

Township of East Garafraxa

March 31 2025 Variance Report



31-Mar-25

HIGH-LEVEL TOTALS

2025 Year-to-Date Actuals	2025 Pro-rated BUDGET		PG	2025 ADOPTED BUDGET	notes
112,741	108,000	Non-Tax Revenues	2	751,012	
201,834	200,000	Withdrawal from EG Reserves	3	1,314,477	relates to Capital
-	-	from Restricted-Use Funds : DC, Gas Tax, OCIF	3	917,000	relates to Capital
112,741	108,000	NON-TAX REVENUES Subtotal A		2,982,489	
		Department Operating Expenses			
(238,783)	(237,500)	Administration: Clerks/ Finance/ CAO	4	(1,256,500)	
(147,159)	(143,755)	Protection: Fire/ Police/ C.A./ Bylaw	5	(1,086,000)	
(345,219)	(330,000)	Transportation	6	(1,995,000)	
(27,212)	(26,775)	Cemeteries, Parks, Recreation and Libraries	7	(239,600)	
(30,842)	(35,000)	Planning and Development	8	(193,150)	
-	-	Additions to Operational Reserves	8	(44,500)	
(789,215)	(773,030)	OPERATING EXPENSES Subtotal B		(4,814,750)	
(5,520)	(5,000)	Special Projects + one-time Studies	9	(319,000)	
(201,834)	(200,000)	CAPITAL: new Projects + Reserve Increases	10	(3,355,000)	
(207,354)	(205,000)	OTHER EXPENSES Subtotal C		(3,674,000)	
		Make use of 2024 NET SURPLUS carried-over:			
		Year 2024 Surplus after audit completion		-	be dealt with later in a report to Council after 2024 audit is done
-	-	SURPLUS (DEFICIT) carried-over Subtotal D		-	excluded from Budget
(883,828)	(870,030)	NET REQUIREMENT = A+B+C+D		(5,506,261)	
-	-	NEW DEBT : Vehicle Leases and Bank Loans		1,003,000	relates to Capital. Loan payback starts 2026+interest exp
870,000	870,000	TAXATION REVENUE TAX LEVY - on all properties		4,503,261	
(13,828)	(30)	Actual Results Net Surplus or (Deficit)		-	
SURPLUS or (DEFICIT)				<i>(must balance)</i>	
2025	2025			2025	
Actuals	BUDGET			ADOPTED	
Year-to-Date	Pro-rated			BUDGET	
				<i>(must balance)</i>	
amounts in this report include all receipts and all expenses paid by the end of March Timing delays will cause the Year-to-Date numbers to be somewhat below what might be expected					
					PAGE 1

Township of East Garafraxa

March 31 Variance Report



31-Mar-25

Non-Tax Revenues

2025	2025		2025	
Year-to-Date	Pro-rated		ADOPTED	notes
Actuals	BUDGET		BUDGET	
		Payment-in-Lieu : Hydro	10,469	
		Operating Grants		
44,200	44,200	O M P F grant - unconditional	176,800	
		Library grant	3,193	
		OMAFRA Drainage Sup't grant	1,000	
		OCIF Grant, for capital projects only	100,000	
		LESS: OCIF grant put in reserve	(100,000)	
		Other grants	-	
		User Fees and Licenses		
		Dog licenses	4,400	
600	700	Land Use Inquiry fees (new)	4,000	
11,000	9,000	Planning Application fees	50,000	
		Munic Approval fees (County)	8,000	
		User fees - General Admin.	2,500	
		User fees - Roadways	3,750	
		License fee: Aggregate Resources Corp.	130,000	
		Fire Call admin fees	400	
		Fire Call recoveries	35,000	
		Road Entrance / Culvert fees	1,000	
		History Book sales	-	
5,225	4,100	Service fees - subdiv. Roads plowing	5,000	
		misc other fees (garbage bag tags, etc.)	500	
		Recycling fees from Stewardship Ontario	500	
		Other revenues		
		Prov. Offences Act fines, thru Caledon	24,000	
32,041	30,000	Interest added to 2023 & older Tax Arrears	102,500	
4,705	5,000	Penalties on Current 2024 Tax Arrears	62,000	
14,970	15,000	Bank interest	93,000	
		Cemetery revenues	-	
		Proceeds from sale of assets	-	
		Supplementary taxes : Resid+Farm	32,000	
		Supplementary taxes : Comm./Indust.	1,000	
		misc cost recoveries (July event : Net)	-	
112,741	108,000		751,012	
2025	2025		2025	
Year-to-Date	Pro-rated		ADOPTED	
Actuals	BUDGET		BUDGET	

