

# Municipality of Middlesex Centre

## Yearend Budget 2024

Introduction
<p>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.</p> <p>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 is 100%. The amounts included in this report are final unaudited figures for 2024.</p> <p>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. However, due to the reporting of this information, there will be slight differences in the final budget to actual report to the preliminary surplus report as some items captured in this report would have already been transferred to reserve funds and therefore not part of the final cash based budget surplus being reported in CPS-30-2025.</p>

# Municipality of Middlesex Centre

## Yearend 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	24,695,289	24,403,555	291,734	101.20%	Final property taxes were billed in August 2024 and all payments to the County of Middlesex and the school boards were completed. Slightly over budget due to more supplemental and omitted assessment billings completed in 2024 than anticipated based on the annual MPAC reports.
Administration	8,801,699	6,043,747	2,757,952	145.63%	When removing the surpluses noted in the Reserve Fund Transfers tab of \$2,621,945, the remaining surplus is only \$136,007. This surplus is due to the interest earned on the municipal general bank account and penalties and interest earned on outstanding accounts at year end being higher than budgeted.
Council		-	-	N/A	N/A
Economic Development		-	-	N/A	N/A
<b>Total General Government</b>	<b>33,496,988</b>	<b>30,447,302</b>	<b>3,049,686</b>		
<b>Protection to Persons &amp; Property</b>			-		
Fire Department	183,710	140,400	43,310	130.85%	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	906,694	1,386,594	- 479,900	65.39%	In 2024, the Building Department experienced a slower year due to a notable decline in building activity across the province. This trend reflected broader economic conditions in Ontario, including higher interest rates, reduced housing starts, and cautious investment in new development. As a result, building permit applications and related fees decreased, leading to departmental revenues falling below budgeted projections.

Budget Item	Actual Revenue (\$)	Budget Revenue (\$)	\$ Difference	% Used	Explanation
Animal Control	11,984	8,200	3,784	146.15%	No issues were noted. The municipality no longer charges residents for their first dog tag, which has reduced revenue from this source. Current revenue is primarily generated through kennel licenses, with a smaller portion coming from replacement tag fees. Additionally, the municipality receives provincial grants related to the livestock compensation program, where it serves as a flow-through entity, distributing funds from the province to affected farmers.
<b>Total Protection to Persons &amp; Property</b>	<b>1,102,388</b>	<b>1,535,194</b>	<b>- 432,806</b>		
<b>Public Works &amp; Engineering</b>			-		
Transportation	206,397	27,198	179,199	758.87%	Revenue is from snow plowing, sanding and salting services, permits, and other services provided 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, slightly over budget due to growth in 2024.
<b>Total Public Works &amp; Engineering</b>	<b>1,480,621</b>	<b>1,277,013</b>	<b>203,608</b>		
<b>Environment Services</b>			-		
Water Systems	3,693,819	3,872,291	- 178,472	95.39%	Revenue in the Water Department was lower than budgeted in 2024 due to the following factors: -The anticipated \$60,000 in new connection fees for Longwoods Road was not realized during the year. This project relates to a capital project that also has not been completed, so there were no costs incurred. -New building water meter fees were \$26,000 below budget, reflecting a slowdown in growth and construction activity. -Metered water usage was lower than projected, resulting in \$77,000 less in billing revenue.
Wastewater Systems	3,639,828	3,587,558	52,270	101.46%	No issues noted slightly over budget due to additional servicing costs being billed in 2024.
Stormwater Systems	1,185,427	1,132,800	52,627	104.65%	No issues noted slightly over budget.
<b>Total Environmental Services</b>	<b>8,519,074</b>	<b>8,592,649</b>	<b>- 73,575</b>		
<b>Cemetery Services</b>					
Cemetery Services	9,965	4,500	5,465	221.44%	No issues noted, more plots sold in 2024 than anticipated.
<b>Total Cemetery Services</b>	<b>9,965</b>	<b>4,500</b>	<b>5,465</b>		
<b>Facility Services</b>			-		

