

Municipality of Middlesex Centre

July 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 July (7 months) this should be around 58.31%, 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.

Municipality of Middlesex Centre

July 2022 Budget

Revenues

In 2022, 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	10,567,012	21,636,601	- 11,069,589	48.84%	Interim property taxes issued February 2022. School boards and County paid in March and June 2022. Final tax bills will be issued in August.
Administration	2,919,511	3,802,241	- 882,730	76.78%	No issues noted at this time.
Council	-	-	-	N/A	N/A
Economic Development	-	-	-	N/A	N/A
COVID-19	65,235	-	65,235	N/A	COVID-19 worker benefit payment from WSIB, and WSIB has applied a rebate of surplus funds to eligible accounts (which included the Municipality) in recognition of the significant impact the COVID-19 pandemic has had on many businesses.
Total General Government	13,551,758	25,438,842	- 11,887,084		
Protection to Persons & Property			-		
Fire Department	125,238	149,300	- 24,062	83.88%	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	987,824	1,541,100	- 553,276	64.10%	Currently on track to meet budget, however, permits have slowed down this summer.
Animal Control	5,180	4,460	720	116.14%	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	1,118,242	1,694,860	- 576,618		
Public Works & Engineering			-		
Transportation	30,063	43,000	- 12,938	69.91%	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	10,931	1,055,200	- 1,044,269	1.04%	No issues noted at this time, waste bins are added to the final property tax bill issued in August 2022.
Total Public Works & Engineering	40,994	1,098,200	- 1,057,207		
Environment Services			-		

Budget Item	Actual Revenue (\$)	Budget Revenue (\$)	\$ Difference	% Used	Explanation
Water Systems	1,747,864	3,515,806	- 1,767,942	49.71%	No issues noted at this time, July billing is processed in August.
Wastewater Systems	1,568,931	3,046,373	- 1,477,442	51.50%	No issues noted at this time, July billing is processed in August.
Stormwater Systems	524,645	1,004,088	- 479,443	52.25%	No issues noted at this time, July billing is processed in August.
Total Environmental Services	3,841,440	7,566,267	- 3,724,827		
Cemetery Services					
Cemetery Services		2,250	- 2,250	0.00%	No issues noted, timing of receipt of payments and no activity to date.
Total Cemetery Services	-	2,250	- 2,250		
Facility Services					
Administration	-	-	-	#DIV/0!	N/A
Municipal Office and Rental Facilities	134,232	238,539	- 104,307	56.27%	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	963,986	1,815,031	- 851,045	53.11%	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. Tracking below budget, will continue to monitor.
Total Facility Services	1,098,218	2,053,570	- 955,352		
Community Services					
Parks & Open Space	45,423	67,523	- 22,100	67.27%	The majority of this revenue is recognized and earned in the spring and summer months.
Community Centres	-	-	-	#DIV/0!	There is no revenue budgeted in this account as it will be reflected in the Facilities department under Community Services facilities.
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	45,423	110,723	- 65,300		
Planning & Development					
Planning	99,072	305,600	- 206,528	32.42%	No issues noted, timing of applications and the Zoning bylaw work.
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	4,824	53,791	- 48,967	8.97%	No issues noted.

Budget Item	Actual Revenue (\$)	Budget Revenue (\$)	\$ Difference	% Used	Explanation
Total Planning & Development	104,897	427,391	- 322,494		
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	19,901,431	38,467,944	- 18,566,514		

