

Municipality of Middlesex Centre

September 2021 Budget

Introduction

At the beginning of every month the detailed budget to actual reports are reviewed by the Director of Corporate Services and are provided to each Department and Directors perform a detailed analysis on their accounts.

When looking at the % used column in this analysis, for a 12 month period a monthly average % used would equate to 8.33%, which means for September (9 months) this should be around 74.97% however as the Municipality operates on a cash basis, the expenses will be lacking at this time of year due to timing. As one can see from this analysis, few expenses are tracking close to the monthly amount, this is due to many reasons, but mainly due to the timing of processing invoices and expenses.

The Municipality reports on a cash basis.

In 2021, staff reorganized the general ledger and created a facilities section. This section outlines the facility specific costs and better reflects the costs associated with managing the specific facility, such as hydro, insurance, building repairs and maintenance and grounds maintenance.

Additionally, in 2021, staff have removed the Transfer to and Transfer from Reserve Fund accounts from the general Revenue and Expenses analysis, these are reported separately. This will allow Council and the public to get a clearer picture of the department performance.

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In 2021, this report has been altered by removing the revenue associated with the transfers from reserve funds. This information is reported with the transfers to reserve funds in the "Reserve Fund Transfers" report.

Budget Item	Actual Revenue (\$)	Budget Revenue (\$)	\$ Difference	% Used	Explanation
General Government			-		
Property Taxes	20,657,236	20,281,890	375,347	101.85%	Interim property taxes issued February 2021 and final taxes were issued in August 2021, the amount includes all of Middlesex center's portion. The overage is due to an increase in supplemental tax bills issued in 2021 (due to growth in the previous year).
Administration	3,370,638	3,324,138	46,499	101.40%	No issues noted at this time. The federal gas tax full funding was received in May 2021, in addition to the additional funding received in 2021 for federal gas tax in the amount of \$526,295.54.
Council	-	-	-	N/A	N/A
Economic Development	600	-	600	N/A	Related to Western Economic Development Project.
COVID-19	254,118	-	254,118	N/A	COVID-19 2021 COVID recovery funding. Safe Restart Funding received in 2020 for 2021 has not been recognized as income at this time, it is remaining in the Safe Restart Reserve Fund until earned.
Total General Government	24,282,592	23,606,028	676,564		
Protection to Persons & Property			-		
Fire Department	159,375	175,380	- 16,005	90.87%	No issues noted, timing of billings.
Policing	-	-	-	N/A	N/A
Conservation Authorities	-	-	-	N/A	N/A
Emergency Operations Centre	-	-	-	N/A	N/A
Building Inspection & By-Law Enforcement	1,318,066	1,022,100	295,966	128.96%	No issues noted, slow start to the year with the provincial lockdown, however the revenue is back up to expected levels. Revenue in 2021 has now surpassed budget figures.
Animal Control	4,860	-	4,860	#DIV/0!	No issues noted, the municipality no longer charges for the first dog tag a resident obtains. The revenue earned is mainly from kennel licenses, however small amounts will be from replacement tags and mailing of dog tags.
Total Protection to Persons & Property	1,482,302	1,197,480	284,822		
Public Works & Engineering			-		
Transportation	60,212	42,999	17,213	140.03%	No issues noted at this time, revenue is from snow plowing sub contracted and any future roads upgrades collected (which would not be budgeted for and transfer to reserve funds).

