

Municipality of Middlesex Centre

July 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 July (7 months) this should be around 58.31%, 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

July 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	11,773,847	23,122,919	- 11,349,072	50.92%	Interim taxes are billed in February 2023. County and School board taxes have been paid in March and 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	2,794,665	4,848,280	- 2,053,615	57.64%	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	14,568,699	27,971,199	- 13,402,500		
Protection to Persons & Property			-		
Fire Department	97,350	140,200	- 42,850	69.44%	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	527,622	1,432,350	- 904,728	36.84%	Winter is normally a slow month for the building department, expected to pick up spring and summer, however, expected to be under budget for 2023 in revenue.
Animal Control	7,495	4,500	2,995	166.56%	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	632,467	1,577,050	- 944,583		
Public Works & Engineering			-		
Transportation	57,417	43,000	14,417	133.53%	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	11,250	1,181,850	- 1,170,600	0.95%	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.
Total Public Works & Engineering	68,667	1,224,850	- 1,156,183		

Budget Item	Actual Revenue (\$)	Budget Revenue (\$)	\$ Difference	% Used	Explanation
Environment Services			-		
Water Systems	1,876,510	3,773,394	- 1,896,884	49.73%	No issues noted at this time, July billing is completed in the beginning of August.
Wastewater Systems	1,795,026	3,467,708	- 1,672,682	51.76%	No issues noted at this time, July billing is completed in the beginning of August.
Stormwater Systems	549,586	1,080,364	- 530,778	50.87%	No issues noted at this time, July billing is completed in the beginning of August.
Total Environmental Services	4,221,122	8,321,466	- 4,100,344		
Cemetery Services					
Cemetery Services	4,048	1,250	2,798	323.84%	No issues noted, timing of receipt of payments, more plots sold than anticipated for 2023.
Total Cemetery Services	4,048	1,250	2,798		
Facility Services					
Administration	-	-	-	#DIV/0!	N/A
Municipal Office and Rental Facilities	157,562	236,344	- 78,782	66.67%	This account is for revenue earned with respect to municipal facilities and rental income on the properties the municipality manages such as the medical centre. 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	1,207,052	2,038,636	- 831,584	59.21%	This is revenue related to the facilities, such as the community centres, arenas and libraries managed by Community Services. Library rent is billed quarterly, beginning in March.
Total Facility Services	1,364,614	2,274,980	- 910,366		
Community Services					
Parks & Open Space	54,965	81,750	- 26,785	67.24%	No issues noted, tracking to be over budget in 2023.
Community Centres	-	-	-	#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	21,713	33,000	- 11,287	65.80%	Recreational programming account. Revenue was budgeted to offset all costs in "expenses tab", and is trending high.
Total Community Services	76,678	114,750	- 38,072		
Planning & Development					
Planning	130,754	256,600	- 125,846	50.96%	No issues noted, timing of applications and the Zoning bylaw work which will be completed in 2023.
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).

Budget Item	Actual Revenue (\$)	Budget Revenue (\$)	\$ Difference	% Used	Explanation
Debenture Payments	-	51,379	- 51,379	0.00%	No issues noted.
Total Planning & Development	150,487	377,479	- 226,992		
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, this will be over budget for 2023 and the surplus will be transferred into Reserve Funds.
Total for Municipal Purposes	21,181,880	41,942,503	- 20,760,623		

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July 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	1,326,688	2,626,130	1,299,442	50.52%	No issues noted at this time, timing of projects.
Council	115,180	243,113	127,933	47.38%	No issues noted at this time, timing of mileage payments and conferences and training sessions.
Economic Development	45,211	75,648	30,437	59.76%	No issues noted, allocation of CAO time.
COVID-19	741	4,000	3,259	18.53%	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	1,487,820	2,948,892	1,461,072		
Protection to Persons & Property			-		
Fire Department	639,147	1,911,350	1,272,203	33.44%	No issues noted at this time, the majority of the expenses occur at year end when the paid on call firefighters are paid.
Policing	953,095	2,287,431	1,334,336	41.67%	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	538,091	969,443	431,352	55.51%	No issues noted at this time, tracking on budget.
Animal Control	23,275	43,441	20,166	53.58%	No issues noted, tracking on budget.
Total Protection to Persons & Property	2,451,026	5,573,290	3,122,264		
Public Works & Engineering			-		
Transportation	2,621,372	5,656,080	3,034,708	46.35%	No issues noted at this time.
Waste Management	900,546	1,499,162	598,616	60.07%	Recycling Billed Quarterly. Garbage collection and disposal billed monthly.
Total Public Works & Engineering	3,521,918	7,155,242	3,633,324		
Environment Services			-		
Water Systems	1,130,198	2,335,475	1,205,277	48.39%	No issues noted at this time.
Wastewater Systems	1,203,648	2,387,811	1,184,163	50.41%	No issues noted at this time, includes Feb debt payments.
Stormwater Systems	67,364	736,817	669,453	9.14%	No issues noted at this time, larger maintenance projects will occur in the summer.
Total Environmental Services	2,401,210	5,460,104	3,058,894		
Cemetery Services			-		
Total Cemetery Services	3,812	16,535	12,723	23.05%	Majority of the costs occur in the spring and summer months with landscaping costs.
Facility Services					
Administration	229	16,500	16,271	1.39%	No issues noted.

Budget Item	Actual Expenditures (\$)	Budget Expenditures (\$)	\$ Difference	% Used	Explanation
Municipal Office and Rental Facilities	116,479	276,345	159,866	42.15%	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	53,510	137,041	83,531	39.05%	
Public Works Facilities - Denfield and Delaware	136,566	283,761	147,195	48.13%	No issues noted.
Community Services Facilities	1,563,907	2,977,483	1,413,576	52.52%	No issues noted.
Total Facility Services	1,870,691	3,691,130	1,820,439		
Community Services					
Parks & Open Space	785,978	1,479,130	693,152	53.14%	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	34,855	48,489	13,634	71.88%	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	785,978	1,527,619	741,641		
Planning & Development					
Planning	167,990	265,522	97,532	63.27%	Staff are monitoring the account. Zoning bylaw will be complete in 2023.
Drainage	75,163	148,443	73,280	50.63%	No issues noted at this time.
Debenture Payments	14,022	51,388	37,366	27.29%	Timing of Debenture payments is periodically throughout the year.
Total Planning & Development	257,175	465,353	208,178		
Vehicles & Equipment Maintenance					
Total Vehicles & Equipment Maintenance	729,797	1,434,968	705,171	50.86%	No issues noted at this time.
Total for Municipal Purposes	13,509,427	28,273,133	14,763,706		

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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)	-	