from Reserves and Res Funds	603,829	103,739	500,090	(83%)	
Corporate Accounts		(49,342)	49,342		
Total Revenue	13,824,615	13,372,229	452,386	(3%)	
Expenses					
Labour Costs	5,310,810	5,018,226	292,584	6%	
Supplies & Materials	259,335	239,688	19,647	8%	
Equipment	79,586	44,289	35,297	44%	
Gravel Resurface	442,170	421,034	21,136	5%	
Sanding	187,272	227,685	(40,413)	(22%)	Variance due to significant salt/sand increase
Calcium	166,464	252,988	(86,524)	(52%)	
Consulting	703,316	618,426	84,890	12%	
Roads Maintenance	241,373	136,373	105,000	44%	
Resealing	88,434		88,434	100%	
Service Agreements	1,026,217	942,310	83,907	8%	
Winter Control	76,903	197,097	(120,194)	(156%)	Variance due to salt and higher than normal snowfall/Ice events
General Maintenance & Repairs	206,413	706,761	(500,348)	(242%)	Significant variance due to price increases, upgrades, Water equipment repair

Sidewalk Maintenance	46,818	156	46,662	100%	
IT Services	180,968	143,495	37,473	21%	
Postage & Courier	20,148	14,832	5,316	26%	
Telephone	51,286	36,788	14,498	28%	
Hydro	424,775	355,261	69,514	16%	
Natural Gas	75,491	94,859	(19,368)	(26%)	Variance due to Enbridge Gas increases
Fuel	195,251	208,895	(13,644)	(7%)	
Water & Sewage	54,621	1,040	53,581	98%	
Vehicle Maintenance	251,540	554,971	(303,431)	(121%)	
LPAT		23,093	(23,093)		
Economic Development Activities	81,171	46,060	35,111	43%	
Advertising	51,427	49,416	2,011	4%	
Emergency Declaration Expenses	2,215		2,215	100%	
Tax Write Offs	55,000	67,293	(12,293)	(22%)	
Conservation Authorities	186,322	161,253	25,069	13%	CVC and GVCA payments
Community Grants	31,000	31,600	(600)	(2%)	
Other Expenses	258,257	377,163	(118,906)	(46%)	
Contingency	8,510		8,510	100%	
Audit, Insurance & Legal	423,804	773,953	(350,149)	(83%)	
Debt Servicing	72,470	80,892	(8,422)	(12%)	
Transfer to Capital	1,036,000	1,164,327	(128,327)	(12%)	
Transfer to Reserve & Reserve Funds	1,493,623	567,970	925,653	62%	
Inter Org Transfers	35,625		35,625	100%	
Total Expenses	13,824,615	13,558,194	266,421	2%	

Quarter 4 -2023 Budget vs Actuals by Department:

A. Council



Council
Quarter 4- 2023
(for the Period Ending Dec.31 2023)

	2023 Total Budget	2023 Dec YTD Actuals	2023 Variance	2023 %
Expenses				
Labour Costs	169,437	167,830	1,607	99%
Other Expenses (Note 1)	24,500	11,456	13,044	47%
Audit, Insurance & Legal	5,508	5,387	121	98%
Total Expenses	199,445	184,673	14,772	93%

Note 1: Includes Misc.expenses, Association fees, etc.

Quarter 4 -2023 Budget vs Actuals by Department:

B. Corporate Services



Corporate Services
Quarter 4- 2023
(for the Period Ending Dec.31 2023)

