



Appendix A

Town of Erin Budget vs Actuals Quarter 4

(For the period ending December 31, 2024)



**Quarterly Variance Report
For period ending December 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	201,626		201,626	5,089	98%
Corporate Services	2,500,568	632,920	1,867,648	2,951,671	1,166,449	1,785,222	82,426	96%
Economic Development	286,529	35,000	251,529	246,878	30,000	216,878	34,651	86%
Modernization Grant							0	
Advisory Committees	90,669	24,063	66,606	40,530	13,231	27,299	39,307	41%
Building	750,834	860,100	(109,266)	768,216	3,243,545	(2,475,329)	2,366,063	2,265%
Planning	552,673	626,413	(73,740)	563,946	47,889	516,057	(589,797)	(700%)
By-Law Enforce/Crossing Guards	257,721	23,068	234,653	196,960	6,439	190,521	44,132	81%
Conservation Authorities	164,928		164,928	164,928		164,928	0	100%
Fire	1,119,596	222,398	897,198	1,357,581	289,975	1,067,606	(170,408)	119%
Emergency Planning	1,020		1,020	190		190	830	19%
Roads	3,464,372	214,450	3,249,922	3,055,937	202,805	2,853,132	396,790	88%
Streetlights	142,869	142,869		120,545	120,545	0	0	
Water	1,392,355	1,392,355		1,581,014	1,581,014	0	0	
Wastewater	142,650	142,650		8,096	8,096	0	0	
Parks & Recreation	1,612,916	700,236	912,680	1,977,848	474,482	1,503,366	(590,686)	165%
Cemeteries	10,000	10,000		6,066		6,066	(6,066)	
Subtotal Programs	12,696,415	5,026,522	7,669,893	13,242,032	7,184,470	(6,057,562)	1,612,331	79%
Non-Program								
Transfer for Capital Projects	1,002,000		1,002,000	1,760,628		1,760,628	(758,628)	176%
Transfer-Tax Rate Stabilization		410,000	(410,000)		410,000	(410,000)	0	100%
Infrastructure Renewal Transfer	860,082		860,082	886,158		886,158	(26,076)	103%
Tax Levy		8,344,275	(8,344,275)		8,389,140		44,865	101%
PILS and Supplementary Taxes		230,000	(230,000)		361,852	(361,852)	131,852	157%
Safe Restart Phase I								
OMPF		602,700	(602,700)		602,700	(602,700)		100%
Tax Write Offs	55,000		55,000	41,266		41,266	13,734	75%
Subtotal Corporate	1,917,082	9,586,975	(7,669,893)	2,688,052	8,943,691	(7,075,640)	(594,253)	
Total	14,613,497	14,613,497		15,930,084	16,128,161	(198,078)		

