

# Municipality of Middlesex Centre

## December 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 December (12 months) this should be around 100% 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.

This is a preliminary review of the year end balances. A more detailed analysis will be presented in Spring 2022.

# Municipality of Middlesex Centre

## December 2021 Budget

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
<b>General Government</b>			-		
Property Taxes	20,652,089	20,281,890	370,199	101.83%	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	7,695,903	3,324,138	4,371,765	231.52%	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, this account is projected to be over budget by the amount received for the additional federal gas tax payment. This surplus is transferred into reserve funds. Additionally, the municipality received the \$3.6M on the sale of the lands behind the wellness centre, this amount was also transferred to reserve funds for year end.
Council	-	-	-	N/A	N/A
Economic Development	600	-	600	N/A	Related to Western Economic Development Project.
COVID-19	254,379	-	254,379	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.
<b>Total General Government</b>	<b>28,602,971</b>	<b>23,606,028</b>	<b>4,996,943</b>		
<b>Protection to Persons &amp; Property</b>			-		
Fire Department	230,858	175,380	55,478	131.63%	No issues noted, timing of billings, this account will be greater than budget due to the excess of fire marque revenue earned in 2021. Revenues associated with Fire Prevention will be under budget for 2021.
Policing	-	-	-	N/A	N/A
Conservation Authorities	-	-	-	N/A	N/A
Emergency Operations Centre	-	-	-	N/A	N/A
Building Inspection & By-Law Enforcement	1,927,140	1,022,100	905,040	188.55%	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 significantly surpassed budget figures.
Animal Control	5,550	-	5,550	#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.

Budget Item	Actual Revenue (\$)	Budget Revenue (\$)	\$ Difference	% Used	Explanation
<b>Total Protection to Persons &amp; Property</b>	<b>2,163,548</b>	<b>1,197,480</b>	<b>966,068</b>		
<b>Public Works &amp; Engineering</b>			-		
Transportation	140,923	42,999	97,924	327.74%	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).
Waste Management	1,041,213	995,683	45,530	104.57%	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.
<b>Total Public Works &amp; Engineering</b>	<b>1,182,136</b>	<b>1,038,682</b>	<b>143,454</b>		
<b>Environment Services</b>			-		
Water Systems	3,330,213	3,143,958	186,255	105.92%	No issues noted at this time, December billing is processed in January. Account may be slightly higher than budget in 2021 due to growth.
Wastewater Systems	2,812,179	2,749,520	62,659	102.28%	No issues noted at this time, December billing is processed in January. Account may be slightly higher than budget in 2021 due to growth.
Stormwater Systems	890,575	969,852	- 79,277	91.83%	No issues noted at this time, December billing is processed in January.
<b>Total Environmental Services</b>	<b>7,032,967</b>	<b>6,863,330</b>	<b>169,637</b>		
<b>Cemetery Services</b>					
Cemetery Services	600	6,650	- 6,050	9.02%	No issues noted, timing of receipt of payments.
<b>Total Cemetery Services</b>	<b>600</b>	<b>6,650</b>	<b>- 6,050</b>		
<b>Facility Services</b>					
Administration	-	-	-	#DIV/0!	N/A
Municipal Office and Rental Facilities	240,447	238,040	2,407	101.01%	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	46,673	46,421	252	100.54%	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, all quarters have been billed to date.
<b>Total Facility Services</b>	<b>287,120</b>	<b>284,461</b>	<b>2,659</b>		
<b>Community Services</b>					
Parks & Open Space	51,516	60,510	- 8,994	85.14%	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.

Budget Item	Actual Revenue (\$)	Budget Revenue (\$)	\$ Difference	% Used	Explanation
Community Centres	59,250	81,570	- 22,320	72.64%	The community centres re-opened in August and therefore 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	1,269,905	1,641,111	- 371,206	77.38%	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. Staff will utilize the COVID-19 funding from the provincial government to cover the shortage.
<b>Total Community Services</b>	<b>1,380,671</b>	<b>1,783,191</b>	<b>- 402,520</b>		
<b>Planning &amp; Development</b>			-		
Planning	310,838	312,900	- 2,062	99.34%	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.
<b>Total Planning &amp; Development</b>	<b>371,413</b>	<b>368,154</b>	<b>3,259</b>		
<b>Vehicles &amp; Equipment Maintenance</b>			-		
<b>Total Vehicles &amp; Equipment Maintenance</b>	<b>172,330</b>	<b>30,000</b>	<b>142,330</b>	<b>574.43%</b>	Sale of vehicles and equipment processed to date. Trade-in of the backhoe
<b>Total for Municipal Purposes</b>	<b>41,193,756</b>	<b>35,177,976</b>	<b>6,015,780</b>		