	2023 Total Budget	2023 Total Actuals	2023 Variance	2023 %
Revenue				
Penalties & Interest	420,000	495,430	75,430	(118%)
Other Revenue	74,500	100,123	25,623	(134%)
Parks & Recreation Fees	12,500	20,196	7,696	(162%)
Lease Revenue	-	6,621	6,621	
Interest Income (Note 1)	46,000	275,496	229,496	(599%)
Trf from Reserves and Res Funds	-	20,000	20,000	
Total Revenue	553,000	917,866	364,866	66%
Expenses				
Labour Costs	1,638,109	1,463,703	174,406	89%
Supplies & Materials	78,032	88,348	(10,316)	113%
Consulting	26,214	6,623	19,591	25%
Service Agreements	158,355	54,630	103,725	34%
General Maintenance & Repairs	15,759	21,938	(6,179)	139%
IT Services	139,800	131,011	8,789	94%
Postage & Courier	18,000	7,899	10,101	44%
Telephone (Note 2)	12,272	19,588	(7,316)	160%
Hydro	13,973	15,202	(1,229)	109%
Natural Gas	4,518	4,378	140	97%
Advertising	20,487	23,197	(2,710)	113%
Other Expenses (Note 3)	62,250	143,371	(81,121)	230%
Contingency	8,510		8,510	0%
Audit, Insurance & Legal (Note 4)	128,430	403,254	(274,824)	314%
Transfer to Reserve & Reserve Funds	36,250		36,250	0%
Total Expenses	2,360,959	2,383,142	(22,183)	-

Note 1: Increase due to bank interests on deposits

Note 2: Increase in cell phone charges and phone lines

Note 3: Increase is due to conferences and training workshops.

Note 4: legal fees are 4 times more than budgeted amount due to increased legal cases for development areas and other matters.

Quarter 4 -2023 Budget vs Actuals by Department:

C. Economic Development:



Economic Development
Quarter 4- 2023
 (for the Period Ending Dec.31 2023)

	2023 Total Budget	2023 Total Actuals	2023 Variance	2023 %
Revenue				
Other Revenue		100	100	
Grants (Note 1)	25,000	36,962	11,962	(148%)
Trf from Reserves and Res Funds	10,000	-	(10,000)	0%
Total Revenue	35,000	37,062	(2,062)	(106%)
Expenses				
Labour Costs	155,676	135,956	19,720	87%
Supplies & Materials	3,677	864	2,813	23%
Service Agreements		6,149	(6,149)	
Economic Development Activities	73,817	46,060	27,757	62%
Advertising	18,325	4,900	13,425	27%
Other Expenses	45,863	23,871	21,992	52%
Audit, Insurance & Legal	2,972	4,019	(1,047)	135%
Total Expenses	300,330	221,819	78,511	74%

Note 1: Grants received in Q4 include \$25k Business Retention and Expansion.

Quarter 4 -2023 Budget vs Actuals by Department:

D. Advisory Committees:



Advisory Committees
Quarter 4- 2023
(for the Period Ending Dec.31 2023)

	2023 Total Budget	2023 Total Actuals	2023 Variance	2023 %
Revenue				
Other Revenue	7,395	8,043	648	(109%)
Inter Dept Revenue	9,140	-	(9,140)	0%
Trf from Reserves and Res Funds	15,069	-	(15,069)	0%
Total Revenue	31,604	8,043	(23,561)	(25%)
Expenses				
Supplies & Materials	16,472	13,774	2,698	84%
General Maintenance & Repairs	1,734	636	1,098	37%
Postage & Courier (Note 1)	612	3,144	(2,532)	514%
Advertising	702	356	346	51%
Community Grants (Note 2)	20,500	21,100	(600)	103%
Other Expenses	22,453	1,145	21,308	5%
Transfer to Reserve & Reserve Funds	2,689	2,163	526	80%
Inter Org Transfers	34,272	-	34,272	0%
Total Expenses	99,434	42,318	57,116	43%

Note 1: Increase due to flyers distribution and other couriers

Note 2: Community Grants were paid in Q2. Additional \$600 to EWCS

Quarter 4 -2023 Budget vs Actuals by Department:

E. Conservation Authorities:



Conservation Authorities
Quarter 4- 2023
(for the Period Ending Dec.31 2023)

