

# Municipality of Middlesex Centre

## December 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 December (12 months) this should be around 100% 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.

This is a preliminary review of the year end balances. A more detailed analysis will be presented in Spring 2023.

# Municipality of Middlesex Centre

## December 2022 Budget

### 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
<b>General Government</b>			-		
Property Taxes	22,207,523	21,761,601	445,922	102.05%	Final tax bills issued in August. Projecting to be over budget by \$450K 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	4,947,308	3,677,241	1,270,067	134.54%	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.
<b>Total General Government</b>	<b>27,220,811</b>	<b>25,438,842</b>	<b>1,781,968</b>		
<b>Protection to Persons &amp; Property</b>			-		
Fire Department	217,276	149,300	67,976	145.53%	No issues noted, over for 2022 budget.
Policing		-	-	N/A	N/A
Conservation Authorities		-	-	N/A	N/A
Emergency Operations Centre		-	-	N/A	N/A
Building Inspection & By-Law Enforcement	1,304,666	1,541,100	- 236,434	84.66%	Currently not on track to meet budget, permits have slowed down this summer/fall. MXC is under budget for 2022 in revenue, which means less money will be transferred to the reserve fund at year end.
Animal Control	5,860	4,460	1,400	131.39%	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.
<b>Total Protection to Persons &amp; Property</b>	<b>1,527,802</b>	<b>1,694,860</b>	<b>- 167,058</b>		
<b>Public Works &amp; Engineering</b>			-		

Budget Item	Actual Revenue (\$)	Budget Revenue (\$)	\$ Difference	% Used	Explanation
Transportation	89,805	43,000	46,805	208.85%	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	1,083,586	1,055,200	28,386	102.69%	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.
<b>Total Public Works &amp; Engineering</b>	<b>1,173,391</b>	<b>1,098,200</b>	<b>75,191</b>		
<b>Environment Services</b>			-		
Water Systems	3,404,194	3,515,806	- 111,612	96.83%	No issues noted at this time, trending to be over in revenue to increase in water usage and growth, December billing is processed in January and then accrued for.
Wastewater Systems	3,027,013	3,046,373	- 19,360	99.36%	No issues noted at this time, trending to be over in revenue to increase in water usage and growth, December billing is processed in January and then accrued for.
Stormwater Systems	962,100	1,004,088	- 41,988	95.82%	No issues noted at this time, December billing is processed in January and then accrued for.
<b>Total Environmental Services</b>	<b>7,393,307</b>	<b>7,566,267</b>	<b>- 172,960</b>		
<b>Cemetery Services</b>					
Cemetery Services	2,500	2,250	250	111.11%	No issues noted, timing of receipt of payments.
<b>Total Cemetery Services</b>	<b>2,500</b>	<b>2,250</b>	<b>250</b>		
<b>Facility Services</b>			-		
Administration	-	-	-	#DIV/0!	N/A
Municipal Office and Rental Facilities	230,035	238,539	- 8,504	96.43%	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	1,973,305	1,815,031	158,274	108.72%	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.
<b>Total Facility Services</b>	<b>2,203,340</b>	<b>2,053,570</b>	<b>149,770</b>		
<b>Community Services</b>			-		
Parks & Open Space	87,103	67,523	19,580	129.00%	The majority of this revenue is recognized and earned in the spring and summer months.
Community Centers	1,931	-	1,931	#DIV/0!	There is no revenue budgeted in this account as it will be reflected in the Facilities department under Community Services facilities. Staff are reviewing the posting error.
Arenas	- 771	-	771	#DIV/0!	There is no revenue budgeted in this account as it will be reflected in the Facilities department under Community Services facilities. Staff are reviewing the posting error.

Budget Item	Actual Revenue (\$)	Budget Revenue (\$)	\$ Difference	% Used	Explanation
Recreational Programs	7,334	43,200	- 35,866	16.98%	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.
<b>Total Community Services</b>	<b>95,597</b>	<b>110,723</b>	<b>- 15,126</b>		
<b>Planning &amp; Development</b>			-		
Planning	211,950	305,600	- 93,650	69.36%	No issues noted, timing of applications and the Zoning bylaw work which will be completed in 2023.
Drainage	1,933	68,000	- 66,067	2.84%	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.
<b>Total Planning &amp; Development</b>	<b>267,674</b>	<b>427,391</b>	<b>- 159,717</b>		
<b>Vehicles &amp; Equipment Maintenance</b>			-		
<b>Total Vehicles &amp; Equipment Maintenance</b>	<b>144,201</b>	<b>75,841</b>	<b>68,360</b>	<b>190.14%</b>	Sale of vehicles and equipment processed to date.
<b>Total for Municipal Purposes</b>	<b>40,028,623</b>	<b>38,467,944</b>	<b>1,560,679</b>		