Budget Item	Actual Revenue (\$)	Budget Revenue (\$)	\$ Difference	% Used	Explanation
Administration	-	-	-	#DIV/0!	N/A
					This division captures revenue generated from municipal facilities and rental income from properties managed by the municipality, such as the medical centre. Monthly rent payments from tenants, including doctors and the pharmacy, are processed regularly and include property tax amounts. In 2024, this division is over budget for revenue due to additional rental income from newly occupied facilities that were not included in the original budget.
Municipal Office and Rental Facilities	296,315	283,532	12,783	104.51%	
Fire Halls	-	-	-	N/A	N/A
Public Works Facilities - Denfield and Delaware	-	-	-	N/A	N/A
					This revenue is generated from municipal facilities managed by Community Services, including community centres, arenas, and libraries. In 2024, revenues exceeded budget projections due to higher-than-anticipated rental income from multiple community centres and the arena at the Wellness Centre.
Community Services Facilities	2,586,152	2,091,636	494,516	123.64%	
<b>Total Facility Services</b>	<b>2,882,467</b>	<b>2,375,168</b>	<b>507,299</b>		
<b>Community Services</b>			-		
					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 small surplus for year end.
Parks & Open Space	108,367	85,650	22,717	126.52%	
					Recreational programs is over budget in revenue for 2024 due to multiple grants received that were not budgeted.
Recreational Programs	184,122	88,000	96,122	209.23%	
<b>Total Community Services</b>	<b>292,489</b>	<b>173,650</b>	<b>118,839</b>		
<b>Planning &amp; Development</b>			-		
					The Planning Division is over budget in revenue for 2024, primarily due to higher-than-anticipated collections of cash-in-lieu of parkland, which exceeded the budget by approximately \$280K. Additionally, revenue from planning application fees surpassed expectations, driven by a higher volume of applications submitted compared to initial projections.
Planning	624,025	205,680	418,345	303.40%	
					This division is slightly under budget as the drainage superintendent grant was lower than budgeted for 2024.
Drainage	42,728	47,500	- 4,772	89.95%	

Budget Item	Actual Revenue (\$)	Budget Revenue (\$)	\$ Difference	% Used	Explanation
Debenture Payments	133,312	58,172	75,140	229.17%	No issues were noted. A higher volume of municipal drain debentures was processed during the year. These new debentures are not included in the budget, as they are fully cost-recoverable and offset by payments from benefiting property owners.
<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>149,903</b>	<b>97,700</b>	<b>52,203</b>	<b>153.43%</b>	Proceeds from the sale of vehicles and equipment in 2024 exceeded expectations.
<b>Total for Municipal Purposes</b>	<b>48,084,381</b>	<b>44,814,528</b>	<b>3,269,853</b>		

## Municipality of Middlesex Centre

### Yearend 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	2,581,563	2,785,500	203,937	92.68%	Spending was under budget in 2024, as several planned expenditures were cancelled or deferred as part of a cost containment strategy implemented to offset budget overages in legal fees.
Council	250,411	248,805	1,606	100.65%	No issues noted at this time, slightly over budget at year end due to more conference and seminar costs than originally budgeted.
Economic Development	80,404	83,124	2,720	96.73%	No issues noted, slightly under budget for year.
<b>Total General Government</b>	<b>2,912,378</b>	<b>3,117,429</b>	<b>205,051</b>		
<b>Protection to Persons &amp; Property</b>			-		
Fire Department	2,039,218	2,006,042	33,176	101.65%	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 department, 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 \$14,310.
Policing	2,311,612	2,310,674	938	100.04%	No issues noted, OPP costs are billed monthly and are normally lagging by a few months, small overage due to the creation of the Middlesex County OPP Detachment Board in 2024.
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, small overage.
Building Inspection & By-Law Enforcement	973,678	1,125,382	151,704	86.52%	Building Department expenses were under budget in 2024, primarily due to salary gapping for a position that remained unfilled as a result of the slowdown in building activity during the year.
Animal Control	44,470	48,482	4,012	91.72%	No issues noted at this time, slightly below budget.
<b>Total Protection to Persons &amp; Property</b>	<b>5,781,641</b>	<b>5,903,046</b>	<b>121,405</b>		
<b>Public Works &amp; Engineering</b>			-		
Transportation	4,775,483	5,401,017	625,534	88.42%	This department is under budget in several areas, notably: -Salaries and Benefits: Lower-than-expected snowfall from January to March 2024 resulted in reduced overtime costs. Additionally, salary gapping throughout the year contributed to overall savings. -Operating Expenditures: Certain planned expenditures, including some sub-contracting costs, were cancelled or deferred as part of a cost containment strategy to offset the budget overage in legal fees for 2024.
Waste Management	1,194,442	1,359,957	165,515	87.83%	Waste management is under budget for 2024, the large savings is from the transition to producer pay for recycling in Q2.