	2023 Total Budget	2023 Total Actuals	2023 Variance	2023 %
Expenses				
Conservation Authorities				
CVCA	81,463	81,859	(396)	100%
GRCA	104,859	79,394	25,465	76%
Total Expenses	186,322	161,253	25,069	13%

Quarter 4 -2023 Budget vs Actuals by Department:

F. Building:



Building
Quarter 4- 2023
(for the Period Ending Dec.31 2023)

	2023 Total Budget	2023 Total Actuals	2023 Variance	2023 %
Revenue				
Other Revenue (Note 1)	17,140	219,439	202,299	(1,280%)
Building Permits	357,000	599,522	242,522	(168%)
Cost Recovery	64,354	-	(64,354)	0%
Total Revenue	438,494	818,961	380,467	(187%)
Expenses				
Labour Costs	368,694	222,008	146,686	60%
Supplies & Materials	4,785	1,386	3,399	29%
Consulting (Note 2)	361,040	531,010	(169,970)	147%
Service Agreements (Note 3)	936	32,380	(31,444)	3,459%
IT Services	3,121	344	2,777	11%
Telephone	1,560		1,560	0%
Fuel		1,971	(1,971)	
Vehicle Maintenance	3,000	1,806	1,194	60%
Advertising (Note 4)	520	10,020	(9,500)	1,927%
Other Expenses	6,034	4,181	1,853	69%
Audit, Insurance & Legal	7,500	5,734	1,766	76%
Transfer to Reserve & Reserve Funds	30,900		30,900	0%
Total Expenses	788,090	810,840	(22,750)	103%

Note 1: Increased revenues is due to increased grading Fees

Note 2: Consulting variance is high due to fees prior to hiring Chief Building Officer and Building Inspector.

Note 3: Charges incurred are for service agreement for Septic inspections centre with County of wellington

Note 4: Advertising includes final payment regarding recruitment of Chief building Officer.

Quarter 4 -2023 Budget vs Actuals by Department:

G. Planning:



Planning
Quarter 4- 2023
(for the Period Ending Dec.31 2023)

	2023 Total Budget	2023 Total Actuals	2023 Variance	2023 %
Revenue				
Other Revenue (Note 1)	109,140	230,825	121,685	(211%)
Cost Recovery	507,421	-	(507,421)	0%
Trf from Reserves and Res Funds	57,120	-	(57,120)	0%
Total Revenue	673,681	230,825	(442,856)	(34%)
Expenses				
Labour Costs	312,250	287,468	24,782	92%
Supplies & Materials	832	651	181	78%
Consulting (Note 2)	107,000	30,852	76,148	29%
Service Agreements	7,011	6,296	715	90%
IT Services	2,040	678	1,362	33%
LPAT		23,093	(23,093)	
Advertising (Note 3)	4,080	6,766	(2,686)	166%
Other Expenses	2,601	355	2,246	14%
Audit, Insurance & Legal	112,913	34,062	78,851	30%
Inter Org Transfers	1,353		1,353	0%
Total Expenses	550,080	390,221	159,859	71%

Note 1: Revenue increase due to Zoning, Severance and Site Plan fees.

Note 2: Consulting fees decreased due to hiring planning staff.

Note 3: Advertising high due to May Job Posting.

Quarter 4 -2023 Budget vs Actuals by Department:

H. Enforcement and Crossing Guards:



Enforcement and Crossing Guards
Quarter 4- 2023
 (for the Period Ending Dec.31 2023)

	2023 Total Budget	2023 Total Actuals	2023 Variance	2023 %
Revenue				
Other Revenue (Note 1)	19,992	23,720	3,728	(119%)
OMPF	-	1,024	1,024	
Building Permits	3,570	1,050	(2,520)	(29%)
Total Revenue	23,562	25,794	2,232	(109%)
Expenses				
Labour Costs	166,750	148,587	18,163	89%
Supplies & Materials	1,248	516	732	41%
Consulting	520		520	0%
Service Agreements	41,616	20,847	20,769	50%
Telephone	624		624	0%
Vehicle Maintenance (Note 2)	520	1,601	(1,081)	308%
Other Expenses (Note 3)	1,976	12,114	(10,138)	613%
Audit, Insurance & Legal	11,236	3,825	7,411	34%
Total Expenses	224,490	187,490	37,000	84%

Note 1: Revenue increase is due to animal control.