Budget Item	Actual Revenue (\$)	Budget Revenue (\$)	\$ Difference	% Used	Explanation
Waste Management	1,038,085	995,683	42,402	104.26%	No issues noted at this time, waste bins are added to the final property tax bill issued in August 2021. Revenue surpasses budget due to growth.
Total Public Works & Engineering	1,098,297	1,038,682	59,615		
Environment Services			-		
Water Systems	2,445,072	3,143,958	- 698,886	77.77%	No issues noted at this time, September billing is processed in October.
Wastewater Systems	2,033,716	2,749,520	- 715,804	73.97%	No issues noted at this time, September billing is processed in October.
Stormwater Systems	643,167	969,852	- 326,685	66.32%	No issues noted at this time, September billing is processed in October.
Total Environmental Services	5,121,955	6,863,330	- 1,741,375		
Cemetery Services					
Cemetery Services	150	6,650	- 6,500	2.26%	No issues noted, timing of receipt of payments.
Total Cemetery Services	150	6,650	- 6,500		
Facility Services			-		
Administration	-	-	-	#DIV/0!	N/A
Municipal Office and Rental Facilities	173,204	238,040	- 64,836	72.76%	This account is for revenue earned with respect to municipal facilities and rental income on the properties the municipality manages such as the medical centre. Doctors and pharmacy rent processed monthly, rent payments contain property taxes.
Fire Halls	-	-	-	N/A	N/A
Public Works Facilities - Denfield and Delaware	-	-	-	N/A	N/A
Community Services Facilities	35,005	46,421	- 11,416	75.41%	This is revenue related to the facilities, such as the community centres and libraries managed by Community Services. Library rent is billed quarterly, beginning in March, three quarters have been billed to date.
Total Facility Services	208,209	284,461	- 76,252		
Community Services			-		
Parks & Open Space	53,301	60,510	- 7,209	88.09%	The majority of this revenue is recognized and earned in the spring and summer months. With the provincial lockdown, staff are anticipating this account may be under budget in 2021.
Community Centres	16,343	81,570	- 65,228	20.03%	The community centres have just re-opened and were shut down for the majority of 2021 due to the Provincial lockdown. As the Province entered Stage 3 in July, community centres are re-opening in August 2021 and more revenue will be earned. Staff cut the 2021 budget amounts for revenue based on projections and shut downs for 2021. With the provincial lockdown, staff are anticipating this account may be under budget in 2021.
Arenas	618,178	1,641,111	- 1,022,933	37.67%	The arenas were essentially shut down due to the Provincial lockdown from January to July 2021. Due to this shutdown staff are anticipating this account being under for 2021.

Budget Item	Actual Revenue (\$)	Budget Revenue (\$)	\$ Difference	% Used	Explanation
Total Community Services	687,822	1,783,191	- 1,095,369		
Planning & Development			-		
Planning	186,993	312,900	- 125,907	59.76%	No issues noted, timing of applications.
Drainage	- 3,589	30,000	- 33,589	-11.96%	Majority of the revenue is from the Drainage Superintendent grant which has not yet been received for 2021. However, the 2020 Drainage Superintendent Grant amount was modified by OMAFRA from what we had submitted and recorded, therefore this account is in a negative position.
Debenture Payments	64,163	25,254	38,909	254.07%	No issues noted.
Total Planning & Development	247,568	368,154	- 120,586		
Vehicles & Equipment Maintenance			-		
Total Vehicles & Equipment Maintenance	163,913	30,000	133,913	546.38%	Sale of vehicles and equipment processed to date. Trade-in of the backhoe
Total for Municipal Purposes	33,292,807	35,177,976	- 1,885,169		

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Budget Item	Actual Expenditures (\$)	Budget Expenditures (\$)	\$ Difference	% Used	Explanation
General Government			-		
Property Taxes	-	-	-	N/A	N/A
Administration	1,203,959	1,995,413	791,454	60.34%	No issues noted at this time, many of the larger projects will be started in the summer.
Council	130,370	221,666	91,296	58.81%	No issues noted at this time, timing of mileage payments and conferences and training sessions. Anticipated to be under budget for 2021.
Economic Development	63,579	66,613	3,034	95.45%	No issues noted, allocation from general administration has been completed.
COVID-19	28,237	40,000	11,763	N/A	COVID-19 Account set up to track costs associated with the pandemic. Majority of costs relate to materials.
Total General Government	1,426,146	2,323,692	897,546		
Protection to Persons & Property			-		
Fire Department	744,827	1,689,975	945,148	44.07%	No issues noted at this time, the majority of the expenses occur at year end when the paid on call firefighters are paid. The majority of costs related to projects have been completed.
Policing	1,347,416	2,309,856	962,440	58.33%	No issues noted, OPP costs are billed monthly and are normally lagging.
Conservation Authorities	247,268	295,741	48,473	83.61%	No issues noted, invoices paid once received, one final invoice to be paid in the fall of 2021.
Emergency Operations Centre	-	2,700	2,700	0.00%	No issues noted, no expenses incurred to date.
Building Inspection & By-Law Enforcement	583,923	702,070	118,147	83.17%	The expenses are tracking higher at this time due to the addition of 2 building inspectors to cover off the new municipal service contract with other municipalities in Middlesex county.
Animal Control	35,471	54,815	19,344	64.71%	No issues noted, invoiced monthly, timing issue and staff allocation of costs.
Total Protection to Persons & Property	2,958,904	5,055,157	2,096,253		
Public Works & Engineering			-		
Transportation	2,968,250	5,530,350	2,562,100	53.67%	The winter maintenance division of transportation is tracking higher than anticipated for 2021, staff are aware and the winter maintenance reserve fund may be utilized to cover these costs in 2021.
Waste Management	939,336	1,296,382	357,046	72.46%	Recycling Billed Quarterly. Garbage collection and disposal billed monthly.
Total Public Works & Engineering	3,907,586	6,826,732	2,919,146		
Environment Services			-		
Water Systems	1,430,920	1,957,680	526,760	73.09%	No issues noted at this time.