Town of Erin
Q4 for the period Ending December 31, 2024

	2024	2024	2024	2024
	Total	Total	Variance	%
	Budget	Actuals		
Revenue				
Penalties & Interest	445,418	605,699	(160,281)	36%
Tax Levy	8,344,275	8,389,140	(44,865)	1%
PILS and Supplementary Taxes	230,000	361,852	(131,852)	57%
Streetlights	142,869	120,545	22,324	(16%)
Other Revenue	591,963	394,161	197,802	(33%)
Parks & Recreation Fees	604,546	393,170	211,376	(35%)
Fire & Emergency Fees	26,785	22,212	4,573	(17%)
Lease Revenue	29,627	86,675	(57,048)	193%
Water Revenues	1,358,663	1,581,014	(93,832)	16%
OMPF	602,700	602,700	0	0%
Grants	37,000	40,000	(3,000)	8%
Gravel Levy	160,000	177,762	(17,762)	11%
Building Permits	752,500	3,041,552	(2,289,052)	304%
Interest Income	120,600	482,066	(361,466)	300%
Cost Recovery	300,000	145,265	154,735	(52%)
Inter Dept Revenue	4,590	6,740	(2,150)	47%
Other Agreements	73,542	127,062	(53,520)	73%
Transfer from Reserves and Res Funds	788,419	101,199	687,220	(87%)
Total Revenue	14,613,497	16,678,813	(2,065,316)	14%
Expenses				
Labour Costs	5,941,674	6,341,623	(399,949)	(7%)
Supplies & Materials	274,766	301,060	(26,294)	(10%)
Equipment	64,406	42,854	21,552	33%
Gravel Resurface	446,592	406,251	40,341	9%
Sanding	205,999	119,204	86,795	42%
Calcium	199,757	240,324	(40,567)	(20%)
Consulting	367,743	368,628	(885)	(0%)
Roads Maintenance	241,373	244,037	(2,664)	(1%)
Resealing	88,434	8,945	79,489	90%
Service Agreements	1,097,468	923,908	173,560	16%
Winter Control	96,724	121,068	(24,344)	(25%)
General Maintenance & Repairs	246,473	1,151,969	(905,496)	(367%)
Sidewalk Maintenance	48,223	2,460	45,763	95%
IT Services	236,964	324,333	(87,369)	(37%)
Postage & Courier	10,193	21,159	(10,966)	(108%)

Telephone	49,614	72,476	(22,862)	(46%)
Hydro	366,458	378,411	(11,953)	(3%)
Natural Gas	139,358	69,989	69,369	50%
Fuel	206,853	187,279	19,574	9%
Water & Sewage	16,000	520	15,480	97%
Vehicle Maintenance	313,241	394,716	(81,475)	(26%)
LPAT		32,817	(32,817)	
Economic Development Activities	81,199	73,932	7,267	9%
Advertising	59,381	50,800	8,581	14%
Emergency Declaration Expenses	3,500	418	3,082	88%
Tax Write Offs	55,000	35,425	19,575	36%
Conservation Authorities	164,928	164,928	0	0%
Community Grants	23,500	31,000	(7,500)	(32%)
Other Expenses	295,660	419,931	(124,271)	(42%)
Contingency	8,510		8,510	100%
Audit, Insurance & Legal	545,696	632,312	(86,616)	(16%)
Debt Servicing	86,483	47,598	38,885	45%
Transfer to Capital	1,002,000	1,760,628	(758,628)	(76%)
Transfer to Reserve & Reserve Funds	1,593,688	494,212	1,099,476	69%
Inter Org Transfers	35,639	14,808	20,831	58%
Total Expenses	14,613,497	15,480,022	(866,525)	(6%)



Council
For period ending December 31, 2024

	2024	2024	2024	2024
	Total	Total	Variance	%
	Budget	Actuals		
Expenses				
Labour Costs	176,685	184,566	7,881	4%
Other Expenses (Note 1)	24,500	11,742	(12,758)	(52%)
Audit, Insurance & Legal	5,530	5,318	(212)	(4%)
Total Expenses	206,715	201,626	(5,089)	(2%)

Note 1: Includes i.e. Convention, Association Fees, Miscellaneous expenses.

