

Municipality of Middlesex Centre

May 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 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, 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	15,894,359	20,281,890	- 4,387,531	78.37%	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	1,777,490	3,324,138	- 1,546,648	53.47%	No issues noted at this time. The federal gas tax full funding was received in May 2021.
Council	-	-	-	N/A	N/A
Economic Development	600	-	600	N/A	Related to Western Economic Development Project.
COVID-19	334,118	-	334,118	N/A	COVID-19 2021 COVID recovery funding.
Total General Government	18,006,567	23,606,028	- 5,599,461		
Protection to Persons & Property			-		
Fire Department	92,431	175,380	- 82,949	52.70%	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	629,038	1,022,100	- 393,062	61.54%	No issues noted, slow start to the year with the provincial lockdown, however the revenue is back up to expected levels.
Animal Control	4,370	-	4,370	#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	725,840	1,197,480	- 471,640		
Public Works & Engineering			-		
Transportation	64,276	42,999	21,277	149.48%	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	2,386	995,683	- 993,297	0.24%	No issues noted at this time, waste bins are added to the final property tax bill issued in August 2021.
Total Public Works & Engineering	66,662	1,038,682	- 972,020		
Environment Services			-		
Water Systems	1,101,295	3,143,958	- 2,042,663	35.03%	No issues noted at this time, May billing is processed in June.

Budget Item	Actual Revenue (\$)	Budget Revenue (\$)	\$ Difference	% Used	Explanation
Wastewater Systems	968,296	2,749,520	- 1,781,224	35.22%	No issues noted at this time, May billing is processed in June.
Stormwater Systems	321,238	969,852	- 648,614	33.12%	No issues noted at this time, May billing is processed in June.
Total Environmental Services	2,390,829	6,863,330	- 4,472,501		
Cemetery Services					
Cemetery Services	50	6,650	- 6,600	0.75%	No issues noted, timing of receipt of payments.
Total Cemetery Services	50	6,650	- 6,600		
Facility Services					
Administration	-	-	-	#DIV/0!	N/A
Municipal Office and Rental Facilities	65,374	238,040	- 172,666	27.46%	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	77,042	284,461	- 207,419		
Community Services					
Parks & Open Space	65,650	60,510	5,140	108.49%	The majority of this revenue is recognized and earned in the spring and summer months.
Community Centres	7,593	81,570	- 73,977	9.31%	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. Staff cut the 2021 budget amounts for revenue based on projections and shut downs for 2021.
Arenas	282,865	1,641,111	- 1,358,246	17.24%	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	356,108	1,783,191	- 1,427,083		
Planning & Development					
Planning	112,470	312,900	- 200,430	35.94%	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	9,679	25,254	- 15,575	38.33%	No issues noted.
Total Planning & Development	123,254	368,154	- 244,900		
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	21,898,239	35,177,976	- 13,279,737		

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Budget Item	Actual Expenditures (\$)	Budget Expenditures (\$)	\$ Difference	% Used	Explanation
General Government			-		
Property Taxes	-	-	-	N/A	N/A
Administration	569,463	1,995,413	1,425,950	28.54%	No issues noted at this time, many of the larger projects will be started in the summer.
Council	66,629	221,666	155,037	30.06%	No issues noted at this time, timing of mileage payments and conferences and training sessions.
Economic Development	63,579	66,613	3,034	95.45%	No issues noted, allocation from general administration has been completed.
COVID-19	7,933	40,000	32,067	N/A	COVID-19 Account set up to track costs associated with the pandemic. Minimal activity to date.
Total General Government	707,604	2,323,692	1,616,088		
Protection to Persons & Property			-		
Fire Department	358,386	1,689,975	1,331,589	21.21%	No issues noted at this time, the majority of the expenses occur at year end when the paid on call firefighters are paid.
Policing	577,464	2,309,856	1,732,392	25.00%	No issues noted, OPP costs are billed monthly and are normally lagging.
Conservation Authorities	247,268	295,741	48,473	83.61%	No issues noted, invoices paid once received.
Emergency Operations Centre	-	2,700	2,700	0.00%	No issues noted, no expenses incurred to date.
Building Inspection & By-Law Enforcement	293,292	702,070	408,778	41.78%	The expenses are tracking higher at this time due to the addition of 2 building inspectors to cover off the new municipal service contract with other municipalities in Middlesex county.
Animal Control	17,283	54,815	37,532	31.53%	No issues noted, invoiced monthly, timing issue and staff allocation of costs.
Total Protection to Persons & Property	1,493,693	5,055,157	3,561,464		
Public Works & Engineering			-		
Transportation	1,898,864	5,530,350	3,631,486	34.34%	No issues noted at this time.
Waste Management	525,998	1,296,382	770,384	40.57%	Recycling Billed Quarterly. Garbage collection and disposal billed monthly.
Total Public Works & Engineering	2,424,862	6,826,732	4,401,870		
Environment Services			-		
Water Systems	739,960	1,957,680	1,217,720	37.80%	No issues noted at this time.
Wastewater Systems	828,361	2,178,505	1,350,144	38.02%	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	20,770	659,208	638,438	3.15%	No issues noted at this time, minimal activity to date.
Total Environmental Services	1,589,091	4,795,393	3,206,302		
Cemetery Services			-		
Total Cemetery Services	-	16,243	16,243	0.00%	No activity to date.

Budget Item	Actual Expenditures (\$)	Budget Expenditures (\$)	\$ Difference	% Used	Explanation
Facility Services					
Administration	145,320	161,364	16,044	90.06%	Timing of costs being processed. With Facilities being a new department, staff are reviewing the allocation of invoices between facilities and community services.
Municipal Office and Rental Facilities	238,305	496,205	257,900	48.03%	This account is for expenses associated with municipal facilities and rental properties the municipality manages such as the medical centre and the municipal office.
Fire Halls	59,149	114,702	55,553	51.57%	No issues noted at this time, Facilities staff are looking into the allocation of expenses.
Public Works Facilities - Denfield and Delaware	73,020	106,699	33,679	68.44%	Staff are looking after some unplanned Building repairs and maintenance costs.
Community Services Facilities	571,247	2,657,430	2,086,183	21.50%	No issues noted at this time.
Total Facility Services	1,087,041	3,536,400	2,449,359		
Community Services					
Parks & Open Space	394,624	1,247,167	852,543	31.64%	The provincial lockdown may impact this department for 2021.
Community Centres	214	5,000	4,786	4.28%	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	216,859	120,800	-96,059	179.52%	The majority of the costs associated with this account is recognized in facilities above. Facilities staff are looking into the allocations with facilities and community services as noted above.
Total Community Services	611,697	1,372,967	761,270		
Planning & Development					
Planning	111,650	444,103	332,453	25.14%	No issues noted at this time, timing of official plan work and zoning bylaw.
Drainage	46,011	131,594	85,583	34.96%	No issues noted at this time.
Debenture Payments	16,820	25,254	8,434	66.60%	Timing of Debenture payments is periodically throughout the year.
Total Planning & Development	174,481	600,951	426,470		
Vehicles & Equipment Maintenance					
Total Vehicles & Equipment Maintenance	462,005	1,484,034	1,022,029	31.13%	No issues noted at this time.
Total for Municipal Purposes	8,550,474	26,011,569	17,461,095		

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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	-	