

Municipality of Middlesex Centre

October 2022 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 October (10 months) this should be around 83.33%, 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.

In 2021 and 2022, 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.

Municipality of Middlesex Centre

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Revenues

In 2022, this report has been altered by removing the revenue associated with the transfers from reserve funds. This information is reported with the transfers to reserve funds in the "Reserve Fund Transfers" report.

Budget Item	Actual Revenue (\$)	Budget Revenue (\$)	\$ Difference	% Used	Explanation
General Government			-		
Property Taxes	22,149,364	21,761,601	387,763	101.78%	Final tax bills issued in August. Projecting to be over budget by \$400K due to increase in supplemental and omitted assessments in 2022. Additionally, staff budgeted for the adjustment for the farm properties that switch from residential to farm throughout the year and were more proactive working with the property owners so less write offs than anticipated.
Administration	4,011,421	3,677,241	334,180	109.09%	No issues noted at this time, timing of grant payments and OCIF came in a little over a million more than budgeted (timing) and this gets transferred directly to the reserve fund.
Council	-	-	-	N/A	N/A
Economic Development	-	-	-	N/A	N/A
COVID-19	65,980	-	65,980	N/A	COVID-19 worker benefit payment from WSIB, and WSIB has applied a rebate of surplus funds to eligible accounts (which included the Municipality) in recognition of the significant impact the COVID-19 pandemic has had on many businesses.
Total General Government	26,226,765	25,438,842	787,923		
Protection to Persons & Property			-		
Fire Department	153,301	149,300	4,001	102.68%	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	1,153,297	1,541,100	- 387,803	74.84%	Currently not on track to meet budget, permits have slowed down this summer/fall.
Animal Control	5,780	4,460	1,320	129.60%	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.
Total Protection to Persons & Property	1,312,378	1,694,860	- 382,482		
Public Works & Engineering			-		
Transportation	75,955	43,000	32,955	176.64%	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).

Budget Item	Actual Revenue (\$)	Budget Revenue (\$)	\$ Difference	% Used	Explanation
Waste Management	1,120,693	1,055,200	65,493	106.21%	No issues noted at this time, waste bins are added to the final property tax bill issued in August 2022 and over due to more growth than anticipated.
Total Public Works & Engineering	1,196,648	1,098,200	98,448		
Environment Services			-		
Water Systems	2,852,182	3,515,806	- 663,624	81.12%	No issues noted at this time, trending to be over in revenue to increase in water usage and growth, October billing is processed in November.
Wastewater Systems	2,526,595	3,046,373	- 519,778	82.94%	No issues noted at this time, trending to be over in revenue to increase in water usage and growth, October billing is processed in November.
Stormwater Systems	786,745	1,004,088	- 217,343	78.35%	No issues noted at this time, October billing is issued in November.
Total Environmental Services	6,165,522	7,566,267	- 1,400,745		
Cemetery Services					
Cemetery Services	2,500	2,250	250	111.11%	No issues noted, timing of receipt of payments.
Total Cemetery Services	2,500	2,250	250		
Facility Services			-		
Administration	-	-	-	#DIV/0!	N/A
Municipal Office and Rental Facilities	191,760	238,539	- 46,779	80.39%	This account is for revenue earned with respect to municipal facilities and rental income on the properties the municipality manages such as the medical center. 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	1,461,512	1,815,031	- 353,519	80.52%	This is revenue related to the facilities, such as the community centers, arenas and libraries managed by Community Services. Library rent is billed quarterly, beginning in March.
Total Facility Services	1,653,272	2,053,570	- 400,298		
Community Services			-		
Parks & Open Space	76,815	67,523	9,292	113.76%	The majority of this revenue is recognized and earned in the spring and summer months.
Community Centers	-	-	-	#DIV/0!	There is no revenue budgeted in this account as it will be reflected in the Facilities department under Community Services facilities.
Arenas	16,915	-	16,915	#DIV/0!	There is no revenue budgeted in this account as it will be reflected in the Facilities department under Community Services facilities.
Recreational Programs	7,560	43,200	- 35,640	17.50%	New recreational programming account. Revenue was budgeted to offset all costs in "expenses tab", however this account is tracking to be under budget in 2022.
Total Community Services	101,290	110,723	- 9,433		

Budget Item	Actual Revenue (\$)	Budget Revenue (\$)	\$ Difference	% Used	Explanation
Planning & Development			-		
Planning	126,672	305,600	- 178,928	41.45%	No issues noted, timing of applications and the Zoning bylaw work.
Drainage	1,356	68,000	- 66,644	1.99%	Majority of the revenue is from the Drainage Superintendent grant which has not yet been received for 2022 (it will be set up at year end).
Debenture Payments	53,791	53,791	- 0	100.00%	No issues noted.
Total Planning & Development	181,819	427,391	- 245,572		
Vehicles & Equipment Maintenance			-		
Total Vehicles & Equipment Maintenance	126,266	75,841	50,425	166.49%	Sale of vehicles and equipment processed to date.
Total for Municipal Purposes	36,966,460	38,467,944	- 1,501,484		

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Expenditures

In 2022, this report has been altered by removing the revenue associated with the transfers from reserve funds. This information is reported with the transfers to reserve funds in the "Reserve Fund Transfers" report.

