

# Municipality of Middlesex Centre

## March 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 March (3 months) this should be around 24.99%, 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

## March 2023 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	16,360,572	23,122,919	- 6,762,347	70.75%	Interim taxes are billed in February 2023, all revenue is recognized at this time. County and School board taxes have been paid in March and the remaining balance will be paid in June.
Administration	1,010,342	4,848,280	- 3,837,938	20.84%	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
<b>Total General Government</b>	<b>17,370,914</b>	<b>27,971,199</b>	<b>- 10,600,285</b>		
<b>Protection to Persons &amp; Property</b>			-		
Fire Department	22,867	140,200	- 117,333	16.31%	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	82,510	1,432,350	- 1,349,840	5.76%	Winter is normally a slow month for the building department, expected to pick up spring and summer.
Animal Control	4,640	4,500	140	103.11%	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>110,017</b>	<b>1,577,050</b>	<b>- 1,467,033</b>		
<b>Public Works &amp; Engineering</b>			-		
Transportation	44,264	43,000	1,264	102.94%	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	3,052	1,181,850	- 1,178,798	0.26%	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.
<b>Total Public Works &amp; Engineering</b>	<b>47,316</b>	<b>1,224,850</b>	<b>- 1,177,534</b>		
<b>Environment Services</b>			-		
Water Systems	542,969	3,773,394	- 3,230,425	14.39%	No issues noted at this time, March billing is completed in the beginning of April.

Budget Item	Actual Revenue (\$)	Budget Revenue (\$)	\$ Difference	% Used	Explanation
Wastewater Systems	516,917	3,467,708	- 2,950,791	14.91%	No issues noted at this time, March billing is completed in the beginning of April.
Stormwater Systems	181,728	1,080,364	- 898,636	16.82%	No issues noted at this time, March billing is completed in the beginning of April.
<b>Total Environmental Services</b>	<b>1,241,614</b>	<b>8,321,466</b>	<b>- 7,079,852</b>		
<b>Cemetery Services</b>					
Cemetery Services	3,000	1,250	1,750	240.00%	No issues noted, timing of receipt of payments.
<b>Total Cemetery Services</b>	<b>3,000</b>	<b>1,250</b>	<b>1,750</b>		
<b>Facility Services</b>					
Administration	-	-	-	#DIV/0!	N/A
Municipal Office and Rental Facilities	59,112	236,344	- 177,232	25.01%	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	613,547	2,038,636	- 1,425,089	30.10%	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>672,659</b>	<b>2,274,980</b>	<b>- 1,602,321</b>		
<b>Community Services</b>					
Parks & Open Space	14,489	81,750	- 67,261	17.72%	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	10,327	33,000	- 22,673	31.29%	New recreational programming account. Revenue was budgeted to offset all costs in "expenses tab".
<b>Total Community Services</b>	<b>24,816</b>	<b>114,750</b>	<b>- 89,934</b>		
<b>Planning &amp; Development</b>					
Planning	47,927	256,600	- 208,673	18.68%	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.
<b>Total Planning &amp; Development</b>	<b>47,927</b>	<b>377,479</b>	<b>- 329,552</b>		

Budget Item	Actual Revenue (\$)	Budget Revenue (\$)	\$ Difference	% Used	Explanation
Vehicles & Equipment Maintenance			-		
<b>Total Vehicles &amp; Equipment Maintenance</b>	<b>40,099</b>	<b>79,480</b>	<b>- 39,381</b>	<b>50.45%</b>	Sale of vehicles and equipment processed to date.
<b>Total for Municipal Purposes</b>	<b>19,558,362</b>	<b>41,942,503</b>	<b>- 22,384,142</b>		

