

Municipality of Middlesex Centre

April 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 April (4 months) this should be around 33.32%, 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

April 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
General Government			-		
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	1,522,765	4,848,280	- 3,325,515	31.41%	No issues noted at this time.
Council		-	-	N/A	N/A
Economic Development		-	-	N/A	N/A
COVID-19	187	-	187	N/A	No revenue expected in 2023 related to COVID-19, this is from the COVID recovery from WSIB.
Total General Government	17,883,523	27,971,199	- 10,087,675		
Protection to Persons & Property			-		
Fire Department	49,476	140,200	- 90,724	35.29%	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	138,971	1,432,350	- 1,293,379	9.70%	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.
Total Protection to Persons & Property	193,087	1,577,050	- 1,383,963		
Public Works & Engineering			-		
Transportation	46,907	43,000	3,907	109.09%	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	4,075	1,181,850	- 1,177,775	0.34%	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	50,982	1,224,850	- 1,173,868		
Environment Services			-		

Budget Item	Actual Revenue (\$)	Budget Revenue (\$)	\$ Difference	% Used	Explanation
Water Systems	817,928	3,773,394	- 2,955,466	21.68%	No issues noted at this time, April billing is completed in the beginning of May.
Wastewater Systems	797,019	3,467,708	- 2,670,689	22.98%	No issues noted at this time, April billing is completed in the beginning of May.
Stormwater Systems	272,565	1,080,364	- 807,799	25.23%	No issues noted at this time, April billing is completed in the beginning of May.
Total Environmental Services	1,887,512	8,321,466	- 6,433,953		
Cemetery Services					
Cemetery Services	3,317	1,250	2,067	265.36%	No issues noted, timing of receipt of payments, more plots sold than anticipated for 2023.
Total Cemetery Services	3,317	1,250	2,067		
Facility Services					
Administration	-	-	-	#DIV/0!	N/A
Municipal Office and Rental Facilities	78,781	236,344	- 157,563	33.33%	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	745,737	2,038,636	- 1,292,899	36.58%	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	824,518	2,274,980	- 1,450,462		
Community Services					
Parks & Open Space	28,337	81,750	- 53,413	34.66%	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	18,913	33,000	- 14,087	57.31%	New recreational programming account. Revenue was budgeted to offset all costs in "expenses tab".
Total Community Services	47,250	114,750	- 67,500		
Planning & Development					
Planning	79,020	256,600	- 177,580	30.80%	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.

Budget Item	Actual Revenue (\$)	Budget Revenue (\$)	\$ Difference	% Used	Explanation
Total Planning & Development	79,020	377,479	- 298,459		
Vehicles & Equipment Maintenance			-		
Total Vehicles & Equipment Maintenance	40,099	79,480	- 39,381	50.45%	Sale of vehicles and equipment processed to date.
Total for Municipal Purposes	21,009,309	41,942,503	- 20,933,195		

Municipality of Middlesex Centre

April 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
General Government			-		
Property Taxes	-	-	-	N/A	N/A
Administration	789,960	2,626,130	1,836,170	30.08%	No issues noted at this time.
Council	69,072	243,113	174,041	28.41%	No issues noted at this time, timing of mileage payments and conferences and training sessions.
Economic Development	23,027	75,648	52,621	30.44%	No issues noted, allocation of CAO time.
COVID-19	709	4,000	3,291	17.73%	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	882,768	2,948,892	2,066,124		
Protection to Persons & Property			-		
Fire Department	305,037	1,911,350	1,606,313	15.96%	No issues noted at this time, the majority of the expenses occur at year end when the paid on call firefighters are paid.
Policing	381,238	2,287,431	1,906,193	16.67%	No issues noted, OPP costs are billed monthly and are normally lagging by a few months.
Conservation Authorities	238,893	354,175	115,282	67.45%	No issues noted, invoices paid once received.
Emergency Operations Centre	-	7,450	7,450	0.00%	No issues noted.
Building Inspection & By-Law Enforcement	330,812	969,443	638,631	34.12%	No issues noted at this time, tracking on budget.
Animal Control	12,726	43,441	30,715	29.29%	No issues noted.
Total Protection to Persons & Property	1,268,706	5,573,290	4,304,584		
Public Works & Engineering			-		
Transportation	1,655,039	5,656,080	4,001,041	29.26%	No issues noted at this time.
Waste Management	522,447	1,499,162	976,715	34.85%	Recycling Billed Quarterly. Garbage collection and disposal billed monthly.
Total Public Works & Engineering	2,177,486	7,155,242	4,977,756		
Environment Services			-		
Water Systems	696,946	2,335,475	1,638,529	29.84%	No issues noted at this time.
Wastewater Systems	760,033	2,387,811	1,627,778	31.83%	No issues noted at this time, includes Feb debt payments.
Stormwater Systems	34,630	736,817	702,187	4.70%	No issues noted at this time, larger maintenance projects will occur in the summer.
Total Environmental Services	1,491,609	5,460,104	3,968,495		
Cemetery Services			-		
Total Cemetery Services	-	16,535	16,535	0.00%	Majority of the costs occur in the spring and summer months with landscaping costs.
Facility Services					
Administration	64	16,500	16,436	0.39%	No issues noted.

Budget Item	Actual Expenditures (\$)	Budget Expenditures (\$)	\$ Difference	% Used	Explanation
Municipal Office and Rental Facilities	67,186	276,345	209,159	24.31%	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	33,423	137,041	103,618	24.39%	
Public Works Facilities - Denfield and Delaware	93,849	283,761	189,912	33.07%	No issues noted.
Community Services Facilities	1,057,482	2,977,483	1,920,001	35.52%	No issues noted.
Total Facility Services	1,252,004	3,691,130	2,439,126		
Community Services					
Parks & Open Space	367,452	1,479,130	1,111,678	24.84%	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	22,633	48,489	25,856	46.68%	No issues noted, planning and implementation of programming is underway and revenue is tracking higher than expected to match the increased costs.
Total Community Services	367,452	1,527,619	1,160,167		
Planning & Development					
Planning	64,877	265,522	200,645	24.43%	No issues noted at this time, zoning bylaw will be complete in 2023.
Drainage	43,035	148,443	105,408	28.99%	No issues noted at this time.
Debenture Payments	6,318	51,388	45,070	12.29%	Timing of Debenture payments is periodically throughout the year.
Total Planning & Development	114,230	465,353	351,123		
Vehicles & Equipment Maintenance					
Total Vehicles & Equipment Maintenance	497,793	1,434,968	937,175	34.69%	No issues noted at this time.
Total for Municipal Purposes	8,052,048	28,273,133	20,221,085		

Municipality of Middlesex Centre

April 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
General Government			-		
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.
Total General Government	(420,000)	10,205,251	(10,625,251)		
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	(420,000)	13,347,448	(13,755,448)	-	