

Municipality of Middlesex Centre

May 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 May (5 months) this should be around 41.65%, 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	15,667,221	21,636,601	- 5,969,380	72.41%	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	1,819,970	3,802,241	- 1,982,271	47.87%	No issues noted at this time.
Council	-	-	-	N/A	N/A
Economic Development	-	-	-	N/A	N/A
COVID-19	996	-	996	N/A	COVID-19 worker benefit payment from WSIB.
Total General Government	17,488,187	25,438,842	- 7,950,655		
Protection to Persons & Property			-		
Fire Department	94,896	149,300	- 54,404	63.56%	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	683,805	1,541,100	- 857,295	44.37%	No issues noted, on track.
Animal Control	5,140	4,460	680	115.25%	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	783,841	1,694,860	- 911,019		
Public Works & Engineering			-		
Transportation	14,585	43,000	- 28,415	33.92%	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	5,687	1,055,200	- 1,049,513	0.54%	No issues noted at this time, waste bins are added to the final property tax bill issued in August 2022.
Total Public Works & Engineering	20,272	1,098,200	- 1,077,928		
Environment Services			-		
Water Systems	1,080,745	3,515,806	- 2,435,061	30.74%	No issues noted at this time, May billing is processed in June.
Wastewater Systems	957,661	3,046,373	- 2,088,712	31.44%	No issues noted at this time, May billing is processed in June.

Budget Item	Actual Revenue (\$)	Budget Revenue (\$)	\$ Difference	% Used	Explanation
Stormwater Systems	349,386	1,004,088	- 654,702	34.80%	No issues noted at this time, May billing is processed in June.
Total Environmental Services	2,387,792	7,566,267	- 5,178,475		
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	95,880	238,539	- 142,659	40.19%	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	598,169	1,815,031	- 1,216,862	32.96%	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.
Total Facility Services	694,049	2,053,570	- 1,359,521		
Community Services					
Parks & Open Space	27,231	67,523	- 40,292	40.33%	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	27,281	110,723	- 83,442		
Planning & Development					
Planning	73,787	305,600	- 231,813	24.14%	No issues noted, timing of applications.
Drainage	1,001	68,000	- 66,999	1.47%	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	81,283	427,391	- 346,108		
Vehicles & Equipment Maintenance					
Total Vehicles & Equipment Maintenance	100,459	75,841	24,618	132.46%	Sale of vehicles and equipment processed to date.
Total for Municipal Purposes	21,583,164	38,467,944	- 16,884,780		

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Budget Item	Actual Expenditures (\$)	Budget Expenditures (\$)	\$ Difference	% Used	Explanation
General Government			-		
Property Taxes	-	-	-	N/A	N/A
Administration	892,566	2,559,387	1,666,821	34.87%	No issues noted at this time.
Council	68,309	237,588	169,279	28.75%	No issues noted at this time, timing of mileage payments and conferences and training sessions.
Economic Development	23,202	74,328	51,126	31.22%	No issues noted.
COVID-19	29,849	75,850	46,001	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 occurred during Q1 of 2022. The costs are approximately \$15K per month.
Total General Government	1,013,926	2,947,153	1,933,228		
Protection to Persons & Property			-		
Fire Department	333,731	1,838,322	1,504,591	18.15%	No issues noted at this time, the majority of the expenses occur at year end when the paid on call firefighters are paid.
Policing	578,868	2,315,475	1,736,607	25.00%	No issues noted, OPP costs are billed monthly and are normally lagging by a few months.
Conservation Authorities	221,732	346,030	124,298	64.08%	No issues noted, invoices paid once received.
Emergency Operations Centre	1,735	4,950	3,215	35.05%	No issues noted.
Building Inspection & By-Law Enforcement	366,209	1,051,419	685,210	34.83%	No issues noted at this time.
Animal Control	10,009	42,528	32,519	23.53%	No issues noted.
Total Protection to Persons & Property	1,512,284	5,598,724	4,086,440		
Public Works & Engineering			-		
Transportation	1,864,837	5,664,947	3,800,110	32.92%	No issues noted at this time, higher activity in the spring and summer months.
Waste Management	554,399	1,381,818	827,419	40.12%	Recycling Billed Quarterly. Garbage collection and disposal billed monthly.
Total Public Works & Engineering	2,419,236	7,046,765	4,627,529		
Environment Services			-		
Water Systems	774,527	2,105,589	1,331,062	36.78%	No issues noted at this time.
Wastewater Systems	784,759	2,231,787	1,447,028	35.16%	No issues noted at this time.
Stormwater Systems	21,614	697,086	675,472	3.10%	No issues noted at this time, timing of the work being completed (spring/summer)
Total Environmental Services	1,580,900	5,034,462	3,453,562		
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	12,965	15,000	2,035	86.43%	With Facilities being a new department, staff are reviewing the allocation of invoices between facilities and community services as this account is tracking high.
Municipal Office and Rental Facilities	91,533	293,536	202,003	31.18%	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	38,768	99,135	60,367	39.11%	No issues noted.
Public Works Facilities - Denfield and Delaware	93,183	224,390	131,207	41.53%	No issues noted.
Community Services Facilities	985,275	1,957,367	972,092	50.34%	No issues noted, amount includes April 2022 debt payment.
Total Facility Services	1,221,724	2,589,428	1,367,704		
Community Services					
Parks & Open Space	431,644	1,372,476	940,832	31.45%	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	528	-	528	#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	4,928	41,118	-	11.99%	The new staff member has been hired and planning of programming is underway.
Total Community Services	432,172	1,413,594	981,422		
Planning & Development					
Planning	120,276	392,863	272,587	30.62%	No issues noted at this time.
Drainage	47,715	137,727	90,012	34.64%	No issues noted at this time.
Debenture Payments	16,793	53,791	36,998	31.22%	Timing of Debenture payments is periodically throughout the year.
Total Planning & Development	184,784	584,381	399,597		
Vehicles & Equipment Maintenance					
Total Vehicles & Equipment Maintenance	556,041	1,447,273	891,232	38.42%	No issues noted at this time.
Total for Municipal Purposes	8,921,067	26,678,316	17,757,249		

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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)	-	