Township of East Garafraxa



March 31 Variance Report

31-Mar-25

Withdrawals from Township Reserves

2025	2025		2025
Year-to-Date	Pro-rated		ADOPTED
Actuals	BUDGET		BUDGET
FUNDS TAKEN from Township Reserves (counts as a non-tax Revenue source)			
		Taken from Gravel-Cost Reserve in case of higher-volumes of gravel	25,000
		Taken from Staff Transition Reserve	25,000
		Taken from Reserves yet-to-be-named to offset costs of Off.Plan update	50,000
		<u>Taken from Incomplete Projects Reserve</u>	
		1. stormwater asset study	45,000
		2. HR compensation review	28,000
		3. Records Compliance audit	27,000
		Taken from Bridges Reserve for OSIM study	10,000
		Deplete Cemetery Reserve, for 2025 survey	6,477
		from Roads Reserve, for guard-rails	250,000
		from Roads Reserve, for pressure washer	25,000
		from Fleet Reserve, for shoulder box	20,000
201,834	200,000	from Fleet Reserve, replace plow-truck 78	380,000
		from Bridges Reserve, for 10th Line culvert	383,000
		from Parkland Res.Fund for fencing	30,000
		Gravel Pits Reserve for MTAG tax-appeal fees	10,000
201,834	200,000	from Township-created reserves	1,314,477
		<u>FROM Restricted-Use Reserve Funds and outside sources</u>	
		from Development Charges for paving A-Line	90,000
		from Gas Tax Reserve for paving A-Line	350,000
		from Developers (prior years) for paving A-Line	150,000
		from Unspent OCIF Reserve, for A-Line paving	210,000
		from Develop.Charges for 10th Line culvert	117,000
201,834	200,000	Withdrawn from Township Reserves	2,231,477
2025	2025		2025
Year-to-Date	Pro-rated		ADOPTED
Actuals	BUDGET		BUDGET
			Page 3

combined \$800,000

Township of East Garafraxa

March 31 Variance Report



31-Mar-25

ADMINISTRATION

2025	2025		2025	
Year-to-Date	Pro-rated		ADOPTED	
Actuals	BUDGET		BUDGET	notes
17,927	18,000	Wages+ Per Diems - Council	75,000	
806	850	Benefit costs - Council	3,500	
131,851	131,000	Salaries+Wages - Staff	589,625	
43,168	43,000	Benefit costs - Staff	190,000	
		Wages - transition/overlap period	25,000	
1,392	1,000	Payroll Processing fees ADP	3,500	
18,511	20,000	Tech. Support (County), licenses, website	88,000	
6,693	6,693	Office space lease - CLD	26,775	
		Shared facility costs - CLD	14,000	
		Shared utilities costs - CLD	8,000	
2,061	2,000	Cleaning service+supplies, Fire Ext.inspect.	12,000	
2,708	3,000	Office supplies	12,000	
4,319	4,500	Communic. : phone, postage, Internet	25,500	
489	500	Council Internet + mobile phones	3,800	
		Minor technology equipment purchases	2,500	
1,063	1,000	Prof. fees - generic legal+consulting	10,000	
		Prof. fees - Auditors	32,000	
		Insurance: Liability, Cyber, property, E+O	40,500	
		Insurance : Cyber security	7,500	
3,830	2,000	Tile drainage / Drain Sup't service	4,500	
2,375	2,400	Memberships	2,750	
		Conferences: staff	3,000	
		Training seminars+courses : staff	2,400	
121	125	Expenses of staff (mileage, etc.)	1,600	
		Council Training+conferences	5,000	
		Council expenses+mileage	500	
		Advertising	4,000	
		Bad Debts - uncollectible A/R	550	
		Taxes written-off - CLD	18,000	
		Taxes written-off - others	28,000	
		Taxes written-off - Special Cases	-	
984	907	Bank charges + fees	4,200	
150	150	Misc grants + donations (Council approved)	2,500	
335	375	Other expenses	5,000	
		County H&S Co-ord. - 40% share	5,300	
238,783	237,500		1,256,500	
2025	2025		2025	
Year-to-Date	Pro-rated		ADOPTED	
Actuals	BUDGET		BUDGET	

