

Appendix A

Town of Erin Budget vs Actuals Quarter 1

(For the period ending March 31, 2024)



Quarterly Variance Report
For period ending March 31, 2024

	Annual Budget Expense	Annual Budget Revenues	Net Budget	Actuals Expense	Actuals Revenues	Actuals Net	Net Variance	% of Budget
Programs								
Council	206,715		206,715	58,777		58,777	147,938	28%
Corporate Services	2,500,568	632,920	1,867,648	747,266	222,924	524,342	1,343,306	28%
Economic Development	286,529	35,000	251,529	50,134		50,134	201,395	20%
Advisory Committees	90,669	24,063	66,606	100		100	66,506	
Building	750,834	860,100	(109,266)	210,609	1,103,150	(1,032,041)	922,775	945%
Planning	552,673	626,413	(73,740)	86,298	13,250	73,048	(146,788)	(99%)
By-Law Enfor/Crossing Grds	257,721	23,068	234,653	51,348	2,528	48,820	185,833	21%
Conservation Authorities	164,928		164,928	47,938		47,938	116,990	29%
Fire	1,119,596	222,398	897,198	369,277	88,299	280,978	616,220	31%
Emergency Planning	1,020		1,020				1,020	
Roads	3,464,372	214,450	3,249,922	676,235	1,174	675,061	2,574,861	21%
Streetlights	142,869	142,869		11,648		11,648	(11,648)	
Water	1,392,355	1,392,355		566,037	407,731	158,306	(158,306)	
Wastewater	142,650	142,650		73,442		73,442	(73,442)	
Parks & Recreation	1,612,916	700,236	912,680	513,998	101,187	208,679	704,001	23%
Cemeteries	10,000	10,000						
Subtotal Programs	12,696,415	5,026,522	7,669,893	3,463,107	1,940,243	1,179,232	6,490,661	15%
Non-Program								
Transfer for Capital Projects	1,002,000		1,002,000	78,242		78,242	923,758	8%
Transfer from Tax Rate Stabilization		410,000	(410,000)				(410,000)	
Infrastructure Renewal Trf	860,082		860,082	102,500		102,500	757,582	12%
Tax Levy		8,344,275	(8,344,275)		2,086,069	(2,086,069)	(6,258,206)	25%
PILS and Supplementary Taxes		230,000	(230,000)		(515)	515	(230,515)	-
Safe Restart Phase I								
OMPF		602,700	(602,700)		150,675	(150,675)	(452,025)	25%
Tax Write Offs	55,000		55,000	2,474		2,474	52,526	4%
Subtotal Corporate	1,917,082	9,586,975	(7,669,893)	183,216	2,236,229	(2,053,013)	(5,616,880)	26%
Total	14,613,497	14,613,497		3,646,323	4,176,472	(873,781)	873,781	



Town of Erin
Quarter 1 for the Period Ending March 31, 2024

	2024 Total Budget	2024 Total Actuals	2024 Variance	2024 %
Revenue				
Penalties & Interest	445,418	148,943	296,475	(67%)
Tax Levy	8,344,275	2,086,069	6,258,206	(75%)
PILS and Supplementary Taxes	230,000	0	230,000	(100%)
Streetlights	142,869		142,869	(100%)
Other Revenue	591,963	174,825	417,138	(70%)
Parks & Recreation Fees	604,546	25,706	578,840	(96%)
Fire & Emergency Fees	26,785	7,642	19,143	(71%)
Lease Revenue	29,627	24,656	4,971	(17%)
Water Revenues	1,358,663	309,180	1,049,483	(77%)
OMPF	602,700	150,675	452,025	(75%)
Grants	37,000		37,000	(100%)
Gravel Levy	160,000		160,000	(100%)
Building Permits	752,500	963,050	(210,550)	28%
Interest Income	120,600	72,829	47,771	(40%)
Cost Recovery	300,000	138,889	161,111	(54%)
Inter Dept Revenue	4,590		4,590	(100%)
Other Agreements	73,542	(29,076)	102,618	(140%)
Trf from Reserves and Res Funds	788,419	103,739	684,680	(87%)
Corporate Accounts		(544,640)	544,640	
Total Revenue	14,613,497	3,632,487	10,981,010	(75%)