Budget Item	Actual Expenditures (\$)	Budget Expenditures (\$)	\$ Difference	% Used	Explanation
General Government			-		
Property Taxes	-	-	-	N/A	N/A
Administration	1,760,753	2,559,387	798,634	68.80%	No issues noted at this time.
Council	147,541	237,588	90,047	62.10%	No issues noted at this time, timing of mileage payments and conferences and training sessions are lower than budget. Projected to be under budget for year end.
Economic Development	59,189	74,328	15,139	79.63%	No issues noted.
COVID-19	32,118	75,850	43,732	42.34%	COVID-19 Account set up to track costs associated with the pandemic. Majority of costs relate to hired a security company to assist with vaccination checks at the Wellness Centre and Ilderton Arena, this costs occurred during Q1 of 2022. The costs are approximately \$15K per month. Projected to be under budget for year end.
Total General Government	1,999,601	2,947,153	947,552		
Protection to Persons & Property			-		
Fire Department	839,073	1,838,322	999,249	45.64%	No issues noted at this time, the majority of the expenses occur at year end when the paid on call firefighters are paid.
Policing	1,543,648	2,315,475	771,827	66.67%	No issues noted, OPP costs are billed monthly and are normally lagging by a few months.
Conservation Authorities	342,547	346,030	3,483	98.99%	No issues noted, invoices paid once received.
Emergency Operations Centre	4,734	4,950	216	95.64%	No issues noted, costs for 2022 related to organization wide training that has been completed.
Building Inspection & By-Law Enforcement	737,857	1,051,419	313,562	70.18%	No issues noted at this time.
Animal Control	25,156	42,528	17,372	59.15%	No issues noted.
Total Protection to Persons & Property	3,493,015	5,598,724	2,105,709		
Public Works & Engineering			-		
Transportation	3,637,922	5,664,947	2,027,025	64.22%	Projected to be under budget for year end. Staff are reviewing the budgeting practices and adjustments have been applied to 2023 budget. Tracking to be approximately \$1M under budget for 2022.
Waste Management	1,189,859	1,381,818	191,959	86.11%	Recycling Billed Quarterly. Garbage collection and disposal billed monthly.
Total Public Works & Engineering	4,827,781	7,046,765	2,218,984		
Environment Services			-		
Water Systems	1,799,154	2,105,589	306,435	85.45%	No issues noted at this time.
Wastewater Systems	1,680,227	2,231,787	551,560	75.29%	No issues noted at this time.
Stormwater Systems	56,967	697,086	640,119	8.17%	No issues noted at this time, timing of the work being completed and the project is expected to carryover into 2023.

Budget Item	Actual Expenditures (\$)	Budget Expenditures (\$)	\$ Difference	% Used	Explanation
Total Environmental Services	3,536,348	5,034,462	1,498,114		
Cemetery Services					
Total Cemetery Services	9,528	16,535	7,007	57.62%	Majority of the costs occur in the spring and summer months with landscaping costs.
Facility Services					
Administration	17,801	15,000	- 2,801	118.67%	With Facilities being a new department, staff are reviewing the allocation of invoices between facilities and community services as this account is tracking high.
Municipal Office and Rental Facilities	190,895	293,536	102,641	65.03%	This account is for expenses associated with municipal facilities and rental properties the municipality manages such as the medical centre, Bryanston school facility and the municipal office.
Fire Halls	69,018	99,135	30,117	69.62%	No issues noted.
Public Works Facilities - Denfield and Delaware	142,299	224,390	82,091	63.42%	No issues noted.
Community Services Facilities	2,018,443	2,194,011	175,568	92.00%	Amount includes April 2022 debt payment. Projected to be over due to large maintenance projects required in 2022 that were unexpected.
Total Facility Services	2,438,456	2,826,072	387,616		
Community Services					
Parks & Open Space	1,135,029	1,372,476	237,447	82.70%	No issues to date.
Community Centres	-	-	-	#DIV/0!	There is no expenses budgeted in this account as it will be reflected in the Facilities department under Community Services facilities.
Arenas	-	-	-	#DIV/0!	There is no expenses budgeted in this account as it will be reflected in the Facilities department under Community Services facilities.
Recreational Programs	16,970	41,118	16,915	41.27%	The new staff member has been hired and planning of programming is underway.
Total Community Services	1,135,029	1,413,594	278,565		
Planning & Development					
Planning	221,418	392,863	171,445	56.36%	No issues noted at this time, zoning bylaw will be complete in 2023.
Drainage	117,263	137,727	20,464	85.14%	No issues noted at this time.
Debenture Payments	53,764	53,791	27	99.95%	Timing of Debenture payments is periodically throughout the year, complete for 2022.
Total Planning & Development	392,445	584,381	191,936		
Vehicles & Equipment Maintenance					
Total Vehicles & Equipment Maintenance	1,013,780	1,447,273	433,493	70.05%	No issues noted at this time.
Total for Municipal Purposes	18,845,983	26,914,960	8,068,977		

