

Municipality of Middlesex Centre

October 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 October (10 months) this should be around 83.33%, 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	24,700,378	24,403,555	296,823	101.22%	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	4,035,516	6,043,747	- 2,008,231	66.77%	Interest earned on the municipal general bank account is higher than budgeted as well as all interest and penalties earned on outstanding accounts therefore this revenue is expected to be overbudget for year end 2024.
Council		-	-	N/A	N/A
Economic Development		-	-	N/A	N/A
Total General Government	28,735,894	30,447,302	- 1,711,408		
Protection to Persons & Property			-		
Fire Department	153,259	140,400	12,859	109.16%	No issues noted at this time, timing of billing.
Policing	-	-	-	N/A	N/A
Conservation Authorities	-	-	-	N/A	N/A
Emergency Operations Centre	-	-	-	N/A	N/A
Building Inspection & By-Law Enforcement	784,035	1,386,594	- 602,559	56.54%	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	8,545	8,200	345	104.21%	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	945,839	1,535,194	- 589,355		
Public Works & Engineering			-		

Budget Item	Actual Revenue (\$)	Budget Revenue (\$)	\$ Difference	% Used	Explanation
Transportation	158,023	27,198	130,825	581.01%	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 \$62,201 included in this balance for future road upgrades to be transferred to reserve funds.
Waste Management	1,271,755	1,249,815	21,940	101.76%	No issues noted at this time, projected to be slightly over budget due to growth in 2024.
Total Public Works & Engineering	1,429,778	1,277,013	152,765		
Environment Services			-		
Water Systems	2,832,014	3,872,291	- 1,040,277	73.14%	No issues noted at this time, October billing will be completed in November.
Wastewater Systems	2,761,962	3,587,558	- 825,596	76.99%	No issues noted at this time, October billing will be completed in November.
Stormwater Systems	887,758	1,132,800	- 245,042	78.37%	No issues noted at this time, October billing will be completed in November.
Total Environmental Services	6,481,734	8,592,649	- 2,110,915		
Cemetery Services					
Cemetery Services	7,030	4,500	2,530	156.22%	No issues noted, timing of receipt of payments and more plots sold in 2024 than anticipated.
Total Cemetery Services	7,030	4,500	2,530		
Facility Services			-		
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	1,865,888	2,091,636	- 225,748	89.21%	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	2,098,694	2,375,168	- 276,474		
Community Services			-		

Budget Item	Actual Revenue (\$)	Budget Revenue (\$)	\$ Difference	% Used	Explanation
Parks & Open Space	106,159	85,650	20,509	123.95%	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	163,196	88,000	75,196	185.45%	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	269,355	173,650	95,705		
Planning & Development			-		
Planning	252,074	205,680	46,394	122.56%	The majority of the revenue to date is Cash in Lieu of Parkland collected to date (\$285K) and this funding has been transferred into the reserve fund.
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.
Total Planning & Development	150,487	311,352	- 160,865		
Vehicles & Equipment Maintenance			-		
Total Vehicles & Equipment Maintenance	66,253	97,700	- 31,447	67.81%	Sale of vehicles and equipment processed to date. There are a few fleet items that will be sold later this year.
Total for Municipal Purposes	40,185,064	44,814,528	- 4,629,464		

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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	2,061,555	2,785,500	723,945	74.01%	No issues noted at this time, tracking slightly under budget for year end. Some planned expenditures and items have been cancelled as part of the cost containment strategy to cover the budget overage in legal fees in 2024.
Council	199,921	248,805	48,884	80.35%	No issues noted at this time, tracking to be slightly under budget at year end.
Economic Development	53,638	63,395	9,757	84.61%	No issues noted at this time, tracking slightly under budget for year end. Some planned expenditures and items have been cancelled as part of the cost containment strategy to cover the budget overage in legal fees in 2024.
Total General Government	2,315,114	3,097,700	782,586		
Protection to Persons & Property			-		
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. Some planned expenditures and items have been cancelled as part of the cost containment strategy to cover the budget overage in legal fees in 2024.
Policing	1,540,753	2,310,674	769,921	66.68%	No issues noted, OPP costs are billed monthly and are normally lagging by a few months.
Conservation Authorities	407,494	407,516	22	99.99%	No issues noted, invoices paid once received.
Emergency Operations Centre	5,169	4,950	219	104.42%	No issues noted, tracking on budget.
Building Inspection & By-Law Enforcement	802,505	1,125,382	322,877	71.31%	No issues noted at this time, tracking under budget due to salary gapping in 2024.
Animal Control	35,418	48,482	13,064	73.05%	No issues noted at this time, timing of invoices.
Total Protection to Persons & Property	3,818,069	5,903,046	2,084,977		
Public Works & Engineering			-		
Transportation	3,714,640	5,401,017	1,686,377	68.78%	No issues noted at this time, a lot of the larger projects occur in the spring and summer months. Staff are reviewing for cost containment in 2024. At this time, this department is under budget in salaries and benefits due to January - March of 2024 having less snow than anticipated. This department will be under budget in salaries and benefits for the end of the year, the amount is unknown at this time and will be dependent on winter operations in November and December.
Waste Management	969,790	1,359,957	390,167	71.31%	Recycling Billed Quarterly. Garbage collection and disposal billed monthly.
Total Public Works & Engineering	4,684,430	6,760,974	2,076,544		

