

Municipality of Middlesex Centre

March 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 March (3 month) this should be around 24.99%, 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	18,363,172	25,996,057	- 7,632,885	70.64%	Interim taxes were billed in February 2025. The revenue collected is for Middlesex Centre, the County and School Boards. The County and School boards were paid in March and will be paid again in June which will reduce the amount recorded as revenue to about 50%.
Administration	1,063,620	6,813,816	- 5,750,196	15.61%	No issues noted at this time, timing of revenue collection.
Council	-	-	-	N/A	N/A
Economic Development	-	-	-	N/A	N/A
Total General Government	19,426,792	32,809,873	- 13,383,081		
Protection to Persons & Property			-		
Fire Department	88,423	133,276	- 44,853	66.35%	No issues noted at this time, timing of billing.
Policing	90,000	120,000	- 30,000	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	140,128	1,001,137	- 861,009	14.00%	Winter is normally a slow month for the building department, and it was expected to pick up in the spring and summer.
Animal Control	4,570	8,594	- 4,024	53.18%	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	323,121	1,263,007	- 939,886		
Public Works & Engineering			-		
Transportation	24,971	40,900	- 15,929	61.05%	Revenue is from snow plowing sub contracted and other some other transportation services provided.
Waste Management	3,685	1,343,563	- 1,339,878	0.27%	No issues noted at this time, waste bins are billed in August.
Total Public Works & Engineering	28,656	1,384,463	- 1,355,807		

Budget Item	Actual Revenue (\$)	Budget Revenue (\$)	\$ Difference	% Used	Explanation
Environment Services			-		
Water Systems	581,705	3,884,426	- 3,302,721	14.98%	No issues noted at this time, the March bill will be processed in April.
Wastewater Systems	620,315	3,458,283	- 2,837,968	17.94%	No issues noted at this time, the March bill will be processed in April.
Stormwater Systems	202,861	1,221,063	- 1,018,202	16.61%	No issues noted at this time, the March bill will be processed in April.
Total Environmental Services	1,404,881	8,563,772	- 7,158,891		
Cemetery Services					
Cemetery Services	1,216	6,500	- 5,284	18.71%	No issues noted, timing of selling plots.
Total Cemetery Services	1,216	6,500	- 5,284		
Facility Services			-		
Administration	-	-	-	#DIV/0!	N/A
Municipal Office and Rental Facilities	78,790	292,220	- 213,430	26.96%	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	696,335	2,335,375	- 1,639,040	29.82%	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	775,125	2,627,595	- 1,852,470		
Community Services			-		
Parks & Open Space	2,105	98,502	- 96,397	2.14%	The majority of this revenue is recognized and earned in the spring and summer months.
Recreational Programs	25,499	96,500	- 71,001	26.42%	Recreational programming account. Revenue was budgeted to offset all costs in "expenses tab".
Total Community Services	27,604	195,002	- 167,398		
Planning & Development			-		
Planning	1,100,410	275,850	824,560	398.92%	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.

Budget Item	Actual Revenue (\$)	Budget Revenue (\$)	\$ Difference	% Used	Explanation
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	21,460	156,494	- 135,034	13.71%	Sale of vehicles and equipment processed to date.
Total for Municipal Purposes	22,159,342	47,475,190	- 25,315,848		

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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	591,770	2,683,175	2,091,405	22.05%	No issues noted at this time, tracking on budget.
Council	61,275	261,922	200,647	23.39%	No issues noted at this time, tracking on budget.
Economic Development	19,049	107,290	88,241	17.75%	No issues noted at this time, tracking on budget.
Total General Government	672,094	3,052,387	2,380,293		
Protection to Persons & Property			-		
Fire Department	288,607	2,343,334	2,054,727	12.32%	No issues noted at this time. The majority of the expenses are salaries and benefits and processed at year end.
Policing	231,059	2,549,205	2,318,146	9.06%	No issues noted, OPP costs are billed monthly and are normally lagging by a few months.
Conservation Authorities	123,283	450,153	326,870	27.39%	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	224,986	1,183,909	958,923	19.00%	No issues noted at this time.
Animal Control	7,812	58,181	50,369	13.43%	No issues noted at this time, timing of invoices.
Total Protection to Persons & Property	875,747	6,589,251	5,713,504		
Public Works & Engineering			-		
Transportation	1,136,859	5,355,108	4,218,249	21.23%	No issues noted at this time, tracking on budget.
Waste Management	206,103	1,094,223	888,120	18.84%	Recycling Billed Quarterly. Garbage collection and disposal billed monthly.
Total Public Works & Engineering	1,342,962	6,449,331	5,106,369		
Environment Services			-		
Water Systems	524,075	2,627,930	2,103,855	19.94%	No issues noted at this time.
Wastewater Systems	780,327	2,705,379	1,925,052	28.84%	No issues noted at this time, the first debt payment of 2025 has been expensed.
Stormwater Systems	15,317	733,194	717,877	2.09%	No issues noted at this time, the majority of the maintenance work is completed in the spring and summer.
Total Environmental Services	1,319,719	6,066,503	4,746,784		
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.

Budget Item	Actual Expenditures (\$)	Budget Expenditures (\$)	\$ Difference	% Used	Explanation
Municipal Office and Rental Facilities	71,706	343,874	272,168	20.85%	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	45,690	230,700	185,010	19.80%	No issues noted, timing of repairs and maintenance projects for the facilities.
Public Works Facilities - Denfield and Delaware	72,350	335,354	263,004	21.57%	No issues noted at this time, timing of projects.
Community Services Facilities	784,680	3,814,443	3,029,763	20.57%	No issues noted at this time.
Total Facility Services	974,426	4,743,671	3,769,245		
Community Services					
Parks & Open Space	243,958	1,762,958	1,519,000	13.84%	No issues to date.
Recreational Programs	22,737	133,922	111,185	16.98%	No issues noted, planning and implementation of programming is underway.
Total Community Services	243,958	1,896,880	1,652,922		
Planning & Development					
Planning	109,006	786,252	677,246	13.86%	No issues noted at this time.
Drainage	24,130	110,459	86,329	21.85%	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	143,285	1,047,345	904,060		
Vehicles & Equipment Maintenance					
					In Q1 2025, significant repair and maintenance costs and higher fuel costs for the transportation fleet were driven by extended winter operations, which were longer and more intense than the past five years. Some trucks operated up to 19 hours per day, and the increased run time, combined with the demanding nature of snow plowing, resulted in greater wear and tear, leading to higher repair needs.
Total Vehicles & Equipment Maintenance	416,975	1,332,555	915,580	31.29%	
Total for Municipal Purposes	5,989,166	31,199,823	25,210,657		

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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	(57,833)	(82,833)	25,000	69.82%	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	(57,833)	(82,833)	25,000		
Environment Services			-		
Water Systems - Transfer from Reserve Funds	(147,523)	(147,523)	-	100.00%	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)	-	100.00%	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	(712,742)	2,893,618	(3,606,360)		
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)	-	100.00%	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	(137,696)	(24,760)	(112,936)		
Planning & Development			-		
Planning - Transfer from Reserve Funds	(2,000)	(212,000)	210,000	0.94%	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	(2,000)	(202,300)	200,300		
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	(910,271)	15,230,279	(16,140,550)	-	