

Municipality of Middlesex Centre

September 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 September (9 months) this should be around 74.97%, 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

September 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 | 23,669,600 | 23,122,919 | 546,681 | 102.36% | All property taxes have been billed. The first supplemental tax bills processed in May 2023 were higher than anticipated, therefore projecting a surplus in property tax revenue for 2023. |
| Administration | 1,637,666 | 2,352,786 | - 715,120 | 69.61% | 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 | 25,307,453 | 25,475,705 | - 168,252 | | |
| Protection to Persons & Property | | | - | | |
| Fire Department | 112,196 | 140,200 | - 28,004 | 80.03% | 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 | 863,994 | 1,432,350 | - 568,356 | 60.32% | 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 | 10,115 | 4,500 | 5,615 | 224.78% | 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 | 986,305 | 1,577,050 | - 590,745 | | |
| Public Works & Engineering | | | - | | |
| Transportation | 68,715 | 43,000 | 25,715 | 159.80% | 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). Projected to be over budget for year end. |
| Waste Management | 1,226,949 | 1,181,850 | 45,099 | 103.82% | Overbudget in revenue for waste bins which were added to the final property tax bill issued in August 2023 due to more growth than anticipated. |
| Total Public Works & Engineering | 1,295,664 | 1,224,850 | 70,814 | | |

| Budget Item | Actual Revenue (\$) | Budget Revenue (\$) | \$ Difference | % Used | Explanation |
|---|---------------------|---------------------|--------------------|---------|---|
| Environment Services | | | - | | |
| Water Systems | 2,553,866 | 3,773,394 | - 1,219,528 | 67.68% | No issues noted at this time, September billing is completed in the beginning of October. |
| Wastewater Systems | 2,389,493 | 3,467,708 | - 1,078,215 | 68.91% | No issues noted at this time, September billing is completed in the beginning of October. |
| Stormwater Systems | 733,849 | 1,080,364 | - 346,515 | 67.93% | No issues noted at this time, September billing is completed in the beginning of October. |
| Total Environmental Services | 5,677,208 | 8,321,466 | - 2,644,258 | | |
| Cemetery Services | | | | | |
| Cemetery Services | 6,029 | 1,250 | 4,779 | 482.32% | No issues noted, timing of receipt of payments, more plots sold than anticipated for 2023. |
| Total Cemetery Services | 6,029 | 1,250 | 4,779 | | |
| Facility Services | | | - | | |
| Administration | - | - | - | #DIV/0! | N/A |
| Municipal Office and Rental Facilities | 177,258 | 236,344 | - 59,086 | 75.00% | 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 | 1,399,427 | 2,038,636 | - 639,209 | 68.65% | 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 | 1,576,685 | 2,274,980 | - 698,295 | | |
| Community Services | | | - | | |
| Parks & Open Space | 71,463 | 81,750 | - 10,287 | 87.42% | 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 | 21,685 | 33,000 | - 11,315 | 65.71% | Recreational programming account. Revenue was budgeted to offset all costs in "expenses tab", and is trending high. |
| Total Community Services | 93,148 | 114,750 | - 21,602 | | |
| Planning & Development | | | - | | |
| Planning | 195,165 | 256,600 | - 61,435 | 76.06% | No issues noted, timing of applications and the Zoning bylaw work which will be completed in 2023. |
| Drainage | 658 | 69,500 | - 68,842 | 0.95% | 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 | 100.00% | No issues noted. |
| Total Planning & Development | 150,487 | 377,479 | - 226,992 | | |
| Vehicles & Equipment Maintenance | | | - | | |
| Total Vehicles & Equipment Maintenance | 197,219 | 79,480 | 117,739 | 248.14% | 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 | 35,290,197 | 39,447,009 | - 4,156,812 | | |

