

Municipality of Middlesex Centre

August 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 August (8 months) this should be around 66.64% 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	20,254,115	20,281,890	- 27,775	99.86%	Interim property taxes issued February 2021 and final taxes were issued in August 2021, the amount includes all of Middlesex center's portion. No issues noted in 2021.
Administration	3,104,407	3,324,138	- 219,731	93.39%	No issues noted at this time. The federal gas tax full funding was received in May 2021, in addition to the additional funding received in 2021 for federal gas tax in the amount of \$526,295.54.
Council	-	-	-	N/A	N/A
Economic Development	600	-	600	N/A	Related to Western Economic Development Project.
COVID-19	254,118	-	254,118	N/A	COVID-19 2021 COVID recovery funding. Safe Restart Funding received in 2020 for 2021 has not been recognized as income at this time, it is remaining in the Safe Restart Reserve Fund until earned.
Total General Government	23,613,240	23,606,028	7,212		
Protection to Persons & Property			-		
Fire Department	146,673	175,380	- 28,707	83.63%	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	1,199,207	1,022,100	177,107	117.33%	No issues noted, slow start to the year with the provincial lockdown, however the revenue is back up to expected levels. Revenue in 2021 has now surpassed budget figures.
Animal Control	4,830	-	4,830	#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	1,350,710	1,197,480	153,230		
Public Works & Engineering			-		
Transportation	95,526	42,999	52,527	222.16%	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	1,034,726	995,683	39,043	103.92%	No issues noted at this time, waste bins are added to the final property tax bill issued in August 2021. Revenue surpasses budget due to growth.
Total Public Works & Engineering	1,130,252	1,038,682	91,570		

Budget Item	Actual Revenue (\$)	Budget Revenue (\$)	\$ Difference	% Used	Explanation
Environment Services			-		
Water Systems	2,103,891	3,143,958	- 1,040,067	66.92%	No issues noted at this time, August billing is processed in September.
Wastewater Systems	1,759,128	2,749,520	- 990,392	63.98%	No issues noted at this time, August billing is processed in September.
Stormwater Systems	562,618	969,852	- 407,234	58.01%	No issues noted at this time, August billing is processed in September.
Total Environmental Services	4,425,638	6,863,330	- 2,437,692		
Cemetery Services					
Cemetery Services	150	6,650	- 6,500	2.26%	No issues noted, timing of receipt of payments.
Total Cemetery Services	150	6,650	- 6,500		
Facility Services			-		
Administration	-	-	-	#DIV/0!	N/A
Municipal Office and Rental Facilities	153,188	238,040	- 84,852	64.35%	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	35,005	46,421	- 11,416	75.41%	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, three quarters have been billed to date.
Total Facility Services	188,192	284,461	- 96,269		
Community Services			-		
Parks & Open Space	53,301	60,510	- 7,209	88.09%	The majority of this revenue is recognized and earned in the spring and summer months. With the provincial lockdown, staff are anticipating this account may be under budget in 2021.
Community Centres	15,908	81,570	- 65,663	19.50%	The community centres have just re-opened and were shut down for the majority of 2021 due to the Provincial lockdown. As the Province entered Stage 3 in July, community centres are re-opening in August 2021 and more revenue will be earned. Staff cut the 2021 budget amounts for revenue based on projections and shut downs for 2021. With the provincial lockdown, staff are anticipating this account may be under budget in 2021.
Arenas	575,906	1,641,111	- 1,065,205	35.09%	The arenas were essentially shut down due to the Provincial lockdown from January to July 2021. Due to this shutdown staff are anticipating this account being under for 2021.
Total Community Services	645,115	1,783,191	- 1,138,076		
Planning & Development			-		
Planning	176,543	312,900	- 136,357	56.42%	No issues noted, timing of applications.

Budget Item	Actual Revenue (\$)	Budget Revenue (\$)	\$ Difference	% Used	Explanation
Drainage	- 3,589	30,000	- 33,589	-11.96%	Majority of the revenue is from the Drainage Superintendent grant which has not yet been received for 2021. However, the 2020 Drainage Superintendent Grant amount was modified by OMAFRA from what we had submitted and recorded, therefore this account is in a negative position.
Debenture Payments	64,163	25,254	38,909	254.07%	No issues noted.
Total Planning & Development	237,118	368,154	- 131,036		
Vehicles & Equipment Maintenance			-		
Total Vehicles & Equipment Maintenance	163,913	30,000	133,913	546.38%	Sale of vehicles and equipment processed to date. Trade-in of the backhoe
Total for Municipal Purposes	31,754,327	35,177,976	- 3,423,649		

