

Municipality of Middlesex Centre

February 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 February (2 months) this should be around 16.66%, 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	20,189,733	20,281,890	- 92,156	99.55%	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 and June 2021, which will reduce this amount.
Administration	591,670	3,324,138	- 2,732,469	17.80%	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	20,781,403	23,606,028	- 2,824,625		
Protection to Persons & Property			-		
Fire Department	58,806	175,380	- 116,574	33.53%	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	238,202	1,022,100	- 783,898	23.31%	No issues noted, slow start to the year with the provincial lockdown, however the revenue is back up to expected levels.
Animal Control	4,270	-	4,270	#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	301,278	1,197,480	- 896,202		
Public Works & Engineering			-		
Transportation	35,365	42,999	- 7,634	82.25%	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	35,365	1,038,682	- 1,003,317		
Environment Services			-		
Water Systems	285,322	3,143,958	- 2,858,636	9.08%	No issues noted at this time, February billing is processed in March.
Wastewater Systems	259,267	2,749,520	- 2,490,253	9.43%	No issues noted at this time, February billing is processed in March.

Budget Item	Actual Revenue (\$)	Budget Revenue (\$)	\$ Difference	% Used	Explanation
Stormwater Systems	80,265	969,852	- 889,587	8.28%	No issues noted at this time, February billing is processed in March.
Total Environmental Services	624,854	6,863,330	- 6,238,476		
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	26,150	238,040	- 211,890	10.99%	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	26,150	284,461	- 258,311		
Community Services					
Parks & Open Space	13,883	60,510	- 46,627	22.94%	The majority of this revenue is recognized and earned in the spring and summer months.
Community Centres	1,478	81,570	- 80,092	1.81%	No issues noted at this time, the community centres are shut down at this time due to the Provincial lockdown.
Arenas	48,451	1,641,111	- 1,592,660	2.95%	No issues noted at this time, the arenas are essentially shut down at this time due to the Provincial lockdown.
Total Community Services	63,812	1,783,191	- 1,719,379		
Planning & Development					
Planning	25,705	312,900	- 287,195	8.22%	No issues noted, timing of applications.
Drainage	500	30,000	- 29,500	1.67%	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	26,205	368,154	- 341,949		
Vehicles & Equipment Maintenance					
Total Vehicles & Equipment Maintenance	111,936	30,000	81,936	373.12%	Sale of vehicles and equipment processed to date. Trade-in of the backhoe
Total for Municipal Purposes	21,971,003	35,177,976	- 13,206,973		

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Budget Item	Actual Expenditures (\$)	Budget Expenditures (\$)	\$ Difference	% Used	Explanation
General Government			-		
Property Taxes	-	-	-	N/A	N/A
Administration	254,181	1,995,413	1,741,232	12.74%	No issues noted at this time.
Council	25,100	221,666	196,566	11.32%	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	2,103	40,000	37,897	N/A	COVID-19 Account set up to track costs associated with the pandemic. Minimal activity to date.
Total General Government	281,384	2,323,692	2,042,308		
Protection to Persons & Property			-		
Fire Department	168,190	1,689,975	1,521,785	9.95%	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	72,275	702,070	629,795	10.29%	No issues noted at this time.
Animal Control	2,079	54,815	52,736	3.79%	No issues noted, invoiced monthly (February has not yet been received), timing issue and staff allocation of costs.
Total Protection to Persons & Property	283,385	5,055,157	4,771,772		
Public Works & Engineering			-		
Transportation	557,775	5,530,350	4,972,575	10.09%	No issues noted at this time.
Waste Management	219,591	1,296,382	1,076,791	16.94%	Recycling Billed Quarterly. Garbage collection and disposal billed monthly.
Total Public Works & Engineering	777,366	6,826,732	6,049,366		
Environment Services			-		
Water Systems	197,865	1,957,680	1,759,815	10.11%	No issues noted at this time.
Wastewater Systems	447,860	2,178,505	1,730,645	20.56%	The total expenses to date appear higher than anticipated, however this is due to the principal and interest payments on two debentures in February which will slightly skew the % allocation for the year. No issues noted.
Stormwater Systems	3,869	659,208	655,339	0.59%	No issues noted at this time.
Total Environmental Services	649,594	4,795,393	4,145,799		
Cemetery Services			-		
Total Cemetery Services	-	16,243	16,243	0.00%	No issues noted at this time.
Facility Services					
Administration	19,117	161,364	142,247	11.85%	No issues noted at this time.
Municipal Office and Rental Facilities	13,856	496,205	482,349	2.79%	This account is for revenue earned with respect to municipal facilities and rental properties the municipality manages such as the medical centre.
Fire Halls	5,628	114,702	109,074	4.91%	No issues noted at this time.
Public Works Facilities - Denfield and Delaware	29,571	106,699	77,128	27.71%	Staff are looking after some unplanned Building repairs and maintenance costs.

Budget Item	Actual Expenditures (\$)	Budget Expenditures (\$)	\$ Difference	% Used	Explanation
Community Services Facilities	88,503	2,657,430	2,568,927	3.33%	No issues noted at this time.
Total Facility Services	156,675	3,536,400	3,379,725		
Community Services					
Parks & Open Space	78,592	1,247,167	1,168,575	6.30%	The provincial lockdown may impact this department for 2021.
Community Centres	7,664	5,000	- 2,664	153.28%	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	120,149	120,800	651	99.46%	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	206,405	1,372,967	1,166,562		
Planning & Development					
Planning	20,060	444,103	424,043	4.52%	No issues noted at this time.
Drainage	17,391	131,594	114,203	13.22%	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	50,263	600,951	550,688		
Vehicles & Equipment Maintenance					
Total Vehicles & Equipment Maintenance	131,368	1,484,034	1,352,666	8.85%	No issues noted at this time.
Total for Municipal Purposes	2,536,440	26,011,569	23,475,128		

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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	-	