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Budget Item	Actual Expenditures (\$)	Budget Expenditures (\$)	\$ Difference	% Used	Explanation
<b>General Government</b>			-		
Property Taxes	-	-	-	N/A	N/A
Administration	1,664,725	1,995,413	330,688	83.43%	No issues noted at this time. Will be under budget due to salary gapping, some projects are coming in lower than budgeted (asset management and strategic plan initiatives).
Council	173,605	221,666	48,061	78.32%	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	82,985	40,000	-42,985	N/A	COVID-19 Account set up to track costs associated with the pandemic. Majority of costs relate to materials, however in September the Municipality hired a security company to assist with vaccination checks at the Wellness Centre and Ilderton Arena. The costs are approximately \$15K per month. These new costs will cause this account to be over budget by the end of the year. Staff will apply the COVID-19 Safe restart grant funding to cover these costs.
<b>Total General Government</b>	<b>1,984,894</b>	<b>2,323,692</b>	<b>338,798</b>		
<b>Protection to Persons &amp; Property</b>			-		
Fire Department	1,392,982	1,689,975	296,993	82.43%	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	1,924,880	2,309,856	384,976	83.33%	No issues noted, OPP costs are billed monthly and are normally lagging.
Conservation Authorities	301,586	295,741	-5,845	101.98%	No issues noted, invoices paid once received. Slightly over due to one additional invoice received in 2021 related to a project impacting Middlesex Centre.
Emergency Operations Centre	310	2,700	2,390	11.48%	No issues noted, minimal expenses incurred to date.
Building Inspection & By-Law Enforcement	763,216	702,070	-61,146	108.71%	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	45,194	54,815	9,621	82.45%	No issues noted, invoiced monthly, timing issue and staff allocation of costs. Projected to be under budget at year end.
<b>Total Protection to Persons &amp; Property</b>	<b>4,428,168</b>	<b>5,055,157</b>	<b>626,989</b>		
<b>Public Works &amp; Engineering</b>			-		

Budget Item	Actual Expenditures (\$)	Budget Expenditures (\$)	\$ Difference	% Used	Explanation
Transportation	4,198,885	5,530,350	1,331,465	75.92%	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. Department will be under budget at year end due to: 1. Salary gapping 2. Salaries and Benefits being allocated to capital projects. These amounts will be transferred into the Roads Capital Reserve Fund at year end to replenish the reserve fund. 3. Master Plan projects deferred to 2022. 4. Some expense accounts are tracking under budget, a thorough analysis is being completed and will be reported in the next budget to actual report.
Waste Management	1,279,652	1,296,382	16,730	98.71%	Recycling Billed Quarterly. Garbage collection and disposal billed monthly.
<b>Total Public Works &amp; Engineering</b>	<b>5,478,537</b>	<b>6,826,732</b>	<b>1,348,195</b>		
<b>Environment Services</b>			-		
Water Systems	1,800,305	1,957,680	157,375	91.96%	No issues noted at this time. Master Plan project deferred to 2022.
Wastewater Systems	1,930,549	2,178,505	247,956	88.62%	No issues noted at this time. Master Plan project deferred to 2022.
Stormwater Systems	61,871	659,208	597,337	9.39%	No issues noted at this time, minimal activity to date. The large Cleanouts was deferred to 2022. The Master Plan project is deferred to 2022.
<b>Total Environmental Services</b>	<b>3,792,725</b>	<b>4,795,393</b>	<b>1,002,668</b>		
<b>Cemetery Services</b>			-		
<b>Total Cemetery Services</b>	<b>14,984</b>	<b>16,243</b>	<b>1,259</b>	<b>92.25%</b>	Minimal activity to date, mainly lawn care at the cemeteries.
<b>Facility Services</b>					
Administration	364,625	161,364	203,261	225.96%	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. Budget will be corrected in 2022.
Municipal Office and Rental Facilities	383,310	496,205	112,895	77.25%	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	109,919	114,702	4,783	95.83%	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	157,938	106,699	51,239	148.02%	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. Budget will be corrected in 2022.
Community Services Facilities	1,719,072	2,657,430	938,358	64.69%	No issues noted at this time, the surplus in this account is allocated to the other facility accounts as noted above.
<b>Total Facility Services</b>	<b>2,734,864</b>	<b>3,536,400</b>	<b>801,536</b>		
<b>Community Services</b>					
Parks & Open Space	1,102,243	1,247,167	144,924	88.38%	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.

