

# Municipality of Middlesex Centre

## September 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 September(9 months) this should be around 74.99%, 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

## September 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	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, June and September 2024 have been completed. The remaining payment will occur later this year. Projected to be slightly over budget due to more supplemental and omitted assessment billings completed in 2024.
Administration	3,521,167	6,043,747	- 2,522,580	58.26%	No issues noted at this time, timing of payments received. Interest earned on the municipal general bank account is higher than budgeted as well as all interest and penalties earned on outstanding accounts.
Council		-	-	N/A	N/A
Economic Development		-	-	N/A	N/A
<b>Total General Government</b>	<b>28,166,328</b>	<b>30,447,302</b>	<b>- 2,280,974</b>		
<b>Protection to Persons &amp; Property</b>			-		
Fire Department	153,736	140,400	13,336	109.50%	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	619,039	1,386,594	- 767,555	44.64%	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. In 2024, it is expected there will not be a transfer to the reserve fund for Building Department.
Animal Control	8,475	8,200	275	103.35%	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>781,250</b>	<b>1,535,194</b>	<b>- 753,944</b>		
<b>Public Works &amp; Engineering</b>			-		

Budget Item	Actual Revenue (\$)	Budget Revenue (\$)	\$ Difference	% Used	Explanation
Transportation	142,740	27,198	115,542	524.82%	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	1,269,650	1,249,815	19,835	101.59%	No issues noted at this time, projected to be slightly over budget due to growth in 2024.
<b>Total Public Works &amp; Engineering</b>	<b>1,412,390</b>	<b>1,277,013</b>	<b>135,377</b>		
<b>Environment Services</b>			-		
Water Systems	2,640,756	3,872,291	- 1,231,535	68.20%	No issues noted at this time, September billing will be completed in October.
Wastewater Systems	3,006,825	3,587,558	- 580,733	83.81%	No issues noted at this time, September billing will be completed in October.
Stormwater Systems	793,050	1,132,800	- 339,750	70.01%	No issues noted at this time, September billing will be completed in October.
<b>Total Environmental Services</b>	<b>6,440,631</b>	<b>8,592,649</b>	<b>- 2,152,018</b>		
<b>Cemetery Services</b>					
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.
<b>Total Cemetery Services</b>	<b>6,549</b>	<b>4,500</b>	<b>2,049</b>		
<b>Facility Services</b>			-		
Administration	-	-	-	#DIV/0!	N/A
Municipal Office and Rental Facilities	232,806	283,532	- 50,726	82.11%	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	1,643,240	2,091,636	- 448,396	78.56%	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>1,876,046</b>	<b>2,375,168</b>	<b>- 499,122</b>		
<b>Community Services</b>			-		

Budget Item	Actual Revenue (\$)	Budget Revenue (\$)	\$ Difference	% Used	Explanation
Parks & Open Space	100,870	85,650	15,220	117.77%	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. This revenue is over budget for 2024 and will have a surplus at the end of the year.
Recreational Programs	145,536	88,000	57,536	165.38%	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).
<b>Total Community Services</b>	<b>246,406</b>	<b>173,650</b>	<b>72,756</b>		
<b>Planning &amp; Development</b>			-		
Planning	545,313	205,680	339,633	265.13%	The majority of the revenue to date is Cash in Lieu of Parkland collected to date. This funding will be transferred into the reserve fund in October.
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, there were more debentures in 2024 than budgeted due to more municipal drain debentures issued.
<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>51,638</b>	<b>97,700</b>	<b>- 46,062</b>	<b>52.85%</b>	Sale of vehicles and equipment processed to date.
<b>Total for Municipal Purposes</b>	<b>39,131,725</b>	<b>44,814,528</b>	<b>- 5,682,803</b>		

