

# Municipality of Middlesex Centre

## May 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 May (5 month) this should be around 41.65%, 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

## May Budget 2025

### 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	18,599,139	25,996,057	- 7,396,918	71.55%	Interim taxes were billed in February 2025. The revenue collected is for Middlesex Centre, the County of Middlesex 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	1,915,592	6,813,816	- 4,898,224	28.11%	No issues noted at this time, timing of revenue collection, specifically some of the larger grants like OMPF and CCBF.
Council		-	-	N/A	N/A
Economic Development		-	-	N/A	N/A
<b>Total General Government</b>	<b>20,514,731</b>	<b>32,809,873</b>	<b>- 12,295,142</b>		
<b>Protection to Persons &amp; Property</b>			-		
Fire Department	116,219	133,276	- 17,057	87.20%	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 and the associated MCRT Grant (CPS-17-2025).
Conservation Authorities	-	-	-	N/A	N/A
Emergency Operations Centre	-	-	-	N/A	N/A
Building Inspection & By-Law Enforcement	430,247	1,001,137	- 570,890	42.98%	Winter is normally a slow month for the building department, and it is expected to pick up in the spring and summer.
Animal Control	5,353	8,594	- 3,241	62.29%	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>641,819</b>	<b>1,263,007</b>	<b>- 621,188</b>		
<b>Public Works &amp; Engineering</b>			-		

Budget Item	Actual Revenue (\$)	Budget Revenue (\$)	\$ Difference	% Used	Explanation
Transportation	72,869	40,900	31,969	178.16%	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).
Waste Management	8,441	1,343,563	- 1,335,122	0.63%	No issues noted at this time, waste bins are billed in August.
<b>Total Public Works &amp; Engineering</b>	<b>81,310</b>	<b>1,384,463</b>	<b>- 1,303,153</b>		
<b>Environment Services</b>			-		
Water Systems	1,209,541	3,884,426	- 2,674,885	31.14%	No issues noted at this time, the May bill will be processed in June.
Wastewater Systems	1,253,332	3,458,283	- 2,204,951	36.24%	No issues noted at this time, the May bill will be processed in June.
Stormwater Systems	405,812	1,221,063	- 815,251	33.23%	No issues noted at this time, the May bill will be processed in June.
<b>Total Environmental Services</b>	<b>2,868,685</b>	<b>8,563,772</b>	<b>- 5,695,087</b>		
<b>Cemetery Services</b>					
Cemetery Services	2,807	6,500	- 3,693	43.18%	No issues noted, timing of selling plots.
<b>Total Cemetery Services</b>	<b>2,807</b>	<b>6,500</b>	<b>- 3,693</b>		
<b>Facility Services</b>			-		
Administration	-	-	-	#DIV/0!	N/A
Municipal Office and Rental Facilities	131,566	292,220	- 160,654	45.02%	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.
Fire Halls	100	-	100	N/A	N/A
Public Works Facilities - Denfield and Delaware	-	-	-	N/A	N/A
Community Services Facilities	935,446	2,335,375	- 1,399,929	40.06%	This revenue is generated from municipal facilities managed by Community Services, including community centres, arenas, and libraries.
<b>Total Facility Services</b>	<b>1,067,112</b>	<b>2,627,595</b>	<b>- 1,560,483</b>		
<b>Community Services</b>			-		
Parks & Open Space	68,388	98,502	- 30,114	69.43%	The majority of this revenue is recognized and earned in the spring and summer months.

Budget Item	Actual Revenue (\$)	Budget Revenue (\$)	\$ Difference	% Used	Explanation
Recreational Programs	44,426	96,500	- 52,074	46.04%	Recreational programming account. Revenue was budgeted to offset all costs in "expenses tab".
<b>Total Community Services</b>	<b>112,814</b>	<b>195,002</b>	<b>- 82,188</b>		
<b>Planning &amp; Development</b>			-		
Planning	1,206,978	275,850	931,128	437.55%	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	2,962	150,634	- 147,672	1.97%	No issues noted.
<b>Total Planning &amp; Development</b>	<b>150,487</b>	<b>468,484</b>	<b>- 317,997</b>		
<b>Vehicles &amp; Equipment Maintenance</b>			-		
<b>Total Vehicles &amp; Equipment Maintenance</b>	<b>21,460</b>	<b>156,494</b>	<b>- 135,034</b>	<b>13.71%</b>	Sale of vehicles and equipment processed to date.
<b>Total for Municipal Purposes</b>	<b>25,461,225</b>	<b>47,475,190</b>	<b>- 22,013,965</b>		