Expenses

Labour Costs	5,941,674	1,580,977	4,360,697	73%
Supplies & Materials	274,766	44,778	229,988	84%
Equipment	64,406	2,418	61,988	96%
Gravel Resurface	446,592		446,592	100%
Sanding	205,999	93,580	112,419	55%
Calcium	199,757		199,757	100%
Consulting	367,743	82,392	285,351	78%
Roads Maintenance	241,373	24,348	217,025	90%
Resealing	88,434	1,323	87,111	99%
Service Agreements	1,097,468	66,494	1,030,974	94%
Winter Control	96,724	69,483	27,241	28%
General Maintenance & Repairs	246,473	330,301	(83,828)	(34%)
Sidewalk Maintenance	48,223		48,223	100%
IT Services	236,964	39,769	197,195	83%
Postage & Courier	10,193	5,179	5,014	49%
Telephone	49,614	27,073	22,541	45%
Hydro	366,458	248,366	118,092	32%
Natural Gas	139,358	36,213	103,145	74%
Fuel	206,853	48,356	158,497	77%
Water & Sewage	16,000		16,000	100%
Vehicle Maintenance	313,241	62,269	250,972	80%
LPAT		7,561	(7,561)	
Economic Development Activities	81,199	10,354	70,845	87%
Advertising	59,381	10,000	49,381	83%
Emergency Declaration Expenses	3,500		3,500	100%
Tax Write Offs	55,000	2,474	52,526	96%
Conservation Authorities	164,928	47,938	116,990	71%
Community Grants	23,500		23,500	100%
Other Expenses	295,660	152,293	143,367	48%
Contingency	8,510		8,510	100%
Audit, Insurance & Legal	545,696	282,895	262,801	48%
Debt Servicing	86,483	8,394	78,089	90%
Transfer to Capital	1,002,000	21,573	980,427	98%
Transfer to Reserve & Reserve Func	1,593,688	565,697	1,027,991	65%
Inter Org Transfers	35,639		35,639	100%
Total Expenses	14,613,497	3,872,498	10,740,999	74%



Council
Quarter 1 for the Period Ending March 31, 2024

	2024	2024	2024	2024
	Total	Total	Variance	%
	Budget	Actuals		
Expenses				
Labour Costs	176,685	51,841	124,844	71%
Other Expenses	24,500	5,679	18,821	77%
Audit, Insurance & Legal	5,530	1,257	4,273	77%
Total Expenses	206,715	58,777	147,938	72%

Note 1: Includes Miscellaneous. Expenses, Association fees.



Corporate Services
Quarter 1 for the Period Ending March 31, 2024

	2024	2024	2024	2024
	Total	Total	Variance	%
	Budget	Actuals		
Revenue				
Penalties & Interest	424,200	142,956	281,244	(66%)
Other Revenue	75,245	11,974	63,271	(84%)
Parks & Recreation Fees	12,875	6,337	6,538	(51%)
Lease Revenue		8,828	(8,828)	
Interest Income (Note 1)	120,600	72,829	47,771	(40%)
Transfer from Reserves and Reserve Funds			0	
Total Revenue	632,920	242,924	389,996	(62%)
Expenses				
Labour Costs	1,719,845	432,432	1,287,413	75%
Supplies & Materials	71,548	12,959	58,589	82%
Consulting	31,030	24,121	6,909	22%
Service Agreements	153,581	10,468	143,113	93%
General Maintenance & Repairs	16,232	14,971	1,261	8%
IT Services	151,994	39,504	112,490	74%
Postage & Courier	8,000	3,969	4,031	50%
Telephone (Note 2)	12,629	15,572	(2,943)	(23%)
Hydro	14,392	3,532	10,860	75%
Natural Gas	4,654	826	3,828	82%
Advertising	21,102	5,474	15,628	74%
Other Expenses (Note 3)	90,118	38,560	51,558	57%
Contingency	8,510		8,510	100%
Audit, Insurance & Legal	160,683	144,878	15,805	10%
Transfer to Reserve & Reserve Funds	36,250		36,250	100%
Total Expenses	2,500,568	747,266	1,753,302	70%

Note 1: Increase due to bank interests on deposits

Note 2: Increase in cell phone charges and phone lines

Note 3: Variance due to conferences and training workshops.



