

Municipality of Middlesex Centre

April Budget 2024

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 April (4 month) this should be around 33.32%, 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.

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Revenues

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	17,794,669	24,403,555	- 6,608,886	72.92%	Interim taxes are billed in February 2024, the balance will be reduced in March and June when County and school boards are paid their interim amount.
Administration	1,693,153	6,043,747	- 4,350,594	28.01%	No issues noted at this time, timing of payments.
Council		-	-	N/A	N/A
Economic Development		-	-	N/A	N/A
Total General Government	19,487,822	30,447,302	- 10,959,480		
Protection to Persons & Property			-		
Fire Department	81,410	140,400	- 58,990	57.98%	No issues noted at this time, timing of payments.
Policing	-	-	-	N/A	N/A
Conservation Authorities	-	-	-	N/A	N/A
Emergency Operations Centre	-	-	-	N/A	N/A
Building Inspection & By-Law Enforcement	281,159	1,386,594	- 1,105,435	20.28%	Winter is normally a slow month for the building department, expected to pick up spring and summer.
Animal Control	8,285	8,200	85	101.04%	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	370,854	1,535,194	- 1,164,340		
Public Works & Engineering			-		
Transportation	75,379	27,198	48,181	277.15%	Revenue is from snow plowing sub contracted and any future roads upgrades collected (which would not be budgeted for and transfer to reserve funds). To date there is \$47,546 included in this balance for future road upgrades to be transferred to reserve funds.
Waste Management	4,816	1,249,815	- 1,244,999	0.39%	No issues noted at this time, waste bins are added to the final property tax bill issued in August 2024.
Total Public Works & Engineering	80,195	1,277,013	- 1,196,818		

Budget Item	Actual Revenue (\$)	Budget Revenue (\$)	\$ Difference	% Used	Explanation
Environment Services			-		
Water Systems	862,431	3,872,291	- 3,009,860	22.27%	No issues noted at this time, April billing will be billed in May.
Wastewater Systems	891,791	3,587,558	- 2,695,767	24.86%	No issues noted at this time, April billing will be billed in May.
Stormwater Systems	293,611	1,132,800	- 839,189	25.92%	No issues noted at this time, April billing will be billed in May.
Total Environmental Services	2,047,833	8,592,649	- 6,544,816		
Cemetery Services					
Cemetery Services	1,367	4,500	- 3,133	30.38%	No issues noted, timing of receipt of payments.
Total Cemetery Services	1,367	4,500	- 3,133		
Facility Services			-		
Administration	-	-	-	#DIV/0!	N/A
Municipal Office and Rental Facilities	80,628	283,532	- 202,904	28.44%	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	803,149	2,091,636	- 1,288,487	38.40%	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	883,777	2,375,168	- 1,491,391		
Community Services			-		
Parks & Open Space	25,727	85,650	- 59,923	30.04%	The majority of this revenue is recognized and earned in the spring and summer months. The balance contains the \$12,000 Ilderton Lions donation for the new park in Ilderton.
Recreational Programs	98,345	88,000	10,345	111.76%	Recreational programming account. Revenue was budgeted to offset all costs in "expenses tab". The \$50,000 is for a grant received to start a youth centre in Komoka.
Total Community Services	124,072	173,650	- 49,578		
Planning & Development			-		

Budget Item	Actual Revenue (\$)	Budget Revenue (\$)	\$ Difference	% Used	Explanation
Planning	193,311	205,680	- 12,369	93.99%	The majority of the revenue to date is Cash in Lieu of Parkland collected to date of \$119,700.00
Drainage	816	47,500	- 46,684	1.72%	Majority of the revenue is from the Drainage Superintendent grant which has not yet been received for 2024 (it will be set up at year end).
Debenture Payments	-	58,172	- 58,172	0.00%	No issues noted.
Total Planning & Development	150,487	311,352	- 160,865		
Vehicles & Equipment Maintenance			-		
Total Vehicles & Equipment Maintenance	-	97,700	- 97,700	0.00%	Sale of vehicles and equipment processed to date.
Total for Municipal Purposes	23,146,407	44,814,528	- 21,668,121		

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Expenditures

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	936,912	2,785,500	1,848,588	33.64%	No issues noted at this time, tracking on budget.
Council	84,396	248,805	164,409	33.92%	No issues noted at this time, tracking on budget.
Economic Development	25,310	83,124	57,814	30.45%	No issues noted at this time, tracking on budget.
Total General Government	1,046,618	3,117,429	2,070,811		
Protection to Persons & Property			-		
Fire Department	447,939	2,006,042	1,558,103	22.33%	No issues noted at this time, the majority of the expenses occur at year end when the paid on call firefighters are paid.
Policing	385,346	2,310,674	1,925,328	16.68%	No issues noted, OPP costs are billed monthly and are normally lagging by a few months.
Conservation Authorities	285,908	407,516	121,608	70.16%	No issues noted, invoices paid once received.
Emergency Operations Centre	-	4,950	4,950	0.00%	No issues noted, no costs incurred to date.
Building Inspection & By-Law Enforcement	335,100	1,125,382	790,282	29.78%	No issues noted at this time, tracking on budget.
Animal Control	11,760	48,482	36,722	24.26%	No issues noted at this time, timing of invoices.
Total Protection to Persons & Property	1,466,053	5,903,046	4,436,993		
Public Works & Engineering			-		
Transportation	1,484,471	5,401,017	3,916,546	27.49%	No issues noted at this time, a lot of the larger projects occur in the spring and summer months.
Waste Management	412,441	1,359,957	947,516	30.33%	Recycling Billed Quarterly. Garbage collection and disposal billed monthly.
Total Public Works & Engineering	1,896,912	6,760,974	4,864,062		
Environment Services			-		
Water Systems	687,065	2,575,309	1,888,244	26.68%	No issues noted at this time.
Wastewater Systems	900,575	2,557,899	1,657,324	35.21%	No issues noted at this time, the Feb 2024 debt payment has occurred.
Stormwater Systems	38,129	441,818	403,689	8.63%	No issues noted at this time, larger maintenance projects completed in spring and summer months.
Total Environmental Services	1,625,769	5,575,026	3,949,257		
Cemetery Services			-		
Total Cemetery Services	-	18,500	18,500	0.00%	Majority of the costs occur in the spring and summer months with landscaping costs.
Facility Services					
Administration	-	129,223	129,223	0.00%	Staff are reviewing this account.
Municipal Office and Rental Facilities	89,346	325,453	236,107	27.45%	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.

