

Municipality of Middlesex Centre

Yearend 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%.

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.

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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%	The first supplemental tax bills processed in May 2023 were higher than anticipated, therefore there is 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	2,485,208	2,352,786	132,422	105.63%	Surplus in general revenues in 2023 due to higher interest income earned.
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	26,198,794	25,475,705	723,089		
Protection to Persons & Property			-		
Fire Department	203,157	140,200	62,957	144.90%	Revenue earned is overbudget in 2023, however, there were multiple accounts written off for bad debts from the past.
Policing	-	-	-	N/A	N/A
Conservation Authorities	-	-	-	N/A	N/A
Emergency Operations Centre	-	-	-	N/A	N/A
Building Inspection & By-Law Enforcement	1,296,934	1,432,350	- 135,416	90.55%	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 impacted the amount transferred to reserve funds for 2023.

Budget Item	Actual Revenue (\$)	Budget Revenue (\$)	\$ Difference	% Used	Explanation
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	1,510,296	1,577,050	- 66,754		
Public Works & Engineering					
Transportation	69,117	43,000	26,117	160.74%	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	1,303,395	1,224,850	78,545		
Environment Services					
Water Systems	3,815,909	3,773,394	42,515	101.13%	Revenue is overbudget due to growth in the municipality in 2023.
Wastewater Systems	3,609,682	3,467,708	141,974	104.09%	Revenue is overbudget due to growth in the municipality in 2023.
Stormwater Systems	1,105,843	1,080,364	25,480	102.36%	Revenue is overbudget due to growth in the municipality in 2023.
Total Environmental Services	8,531,434	8,321,466	209,969		
Cemetery Services					
Cemetery Services	6,194	1,250	4,944	495.52%	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	6,194	1,250	4,944		
Facility Services					
Administration	-	-	-	#DIV/0!	N/A
Municipal Office and Rental Facilities	241,216	236,344	4,872	102.06%	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.
Fire Halls	-	-	-	N/A	N/A

Budget Item	Actual Revenue (\$)	Budget Revenue (\$)	\$ Difference	% Used	Explanation
Public Works Facilities - Denfield and Delaware	-	-	-	N/A	N/A
Community Services Facilities	2,323,831	2,038,636	285,195	113.99%	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 due to more activity in the arenas and community centres than anticipated.
Total Facility Services	2,565,047	2,274,980	290,067		
Community Services			-		
Parks & Open Space	105,229	81,750	23,479	128.72%	No issues noted, additional rental income on parks for 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	58,459	33,000	25,459	177.15%	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	163,688	114,750	48,938		
Planning & Development			-		
Planning	262,154	256,600	5,554	102.16%	No issues noted.
Drainage	41,832	69,500	- 27,668	60.19%	Drainage Superintendent grant was lower than budgeted 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	249,914	79,480	170,434	314.44%	Sale of vehicles and equipment processed to date, higher proceeds on disposition than budgeted.
Total for Municipal Purposes	40,679,249	39,447,009	1,232,240		

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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	2,508,442	2,626,130	117,688	95.52%	Slightly under budget in expenses in 2023 due to timing of some projects (pushed into 2024).
Council	217,381	243,113	25,732	89.42%	Under budget, timing of mileage payments and conferences and training sessions as well as salaries and benefits as the pay grid review for Council took effect in 2024, but was budgeted for 2023.
Economic Development	85,592	75,648	- 9,944	113.14%	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.
Total General Government	2,812,156	2,948,892	136,736		
Protection to Persons & Property			-		
Fire Department	1,877,358	1,911,350	33,992	98.22%	No issues noted, some wages and benefits are over budget, however offset with savings in other expenses.
Policing	2,287,428	2,287,431	3	100.00%	No issues noted.
Conservation Authorities	355,941	354,175	- 1,766	100.50%	No issues noted.
Emergency Operations Centre	-	7,450	7,450	0.00%	No activity at this time.
Building Inspection & By-Law Enforcement	916,035	969,443	53,408	94.49%	No issues noted at this time, tracking close budget but is slightly under due to salary gapping of one position for all of 2023.
Animal Control	47,492	43,441	- 4,051	109.32%	No issues noted, slightly over budget in expenses as more wildlife damage claims occurred than expected.
Total Protection to Persons & Property	5,484,254	5,573,290	89,036		
Public Works & Engineering			-		
Transportation	5,514,357	5,656,080	141,723	97.49%	No issues noted at this time.
Waste Management	1,492,193	1,499,162	6,969	99.54%	Recycling Billed Quarterly. Garbage collection and disposal billed monthly. No issues noted.
Total Public Works & Engineering	7,006,550	7,155,242	148,692		
Environment Services			-		
Water Systems	2,213,944	2,335,475	121,531	94.80%	Slightly under budget in expenses due to masterplans and condition assessments coming in under budget by \$89K and water meter purchases under budget by \$39K.
Wastewater Systems	2,338,658	2,387,811	49,153	97.94%	Slightly under budget in expenses due to masterplans and condition assessments coming in under budget by \$70K and property taxes under budget by \$61K.