# Municipality of Middlesex Centre

## December 2022 Budget

### 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
<b>General Government</b>			-		
Property Taxes	-	-	-	N/A	N/A
Administration	2,085,659	2,559,387	473,728	81.49%	No issues noted at this time, tracking to be under budget, multiple projects carried forward into 2023.
Council	186,079	237,588	51,509	78.32%	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	73,191	74,328	1,137	98.47%	No issues noted.
COVID-19	32,189	75,850	43,661	42.44%	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 Iderton Arena, this costs occurred during Q1 of 2022. The costs are approximately \$15K per month. Projected to be under budget for year end.
<b>Total General Government</b>	<b>2,377,118</b>	<b>2,947,153</b>	<b>570,035</b>		
<b>Protection to Persons &amp; Property</b>			-		
Fire Department	1,564,647	1,838,322	273,675	85.11%	Projected to be under for year end. Some expenses are still outstanding, timing of payments.
Policing	1,929,560	2,315,475	385,915	83.33%	No issues noted, OPP costs are billed monthly and are normally lagging by a few months.
Conservation Authorities	342,546	346,030	3,484	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	900,291	1,051,419	151,128	85.63%	No issues noted at this time, tracking to be under in expenses, as well as revenues, this will be offset in the transfer to reserve funds at year end.
Animal Control	32,475	42,528	10,053	76.36%	No issues noted, tracking to be under budget at year end.
<b>Total Protection to Persons &amp; Property</b>	<b>4,774,253</b>	<b>5,598,724</b>	<b>824,471</b>		
<b>Public Works &amp; Engineering</b>			-		
Transportation	4,875,132	5,664,947	789,815	86.06%	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 \$700K under budget for 2022.
Waste Management	1,310,289	1,381,818	71,529	94.82%	Recycling Billed Quarterly. Garbage collection and disposal billed monthly.
<b>Total Public Works &amp; Engineering</b>	<b>6,185,421</b>	<b>7,046,765</b>	<b>861,344</b>		
<b>Environment Services</b>			-		
Water Systems	2,024,136	2,105,589	81,453	96.13%	No issues noted at this time.

Budget Item	Actual Expenditures (\$)	Budget Expenditures (\$)	\$ Difference	% Used	Explanation
Wastewater Systems	1,944,846	2,231,787	286,941	87.14%	No issues noted at this time.
Stormwater Systems	74,143	697,086	622,943	10.64%	No issues noted at this time, timing of the work being completed and the project is expected to carryover into 2023.
<b>Total Environmental Services</b>	<b>4,043,125</b>	<b>5,034,462</b>	<b>991,337</b>		
<b>Cemetery Services</b>					
<b>Total Cemetery Services</b>	<b>15,405</b>	<b>16,535</b>	<b>1,130</b>	<b>93.17%</b>	Majority of the costs occur in the spring and summer months with landscaping costs.
<b>Facility Services</b>					
Administration	11,176	15,000	3,824	74.51%	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	236,775	293,536	56,761	80.66%	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	88,226	99,135	10,909	89.00%	No issues noted.
Public Works Facilities - Denfield and Delaware	208,044	224,390	16,346	92.72%	No issues noted.
Community Services Facilities	2,441,590	2,860,024	418,434	85.37%	No issues noted, timing of payments.
<b>Total Facility Services</b>	<b>2,985,811</b>	<b>3,492,085</b>	<b>506,274</b>		
<b>Community Services</b>					
Parks & Open Space	1,312,764	1,372,476	59,712	95.65%	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	24,590	41,118	16,528	59.80%	The new staff member has been hired and planning and implementation of programming is underway.
<b>Total Community Services</b>	<b>1,312,764</b>	<b>1,413,594</b>	<b>100,830</b>		
<b>Planning &amp; Development</b>					
Planning	350,677	392,863	42,186	89.26%	No issues noted at this time, zoning bylaw will be complete in 2023.
Drainage	145,219	137,727	- 7,492	105.44%	Over budget due to unplanned legal costs in 2022 related to drainage.
Debenture Payments	53,764	53,791	27	99.95%	Timing of Debenture payments is periodically throughout the year, complete for 2022.
<b>Total Planning &amp; Development</b>	<b>549,660</b>	<b>584,381</b>	<b>34,721</b>		
<b>Vehicles &amp; Equipment Maintenance</b>					
<b>Total Vehicles &amp; Equipment Maintenance</b>	<b>1,298,138</b>	<b>1,447,273</b>	<b>149,135</b>	<b>89.70%</b>	No issues noted at this time, projected to be under budget at year end.
<b>Total for Municipal Purposes</b>	<b>23,541,695</b>	<b>27,580,973</b>	<b>4,039,278</b>		