Economic Development
Quarter 1 for the Period Ending March 31, 2024

	2024	2024	2024	2024
	Total	Total	Variance	%
	Budget	Actuals		
Revenue				
Grants (Note 1)	25,000		25,000	(100%)
Transfer from Reserves and Reserve Funds	10,000		10,000	(100%)
Total Revenue	35,000		35,000	(100%)
Expenses				
Labour Costs	137,524	28,670	108,854	79%
Supplies & Materials	3,787		3,787	100%
Economic Development Activities	73,845	10,354	63,491	86%
Advertising	18,875		18,875	100%
Other Expenses	48,038	10,108	37,930	79%
Audit, Insurance & Legal	4,460	1,002	3,458	78%
Total Expenses	286,529	50,134	236,395	83%

Note 1: Grants expected include \$25k Business Retention and Expansion.



Building
Quarter 1 for the Period Ending March 31, 2024

	2024 Total Budget	2024 Total Actuals	2024 Variance	2024 %
Revenue				
Other Revenue	110,100	600	109,500	(99%)
Building Permits (Note 1)	750,000	1,102,550	(352,550)	47%
Total Revenue	860,100	1,103,150	(243,050)	28%
Expenses				
Labour Costs	553,278	161,479	391,799	71%
Supplies & Materials	4,929	888	4,041	82%
Consulting (Note 2)	101,050	45,066	55,984	55%
Service Agreements	964		964	100%
IT Services	28,173		28,173	100%
Postage & Courier		11	(11)	
Telephone	2,111		2,111	100%
Fuel	3,370	484	2,886	86%
Vehicle Maintenance	3,030		3,030	100%
Advertising	2,500		2,500	100%
Other Expenses	7,854	2,317	5,537	70%
Audit, Insurance & Legal	12,675	364	12,311	97%
Transfer to Reserve & Reserve	30,900		30,900	100%
Total Expenses	750,834	210,609	540,225	72%

Note 1: Increased revenues is due to building permit collections

Note 2: Consulting variance due to higher fees prior to hiring additional Building inspectors.



Planning
Quarter 1 for the Period Ending March 31, 2024

	2024 Total Budget	2024 Total Actuals	2024 Variance	2024 %
Revenue				
Other Revenue	268,722	13,250	255,472	(95%)
Cost Recovery	300,000		300,000	(100%)
Transfer from Reserves and Reserve Funds	57,691		57,691	(100%)
Total Revenue	626,413	13,250	613,163	(98%)
Expenses				
Labour Costs	339,363	56,556	282,807	83%
Supplies & Materials	1,058		1,058	100%
Consulting (Note 1)	108,070	12,289	95,781	89%
Service Agreements	7,081		7,081	100%
IT Services	20,060		20,060	100%
LPAT		7,561	(7,561)	
Advertising	8,160	2,908	5,252	64%
Other Expenses	2,679	1,305	1,374	51%
Audit, Insurance & Legal	64,835	5,679	59,156	91%
Inter Org Transfers	1,367		1,367	100%
Total Expenses	552,673	86,298	466,375	84%

Note 1: Consulting fees decreased due to hiring planning staff.



Conservation Authorities
Quarter 1 for the Period Ending March 31, 2024

	2024	2024	2024	2024
	Total	Total	Variance	%
	Budget	Actuals		
Expenses				
Conservation Authorities	164,928	47,938	116,990	71%
Total Expenses	164,928	47,938	116,990	71%

Note 1: Quarterly amounts due from CVC and GVCA



By-Law Enfor/Crossing Grds
Quarter 1 for the Period Ending March 31, 2024

	2024	2024	2024	2024
	Total	Total	Variance	%
	Budget	Actuals		
Revenue				
Other Revenue	20,568	2,528	18,040	(88%)
Building Permits	2,500		2,500	(100%)
Total Revenue	23,068	2,528	20,540	(89%)
Expenses				
Labour Costs	175,088	45,432	129,656	74%
Supplies & Materials	1,285	51	1,234	96%
Consulting	1,020		1,020	100%
Service Agreements	61,616	2,958	58,658	95%
Telephone	642		642	100%
Vehicle Maintenance	1,040		1,040	100%
Other Expenses	3,135	1,837	1,298	41%
Audit, Insurance & Legal	13,895	1,070	12,825	92%
Total Expenses	257,721	51,348	206,373	80%



