

Municipality of Middlesex Centre

May 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 May (5 months) this should be around 41.65%, 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	17,858,310	24,403,555	- 6,545,245	73.18%	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	2,002,316	6,043,747	- 4,041,431	33.13%	No issues noted at this time, timing of payments received.
Council		-	-	N/A	N/A
Economic Development		-	-	N/A	N/A
Total General Government	19,860,626	30,447,302	- 10,586,676		
Protection to Persons & Property			-		
Fire Department	87,508	140,400	- 52,892	62.33%	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	334,900	1,386,594	- 1,051,694	24.15%	Winter is normally a slow month for the building department, expected to pick up spring and summer.
Animal Control	8,345	8,200	145	101.77%	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	430,753	1,535,194	- 1,104,441		
Public Works & Engineering			-		
Transportation	97,082	27,198	69,884	356.95%	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	6,910	1,249,815	- 1,242,905	0.55%	No issues noted at this time, waste bins are added to the final property tax bill issued in August 2024.
Total Public Works & Engineering	103,992	1,277,013	- 1,173,021		

Budget Item	Actual Revenue (\$)	Budget Revenue (\$)	\$ Difference	% Used	Explanation
Environment Services			-		
Water Systems	1,110,069	3,872,291	- 2,762,222	28.67%	No issues noted at this time, May billing will be billed in June.
Wastewater Systems	1,143,768	3,587,558	- 2,443,790	31.88%	No issues noted at this time, May billing will be billed in June.
Stormwater Systems	392,533	1,132,800	- 740,267	34.65%	No issues noted at this time, May billing will be billed in June.
Total Environmental Services	2,646,370	8,592,649	- 5,946,279		
Cemetery Services					
Cemetery Services	3,547	4,500	- 953	78.82%	No issues noted, timing of receipt of payments.
Total Cemetery Services	3,547	4,500	- 953		
Facility Services			-		
Administration	-	-	-	#DIV/0!	N/A
Municipal Office and Rental Facilities	114,668	283,532	- 168,864	40.44%	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	934,852	2,091,636	- 1,156,784	44.69%	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	1,049,520	2,375,168	- 1,325,648		
Community Services			-		
Parks & Open Space	39,311	85,650	- 46,339	45.90%	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	103,118	88,000	15,118	117.18%	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	142,429	173,650	- 31,221		
Planning & Development			-		

Budget Item	Actual Revenue (\$)	Budget Revenue (\$)	\$ Difference	% Used	Explanation
Planning	218,342	205,680	12,662	106.16%	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	11,863	97,700	- 85,837	12.14%	Sale of vehicles and equipment processed to date.
Total for Municipal Purposes	24,399,587	44,814,528	- 20,414,941		

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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	1,162,437	2,785,500	1,623,063	41.73%	No issues noted at this time, tracking on budget.
Council	103,512	248,805	145,293	41.60%	No issues noted at this time, tracking on budget.
Economic Development	30,987	83,124	52,137	37.28%	No issues noted at this time, tracking on budget.
Total General Government	1,296,936	3,117,429	1,820,493		
Protection to Persons & Property			-		
Fire Department	535,389	2,006,042	1,470,653	26.69%	No issues noted at this time, the majority of the expenses occur at year end when the paid on call firefighters are paid.
Policing	577,902	2,310,674	1,732,772	25.01%	No issues noted, OPP costs are billed monthly and are normally lagging by a few months.
Conservation Authorities	346,701	407,516	60,815	85.08%	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	334,900	1,125,382	790,482	29.76%	No issues noted at this time, tracking under budget due to salary gapping in 2024.
Animal Control	15,666	48,482	32,816	32.31%	No issues noted at this time, timing of invoices.
Total Protection to Persons & Property	1,810,558	5,903,046	4,092,488		
Public Works & Engineering			-		
Transportation	1,967,633	5,401,017	3,433,384	36.43%	No issues noted at this time, a lot of the larger projects occur in the spring and summer months.
Waste Management	497,773	1,359,957	862,184	36.60%	Recycling Billed Quarterly. Garbage collection and disposal billed monthly.
Total Public Works & Engineering	2,465,406	6,760,974	4,295,568		
Environment Services			-		
Water Systems	813,255	2,575,309	1,762,054	31.58%	No issues noted at this time.
Wastewater Systems	1,015,627	2,557,899	1,542,272	39.71%	No issues noted at this time, the Feb 2024 debt payment has occurred.
Stormwater Systems	52,075	441,818	389,743	11.79%	No issues noted at this time, larger maintenance projects completed in spring and summer months.
Total Environmental Services	1,880,957	5,575,026	3,694,069		
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 and expense allocation.
Municipal Office and Rental Facilities	136,345	325,453	189,108	41.89%	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	115,618	202,392	86,774	57.13%	No issues noted, timing of repairs and maintenance projects for the facilities.
Public Works Facilities - Denfield and Delaware	116,933	376,735	259,802	31.04%	No issues noted at this time.
Community Services Facilities	1,476,973	3,206,589	1,729,616	46.06%	No issues noted at this time.
Total Facility Services	1,845,869	4,240,392	2,394,523		
Community Services					
Parks & Open Space	517,207	1,502,957	985,750	34.41%	No issues to date.
Recreational Programs	63,826	162,346	98,520	39.31%	No issues noted, planning and implementation of programming is underway.
Total Community Services	517,207	1,665,303	1,148,096		
Planning & Development					
Planning	3,210,341	3,525,095	314,754	91.07%	No issues noted at this time. The DC exemptions for 2019-2023 were funded in January for \$2,475,170.72.
Drainage	28,565	107,922	79,357	26.47%	No issues noted at this time.
Debenture Payments	10,326	58,172	47,846	17.75%	Timing of Debenture payments is periodically throughout the year.
Total Planning & Development	3,249,232	3,691,189	441,957		
Vehicles & Equipment Maintenance					
Total Vehicles & Equipment Maintenance	463,635	1,348,303	884,668	34.39%	No issues noted at this time.
Total for Municipal Purposes	13,529,800	32,320,162	18,790,362		

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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)	-	