

Municipality of Middlesex Centre

August 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 August (8 months) this should be around 66.64%, 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

August 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	1,228,908	2,352,786	- 1,123,878	52.23%	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	24,898,695	25,475,705	- 577,010		
Protection to Persons & Property			-		
Fire Department	110,204	140,200	- 29,996	78.60%	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	725,505	1,432,350	- 706,845	50.65%	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	7,555	4,500	3,055	167.89%	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	843,264	1,577,050	- 733,786		
Public Works & Engineering			-		
Transportation	64,467	43,000	21,467	149.92%	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	1,225,688	1,181,850	43,838	103.71%	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	1,290,155	1,224,850	65,305		

Budget Item	Actual Revenue (\$)	Budget Revenue (\$)	\$ Difference	% Used	Explanation
Environment Services			-		
Water Systems	2,216,630	3,773,394	- 1,556,764	58.74%	No issues noted at this time, August billing is completed in the beginning of September.
Wastewater Systems	2,097,325	3,467,708	- 1,370,383	60.48%	No issues noted at this time, August billing is completed in the beginning of September.
Stormwater Systems	641,702	1,080,364	- 438,662	59.40%	No issues noted at this time, August billing is completed in the beginning of September.
Total Environmental Services	4,955,657	8,321,466	- 3,365,809		
Cemetery Services					
Cemetery Services	4,208	1,250	2,958	336.64%	No issues noted, timing of receipt of payments, more plots sold than anticipated for 2023.
Total Cemetery Services	4,208	1,250	2,958		
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	1,370,917	2,038,636	- 667,719	67.25%	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	1,528,479	2,274,980	- 746,501		
Community Services			-		
Parks & Open Space	64,417	81,750	- 17,333	78.80%	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	86,130	114,750	- 28,620		
Planning & Development			-		
Planning	169,129	256,600	- 87,471	65.91%	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	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	33,954,293	39,447,009	- 5,492,716		

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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	1,442,776	2,626,130	1,183,354	54.94%	No issues noted at this time, timing of projects.
Council	129,883	243,113	113,230	53.42%	Projected to be slightly under budget, timing of mileage payments and conferences and training sessions.
Economic Development	58,880	75,648	16,768	77.83%	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	1,632,280	2,948,892	1,316,612		
Protection to Persons & Property			-		
Fire Department	783,278	1,911,350	1,128,072	40.98%	No issues noted at this time, the majority of the expenses occur at year end when the paid on call firefighters are paid.
Policing	1,143,714	2,287,431	1,143,717	50.00%	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	598,270	969,443	371,173	61.71%	No issues noted at this time, tracking close budget.
Animal Control	27,178	43,441	16,263	62.56%	No issues noted, tracking close to budget.
Total Protection to Persons & Property	2,849,858	5,573,290	2,723,432		
Public Works & Engineering			-		
Transportation	2,803,964	5,656,080	2,852,116	49.57%	No issues noted at this time, timing of payments.
Waste Management	980,986	1,499,162	518,176	65.44%	Recycling Billed Quarterly. Garbage collection and disposal billed monthly.
Total Public Works & Engineering	3,784,950	7,155,242	3,370,292		
Environment Services			-		
Water Systems	1,311,284	2,335,475	1,024,191	56.15%	No issues noted at this time.
Wastewater Systems	1,655,184	2,387,811	732,627	69.32%	No issues noted at this time, includes Feb debt payments.
Stormwater Systems	102,810	736,817	634,007	13.95%	No issues noted at this time, larger maintenance projects will occur in the summer.
Total Environmental Services	3,069,278	5,460,104	2,390,826		
Cemetery Services			-		
Total Cemetery Services	5,717	16,535	10,818	34.58%	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	128,943	276,345	147,402	46.66%	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	59,300	137,041	77,741	43.27%	
Public Works Facilities - Denfield and Delaware	145,606	283,761	138,155	51.31%	No issues noted.
Community Services Facilities	1,776,140	2,977,483	1,201,343	59.65%	No issues noted.
Total Facility Services	2,110,218	3,691,130	1,580,912		
Community Services					
Parks & Open Space	944,692	1,479,130	534,438	63.87%	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	37,812	48,489	10,677	77.98%	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	944,692	1,527,619	582,927		
Planning & Development					
Planning	209,748	265,522	55,774	78.99%	Staff are monitoring the account. Zoning bylaw will be complete in 2023.
Drainage	85,103	148,443	63,340	57.33%	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	308,873	465,353	156,480		
Vehicles & Equipment Maintenance					
Total Vehicles & Equipment Maintenance	817,270	1,434,968	617,698	56.95%	No issues noted at this time.
Total for Municipal Purposes	15,523,136	28,273,133	12,749,998		

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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	1,886,332	10,823,598	(8,937,266)	17.43%	This expense is the transfer to reserve funds completed annually. This transfer is mainly used to fund capital projects each year.
Total General Government	1,466,332	10,205,251	(8,738,919)		
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)	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	1,466,332	13,347,448	(11,869,116)	-	