

Municipality of Middlesex Centre

January Budget 2026

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	-	27,916,529	- 27,916,529	0.00%	Interim taxes will be billed in February 2026, with due dates for payment in February and May 2026.
Administration	431,241	6,862,134	- 6,430,893	6.28%	No issues noted at this time.
Council	-	-	-	N/A	N/A
Economic Development	-	-	-	N/A	N/A
Total General Government	431,241	34,778,663	- 34,347,422		
Protection to Persons & Property			-		
Fire Department	101,453	149,075	- 47,622	68.06%	No issues noted at this time. The 2026 Ontario Fire Protection Grant has been received.
Policing		139,220	- 139,220	N/A	In 2026, policing includes the Middlesex County OPP Detachment board and the Mobile Crisis Response Teams (MCRT) Grant received for the OPP.
Conservation Authorities		-	-	N/A	N/A
Emergency Operations Centre		-	-	N/A	N/A
Building Inspection & By-Law Enforcement	- 47,908	1,084,560	- 1,132,468	-4.42%	The revenue earned for the building department in January 2026 is offset by multiple building permits that were revoked (refunded). Additionally, winter is normally a slow season for the building department, and it is expected to pick up in the spring and summer.
Animal Control	4,095	7,890	- 3,795	51.90%	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	57,640	1,380,745	- 1,323,105		
Public Works & Engineering			-		
Transportation	20,389	59,275	- 38,886	34.40%	Revenue is from snow plowing sub contracted, permits and other some other transportation services provided.
Waste Management	-	1,398,369	- 1,398,369	0.00%	No issues noted at this time, waste bins are billed in August.

Budget Item	Actual Revenue (\$)	Budget Revenue (\$)	\$ Difference	% Used	Explanation
Total Public Works & Engineering	20,389	1,457,644	- 1,437,255		
Environment Services			-		
Water Systems	-	4,182,779	- 4,182,779	0.00%	No issues noted at this time, January billing will be completed in February.
Wastewater Systems	-	4,167,286	- 4,167,286	0.00%	No issues noted at this time, January billing will be completed in February.
Stormwater Systems	-	1,351,033	- 1,351,033	0.00%	No issues noted at this time, January billing will be completed in February.
Total Environmental Services	-	9,701,098	- 9,701,098		
Cemetery Services					
Cemetery Services	232	7,040	- 6,808	3.30%	No issues noted, timing of receipt of payments and interest income.
Total Cemetery Services	232	7,040	- 6,808		
Facility Services			-		
Administration	-	-	-	N/A	N/A
Municipal Office and Rental Facilities	24,648	311,340	- 286,692	7.92%	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
Environmental Services Facilities	-	-	-	N/A	N/A
Community Services Facilities	227,621	2,039,118	- 1,811,497	11.16%	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	252,269	2,350,458	- 2,098,189		
Community Services			-		
Parks & Open Space	1,551	94,952	- 93,401	1.63%	The majority of this revenue is recognized and earned in the spring and summer months.
Recreational Programs	39,020	136,971	- 97,951	28.49%	Recreational programming account. Revenue was budgeted to offset all costs in "expenses tab".
Total Community Services	40,571	231,923	- 191,352		
Planning & Development			-		
Planning	16,795	1,371,100	- 1,354,305	1.22%	No issues noted at this time, timing of applications and payments.

Budget Item	Actual Revenue (\$)	Budget Revenue (\$)	\$ Difference	% Used	Explanation
Drainage	663	46,860	- 46,197	1.41%	Majority of the revenue is from the Drainage Superintendent grant which has not yet been received for 2026 (it will be set up at year end).
Debenture Payments	-	158,216	- 158,216	0.00%	No issues noted.
Total Planning & Development		1,576,176	- 1,576,176		
Vehicles & Equipment Maintenance			-		
Total Vehicles & Equipment Maintenance	13,763	138,572	- 124,809	9.93%	Sale of vehicles and equipment processed to date.
Total for Municipal Purposes	816,105	51,622,319	- 50,806,214		

