

Municipality of Middlesex Centre

November 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 November (11 months) this should be around 91.66%, 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.

Municipality of Middlesex Centre

November 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
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	4,571,718	6,043,747	- 1,472,029	75.64%	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 December.
Council		-	-	N/A	N/A
Economic Development		-	-	N/A	N/A
Total General Government	29,267,007	30,447,302	- 1,180,295		
Protection to Persons & Property			-		
Fire Department	172,389	140,400	31,989	122.78%	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	761,342	1,386,594	- 625,252	54.91%	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	942,276	1,535,194	- 592,918		

Budget Item	Actual Revenue (\$)	Budget Revenue (\$)	\$ Difference	% Used	Explanation
Public Works & Engineering			-		
Transportation	186,129	27,198	158,931	684.35%	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	1,273,618	1,249,815	23,803	101.90%	No issues noted at this time, projected to be slightly over budget due to growth in 2024.
Total Public Works & Engineering	1,459,747	1,277,013	182,734		
Environment Services			-		
Water Systems	3,114,135	3,872,291	- 758,156	80.42%	No issues noted at this time, November billing will be completed in December.
Wastewater Systems	3,055,345	3,587,558	- 532,213	85.17%	No issues noted at this time, November billing will be completed in December.
Stormwater Systems	986,872	1,132,800	- 145,928	87.12%	No issues noted at this time, November billing will be completed in December.
Total Environmental Services	7,156,352	8,592,649	- 1,436,297		
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	280,652	283,532	- 2,880	98.98%	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	1,943,090	2,091,636	- 148,546	92.90%	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	2,223,742	2,375,168	- 151,426		
Community Services			-		

Budget Item	Actual Revenue (\$)	Budget Revenue (\$)	\$ Difference	% Used	Explanation
Parks & Open Space	107,730	85,650	22,080	125.78%	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	166,904	88,000	78,904	189.66%	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	274,634	173,650	100,984		
Planning & Development			-		
Planning	270,745	205,680	65,065	131.63%	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	41,549,714	44,814,528	- 3,264,814		

Municipality of Middlesex Centre

November 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
General Government			-		
Property Taxes	-	-	-	N/A	N/A
Administration	2,297,885	2,785,500	487,615	82.49%	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	215,469	248,805	33,336	86.60%	No issues noted at this time, tracking to be slightly under budget at year end.
Economic Development	71,244	63,395	7,849	112.38%	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	2,584,598	3,097,700	513,102		
Protection to Persons & Property			-		
Fire Department	1,240,548	2,006,042	765,494	61.84%	No issues noted at this time, the majority of the expenses occur at year end when the paid on call firefighters are paid (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.
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	872,118	1,125,382	253,264	77.50%	No issues noted at this time, tracking under budget due to salary gapping in 2024.
Animal Control	38,737	48,482	9,745	79.90%	No issues noted at this time, timing of invoices.
Total Protection to Persons & Property	4,297,375	5,903,046	1,605,671		
Public Works & Engineering			-		
Transportation	4,036,726	5,401,017	1,364,291	74.74%	No issues noted at this time, a lot of the larger projects occur in the spring and summer months. 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.

Budget Item	Actual Expenditures (\$)	Budget Expenditures (\$)	\$ Difference	% Used	Explanation
Waste Management	1,065,264	1,359,957	294,693	78.33%	Recycling Billed Quarterly. Garbage collection and disposal billed monthly. Tracking to be on budget for 2024.
Total Public Works & Engineering	5,101,990	6,760,974	1,658,984		
Environment Services			-		
Water Systems	1,879,897	2,575,309	695,412	73.00%	No issues noted at this time.
Wastewater Systems	2,153,345	2,557,899	404,554	84.18%	No issues noted at this time.
Stormwater Systems	363,113	441,818	78,705	82.19%	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	4,396,355	5,575,026	1,178,671		
Cemetery Services			-		
Total Cemetery Services	26,100	18,500	7,600	141.08%	Majority of the costs occur in the spring and summer months with landscaping costs.
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 in included in Community Services Facility account below. The budgeting allocations for 2025 onwards have been corrected.
Municipal Office and Rental Facilities	236,744	325,453	88,709	72.74%	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	176,852	202,392	25,540	87.38%	No issues noted, timing of repairs and maintenance projects for the facilities.
Public Works Facilities - Denfield and Delaware	221,053	376,735	155,682	58.68%	No issues noted at this time, timing of projects.
Community Services Facilities	2,893,088	3,206,589	313,501	90.22%	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.
Total Facility Services	3,527,784	4,240,392	712,608		
Community Services					
Parks & Open Space	1,306,307	1,502,957	196,650	86.92%	No issues to date.
Recreational Programs	166,052	162,346	3,706	102.28%	No issues noted, planning and implementation of programming is underway.
Total Community Services	1,306,307	1,665,303	358,996		
Planning & Development					
Planning	4,165,720	3,525,095	640,625	118.17%	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	74,980	107,922	32,942	69.48%	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	4,374,012	3,691,189	- 682,823		
Vehicles & Equipment Maintenance					
Total Vehicles & Equipment Maintenance	1,012,998	1,348,303	335,305	75.13%	No issues noted at this time, projected to be under budget in 2024.
Total for Municipal Purposes	26,627,519	32,300,433	5,672,914		

Municipality of Middlesex Centre

November 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
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	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	7,414,348	12,503,366	(5,077,018)	-	