

Municipality of Middlesex Centre

March 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 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, 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	14,958,883	20,281,890	- 5,323,006	73.75%	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 less the March payment. County and school boards will be paid again in June 2021, which will reduce this amount.
Administration	635,968	3,324,138	- 2,688,170	19.13%	No issues noted at this time.
Council	-	-	-	N/A	N/A
Economic Development	-	-	-	N/A	N/A
COVID-19	254,118	-	- 254,118	N/A	COVID-19 2021 COVID recovery funding.
Total General Government	15,848,969	23,606,028	- 7,757,059		
Protection to Persons & Property			-		
Fire Department	64,763	175,380	- 110,617	36.93%	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	327,595	1,022,100	- 694,505	32.05%	No issues noted, slow start to the year with the provincial lockdown, however the revenue is back up to expected levels.
Animal Control	4,280	-	- 4,280	#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	396,638	1,197,480	- 800,842		
Public Works & Engineering			-		
Transportation	46,809	42,999	- 3,810	108.86%	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	46,809	1,038,682	- 991,873		
Environment Services			-		
Water Systems	535,446	3,143,958	- 2,608,512	17.03%	No issues noted at this time, March billing is processed in April.
Wastewater Systems	478,446	2,749,520	- 2,271,074	17.40%	No issues noted at this time, March billing is processed in April.

Budget Item	Actual Revenue (\$)	Budget Revenue (\$)	\$ Difference	% Used	Explanation
Stormwater Systems	160,591	969,852	- 809,261	16.56%	No issues noted at this time, March billing is processed in April.
Total Environmental Services	1,174,483	6,863,330	- 5,688,847		
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	39,225	238,040	- 198,815	16.48%	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	11,668	46,421	- 34,753	25.14%	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	50,893	284,461	- 233,568		
Community Services					
Parks & Open Space	20,824	60,510	- 39,686	34.41%	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 during the start of 2021.
Arenas	77,592	1,641,111	- 1,563,519	4.73%	No issues noted at this time, the arenas are essentially shut down at this time due to the Provincial lockdown during the start of 2021.
Total Community Services	99,894	1,783,191	- 1,683,297		
Planning & Development					
Planning	53,738	312,900	- 259,162	17.17%	No issues noted, timing of applications.
Drainage	1,105	30,000	- 28,895	3.68%	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	54,843	368,154	- 313,311		
Vehicles & Equipment Maintenance					
Total Vehicles & Equipment Maintenance	151,887	30,000	121,887	506.29%	Sale of vehicles and equipment processed to date. Trade-in of the backhoe
Total for Municipal Purposes	17,824,416	35,177,976	- 17,353,560		

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Budget Item	Actual Expenditures (\$)	Budget Expenditures (\$)	\$ Difference	% Used	Explanation
General Government			-		
Property Taxes	-	-	-	N/A	N/A
Administration	375,224	1,995,413	1,620,189	18.80%	No issues noted at this time.
Council	38,131	221,666	183,535	17.20%	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	4,405	40,000	35,595	N/A	COVID-19 Account set up to track costs associated with the pandemic. Minimal activity to date.
Total General Government	417,760	2,323,692	1,905,932		
Protection to Persons & Property			-		
Fire Department	216,401	1,689,975	1,473,574	12.80%	No issues noted at this time.
Policing	192,488	2,309,856	2,117,368	8.33%	No issues noted, OPP costs are billed monthly and are normally lagging.
Conservation Authorities	192,950	295,741	102,791	65.24%	No issues noted, invoices paid once received.
Emergency Operations Centre	-	2,700	2,700	0.00%	No issues noted.
Building Inspection & By-Law Enforcement	114,595	702,070	587,475	16.32%	No issues noted at this time.
Animal Control	3,510	54,815	51,305	6.40%	No issues noted, invoiced monthly (March has not yet been received), timing issue and staff allocation of costs.
Total Protection to Persons & Property	719,944	5,055,157	4,335,213		
Public Works & Engineering			-		
Transportation	757,364	5,530,350	4,772,986	13.69%	No issues noted at this time.
Waste Management	274,480	1,296,382	1,021,902	21.17%	Recycling Billed Quarterly. Garbage collection and disposal billed monthly.
Total Public Works & Engineering	1,031,844	6,826,732	5,794,888		
Environment Services			-		
Water Systems	397,218	1,957,680	1,560,462	20.29%	No issues noted at this time.
Wastewater Systems	540,070	2,178,505	1,638,435	24.79%	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	8,360	659,208	650,848	1.27%	No issues noted at this time.
Total Environmental Services	945,648	4,795,393	3,849,745		
Cemetery Services			-		
Total Cemetery Services	-	16,243	16,243	0.00%	No issues noted at this time.
Facility Services					
Administration	68,239	161,364	93,125	42.29%	No issues noted at this time, timing of costs being processed.
Municipal Office and Rental Facilities	27,761	496,205	468,444	5.59%	This account is for revenue earned with respect to municipal facilities and rental properties the municipality manages such as the medical centre.
Fire Halls	11,573	114,702	103,129	10.09%	No issues noted at this time.
Public Works Facilities - Denfield and Delaware	51,272	106,699	55,427	48.05%	Staff are looking after some unplanned Building repairs and maintenance costs.

Budget Item	Actual Expenditures (\$)	Budget Expenditures (\$)	\$ Difference	% Used	Explanation
Community Services Facilities	157,224	2,657,430	2,500,206	5.92%	No issues noted at this time.
Total Facility Services	316,069	3,536,400	3,220,331		
Community Services					
Parks & Open Space	134,404	1,247,167	1,112,763	10.78%	The provincial lockdown may impact this department for 2021.
Community Centres	7,878	5,000	- 2,878	157.56%	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	126,629	120,800	- 5,829	104.83%	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	268,911	1,372,967	1,104,056		
Planning & Development					
Planning	45,344	444,103	398,759	10.21%	No issues noted at this time.
Drainage	26,429	131,594	105,165	20.08%	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	84,585	600,951	516,366		
Vehicles & Equipment Maintenance					
Total Vehicles & Equipment Maintenance	232,250	1,484,034	1,251,784	15.65%	No issues noted at this time.
Total for Municipal Purposes	4,017,011	26,011,569	21,994,557		

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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	-	