

# Municipality of Middlesex Centre

## June 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 49.98%, 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

## June Budget 2024

### 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  |
|---|---------------------|---------------------|---------------------|---------|--|
| <b>General Government</b>                         |                     |                     | -                   |         |  |
| Property Taxes                                    | 11,891,550          | 24,403,555          | - 12,512,005        | 48.73%  | 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                                    | 2,220,208           | 6,043,747           | - 3,823,539         | 36.74%  | No issues noted at this time, timing of payments received.   |
| Council   |                     | -                   | -                   | N/A     | N/A  |
| Economic Development                              |                     | -                   | -                   | N/A     | N/A  |
| <b>Total General Government</b>                   | <b>14,111,758</b>   | <b>30,447,302</b>   | <b>- 16,335,544</b> |         |  |
| <b>Protection to Persons &amp; Property</b>       |                     |                     | -                   |         |  |
| Fire Department                                   | 95,634              | 140,400             | - 44,766            | 68.12%  | 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          | 398,351             | 1,386,594           | - 988,243           | 28.73%  | 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                                    | 8,375               | 8,200               | 175                 | 102.13% | 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.  |
| <b>Total Protection to Persons &amp; Property</b> | <b>502,360</b>      | <b>1,535,194</b>    | <b>- 1,032,834</b>  |         |  |
| <b>Public Works &amp; Engineering</b>             |                     |                     | -                   |         |  |
| Transportation                                    | 53,898              | 27,198              | 26,700              | 198.17% | 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                                  | 8,629               | 1,249,815           | - 1,241,186         | 0.69%   | No issues noted at this time, waste bins are added to the final property tax bill issued in August 2024.   |
| <b>Total Public Works &amp; Engineering</b>       | <b>62,527</b>       | <b>1,277,013</b>    | <b>- 1,214,486</b>  |         |  |

| Budget Item                                     | Actual Revenue (\$) | Budget Revenue (\$) | \$ Difference      | % Used  | Explanation   |
|---|---------------------|---------------------|--------------------|---------|---|
| <b>Environment Services</b>                     |                     |                     | -                  |         |   |
| Water Systems                                   | 1,441,457           | 3,872,291           | - 2,430,834        | 37.22%  | No issues noted at this time, June billing will be billed in July.  |
| Wastewater Systems                              | 1,454,171           | 3,587,558           | - 2,133,387        | 40.53%  | No issues noted at this time, June billing will be billed in July.  |
| Stormwater Systems                              | 491,241             | 1,132,800           | - 641,559          | 43.37%  | No issues noted at this time, June billing will be billed in July.  |
| <b>Total Environmental Services</b>             | <b>3,386,869</b>    | <b>8,592,649</b>    | - <b>5,205,780</b> |         |   |
| <b>Cemetery Services</b>                        |                     |                     |                    |         |   |
| Cemetery Services                               | 5,768               | 4,500               | 1,268              | 128.18% | No issues noted, timing of receipt of payments.   |
| <b>Total Cemetery Services</b>                  | <b>5,768</b>        | <b>4,500</b>        | <b>1,268</b>       |         |   |
| <b>Facility Services</b>                        |                     |                     | -                  |         |   |
| Administration                                  | -                   | -                   | -                  | #DIV/0! | N/A   |
| Municipal Office and Rental Facilities          | 138,295             | 283,532             | - 145,237          | 48.78%  | 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                   | 965,270             | 2,091,636           | - 1,126,366        | 46.15%  | 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.   |
| <b>Total Facility Services</b>                  | <b>1,103,565</b>    | <b>2,375,168</b>    | - <b>1,271,603</b> |         |   |
| <b>Community Services</b>                       |                     |                     | -                  |         |   |
| Parks & Open Space                              | 53,212              | 85,650              | - 32,438           | 62.13%  | 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                           | 117,411             | 88,000              | 29,411             | 133.42% | 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.   |
| <b>Total Community Services</b>                 | <b>170,623</b>      | <b>173,650</b>      | - <b>3,027</b>     |         |   |
| <b>Planning &amp; Development</b>               |                     |                     | -                  |         |   |

| Budget Item                                       | Actual Revenue (\$) | Budget Revenue (\$) | \$ Difference       | % Used        | Explanation   |
|---|---------------------|---------------------|---------------------|---------------|---|
| Planning  | 233,762             | 205,680             | 28,082              | 113.65%       | 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.  |
| <b>Total Planning &amp; Development</b>           | <b>150,487</b>      | <b>311,352</b>      | <b>- 160,865</b>    |               |   |
| <b>Vehicles &amp; Equipment Maintenance</b>       |                     |                     |                     |               |   |
| <b>Total Vehicles &amp; Equipment Maintenance</b> | <b>11,863</b>       | <b>97,700</b>       | <b>- 85,837</b>     | <b>12.14%</b> | Sale of vehicles and equipment processed to date.   |
| <b>Total for Municipal Purposes</b>               | <b>19,505,820</b>   | <b>44,814,528</b>   | <b>- 25,308,709</b> |               |   |

