

Municipality of Middlesex Centre

January 2023 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.

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	-	23,122,919	- 23,122,919	0.00%	Interim taxes are billed in February 2023. No activity to date in January.
Administration	379,495	4,848,280	- 4,468,785	7.83%	No issues noted at this time.
Council	-	-	-	N/A	N/A
Economic Development	-	-	-	N/A	N/A
COVID-19	-	-	-	N/A	No revenue expected in 2023 related to COVID-19
Total General Government	379,495	27,971,199	- 27,591,704		
Protection to Persons & Property			-		
Fire Department	4,205	140,200	- 135,995	3.00%	No issues noted at this time.
Policing	-	-	-	N/A	N/A
Conservation Authorities	-	-	-	N/A	N/A
Emergency Operations Centre	-	-	-	N/A	N/A
Building Inspection & By-Law Enforcement	26,944	1,432,350	- 1,405,406	1.88%	Winter is normally a slow month for the building department, expected to pick up spring and summer.
Animal Control	4,610	4,500	110	102.44%	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	35,759	1,577,050	- 1,541,291		
Public Works & Engineering			-		
Transportation	19,374	43,000	- 23,626	45.06%	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	1,052	1,181,850	- 1,180,798	0.09%	No issues noted at this time, waste bins are added to the final property tax bill issued in August 2023 and over due to more growth than anticipated.
Total Public Works & Engineering	20,426	1,224,850	- 1,204,424		
Environment Services			-		
Water Systems	295,831	3,773,394	- 3,477,563	7.84%	No issues noted at this time, amount includes the January billing.

Budget Item	Actual Revenue (\$)	Budget Revenue (\$)	\$ Difference	% Used	Explanation
Wastewater Systems	275,391	3,467,708	- 3,192,317	7.94%	No issues noted at this time, amount includes the January billing.
Stormwater Systems	87,958	1,080,364	- 992,406	8.14%	No issues noted at this time, amount includes the January billing.
Total Environmental Services	659,179	8,321,466	- 7,662,286		
Cemetery Services					
Cemetery Services	-	1,250	- 1,250	0.00%	No issues noted, timing of receipt of payments.
Total Cemetery Services	-	1,250	- 1,250		
Facility Services					
Administration	-	-	-	#DIV/0!	N/A
Municipal Office and Rental Facilities	19,695	236,344	- 216,649	8.33%	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	186,969	2,038,636	- 1,851,667	9.17%	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	206,664	2,274,980	- 2,068,316		
Community Services					
Parks & Open Space	12,022	81,750	- 69,728	14.71%	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	-	-	-	#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	5,432	33,000	- 27,568	16.46%	New recreational programming account. Revenue was budgeted to offset all costs in "expenses tab", however this account is tracking to be under budget in 2023.
Total Community Services	17,454	114,750	- 97,296		
Planning & Development					
Planning	32,772	256,600	- 223,828	12.77%	No issues noted, timing of applications and the Zoning bylaw work which will be completed in 2023.
Drainage	-	69,500	- 69,500	0.00%	Majority of the revenue is from the Drainage Superintendent grant which has not yet been received for 2023 (it will be set up at year end).
Debenture Payments	-	51,379	- 51,379	0.00%	No issues noted.
Total Planning & Development	32,772	377,479	- 344,707		

Budget Item	Actual Revenue (\$)	Budget Revenue (\$)	\$ Difference	% Used	Explanation
Vehicles & Equipment Maintenance			-		
Total Vehicles & Equipment Maintenance	-	79,480	- 79,480	0.00%	Sale of vehicles and equipment processed to date.
Total for Municipal Purposes	1,351,749	41,942,503	- 40,590,754		