Fire
Quarter 1 for the Period Ending March 31, 2024

	2024	2024	2024	2024
	Total	Total	Variance	%
	Budget	Actuals		
Revenue				
Other Revenue	42,444		42,444	(100%)
Fire & Emergency Fees	26,785	7,642	19,143	(71%)
Lease Revenue	29,627	8,505	21,122	(71%)
Other Agreements	73,542	0	73,542	(100%)
Transfer from Reserves and Reserve Funds	50,000		50,000	(100%)
Total Revenue	222,398	16,147	206,251	(93%)
Expenses				
Labour Costs	605,961	173,426	432,535	71%
Supplies & Materials	48,757	2,773	45,984	94%
Equipment	13,681		13,681	100%
Service Agreements	64,088	7,689	56,399	88%
Winter Control (Note 1)	12,608	9,911	2,697	21%
General Maintenance & Repairs	27,501	6,823	20,678	75%
IT Services	2,143		2,143	100%
Postage & Courier	321	3	318	99%
Telephone	8,534	7,022	1,512	18%
Hydro	21,806	6,241	15,565	71%
Natural Gas	12,090	5,323	6,767	56%
Fuel	5,358	967	4,391	82%
Vehicle Maintenance	44,471	988	43,483	98%
Advertising	3,121		3,121	100%
Community Grants	3,000		3,000	100%
Other Expenses	62,769	13,117	49,652	79%
Audit, Insurance & Legal	52,611	26,600	26,011	49%
Debt Servicing	30,776	8,394	22,382	73%
Transfer to Reserve & Reserve Funds	100,000		100,000	100
Total Expenses	1,119,596	269,277	850,319	76%

Note 1: Winter control variance is high due to higher cost of plowing as well as winter weather events.



Roads
Quarter 1 for the Period Ending March 31, 2024

	2024 Total Budget	2024 Total Actuals	2024 Variance	2024 %
Revenue				
Other Revenue	15,450	1,174	14,276	(92%)
Grants	12,000		12,000	(100%)
Gravel Levy	160,000		160,000	(100%)
Transfer from Reserves and Reseve	27,000		27,000	(100%)
Funds				
Total Revenue	214,450	1,174	213,276	(99%)
Expenses				
Labour Costs	1,377,161	318,934	1,058,227	77%
Supplies & Materials	55,372	19,851	35,521	64%
Equipment	14,793	624	14,169	96%
Gravel Resurface	446,592		446,592	100%
Sanding	205,999	93,580	112,419	55%
Calcium	199,757		199,757	100%
Consulting	87,373		87,373	100%
Roads Maintenance	241,373	24,348	217,025	90%
Resealing	88,434	1,323	87,111	99%
Service Agreements	20,400	5,982	14,418	71%
Winter Control (Note 1)	27,968	24,449	3,519	13%
General Maintenance & Repairs	8,405		8,405	100%
Sidewalk Maintenance	48,223		48,223	100%
IT Services	7,803	265	7,538	97%
Telephone	9,645		9,645	100%
Hydro	9,645	2,917	6,728	70%
Natural Gas	9,001	3,903	5,098	57%
Fuel	193,125	45,938	147,187	76%
Vehicle Maintenance	240,000	59,386	180,614	75%
Advertising	1,071	651	420	39%
Other Expenses	17,358	80	17,278	100%
Audit, Insurance & Legal	64,035	12,201	51,834	81%
Debt Servicing	40,839		40,839	100%
Transfer to Reserve & Reserve	50,000		50,000	100
Funds				
Total Expenses	3,464,372	614,432	2,849,940	82%



Streetlights
Quarter 1 for the Period Ending March 31, 2024

	2024 Total Budget	2024 Total Actuals	2024 Variance	2024 %
Revenue				
Streetlights (Note 1)	142,869		142,869	(100%)
Total Revenue	142,869		142,869	(100%)
Expenses				
General Maintenance & Repairs	21,012	909	20,103	96%
Hydro	49,294	10,497	38,797	79%
Audit, Insurance & Legal	428	127	301	70%
Transfer to Reserve & Reserve	72,135		72,135	100%
Funds				
Total Expenses	142,869	11,533	131,336	92%

Note 1: Streetlight revenue is recorded in Q4.



