

Municipality of Middlesex Centre

August 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 August (8 month) this should be around 66.64%, 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	26,014,641	25,996,057	18,584	100.07%	Interim taxes were billed in February 2025 and Final taxes were billed in August 2025.
Administration	3,891,981	6,813,816	- 2,921,835	57.12%	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
Total General Government	29,906,622	32,809,873	- 2,903,251		
Protection to Persons & Property			-		
Fire Department	159,316	133,276	26,040	119.54%	No issues noted at this time, timing of billing and projected to be over budget for year end due to activity.
Policing	31,871	120,000	- 88,129	N/A	In 2025, policing includes the Middlesex County OPP Detachment board and the associated MCRT Grant (CPS-17-2025). Only a portion of the grant was spent in 2025, therefore the remaining amount was returned to the province.
Conservation Authorities	-	-	-	N/A	N/A
Emergency Operations Centre	-	-	-	N/A	N/A
Building Inspection & By-Law Enforcement	759,978	1,001,137	- 241,159	75.91%	No issues noted, activity picked up over the summer months.
Animal Control	2,491	8,594	- 6,103	28.99%	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.
Total Protection to Persons & Property	953,656	1,263,007	- 309,351		
Public Works & Engineering			-		

Budget Item	Actual Revenue (\$)	Budget Revenue (\$)	\$ Difference	% Used	Explanation
Transportation	87,124	40,900	46,224	213.02%	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). Staff have budgeted conservatively and will be reviewing budget for 2026.
Waste Management	1,384,442	1,343,563	40,879	103.04%	No issues noted at this time, waste bins are billed in August.
Total Public Works & Engineering	1,471,566	1,384,463	87,103		
Environment Services			-		
Water Systems	2,330,796	3,884,426	- 1,553,630	60.00%	No issues noted at this time, the August bill will be processed in September.
Wastewater Systems	2,308,154	3,458,283	- 1,150,129	66.74%	No issues noted at this time, the August bill will be processed in September.
Stormwater Systems	710,598	1,221,063	- 510,465	58.20%	No issues noted at this time, the August bill will be processed in September.
Total Environmental Services	5,349,548	8,563,772	- 3,214,224		
Cemetery Services					
Cemetery Services	4,433	6,500	- 2,067	68.20%	No issues noted, timing of selling plots.
Total Cemetery Services	4,433	6,500	- 2,067		
Facility Services					
Administration	-	-	-	#DIV/0!	N/A
Municipal Office and Rental Facilities	229,117	292,220	- 63,103	78.41%	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	1,437,279	2,335,375	- 898,096	61.54%	This revenue is generated from municipal facilities managed by Community Services, including community centres, arenas, and libraries. The revenue at the Wellness Centre arena is below budget on the Hydro FIT contract (solar panels) due to the panels going offline Feb 7, 2025 at noon and not coming back online until April 15, 2025, at 9am. Staff investigated this issue with Hydro One and North Grid Solar and have no explanation to the outage.
Total Facility Services	1,666,496	2,627,595	- 961,099		

Budget Item	Actual Revenue (\$)	Budget Revenue (\$)	\$ Difference	% Used	Explanation
Community Services			-		
Parks & Open Space	91,383	98,502	- 7,119	92.77%	The majority of this revenue is recognized and earned in the spring and summer months.
Recreational Programs	99,090	96,500	2,590	102.68%	Recreational programming account. Revenue was budgeted to offset all costs in "expenses tab". In 2025, the municipality received grants for the senior centres that was not budgeted for.
Total Community Services	190,473	195,002	- 4,529		
Planning & Development			-		
Planning	1,314,903	275,850	1,039,053	476.67%	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	496	42,000	- 41,504	1.18%	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	179,143	150,634	28,509	118.93%	2025 that were not budgeted for, however the revenue will be offset by the expense, having no impact on the tax levy.
Total Planning & Development	150,487	468,484	- 317,997		
Vehicles & Equipment Maintenance			-		
Total Vehicles & Equipment Maintenance	55,092	156,494	- 101,402	35.20%	Sale of vehicles and equipment processed to date.
Total for Municipal Purposes	39,748,372	47,475,190	- 7,726,818		