Budget Item	Actual Expenditures (\$)	Budget Expenditures (\$)	\$ Difference	% Used	Explanation
Environment Services			-		
Water Systems	1,756,396	2,575,309	818,913	68.20%	No issues noted at this time.
Wastewater Systems	1,994,383	2,557,899	563,516	77.97%	No issues noted at this time.
Stormwater Systems	140,965	441,818	300,853	31.91%	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	3,891,744	5,575,026	1,683,282		
Cemetery Services			-		
Total Cemetery Services	18,395	18,500	105	99.43%	Majority of the costs occur in the spring and summer months with landscaping costs.
Facility Services					
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 in included in Community Services Facility account below. The budgeting allocations for 2025 onwards have been corrected.
Municipal Office and Rental Facilities	228,843	325,453	96,610	70.32%	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	165,970	202,392	36,422	82.00%	No issues noted, timing of repairs and maintenance projects for the facilities.
Public Works Facilities - Denfield and Delaware	206,840	376,735	169,895	54.90%	No issues noted at this time, timing of projects.
Community Services Facilities	2,713,067	3,206,589	493,522	84.61%	No issues noted at this time. Staff are reviewing for cost containment in 2024
Total Facility Services	3,314,720	4,240,392	925,672		
Community Services					
Parks & Open Space	1,183,791	1,502,957	319,166	78.76%	No issues to date.
Recreational Programs	156,930	162,346	5,416	96.66%	No issues noted, planning and implementation of programming is underway.
Total Community Services	1,183,791	1,665,303	481,512		
Planning & Development					
Planning	4,076,450	3,525,095	551,355	115.64%	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	67,651	107,922	40,271	62.69%	No issues noted at this time.
Debenture Payments	133,312	58,172	75,140	229.17%	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.
Total Planning & Development	4,277,413	3,691,189	586,224		
Vehicles & Equipment Maintenance					
Total Vehicles & Equipment Maintenance	927,475	1,348,303	420,828	68.79%	No issues noted at this time.

Budget Item	Actual Expenditures (\$)	Budget Expenditures (\$)	\$ Difference	% Used	Explanation
Total for Municipal Purposes	24,431,151	32,300,433	7,869,282		

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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	(61,680)	(691,300)	629,620	8.92%	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, development charge study funding and Delaware Hydro fund initiatives.
Administration -Transfer to Reserve Funds	10,567,714	12,948,341	(2,380,627)	81.61%	This expense is the transfer to reserve funds completed annually. This transfer is mainly used to fund capital projects each year.
Total General Government	10,506,034	12,257,041	(1,751,007)		
Protection to Persons & Property			-		
Building Inspection & By-Law Enforcement - Transfer to Reserve Funds	40,000	353,266	(313,266)	11.32%	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	40,000	353,266	(313,266)		
Public Works & Engineering			-		
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	62,201	-	62,201	#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	(3,359)	(73,243)	69,884		
Environment Services			-		
Water Systems - Transfer from Reserve Funds	(178,497)	(159,658)	(18,839)	111.80%	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	(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	(604,619)	(435,944)	(168,675)	138.69%	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	(1,465,603)		This is the transfer to reserve funds based on the budget to ensure this system is self funded.

Budget Item	Actual	Budget	\$ Difference	% Used	Explanation
Stormwater Systems - Transfer from Reserve Funds	(15,826)	(10,000)	(5,826)	158.26%	This transfer from reserve funds is to fund the master servicing study.
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	(798,942)	3,017,623	(3,816,565)		
Cemetery Services					
Cemetery Services- Transfer to Reserve Funds	2,400	1,700	700	141.18%	This transfer represents the 40% of plot sales that is transfer to the public guardian and trustee which is required.
Total Cemetery Services	2,400	1,700	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	(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.
Total Facility Services	(140,925)	(72,321)	(68,604)		
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, water reserve fund and wastewater reserve fund to fund the exemptions from Development Charges.
Planning - Transfer to Reserve Funds	286,064	7,300	278,764	3918.68%	This transfer to reserve funds is related to cash in lieu of parkland and cash in lieu of parking transfers.
Total Planning & Development	(2,189,107)	(2,992,700)	803,593		
Total for Municipal Purposes	7,416,101	12,503,366	(5,075,265)	-	