Note 2: Vehicle Maintenance relates to repair of 2013 Ford pick up.

Note 3: Increase in Other Expense due to specialized training and area clean up fees.

Quarter 4 -2023 Budget vs Actuals by Department:

I. Fire:



Fire
Quarter 4- 2023
(for the Period Ending Dec.31 2023)

	2023 Total Budget	2023 Total Actuals	2023 Variance	2023 %
Revenue				
Other Revenue	42,024	13,163	(28,861)	(31%)
Fire & Emergency Fees	26,520	24,289	(2,231)	(92%)
Lease Revenue	28,764	34,559	5,795	(120%)
Other Agreements (Note 1)	71,400	195,248	123,848	(273%)
Trf from Reserves and Res Funds	50,283	101,228	50,945	(201%)
Total Revenue	218,991	368,487	149,496	(168%)
Expenses				
Labour Costs	539,010	744,486	(205,476)	138%
Supplies & Materials	42,450	26,734	15,716	63%
Equipment	13,525	628	12,897	5%
Service Agreements	55,141	61,512	(6,371)	112%
Winter Control (Note 2)	12,240	23,869	(11,629)	195%
General Maintenance & Repairs (Note 3)	15,606	62,863	(47,257)	403%
IT Services	2,081		2,081	0%
Postage & Courier	312	122	190	39%
Telephone	8,286	9,009	(723)	109%
Hydro	18,727	22,081	(3,354)	118%
Natural Gas (Note 4)	10,404	13,219	(2,815)	127%
Fuel	5,202	3,920	1,282	75%
Vehicle Maintenance (Note 5)	43,177	120,663	(77,486)	279%
Advertising	3,121	1,824	1,297	58%
Community Grants	3,000	3,000		1
Other Expenses (Note 6)	52,020	133,622	(81,602)	257%
Audit, Insurance & Legal (Note 7)	43,574	59,753	(16,179)	137%
Debt Servicing	29,880	29,880		1
Transfer to Reserve & Reserve Funds	100,000	100,000		1
Total Expenses	997,756	1,417,185	(419,429)	142%

Note 1: Other agreements is high due to City of Guelph and Town of Halton Hills annual dispatch services fees.

Note 2: Winter control variance is high due to higher than normal snowfall and winter weather events.

Note 3: Fire truck repairs and preventative measures performed quarterly. Benches purchases and other fire equipment.

Note 4: Natural Gas variance is high due to significant Enbridge Gas increase.

Note 5: Vehicle Maintenance variance is high due to significant repairs of aging fleet required during annual maintenance.

Note 6: Other expenses is high due to firefighters training courses and supplies purchasing.

Note 7: Insurance variance is high due to annual VFIS premium paid.

Quarter 4 -2023 Budget vs Actuals by Department:

J. Roads:



Roads
Quarter 4- 2023
(for the Period Ending Dec.31 2023)