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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	1,708,669	2,683,175	974,506	63.68%	No issues noted at this time, tracking on budget.
Council	162,622	261,922	99,300	62.09%	No issues noted at this time, tracking on budget.
Economic Development	54,578	107,290	52,712	50.87%	No issues noted at this time, tracking on budget.
Total General Government	1,925,869	3,052,387	1,126,518		
Protection to Persons & Property			-		
Fire Department	1,046,809	2,343,334	1,296,525	44.67%	No issues noted at this time. The majority of the expenses are salaries and benefits and processed at year end.
Policing	1,249,312	2,549,205	1,299,893	49.01%	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	669,144	1,183,909	514,765	56.52%	No issues noted at this time, tracking on budget.
Animal Control	23,272	58,181	34,909	40.00%	No issues noted at this time, timing of invoices.
Total Protection to Persons & Property	3,374,720	6,589,251	3,214,531		
Public Works & Engineering			-		
Transportation	3,369,197	5,355,108	1,985,911	62.92%	No issues noted at this time, tracking close to budget.
Waste Management	658,695	1,094,223	435,528	60.20%	Recycling Billed Quarterly. Garbage collection and disposal billed monthly.
Total Public Works & Engineering	4,027,892	6,449,331	2,421,439		
Environment Services			-		
Water Systems	1,374,139	2,627,930	1,253,791	52.29%	No issues noted at this time.
Wastewater Systems	1,822,043	2,705,379	883,336	67.35%	No issues noted at this time, all debt payments for 2025 have been expensed.
Stormwater Systems	64,908	733,194	668,286	8.85%	No issues noted at this time, the majority of the maintenance work is completed in the spring and summer.
Total Environmental Services	3,261,090	6,066,503	2,805,413		
Cemetery Services			-		
Total Cemetery Services	13,060	21,900	8,840	59.63%	Majority of the costs occur in the spring and summer months.
Facility Services					
Administration	6,029	19,300	13,271	31.24%	No issues noted at this time.

Budget Item	Actual Expenditures (\$)	Budget Expenditures (\$)	\$ Difference	% Used	Explanation
Municipal Office and Rental Facilities	198,342	343,874	145,532	57.68%	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	117,893	230,700	112,807	51.10%	
Public Works Facilities - Denfield and Delaware	171,918	335,354	163,436	51.26%	No issues noted at this time, tracking on budget.
Community Services Facilities	2,114,152	3,814,443	1,700,291	55.42%	No issues noted at this time, tracking on budget.
Total Facility Services	2,608,334	4,743,671	2,135,337		
Community Services					
Parks & Open Space	1,068,709	1,762,958	694,249	60.62%	No issues to date.
Recreational Programs	79,485	133,922	54,437	59.35%	No issues noted, planning and implementation of programming is underway.
Total Community Services	1,068,709	1,896,880	828,171		
Planning & Development					
Planning	715,777	786,252	70,475	91.04%	Legal costs for 2025 are projected to exceed the approved budget significantly, due to a development-related legal matter. Council has been informed, and in anticipation of these expenses, funds were transferred to the legal reserve fund in 2024 to ensure sufficient coverage.
Drainage	67,289	110,459	43,170	60.92%	No issues noted at this time.
Debenture Payments	38,138	150,634	112,496	25.32%	Timing of Debenture payments is periodically throughout the year.
Total Planning & Development	821,204	1,047,345	226,141		
Vehicles & Equipment Maintenance					
Total Vehicles & Equipment Maintenance	854,627	1,332,555	477,928	64.13%	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.
Total for Municipal Purposes	17,955,505	31,199,823	13,244,318		

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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	1,451,677	12,931,934	(11,480,257)	11.23%	This expense is the transfer to reserve funds completed throughout the year with the majority completed in the fall. This transfer is mainly used to fund capital projects each year.
Total General Government	1,451,677	12,768,767	(11,317,090)		
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	-	(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	26,498	9,700	16,798	273.18%	This transfer to reserve funds is related to cash in lieu of parkland and cash in lieu of parking.
Total Planning & Development	26,498	(202,300)	228,798		
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	569,904	15,230,279	(14,660,375)	-	