Township of East Garafraxa



March 31 Variance Report

31-Mar-25

PROTECTION

2025 Year-to-Date Actuals	2025 Pro-rated BUDGET		2025 ADOPTED BUDGET	notes
		<u>FIRE PROTECTION</u>		
		Orangeville FD levy	249,500	
63,056	63,000	Grand Valley FD levy - oper.+capital	252,325	
		Grand Valley FD - per incident charge	20,000	
3,325	-	Town of Erin FD - per call	123,000	
		ARIS website reporting fees	800	
		<u>POLICING PROTECTION</u>		
58,768	58,750	O P P per contract	352,500	
		O P P cost adjustments	-	
		Participation in Police Services Board	5,000	
		<u>CONSERVATION AUTHORITIES</u>		
11,785	11,785	GRCA Levy - Operations+Capital	35,355	
9,120	9,120	CVCA Levy - Operations+Capital	9,120	
		<u>OTHER</u>		
1,105	1,100	Dog control services	6,500	
		By-Law Enforcement- contract service	5,000	
		By-Law Enforcement	20,000	
		By-Law Enforcement: insc. deductible	5,000	
		Bad debts w/off - uncollectible	-	
		Livestock valuer	100	
		Emergency Shelter Generator	1,800	
		<i>per ongoing cost-share agreement</i>		
147,159	143,755		1,086,000	

2025 Year-to-Date Actuals	2025 Pro-rated BUDGET		2025 ADOPTED BUDGET	

Township of East Garafraxa

March 31 Variance Report



31-Mar-25

TRANSPORTATION

2025	2025		2025	
Year-to-Date	Pro-rated		ADOPTED	notes
Actuals	BUDGET		BUDGET	
190,687	187,000	Staff salaries+wages incl. Overtime	671,000	
49,969	48,500	Cost of employee benefits	205,150	
		<u>GRAVEL ROADS</u>		
		Gravel loading, hauling + applic. xx,xxx cu.yd.	120,000	
214	-	Value of Crushed Gravel removed from Pit	105,000	
		Dust control - calcium chloride	154,000	
		<u>ROADS</u>		
122	-	Crack-sealing, Patching	60,000	
		Line markings	10,000	
		Flushing, sweeping, shoulders	3,000	
		Roadside grass mowing, weed spraying	12,500	
		Brushing, Tree trimming, removal	30,000	
		extra tree removals - ice storm	-	
		Ditching, catch-basins, litter pickup	2,000	
1,596	2,250	Signs & safety devices, guiderails	15,000	
25,240	25,000	Winter sand & salt	97,500	
		Townline maint.agreement Caledon	32,000	
		Bridges+Large Culverts minor repairs	10,000	
		Municipal Drain maintenance	1,500	
		Small Culverts and drains, minor repairs	3,000	
662	750	Misc. other roads exp.	3,000	
788	1,000	Streetlights - Hydro	5,250	
442	800	Streetlights - Repairs + Maintenance	4,500	
47,503	35,000	Fuel - gasoline+diesel	108,000	
		Blades, Tires	45,000	
1,135	1,250	Materials - oil, grease, filters	7,000	
51	-	Licenses - MTO	11,600	
11,081	15,000	Repairs+mtce. - ALL vehicles	94,000	
1,637	1,500	Radios + GPS tracking system	6,000	
		Insurance: CGL, Property	85,000	
1,150	1,200	Misc. Engineering costs	20,000	
2,191	1,250	Payroll Processing fees ADP	3,000	
1,916	2,000	Office supplies, conf+training, advert.,memb.	8,000	
1,444	1,500	Communic.: cellphone, land line	8,000	
		County H&S Co-ord. - 60% share	7,500	
		Clothing Allowance	7,000	
836	1,000	WorkShop Building utilities, repairs, etc.	15,000	
		Sand+Salt Dome : utilities etc	2,000	
		WorkShop upgrades (septic, etc.)	5,000	
975	1,000	WorkShop Tools and materials	10,000	
5,580	4,000	Propane - workshop	8,500	
345,219	330,000		1,995,000	
2025	2025		2025	
Year-to-Date	Pro-rated		ADOPTED	
Actuals	BUDGET		BUDGET	

