

Municipality of Middlesex Centre

January 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 January (1 months) this should be around 8.33%, 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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Budget Item	Actual Revenue (\$)	Budget Revenue (\$)	\$ Difference	% Used	Explanation
General Government			-		
Property Taxes	-	20,281,890	- 20,281,890	0.00%	Interim property taxes issued February 2021, the amount includes Middlesex center's portion (50% of prior years taxes) in addition to County and School boards. County and school boards will be paid in March 2021.
Administration	350,488	3,324,138	- 2,973,650	10.54%	No issues noted at this time.
Council	-	-	-	N/A	N/A
Economic Development	-	-	-	N/A	N/A
COVID-19	-	-	-	N/A	N/A
Total General Government	350,488	23,606,028	- 23,255,540		
Protection to Persons & Property			-		
Fire Department	1,550	175,380	- 173,830	0.88%	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	57,485	1,022,100	- 964,615	5.62%	No issues noted, slow start to the year with the provincial lockdown.
Animal Control	4,210	-	4,210	#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	63,245	1,197,480	- 1,134,235		
Public Works & Engineering			-		
Transportation	800	42,999	- 42,199	1.86%	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	-	995,683	- 995,683	0.00%	No issues noted at this time, waste bins are added to the final property tax bill issued in August 2021.
Total Public Works & Engineering	800	1,038,682	- 1,037,882		
Environment Services			-		
Water Systems	-	3,143,958	- 3,143,958	0.00%	No issues noted at this time, January billing is processed in February.
Wastewater Systems	-	2,749,520	- 2,749,520	0.00%	No issues noted at this time, January billing is processed in February.
Stormwater Systems	-	969,852	- 969,852	0.00%	No issues noted at this time, January billing is processed in February.

Budget Item	Actual Revenue (\$)	Budget Revenue (\$)	\$ Difference	% Used	Explanation
Total Environmental Services	-	6,863,330	- 6,863,330		
Cemetery Services					
Cemetery Services	-	6,650	- 6,650	0.00%	No issues noted, timing of receipt of payments.
Total Cemetery Services	-	6,650	- 6,650		
Facility Services			-		
Administration	-	-	-	#DIV/0!	N/A
Municipal Office and Rental Facilities	13,076	238,040	- 224,964	5.49%	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	-	46,421	- 46,421	0.00%	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.
Total Facility Services	13,076	284,461	- 271,385		
Community Services			-		
Parks & Open Space	6,941	60,510	- 53,569	11.47%	The majority of this revenue is recognized and earned in the spring and summer months.
Community Centres	433	81,570	- 81,137	0.53%	No issues noted at this time, the community centres are shut down at this time due to the Provincial lockdown.
Arenas	3,429	1,641,111	- 1,637,682	0.21%	No issues noted at this time, the arenas are essentially shut down at this time due to the Provincial lockdown.
Total Community Services	10,803	1,783,191	- 1,772,388		
Planning & Development			-		
Planning	11,700	312,900	- 301,200	3.74%	No issues noted, timing of applications.
Drainage	415	30,000	- 29,585	1.38%	No issues noted, majority of the revenue is from the Drainage Superintendent grant.
Debenture Payments	-	25,254	- 25,254	0.00%	No issues noted.
Total Planning & Development	12,115	368,154	- 356,039		
Vehicles & Equipment Maintenance			-		
Total Vehicles & Equipment Maintenance	-	30,000	- 30,000	0.00%	Sale of vehicles and equipment processed to date.
Total for Municipal Purposes	450,527	35,177,976	- 34,727,449		

