

Municipality of Middlesex Centre

March 2022 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 March (3 months) this should be around 24.99%, 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 and 2022, 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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Budget Item	Actual Revenue (\$)	Budget Revenue (\$)	\$ Difference	% Used	Explanation
General Government			-		
Property Taxes	15,445,943	21,636,601	- 6,190,658	71.39%	Interim property taxes issued February 2022. School boards and County paid their first installment in March 2022. The second installment is paid in June, once paid, the balance will decrease.
Administration	1,215,717	3,802,241	- 2,586,524	31.97%	No issues noted at this time.
Council	-	-	-	N/A	N/A
Economic Development	-	-	-	N/A	N/A
COVID-19	116	-	116	N/A	COVID-19 worker benefit payment from WSIB.
Total General Government	16,661,776	25,438,842	- 8,777,066		
Protection to Persons & Property			-		
Fire Department	70,669	149,300	- 78,631	47.33%	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	430,491	1,541,100	- 1,110,609	27.93%	No issues noted
Animal Control	4,590	4,460	130	102.91%	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.
Total Protection to Persons & Property	505,750	1,694,860	- 1,189,110		
Public Works & Engineering			-		
Transportation	6,600	43,000	- 36,400	15.35%	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	1,450	1,055,200	- 1,053,750	0.14%	No issues noted at this time, waste bins are added to the final property tax bill issued in August 2022. Revenue surpasses budget due to growth.
Total Public Works & Engineering	8,050	1,098,200	- 1,090,150		
Environment Services			-		
Water Systems	550,383	3,515,806	- 2,965,423	15.65%	No issues noted at this time, March billing is processed in April.
Wastewater Systems	472,611	3,046,373	- 2,573,762	15.51%	No issues noted at this time, March billing is processed in April.

Budget Item	Actual Revenue (\$)	Budget Revenue (\$)	\$ Difference	% Used	Explanation
Stormwater Systems	174,158	1,004,088	- 829,930	17.34%	No issues noted at this time, March billing is processed in April.
Total Environmental Services	1,197,152	7,566,267	- 6,369,115		
Cemetery Services					
Cemetery Services		2,250	- 2,250	0.00%	No issues noted, timing of receipt of payments.
Total Cemetery Services	-	2,250	- 2,250		
Facility Services					
Administration	-	-	-	#DIV/0!	N/A
Municipal Office and Rental Facilities	57,528	238,539	- 181,011	24.12%	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	433,086	1,815,031	- 1,381,945	23.86%	This is revenue related to the facilities, such as the community centres, arenas and libraries managed by Community Services. Library rent is billed quarterly, beginning in March, all quarters have been billed to date.
Total Facility Services	490,614	2,053,570	- 1,562,956		
Community Services					
Parks & Open Space	24,630	67,523	- 42,893	36.48%	The majority of this revenue is recognized and earned in the spring and summer months.
Community Centres	50	-	50	#DIV/0!	There is no revenue budgeted in this account as it will be reflected in the Facilities department under Community Services facilities. Staff are reviewing the balance at this time.
Arenas	-	-	-	#DIV/0!	There is no revenue budgeted in this account as it will be reflected in the Facilities department under Community Services facilities.
Recreational Programs	-	43,200	- 43,200	0.00%	New recreational programming account. Revenue will offset all costs in "expenses tab"
Total Community Services	24,680	110,723	- 86,043		
Planning & Development					
Planning	52,862	305,600	- 252,738	17.30%	No issues noted, timing of applications.
Drainage	740	68,000	- 67,260	1.09%	Majority of the revenue is from the Drainage Superintendent grant which has not yet been received for 2022 (it will be set up at year end).
Debenture Payments	6,495	53,791	- 47,296	12.07%	No issues noted.
Total Planning & Development	60,097	427,391	- 367,294		
Vehicles & Equipment Maintenance					
Total Vehicles & Equipment Maintenance	-	75,841	- 75,841	0.00%	Sale of vehicles and equipment processed to date.
Total for Municipal Purposes	18,948,119	38,467,944	- 19,519,825		