Budget Item	Actual Expenditures (\$)	Budget Expenditures (\$)	\$ Difference	% Used	Explanation
Wastewater Systems	1,619,859	2,178,505	558,646	74.36%	The total expenses to date appear higher than anticipated, however this is due to the principal and interest payments on two debentures in February and August which will slightly skew the % allocation for the year.
Stormwater Systems	45,478	659,208	613,730	6.90%	No issues noted at this time, minimal activity to date. Cleanouts will occur in summer/fall 2021.
Total Environmental Services	3,096,257	4,795,393	1,699,136		
Cemetery Services			-		
Total Cemetery Services	7,757	16,243	8,486	47.76%	Minimal activity to date, mainly lawn care at the cemeteries.
Facility Services					
Administration	330,011	161,364	- 168,647	204.51%	Timing of costs being processed. With Facilities being a new department, staff are reviewing the allocation of invoices between facilities and community services. Overall, between the two accounts, costs are under budget.
Municipal Office and Rental Facilities	325,492	496,205	170,713	65.60%	This account is for expenses associated with municipal facilities and rental properties the municipality manages such as the medical centre and the municipal office.
Fire Halls	96,025	114,702	18,677	83.72%	Facilities staff are looking into the allocation of expenses. Costs are tracking higher in the facilities department but lower in community services. Overall, total community services and facilities will be within budget.
Public Works Facilities - Denfield and Delaware	114,398	106,699	- 7,699	107.22%	Staff are looking after some unplanned Building repairs and maintenance costs. When this account is put together with overall PWE Transportation, it will be under budget overall.
Community Services Facilities	1,062,284	2,657,430	1,595,146	39.97%	No issues noted at this time, the surplus in this account is allocated to the other facility accounts as noted above.
Total Facility Services	1,928,210	3,536,400	1,608,190		
Community Services					
Parks & Open Space	881,672	1,247,167	365,495	70.69%	The provincial lockdown may impact this department for 2021. The revenue will be under budget, however there have been no service level changes, therefore the costs will continue to meet budget.
Community Centres	-	5,000	5,000	0.00%	The majority of the costs associated with this account is recognized in facilities above.
Arenas	83,339	120,800	37,461	68.99%	The majority of the costs associated with this account is recognized in facilities above.
Total Community Services	965,011	1,372,967	407,956		
Planning & Development					
Planning	192,611	444,103	251,492	43.37%	No issues noted at this time, timing of official plan work and zoning bylaw.
Drainage	88,102	131,594	43,492	66.95%	No issues noted at this time.
Debenture Payments	29,992	25,254	- 4,738	118.76%	Timing of Debenture payments is periodically throughout the year. Amount will be greater than budget for 2021 due to additional drainage debentures for 2021 as approved in bylaw 2021-063.
Total Planning & Development	310,705	600,951	290,246		
Vehicles & Equipment Maintenance					
Total Vehicles & Equipment Maintenance	734,474	1,484,034	749,560	49.49%	No issues noted at this time.
Total for Municipal Purposes	15,335,051	26,011,569	10,676,518		

Budget Item	Actual Expenditures (\$)	Budget Expenditures (\$)	\$ Difference	% Used	Explanation
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In 2021, this report has been altered by removing the expenses associated with the transfers to reserve funds. This information is reported with the transfers from reserve funds in the "Reserve Fund Transfers" report. The majority of Reserve Fund transfers are completed in September and December of each year.

