

Municipality of Middlesex Centre

January 2020 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.

Municipality of Middlesex Centre

January 2020 Budget

Budget Item	Actual Revenue (\$)	Budget Revenue (\$)	% Used	Explanation
General Government				
Property Taxes	- 7,320	19,816,658	-0.04%	Interim property taxes issued February 2020. Final taxes processed August 2020. Minimal write offs processed to date. No issues noted
Administration	326,606	2,552,355	12.80%	No issues noted at this time.
Medical Centre	8,417	113,524	7.41%	No issues noted, doctors rent processed monthly, pharmacy rent processed June and December of each year.
Council	-	-	N/A	N/A
Economic Development	-	-	N/A	N/A
Total General Government	327,703	22,482,537		
Protection to Persons & Property				
Fire Department	41,237	139,300	29.60%	No issues noted.
Policing	-	-	#DIV/0!	N/A
Conservation Authorities	-	-	N/A	N/A
Emergency Operations Centre	-	-	N/A	N/A
Building Inspection & By-Law Enforcement	58,023	700,912	8.28%	No issues noted. Activity is lower in winter months for Building.
Animal Control	5,300	-	#DIV/0!	No issues noted, the municipality no longer charges for the first dog tag a resident obtains. The revenue earned is from replacement tags and mailing of dog tags.
Total Protection to Persons & Property	104,560	840,212		
Public Works & Engineering				
Transportation	100	64,737	0.15%	no issues noted at this time, revenue is from development charge debt payment transfers, snow plowing sub contracted and any future roads upgrades collected.
Waste Management	85	916,264	0.01%	no issues noted at this time, waste bins are added to the final property tax bill issued in August 2020.
Total Public Works & Engineering	185	981,001		
Environment Services				
Water Systems	7,123	3,241,003	0.22%	no issues noted at this time, January billing issued beginning of February.
Wastewater Systems	- 256	3,032,690	-0.01%	no issues noted at this time, January billing issued beginning of February.
Stormwater Systems	127	898,368	0.01%	no issues noted at this time, January billing issued beginning of February.
Total Environmental Services	6,994	7,172,061		
Cemetery Services	-	5,400	0.00%	No issues noted.

Budget Item	Actual Revenue (\$)	Budget Revenue (\$)	% Used	Explanation
Total Cemetery Services	-	5,400		
Community Services				
Parks & Open Space	-	143,662	0.00%	No issues noted, activity not posted in January.
Community Centres	-	154,150	0.00%	No issues noted, activity not posted in January.
Arenas	23,149	2,138,678	1.08%	No issues noted.
Libraries	-	53,144	0.00%	No issues noted, library rent is billed quarterly, beginning in March.
Total Community Services	23,149	2,489,634		
Planning & Development				
Planning	6,450	386,804	1.67%	No issues noted, revenue from Development Charges for official plan in budgeted figure.
Drainage	-	53,131	0.00%	No issues noted.
Debenture Payments	-	33,849	0.00%	No issues noted.
Total Planning & Development	6,450	473,784		
Vehicles & Equipment Maintenance				
Total Vehicles & Equipment Maintenance	-	-	#DIV/0!	Sale of vehicles and equipment processed to date.
Total for Municipal Purposes	469,041	34,444,629		

Municipality of Middlesex Centre

January 2020 Budget

Budget Item	Actual Expenditures (\$)	Budget Expenditures (\$)	% Used	Explanation
General Government				
Property Taxes	-	-	N/A	
Administration	93,641	8,585,713	1.09%	No issues noted. Reserve Fund transfers completed September and December of each year.
Medical Centre	3,187	113,524	2.81%	no issues noted, reserve fund transfer completed at year end.
Council	13,194	212,544	6.21%	no issues noted.
Economic Development	-	65,487	0.00%	no issues noted, allocation from general administration completed yearly and has not been completed to date.
Total General Government	110,022	8,977,268		
Protection to Persons & Property				
Fire Department	32,176	1,669,795	1.93%	no issues noted, the majority of the firefighters paid annually in December.
Policing	-	2,326,740	0.00%	no issues noted, OPP costs are billed monthly. Refer to CPS-08-2020 for more details on OPP costs for 2020.
Conservation Authorities	7,962	295,456	2.69%	no issues noted, invoices paid once received
Emergency Operations Centre	-	3,700	0.00%	no issues noted.
Building Inspection & By-Law Enforcement	30,002	772,600	3.88%	No issues identified in expenses.
Animal Control	3,898	61,552	6.33%	no issues noted, invoices monthly, timing issue and staff allocation of costs.
Total Protection to Persons & Property	74,038	5,129,843		
Public Works & Engineering				
Transportation	235,663	5,838,566	4.04%	No issues noted at this time.
Waste Management	156,305	1,265,216	12.35%	Recycling Billed Quarterly and all paid to date. Garbage collection and disposal billed monthly and 1 month behind.
Total Public Works & Engineering	391,968	7,103,782		
Environment Services				
Water Systems	34,467	3,227,952	1.07%	no issues noted, reserve transfers completed at year end
Wastewater Systems	26,503	3,019,639	0.88%	no issues noted, reserve transfers completed at year end
Stormwater Systems	1,825	898,368	0.20%	no issues noted, reserve transfers completed at year end
Total Environmental Services	62,795	7,145,959		
Cemetery Services	-	27,519	0.00%	No issues noted at this time.
Total Cemetery Services	-	27,519		
Community Services				
Parks & Open Space	22,024	1,304,868	1.69%	no issues noted. Parks and Open spaces holds the wages and benefits for community centres and libraries.
Community Centres	11,679	299,842	3.90%	no issues noted.
Arenas	120,920	2,586,970	4.67%	No issues noted at this time.
Libraries	1,116	46,730	2.39%	No issues noted at this time.
Total Community Services	155,739	4,238,410		
Planning & Development				
Planning	-	511,033	0.00%	No issues noted at this time.

Budget Item	Actual Expenditures (\$)	Budget Expenditures (\$)	% Used	Explanation
Drainage	9,036	118,995	7.59%	no issues noted.
Debenture Payments	3,356	33,850	9.91%	Timing of Debenture payments is periodically throughout the year.
Total Planning & Development	12,392	663,878		
Vehicles & Equipment Maintenance				
Total Vehicles & Equipment Maintenance	29,404	1,157,971	2.54%	No issues noted at this time.
Total for Municipal Purposes	836,358	34,444,630		