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Expenditures

Budget Item	Actual Expenditures (\$)	Budget Expenditures (\$)	\$ Difference	% Used	Explanation
General Government			-		
Property Taxes	-	-	-	N/A	N/A
Administration	94,432	3,362,801	3,268,369	2.81%	No issues noted at this time.
Council	10,633	275,736	265,103	3.86%	No issues noted at this time.
Economic Development	3,795	113,789	109,994	3.34%	No issues noted at this time.
Total General Government	108,860	3,752,326	3,643,466		
Protection to Persons & Property			-		
Fire Department	67,598	2,540,819	2,473,221	2.66%	No issues noted at this time. The majority of the expenses are salaries and benefits and processed at year end.
Policing		2,836,047	2,836,047	0.00%	No issues noted, OPP costs are billed monthly and are normally lagging by a few months.
Conservation Authorities		513,747	513,747	0.00%	No issues noted, invoices paid once received.
Emergency Operations Centre		3,488	3,488	0.00%	No issues noted at this time.
Building Inspection & By-Law Enforcement	45,567	1,262,818	1,217,251	3.61%	No issues noted at this time.
Animal Control	1,124	54,052	52,928	2.08%	No issues noted at this time, timing of invoices.
Total Protection to Persons & Property	114,289	7,210,971	7,096,682		
Public Works & Engineering			-		
Transportation	254,659	5,459,702	5,205,043	4.66%	No issues noted at this time.
Waste Management	53,019	1,105,961	1,052,942	4.79%	Recycling Billed Quarterly. Garbage collection and disposal billed monthly.
Total Public Works & Engineering	307,678	6,565,663	6,257,985		
Environment Services			-		
Water Systems	39,198	2,681,570	2,642,372	1.46%	No issues noted at this time.
Wastewater Systems	38,488	2,674,486	2,635,998	1.44%	No issues noted at this time.
Stormwater Systems	3,238	252,781	249,543	1.28%	No issues noted at this time.
Total Environmental Services	80,924	5,608,837	5,527,913		
Cemetery Services			-		
Total Cemetery Services	-	23,002	23,002	0.00%	Majority of the costs occur in the spring and summer months.
Facility Services					
Administration	-	28,604	28,604	0.00%	No issues noted at this time.
Municipal Office and Rental Facilities	5,318	424,983	419,665	1.25%	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	4,948	226,005	221,057	2.19%	No issues noted, timing of repairs and maintenance projects for the facilities.
Public Works Facilities - Denfield and Delaware	1,878	355,637	353,759	0.53%	No issues noted at this time, timing of projects.
Community Services Facilities	83,468	3,703,164	3,619,696	2.25%	No issues noted at this time.
Water & Wastewater Facilities	11,316	149,762	-	7.56%	No issues noted at this time.
Total Facility Services	106,928	4,888,155	4,781,227		
Community Services					
Parks & Open Space	39,019	1,984,252	1,945,233	1.97%	No issues to date.

Budget Item	Actual Expenditures (\$)	Budget Expenditures (\$)	\$ Difference	% Used	Explanation
Recreational Programs	5,409	176,801	171,392	3.06%	No issues noted, planning and implementation of programming is underway.
Total Community Services	44,428	2,161,053	2,116,625		
Planning & Development					
Planning	166,789	2,478,311	2,311,522	6.73%	No issues noted at this time.
Drainage	5,322	111,022	105,700	4.79%	No issues noted at this time.
Debenture Payments	10,149	158,216	148,067	6.41%	Timing of Debenture payments is periodically throughout the year.
Total Planning & Development	182,260	2,747,549	2,565,289		
Vehicles & Equipment Maintenance					
Total Vehicles & Equipment Maintenance	107,266	1,374,514	1,267,248	7.80%	No issues noted at this time.
Total for Municipal Purposes	1,052,633	34,332,070	33,279,437		

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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		(546,160)	546,160	0.00%	This funding comes from different reserves and reserve funds to fund operating projects. For 2026 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		15,174,300	(15,174,300)	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	-	14,628,140	(14,628,140)		
Protection to Persons & Property			-		
Fire Department - Transfer from Reserve Funds	-	-	-	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	-	(121,627)	121,627	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	-	(81,627)	81,627		
Public Works & Engineering			-		
Transportation - Transfer from Reserve Funds	-	(105,678)	105,678	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	-	(105,678)	105,678		
Environment Services			-		
Water Systems - Transfer from Reserve Funds	-	(143,137)	143,137	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	-	1,644,346	(1,644,346)	0.00%	This is the transfer to reserve funds based on the budget to ensure this system is self funded.
Wastewater Systems - Transfer from Reserve Funds	-	(552,696)	552,696	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	-	2,045,496	(2,045,496)	0.00%	This is the transfer to reserve funds based on the budget to ensure this system is self funded.
Stormwater Systems - Transfer from Reserve Funds	-	-	-	0.00%	Nothing is budgeted to transfer from reserve funds in 2026.
Stormwater Systems - Transfer to Reserve Funds	-	1,098,252	(1,098,252)	0.00%	This is the transfer to reserve funds based on the budget to ensure this system is self funded.
Total Environmental Services	-	4,092,261	(4,092,261)		
Cemetery Services			-		
Cemetery Services- Transfer to Reserve Funds	-	3,000	(3,000)	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	-	3,000	(3,000)		
Facility Services			-		
Facility Services - Transfer from Reserve Funds	-	(284,387)	284,387	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	-	94,502	(94,502)	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	-	(189,885)	189,885		
Planning & Development			-		
Planning - Transfer from Reserve Funds	-	(1,010,000)	1,010,000	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	-	238,425	(238,425)	0.00%	This transfer to reserve funds is related to cash in lieu of parkland, DC exemption funding, HAF reserve fund and cash in lieu of parking.
Total Planning & Development	-	(771,575)	771,575		

Budget Item	Actual	Budget	\$ Difference	% Used	Explanation
Vehicles & Equipment					
Vehicles & Equipment - Transfer from Reserve Funds	-	(28,572)	(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	-	(28,572)	28,572		
Total for Municipal Purposes	-	17,546,064	(17,546,064)	-	