Corporate Services
For period ending December 31, 2024

	2024 Total Budget	2024 Total Actuals	2024 Variance	2024 %
Revenue				
Penalties & Interest	424,200	587,514	163,314	(38%)
Other Revenue	75,245	64,993	(10,252)	14%
Parks & Recreation Fees	12,875	25,057	12,182	(95%)
Lease Revenue		26,819	26,819	
Interest Income (Note 1)	120,600	482,066	361,466	(300%)
Transfer From Reserves & Reserve Funds		(20,000)	(20,000)	
Total Revenue	632,920	1,166,449	533,529	(84%)
Expenses				
Labour Costs	1,719,845	1,760,291	40,446	2%
Supplies & Materials	71,548	74,286	2,738	4%
Consulting	31,030	143,567	112,537	363%
Service Agreements	153,581	50,280	(103,301)	(67%)
General Maintenance & Repairs	16,232	50,095	33,863	209%
IT Services	151,994	250,782	98,788	65%
Postage & Courier	8,000	15,552	7,552	94%
Telephone (Note 2)	12,629	37,195	24,566	195%
Hydro	14,392	16,078	1,686	12%
Natural Gas	4,654	1,832	(2,822)	(61%)
Advertising	21,102	19,277	(1,825)	(9%)
Emergency Declaration Expenses		418	418	
Other Expenses	90,118	150,461	60,343	67%
Contingency	8,510		(8,510)	(100%)
Audit, Insurance & Legal (Note 3)	160,683	365,307	204,624	127%
Transfer to Reserve & Reserve Funds	36,250	16,250	(20,000)	(55%)
Total Expenses	2,500,568	2,951,671	451,103	18%

Note 1: Increase due to bank interest on deposits

Note 2: Increase in cell phone charges and phone lines

Note 3: Due to increased legal cases for development areas and other matters.

Economic Development
For period ending December 31, 2024

	2024 Total Budget	2024 Total Actuals	2024 Variance	2024 %
Revenue				
Grants (Note 1)	25,000	30,000	5,000	(20%)
Transfer from Reserves and Res Funds	10,000		(10,000)	100%
Total Revenue	35,000	30,000	(5,000)	14%
Expenses				
Labour Costs	137,524	120,166	(17,358)	(13%)
Supplies & Materials	3,787	31	(3,756)	(99%)
Telephone		213	213	
Economic Development Activities	73,845	73,932	87	0%
Advertising	18,875	11,424	(7,451)	(39%)
Other Expenses	48,038	27,478	(20,560)	(43%)
Audit, Insurance & Legal	4,460	13,634	9,174	206%
Total Expenses	286,529	246,878	(39,651)	(14%)

Note 1: Two Grants from Wellington County 1. \$25,000 and 2. \$5,000



Advisory committees
For period ending December 31, 2024

	2024 Total Budget	2024 Total Actuals	2024 Variance	2024 %
Revenue				
Other Revenue	10,395	6,491	(3,904)	38%
Inter Dept Revenue	4,590	6,740	2,150	(47%)
Transfer from Reserves and Res Funds	9,078		(9,078)	100%
Total Revenue	24,063	13,231	(10,832)	45%
Expenses				
Supplies & Materials	12,813	4,971	(7,842)	(61%)
General Maintenance & Repairs	2,764		(2,764)	(100%)
Postage & Courier	612	881	269	44%
Economic Development Activities	7,354		(7,354)	(100%)
Advertising	1,500		(1,500)	(100%)
Community Grants	20,500	20,500		
Other Expenses	8,929	3,513	(5,416)	(61%)
Transfer to Reserve & Reserve Funds	1,925	3,925	2,000	104%
Inter Org Transfers	34,272	6,740	(27,532)	(80%)
Total Expenses	90,669	40,530	(50,139)	(55%)

Building
For period ending December 31, 2024

	2024 Total Budget	2024 Total Actuals	2024 Variance	2024 %
Revenue				
Other Revenue (Note 1)	110,100	204,353	94,253	(86%)
Building Permits (Note 2)	750,000	3,039,192	2,289,192	(305%)
Total Revenue	860,100	3,243,545	2,383,445	(277%)
Expenses				
Labour Costs	553,278	660,327	107,049	19%
Supplies & Materials	4,929	2,886	(2,043)	(41%)
Consulting	101,050	51,524	(49,526)	(49%)
Service Agreements	964	903	(61)	(6%)
General Maintenance & Repairs		611	611	
IT Services	28,173	26,966	(1,207)	(4%)
Postage & Courier		11	11	
Telephone	2,111	1,843	(268)	(13%)
Fuel	3,370	1,833	(1,537)	(46%)
Vehicle Maintenance	3,030	5,195	2,165	71%
Advertising	2,500		(2,500)	(100%)
Other Expenses	7,854	6,258	(1,596)	(20%)
Audit, Insurance & Legal (Note 3)	12,675	5,245	(7,430)	(59%)
Transfer to Reserve & Reserve Funds	30,900		(30,900)	(100%)
Inter Org Transfers		4,614	4,614	
Total Expenses	750,834	768,216	17,382	2%

