

Municipality of Middlesex Centre

January Budget 2025

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 January (1 month) this should be around 8.33%, 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	-	25,996,057	- 25,996,057	0.00%	Interim taxes will be billed in February 2025. No activity to date.
Administration	433,756	6,813,816	- 6,380,060	6.37%	No issues noted at this time.
Council	-	-	-	N/A	N/A
Economic Development	-	-	-	N/A	N/A
Total General Government	433,756	32,809,873	- 32,376,117		
Protection to Persons & Property			-		
Fire Department	33,001	133,276	- 100,275	24.76%	No issues noted at this time, timing of billing.
Policing	-	120,000	- 120,000	N/A	In 2025, policing includes the Middlesex County OPP Detachment board.
Conservation Authorities	-	-	-	N/A	N/A
Emergency Operations Centre	-	-	-	N/A	N/A
Building Inspection & By-Law Enforcement	42,490	1,001,137	- 958,647	4.24%	Winter is normally a slow month for the building department, and it was expected to pick up in the spring and summer.
Animal Control	4,540	8,594	- 4,054	52.83%	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	80,031	1,263,007	- 1,182,976		
Public Works & Engineering			-		
Transportation	2,610	40,900	- 38,290	6.38%	Revenue is from snow plowing sub contracted and other some other transportation services provided.
Waste Management	-	1,343,563	- 1,343,563	0.00%	No issues noted at this time, waste bins are billed in August.
Total Public Works & Engineering	2,610	1,384,463	- 1,381,853		

Budget Item	Actual Revenue (\$)	Budget Revenue (\$)	\$ Difference	% Used	Explanation
Environment Services			-		
Water Systems	-	3,884,426	- 3,884,426	0.00%	No issues noted at this time, January billing will be completed in February.
Wastewater Systems	-	3,458,283	- 3,458,283	0.00%	No issues noted at this time, January billing will be completed in February.
Stormwater Systems	-	1,221,063	- 1,221,063	0.00%	No issues noted at this time, January billing will be completed in February.
Total Environmental Services	-	8,563,772	- 8,563,772		
Cemetery Services					
Cemetery Services		6,500	- 6,500	0.00%	No issues noted, timing of receipt of payments and more plots sold in 2024 than anticipated.
Total Cemetery Services	-	6,500	- 6,500		
Facility Services			-		
Administration	-	-	-	#DIV/0!	N/A
Municipal Office and Rental Facilities	24,171	292,220	- 268,049	8.27%	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	220,703	2,335,375	- 2,114,672	9.45%	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	244,874	2,627,595	- 2,382,721		
Community Services			-		
Parks & Open Space		98,502	- 98,502	0.00%	The majority of this revenue is recognized and earned in the spring and summer months.
Recreational Programs	11	96,500	- 96,489	0.01%	Recreational programming account. Revenue was budgeted to offset all costs in "expenses tab".
Total Community Services	11	195,002	- 194,991		
Planning & Development			-		

Budget Item	Actual Revenue (\$)	Budget Revenue (\$)	\$ Difference	% Used	Explanation
Planning	1,078,065	275,850	802,215	390.82%	In January 2025 the Municipality received partial funding (\$1,061,700) from the CMHC Housing Accelerator Fund grant. The grant was not confirmed until after the budget was passed, therefore this funding is not included in the budget. Refer to CAO-07-2025 council report for more information.
Drainage	-	42,000	- 42,000	0.00%	Majority of the revenue is from the Drainage Superintendent grant which has not yet been received for 2025 (it will be set up at year end).
Debenture Payments	-	150,634	- 150,634	0.00%	No issues noted.
Total Planning & Development	150,487	468,484	- 317,997		
Vehicles & Equipment Maintenance					
Total Vehicles & Equipment Maintenance		156,494	- 156,494	0.00%	Sale of vehicles and equipment processed to date.
Total for Municipal Purposes	911,769	47,475,190	- 46,563,421		

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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	279,806	2,683,175	2,403,369	10.43%	No issues noted at this time.
Council	19,047	261,922	242,875	7.27%	No issues noted at this time.
Economic Development	6,242	107,290	101,048	5.82%	No issues noted at this time.
Total General Government	305,095	3,052,387	2,747,292		
Protection to Persons & Property			-		
Fire Department	160,012	2,343,334	2,183,322	6.83%	No issues noted at this time. The majority of the expenses are salaries and benefits and processed at year end.
Policing	-	2,549,205	2,549,205	0.00%	No issues noted, OPP costs are billed monthly and are normally lagging by a few months.
Conservation Authorities	20,431	450,153	429,722	4.54%	No issues noted, invoices paid once received.
Emergency Operations Centre	-	4,469	4,469	0.00%	No issues noted at this time.
Building Inspection & By-Law Enforcement	77,271	1,183,909	1,106,638	6.53%	No issues noted at this time.
Animal Control	1,916	58,181	56,265	3.29%	No issues noted at this time, timing of invoices.
Total Protection to Persons & Property	259,630	6,589,251	6,329,621		
Public Works & Engineering			-		
Transportation	504,282	5,355,108	4,850,826	9.42%	No issues noted at this time.
Waste Management	49,670	1,094,223	1,044,553	4.54%	Recycling Billed Quarterly. Garbage collection and disposal billed monthly.
Total Public Works & Engineering	553,952	6,449,331	5,895,379		
Environment Services			-		
Water Systems	107,180	2,627,930	2,520,750	4.08%	No issues noted at this time.
Wastewater Systems	478,388	2,705,379	2,226,991	17.68%	No issues noted at this time, the first debt payment of 2025 has been expensed.
Stormwater Systems	8,239	733,194	724,955	1.12%	No issues noted at this time.
Total Environmental Services	593,807	6,066,503	5,472,696		
Cemetery Services			-		
Total Cemetery Services	-	21,900	21,900	0.00%	Majority of the costs occur in the spring and summer months.
Facility Services					
Administration	-	19,300	19,300	0.00%	No issues noted at this time.
Municipal Office and Rental Facilities	51,397	343,874	292,477	14.95%	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.