# Municipality of Middlesex Centre

## December 2022 Budget

### 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
<b>General Government</b>			-		
Administration - Transfer from Reserve Funds	(100,402)	(405,347)	304,945	24.77%	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. Transfer from operating reserve was not completed in 2022 for specific projects due to an overall surplus for the organization.
Administration - Transfer to Reserve Funds	9,370,825	8,530,416	840,409	109.85%	This expense is the transfer to reserve funds completed annually. This transfer is mainly used to fund capital projects each year. This transfer is greater than budget for the year due to the additional OCIF funding received above budgeted amount.
<b>Total General Government</b>	<b>9,270,423</b>	<b>8,125,069</b>	<b>1,145,354</b>		
<b>Protection to Persons &amp; Property</b>			-		
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	450,777	586,314	(135,538)	76.88%	This is based on the annual reserve fund transfer for the Building Department, cost stabilization reserve fund and administrative support reserve fund. This is under budget for 2022 due to the slow down in building activity in Q3/Q4 2022.
<b>Total Protection to Persons &amp; Property</b>	<b>450,777</b>	<b>529,314</b>	<b>(78,538)</b>		
<b>Public Works &amp; Engineering</b>			-		
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.
<b>Total Public Works &amp; Engineering</b>	<b>250,557</b>	<b>(204,743)</b>	<b>455,300</b>		
<b>Environment Services</b>			-		
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, however the serving study was deferred to 2023, therefore this is under budget for 2022.
Water Systems - Transfer to Reserve Funds	1,563,138	1,688,132			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
Wastewater Systems - Transfer from Reserve Funds	(438,234)	(563,234)	125,000	77.81%	fund the portion of the debt borrowings, and a current servicing study, however the serving study was deferred to 2023, therefore this is under budget for 2022.
Wastewater Systems - Transfer to Reserve Funds	1,557,188	1,377,820			This is the transfer to reserve funds based on the budget to ensure this system is self funded.
Stormwater Systems - Transfer from Reserve Funds	-	(75,000)	75,000	0.00%	This transfer from reserve funds is to fund a current servicing study, however the serving study was deferred to 2023, therefore this is under budget for 2022.
Stormwater Systems - Transfer to Reserve Funds	889,102	382,002	507,100		This is the transfer to reserve funds based on the budget to ensure this system is self funded.
<b>Total Environmental Services</b>	<b>2,529,177</b>	<b>2,531,805</b>	<b>(2,628)</b>		
<b>Cemetery Services</b>					
Cemetery Services- Transfer to Reserve Funds	1,300	400	900	325.00%	This transfer represents the 40% of plot sales that is transfer to the public guardian and trustee which is required.
<b>Total Cemetery Services</b>	<b>1,300</b>	<b>400</b>	<b>900</b>		
<b>Facility Services</b>					
Municipal Office and Rental Facilities - Transfer to Reserve Funds	41,857	84,661	(42,804)	49.44%	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.
<b>Total Facility Services</b>	<b>(100,479)</b>	<b>(57,674)</b>	<b>(42,805)</b>		
<b>Community Services</b>					
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.
<b>Total Community Services</b>	<b>12,000</b>	<b>12,000</b>	<b>-</b>		
<b>Planning &amp; Development</b>					
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.
<b>Total Planning &amp; Development</b>	<b>-</b>	<b>(49,200)</b>	<b>49,200</b>		
<b>Total for Municipal Purposes</b>	<b>12,401,754</b>	<b>10,886,970</b>	<b>1,526,784</b>	<b>-</b>	