Budget Item	Actual Expenditures (\$)	Budget Expenditures (\$)	\$ Difference	% Used	Explanation
Fire Halls	91,568	202,392	110,824	45.24%	No issues noted, timing of repairs and maintenance projects for the facilities.
Public Works Facilities - Denfield and Delaware	104,898	376,735	271,837	27.84%	No issues noted at this time.
Community Services Facilities	1,263,162	3,206,589	1,943,427	39.39%	No issues noted at this time.
Total Facility Services	1,548,974	4,240,392	2,691,418		
Community Services					
Parks & Open Space	360,591	1,502,957	1,142,366	23.99%	No issues to date.
Recreational Programs	61,112	162,346	101,234	37.64%	No issues noted, planning and implementation of programming is underway.
Total Community Services	360,591	1,665,303	1,304,712		
Planning & Development					
Planning	3,150,063	3,525,095	375,032	89.36%	No issues noted at this time. The DC exemptions for 2019-2023 were funded in January for \$2,475,170.72.
Drainage	33,196	107,922	74,726	30.76%	No issues noted at this time.
Debenture Payments	6,318	58,172	51,854	10.86%	Timing of Debenture payments is periodically throughout the year.
Total Planning & Development	3,189,577	3,691,189	501,612		
Vehicles & Equipment Maintenance					
Total Vehicles & Equipment Maintenance	400,838	1,348,303	947,465	29.73%	No issues noted at this time.
Total for Municipal Purposes	11,535,332	32,320,162	20,784,830		

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Transfers to and from 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	-	(691,300)	691,300	0.00%	This funding comes from different reserves and reserve funds to fund operating projects. For 2024 this amount is mainly made up of funding for the \$516,000 to balance the budget transferred from tax rate stabilization reserve fund. The rest is for the Community improvement plan initiatives, long range financial plan, and Delaware Hydro fund initiatives.
Administration - Transfer to Reserve Funds	-	12,948,341	(12,948,341)	0.00%	This expense is the transfer to reserve funds completed annually. This transfer is mainly used to fund capital projects each year.
Total General Government	-	12,257,041	(12,257,041)		
Protection to Persons & Property			-		
Building Inspection & By-Law Enforcement - Transfer to Reserve Funds		353,266	(353,266)	0.00%	This is based on the annual reserve fund transfer for the Building Department, building department reserve fund and administrative support reserve fund.
Total Protection to Persons & Property	-	353,266	(353,266)		
Public Works & Engineering			-		
Transportation - Transfer from Reserve Funds	-	(73,243)	73,243	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 2024.
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	-	(73,243)	73,243		
Environment Services			-		
Water Systems - Transfer from Reserve Funds	-	(159,658)	159,658	0.00%	This transfer from reserve funds is from Development Charges to fund the portion of the debt borrowings, and the master servicing study.
Water Systems - Transfer to Reserve Funds		1,456,640			This is the transfer to reserve funds based on the budget to ensure this system is self funded.
Wastewater Systems - Transfer from Reserve Funds	-	(435,944)	435,944	0.00%	This transfer from reserve funds is from Development Charges to fund the portion of the debt borrowings, and the master servicing study.
Wastewater Systems - Transfer to Reserve Funds		1,465,603			This is the transfer to reserve funds based on the budget to ensure this system is self funded.
Stormwater Systems - Transfer from Reserve Funds	-	(10,000)	10,000	0.00%	This transfer from reserve funds is to fund the master servicing study.

Budget Item	Actual	Budget	\$ Difference	% Used	Explanation
Stormwater Systems - Transfer to Reserve Funds		700,982	(700,982)		This is the transfer to reserve funds based on the budget to ensure this system is self funded.
Total Environmental Services	-	3,017,623	(3,017,623)		
Cemetery Services					
Cemetery Services- Transfer to Reserve Funds	-	1,700	(1,700)	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	-	1,700	(1,700)		
Facility Services			-		
Municipal Office and Rental Facilities - Transfer to Reserve Funds		64,220	(64,220)	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	-	(136,541)	136,541	0.00%	This transfer from reserve funds is from Development Charges to fund the portion of the debt borrowings.
Total Facility Services	-	(72,321)	72,321		
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	(2,475,171)	(3,000,000)	524,829	82.51%	Funding from Tax Rate Stabilization reserve fund to fund the exemptions from Development Charges.
Planning - Transfer to Reserve Funds	98,450	7,300	91,150	1348.63%	This transfer to reserve funds is related to cash in lieu of parkland and cash in lieu of parking transfers.
Total Planning & Development	(2,376,721)	(2,992,700)	615,979		
Total for Municipal Purposes	(2,376,721)	12,503,366	(14,868,087)	-	