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Township of East Garafraxa

March 31 Variance Report



31-Mar-25

Cemet./ Parks/ Recr./ Libr.

2025 Year-to-Date Actuals	2025 Pro-rated BUDGET		2025 ADOPTED BUDGET	notes
		<u>CEMETERIES + HEALTH CARE</u>		
		Providence + P. Corner Cemetery Maint.	15,500	mostly grass-cutting
		McKee's Cemetery - donation	2,000	
		Groves Cemetery - donation (based on insc)	700	
		Groves Memorial Hospital grant	750	
		GV Medical Centre 1-time Levy 2024	-	
		MECP Stormwater Licensing	2,200	
			21,150	
		<u>PARKS</u>		
		Grant to Town of Erin	2,200	
		Grant to Orton Community Assoc.	7,500	
		Grant to Centre Wellington	1,500	
		Grant to St Johns Ambulance	50	
		Township Parks mtce. - all park sites	42,000	mostly grass-cutting
		Parks & M. Hall insurance premium	12,700	
		Inspection + mtce of equipment	2,000	
		Trees & other improvements	3,500	
		EXTERNAL INSPECTIONS of Parks	5,650	new cost
		NLW Park, Orton, Rayburn misc costs	5,000	
118	-	other misc Parks expenses	2,000	
118	-		84,100	
		<u>LIBRARIES</u>		
180	-	Orangeville library card re-imburs.	22,000	
11,903	11,900	GV Library Board levy	47,600	
12,083	11,900		69,600	
		<u>RECREATION</u>		
2,504	2,500	Marsville Hall utilities, repairs, etc	10,000	
12,394	12,375	GVCC - Operating levy	49,500	
		GVCC - Ongoing renov. cost-share	3,500	design, drawings, etc.
		GVCC - debt payments, EG-share (2026?)	-	likely begins in 2026
		Per Diems, Public Board members GVCC	1,000	
113	-	Non-resident Recr. fees re-imbursed	750	
		Net recovery for July Special-Event	-	
15,011	14,875		64,750	
27,212	26,775	Page Total	239,600	
2025 Year-to-Date Actuals	2025 Pro-rated BUDGET		2025 ADOPTED BUDGET	

