

Municipality of Middlesex Centre

October 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 October (10 months) this should be around 83.30%, 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

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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	23,686,381	23,122,919	563,462	102.44%	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. The increase in property tax revenue from 2023 will be transferred into the Tax Rate Stabilization reserve fund at the end of 2023 to be used to assist in balancing the budget in 2024.
Administration	2,007,375	2,352,786	- 345,411	85.32%	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	25,693,943	25,475,705	218,238		
Protection to Persons & Property			-		
Fire Department	117,225	140,200	- 22,975	83.61%	No issues noted at this time, on track to meet the total budgeted revenue amount in 2023.
Policing	-	-	-	N/A	N/A
Conservation Authorities	-	-	-	N/A	N/A
Emergency Operations Centre	-	-	-	N/A	N/A
Building Inspection & By-Law Enforcement	1,003,382	1,432,350	- 428,968	70.05%	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	10,135	4,500	5,635	225.22%	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. Additionally the revenue associated with Wildlife damage claims are captured in this account. It will be offset by the expenses being paid to the farmers that incurred the losses and will have a nil impact on the surplus of the Municipality.

Budget Item	Actual Revenue (\$)	Budget Revenue (\$)	\$ Difference	% Used	Explanation
Total Protection to Persons & Property	1,130,742	1,577,050	- 446,308		
Public Works & Engineering					
Transportation	71,696	43,000	28,696	166.73%	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	1,230,307	1,181,850	48,457	104.10%	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	1,302,003	1,224,850	77,153		
Environment Services					
Water Systems	2,863,949	3,773,394	- 909,445	75.90%	No issues noted at this time, October billing is completed in the beginning of November.
Wastewater Systems	2,683,463	3,467,708	- 784,245	77.38%	No issues noted at this time, October billing is completed in the beginning of November.
Stormwater Systems	826,016	1,080,364	- 254,348	76.46%	No issues noted at this time, October billing is completed in the beginning of November.
Total Environmental Services	6,373,428	8,321,466	- 1,948,038		
Cemetery Services					
Cemetery Services	6,609	1,250	5,359	528.72%	No issues noted, timing of receipt of payments, more plots sold than anticipated for 2023. A portion of the plots sold (40%) gets transferred to the Public Guardian and Trustee, as well as all monument maintenance and sales. These revenues will net with the costs of the transfers.
Total Cemetery Services	6,609	1,250	5,359		
Facility Services					
Administration	-	-	-	#DIV/0!	N/A
Municipal Office and Rental Facilities	196,953	236,344	- 39,391	83.33%	This account is for revenue earned with respect to municipal facilities and rental income on the properties the municipality manages such as the medical 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	1,562,156	2,038,636	- 476,480	76.63%	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. Tracking slightly under budget at this time, staff are looking into it.
Total Facility Services	1,759,109	2,274,980	- 515,871		
Community Services					

Budget Item	Actual Revenue (\$)	Budget Revenue (\$)	\$ Difference	% Used	Explanation
Parks & Open Space	86,394	81,750	4,644	105.68%	No issues noted, this account will be in a small surplus position at the end of 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	35,193	33,000	2,193	106.65%	Recreational programming account. Revenue was budgeted to offset all costs in "expenses tab", and is trending higher than budget. Small surplus in revenue for year end 2023, however, expenses are also tracking higher than budget, therefore when the costs are netted from the revenue, this cost centre will be in a loss position for 2023.
Total Community Services	121,587	114,750	6,837		
Planning & Development			-		
Planning	207,615	256,600	- 48,985	80.91%	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).
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	199,185	79,480	119,705	250.61%	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	36,737,092	39,447,009	- 2,709,917		