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Transfers to and from Reserve Funds

In 2022, this report has been altered by removing the expenses associated with the transfers to reserve funds. This information is reported with the transfers from reserve funds in the "Reserve Fund Transfers" report. The majority of Reserve Fund transfers are completed in September and December of each year.

Budget Item	Actual	Budget	\$ Difference	% Used	Explanation
General Government			-		
Administration - Transfer from Reserve Funds	(661)	(405,347)	404,686	0.16%	This funding comes from different reserves and reserve funds to fund operating projects. For 2022 this amount is mainly made up of funding for the Community improvement plan initiatives, long range financial plan, asset management initiatives and communication initiatives.
Administration - Transfer to Reserve Funds	8,750,156	8,530,416	219,740	102.58%	This expense is the transfer to reserve funds completed annually. This transfer is mainly used to fund capital projects each year.
Total General Government	8,749,495	8,125,069	624,426		
Protection to Persons & Property			-		
Fire Department - Transfer from Reserve Funds		(57,000)	57,000	0.00%	This transfer is from the modernization reserve fund for the fire master plan and other modernization projects.
Building Inspection & By-Law Enforcement - Transfer to Reserve Funds		586,314	(586,314)	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	-	529,314	(529,314)		
Public Works & Engineering			-		
Transportation - Transfer from Reserve Funds	(61,443)	(204,743)	143,300	30.01%	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 2022.
Transportation - Transfer to Reserve Funds	312,000	-	312,000	#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	250,557	(204,743)	455,300		
Environment Services			-		
Water Systems - Transfer from Reserve Funds	(152,915)	(277,915)	125,000	55.02%	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		1,688,132			This is the transfer to reserve funds based on the budget to ensure this system is self funded.
Wastewater Systems - Transfer from Reserve Funds	(438,234)	(563,234)	125,000	77.81%	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		1,377,820			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
Stormwater Systems - Transfer from Reserve Funds	-	(75,000)	75,000	0.00%	This transfer from reserve funds is to fund a current servicing study.
Stormwater Systems - Transfer to Reserve Funds		382,002	(382,002)		This is the transfer to reserve funds based on the budget to ensure this system is self funded.
Total Environmental Services	(591,149)	2,531,805	(3,122,954)		
Cemetery Services					
Cemetery Services- Transfer to Reserve Funds		400	(400)	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	-	400	(400)		
Facility Services					
Municipal Office and Rental Facilities - Transfer to Reserve Funds		84,661	(84,661)	0.00%	This is the transfer to the medical centre reserve fund and buildings and facility reserve fund to support future asset maintenance on the facility and the Bryanston school property.
Community Services Facilities - Transfer from Reserve Funds	(142,336)	(142,336)	(0)	100.00%	This transfer from reserve funds is from Development Charges to fund the portion of the debt borrowings.
Total Facility Services	(142,336)	(57,674)	(84,662)		
Community Services					
Park - Ilderton Lions - Transfer to Reserve Funds	12,000	12,000	-	100.00%	This is the transfer to the buildings and facility reserve fund to support future park in Ilderton from the Ilderton Lions Donation for a future park.
Total Community Services	12,000	12,000	-		
Planning & Development					
Planning - Transfer from Reserve Funds		(54,000)	54,000	0.00%	Funding from Development Charges for official plan and zoning bylaw.
Planning - Transfer to Reserve Funds		4,800	(4,800)	0.00%	This transfer to reserve funds is related to parkland reserve fund transfers.
Total Planning & Development	-	(49,200)	49,200		
Total for Municipal Purposes	8,266,567	10,886,970	(2,608,403)	-	