Budget Item	Actual Expenditures (\$)	Budget Expenditures (\$)	\$ Difference	% Used	Explanation
Stormwater Systems	667,673	736,817	69,144	90.62%	Slightly under budget in expenses due to consulting coming in under budget by \$43K.
Total Environmental Services	5,220,275	5,460,104	239,829		
Cemetery Services					
Total Cemetery Services	15,274	16,535	1,261	92.37%	No issues noted.
Facility Services					
Administration	483	16,500	16,017	2.93%	Staff are monitoring the account and correcting budget allocation for 2024 budget.
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. Under budget due to less wages and benefits for maintenance at the municipal office due to moving to the temporary locations during renovation and less wages and benefits for rental locations.
Fire Halls	112,378	137,041	24,663	82.00%	Under budget at year end due to less costs on building repairs and maintained and wages and benefits.
Public Works Facilities - Denfield and Delaware	216,875	283,761	66,886	76.43%	Under budget at year end due to less costs on building repairs and maintained and wages and benefits.
Community Services Facilities	2,915,934	2,977,483	61,549	97.93%	No issues noted.
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 noted.
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%	Additional programs offered in 2023 and the division was successful in getting more grants which required more expenses to be incurred than budgeted.
Total Community Services	1,381,214	1,527,619	146,405		
Planning & Development					
Planning	312,232	265,522	46,710	117.59%	Over budget due to legal costs associated with planning and development.
Drainage	129,597	148,443	18,846	87.30%	Under budget in expenses due to less write offs and lower consulting costs than anticipated.
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%	Under budget due to over budgeting for fuel and repairs and maintenance in 2023.
Total for Municipal Purposes	27,013,466	28,273,133	1,259,668		

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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	(481,339)	(618,347)	137,008	77.84%	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, asset management initiatives and communication initiatives. \$420K transferred from tax rate stabilization in February for cash flow purposes.
Administration - Transfer to Reserve Funds	13,582,295	10,823,598	2,758,697	125.49%	This expense is the transfer to reserve funds completed annually. This transfer is mainly used to fund capital projects each year. The amount transferred is more than budgeted due to the higher than budgeted interest income earned on reserve funds.
Total General Government	13,100,956	10,205,251	2,895,705		
Protection to Persons & Property			-		
Building Inspection & By-Law Enforcement - Transfer to Reserve Funds	435,593	462,907	(27,314)	94.10%	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	435,593	462,907	(27,314)		
Public Works & Engineering			-		
Transportation - Transfer from Reserve Funds	(158,697)	(149,824)	(8,873)	105.92%	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	(158,697)	(149,824)	(8,873)		
Environment Services			-		
Water Systems - Transfer from Reserve Funds	(286,847)	(307,741)	20,894	93.21%	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	1,888,810	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	(567,574)	(591,468)	23,894	95.96%	This transfer from reserve funds is from Development Charges to fund the portion of the debt borrowings, and a current servicing study.

Budget Item	Actual	Budget	\$ Difference	% Used	Explanation
Wastewater Systems - Transfer to Reserve Funds	1,838,598	1,671,364			This is the transfer to reserve funds based on the budget to ensure this system is self funded.
Stormwater Systems - Transfer from Reserve Funds	(82,505)	(111,216)	28,711	74.18%	This transfer from reserve funds is to fund a current servicing study.
Stormwater Systems - Transfer to Reserve Funds	520,575	454,762	65,813		This is the transfer to reserve funds based on the budget to ensure this system is self funded.
Total Environmental Services	2,790,482	2,861,361	(70,879)		
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	138,734	100,635	38,099	137.86%	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	(627)	(35,726)	35,099		
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	2,000	4,800	(2,800)	41.67%	This transfer to reserve funds is related to parkland reserve fund transfers and cash in lieu of parking.
Total Planning & Development	(8,977)	(8,922)	(55)		
Total for Municipal Purposes	16,163,130	13,347,448	2,827,682	-	