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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	76,644	2,626,130	2,549,486	2.92%	No issues noted at this time, tracking to be under budget.
Council	10,960	243,113	232,153	4.51%	No issues noted at this time, timing of mileage payments and conferences and training sessions.
Economic Development	3,978	75,648	71,671	5.26%	No issues noted.
COVID-19	-	4,000	4,000	0.00%	COVID-19 Account set up to track costs associated with the increased cleaning costs due to the changes implemented internally following the pandemic.
Total General Government	91,582	2,948,892	2,857,310		
Protection to Persons & Property			-		
Fire Department	23,026	1,911,350	1,888,324	1.20%	No issues noted at this time, the majority of the expenses occur at year end when the paid on call firefighters are paid.
Policing	-	2,287,431	2,287,431	0.00%	No issues noted, OPP costs are billed monthly and are normally lagging by a few months.
Conservation Authorities	-	354,175	354,175	0.00%	No issues noted, invoices paid once received.
Emergency Operations Centre	-	7,450	7,450	0.00%	No issues noted.
Building Inspection & By-Law Enforcement	26,944	969,443	942,499	2.78%	No issues noted at this time.
Animal Control	1,586	43,441	41,855	3.65%	No issues noted.
Total Protection to Persons & Property	51,556	5,573,290	5,521,734		
Public Works & Engineering			-		
Transportation	210,289	5,656,080	5,445,791	3.72%	No issues noted at this time.
Waste Management	601	1,499,162	1,498,561	0.04%	Recycling Billed Quarterly. Garbage collection and disposal billed monthly.
Total Public Works & Engineering	210,890	7,155,242	6,944,352		
Environment Services			-		
Water Systems	58,879	2,335,475	2,276,597	2.52%	No issues noted at this time.
Wastewater Systems	32,303	2,387,811	2,355,508	1.35%	No issues noted at this time.
Stormwater Systems	2,036	736,817	734,781	0.28%	No issues noted at this time.
Total Environmental Services	93,218	5,460,104	5,366,886		
Cemetery Services			-		
Total Cemetery Services	415	16,535	16,120	2.51%	Majority of the costs occur in the spring and summer months with landscaping costs.
Facility Services					
Administration	-	16,500	16,500	0.00%	No issues noted.
Municipal Office and Rental Facilities	6,405	276,345	269,940	2.32%	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.

Budget Item	Actual Expenditures (\$)	Budget Expenditures (\$)	\$ Difference	% Used	Explanation
Fire Halls	2,973	137,041	134,068	2.17%	No issues noted.
Public Works Facilities - Denfield and Delaware	9,603	283,761	274,158	3.38%	No issues noted.
Community Services Facilities	141,454	2,977,483	2,836,029	4.75%	No issues noted.
Total Facility Services	160,436	3,691,130	3,530,695		
Community Services					
Parks & Open Space	47,222	1,479,130	1,431,908	3.19%	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	4,663	48,489	43,826	9.62%	No issues noted, planning and implementation of programming is underway.
Total Community Services	47,222	1,527,619	1,480,397		
Planning & Development					
Planning	10,255	265,522	255,267	3.86%	No issues noted at this time, zoning bylaw will be complete in 2023.
Drainage	7,979	148,443	140,464	5.38%	No issues noted at this time.
Debenture Payments	3,356	51,388	48,032	6.53%	Timing of Debenture payments is periodically throughout the year.
Total Planning & Development	21,589	465,353	443,763		
Vehicles & Equipment Maintenance					
Total Vehicles & Equipment Maintenance	78,269	1,434,968	1,356,699	5.45%	No issues noted at this time.
Total for Municipal Purposes	755,177	28,273,133	27,517,957		

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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		(618,347)	618,347	0.00%	This funding comes from different reserves and reserve funds to fund operating projects. For 2023 this amount is mainly made up of funding for the \$420,000 to balance the budget transferred from tax rate stabilization reserve fund, Community improvement plan initiatives, long range financial plan, asset management initiatives and communication initiatives.
Administration -Transfer to Reserve Funds		10,823,598	(10,823,598)	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	-	10,205,251	(10,205,251)		
Protection to Persons & Property			-		
Building Inspection & By-Law Enforcement - Transfer to Reserve Funds		462,907	(462,907)	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	-	462,907	(462,907)		
Public Works & Engineering			-		
Transportation - Transfer from Reserve Funds		(149,824)	149,824	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 2023.
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	-	(149,824)	149,824		
Environment Services			-		
Water Systems - Transfer from Reserve Funds		(307,741)	307,741	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		1,745,659			This is the transfer to reserve funds based on the budget to ensure this system is self funded.
Wastewater Systems - Transfer from Reserve Funds		(591,468)	591,468	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		1,671,364			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		(111,216)	111,216	0.00%	This transfer from reserve funds is to fund a current servicing study.
Stormwater Systems - Transfer to Reserve Funds		454,762	(454,762)		This is the transfer to reserve funds based on the budget to ensure this system is self funded.
Total Environmental Services	-	2,861,361	(2,861,361)		
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		100,635	(100,635)	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		(136,361)	136,361	0.00%	This transfer from reserve funds is from Development Charges to fund the portion of the debt borrowings.
Total Facility Services	-	(35,726)	35,726		
Community Services					
Park - Ilderton Lions - Transfer to Reserve Funds		12,000	(12,000)	0.00%	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		(13,722)	13,722	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	-	(8,922)	8,922		
Total for Municipal Purposes	-	13,347,448	(13,335,448)	-	