	2023 Total Budget	2023 Total Actuals	2023 Variance	2023 %
Revenue				
Other Revenue	15,450	7,706	(7,744)	(50%)
Grants	12,000	-	(12,000)	0%
Gravel Levy	160,000	158,931	(1,069)	(99%)
Trf from Reserves and Res Funds	27,000	-	(27,000)	0%
Total Revenue	214,450	166,637	(47,813)	(78%)
Expenses				
Labour Costs	1,192,534	949,088	243,446	80%
Supplies & Materials	46,089	52,336	(6,247)	114%
Equipment (Note 1)	14,362	36,318	(21,956)	253%
Gravel Resurface	442,170	421,034	21,136	95%
Sanding (Note 2)	187,272	227,685	(40,413)	122%
Calcium (Note 3)	166,464	252,988	(86,524)	152%
Consulting	87,373	-	87,373	0%
Roads Maintenance	241,373	136,373	105,000	56%
Resealing	88,434	-	88,434	0%
Service Agreements (Note 4)	20,400	35,795	(15,395)	175%
Winter Control (Note 5)	27,968	94,586	(66,618)	338%
General Maintenance & Repairs (Note 6)	8,160	23,988	(15,828)	294%
Sidewalk Maintenance	46,818	156	46,662	0%
IT Services	7,803	1,462	6,341	19%
Telephone	9,364	-	9,364	0%
Hydro	9,364	11,736	(2,372)	125%
Natural Gas	8,739	7,036	1,703	81%
Fuel	187,500	198,949	(11,449)	106%
Vehicle Maintenance (Note 7)	192,998	428,216	(235,218)	222%
Advertising	1,040	1,578	(538)	152%
Other Expenses	23,929	10,184	13,745	43%
Audit, Insurance & Legal	55,031	48,201	6,830	88%
Debt Servicing	40,435	51,012	(10,577)	126%
Transfer to Reserve & Reserve Funds	50,000	50,110	(110)	1
Total Expenses	3,155,620	3,038,831	116,789	96%

Note 1: Purchase of tires, wing blade, and other equipment.

Note 2: Sanding variance is high due to significant fee increase of salt and sand.

Note 3: Purchasing of calcium for Winter maintenance in the 3rd quarter of the year to accommodate more routes.

Note 4: Purchasing of new user licenses from Go Evo for online fleet tracking.

Note 5: Winter control variance is high due to increased cost of contracted services, as well as winter weather

Note 6: General Maintenance and Repairs is high due to significant equipment breakdown.

Note 7: Maintenance of Grader 37-14 JD and other Roads Vehicles due to aging fleet.

Quarter 4 -2023 Budget vs Actuals by Department:

K. Streetlights:



Streetlights
Quarter 4- 2023
 (for the Period Ending Dec.31 2023)

	2023 Total Budget	2023 Total Actuals	2023 Variance	2023 %
Revenue				
Streetlights	138,708	119,255	(19,453)	(86%)
Total Revenue	138,708	119,255	(19,453)	(86%)
Expenses				
General Maintenance & Repairs	20,400	16,971	3,429	83%
Hydro	47,858	43,017	4,841	90%
Audit, Insurance & Legal	416	490	(74)	118%
Transfer to Reserve & Reserve Funds	70,034		70,034	0%
Total Expenses	138,708	60,478	78,230	44%

Quarter 4 -2023 Budget vs Actuals by Department:

L. Cemeteries:



Cemeteries
Quarter 4- 2023
 (for the Period Ending Dec.31 2023)

	2023 Total Budget	2023 Total Actuals	2023 Variance	2023 %
Revenue				
Trf from Reserves and Res Funds	10,000	-	10,000	100%
Total Revenue	10,000	-	10,000	100%
Expenses				
General Maintenance & Repairs (Note 1)	10,000	3,320	(6,680)	(67%)
Total Expenses	10,000	3,320	(6,680)	(67%)

Note 1: Lawn maintenance by PropertyWorkz.