# Municipality of Middlesex Centre

## June Budget 2024

### 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  |
|---|--------------------------|--------------------------|------------------|---------------|--|
| <b>General Government</b>                         |                          |                          | -                |               |  |
| Property Taxes                                    | -                        | -                        | -                | N/A           | N/A  |
| Administration                                    | 1,307,439                | 2,785,500                | 1,478,061        | 46.94%        | No issues noted at this time, tracking on budget.  |
| Council   | 119,830                  | 248,805                  | 128,975          | 48.16%        | No issues noted at this time, tracking on budget.  |
| Economic Development                              | 36,614                   | 83,124                   | 46,510           | 44.05%        | No issues noted at this time, tracking on budget.  |
| <b>Total General Government</b>                   | <b>1,463,883</b>         | <b>3,117,429</b>         | <b>1,653,546</b> |               |  |
| <b>Protection to Persons &amp; Property</b>       |                          |                          | -                |               |  |
| Fire Department                                   | 710,797                  | 2,006,042                | 1,295,245        | 35.43%        | No issues noted at this time, the majority of the expenses occur at year end when the paid on call firefighters are paid.  |
| Policing  | 770,468                  | 2,310,674                | 1,540,206        | 33.34%        | 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                       | 3,155                    | 4,950                    | 1,795            | 63.74%        | No issues noted, no costs incurred to date.  |
| Building Inspection & By-Law Enforcement          | 482,053                  | 1,125,382                | 643,329          | 42.83%        | No issues noted at this time, tracking under budget due to salary gapping in 2024.   |
| Animal Control                                    | 18,690                   | 48,482                   | 29,792           | 38.55%        | No issues noted at this time, timing of invoices.  |
| <b>Total Protection to Persons &amp; Property</b> | <b>2,331,864</b>         | <b>5,903,046</b>         | <b>3,571,182</b> |               |  |
| <b>Public Works &amp; Engineering</b>             |                          |                          | -                |               |  |
| Transportation                                    | 2,278,846                | 5,401,017                | 3,122,171        | 42.19%        | No issues noted at this time, a lot of the larger projects occur in the spring and summer months.  |
| Waste Management                                  | 596,045                  | 1,359,957                | 763,912          | 43.83%        | Recycling Billed Quarterly.<br>Garbage collection and disposal billed monthly.   |
| <b>Total Public Works &amp; Engineering</b>       | <b>2,874,891</b>         | <b>6,760,974</b>         | <b>3,886,083</b> |               |  |
| <b>Environment Services</b>                       |                          |                          | -                |               |  |
| Water Systems                                     | 975,927                  | 2,575,309                | 1,599,382        | 37.90%        | No issues noted at this time.  |
| Wastewater Systems                                | 1,183,468                | 2,557,899                | 1,374,431        | 46.27%        | No issues noted at this time, the Feb 2024 debt payment has occurred.  |
| Stormwater Systems                                | 67,630                   | 441,818                  | 374,188          | 15.31%        | No issues noted at this time, larger maintenance projects completed in spring and summer months.   |
| <b>Total Environmental Services</b>               | <b>2,227,025</b>         | <b>5,575,026</b>         | <b>3,348,001</b> |               |  |
| <b>Cemetery Services</b>                          |                          |                          | -                |               |  |
| <b>Total Cemetery Services</b>                    | <b>2,630</b>             | <b>18,500</b>            | <b>15,870</b>    | <b>14.22%</b> | Majority of the costs occur in the spring and summer months with landscaping costs.  |
| <b>Facility Services</b>                          |                          |                          |                  |               |  |
| Administration                                    | -                        | 129,223                  | 129,223          | 0.00%         | Staff are reviewing this account and expense allocation.   |
| Municipal Office and Rental Facilities            | 160,892                  | 325,453                  | 164,561          | 49.44%        | 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  | 128,103                  | 202,392                  | 74,289            | 63.29%        | No issues noted, timing of repairs and maintenance projects for the facilities.                          |
| Public Works Facilities - Denfield and Delaware   | 127,232                  | 376,735                  | 249,503           | 33.77%        | No issues noted at this time.  |
| Community Services Facilities                     | 1,661,123                | 3,206,589                | 1,545,466         | 51.80%        | No issues noted at this time.  |
| <b>Total Facility Services</b>                    | <b>2,077,350</b>         | <b>4,240,392</b>         | <b>2,163,042</b>  |               |  |
| <b>Community Services</b>                         |                          |                          |                   |               |  |
| Parks & Open Space                                | 664,925                  | 1,502,957                | 838,032           | 44.24%        | No issues to date.   |
| Recreational Programs                             | 86,226                   | 162,346                  | 76,120            | 53.11%        | No issues noted, planning and implementation of programming is underway.                                 |
| <b>Total Community Services</b>                   | <b>664,925</b>           | <b>1,665,303</b>         | <b>1,000,378</b>  |               |  |
| <b>Planning &amp; Development</b>                 |                          |                          |                   |               |  |
| Planning  | 3,427,621                | 3,525,095                | 97,474            | 97.23%        | No issues noted at this time. The DC exemptions for 2019-2023 were funded in January for \$2,475,170.72. |
| Drainage  | 35,636                   | 107,922                  | 72,286            | 33.02%        | 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.  |
| <b>Total Planning &amp; Development</b>           | <b>3,477,279</b>         | <b>3,691,189</b>         | <b>213,910</b>    |               |  |
| <b>Vehicles &amp; Equipment Maintenance</b>       |                          |                          |                   |               |  |
| <b>Total Vehicles &amp; Equipment Maintenance</b> | <b>550,552</b>           | <b>1,348,303</b>         | <b>797,751</b>    | <b>40.83%</b> | No issues noted at this time.  |
| <b>Total for Municipal Purposes</b>               | <b>15,670,399</b>        | <b>32,320,162</b>        | <b>16,649,763</b> |               |  |

