



*The Corporation of the Municipality
Staff Report*

*Office of the Treasurer
Manuela Batovanja*

Prepared For: Mayor and Council	Report No.: MB 2022-03
Date: April 19, 2022	File No.: F00

Purpose of Report

The purpose of this report is to provide Council with a 2022 first quarter financial review.

Analysis

This report provides Council with information regarding revenues and expenditures to March 31, 2022 as well as highlighting some key trends.

Revenues to March 31, 2022

The majority of revenue cost categories are meeting budgeted levels.

Some of the larger variances are explained in the following section:

- **Infrastructure Services** – The variance is due to timing as the revenue is related to special initiatives which occur later in the year.
- **Airport** – The variance in this area is almost entirely fuel sales, which are at 40% of the budgeted amount. The increase can be attributed to a combination of higher usage and increasing fuel prices.
- **Water and Sewer** – The variance is due to the timing of the billing cycle; the first quarter billing will occur in May.
- **Michipicoten Memorial Community Centre** – there was significant revenue loss in this department directly associated with the closing of facility in January 2022 due to the COVID-19 pandemic.
- **Tourism** – the variance is entirely attributed to timing as the revenues are budgeted to occur in the second and third quarters.

Respectfully Prepared and Submitted By:
Manuela Batovanja, Treasurer
Director of Finance

Expenditures to March 31, 2022

The majority of the cost centres are also meeting budgeted expectations at this time. Those which have larger variances are detailed below:

- **Community Emergency Measures** – The area which is approaching the annual budgeted amount is directly related to COVID 19 spending.
- **Airport** – fuel purchases are at 51% of the annual budget this can be attributed to the rising cost of fuel and an increase in fuel sales, in addition bulk fuel was purchased near the end of the quarter.
- **Planning & Development** – Historically, there is little expenditure in this area however, in the first quarter the municipality surveyed property in the mission for sale.
- **Energy Costs** – Some departments are nearing their budgeted annual costs. This is due primarily to increasing fuel costs and the timing where supply occurred in the first quarter but consumption is expected to occur in the last quarter.

Capital Fund

There is no concern with the capital fund as projects primarily occur in the second and third quarters

Recommendation

That Council receive Staff Report MB 2022-03 First Quarter Financial Report for information purposes.