Note 1: Increased revenues due to increased grading Fees

Note 2: Increased building permits due to new developments

Note 3: No Legal fees allocated

	2024 Total Budget	2024 Total Actuals	2024 Variance	2024 %
Revenue				
Other Revenue	268,722	47,889	(220,833)	82%
Cost Recovery	300,000		(300,000)	100%
Transfer from Reserves and Res Funds	57,691		(57,691)	100%
Total Revenue	626,413	47,889	(578,524)	92%
Expenses				
Labour Costs	339,363	300,375	(38,988)	(11%)
Supplies & Materials	1,058	313	(745)	(70%)
Consulting	108,070	148,645	40,575	38%
Service Agreements	7,081		(7,081)	(100%)
IT Services	20,060	26,254	6,194	31%
Telephone		343	343	
LPAT (Note 1)		32,817	32,817	
Advertising	8,160	8,561	401	5%
Other Expenses	2,679	2,594	(85)	(3%)
Audit, Insurance & Legal	64,835	44,044	(20,791)	(32%)
Inter Org Transfers	1,367		(1,367)	(100%)
Total Expenses	552,673	563,946	11,273	2%

Note 1: OLT Appeals

By-Law Enforcement/Crossing Guards
For period ending December 31, 0224

	2024 Total Budget	2024 Total Actuals	2024 Variance	2024 %
Revenue				
Other Revenue	20,568	4,079	(16,489)	80%
Building Permits	2,500	2,360	(140)	6%
Total Revenue	23,068	6,439	(16,629)	72%
Expenses				
Labour Costs	175,088	161,854	(13,234)	(8%)
Supplies & Materials	1,285	51	(1,234)	(96%)
Consulting	1,020		(1,020)	(100%)
Service Agreements	61,616	16,239	(45,377)	(74%)
Telephone	642	135	(507)	(79%)
Vehicle Maintenance (Note 1)	1,040	7,426	6,386	614%
Other Expenses	3,135	6,168	3,033	97%
Audit, Insurance & Legal	13,895	5,087	(8,808)	(63%)
Total Expenses	257,721	196,960	(60,761)	(24%)

Note 1: Vehicle Maintenance relates to 2023 Ford pick-up accessories.

Conservation Authorities
For period ending December 31, 2024

	2024 Total Budget	2024 Total Actuals	2024 Variance	2024 %
Expenses				
Credit Valley Conservation	84,466	84,466		
Grand River Conservation	80,462	80,462		
Total Expenses	164,928	164,928		