Budget Item	Actual Expenditures (\$)	Budget Expenditures (\$)	\$ Difference	% Used	Explanation
Community Centres	-	5,000	5,000	0.00%	The majority of the costs associated with this account is recognized in facilities above.
Arenas	109,121	120,800	11,679	90.33%	The majority of the costs associated with this account is recognized in facilities above.
<b>Total Community Services</b>	<b>1,211,364</b>	<b>1,372,967</b>	<b>161,603</b>		
<b>Planning &amp; Development</b>					
Planning	282,940	444,103	161,163	63.71%	No issues noted at this time, timing of official plan work and zoning bylaw. Zoning bylaw will be deferred to 2022.
Drainage	114,364	131,594	17,230	86.91%	No issues noted at this time.
Debenture Payments	39,449	25,254	- 14,195	156.21%	Timing of Debenture payments is periodically throughout the year. Amount will be greater than budget for 2021 due to two additional drainage debentures for 2021 as approved in bylaw 2021-063 and 2021-096.
<b>Total Planning &amp; Development</b>	<b>436,752</b>	<b>600,951</b>	<b>164,199</b>		
<b>Vehicles &amp; Equipment Maintenance</b>					
<b>Total Vehicles &amp; Equipment Maintenance</b>	<b>967,168</b>	<b>1,484,034</b>	<b>516,866</b>	<b>65.17%</b>	In 2021, staff added additional expenses related to the anticipated increase in fuel costs. Fuel costs have now increased (Q3/Q4 of 2021), however the budget was higher than required. This account is expected to be under budget in 2021. Staff will be reviewing adding a new reserve fund for Fleet in 2022 with the surplus from this department, this can be used to smooth out fluctuations in fuel prices.
<b>Total for Municipal Purposes</b>	<b>21,049,456</b>	<b>26,011,569</b>	<b>4,962,113</b>		

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## December 2021 Budget

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
<b>General Government</b>			-		
Administration - Transfer from Reserve Funds	(23,246)	(313,000)	289,754	7.43%	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.
Administration - Transfer to Reserve Funds	11,491,688	7,355,015	4,136,673	156.24%	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 and the sale of the lands behind the wellness centre.
<b>Total General Government</b>	<b>11,468,442</b>	<b>7,042,015</b>	<b>4,426,427</b>		
<b>Protection to Persons &amp; Property</b>			-		
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. In 2021, this funding was used for an additional fire project as approved by Council. No transfer to be complete.
Building Inspection & By-Law Enforcement - Transfer to Reserve Funds	1,169,421	389,858	779,563	299.96%	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.
<b>Total Protection to Persons &amp; Property</b>	<b>1,169,421</b>	<b>397,358</b>	<b>772,063</b>		
<b>Public Works &amp; Engineering</b>			-		
Transportation - Transfer from Reserve Funds	(63,062)	(125,563)	62,501	50.22%	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	56,244	-	56,244	#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.
<b>Total Public Works &amp; Engineering</b>	<b>(6,819)</b>	<b>(125,563)</b>	<b>118,744</b>		
<b>Environment Services</b>			-		
Water Systems - Transfer from Reserve Funds	(157,090)	(219,590)	62,500	71.54%	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	1,736,894	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	(447,000)	(509,500)	62,500	87.73%	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	1,392,630	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	829,455	348,144	481,311		This is the transfer to reserve funds based on the budget to ensure this system is self funded.
<b>Total Environmental Services</b>	<b>2,525,434</b>	<b>1,688,413</b>	<b>837,021</b>		
<b>Cemetery Services</b>					
Cemetery Services- Transfer to Reserve Funds	700	2,000	(1,300)	35.00%	This transfer represents the 40% of plot sales that is transfer to the public guardian and trustee which is required.
<b>Total Cemetery Services</b>	<b>700</b>	<b>2,000</b>	<b>(1,300)</b>		
<b>Facility Services</b>					
Municipal Office and Rental Facilities - Transfer to Reserve Funds	136,362	73,877	62,485	184.58%	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	(145,310)	(145,310)	-	100.00%	This transfer from reserve funds is from Development Charges to fund the portion of the debt borrowings.
<b>Total Facility Services</b>	<b>(8,948)</b>	<b>(71,433)</b>	<b>62,485</b>		
<b>Community Services</b>					
Park - Ilderton Lions - Transfer from Reserve Funds	(12,000)	-	(12,000)	#DIV/0!	This is the transfer to the buildings and facility reserve fund to support future park in Ilderton from the Ilderton Lions Donation for a future park.
<b>Total Community Services</b>	<b>(12,000)</b>	<b>-</b>	<b>(12,000)</b>		
<b>Planning &amp; Development</b>					
Planning - Transfer from Reserve Funds	(37,855)	(108,000)	70,145	35.05%	Funding from Development Charges for official plan and zoning bylaw.
Planning - Transfer to Reserve Funds	11,300	-	11,300	#DIV/0!	This transfer to reserve funds is related to parkland reserve fund transfers.
<b>Total Planning &amp; Development</b>	<b>(26,555)</b>	<b>(108,000)</b>	<b>81,445</b>		
<b>Total for Municipal Purposes</b>	<b>15,121,675</b>	<b>8,824,790</b>	<b>6,296,885</b>	<b>-</b>	