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Budget Item	Actual Expenditures (\$)	Budget Expenditures (\$)	\$ Difference	% Used	Explanation
General Government			-		
Property Taxes	-	-	-	N/A	N/A
Administration	1,041,198	1,995,413	954,215	52.18%	No issues noted at this time, many of the larger projects will be started in the summer.
Council	116,332	221,666	105,334	52.48%	No issues noted at this time, timing of mileage payments and conferences and training sessions. Anticipated to be under budget for 2021.
Economic Development	63,579	66,613	3,034	95.45%	No issues noted, allocation from general administration has been completed.
COVID-19	20,909	40,000	19,091	N/A	COVID-19 Account set up to track costs associated with the pandemic. Minimal activity to date.
Total General Government	1,242,018	2,323,692	1,081,675		
Protection to Persons & Property			-		
Fire Department	783,948	1,689,975	906,027	46.39%	No issues noted at this time, the majority of the expenses occur at year end when the paid on call firefighters are paid.
Policing	1,154,928	2,309,856	1,154,928	50.00%	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, one final invoice to be paid in the fall of 2021.
Emergency Operations Centre	-	2,700	2,700	0.00%	No issues noted, no expenses incurred to date.
Building Inspection & By-Law Enforcement	512,984	702,070	189,086	73.07%	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	31,321	54,815	23,494	57.14%	No issues noted, invoiced monthly, timing issue and staff allocation of costs.
Total Protection to Persons & Property	2,730,449	5,055,157	2,324,708		
Public Works & Engineering			-		
Transportation	2,689,115	5,530,350	2,841,235	48.62%	The winter maintenance division of transportation is tracking higher than anticipated for 2021, staff are aware and the winter maintenance reserve fund may be utilized to cover these costs in 2021.
Waste Management	869,609	1,296,382	426,773	67.08%	Recycling Billed Quarterly. Garbage collection and disposal billed monthly.
Total Public Works & Engineering	3,558,724	6,826,732	3,268,008		
Environment Services			-		
Water Systems	1,115,500	1,957,680	842,180	56.98%	No issues noted at this time.
Wastewater Systems	1,761,095	2,178,505	417,410	80.84%	The total expenses to date appear higher than anticipated, however this is due to the principal and interest payments on two debentures in February and August which will slightly skew the % allocation for the year. No issues noted.

Budget Item	Actual Expenditures (\$)	Budget Expenditures (\$)	\$ Difference	% Used	Explanation
Stormwater Systems	43,695	659,208	615,513	6.63%	No issues noted at this time, minimal activity to date. Cleanouts will occur in summer/fall 2021.
Total Environmental Services	2,920,289	4,795,393	1,875,104		
Cemetery Services			-		
Total Cemetery Services	5,818	16,243	10,425	35.82%	Minimal activity to date, mainly lawn care at the cemeteries.
Facility Services					
Administration	280,941	161,364	- 119,577	174.10%	Timing of costs being processed. With Facilities being a new department, staff are reviewing the allocation of invoices between facilities and community services. Overall, between the two accounts, costs are under budget.
Municipal Office and Rental Facilities	310,718	496,205	185,487	62.62%	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	91,542	114,702	23,160	79.81%	Facilities staff are looking into the allocation of expenses. Costs are tracking higher in the facilities department but lower in community services. Overall, total community services and facilities will be within budget.
Public Works Facilities - Denfield and Delaware	107,023	106,699	- 324	100.30%	Staff are looking after some unplanned Building repairs and maintenance costs. When this account is put together with overall PWE Transportation, it will be under budget overall.
Community Services Facilities	957,877	2,657,430	1,699,553	36.05%	No issues noted at this time.
Total Facility Services	1,748,100	3,536,400	1,788,300		
Community Services					
Parks & Open Space	787,004	1,247,167	460,163	63.10%	The provincial lockdown may impact this department for 2021. The revenue will be under budget, however there have been no service level changes, therefore the costs will continue to meet budget.
Community Centres	-	5,000	5,000	0.00%	The majority of the costs associated with this account is recognized in facilities above.
Arenas	78,100	120,800	42,700	64.65%	The majority of the costs associated with this account is recognized in facilities above.
Total Community Services	865,104	1,372,967	507,863		
Planning & Development					
Planning	155,772	444,103	288,331	35.08%	No issues noted at this time, timing of official plan work and zoning bylaw.
Drainage	79,274	131,594	52,320	60.24%	No issues noted at this time.
Debenture Payments	29,992	25,254	- 4,738	118.76%	Timing of Debenture payments is periodically throughout the year. Amount will be greater than budget for 2021 due to additional drainage debentures for 2021 as approved in bylaw 2021-063.
Total Planning & Development	265,038	600,951	335,913		
Vehicles & Equipment Maintenance					
Total Vehicles & Equipment Maintenance	701,247	1,484,034	782,787	47.25%	No issues noted at this time.
Total for Municipal Purposes	14,036,786	26,011,569	11,974,783		

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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	-	