Budget Item	Actual Expenditures (\$)	Budget Expenditures (\$)	\$ Difference	% Used	Explanation
<b>Total Public Works &amp; Engineering</b>	<b>5,969,925</b>	<b>6,760,974</b>	<b>791,049</b>		
<b>Environment Services</b>			-		
Water Systems	2,184,672	2,575,309	390,637	84.83%	Slightly under budget for 2024 mainly due to lower hydro costs, chemicals, condition assessments and repairs and maintenance.
Wastewater Systems	2,459,505	2,557,899	98,394	96.15%	Slightly under budget for 2024 mainly due to lower hydro costs, sub-contract work (including consulting) and repairs and maintenance.
Stormwater Systems	236,079	441,818	205,739	53.43%	Significantly under budget due to less storm water maintenance costs incurred as well as subcontract and consulting costs.
<b>Total Environmental Services</b>	<b>4,880,256</b>	<b>5,575,026</b>	<b>694,770</b>		
<b>Cemetery Services</b>			-		
<b>Total Cemetery Services</b>	<b>26,036</b>	<b>16,800</b>	<b>- 9,236</b>	<b>154.98%</b>	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.
<b>Facility Services</b>					
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	288,054	325,453	37,399	88.51%	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. This division is under budget due to cost savings as a result of staff not working out of the municipal office.
Fire Halls	210,243	202,392	- 7,851	103.88%	Slightly over budget due to repairs and maintenance projects for the facilities.
Public Works Facilities - Denfield and Delaware	257,295	376,735	119,440	68.30%	Under budget due to repairs and maintenance being lower than anticipated for Denfield and Delaware Operations garages.
Community Services Facilities	3,309,208	3,206,589	- 102,619	103.20%	Over budget due to salary and benefit costs at Ilderton Arena and the Komoka Wellness Centre.
<b>Total Facility Services</b>	<b>4,064,847</b>	<b>4,240,392</b>	<b>175,545</b>		
<b>Community Services</b>					
Parks & Open Space	1,505,592	1,502,957	- 2,635	100.18%	No issues to date.
Recreational Programs	192,413	162,346	- 30,067	118.52%	Expenses are slightly over budget, however, the revenue portion was overbudget to cover these costs.
<b>Total Community Services</b>	<b>1,505,592</b>	<b>1,665,303</b>	<b>159,711</b>		
<b>Planning &amp; Development</b>					

Budget Item	Actual Expenditures (\$)	Budget Expenditures (\$)	\$ Difference	% Used	Explanation
					The Development Charge (DC) exemptions in 2024 exceeded the budget by \$390,408.83.
Planning	5,006,016	3,517,795	- 1,488,221	142.31%	The remaining budget overages in the Planning and Development department were primarily due to legal costs, which were over budget by \$1,030,160. These legal fees were anticipated to exceed the budget significantly due to a development-related legal issue. In response, staff implemented cost containment measures across other departments to ensure the municipality did not face a deficit for 2024.
Drainage	84,149	107,922	23,773	77.97%	Drainage was under budget in 2024 due to less consulting costs and less drain write offs.
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.
<b>Total Planning &amp; Development</b>	<b>5,223,477</b>	<b>3,683,889</b>	<b>- 1,539,588</b>		
<b>Vehicles &amp; Equipment Maintenance</b>					
<b>Total Vehicles &amp; Equipment Maintenance</b>	<b>1,304,062</b>	<b>1,348,303</b>	<b>44,241</b>	<b>96.72%</b>	No issues noted, slightly under budget for year.
<b>Total for Municipal Purposes</b>	<b>31,668,214</b>	<b>32,311,162</b>	<b>642,948</b>		