Attachments

- Council Department Summary for The Period Ending March 31, 2022

Council Department Summary

For Period Ending 31-Mar-2022



	FINAL BUDGET	ACTUAL VALUES	VARIANCE	FINAL BUDGET	ACTUAL VALUES	VARIANCE
	2021	2021	2021	2022	2022	2022
GENERAL FUND						
Revenue						
TAXATION	(4,977,235.00)	(2,623,454.90)	(2,353,780.10)	(5,113,739.00)	(2,673,422.55)	(2,440,316.45)
SCHOOL BOARDS	(499,335.00)	0.00	(499,335.00)	(511,023.00)	0.00	(511,023.00)
BUSINESS IMPROVEMENT AREA	(2,500.00)	0.00	(2,500.00)	(15,000.00)	0.00	(15,000.00)
ADMINISTRATION	(5,327,918.00)	(530,791.72)	(4,797,126.28)	(5,574,033.00)	(1,189,677.50)	(4,384,355.50)
INFORMATION TECHNOLOGY	(48,500.00)	(34,841.00)	(13,659.00)	(46,308.00)	(26,524.56)	(19,783.44)
FIRE DEPARTMENT	(36,713.00)	(8,537.65)	(28,175.35)	(32,300.00)	(23,809.90)	(8,490.10)
BUILDING DEPARTMENT	(43,610.00)	(11,072.12)	(32,537.88)	(43,610.00)	(14,711.38)	(28,898.62)
ANIMAL CONTROL	(1,000.00)	(90.00)	(910.00)	(500.00)	(125.00)	(375.00)
POLICE SERVICES	(16,309.00)	(1,394.60)	(14,914.40)	(15,808.00)	(3,947.12)	(11,860.88)
COMMUNITY EMERGENCY MEASURES	(50,576.00)	0.00	(50,576.00)	0.00	0.00	0.00
INFRASTRUCTURE SERVICES	(27,670.00)	(1,342.70)	(26,327.30)	(24,830.00)	(1,065.36)	(23,764.64)
AIRPORT	(339,840.00)	(66,384.94)	(273,455.06)	(407,278.00)	(145,699.26)	(261,578.74)
WAWA TRANSIT	(31,691.00)	(668.00)	(31,023.00)	(28,893.00)	(1,965.00)	(26,928.00)
GARBAGE COLLECTION	(41,166.00)	(12,521.76)	(28,644.24)	(41,990.00)	(12,719.91)	(29,270.09)
LANDFILL	(100,000.00)	(29,108.45)	(70,891.55)	(102,000.00)	(14,356.00)	(87,644.00)
SPECIAL INITIATIVES	(10,000.00)	0.00	(10,000.00)	(14,000.00)	(504.00)	(13,496.00)
WATER AND SEWER	(1,511,860.00)	(4,272.72)	(1,507,587.28)	(1,529,883.00)	(13,069.73)	(1,516,813.27)
CEMETERY	(11,000.00)	(1,350.00)	(9,650.00)	(13,620.00)	(1,445.00)	(12,175.00)
ASSISTANCE TO THE SENIORS	(30,035.00)	(11,797.76)	(18,237.24)	(21,749.00)	(3,396.15)	(18,352.85)
MICHIPICOTEN MEMORIAL COMMUNITY CENTRE	(153,700.00)	(4,909.13)	(148,790.87)	(198,581.00)	(23,569.70)	(175,011.30)
PARKS	(26,500.00)	(273.98)	(26,226.02)	(25,500.00)	(110.04)	(25,389.96)
PLANNING AND DEVELOPMENT	(2,225.00)	(400.00)	(1,825.00)	(2,335.00)	(750.00)	(1,585.00)
TOURISM	(38,000.00)	(76.92)	(37,923.08)	(52,500.00)	0.00	(52,500.00)
EXTERNAL BOARDS	0.00	0.00	0.00	(5,000.00)	0.00	(5,000.00)
Total Revenue	(13,327,383.00)	(3,343,288.35)	(9,984,094.65)	(13,820,480.00)	(4,150,868.16)	(9,669,611.84)
Expense						
MAYOR AND COUNCIL	105,241.00	14,657.31	90,583.69	88,149.00	16,167.75	71,981.25
TAXATION	30,031.00	6,729.35	23,301.65	93,811.00	17,475.92	76,335.08
SCHOOL BOARDS	499,334.00	137,137.18	362,196.82	511,023.00	122,218.01	388,804.99
ADMINISTRATION	3,141,164.00	469,434.89	2,671,729.11	3,506,703.00	492,266.61	3,014,436.39
INFORMATION TECHNOLOGY	191,477.00	49,641.16	141,835.84	182,603.00	31,468.69	151,134.31
FIRE DEPARTMENT	303,598.00	33,825.67	269,772.33	267,376.00	27,042.94	240,333.06
BUILDING DEPARTMENT	130,281.00	24,470.79	105,810.21	127,053.00	23,679.69	103,373.31
ANIMAL CONTROL	7,134.00	225.79	6,908.21	1,476.00	288.94	1,187.06
POLICE SERVICES	888,668.00	217,051.44	671,616.56	849,507.00	210,752.06	638,754.94
POLICE SERVICES BOARD	5,107.00	(75.00)	5,182.00	2,768.00	711.69	2,056.31
COMMUNITY EMERGENCY MEASURES	51,076.00	8,150.38	42,925.62	8,118.00	3,880.56	4,237.44
INFRASTRUCTURE SERVICES	1,679,198.00	381,750.39	1,297,447.61	1,961,694.00	434,100.03	1,527,593.97
AIRPORT	392,104.00	51,636.19	340,467.81	325,577.00	168,664.09	156,912.91
WAWA TRANSIT	73,628.00	11,628.46	61,999.54	62,676.00	14,651.29	48,024.71
GARBAGE COLLECTION	381,355.00	32,449.14	348,905.86	376,584.00	85,064.79	291,519.21
LANDFILL	157,373.00	12,419.66	144,953.34	51,102.00	9,686.30	41,415.70
SPECIAL INITIATIVES	24,000.00	0.00	24,000.00	23,000.00	0.00	23,000.00
WATER AND SEWER	1,510,422.00	447,621.81	1,062,800.19	1,528,741.00	195,426.64	1,333,314.36
CEMETERY	39,572.00	1,634.10	37,937.90	18,109.00	387.00	17,722.00