# Municipality of Middlesex Centre

June Budget 2024

## 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  |
|--|---------------|-------------------|---------------------|---------|--|
| <b>General Government</b>  |               |                   | -                   |         |  |
| 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.   |
| <b>Total General Government</b>                                      | <b>55,618</b> | <b>12,257,041</b> | <b>(12,201,423)</b> |         |  |
| <b>Protection to Persons &amp; Property</b>                          |               |                   | -                   |         |  |
| 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.   |
| <b>Total Protection to Persons &amp; Property</b>                    | <b>-</b>      | <b>353,266</b>    | <b>(353,266)</b>    |         |  |
| <b>Public Works &amp; Engineering</b>                                |               |                   | -                   |         |  |
| 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.   |
| <b>Total Public Works &amp; Engineering</b>                          | <b>-</b>      | <b>(73,243)</b>   | <b>73,243</b>       |         |  |
| <b>Environment Services</b>  |               |                   | -                   |         |  |
| 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.  |
| <b>Total Environmental Services</b>                                | -                  | <b>3,017,623</b>   | <b>(3,017,623)</b>  |          |  |
| <b>Cemetery Services</b>   |                    |                    |                     |          |  |
| 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.  |
| <b>Total Cemetery Services</b>                                     | -                  | <b>1,700</b>       | <b>(1,700)</b>      |          |  |
| <b>Facility Services</b>   |                    |                    | -                   |          |  |
| 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.   |
| <b>Total Facility Services</b>                                     | -                  | <b>(72,321)</b>    | <b>72,321</b>       |          |  |
| <b>Community Services</b>  |                    |                    | -                   |          |  |
| 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.                                 |
| <b>Total Community Services</b>                                    | <b>12,000</b>      | <b>12,000</b>      | -                   |          |  |
| <b>Planning &amp; Development</b>                                  |                    |                    | -                   |          |  |
| 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.   |
| <b>Total Planning &amp; Development</b>                            | <b>(2,355,471)</b> | <b>(2,992,700)</b> | <b>637,229</b>      |          |  |
| <b>Total for Municipal Purposes</b>                                | <b>(2,299,853)</b> | <b>12,503,366</b>  | <b>(14,791,219)</b> | -        |  |