

# Municipality of Middlesex Centre

## November 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 November (11 months) this should be around 91.63%, 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

## November 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
<b>General Government</b>			-		
Property Taxes	23,713,399	23,122,919	590,480	102.55%	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	2,296,928	2,352,786	- 55,858	97.63%	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.
<b>Total General Government</b>	<b>26,010,514</b>	<b>25,475,705</b>	<b>534,809</b>		
<b>Protection to Persons &amp; Property</b>			-		
Fire Department	159,271	140,200	19,071	113.60%	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	1,189,364	1,432,350	- 242,986	83.04%	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	10,175	4,500	5,675	226.11%	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. 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.
<b>Total Protection to Persons &amp; Property</b>	<b>1,358,810</b>	<b>1,577,050</b>	<b>- 218,240</b>		

Budget Item	Actual Revenue (\$)	Budget Revenue (\$)	\$ Difference	% Used	Explanation
<b>Public Works &amp; Engineering</b>			-		
Transportation	94,389	43,000	51,389	219.51%	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	1,233,541	1,181,850	51,691	104.37%	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.
<b>Total Public Works &amp; Engineering</b>	<b>1,327,930</b>	<b>1,224,850</b>	<b>103,080</b>		
<b>Environment Services</b>			-		
Water Systems	3,218,982	3,773,394	- 554,412	85.31%	No issues noted at this time, November billing is completed in the beginning of December.
Wastewater Systems	3,012,937	3,467,708	- 454,771	86.89%	No issues noted at this time, November billing is completed in the beginning of December.
Stormwater Systems	919,090	1,080,364	- 161,274	85.07%	No issues noted at this time, November billing is completed in the beginning of December.
<b>Total Environmental Services</b>	<b>7,151,009</b>	<b>8,321,466</b>	<b>- 1,170,457</b>		
<b>Cemetery Services</b>					
Cemetery Services	10,023	1,250	8,773	801.84%	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.
<b>Total Cemetery Services</b>	<b>10,023</b>	<b>1,250</b>	<b>8,773</b>		
<b>Facility Services</b>			-		
Administration	-	-	-	#DIV/0!	N/A
Municipal Office and Rental Facilities	216,648	236,344	- 19,696	91.67%	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	2,039,677	2,038,636	1,041	100.05%	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. Over budget in 2023.
<b>Total Facility Services</b>	<b>2,256,325</b>	<b>2,274,980</b>	<b>- 18,655</b>		
<b>Community Services</b>			-		
Parks & Open Space	94,231	81,750	12,481	115.27%	No issues noted, this account will be in a small surplus position at the end of 2023.

Budget Item	Actual Revenue (\$)	Budget Revenue (\$)	\$ Difference	% Used	Explanation
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	46,659	33,000	13,659	141.39%	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.
<b>Total Community Services</b>	<b>140,890</b>	<b>114,750</b>	<b>26,140</b>		
<b>Planning &amp; Development</b>			-		
Planning	230,827	256,600	- 25,773	89.96%	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.
<b>Total Planning &amp; Development</b>	<b>150,487</b>	<b>377,479</b>	<b>- 226,992</b>		
<b>Vehicles &amp; Equipment Maintenance</b>			-		
<b>Total Vehicles &amp; Equipment Maintenance</b>	<b>214,185</b>	<b>79,480</b>	<b>134,705</b>	<b>269.48%</b>	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.
<b>Total for Municipal Purposes</b>	<b>38,620,172</b>	<b>39,447,009</b>	<b>- 826,837</b>		

# Municipality of Middlesex Centre

## November 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
<b>General Government</b>			-		
Property Taxes	-	-	-	N/A	N/A
Administration	2,080,120	2,626,130	546,010	79.21%	Expected to be slightly under in expenses in 2023 due to timing of some projects (pushed into 2024).
Council	189,258	243,113	53,855	77.85%	Projected to be slightly under budget, timing of mileage payments and conferences and training sessions.
Economic Development	78,908	75,648	- 3,260	104.31%	No issues noted, allocation of CAO time, staff will review in more detail.
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.
<b>Total General Government</b>	<b>2,349,027</b>	<b>2,948,892</b>	<b>599,865</b>		
<b>Protection to Persons &amp; Property</b>			-		
Fire Department	1,102,798	1,911,350	808,552	57.70%	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 and all have been received for 2023.
Emergency Operations Centre	-	7,450	7,450	0.00%	No activity at this time, staff are reviewing.
Building Inspection & By-Law Enforcement	828,640	969,443	140,803	85.48%	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	38,513	43,441	4,928	88.66%	No issues noted, tracking close to budget, but expected to be slightly under budget due to lower contracted services costs.
<b>Total Protection to Persons &amp; Property</b>	<b>3,850,844</b>	<b>5,573,290</b>	<b>1,722,446</b>		
<b>Public Works &amp; Engineering</b>			-		
Transportation	4,763,645	5,656,080	892,435	84.22%	No issues noted at this time, timing of payments. Tracking to be slightly under budget.
Waste Management	1,374,016	1,499,162	125,146	91.65%	Recycling Billed Quarterly. Garbage collection and disposal billed monthly. Tracking on budget.
<b>Total Public Works &amp; Engineering</b>	<b>6,137,661</b>	<b>7,155,242</b>	<b>1,017,581</b>		
<b>Environment Services</b>			-		
Water Systems	1,881,432	2,335,475	454,043	80.56%	No issues noted at this time.
Wastewater Systems	2,020,007	2,387,811	367,804	84.60%	No issues noted at this time.
Stormwater Systems	445,488	736,817	291,329	60.46%	No issues noted at this time, larger maintenance projects will occur in the summer, but tracking to be under budget in 2023.
<b>Total Environmental Services</b>	<b>4,346,927</b>	<b>5,460,104</b>	<b>1,113,177</b>		