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July 2022 Budget

Expenditures

In 2022, 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 Expenditures (\$)	Budget Expenditures (\$)	\$ Difference	% Used	Explanation
General Government			-		
Property Taxes	-	-	-	N/A	N/A
Administration	1,187,156	2,559,387	1,372,231	46.38%	No issues noted at this time.
Council	104,287	237,588	133,301	43.89%	No issues noted at this time, timing of mileage payments and conferences and training sessions are lower than budget.
Economic Development	44,809	74,328	29,519	60.28%	No issues noted.
COVID-19	32,062	75,850	43,788	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	1,368,314	2,947,153	1,578,840		
Protection to Persons & Property			-		
Fire Department	557,079	1,838,322	1,281,243	30.30%	No issues noted at this time, the majority of the expenses occur at year end when the paid on call firefighters are paid.
Policing	771,824	2,315,475	1,543,651	33.33%	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	4,734	4,950	216	95.64%	No issues noted, costs for 2022 related to organization wide training that has been completed.
Building Inspection & By-Law Enforcement	537,107	1,051,419	514,312	51.08%	No issues noted at this time.
Animal Control	16,354	42,528	26,174	38.45%	No issues noted.
Total Protection to Persons & Property	2,108,830	5,598,724	3,489,894		
Public Works & Engineering			-		
Transportation	2,536,401	5,664,947	3,128,546	44.77%	No issues noted at this time, higher activity in the spring and summer months.
Waste Management	633,838	1,381,818	747,980	45.87%	Recycling Billed Quarterly. Garbage collection and disposal billed monthly.
Total Public Works & Engineering	3,170,239	7,046,765	3,876,526		
Environment Services			-		
Water Systems	1,035,126	2,105,589	1,070,463	49.16%	No issues noted at this time.
Wastewater Systems	1,059,593	2,231,787	1,172,194	47.48%	No issues noted at this time.
Stormwater Systems	45,680	697,086	651,406	6.55%	No issues noted at this time, timing of the work being completed (spring/summer)
Total Environmental Services	2,140,399	5,034,462	2,894,063		
Cemetery Services			-		

Budget Item	Actual Expenditures (\$)	Budget Expenditures (\$)	\$ Difference	% Used	Explanation
Total Cemetery Services	3,812	16,535	12,723	23.05%	Majority of the costs occur in the spring and summer months with landscaping costs.
Facility Services					
Administration	16,262	15,000	- 1,262	108.41%	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	123,586	293,536	169,950	42.10%	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	50,847	99,135	48,288	51.29%	No issues noted.
Public Works Facilities - Denfield and Delaware	105,428	224,390	118,962	46.98%	No issues noted.
Community Services Facilities	1,253,748	1,957,367	703,619	64.05%	No issues noted, amount includes April 2022 debt payment.
Total Facility Services	1,549,871	2,589,428	1,039,557		
Community Services					
Parks & Open Space	767,357	1,372,476	605,119	55.91%	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	10,137	41,118	-	24.65%	The new staff member has been hired and planning of programming is underway.
Total Community Services	767,357	1,413,594	646,237		
Planning & Development					
Planning	142,270	392,863	250,593	36.21%	No issues noted at this time.
Drainage	74,089	137,727	63,638	53.79%	No issues noted at this time.
Debenture Payments	20,489	53,791	33,302	38.09%	Timing of Debenture payments is periodically throughout the year.
Total Planning & Development	236,848	584,381	347,533		
Vehicles & Equipment Maintenance					
Total Vehicles & Equipment Maintenance	689,919	1,447,273	757,354	47.67%	No issues noted at this time.
Total for Municipal Purposes	12,035,589	26,678,316	14,642,727		

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July 2022 Budget

Transfers to and from Reserve Funds

In 2022, 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	(661)	(405,347)	404,686	0.16%	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	1,305,792	8,530,416	(7,224,624)	15.31%	This expense is the transfer to reserve funds completed annually. This transfer is mainly used to fund capital projects each year.
Total General Government	1,305,131	8,125,069	(6,819,938)		
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	312,000	-	312,000	#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	312,000	(204,743)	516,743		
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.

Budget Item	Actual	Budget	\$ Difference	% Used	Explanation
Stormwater Systems - Transfer from Reserve Funds	-	(75,000)	75,000	0.00%	This transfer from reserve funds is to fund a current servicing study.
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	-	100.00%	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	1,617,131	10,886,970	(9,257,839)	-	