

Municipality of Middlesex Centre

July 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 June (6 months) this should be around 58.31%, 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	11,829,203	24,403,555	- 12,574,352	48.47%	Interim taxes are billed in February 2024 and the County and school boards have been paid their interim amount. Final taxes will be processed in August.
Administration	3,040,252	6,043,747	- 3,003,495	50.30%	No issues noted at this time, timing of payments received.
Council		-	-	N/A	N/A
Economic Development		-	-	N/A	N/A
Total General Government	14,869,455	30,447,302	- 15,577,847		
Protection to Persons & Property			-		
Fire Department	111,841	140,400	- 28,559	79.66%	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	526,361	1,386,594	- 860,233	37.96%	Winter is normally a slow month for the building department, expected to pick up spring and summer, however, projecting to be under budget in revenue for 2024.
Animal Control	8,435	8,200	235	102.87%	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	646,637	1,535,194	- 888,557		
Public Works & Engineering			-		
Transportation	65,913	27,198	38,715	242.35%	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	16,121	1,249,815	- 1,233,694	1.29%	No issues noted at this time, waste bins are added to the final property tax bill issued in August 2024.
Total Public Works & Engineering	82,034	1,277,013	- 1,194,979		

Budget Item	Actual Revenue (\$)	Budget Revenue (\$)	\$ Difference	% Used	Explanation
Environment Services			-		
Water Systems	1,808,702	3,872,291	- 2,063,589	46.71%	No issues noted at this time, July billing will be billed in August.
Wastewater Systems	1,800,309	3,587,558	- 1,787,249	50.18%	No issues noted at this time, July billing will be billed in August.
Stormwater Systems	589,894	1,132,800	- 542,906	52.07%	No issues noted at this time, July billing will be billed in August.
Total Environmental Services	4,198,905	8,592,649	- 4,393,744		
Cemetery Services					
Cemetery Services	5,950	4,500	1,450	132.22%	No issues noted, timing of receipt of payments.
Total Cemetery Services	5,950	4,500	1,450		
Facility Services			-		
Administration	-	-	-	#DIV/0!	N/A
Municipal Office and Rental Facilities	161,923	283,532	- 121,609	57.11%	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	1,254,379	2,091,636	- 837,257	59.97%	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	1,416,302	2,375,168	- 958,866		
Community Services			-		
Parks & Open Space	83,537	85,650	- 2,113	97.53%	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	129,737	88,000	41,737	147.43%	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	213,274	173,650	39,624		
Planning & Development			-		

Budget Item	Actual Revenue (\$)	Budget Revenue (\$)	\$ Difference	% Used	Explanation
Planning	270,311	205,680	64,631	131.42%	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	21,594,907	44,814,528	- 23,219,621		

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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	1,510,713	2,785,500	1,274,787	54.23%	No issues noted at this time, tracking on budget.
Council	137,753	248,805	111,052	55.37%	No issues noted at this time, tracking on budget.
Economic Development	42,216	83,124	40,908	50.79%	No issues noted at this time, tracking on budget.
Total General Government	1,690,682	3,117,429	1,426,747		
Protection to Persons & Property			-		
Fire Department	796,144	2,006,042	1,209,898	39.69%	No issues noted at this time, the majority of the expenses occur at year end when the paid on call firefighters are paid.
Policing	963,085	2,310,674	1,347,589	41.68%	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	3,235	4,950	1,715	65.35%	No issues noted, tracking on budget.
Building Inspection & By-Law Enforcement	556,245	1,125,382	569,137	49.43%	No issues noted at this time, tracking under budget due to salary gapping in 2024.
Animal Control	22,281	48,482	26,201	45.96%	No issues noted at this time, timing of invoices.
Total Protection to Persons & Property	2,687,691	5,903,046	3,215,355		
Public Works & Engineering			-		
Transportation	2,483,716	5,401,017	2,917,301	45.99%	No issues noted at this time, a lot of the larger projects occur in the spring and summer months.
Waste Management	688,369	1,359,957	671,588	50.62%	Recycling Billed Quarterly. Garbage collection and disposal billed monthly.
Total Public Works & Engineering	3,172,085	6,760,974	3,588,889		
Environment Services			-		
Water Systems	1,125,753	2,575,309	1,449,556	43.71%	No issues noted at this time.
Wastewater Systems	1,312,261	2,557,899	1,245,638	51.30%	No issues noted at this time, the Feb 2024 debt payment has occurred.
Stormwater Systems	73,603	441,818	368,215	16.66%	No issues noted at this time, larger maintenance projects completed in spring and summer months.
Total Environmental Services	2,511,617	5,575,026	3,063,409		
Cemetery Services			-		
Total Cemetery Services	2,630	18,500	15,870	14.22%	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	199,754	325,453	125,699	61.38%	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	138,893	202,392	63,499	68.63%	No issues noted, timing of repairs and maintenance projects for the facilities.
Public Works Facilities - Denfield and Delaware	139,510	376,735	237,225	37.03%	No issues noted at this time.
Community Services Facilities	1,829,831	3,206,589	1,376,758	57.06%	No issues noted at this time.
Total Facility Services	2,307,988	4,240,392	1,932,404		
Community Services					
Parks & Open Space	793,657	1,502,957	709,300	52.81%	No issues to date.
Recreational Programs	95,619	162,346	66,727	58.90%	No issues noted, planning and implementation of programming is underway.
Total Community Services	793,657	1,665,303	871,646		
Planning & Development					
Planning	3,473,472	3,525,095	51,623	98.54%	No issues noted at this time. The DC exemptions for 2019-2023 were funded in January for \$2,475,170.72.
Drainage	42,710	107,922	65,212	39.57%	No issues noted at this time.
Debenture Payments	14,022	58,172	44,150	24.10%	Timing of Debenture payments is periodically throughout the year.
Total Planning & Development	3,530,204	3,691,189	160,985		
Vehicles & Equipment Maintenance					
Total Vehicles & Equipment Maintenance	661,784	1,348,303	686,519	49.08%	No issues noted at this time.
Total for Municipal Purposes	17,358,338	32,320,162	14,961,824		

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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	55,618	12,948,341	(12,892,723)	0.43%	This expense is the transfer to reserve funds completed annually. This transfer is mainly used to fund capital projects each year.
Total General Government	55,618	12,257,041	(12,201,423)		
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	-	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	(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	119,700	7,300	112,400	1639.73%	This transfer to reserve funds is related to cash in lieu of parkland and cash in lieu of parking transfers.
Total Planning & Development	(2,355,471)	(2,992,700)	637,229		
Total for Municipal Purposes	(2,299,853)	12,503,366	(14,791,219)	-	