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Budget Item	Actual Expenditures (\$)	Budget Expenditures (\$)	\$ Difference	% Used	Explanation
General Government			-		
Property Taxes	-	-	-	N/A	N/A
Administration	553,080	2,559,387	2,006,307	21.61%	No issues noted at this time.
Council	38,689	237,588	198,899	16.28%	No issues noted at this time, timing of mileage payments and conferences and training sessions.
Economic Development		74,328	74,328	0.00%	No issues noted, allocation from general administration has not been completed.
COVID-19	29,771	75,850	46,079	N/A	COVID-19 Account set up to track costs associated with the pandemic. Majority of costs relate to hired a security company to assist with vaccination checks at the Wellness Centre and Ilderton Arena, this costs will continue into Q1 of 2022. The costs are approximately \$15K per month.
Total General Government	621,540	2,947,153	2,325,613		
Protection to Persons & Property			-		
Fire Department	220,972	1,838,322	1,617,350	12.02%	No issues noted at this time, the majority of the expenses occur at year end when the paid on call firefighters are paid.
Policing	192,956	2,315,475	2,122,519	8.33%	No issues noted, OPP costs are billed monthly and are normally lagging by a few months.
Conservation Authorities	165,790	346,030	180,240	47.91%	No issues noted, invoices paid once received.
Emergency Operations Centre	-	4,950	4,950	0.00%	No issues noted.
Building Inspection & By-Law Enforcement	186,738	1,051,419	864,681	17.76%	No issues noted at this time.
Animal Control	5,174	42,528	37,354	12.17%	No issues noted.
Total Protection to Persons & Property	771,630	5,598,724	4,827,094		
Public Works & Engineering			-		
Transportation	750,274	5,664,947	4,914,673	13.24%	No issues noted at this time, higher activity in the spring and summer months.
Waste Management	290,915	1,381,818	1,090,903	21.05%	Recycling Billed Quarterly. Garbage collection and disposal billed monthly.
Total Public Works & Engineering	1,041,189	7,046,765	6,005,576		
Environment Services			-		
Water Systems	474,273	2,105,589	1,631,316	22.52%	No issues noted at this time.
Wastewater Systems	567,894	2,231,787	1,663,893	25.45%	No issues noted at this time.
Stormwater Systems	6,413	697,086	690,673	0.92%	No issues noted at this time.
Total Environmental Services	1,048,580	5,034,462	3,985,882		
Cemetery Services			-		
Total Cemetery Services	-	16,535	16,535	0.00%	No activity to date, majority of the costs occur in the spring and summer months with landscaping costs.
Facility Services					

Budget Item	Actual Expenditures (\$)	Budget Expenditures (\$)	\$ Difference	% Used	Explanation
Administration	7,706	15,000	7,294	51.37%	With Facilities being a new department, staff are reviewing the allocation of invoices between facilities and community services.
Municipal Office and Rental Facilities	34,354	293,536	259,182	11.70%	This account is for expenses associated with municipal facilities and rental properties the municipality manages such as the medical centre, Bryanston school facility and the municipal office.
Fire Halls	15,495	99,135	83,640	15.63%	No issues noted.
Public Works Facilities - Denfield and Delaware	28,350	224,390	196,040	12.63%	No issues noted.
Community Services Facilities	329,222	1,957,367	1,628,145	16.82%	No issues noted.
Total Facility Services	415,127	2,589,428	2,174,301		
Community Services					
Parks & Open Space	173,580	1,372,476	1,198,896	12.65%	No issues to date.
Community Centres	-	-	-	#DIV/0!	There is no expenses budgeted in this account as it will be reflected in the Facilities department under Community Services facilities.
Arenas	-	-	-	#DIV/0!	There is no expenses budgeted in this account as it will be reflected in the Facilities department under Community Services facilities.
Recreational Programs	-	41,118	-	0.00%	no activity to date.
Total Community Services	173,580	1,413,594	1,240,014		
Planning & Development					
Planning	87,002	392,863	305,861	22.15%	No issues noted at this time.
Drainage	27,601	137,727	110,126	20.04%	No issues noted at this time.
Debenture Payments	3,356	53,791	50,435	6.24%	Timing of Debenture payments is periodically throughout the year.
Total Planning & Development	117,959	584,381	466,422		
Vehicles & Equipment Maintenance					
Total Vehicles & Equipment Maintenance	232,840	1,447,273	1,214,433	16.09%	No issues noted at this time.
Total for Municipal Purposes	4,422,445	26,678,316	22,255,871		