Township of East Garafraxa

March 31 Variance Report



31-Mar-25

PLANNING + RESERVES

2025 Year-to-Date Actuals	2025 Pro-rated BUDGET		2025 ADOPTED BUDGET	notes
		a) PLANNING		
		Membership OPPI	550	
		Salaries+Wages - Staff	-	
		Benefit costs - Staff	-	
		Planning Education + training : staff	500	
97	500	Materials+supplies, ESRI charges	3,200	
-	1,500	Legal fees under the Planning Act	18,000	
4,071	6,500	Planning assistance - County 1.5 days/week	33,000	
4,047	8,500	Planning Consulting (non-recoverable)	60,000	
		MEI / OLT Appeal Fund	-	
11,665	5,000	Policy Planning Consulting (MCR, OP)	25,000	
		Tier 3 Model - Water	-	
656	1,000	GIS technician support services - Consulting	7,500	
20,536	23,000	PLANNING subtotal	147,750	
		b) AGRICULTURE		
		GV Agricultural Society grant	250	
		Peel & EG Plowman Assoc grant	300	
2,412	2,500	Risk Management Official (RMO) services	9,500	
		Prop. taxes on surplus farmland owned, 13th Line	300	
		c) GRAVEL PIT		
5,974	7,500	Annual license fee paid to AORC	10,000	
585	1,000	Engineering costs, TOARC Reporting	2,500	
		Property tax on pit sites owned by EG	550	
750	1,000	Pit Operating expenses	12,000	
		<i>(grass cutting, site plan)</i>		
		Storage Sheds demolition + debris removal (2024)	-	
585	-	MTAG fees re Gravel-Pit Appeals	10,000	
		<i>(see pg. 3 because covered by Reserve)</i>		
30,842	35,000	PLANNING & DEVELOPMENT	193,150	
		Transfers into/ Expanding OPERATIONAL Reserves		
		add to Tax Rate Stabilization Reserve	-	
		add to Election 2026 Reserve	7,500	
		create Reserve to offset 2026 OPP Levy increase	25,000	
		new Reserve for future O.L.T. cases	12,000	
			-	
-	-	ADD to OPERATIONS RESERVES	44,500	
2025 Year-to-Date Actuals	2025 Pro-rated BUDGET		2025 ADOPTED BUDGET	

Township of East Garafraxa

March 31 Variance Report



31-Mar-25

Special Projects + Studies

2025 Year-to-Date Actuals	2025 Pro-rated BUDGET		2025 ADOPTED BUDGET	notes
		<u>PROJECTS recurring periodically</u>		
		H.R. Consultants		
-	-	Job Evaluation+Compensation Review	28,000	from Reserve 1of3
		Plus: allowance for pay increases as a consequence	20,000	nearer end of 2025
		OSIM Bridge+Culvert Study - net of DC applied <i>must be done every second year</i>	22,000	
		<u>1-time Projects</u>		
		Website migration	40,000	
		Procurement training	-	
		Records Compliance Audits	27,000	from Reserve 2of3
		Stormwater and Water Asset-plans	45,000	from Reserve 3of3
		Hybrid conf. system for Council Chambers	10,000	2024 proj. phase ii
		Survey of Price's Corner cemetery	17,000	from reserve, in part
5,520	5,000	OFFICIAL PLAN CONFORMITY consultants <i>this project will extend into the 2026 draft budget</i>	110,000	to be financed partly from reserve see page 3
5,520	5,000	Tax Support for Special Projects	319,000	
		<i>Special Projects are 1-time items, or are periodic they are not annual expenses</i>		
2025 Year-to-Date Actuals	2025 Pro-rated BUDGET		2025 ADOPTED BUDGET	

Township of East Garafraxa

March 31 Variance Report



31-Mar-25

**CAPITAL BUDGET : Project Costs
plus Adding to Township Reserves**

2025 Year-to-Date Actuals	2025 Pro-rated BUDGET		2025 ADOPTED BUDGET	notes
-	-	ADDITION TO Roads Reserve per budget	-	
-	-	ADDITION TO Bridges Reserve per budget	-	
-	-	ADDITION TO Fleet Reserve per budget	240,000	
		ADD TO Infrastructure Reserve	40,000	
		ADD TO Buildings Reserve	5,000	re sand dome
		replace technology equipment : laptops, etc.	25,000	
		replace admin.office furniture	12,000	
		replace ventilation system at works garage	25,000	
201,834	200,000	replace plow truck 78	380,000	repeated from 2024 from Fleet Reserve
		shoulder box for plow truck 78	20,000	
		pressure washer	25,000	
		replace plow truck 79	420,000	by bank loan or lease
		replace culvert #005 on 10th Line	1,083,000	partly by bank loan
		Guide-rail installation 10th Line	250,000	
		paving section of A-Line	800,000	see page 3
		replace park fencing	30,000	from Park Dedic \$\$
201,834	200,000	Tax Support for CAPITAL ASSETS	3,355,000	
2025	2025	and building-up Reserves for Capital Assets	2025	
Year-to-Date	Pro-rated		ADOPTED	
Actuals	BUDGET		BUDGET	