Quarter 4 -2023 Budget vs Actuals by Department:

M. Water:



Water
Quarter 4- 2023
 (for the Period Ending Dec.31 2023)

	2023 Total Budget	2023 Total Actuals	2023 Variance	2023 %
Revenue				
Penalties & Interest	21,218	15,018	(6,200)	(71%)
Other Revenue	12,429	5,868	(6,561)	(47%)
Transfer from Reserves		11,840		
Water Revenues	1,347,555	1,125,410	(222,145)	(84%)
Total Revenue	1,381,202	1,158,136	(223,066)	(84%)
Expenses				
Labour Costs	120,510	130,145	(9,635)	108%
Supplies & Materials		980	(980)	
Service Agreements	676,127	690,165	(14,038)	102%
Winter Control (Note 1)		22,864	(22,864)	
General Maintenance & Repairs (Note 2)	15,814	149,438	(133,624)	945%
IT Services	3,850		3,850	0%
Postage & Courier (Note 3)	1,224	3,667	(2,443)	300%
Telephone	2,705	1,706	999	63%
Hydro	132,600	116,211	16,389	88%
Other Expenses		28,177	(28,177)	
Audit, Insurance & Legal	12,240	14,783	(2,543)	121%
Transfer to Reserve & Reserve Funds	416,132		416,132	0%
Total Expenses	1,381,202	1,158,136	223,066	84%

Note 1: Winter control variance is high due to increased cost of contracted services

Note 2: General Maintenance Variance is due to high number of main water and other equipment repairs.

Note 3: Postage and Courier variance is high due to increased postage mailing water bills.

Quarter 4 -2023 Budget vs Actuals by Department:

N. WasteWater:



Wastewater
Quarter 4- 2023
(for the Period Ending Dec.31 2023)

	2023 Total Budget	2023 Total Actuals	2023 Variance	2023 %
Expenses				
Consulting		49,692	(49,692)	
Audit, Insurance & Legal		0	0	
Total Expenses		49,692	49,692	

Quarter 4 -2023 Budget vs Actuals by Department:

O. Parks and Recreation:



Parks & Recreation
Quarter 4- 2023
 (for the Period Ending Dec.31 2023)

	2023 Total Budget	2023 Total Actuals	2023 Variance	2023 %
Revenue				
Other Revenue	41,334	10,248	(31,086)	(25%)
Parks & Recreation Fees	594,045	542,453	(51,592)	(91%)
Lease Revenue	-	22,028	22,028	
Cost Recovery	-	28,974	28,974	
Trf from Reserves and Res Funds	72,000	22,511	(49,489)	(31%)
Total Revenue	707,379	626,214	(81,165)	(89%)
Expenses				
Labour Costs	647,840	768,955	(121,115)	119%
Supplies & Materials	65,750	54,099	11,651	82%
Equipment	51,699	7,343	44,356	14%
Consulting		249	(249)	
Service Agreements	66,631	34,536	32,095	52%
Winter Control (Note 1)	36,695	55,778	(19,083)	152%
General Maintenance & Repairs (Note 2)	118,940	427,607	(308,667)	360%
IT Services	22,273	10,000	12,273	45%
Telephone	16,475	6,485	9,990	39%
Hydro	202,253	147,014	55,239	73%
Natural Gas (Note 3)	51,830	70,226	(18,396)	135%
Fuel (Note 4)	2,549	4,055	(1,506)	159%
Water & Sewage	54,621	1,040	53,581	2%
Vehicle Maintenance	11,845	2,685	9,160	23%
Economic Development Activities	7,354		7,354	0%
Advertising	3,152	775	2,377	25%
Emergency Declaration Expenses	2,215		2,215	0%
Community Grants	7,500	7,500		1
Other Expenses	15,611	7,657	7,954	49%
Audit, Insurance & Legal	43,984	48,039	(4,055)	109%
Debt Servicing	2,155		2,155	0%
Transfer to Reserve & Reserve Funds	26,264	16,700	9,564	64%
Total Expenses	1,457,636	1,670,743	(213,107)	115%

Note 1: Winter control variance is high due to higher than normal snowfall and winter weather events.

Note 2: General Maintenance variance is high due to HVAC, plumbing, electrical, arena glass replacement, compressor, and arena ice repairs.

Note 3: Significant increase in Enbridge Gas charges.

Note 4: Fuel variance is due to quarterly reallocation.