# Municipality of Middlesex Centre

## March 2023 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	571,227	2,626,130	2,054,903	21.75%	No issues noted at this time.
Council	46,294	243,113	196,819	19.04%	No issues noted at this time, timing of mileage payments and conferences and training sessions.
Economic Development	14,676	75,648	60,972	19.40%	No issues noted, allocation of CAO time.
COVID-19	699	4,000	3,301	17.48%	COVID-19 Account set up to track costs associated with the increased cleaning costs due to the changes implemented internally following the pandemic.
<b>Total General Government</b>	<b>632,896</b>	<b>2,948,892</b>	<b>2,315,996</b>		
<b>Protection to Persons &amp; Property</b>			-		
Fire Department	217,020	1,911,350	1,694,330	11.35%	No issues noted at this time, the majority of the expenses occur at year end when the paid on call firefighters are paid.
Policing	190,619	2,287,431	2,096,812	8.33%	No issues noted, OPP costs are billed monthly and are normally lagging by a few months.
Conservation Authorities	105,800	354,175	248,375	29.87%	No issues noted, invoices paid once received.
Emergency Operations Centre	-	7,450	7,450	0.00%	No issues noted.
Building Inspection & By-Law Enforcement	234,375	969,443	735,068	24.18%	No issues noted at this time, tracking on budget.
Animal Control	9,211	43,441	34,230	21.20%	No issues noted.
<b>Total Protection to Persons &amp; Property</b>	<b>757,025</b>	<b>5,573,290</b>	<b>4,816,265</b>		
<b>Public Works &amp; Engineering</b>			-		
Transportation	1,080,415	5,656,080	4,575,665	19.10%	No issues noted at this time.
Waste Management	274,139	1,499,162	1,225,023	18.29%	Recycling Billed Quarterly. Garbage collection and disposal billed monthly.
<b>Total Public Works &amp; Engineering</b>	<b>1,354,554</b>	<b>7,155,242</b>	<b>5,800,688</b>		
<b>Environment Services</b>			-		
Water Systems	498,087	2,335,475	1,837,388	21.33%	No issues noted at this time.
Wastewater Systems	614,939	2,387,811	1,772,872	25.75%	No issues noted at this time, includes Feb debt payments.
Stormwater Systems	7,646	736,817	729,171	1.04%	No issues noted at this time.
<b>Total Environmental Services</b>	<b>1,120,672</b>	<b>5,460,104</b>	<b>4,339,432</b>		
<b>Cemetery Services</b>			-		
<b>Total Cemetery Services</b>	-	<b>16,535</b>	<b>16,535</b>	<b>0.00%</b>	Majority of the costs occur in the spring and summer months with landscaping costs.
<b>Facility Services</b>					
Administration	64	16,500	16,436	0.39%	No issues noted.
Municipal Office and Rental Facilities	52,112	276,345	224,233	18.86%	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	26,075	137,041	110,966	19.03%	No issues noted.
Public Works Facilities - Denfield and Delaware	75,920	283,761	207,841	26.75%	No issues noted.
Community Services Facilities	662,924	2,977,483	2,314,559	22.26%	No issues noted.
<b>Total Facility Services</b>	<b>817,095</b>	<b>3,691,130</b>	<b>2,874,035</b>		
<b>Community Services</b>					
Parks & Open Space	248,830	1,479,130	1,230,300	16.82%	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	13,377	48,489	35,112	27.59%	No issues noted, planning and implementation of programming is underway.
<b>Total Community Services</b>	<b>248,830</b>	<b>1,527,619</b>	<b>1,278,789</b>		
<b>Planning &amp; Development</b>					
Planning	45,661	265,522	219,861	17.20%	No issues noted at this time, zoning bylaw will be complete in 2023.
Drainage	28,107	148,443	120,336	18.93%	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.
<b>Total Planning &amp; Development</b>	<b>77,124</b>	<b>465,353</b>	<b>388,229</b>		
<b>Vehicles &amp; Equipment Maintenance</b>					
<b>Total Vehicles &amp; Equipment Maintenance</b>	<b>401,688</b>	<b>1,434,968</b>	<b>1,033,280</b>	<b>27.99%</b>	No issues noted at this time.
<b>Total for Municipal Purposes</b>	<b>5,409,884</b>	<b>28,273,133</b>	<b>22,863,249</b>		

# Municipality of Middlesex Centre

## March 2023 Budget

### Transfers to and from Reserve Funds

In 2023, 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	(420,000)	(618,347)	198,347	67.92%	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. \$420K transferred from tax rate stabilization in February for cash flow purposes.
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.
<b>Total General Government</b>	<b>(420,000)</b>	<b>10,205,251</b>	<b>(10,625,251)</b>		
<b>Protection to Persons &amp; Property</b>			-		
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.
<b>Total Protection to Persons &amp; Property</b>	<b>-</b>	<b>462,907</b>	<b>(462,907)</b>		
<b>Public Works &amp; Engineering</b>			-		
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.
<b>Total Public Works &amp; Engineering</b>	<b>-</b>	<b>(149,824)</b>	<b>149,824</b>		
<b>Environment Services</b>			-		
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.
<b>Total Environmental Services</b>	-	<b>2,861,361</b>	<b>(2,861,361)</b>		
<b>Cemetery Services</b>					
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.
<b>Total Cemetery Services</b>	-	<b>400</b>	<b>(400)</b>		
<b>Facility Services</b>					
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.
<b>Total Facility Services</b>	-	<b>(35,726)</b>	<b>35,726</b>		
<b>Community Services</b>					
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.
<b>Total Community Services</b>	-	<b>12,000</b>	<b>(12,000)</b>		
<b>Planning &amp; Development</b>					
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.
<b>Total Planning &amp; Development</b>	-	<b>(8,922)</b>	<b>8,922</b>		
<b>Total for Municipal Purposes</b>	<b>(420,000)</b>	<b>13,347,448</b>	<b>(13,755,448)</b>	-	