Municipality of Middlesex Centre

September 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 | 1,630,080 | 2,626,130 | 996,050 | 62.07% | No issues noted at this time, timing of projects. |
| Council | 150,819 | 243,113 | 92,294 | 62.04% | Projected to be slightly under budget, timing of mileage payments and conferences and training sessions. |
| Economic Development | 63,978 | 75,648 | 11,670 | 84.57% | 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 | 1,845,618 | 2,948,892 | 1,103,274 | | |
| Protection to Persons & Property | | | - | | |
| Fire Department | 896,156 | 1,911,350 | 1,015,194 | 46.89% | No issues noted at this time, the majority of the expenses occur at year end when the paid on call firefighters are paid. |
| Policing | 1,334,333 | 2,287,431 | 953,098 | 58.33% | 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 | 662,884 | 969,443 | 306,559 | 68.38% | No issues noted at this time, tracking close budget but will be slightly under. |
| Animal Control | 30,043 | 43,441 | 13,398 | 69.16% | No issues noted, tracking close to budget. |
| Total Protection to Persons & Property | 3,220,834 | 5,573,290 | 2,352,456 | | |
| Public Works & Engineering | | | - | | |
| Transportation | 3,007,637 | 5,656,080 | 2,648,443 | 53.18% | No issues noted at this time, timing of payments. Tracking to be under budget. |
| Waste Management | 1,067,261 | 1,499,162 | 431,901 | 71.19% | Recycling Billed Quarterly. Garbage collection and disposal billed monthly. |
| Total Public Works & Engineering | 4,074,898 | 7,155,242 | 3,080,344 | | |
| Environment Services | | | - | | |
| Water Systems | 1,587,792 | 2,335,475 | 747,683 | 67.99% | No issues noted at this time. |
| Wastewater Systems | 1,791,219 | 2,387,811 | 596,592 | 75.02% | No issues noted at this time. |
| Stormwater Systems | 121,193 | 736,817 | 615,624 | 16.45% | No issues noted at this time, larger maintenance projects will occur in the summer. |
| Total Environmental Services | 3,500,204 | 5,460,104 | 1,959,900 | | |
| Cemetery Services | | | - | | |
| Total Cemetery Services | 7,623 | 16,535 | 8,912 | 46.10% | Majority of the costs occur in the spring and summer months with landscaping costs. |
| Facility Services | | | | | |
| Administration | 229 | 16,500 | 16,271 | 1.39% | Staff are monitoring the account. |

| Budget Item | Actual Expenditures (\$) | Budget Expenditures (\$) | \$ Difference | % Used | Explanation |
|---|--------------------------|--------------------------|-------------------|---------------|--|
| Municipal Office and Rental Facilities | 145,299 | 276,345 | 131,046 | 52.58% | 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. Tracking to be under budget for year end. |
| Fire Halls | 64,123 | 137,041 | 72,918 | 46.79% | No issues noted, timing of maintenance projects. |
| Public Works Facilities - Denfield and Delaware | 156,064 | 283,761 | 127,697 | 55.00% | No issues noted. |
| Community Services Facilities | 1,968,370 | 2,977,483 | 1,009,113 | 66.11% | No issues noted. |
| Total Facility Services | 2,334,085 | 3,691,130 | 1,357,045 | | |
| Community Services | | | | | |
| Parks & Open Space | 1,054,213 | 1,479,130 | 424,917 | 71.27% | 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 | 42,310 | 48,489 | 6,179 | 87.26% | 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 | 1,054,213 | 1,527,619 | 473,406 | | |
| Planning & Development | | | | | |
| Planning | 217,800 | 265,522 | 47,722 | 82.03% | Staff are monitoring the account. Zoning bylaw will be complete in 2023. |
| Drainage | 94,718 | 148,443 | 53,725 | 63.81% | 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 | 326,540 | 465,353 | 138,813 | | |
| Vehicles & Equipment Maintenance | | | | | |
| Total Vehicles & Equipment Maintenance | 857,748 | 1,434,968 | 577,220 | 59.77% | No issues noted at this time. |
| Total for Municipal Purposes | 17,221,763 | 28,273,133 | 11,051,370 | | |

Municipality of Middlesex Centre

September 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 | 9,629,332 | 10,823,598 | (1,194,266) | 88.97% | This expense is the transfer to reserve funds completed annually. This transfer is mainly used to fund capital projects each year. |
| Total General Government | 9,209,332 | 10,205,251 | (995,919) | | |
| 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 | - | 100.00% | 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 | 700 | 4,800 | (4,100) | 14.58% | This transfer to reserve funds is related to parkland reserve fund transfers and cash in lieu of parking. |
| Total Planning & Development | 700 | (8,922) | 9,622 | | |
| Total for Municipal Purposes | 9,210,032 | 13,347,448 | (4,125,416) | - | |