# Municipality of Middlesex Centre

May Budget 2025

## 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	1,110,712	2,683,175	1,572,463	41.40%	No issues noted at this time, tracking on budget.
Council	105,918	261,922	156,004	40.44%	No issues noted at this time, tracking on budget.
Economic Development	34,647	107,290	72,643	32.29%	No issues noted at this time, tracking on budget.
<b>Total General Government</b>	<b>1,251,277</b>	<b>3,052,387</b>	<b>1,801,110</b>		
<b>Protection to Persons &amp; Property</b>			-		
Fire Department	576,412	2,343,334	1,766,922	24.60%	No issues noted at this time. The majority of the expenses are salaries and benefits and processed at year end.
Policing	644,060	2,549,205	1,905,145	25.27%	No issues noted, OPP costs are billed monthly and are normally lagging by a few months.
Conservation Authorities	386,148	450,153	64,005	85.78%	No issues noted, invoices paid once received.
Emergency Operations Centre	35	4,469	4,434	0.78%	No issues noted at this time.
Building Inspection & By-Law Enforcement	448,123	1,183,909	735,786	37.85%	No issues noted at this time, tracking on budget.
Animal Control	14,922	58,181	43,259	25.65%	No issues noted at this time, timing of invoices.
<b>Total Protection to Persons &amp; Property</b>	<b>2,069,700</b>	<b>6,589,251</b>	<b>4,519,551</b>		
<b>Public Works &amp; Engineering</b>			-		
Transportation	2,320,108	5,355,108	3,035,000	43.33%	No issues noted at this time, tracking on budget.
Waste Management	370,057	1,094,223	724,166	33.82%	Recycling Billed Quarterly. Garbage collection and disposal billed monthly.
<b>Total Public Works &amp; Engineering</b>	<b>2,690,165</b>	<b>6,449,331</b>	<b>3,759,166</b>		
<b>Environment Services</b>			-		
Water Systems	836,870	2,627,930	1,791,060	31.85%	No issues noted at this time.
Wastewater Systems	1,062,996	2,705,379	1,642,383	39.29%	No issues noted at this time, the first debt payment of 2025 has been expensed.
Stormwater Systems	27,311	733,194	705,883	3.72%	No issues noted at this time, the majority of the maintenance work is completed in the spring and summer.
<b>Total Environmental Services</b>	<b>1,927,177</b>	<b>6,066,503</b>	<b>4,139,326</b>		
<b>Cemetery Services</b>			-		
<b>Total Cemetery Services</b>	<b>670</b>	<b>21,900</b>	<b>21,230</b>	<b>3.06%</b>	Majority of the costs occur in the spring and summer months.
<b>Facility Services</b>					
Administration	5,813	19,300	13,487	30.12%	No issues noted at this time.

Budget Item	Actual Expenditures (\$)	Budget Expenditures (\$)	\$ Difference	% Used	Explanation
Municipal Office and Rental Facilities	139,760	343,874	204,114	40.64%	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	102,844	230,700	127,856	44.58%	
Public Works Facilities - Denfield and Delaware	132,437	335,354	202,917	39.49%	No issues noted at this time, tracking on budget.
Community Services Facilities	1,523,850	3,814,443	2,290,593	39.95%	No issues noted at this time, tracking on budget.
<b>Total Facility Services</b>	<b>1,904,704</b>	<b>4,743,671</b>	<b>2,838,967</b>		
<b>Community Services</b>					
Parks & Open Space	581,686	1,762,958	1,181,272	32.99%	No issues to date.
Recreational Programs	50,495	133,922	83,427	37.70%	No issues noted, planning and implementation of programming is underway.
<b>Total Community Services</b>	<b>581,686</b>	<b>1,896,880</b>	<b>1,315,194</b>		
<b>Planning &amp; Development</b>					
Planning	262,386	786,252	523,866	33.37%	No issues noted at this time.
Drainage	43,922	110,459	66,537	39.76%	No issues noted at this time.
Debenture Payments	34,443	150,634	116,191	22.87%	Timing of Debenture payments is periodically throughout the year.
<b>Total Planning &amp; Development</b>	<b>340,751</b>	<b>1,047,345</b>	<b>706,594</b>		
<b>Vehicles &amp; Equipment Maintenance</b>					
					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. Staff will continue to monitor this account over the year.
<b>Total Vehicles &amp; Equipment Maintenance</b>	<b>585,222</b>	<b>1,332,555</b>	<b>747,333</b>	<b>43.92%</b>	
<b>Total for Municipal Purposes</b>	<b>11,351,352</b>	<b>31,199,823</b>	<b>19,848,471</b>		

## Municipality of Middlesex Centre

### May Budget 2025

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	-	(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	48,200	12,931,934	(12,883,734)	0.37%	This expense is the transfer to reserve funds completed annually. This transfer is mainly used to fund capital projects each year.
<b>Total General Government</b>	<b>48,200</b>	<b>12,768,767</b>	<b>(12,720,567)</b>		
<b>Protection to Persons &amp; Property</b>			-		
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.
<b>Total Protection to Persons &amp; Property</b>	<b>-</b>	<b>(96,719)</b>	<b>96,719</b>		
<b>Public Works &amp; Engineering</b>			-		
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.
<b>Total Public Works &amp; Engineering</b>	<b>(57,833)</b>	<b>(82,833)</b>	<b>25,000</b>		
<b>Environment Services</b>			-		
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.
<b>Total Environmental Services</b>	<b>(712,742)</b>	<b>2,893,618</b>	<b>(3,606,360)</b>		
<b>Cemetery Services</b>					
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.
<b>Total Cemetery Services</b>	<b>-</b>	<b>2,500</b>	<b>(2,500)</b>		
<b>Facility Services</b>			-		
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.
<b>Total Facility Services</b>	<b>(137,696)</b>	<b>(24,760)</b>	<b>(112,936)</b>		
<b>Planning &amp; Development</b>			-		
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	4,000	9,700	(5,700)	41.24%	This transfer to reserve funds is related to cash in lieu of parkland and cash in lieu of parking.
<b>Total Planning &amp; Development</b>	<b>4,000</b>	<b>(202,300)</b>	<b>206,300</b>		
<b>Vehicles &amp; Equipment</b>					
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.
<b>Total Vehicles &amp; Equipment</b>	<b>-</b>	<b>(27,994)</b>	<b>27,994</b>		
<b>Total for Municipal Purposes</b>	<b>(856,071)</b>	<b>15,230,279</b>	<b>(16,086,350)</b>	<b>-</b>	