

Municipality of Middlesex Centre

December 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 December (12 months) this should be around 100%, 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	24,695,289	24,403,555	291,734	101.20%	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	4,808,961	6,043,747	- 1,234,786	79.57%	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. The journal entry for interest earned on reserve funds will be posted in January for December 2024 (once the interest is received in the bank) and this amount was budgeted for \$1.5M, therefore the administration revenue is anticipated to be over budget for year end.
Council		-	-	N/A	N/A
Economic Development		-	-	N/A	N/A
Total General Government	29,504,250	30,447,302	- 943,052		
Protection to Persons & Property			-		
Fire Department	175,742	140,400	35,342	125.17%	No issues noted at this time, timing of billing, small surplus in 2024.
Policing	-	-	-	N/A	N/A
Conservation Authorities	-	-	-	N/A	N/A
Emergency Operations Centre	-	-	-	N/A	N/A
Building Inspection & By-Law Enforcement	906,693	1,386,594	- 479,901	65.39%	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.

Budget Item	Actual Revenue (\$)	Budget Revenue (\$)	\$ Difference	% Used	Explanation
Animal Control	8,595	8,200	395	104.82%	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	1,091,030	1,535,194	- 444,164		
Public Works & Engineering					
Transportation	208,646	27,198	181,448	767.14%	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	1,274,224	1,249,815	24,409	101.95%	No issues noted at this time, projected to be slightly over budget due to growth in 2024.
Total Public Works & Engineering	1,482,870	1,277,013	205,857		
Environment Services					
Water Systems	3,419,880	3,872,291	- 452,411	88.32%	No issues noted at this time, December billing will be completed in January.
Wastewater Systems	3,364,548	3,587,558	- 223,010	93.78%	No issues noted at this time, December billing will be completed in January.
Stormwater Systems	1,086,111	1,132,800	- 46,689	95.88%	No issues noted at this time, December billing will be completed in January.
Total Environmental Services	7,870,539	8,592,649	- 722,110		
Cemetery Services					
Cemetery Services	9,216	4,500	4,716	204.80%	No issues noted, timing of receipt of payments and more plots sold in 2024 than anticipated.
Total Cemetery Services	9,216	4,500	4,716		
Facility Services					
Administration	-	-	-	#DIV/0!	N/A
Municipal Office and Rental Facilities	281,652	283,532	- 1,880	99.34%	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

Budget Item	Actual Revenue (\$)	Budget Revenue (\$)	\$ Difference	% Used	Explanation
Community Services Facilities	2,347,087	2,091,636	255,451	112.21%	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. This revenue is over budget for 2024 and has a surplus for year end.
Total Facility Services	2,628,739	2,375,168	253,571		
Community Services			-		
Parks & Open Space	110,031	85,650	24,381	128.47%	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 has a surplus for year end.
Recreational Programs	184,722	88,000	96,722	209.91%	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 over budget for 2024 (less the grant received).
Total Community Services	294,753	173,650	121,103		
Planning & Development			-		
Planning	297,930	205,680	92,250	144.85%	No issues noted, projected to be above budget for 2024.
Drainage	1,018	47,500	- 46,482	2.14%	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	43,098,137	44,814,528	- 1,716,391		

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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	2,469,677	2,785,500	315,823	88.66%	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	238,197	248,805	10,608	95.74%	No issues noted at this time, tracking to be slightly under budget at year end.
Economic Development	76,770	83,124	6,354	92.36%	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	2,784,644	3,117,429	332,785		
Protection to Persons & Property			-		
Fire Department	2,012,066	2,006,042	6,024	100.30%	This department is slightly over budget at year end. However, this overage is due to a budget allocation related to benefits. The benefits totalling \$47,486.44 were not properly allocated to this account, whereas the actual costs are being coded to this department, which is correct. If this amount was budgeted, the department would be slightly under budget by \$41,462.
Policing	1,733,309	2,310,674	577,365	75.01%	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	950,968	1,125,382	174,414	84.50%	No issues noted at this time, tracking under budget due to salary gapping in 2024.
Animal Control	43,359	48,482	5,123	89.43%	No issues noted at this time, timing of invoices.
Total Protection to Persons & Property	5,152,365	5,903,046	750,681		
Public Works & Engineering			-		
Transportation	4,548,395	5,401,017	852,622	84.21%	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. 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.
Waste Management	1,165,563	1,359,957	194,394	85.71%	Recycling Billed Quarterly. Garbage collection and disposal billed monthly. Tracking to be on budget for 2024.

Budget Item	Actual Expenditures (\$)	Budget Expenditures (\$)	\$ Difference	% Used	Explanation
Total Public Works & Engineering	5,713,958	6,760,974	1,047,016		
Environment Services			-		
Water Systems	2,016,830	2,575,309	558,479	78.31%	No issues noted at this time.
Wastewater Systems	2,307,856	2,557,899	250,043	90.22%	No issues noted at this time.
Stormwater Systems	230,341	441,818	211,477	52.13%	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	4,555,027	5,575,026	1,019,999		
Cemetery Services			-		
Total Cemetery Services	26,060	18,500	7,560	140.86%	Majority of the costs occur in the spring and summer months with landscaping costs and landscaping costs were higher in 2024 than anticipated due to a new contract.
Facility Services					
Administration	47	129,223	129,176	0.04%	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	254,908	325,453	70,545	78.32%	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	190,173	202,392	12,219	93.96%	No issues noted, timing of repairs and maintenance projects for the facilities.
Public Works Facilities - Denfield and Delaware	241,748	376,735	134,987	64.17%	No issues noted at this time, timing of projects.
Community Services Facilities	3,192,456	3,206,589	14,133	99.56%	No issues noted at this time. 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 which impacts all facility accounts.
Total Facility Services	3,879,332	4,240,392	361,060		
Community Services					
Parks & Open Space	1,418,184	1,502,957	84,773	94.36%	No issues to date.
Recreational Programs	180,493	162,346	18,147	111.18%	No issues noted, planning and implementation of programming is underway. Expenses are slightly over budget, however, the revenue portion was overbudget to cover these costs.
Total Community Services	1,418,184	1,665,303	247,119		
Planning & Development					
Planning	4,329,700	3,525,095	804,605	122.83%	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 have implemented a strategy of cost containment measures in other departments to ensure this does not result in a deficit for the Municipality for 2024.
Drainage	81,799	107,922	26,123	75.79%	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.

Budget Item	Actual Expenditures (\$)	Budget Expenditures (\$)	\$ Difference	% Used	Explanation
Total Planning & Development	4,544,811	3,691,189	- 853,622		
Vehicles & Equipment Maintenance					
Total Vehicles & Equipment Maintenance	1,247,413	1,348,303	100,890	92.52%	No issues noted at this time, projected to be under budget in 2024.
Total for Municipal Purposes	29,321,794	32,320,162	2,998,368		

Municipality of Middlesex Centre

November Budget 2024

December Budget 2024

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	(63,433)	(691,300)	627,867	9.18%	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	10,504,281	12,257,041	(1,752,760)		
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	3,500	1,700	1,800	205.88%	This transfer represents the 40% of plot sales that is transfer to the public guardian and trustee which is required.
Total Cemetery Services	3,500	1,700	1,800		
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	287,364	7,300	280,064	3936.49%	This transfer to reserve funds is related to cash in lieu of parkland and cash in lieu of parking transfers.
Total Planning & Development	(2,187,807)	(2,992,700)	804,893		
Total for Municipal Purposes	7,416,748	12,503,366	(5,074,618)	-	