Council Department Summary



For Period Ending 31-Mar-2022

	FINAL BUDGET	ACTUAL VALUES	VARIANCE	FINAL BUDGET	ACTUAL VALUES	VARIANCE
	2021	2021	2021	2022	2022	2022
GENERAL FUND						
ASSISTANCE TO THE SENIORS	26,883.00	4,298.43	22,584.57	17,844.00	4,578.30	13,265.70
MICHIPICOTEN MEMORIAL COMMUNITY CENTRE	1,268,764.00	289,530.75	979,233.25	1,400,144.00	298,281.71	1,101,862.29
PARKS	204,017.00	45,574.21	158,442.79	92,488.00	6,592.80	85,895.20
DRAG RACES	0.00	(25.00)	25.00	0.00	0.00	0.00
PLANNING AND DEVELOPMENT	12,203.00	54.12	12,148.88	3,703.00	3,052.80	650.20
TOURISM	141,189.00	19,530.73	121,658.27	212,988.00	8,956.29	204,031.71
EXTERNAL BOARDS	2,063,564.00	444,050.99	1,619,513.01	2,107,243.00	517,227.37	1,590,015.63
Total Expense	13,327,383.00	2,703,402.94	10,623,980.06	13,820,480.00	2,692,622.27	11,127,857.73
Total GENERAL FUND	0.00	(639,885.41)	639,885.41	0.00	(1,458,245.89)	1,458,245.89

Council Department Summary

For Period Ending 31-Mar-2022



	FINAL BUDGET	ACTUAL VALUES	VARIANCE	FINAL BUDGET	ACTUAL VALUES	VARIANCE
	2021	2021	2021	2022	2022	2022
CAPITAL FUND						
Revenue						
ADMINISTRATION	(375,000.00)	0.00	(375,000.00)	(331,000.00)	(8,811.41)	(322,188.59)
INFORMATION TECHNOLOGY	(70,000.00)	0.00	(70,000.00)	(53,300.00)	(3,716.27)	(49,583.73)
POLICE SERVICES	(533,000.00)	0.00	(533,000.00)	0.00	0.00	0.00
INFRASTRUCTURE SERVICES	(3,088,205.00)	0.00	(3,088,205.00)	(2,385,550.00)	(28,804.90)	(2,356,745.10)
LANDFILL	(360,000.00)	0.00	(360,000.00)	(790,000.00)	(7,976.88)	(782,023.12)
WATER AND SEWER	(182,000.00)	0.00	(182,000.00)	(555,000.00)	0.00	(555,000.00)
CEMETERY	(30,000.00)	0.00	(30,000.00)	(50,000.00)	(6,360.75)	(43,639.25)
MICHIPICOTEN MEMORIAL COMMUNITY CENTRE	(210,000.00)	0.00	(210,000.00)	(130,000.00)	0.00	(130,000.00)
TOURISM	(85,800.00)	0.00	(85,800.00)	(50,000.00)	0.00	(50,000.00)
Total Revenue	(4,934,005.00)	0.00	(4,934,005.00)	(4,344,850.00)	(55,670.21)	(4,289,179.79)
Expense						
ADMINISTRATION	375,000.00	45,720.80	329,279.20	331,000.00	112,901.79	218,098.21
INFORMATION TECHNOLOGY	70,000.00	0.00	70,000.00	53,300.00	3,716.27	49,583.73
POLICE SERVICES	533,000.00	0.00	533,000.00	0.00	0.00	0.00
INFRASTRUCTURE SERVICES	3,088,205.00	31,202.77	3,057,002.23	2,385,550.00	28,804.90	2,356,745.10
LANDFILL	360,000.00	1,129.30	358,870.70	790,000.00	7,976.88	782,023.12
WATER AND SEWER	182,000.00	0.00	182,000.00	555,000.00	0.00	555,000.00
CEMETERY	30,000.00	0.00	30,000.00	50,000.00	6,360.75	43,639.25
MICHIPICOTEN MEMORIAL COMMUNITY CENTRE	210,000.00	0.00	210,000.00	130,000.00	0.00	130,000.00
TOURISM	85,800.00	0.00	85,800.00	50,000.00	0.00	50,000.00
Total Expense	4,934,005.00	78,052.87	4,855,952.13	4,344,850.00	159,760.59	4,185,089.41
Total CAPITAL FUND	0.00	78,052.87	(78,052.87)	0.00	104,090.38	(104,090.38)