# Municipality of Middlesex Centre

## September 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	1,899,609	2,785,500	885,891	68.20%	No issues noted at this time, tracking on budget, may be slightly under budget at year end.
Council	176,644	248,805	72,161	71.00%	No issues noted at this time, tracking on budget, may be slightly under budget at year end.
Economic Development	53,638	83,124	29,486	64.53%	No issues noted at this time, tracking on budget, may be slightly under budget at year end.
<b>Total General Government</b>	<b>2,129,891</b>	<b>3,117,429</b>	<b>987,538</b>		
<b>Protection to Persons &amp; Property</b>			-		
Fire Department	1,026,730	2,006,042	979,312	51.18%	No issues noted at this time, the majority of the expenses occur at year end when the paid on call firefighters are paid.
Policing	1,348,197	2,310,674	962,477	58.35%	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	697,056	1,125,382	428,326	61.94%	No issues noted at this time, tracking under budget due to salary gapping in 2024.
Animal Control	31,887	48,482	16,595	65.77%	No issues noted at this time, timing of invoices.
<b>Total Protection to Persons &amp; Property</b>	<b>3,453,806</b>	<b>5,903,046</b>	<b>2,449,240</b>		
<b>Public Works &amp; Engineering</b>			-		
Transportation	3,121,036	5,401,017	2,279,981	57.79%	No issues noted at this time, a lot of the larger projects occur in the spring and summer months.
Waste Management	875,973	1,359,957	483,984	64.41%	Recycling Billed Quarterly. Garbage collection and disposal billed monthly.
<b>Total Public Works &amp; Engineering</b>	<b>3,997,009</b>	<b>6,760,974</b>	<b>2,763,965</b>		
<b>Environment Services</b>			-		
Water Systems	1,527,918	2,575,309	1,047,391	59.33%	No issues noted at this time.
Wastewater Systems	1,756,850	2,557,899	801,049	68.68%	No issues noted at this time.
Stormwater Systems	93,573	441,818	348,245	21.18%	No issues noted at this time, larger maintenance projects completed in spring and summer months and the invoices have not been paid to date.
<b>Total Environmental Services</b>	<b>3,378,341</b>	<b>5,575,026</b>	<b>2,196,685</b>		
<b>Cemetery Services</b>			-		
<b>Total Cemetery Services</b>	<b>14,855</b>	<b>18,500</b>	<b>3,645</b>	<b>80.30%</b>	Majority of the costs occur in the spring and summer months with landscaping costs.
<b>Facility Services</b>					

Budget Item	Actual Expenditures (\$)	Budget Expenditures (\$)	\$ Difference	% Used	Explanation
Administration	-	129,223	129,223	0.00%	This account contains the budget of salary and benefits for staff for undocketed time (time not allocated to a specific project/activity) in facilities. However, in practice undocketed time is being assigned to the employees primary work location. Therefore there will be no costs allocated at year end to this account. The actual costs will be included in Community Services Facility account below. The budgeting allocations for 2025 onwards have been corrected.
Municipal Office and Rental Facilities	219,056	325,453	106,397	67.31%	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.
Fire Halls	151,206	202,392	51,186	74.71%	No issues noted, timing of repairs and maintenance projects for the facilities.
Public Works Facilities - Denfield and Delaware	166,032	376,735	210,703	44.07%	No issues noted at this time, timing of projects.
Community Services Facilities	2,350,141	3,206,589	856,448	73.29%	No issues noted at this time.
<b>Total Facility Services</b>	<b>2,886,435</b>	<b>4,240,392</b>	<b>1,353,957</b>		
<b>Community Services</b>					
Parks & Open Space	1,026,932	1,502,957	476,025	68.33%	No issues to date.
Recreational Programs	145,536	162,346	16,810	89.65%	No issues noted, planning and implementation of programming is underway.
<b>Total Community Services</b>	<b>1,026,932</b>	<b>1,665,303</b>	<b>638,371</b>		
<b>Planning &amp; Development</b>					
Planning	3,784,655	3,525,095	- 259,560	107.36%	The DC exemptions for 2019-2023 were funded in January for \$2,475,170.72. One item to note is that the legal costs in 2024 are expected to be significantly overbudget due to a development legal issue. Staff are looking at cost containment measures in other departments to ensure this does not result in a deficit for the Municipality for 2024.
Drainage	57,351	107,922	50,571	53.14%	No issues noted at this time.
Debenture Payments	126,518	58,172	- 68,346	217.49%	Timing of Debenture payments is periodically throughout the year. In 2024 there were more municipal drain debentures issued, therefore the expenses are higher than budget. However, this is offset by the revenue received. There is no levy impact.
<b>Total Planning &amp; Development</b>	<b>3,968,524</b>	<b>3,691,189</b>	<b>- 277,335</b>		
<b>Vehicles &amp; Equipment Maintenance</b>					
<b>Total Vehicles &amp; Equipment Maintenance</b>	<b>845,842</b>	<b>1,348,303</b>	<b>502,461</b>	<b>62.73%</b>	No issues noted at this time.
<b>Total for Municipal Purposes</b>	<b>21,701,635</b>	<b>32,320,162</b>	<b>10,618,527</b>		

# Municipality of Middlesex Centre

September 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	(65,560)	(73,243)	7,683	89.51%	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>(65,560)</b>	<b>(73,243)</b>	<b>7,683</b>		
<b>Environment Services</b>			-		
Water Systems - Transfer from Reserve Funds	(159,379)	(159,658)	279	99.83%	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	(585,502)	(435,944)	(149,558)	134.31%	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	(4,404)	(10,000)	5,596	44.04%	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>(749,285)</b>	<b>3,017,623</b>	<b>(3,766,908)</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>-</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	(140,925)	(136,541)	(4,384)	103.21%	This transfer from reserve funds is from Development Charges to fund the portion of the debt borrowings.
<b>Total Facility Services</b>	<b>(140,925)</b>	<b>(72,321)</b>	<b>(68,604)</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>-</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>(3,255,623)</b>	<b>12,503,366</b>	<b>(15,746,989)</b>	<b>-</b>	