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Budget Item	Actual	Budget	\$ Difference	% Used	Explanation
General Government			-		
Administration - Transfer from Reserve Funds		(405,347)	405,347	0.00%	This funding comes from different reserves and reserve funds to fund operating projects. For 2022 this amount is mainly made up of funding for the Community improvement plan initiatives, long range financial plan, asset management initiatives and communication initiatives.
Administration - Transfer to Reserve Funds		8,530,416	(8,530,416)	0.00%	This expense is the transfer to reserve funds completed annually. This transfer is mainly used to fund capital projects each year.
Total General Government	-	8,125,069	(8,125,069)		
Protection to Persons & Property			-		
Fire Department - Transfer from Reserve Funds		(57,000)	57,000	0.00%	This transfer is from the modernization reserve fund for the fire master plan and other modernization projects.
Building Inspection & By-Law Enforcement - Transfer to Reserve Funds		586,314	(586,314)	0.00%	This is based on the annual reserve fund transfer for the Building Department, cost stabilization reserve fund and administrative support reserve fund.
Total Protection to Persons & Property	-	529,314	(529,314)		
Public Works & Engineering			-		
Transportation - Transfer from Reserve Funds		(204,743)	204,743	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 2022.
Transportation - Transfer to Reserve Funds		-	-	#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	-	(204,743)	204,743		
Environment Services			-		
Water Systems - Transfer from Reserve Funds		(277,915)	277,915	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		1,688,132			This is the transfer to reserve funds based on the budget to ensure this system is self funded.
Wastewater Systems - Transfer from Reserve Funds		(563,234)	563,234	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		1,377,820			This is the transfer to reserve funds based on the budget to ensure this system is self funded.
Stormwater Systems - Transfer from Reserve Funds	-	(75,000)	75,000	0.00%	This transfer from reserve funds is to fund a current servicing study.

Budget Item	Actual	Budget	\$ Difference	% Used	Explanation
Stormwater Systems - Transfer to Reserve Funds		382,002	(382,002)		This is the transfer to reserve funds based on the budget to ensure this system is self funded.
Total Environmental Services	-	2,531,805	(2,531,805)		
Cemetery Services					
Cemetery Services- Transfer to Reserve Funds		400	(400)	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	-	400	(400)		
Facility Services			-		
Municipal Office and Rental Facilities - Transfer to Reserve Funds		84,661	(84,661)	0.00%	This is the transfer to the medical centre reserve fund and buildings and facility reserve fund to support future asset maintenance on the facility and the Bryanston school property.
Community Services Facilities - Transfer from Reserve Funds		(142,336)	142,336	0.00%	This transfer from reserve funds is from Development Charges to fund the portion of the debt borrowings.
Total Facility Services	-	(57,674)	57,674		
Community Services			-		
Park - Ilderton Lions - Transfer to Reserve Funds		12,000	(12,000)	0.00%	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.
Total Community Services	-	12,000	(12,000)		
Planning & Development			-		
Planning - Transfer from Reserve Funds		(54,000)	54,000	0.00%	Funding from Development Charges for official plan and zoning bylaw.
Planning - Transfer to Reserve Funds		4,800	(4,800)	0.00%	This transfer to reserve funds is related to parkland reserve fund transfers.
Total Planning & Development	-	(49,200)	49,200		
Total for Municipal Purposes	-	10,886,970	(10,874,970)	-	