Budget Item	Actual Expenditures (\$)	Budget Expenditures (\$)	\$ Difference	% Used	Explanation
Fire Halls	19,084	230,700	211,616	8.27%	No issues noted, timing of repairs and maintenance projects for the facilities.
Public Works Facilities - Denfield and Delaware	71,587	335,354	263,767	21.35%	No issues noted at this time, timing of projects.
Community Services Facilities	440,505	3,814,443	3,373,938	11.55%	No issues noted at this time.
Total Facility Services	582,573	4,743,671	4,161,098		
Community Services					
Parks & Open Space	94,244	1,762,958	1,668,714	5.35%	No issues to date.
Recreational Programs	16,371	133,922	117,551	12.22%	No issues noted, planning and implementation of programming is underway.
Total Community Services	94,244	1,896,880	1,802,636		
Planning & Development					
Planning	61,268	786,252	724,984	7.79%	No issues noted at this time.
Drainage	7,390	110,459	103,069	6.69%	No issues noted at this time.
Debenture Payments	10,149	150,634	140,485	6.74%	Timing of Debenture payments is periodically throughout the year.
Total Planning & Development	78,807	1,047,345	968,538		
Vehicles & Equipment Maintenance					
Total Vehicles & Equipment Maintenance	159,490	1,332,555	1,173,065	11.97%	No issues noted at this time.
Total for Municipal Purposes	2,627,598	31,199,823	28,572,225		

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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	-	(163,167)	163,167	0.00%	This funding comes from different reserves and reserve funds to fund operating projects. For 2025 this amount is mainly made up of funding for the Community improvement plan initiatives, long range financial plan, CI Program and Delaware Hydro fund initiatives.
Administration - Transfer to Reserve Funds	-	12,931,934	(12,931,934)	0.00%	This expense is the transfer to reserve funds completed annually. This transfer is mainly used to fund capital projects each year.
Total General Government	-	12,768,767	(12,768,767)		
Protection to Persons & Property			-		
Fire Department - Transfer from Reserve Funds		(7,345)	7,345	0.00%	This funding is from the fire public education reserve fund and is used to support fire public education operating costs annually.
Building Inspection & By-Law Enforcement - Transfer from Reserve Funds	-	(129,374)	129,374	0.00%	This funding comes from the Building Department reserve fund to support operational costs.
Building Inspection & By-Law Enforcement - Transfer to Reserve Funds	-	40,000	(40,000)	0.00%	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	-	(96,719)	96,719		
Public Works & Engineering			-		
Transportation - Transfer from Reserve Funds	-	(82,833)	82,833	0.00%	This transfer from reserve funds is from Development Charges to fund the portion of the debt borrowings and master plans/studies.
Transportation - Transfer to Reserve Funds	-	-	-	0.00%	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	-	(82,833)	82,833		
Environment Services			-		
Water Systems - Transfer from Reserve Funds	-	(147,523)	147,523	0.00%	This transfer from reserve funds is from Development Charges to fund the portion of the debt borrowings.
Water Systems - Transfer to Reserve Funds		1,490,491	(1,490,491)		This is the transfer to reserve funds based on the budget to ensure this system is self funded.
Wastewater Systems - Transfer from Reserve Funds	-	(565,219)	565,219	0.00%	This transfer from reserve funds is from Development Charges to fund the portion of the debt borrowings.
Wastewater Systems - Transfer to Reserve Funds		1,628,000	(1,628,000)		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	-	-	-	0.00%	Nothing is budgeted to transfer from reserve funds in 2025.
Stormwater Systems - Transfer to Reserve Funds		487,869	(487,869)		This is the transfer to reserve funds based on the budget to ensure this system is self funded.
Total Environmental Services	-	2,893,618	(2,893,618)		
Cemetery Services					
Cemetery Services- Transfer to Reserve Funds	-	2,500	(2,500)	0.00%	This transfer represents the 40% of plot sales and monuments that is transfer to the public guardian and trustee which is required.
Total Cemetery Services	-	2,500	(2,500)		
Facility Services					
Facility Services - Transfer from Reserve Funds	-	(137,696)	137,696	0.00%	This transfer from reserve funds is from Development Charges to fund the portion of the debt borrowings.
Facility Services - Transfer to Reserve Funds		112,936	(112,936)	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.
Total Facility Services	-	(24,760)	24,760		
Planning & Development					
Planning - Transfer from Reserve Funds	-	(212,000)	212,000	0.00%	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	-	9,700	(9,700)	0.00%	This transfer to reserve funds is related to cash in lieu of parkland and cash in lieu of parking.
Total Planning & Development	-	(202,300)	202,300		
Vehicles & Equipment					
Vehicles & Equipment - Transfer from Reserve Funds	-	(27,994)	(27,994)	0.00%	Funding from the Water/Wastewater reserve funds and the Building Department reserve fund to fund the operating costs of their fleet.
Total Vehicles & Equipment	-	(27,994)	27,994		
Total for Municipal Purposes	-	15,230,279	(15,230,279)	-	