

Municipality of Middlesex Centre

August 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 August (8 months) this should be around 66.66%, 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	24,645,161	24,403,555	241,606	100.99%	Final property taxes were billed in August 2024. County and school board payments for March and May 2024 have been completed. The remaining payments will occur later this year. Projected to be slightly over budget due to more supplemental and omitted assessment billings completed in 2024.
Administration	3,222,693	6,043,747	-2,821,054	53.32%	No issues noted at this time, timing of payments received.
Council	-	-	-	N/A	N/A
Economic Development	-	-	-	N/A	N/A
Total General Government	27,867,854	30,447,302	-2,579,448		
Protection to Persons & Property			-		
Fire Department	134,892	140,400	-5,508	96.08%	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	565,108	1,386,594	-821,486	40.76%	Winter is normally a slow month for the building department, and it was expected to pick up in the spring and summer. However, projecting to be under budget in revenue for 2024 by a significant amount. Transfer to the reserve fund for Building Department will be lower than budgeted.
Animal Control	8,445	8,200	245	102.99%	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	708,445	1,535,194	-826,749		
Public Works & Engineering			-		

Budget Item	Actual Revenue (\$)	Budget Revenue (\$)	\$ Difference	% Used	Explanation
Transportation	71,874	27,198	44,676	264.26%	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	1,267,145	1,249,815	17,330	101.39%	No issues noted at this time, projected to be slightly over budget due to growth in 2024.
Total Public Works & Engineering	1,339,019	1,277,013	62,006		
Environment Services			-		
Water Systems	2,152,950	3,872,291	- 1,719,341	55.60%	No issues noted at this time, August billing will be billed in September.
Wastewater Systems	2,117,342	3,587,558	- 1,470,216	59.02%	No issues noted at this time, August billing will be billed in September.
Stormwater Systems	689,406	1,132,800	- 443,394	60.86%	No issues noted at this time, August billing will be billed in September.
Total Environmental Services	4,959,698	8,592,649	- 3,632,951		
Cemetery Services					
Cemetery Services	6,549	4,500	2,049	145.53%	No issues noted, timing of receipt of payments and more plots sold in 2024 than anticipated.
Total Cemetery Services	6,549	4,500	2,049		
Facility Services			-		
Administration	-	-	-	#DIV/0!	N/A
Municipal Office and Rental Facilities	185,551	283,532	- 97,981	65.44%	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	1,431,926	2,091,636	- 659,710	68.46%	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	1,617,477	2,375,168	- 757,691		
Community Services			-		

Budget Item	Actual Revenue (\$)	Budget Revenue (\$)	\$ Difference	% Used	Explanation
Parks & Open Space	82,167	85,650	- 3,483	95.93%	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	133,036	88,000	45,036	151.18%	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. Projected to be on budget for 2024 (less the grant received).
Total Community Services	215,203	173,650	41,553		
Planning & Development			-		
Planning	285,595	205,680	79,915	138.85%	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	133,312	58,172	75,140	229.17%	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	36,876,595	44,814,528	- 7,937,933		

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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	1,760,444	2,785,500	1,025,056	63.20%	No issues noted at this time, tracking on budget.
Council	154,932	248,805	93,873	62.27%	No issues noted at this time, tracking on budget.
Economic Development	48,133	83,124	34,991	57.91%	No issues noted at this time, tracking on budget.
Total General Government	1,963,509	3,117,429	1,153,920		
Protection to Persons & Property			-		
Fire Department	933,972	2,006,042	1,072,070	46.56%	No issues noted at this time, the majority of the expenses occur at year end when the paid on call firefighters are paid.
Policing	1,155,641	2,310,674	1,155,033	50.01%	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	3,235	4,950	1,715	65.35%	No issues noted, tracking on budget.
Building Inspection & By-Law Enforcement	625,194	1,125,382	500,188	55.55%	No issues noted at this time, tracking under budget due to salary gapping in 2024.
Animal Control	27,968	48,482	20,514	57.69%	No issues noted at this time, timing of invoices.
Total Protection to Persons & Property	3,092,711	5,903,046	2,810,335		
Public Works & Engineering			-		
Transportation	2,736,557	5,401,017	2,664,460	50.67%	No issues noted at this time, a lot of the larger projects occur in the spring and summer months.
Waste Management	782,363	1,359,957	577,594	57.53%	Recycling Billed Quarterly. Garbage collection and disposal billed monthly.
Total Public Works & Engineering	3,518,920	6,760,974	3,242,054		
Environment Services			-		
Water Systems	1,273,179	2,575,309	1,302,130	49.44%	No issues noted at this time.
Wastewater Systems	1,661,210	2,557,899	896,689	64.94%	No issues noted at this time.
Stormwater Systems	85,598	441,818	356,220	19.37%	No issues noted at this time, larger maintenance projects completed in spring and summer months and the invoices have not been paid to date.
Total Environmental Services	3,019,987	5,575,026	2,555,039		
Cemetery Services			-		
Total Cemetery Services	10,430	18,500	8,070	56.38%	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	216,253	325,453	109,200	66.45%	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	147,275	202,392	55,117	72.77%	No issues noted, timing of repairs and maintenance projects for the facilities.
Public Works Facilities - Denfield and Delaware	148,107	376,735	228,628	39.31%	No issues noted at this time.
Community Services Facilities	2,028,254	3,206,589	1,178,335	63.25%	No issues noted at this time.
Total Facility Services	2,539,889	4,240,392	1,700,503		
Community Services					
Parks & Open Space	926,658	1,502,957	576,299	61.66%	No issues to date.
Recreational Programs	103,488	162,346	58,858	63.75%	No issues noted, planning and implementation of programming is underway.
Total Community Services	926,658	1,665,303	738,645		
Planning & Development					
Planning	3,567,956	3,525,095	42,861	101.22%	No issues noted at this time. The DC exemptions for 2019-2023 were funded in January for \$2,475,170.72.
Drainage	50,338	107,922	57,584	46.64%	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	3,632,316	3,691,189	58,873		
Vehicles & Equipment Maintenance					
Total Vehicles & Equipment Maintenance	895,985	1,348,303	452,318	66.45%	No issues noted at this time.
Total for Municipal Purposes	19,600,405	32,320,162	12,719,757		

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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)	-	