Budget Item	Actual Expenditures (\$)	Budget Expenditures (\$)	\$ Difference	% Used	Explanation
<b>Cemetery Services</b>					
<b>Total Cemetery Services</b>	<b>17,660</b>	<b>16,535</b>	<b>- 1,125</b>	<b>106.80%</b>	Majority of the costs occur in the spring and summer months with landscaping costs, tracking to be slightly under budget in 2023.
<b>Facility Services</b>					
Administration	483	16,500	16,017	2.93%	Staff are monitoring the account.
Municipal Office and Rental Facilities	205,220	276,345	71,125	74.26%	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	96,215	137,041	40,826	70.21%	No issues noted, timing of maintenance projects, should be on budget for year end.
Public Works Facilities - Denfield and Delaware	194,941	283,761	88,820	68.70%	No issues noted, timing of maintenance projects, should be on budget for year end.
Community Services Facilities	2,676,902	2,977,483	300,581	89.90%	No issues noted, tracking close to budget.
<b>Total Facility Services</b>	<b>3,173,761</b>	<b>3,691,130</b>	<b>517,369</b>		
<b>Community Services</b>					
Parks & Open Space	1,298,976	1,479,130	180,154	87.82%	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	61,322	48,489	- 12,833	126.46%	No issues noted, planning and implementation of programming is underway and revenue is tracking higher than expected to match the increased costs.
<b>Total Community Services</b>	<b>1,298,976</b>	<b>1,527,619</b>	<b>228,643</b>		
<b>Planning &amp; Development</b>					
Planning	295,827	265,522	- 30,305	111.41%	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	120,257	148,443	28,186	81.01%	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.
<b>Total Planning &amp; Development</b>	<b>467,463</b>	<b>465,353</b>	<b>- 2,110</b>		
<b>Vehicles &amp; Equipment Maintenance</b>					
<b>Total Vehicles &amp; Equipment Maintenance</b>	<b>1,009,307</b>	<b>1,434,968</b>	<b>425,661</b>	<b>70.34%</b>	No issues noted at this time, tracking to be slightly under budget.
<b>Total for Municipal Purposes</b>	<b>22,651,626</b>	<b>28,273,133</b>	<b>5,621,507</b>		

# Municipality of Middlesex Centre

## November 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
<b>General Government</b>			-		
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.
<b>Total General Government</b>	<b>9,209,332</b>	<b>10,205,251</b>	<b>(995,919)</b>		
<b>Protection to Persons &amp; Property</b>			-		
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.
<b>Total Protection to Persons &amp; Property</b>	-	<b>462,907</b>	<b>(462,907)</b>		
<b>Public Works &amp; Engineering</b>			-		
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.
<b>Total Public Works &amp; Engineering</b>	-	<b>(149,824)</b>	<b>149,824</b>		
<b>Environment Services</b>			-		
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.
<b>Total Environmental Services</b>	-	<b>2,861,361</b>	<b>(2,861,361)</b>		
<b>Cemetery Services</b>					
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.
<b>Total Cemetery Services</b>	-	<b>400</b>	<b>(400)</b>		
<b>Facility Services</b>					
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.
<b>Total Facility Services</b>	-	<b>(35,726)</b>	<b>35,726</b>		
<b>Community Services</b>					
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.
<b>Total Community Services</b>	<b>12,000</b>	<b>12,000</b>	-		
<b>Planning &amp; Development</b>					
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.
<b>Total Planning &amp; Development</b>	<b>700</b>	<b>(8,922)</b>	<b>9,622</b>		
<b>Total for Municipal Purposes</b>	<b>9,210,032</b>	<b>13,347,448</b>	<b>(4,125,416)</b>	-	