Budget Item	Actual	Budget	\$ Difference	% Used	Explanation
General Government			-		
Administration - Transfer from Reserve Funds	- 944	(313,000)	312,056	0.30%	This funding comes from different reserves and reserve funds to fund operating projects. For 2021 this amount is mainly made up of funding for the strategic plan initiatives, Community improvement plan initiatives and the potential Development Charge Amendment. The amount transferred from reserves to date relates to the Delaware Lionesses use of the Interest earned on the Delaware Hydro Reserve Fund
Administration - Transfer to Reserve Funds	7,526,327	7,355,015	171,312	102.33%	This expense is the transfer to reserve funds completed annually. This transfer is mainly used to fund capital projects each year. The transfer is complete for 2021. It is greater than budget due to the second Federal Gas Tax payment received in the summer of 2021.
Total General Government	7,525,383	7,042,015	483,368		
Protection to Persons & Property			-		
Fire Department - Transfer to Reserve Funds	-	7,500	- 7,500	0.00%	This transfer is from the Fire Marque revenue earned, which is transferred annually to the Fire Public Education Reserve Fund.
Building Inspection & By-Law Enforcement - Transfer to Reserve Funds	340,000	389,858	- 49,858	87.21%	This is based on the annual reserve fund transfer for the Building Department, cost stabilization reserve fund and administrative support reserve fund. Surplus to date has been transferred.
Total Protection to Persons & Property	340,000	397,358	- 57,358		
Public Works & Engineering			-		
Transportation - Transfer from Reserve Funds	-	(125,563)	125,563	0.00%	This transfer from reserve funds is from Development Charges to fund the portion of the debt borrowings, and to cover a portion of the servicing study in 2021.
Transportation - Transfer to Reserve Funds	44,293	-	44,293	#DIV/0!	This is a transfer set up for future road upgrades. Nothing is budgeted as it is based on specific development agreements throughout the year.
Total Public Works & Engineering	44,293	(125,563)	169,856		
Environment Services			-		
Water Systems - Transfer from Reserve Funds	-	(219,590)	219,590	0.00%	This transfer from reserve funds is from Development Charges to fund the portion of the debt borrowings, and a current servicing study.
Water Systems - Transfer to Reserve Funds		1,390,178			This is the transfer to reserve funds based on the budget to ensure this system is self funded.
Wastewater Systems - Transfer from Reserve Funds	-	(509,500)	509,500	0.00%	This transfer from reserve funds is from Development Charges to fund the portion of the debt borrowings, and a current servicing study.
Wastewater Systems - Transfer to Reserve Funds		1,064,825			This is the transfer to reserve funds based on the budget to ensure this system is self funded.

Budget Item	Actual	Budget	\$ Difference	% Used	Explanation
Stormwater Systems - Transfer from Reserve Funds	-	(37,500)	37,500	0.00%	This transfer from reserve funds is to fund a current servicing study.
Stormwater Systems - Transfer to Reserve Funds		348,144	- 348,144		This is the transfer to reserve funds based on the budget to ensure this system is self funded.
Total Environmental Services	-	1,688,413	- 1,688,413		
Cemetery Services					
Cemetery Services- Transfer to Reserve Funds	-	2,000	- 2,000	0.00%	This transfer represents the 40% of plot sales that is transfer to the public guardian and trustee which is required.
Total Cemetery Services	-	2,000	- 2,000		
Facility Services			-		
Municipal Office and Rental Facilities - Transfer to Reserve Funds	-	73,877	- 73,877	0.00%	This is the transfer to the medical centre reserve fund to support future asset maintenance on the facility.
Community Services Facilities - Transfer from Reserve Funds	12,000	(145,310)	157,310	-8.26%	This transfer from reserve funds is from Development Charges to fund the portion of the debt borrowings. And the \$12,000 is from the Ilderton Lions Donation for a future park.
Total Facility Services	12,000	(71,433)	83,433		
Planning & Development			-		
Planning - Transfer from Reserve Funds	-	(108,000)	108,000	0.00%	Funding from Development Charges for official plan and zoning bylaw.
Planning - Transfer to Reserve Funds	7,000	-	7,000	#DIV/0!	This transfer to reserve funds is related to parkland reserve fund transfers.
Total Planning & Development	7,000	(108,000)	115,000		
Total for Municipal Purposes	7,928,676	8,824,790	- 896,114	-	