

Municipality of Middlesex Centre

May 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 May (5 months) this should be around 41.65%, 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

May 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	17,163,348	23,122,919	- 5,959,571	74.23%	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. The first supplemental tax bills processed in May 2023 were higher than anticipated, therefore projecting a surplus in property tax revenue for 2023.
Administration	1,717,111	4,848,280	- 3,131,169	35.42%	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, which will end in summer 2023.
Total General Government	18,880,646	27,971,199	- 9,090,553		
Protection to Persons & Property			-		
Fire Department	49,119	140,200	- 91,081	35.03%	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	279,040	1,432,350	- 1,153,310	19.48%	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	332,799	1,577,050	- 1,244,251		
Public Works & Engineering			-		
Transportation	40,243	43,000	- 2,757	93.59%	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	7,623	1,181,850	- 1,174,227	0.65%	No issues noted at this time, waste bins are added to the final property tax bill issued in August 2023. The revenue earned to date will be a result of bin changes or additions.

Budget Item	Actual Revenue (\$)	Budget Revenue (\$)	\$ Difference	% Used	Explanation
Total Public Works & Engineering	47,866	1,224,850	- 1,176,984		
Environment Services			-		
Water Systems	1,119,656	3,773,394	- 2,653,738	29.67%	No issues noted at this time, May billing is completed in the beginning of June.
Wastewater Systems	1,095,561	3,467,708	- 2,372,147	31.59%	No issues noted at this time, May billing is completed in the beginning of June.
Stormwater Systems	363,975	1,080,364	- 716,389	33.69%	No issues noted at this time, May billing is completed in the beginning of June.
Total Environmental Services	2,579,192	8,321,466	- 5,742,274		
Cemetery Services					
Cemetery Services	3,483	1,250	2,233	278.64%	No issues noted, timing of receipt of payments, more plots sold than anticipated for 2023.
Total Cemetery Services	3,483	1,250	2,233		
Facility Services			-		
Administration	-	-	-	#DIV/0!	N/A
Municipal Office and Rental Facilities	98,477	236,344	- 137,867	41.67%	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	870,167	2,038,636	- 1,168,469	42.68%	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	968,644	2,274,980	- 1,306,336		
Community Services			-		
Parks & Open Space	44,517	81,750	- 37,233	54.46%	No issues noted, tracking to be over budget in 2023.
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	18,977	33,000	- 14,023	57.51%	Recreational programming account. Revenue was budgeted to offset all costs in "expenses tab", and is trending high.
Total Community Services	63,494	114,750	- 51,256		
Planning & Development			-		
Planning	107,476	256,600	- 149,124	41.88%	No issues noted, timing of applications and the Zoning bylaw work which will be completed in 2023.

Budget Item	Actual Revenue (\$)	Budget Revenue (\$)	\$ Difference	% Used	Explanation
Drainage	249	69,500	- 69,251	0.36%	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	107,725	377,479	- 269,754		
Vehicles & Equipment Maintenance			-		
Total Vehicles & Equipment Maintenance	95,099	79,480	15,619	119.65%	Sale of vehicles and equipment processed to date, more proceeds than anticipated.
Total for Municipal Purposes	23,078,948	41,942,503	- 18,863,556		

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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	901,299	2,626,130	1,724,831	34.32%	No issues noted at this time.
Council	76,684	243,113	166,429	31.54%	No issues noted at this time, timing of mileage payments and conferences and training sessions.
Economic Development	25,579	75,648	50,069	33.81%	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	1,004,271	2,948,892	1,944,621		
Protection to Persons & Property			-		
Fire Department	325,011	1,911,350	1,586,339	17.00%	No issues noted at this time, the majority of the expenses occur at year end when the paid on call firefighters are paid.
Policing	571,857	2,287,431	1,715,574	25.00%	No issues noted, OPP costs are billed monthly and are normally lagging by a few months.
Conservation Authorities	297,418	354,175	56,757	83.97%	No issues noted, invoices paid once received.
Emergency Operations Centre	-	7,450	7,450	0.00%	No issues noted.
Building Inspection & By-Law Enforcement	364,874	969,443	604,569	37.64%	No issues noted at this time, tracking on budget.
Animal Control	14,264	43,441	29,177	32.84%	No issues noted.
Total Protection to Persons & Property	1,573,424	5,573,290	3,999,866		
Public Works & Engineering			-		
Transportation	2,054,119	5,656,080	3,601,961	36.32%	No issues noted at this time.
Waste Management	595,607	1,499,162	903,555	39.73%	Recycling Billed Quarterly. Garbage collection and disposal billed monthly.
Total Public Works & Engineering	2,649,726	7,155,242	4,505,516		
Environment Services			-		
Water Systems	780,077	2,335,475	1,555,398	33.40%	No issues noted at this time.
Wastewater Systems	881,001	2,387,811	1,506,810	36.90%	No issues noted at this time, includes Feb debt payments.
Stormwater Systems	39,457	736,817	697,360	5.36%	No issues noted at this time, larger maintenance projects will occur in the summer.
Total Environmental Services	1,700,535	5,460,104	3,759,569		
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	176	16,500	16,324	1.07%	No issues noted.

Budget Item	Actual Expenditures (\$)	Budget Expenditures (\$)	\$ Difference	% Used	Explanation
Municipal Office and Rental Facilities	76,920	276,345	199,425	27.83%	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	39,311	137,041	97,730	28.69%	
Public Works Facilities - Denfield and Delaware	106,095	283,761	177,666	37.39%	No issues noted.
Community Services Facilities	1,190,493	2,977,483	1,786,990	39.98%	No issues noted.
Total Facility Services	1,412,995	3,691,130	2,278,135		
Community Services					
Parks & Open Space	452,690	1,479,130	1,026,440	30.61%	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	23,750	48,489	24,739	48.98%	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	452,690	1,527,619	1,074,929		
Planning & Development					
Planning	69,993	265,522	195,529	26.36%	No issues noted at this time, zoning bylaw will be complete in 2023.
Drainage	49,688	148,443	98,755	33.47%	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	125,999	465,353	339,354		
Vehicles & Equipment Maintenance					
Total Vehicles & Equipment Maintenance	600,904	1,434,968	834,064	41.88%	No issues noted at this time.
Total for Municipal Purposes	9,520,544	28,273,133	18,752,589		

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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)	-	