Note 1: Quarterly amounts due from CVC and GVCA

Fire
For period ending December 31, 2024

	2024 Total Budget	2024 Total Actuals	2024 Variance	2024 %
Revenue				
Other Revenue	42,444	2,625	(39,819)	94%
Fire & Emergency Fees	26,785	22,212	(4,573)	17%
Lease Revenue	29,627	36,877	7,250	(24%)
Other Agreements	73,542	127,062	53,520	(73%)
Transfer -Reserves and Reserve Funds	50,000	101,199	51,199	(102%)
Total Revenue	222,398	289,975	67,577	(30%)
Expenses				
Labour Costs	605,961	749,254	143,293	24%
Supplies & Materials (Note 1)	48,757	75,294	26,537	54%
Equipment	13,681	9,457	(4,224)	(31%)
Service Agreements	64,088	68,506	4,418	7%
Winter Control	12,608	16,413	3,805	30%
General Maintenance & Repairs	27,501	42,751	15,250	55%
IT Services	2,143	1,630	(513)	(24%)
Postage & Courier	321	387	66	21%
Telephone	8,534	14,097	5,563	65%
Hydro	21,806	21,195	(611)	(3%)
Natural Gas	12,090	10,055	(2,035)	(17%)
Fuel	5,358	3,575	(1,783)	(33%)
Vehicle Maintenance	44,471	66,341	21,870	49%
Advertising	3,121		(3,121)	(100%)
Community Grants	3,000	3,000		
Other Expenses (Note 2)	62,769	90,624	27,855	44%
Audit, Insurance & Legal	52,611	63,367	10,756	20%
Debt Servicing	30,776	21,635	(9,141)	(30%)
Transfer to Reserve & Reserve Funds	100,000	100,000	0	0%
Total Expenses	1,119,596	1,357,581	237,985	21%

Note 1: Includes Uniform purchase for new recruits

Note 2: Fire parts, supplies, membership, conference, training, special events, mileage



Roads
For period ending December 31, 2024

	2024 Total Budget	2024 Total Actuals	2024 Variance	2024 %
Revenue				
Other Revenue	15,450	25,508	10,058	(65%)
Grants	12,000		(12,000)	100%
Gravel Levy	160,000	177,297	17,297	(11%)
Transfer from Reserves and Res Funds	27,000		(27,000)	100%
Total Revenue	214,450	202,805	(11,645)	5%
Expenses				
Labour Costs	1,377,161	1,201,182	(175,979)	(13%)
Supplies & Materials	55,372	51,017	(4,355)	(8%)
Equipment	14,793	10,746	(4,047)	(27%)
Gravel Resurface	446,592	406,251	(40,341)	(9%)
Sanding	205,999	119,204	(86,795)	(42%)
Calcium (Note 1)	199,757	240,324	40,567	20%
Consulting	87,373	20,937	(66,436)	(76%)
Roads Maintenance	241,373	244,037	2,664	1%
Resealing	88,434	8,945	(79,489)	(90%)
Service Agreements	20,400	31,583	11,183	55%
Winter Control	27,968	49,338	21,370	76%
General Maintenance & Repairs	8,405	8,564	159	2%
Sidewalk Maintenance	48,223	2,460	(45,763)	(95%)
IT Services	7,803	7,483	(320)	(4%)
Telephone	9,645	3,051	(6,594)	(68%)
Hydro	9,645	10,282	637	7%
Natural Gas	9,001	7,191	(1,810)	(20%)
Fuel	193,125	178,296	(14,829)	(8%)
Vehicle Maintenance	240,000	308,423	68,423	29%
Advertising (Note 2)	1,071	5,489	4,418	413%
Other Expenses	17,358	16,037	(1,321)	(8%)
Audit, Insurance & Legal	64,035	46,271	(17,764)	(28%)
Debt Servicing	40,839	25,372	(15,467)	(38%)
Transfer to Reserve & Reserve Funds	50,000	50,000		0%
Inter Org Transfers		3,454	3,454	
Total Expenses	3,464,372	3,055,937	(408,435)	(12%)

Note 1: Calcium used an unanticipated increase in calcium.

Note 2: Advertising is high due to employment opportunities postings.



Streetlights
For period ending December 31, 2024

	2024 Total Budget	2024 Total Actuals	2024 Variance	2024 %
Revenue				
Streetlights	142,869	120,545	(22,324)	16%
Total Revenue	142,869	120,545	(22,324)	16%
Expenses				
General Maintenance & Repairs	21,012	5,612	(15,400)	(73%)
Hydro	49,294	40,503	(8,791)	(18%)
Audit, Insurance & Legal	428	619	191	45%
Transfer to Reserve & Reserve Funds	72,135	73,811	1,676	2%
Total Expenses	142,869	120,545	(22,324)	(16%)

Note 1: Streetlight revenue is recorded in Q4. Reserve transfer for net zero.



