

Municipality of Middlesex Centre

December 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 December (12 months) this should be around 100%, 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.

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	23,713,399	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	2,357,664	2,352,786	4,878	100.21%	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	26,071,250	25,475,705	595,545		
Protection to Persons & Property			-		
Fire Department	165,491	140,200	25,291	118.04%	No issues noted at this time, overbudget 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	1,208,328	1,432,350	- 224,022	84.36%	This Department was tracking under budget all of 2023 and it was expected that due to the decline in growth in 2023 that revenues would be under budget. This will impact the amount transferred to reserve funds for 2023.
Animal Control	10,205	4,500	5,705	226.78%	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. 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.
Total Protection to Persons & Property	1,384,024	1,577,050	- 193,026		

Budget Item	Actual Revenue (\$)	Budget Revenue (\$)	\$ Difference	% Used	Explanation
Public Works & Engineering			-		
Transportation	152,235	43,000	109,235	354.03%	New revenue sources in transportation in 2023 that was not budgeted, including entrance permits, roadway degradation fees, gravel pit rent and additional serving costs being billed and proceeds on disposition on selling assets.
Waste Management	1,234,278	1,181,850	52,428	104.44%	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	1,386,513	1,224,850	161,663		
Environment Services			-		
Water Systems	3,506,362	3,773,394	- 267,032	92.92%	No issues noted at this time, December billing is completed in the beginning of January and then an accounting entry is complete to accrue it in the proper year. Projected to be over budget at year end.
Wastewater Systems	3,301,267	3,467,708	- 166,441	95.20%	No issues noted at this time, December billing is completed in the beginning of January and then an accounting entry is complete to accrue it in the proper year. Projected to be over budget at year
Stormwater Systems	1,011,760	1,080,364	- 68,604	93.65%	beginning of January and then an accounting entry is complete to accrue it in the proper year. Projected to be over budget at year end.
Total Environmental Services	7,819,389	8,321,466	- 502,077		
Cemetery Services					
Cemetery Services	5,918	1,250	4,668	473.44%	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	5,918	1,250	4,668		
Facility Services			-		
Administration	-	-	-	#DIV/0!	N/A
Municipal Office and Rental Facilities	236,278	236,344	- 66	99.97%	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	2,242,871	2,038,636	204,235	110.02%	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.
Total Facility Services	2,479,149	2,274,980	204,169		
Community Services			-		

Budget Item	Actual Revenue (\$)	Budget Revenue (\$)	\$ Difference	% Used	Explanation
Parks & Open Space	104,979	81,750	23,229	128.41%	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	48,351	33,000	15,351	146.52%	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	153,330	114,750	38,580		
Planning & Development					
Planning	246,517	256,600	- 10,083	96.07%	No issues noted, slightly under budget 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.
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	303,910	79,480	224,430	382.37%	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	39,753,969	39,447,009	306,960		

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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	2,210,412	2,626,130	415,718	84.17%	Expected to be slightly under in expenses in 2023 due to timing of some projects (pushed into 2024).
Council	205,666	243,113	37,447	84.60%	Projected to be slightly under budget, timing of mileage payments and conferences and training sessions.
Economic Development	84,132	75,648	- 8,484	111.21%	No issues noted, allocation of CAO time, staff will review in more detail. This will offset with Administration cost centre which is under budget.
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	2,500,951	2,948,892	447,941		
Protection to Persons & Property			-		
Fire Department	1,796,681	1,911,350	114,669	94.00%	No issues noted, some wages and benefits are over budget, however offset with savings in other expenses.
Policing	1,906,190	2,287,431	381,241	83.33%	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.
Building Inspection & By-Law Enforcement	889,848	969,443	79,595	91.79%	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	40,461	43,441	2,980	93.14%	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	4,989,121	5,573,290	584,169		
Public Works & Engineering			-		
Transportation	5,249,615	5,656,080	406,465	92.81%	No issues noted at this time, timing of payments. Tracking to be slightly under budget.
Waste Management	1,462,822	1,499,162	36,340	97.58%	Recycling Billed Quarterly. Garbage collection and disposal billed monthly. Tracking on budget.
Total Public Works & Engineering	6,712,437	7,155,242	442,805		
Environment Services			-		
Water Systems	2,018,368	2,335,475	317,107	86.42%	No issues noted at this time, timing of payments. Tracking to be slightly under budget.
Wastewater Systems	2,182,717	2,387,811	205,094	91.41%	No issues noted at this time, timing of payments. Tracking to be slightly under budget.

Budget Item	Actual Expenditures (\$)	Budget Expenditures (\$)	\$ Difference	% Used	Explanation
Stormwater Systems	468,262	736,817	268,555	63.55%	Larger maintenance projects are significantly under budget in 2023.
Total Environmental Services	4,669,347	5,460,104	790,757		
Cemetery Services					
Total Cemetery Services	15,274	16,535	1,261	92.37%	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	483	16,500	16,017	2.93%	Staff are monitoring the account.
Municipal Office and Rental Facilities	223,702	276,345	52,643	80.95%	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	112,378	137,041	24,663	82.00%	No issues noted, timing of maintenance projects, should be on budget for year end.
Public Works Facilities - Denfield and Delaware	216,875	283,761	66,886	76.43%	No issues noted, timing of maintenance projects, should be on budget for year end.
Community Services Facilities	2,915,934	2,977,483	61,549	97.93%	No issues noted, tracking close to budget.
Total Facility Services	3,469,372	3,691,130	221,758		
Community Services					
Parks & Open Space	1,381,214	1,479,130	97,916	93.38%	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	69,806	48,489	-21,317	143.96%	Planning and implementation of programming is underway and revenue is tracking higher than expected to match the increased costs. Costs will be higher than revenue as expected.
Total Community Services	1,381,214	1,527,619	146,405		
Planning & Development					
Planning	312,232	265,522	-46,710	117.59%	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	129,597	148,443	18,846	87.30%	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	493,208	465,353	-27,855		
Vehicles & Equipment Maintenance					
Total Vehicles & Equipment Maintenance	1,131,163	1,434,968	303,805	78.83%	No issues noted at this time, tracking to be slightly under budget.
Total for Municipal Purposes	25,362,087	28,273,133	2,911,046		

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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	10,296,303	10,823,598	(527,295)	95.13%	This expense is the transfer to reserve funds completed annually. This transfer is mainly used to fund capital projects each year.
Total General Government	9,876,303	10,205,251	(328,948)		
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	(123,640)	(149,824)	26,184	82.52%	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	(123,640)	(149,824)	26,184		
Environment Services			-		
Water Systems - Transfer from Reserve Funds	(211,294)	(307,741)	96,447	68.66%	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	(492,021)	(591,468)	99,447	83.19%	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	(37,670)	(111,216)	73,546	33.87%	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	(740,985)	2,861,361	(3,602,346)		
Cemetery Services					
Cemetery Services- Transfer to Reserve Funds	4,400	400	4,000	1100.00%	This transfer represents the 40% of plot sales that is transfer to the public guardian and trustee which is required.
Total Cemetery Services	4,400	400	4,000		
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	(139,361)	(136,361)	(3,000)	102.20%	This transfer from reserve funds is from Development Charges to fund the portion of the debt borrowings.
Total Facility Services	(139,361)	(35,726)	(103,635)		
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	(10,977)	(13,722)	2,745	80.00%	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	(10,277)	(8,922)	(1,355)		
Total for Municipal Purposes	8,866,440	13,347,448	(4,469,008)	-	