## Municipality of Middlesex Centre

### Transfers to and from reserve funds

#### Yearend 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
<b>General Government</b>			-		
Administration - Transfer from Reserve Funds	(103,238)	(691,300)	588,062	14.93%	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. As the 2024 year end resulted in a surplus, the \$516K was not transferred from the tax rate stabilization reserve fund.
Administration - Transfer to Reserve Funds	14,982,224	12,948,341	2,033,883	115.71%	This expense is the transfer to reserve funds completed annually. This transfer is mainly used to fund capital projects each year. The amount transferred to reserve funds is more than budgeted as reflected in the Revenue tab for Administration. The majority of this overage is due to additional interest income earned on the reserve funds in 2024, resulting in being over budget by \$2.1M in interest income.
<b>Total General Government</b>	<b>14,878,986</b>	<b>12,257,041</b>	<b>2,621,945</b>		
<b>Protection to Persons &amp; Property</b>			-		
Fire Department - Transfer to Reserve Funds	590	-	590	#DIV/0!	In 2024 there were donations made to the fire department that was not budgeted for.
Building Inspection & By-Law Enforcement - Transfer from Reserve Funds	(37,893)	-	37,893	#DIV/0!	The Building department is a self funded department, therefore a transfer from the reserve fund had to be completed.
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.
<b>Total Protection to Persons &amp; Property</b>	<b>2,697</b>	<b>353,266</b>	<b>(350,569)</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	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.
<b>Total Public Works &amp; Engineering</b>	<b>(3,359)</b>	<b>(73,243)</b>	<b>69,884</b>		
<b>Environment Services</b>			-		
Water Systems - Transfer from Reserve Funds	(180,156)	(159,658)	(20,498)	112.84%	This transfer from reserve funds is from Development Charges to fund the portion of the debt borrowings, and the master servicing study.

Budget Item	Actual	Budget	\$ Difference	% Used	Explanation
Water Systems - Transfer to Reserve Funds	1,689,273	1,456,640	232,633	115.97%	This is the transfer to reserve funds based on the budget to ensure this system is self funded.
Wastewater Systems - Transfer from Reserve Funds	(606,278)	(435,944)	(170,334)	139.07%	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	1,786,601	1,465,603	320,998	121.90%	This is the transfer to reserve funds based on the budget to ensure this system is self funded.
Stormwater Systems - Transfer from Reserve Funds	(16,817)	(10,000)	(6,817)	168.17%	This transfer from reserve funds is to fund the master servicing study.
Stormwater Systems - Transfer to Reserve Funds	966,165	700,982	265,183	137.83%	This is the transfer to reserve funds based on the budget to ensure this system is self funded.
<b>Total Environmental Services</b>	<b>3,638,788</b>	<b>3,017,623</b>	<b>621,165</b>		
<b>Cemetery Services</b>					
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.
<b>Total Cemetery Services</b>	<b>3,500</b>	<b>1,700</b>	<b>1,800</b>		
<b>Facility Services</b>			-		
Municipal Office and Rental Facilities - Transfer to Reserve Funds	108,342	64,220	44,122	168.70%	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>(32,583)</b>	<b>(72,321)</b>	<b>39,738</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 Timberwalk park that is being completed in 2024/2025.
<b>Total Community Services</b>	<b>12,000</b>	<b>12,000</b>	-		
<b>Planning &amp; Development</b>			-		
Planning - Transfer from Reserve Funds	(3,390,409)	(3,000,000)	(390,409)	113.01%	Funding from Tax Rate Stabilization reserve fund, water reserve fund and wastewater reserve fund to fund the exemptions from Development Charges. In 2024, the exemptions from the prior study period of 2019-2023 were funded as well as all 2024 exemptions.
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 and there was more activity in parkland than budgeted.
<b>Total Planning &amp; Development</b>	<b>(3,103,045)</b>	<b>(2,992,700)</b>	<b>(110,345)</b>		
<b>Total for Municipal Purposes</b>	<b>15,384,984</b>	<b>12,503,366</b>	<b>2,893,618</b>	-	