Water
For period ending December 31, 2024

	2024 Total Budget	2024 Total Actuals	2024 Variance	2024 %
Revenue				
Penalties & Interest	21,218	18,185	(3,033)	14%
Other Revenue	12,474	19,452	6,978	(56%)
Water Revenues	1,358,663	1,452,495	93,832	(7%)
Cost Recovery		90,796	90,796	
Total Revenue	1,392,355	1,580,928	188,573	(14%)
Expenses				
Labour Costs	126,536	156,265	29,729	23%
Supplies & Materials	1,000	849	(151)	(15%)
Equipment		10,759	10,759	
Service Agreements	696,411	694,923	(1,488)	(0%)
Winter Control		13,646	13,646	
General Maintenance & Repairs (Note 1)	52,043	691,234	639,191	1,228%
IT Services	3,850	1,190	(2,660)	(69%)
Postage & Courier	1,260	4,328	3,068	243%
Telephone	2,786	3,950	1,164	42%
Hydro	136,578	106,917	(29,661)	(22%)
Other Expenses	10,268	89,454	79,186	771%
Audit, Insurance & Legal	17,001	18,581	1,580	9%
Transfer to Reserve & Reserve Funds	416,132	(211,168)	(627,300)	(151%)
Total Expenses	1,463,865	1,580,928	117,063	8%

Note 1: Variance is due to service connections, water main breaks and equipment repairs.



Community Services
For period ending December 31,
2024

	2024 Total Budget	2024 Total Actuals	2024 Varianc e	2024 %
Revenue				
Other Revenue	36,565	18,456	(18,109)	50%
Parks & Recreation Fees	591,671	368,113	(223,558)	38%
Lease Revenue		22,979	22,979	
Grants		10,000	10,000	
Gravel Levy		465	465	
Cost Recovery		54,469	54,469	
Transfer from Reserves and Res Funds	72,000		(72,000)	100%
Total Revenue	700,236	474,482	(225,754)	32%
Expenses				
Labour Costs (Note 1)	730,233	1,047,148	316,915	43%
Supplies & Materials	74,217	91,362	17,145	23%
Equipment	35,932	11,892	(24,040)	(67%)
Consulting	1,000	916	(84)	(8%)
Service Agreements	93,327	61,474	(31,853)	(34%)
Winter Control	56,148	41,671	(14,477)	(26%)
General Maintenance & Repairs (Note 2)	180,026	347,036	167,010	93%
IT Services	22,941	10,028	(12,913)	(56%)
Telephone	13,267	11,649	(1,618)	(12%)
Hydro	134,743	183,909	49,166	36%
Natural Gas	113,613	50,911	(62,702)	(55%)
Fuel	5,000	3,575	(1,425)	(29%)
Water & Sewage	16,000	520	(15,480)	(97%)
Vehicle Maintenance	24,700	7,331	(17,369)	(70%)
Advertising	3,052	6,049	2,997	98%
Emergency Declaration Expenses	3,500		(3,500)	(100%)
Community Grants		7,500	7,500	
Other Expenses	18,992	15,412	(3,580)	(19%)
Audit, Insurance & Legal	45,093	59,782	14,689	33%
Debt Servicing	14,868	591	(14,277)	(96%)
Transfer to Reserve & Reserve Funds	26,264	19,092	(7,172)	(27%)
Total Expenses	1,612,916	1,977,848	364,932	23%

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

Note 2: Variance is due to roof repairs, plumbing, electrical, and ice issues.



Cemeteries
For period ending December 31,
2024

	2024 Total Budget	2024 Total Actuals	2024 Varianc e	2024 %
Revenue				
T 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	6,066	(3,934)	(39%)
Total Expenses	10,000	6,066	(3,934)	(39%)

Note 1: Lawn maintenance by PropertyWorkz. Will be done in-house in 2025