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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	1,812,848	2,626,130	813,282	69.03%	Expected to be slightly under in expenses in 2023 due to timing of some projects (pushed into 2024).
Council	166,775	243,113	76,338	68.60%	Projected to be slightly under budget, timing of mileage payments and conferences and training sessions.
Economic Development	69,077	75,648	6,571	91.31%	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. Expected to be under budget in 2023.
Total General Government	2,049,441	2,948,892	899,451		
Protection to Persons & Property			-		
Fire Department	988,368	1,911,350	922,982	51.71%	No issues noted at this time, the majority of the expenses occur at year end when the paid on call firefighters are paid.
Policing	1,524,952	2,287,431	762,479	66.67%	No issues noted, OPP costs are billed monthly and are normally lagging by a few months, will be on budget for year end.
Conservation Authorities	355,941	354,175	1,766	100.50%	No issues noted, invoices paid once received.
Emergency Operations Centre	-	7,450	7,450	0.00%	No activity at this time, staff are reviewing.
Building Inspection & By-Law Enforcement	727,800	969,443	241,643	75.07%	No issues noted at this time, tracking close budget but will be slightly under due to salary gapping of one position for all of 2023.
Animal Control	32,825	43,441	10,616	75.56%	No issues noted, tracking close to budget, but expected to be slightly under budget due to lower contracted services costs.
Total Protection to Persons & Property	3,629,886	5,573,290	1,943,404		
Public Works & Engineering			-		
Transportation	4,244,657	5,656,080	1,411,423	75.05%	No issues noted at this time, timing of payments. Tracking to be slightly under budget.
Waste Management	1,279,966	1,499,162	219,196	85.38%	Recycling Billed Quarterly. Garbage collection and disposal billed monthly. Tracking on budget.
Total Public Works & Engineering	5,524,623	7,155,242	1,630,619		
Environment Services			-		
Water Systems	1,721,323	2,335,475	614,152	73.70%	No issues noted at this time.
Wastewater Systems	1,908,448	2,387,811	479,363	79.92%	No issues noted at this time.
Stormwater Systems	301,362	736,817	435,455	40.90%	No issues noted at this time, larger maintenance projects will occur in the summer, but tracking to be under budget in 2023.
Total Environmental Services	3,931,133	5,460,104	1,528,971		
Cemetery Services			-		

Budget Item	Actual Expenditures (\$)	Budget Expenditures (\$)	\$ Difference	% Used	Explanation
Total Cemetery Services	9,562	16,535	6,973	57.83%	Majority of the costs occur in the spring and summer months with landscaping costs, tracking to be slightly under budget in 2023.
Facility Services					
Administration	229	16,500	16,271	1.39%	Staff are monitoring the account.
Municipal Office and Rental Facilities	159,961	276,345	116,384	57.88%	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	66,937	137,041	70,104	48.84%	No issues noted, timing of maintenance projects, should be on budget for year end.
Public Works Facilities - Denfield and Delaware	171,457	283,761	112,304	60.42%	No issues noted, timing of maintenance projects, should be on budget for year end.
Community Services Facilities	2,283,133	2,977,483	694,350	76.68%	No issues noted, tracking close to budget.
Total Facility Services	2,681,717	3,691,130	1,009,413		
Community Services					
Parks & Open Space	1,134,063	1,479,130	345,067	76.67%	No issues to date, tracking close to budget.
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	48,006	48,489	483	99.00%	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	1,134,063	1,527,619	393,556		
Planning & Development					
Planning	276,798	265,522	11,276	104.25%	Staff are monitoring the account. Currently over budget due to legal costs associated with planning and development. Zoning bylaw will be complete in 2023. Will be over budget at year end.
Drainage	105,264	148,443	43,179	70.91%	No issues noted at this time, tracking on budget.
Debenture Payments	51,379	51,388	9	99.98%	Timing of Debenture payments is periodically throughout the year.
Total Planning & Development	433,441	465,353	31,912		
Vehicles & Equipment Maintenance					
Total Vehicles & Equipment Maintenance	911,654	1,434,968	523,314	63.53%	No issues noted at this time, tracking to be slightly under budget.
Total for Municipal Purposes	20,305,520	28,273,133	7,967,613		

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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	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)	-	