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Budget Item	Actual Expenditures (\$)	Budget Expenditures (\$)	\$ Difference	% Used	Explanation
General Government			-		
Property Taxes	-	-	-	N/A	N/A
Administration	156,723	1,995,413	1,838,690	7.85%	No issues noted at this time.
Council	11,995	221,666	209,671	5.41%	No issues noted at this time.
Economic Development	-	66,613	66,613	0.00%	No issues noted, allocation from general administration not yet completed.
COVID-19	1,712	40,000	38,288	N/A	COVID-19 Account set up to track costs associated with the pandemic. Minimal activity to date.
Total General Government	170,430	2,323,692	2,153,262		
Protection to Persons & Property			-		
Fire Department	37,239	1,689,975	1,652,736	2.20%	No issues noted at this time.
Policing	-	2,309,856	2,309,856	0.00%	No issues noted, OPP costs are billed monthly and are normally lagging.
Conservation Authorities	40,841	295,741	254,900	13.81%	No issues noted, invoices paid once received.
Emergency Operations Centre	-	2,700	2,700	0.00%	No issues noted.
Building Inspection & By-Law Enforcement	34,615	702,070	667,455	4.93%	No issues noted at this time.
Animal Control	749	54,815	54,066	1.37%	No issues noted, invoiced monthly (January has not yet been received), timing issue and staff allocation of costs.
Total Protection to Persons & Property	113,444	5,055,157	4,941,713		
Public Works & Engineering			-		
Transportation	240,820	5,530,350	5,289,530	4.35%	No issues noted at this time.
Waste Management	158,990	1,296,382	1,137,392	12.26%	Recycling Billed Quarterly. Garbage collection and disposal billed monthly.
Total Public Works & Engineering	399,810	6,826,732	6,426,922		
Environment Services			-		
Water Systems	56,102	1,957,680	1,901,578	2.87%	No issues noted at this time.
Wastewater Systems	45,528	2,178,505	2,132,977	2.09%	No issues noted at this time.
Stormwater Systems	2,044	659,208	657,164	0.31%	No issues noted at this time.
Total Environmental Services	103,674	4,795,393	4,691,719		
Cemetery Services			-		
Total Cemetery Services	-	16,243	16,243	0.00%	No issues noted at this time.
Facility Services					
Administration	-	161,364	161,364	0.00%	No issues noted at this time.
Municipal Office and Rental Facilities	2,205	496,205	494,000	0.44%	This account is for revenue earned with respect to municipal facilities and rental properties the municipality manages such as the medical centre.
Fire Halls	812	114,702	113,890	0.71%	No issues noted at this time.
Public Works Facilities - Denfield and Delaware	7,714	106,699	98,985	7.23%	No issues noted at this time.
Community Services Facilities	12,538	2,657,430	2,644,892	0.47%	No issues noted at this time.
Total Facility Services	23,269	3,536,400	3,513,131		
Community Services					

Budget Item	Actual Expenditures (\$)	Budget Expenditures (\$)	\$ Difference	% Used	Explanation
Parks & Open Space	36,119	1,247,167	1,211,048	2.90%	The provincial lockdown may impact this department for 2021.
Community Centres	4,600	5,000	400	92.00%	The majority of the costs associated with this account is recognized in facilities above. Some staffing costs have been allocated, however staff are preparing and internal journal entry to allocate to facilities as required.
Arenas	84,377	120,800	36,423	69.85%	The majority of the costs associated with this account is recognized in facilities above. Some staffing costs have been allocated, however staff are preparing and internal journal entry to allocate to facilities as required.
Total Community Services	125,096	1,372,967	1,247,871		
Planning & Development					
Planning	6,456	444,103	437,647	1.45%	No issues noted at this time.
Drainage	9,493	131,594	122,101	7.21%	No issues noted at this time.
Debenture Payments	12,812	25,254	12,442	50.73%	Timing of Debenture payments is periodically throughout the year.
Total Planning & Development	28,761	600,951	572,190		
Vehicles & Equipment Maintenance					
Total Vehicles & Equipment Maintenance	63,932	1,484,034	1,420,102	4.31%	No issues noted at this time.
Total for Municipal Purposes	1,028,416	26,011,569	24,983,152		

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Budget Item	Actual	Budget	\$ Difference	% Used	Explanation
General Government			-		
Administration -Transfer from Reserve Funds	-	313,000	313,000	0.00%	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	-	7,355,015	7,355,015	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	-	7,042,015	7,042,015		
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	-	389,858	389,858	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	-	397,358	397,358		
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	-	-	-	#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	-	125,563	125,563		
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		1390178			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		1064825			This is the transfer to reserve funds based on the budget to ensure this system is self funded.
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.

Budget Item	Actual	Budget	\$ Difference	% Used	Explanation
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	- -	145,310	145,310	0.00%	This transfer from reserve funds is from Development Charges to fund the portion of the debt borrowings.
Total Facility Services	- -	71,433	71,433		
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	-	-	-	#DIV/0!	This transfer to reserve funds is related to parkland reserve fund transfers.
Total Planning & Development	- -	108,000	108,000		
Total for Municipal Purposes	-	8,824,790	- 8,824,790	-	