Water
Quarter 1 for the Period Ending March 31, 2024

	2024 Total Budget	2024 Total Actuals	2024 Variance	2024 %
Revenue				
Penalties & Interest	21,218	5,987	15,231	(72%)
Other Revenue	12,474	1,768	10,706	(86%)
Water Revenues	1,358,663	399,976	958,687	(71%)
Cost Recovery				
Total Revenue	1,392,355	407,731	984,624	(71%)
Expenses				
Labour Costs	126,536	43,154	83,382	66%
Supplies & Materials	1,000		1,000	100%
Service Agreements	696,411	172,679	523,732	75%
Winter Control		8,812	(8,812)	
Maintenance & Repairs (Note 1)	19,467	240,385	(220,918)	(1,135%)
IT Services	3,850		3,850	100%
Postage & Courier	1,260	1,096	164	13%
Telephone	2,786	1,492	1,294	46%
Hydro	136,578	17,942	118,636	87%
Other Expenses (Note 1)	10,268	76,613	(66,345)	(646%)
Audit, Insurance & Legal	17,001	3,864	13,137	77%
Transfer to Reserve & Reserve	416,132		416,132	100%
Funds				
Total Expenses	1,431,289	566,037	865,252	60%

Note 1: Maintenance and Repairs and Other expense are high due to OCWA completing needed improvements.



Parks & Recreation
Quarter 1 for the Period Ending March 31, 2024

	2024	2024	2024	2024
	Total	Total	Variance	%
	Budget	Actuals		
Revenue				
Other Revenue	36,565	3,891	32,674	(89%)
Parks & Recreation Fees	591,671	19,369	572,302	(97%)
Lease Revenue	18,000	7,323	10,677	(59%)
Cost Recovery	18,000	48,093	(30,093)	167%
Transfer from Reserves and Reserve	72,000		72,000	(100%)
Funds				
Total Revenue	736,236	78,676	657,560	(89%)
Expenses				
Labour Costs (Note 1)	680,233	269,053	411,180	60%
Supplies & Materials	74,217	8,256	65,961	89%
Equipment	46,409	1,794	44,615	96%
Consulting	1,000	916	84	8%
Service Agreements	98,586	8,924	89,662	91%
Winter Control	45,898	26,311	19,587	43%
General Maintenance & Repairs	186,297	67,213	119,084	64%
IT Services	22,941		22,941	100%
Telephone	14,517	2,987	11,530	79%
Hydro	185,773	65,031	120,742	65%
Natural Gas	71,083	26,161	44,922	63%
Fuel	5,000	967	4,033	81%
Water & Sewage	7,523		7,523	100%
Vehicle Maintenance	12,700	1,895	10,805	85%
Economic Development Activities	7,354		7,354	100%
Advertising	3,747	967	2,780	74%
Emergency Declaration Expenses	2,281		2,281	100%
Other Expenses	19,516	2,677	16,839	86%
Audit, Insurance & Legal	57,806	12,411	45,395	79%
Debt Servicing	2,155		2,155	100%
Transfer to Reserve & Reserve Funds	26,264		26,264	100%
Total Expenses	1,571,300	495,563	1,075,737	68%

Note 1: Labour costs are high due to additional staff for ice times and rehiring of summer staff.



Cemeteries
Quarter 1 for the Period Ending March 31, 2024

	2024	2024	2024	2024
	Total	Total	Variance	%
	Budget	Actuals		
Revenue				
Transfer from Reserves and Reserve Funds	10,000		10,000	(100%)
Total Revenue	10,000		10,000	(100%)
Expenses				
General Maintenance & Repairs	10,000		10,000	100%
Total Expenses	10,000		10,000	100%

Note 1: Maintenance & Repairs are typically done in Q2 and Q3.