

Municipality of Middlesex Centre

March 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 March (3 months) 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	12,875,279	27,916,529	- 15,041,251	46.12%	Interim taxes were billed in February 2026, with due dates for payment to the county and school boards in March and May 2026.
Administration	1,144,541	6,862,134	- 5,717,593	16.68%	No issues noted at this time, timing of grant payments collected.
Council	-	-	-	N/A	N/A
Economic Development	-	-	-	N/A	N/A
Total General Government	14,019,820	34,778,663	- 20,758,844		
Protection to Persons & Property			-		
Fire Department	143,428	149,075	- 5,647	96.21%	No issues noted at this time. The 2026 Ontario Fire Protection Grant has been received.
Policing	90,000	139,220	- 49,220	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	26,455	1,084,560	- 1,058,105	2.44%	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	4,175	7,890	- 3,715	52.92%	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	264,058	1,380,745	- 1,116,687		
Public Works & Engineering			-		
Transportation	30,185	59,275	- 29,090	50.92%	Revenue is from snow plowing sub contracted, permits and other some other transportation services provided.

Budget Item	Actual Revenue (\$)	Budget Revenue (\$)	\$ Difference	% Used	Explanation
Waste Management	313	1,398,369	- 1,398,056	0.02%	No issues noted at this time, waste bins are billed in August.
Total Public Works & Engineering	30,498	1,457,644	- 1,427,146		
Environment Services			-		
Water Systems	634,122	4,182,779	- 3,548,657	15.16%	No issues noted at this time, March billing will be completed in April.
Wastewater Systems	676,945	4,167,286	- 3,490,341	16.24%	No issues noted at this time, March billing will be completed in April.
Stormwater Systems	224,393	1,351,033	- 1,126,640	16.61%	No issues noted at this time, March billing will be completed in April.
Total Environmental Services	1,535,460	9,701,098	- 8,165,638		
Cemetery Services					
Cemetery Services	393	7,040	- 6,647	5.58%	No issues noted, timing of receipt of payments and interest income.
Total Cemetery Services	393	7,040	- 6,647		
Facility Services			-		
Administration	-	-	-	N/A	N/A
Municipal Office and Rental Facilities	74,813	311,340	- 236,527	24.03%	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	703,877	2,039,118	- 1,335,241	34.52%	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	778,690	2,350,458	- 1,571,768		
Community Services			-		
Parks & Open Space	3,287	94,952	- 91,665	3.46%	The majority of this revenue is recognized and earned in the spring and summer months.
Recreational Programs	26,554	136,971	- 110,417	19.39%	Recreational programming account. Revenue was budgeted to offset all costs in "expenses tab".
Total Community Services	29,841	231,923	- 202,082		
Planning & Development			-		

Budget Item	Actual Revenue (\$)	Budget Revenue (\$)	\$ Difference	% Used	Explanation
Planning	1,098,270	1,371,100	- 272,830	80.10%	No issues noted at this time, timing of applications and payments. The Municipality also received the annual Housing Accelerator Funding (\$1,061,700.12)
Drainage	1,545	46,860	- 45,315	3.30%	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	16,672,523	51,622,319	- 34,949,797		

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Expenditures

Budget Item	Actual Expenditures (\$)	Budget Expenditures (\$)	\$ Difference	% Used	Explanation
General Government			-		
Property Taxes	-	-	-	N/A	N/A
Administration	495,096	3,362,801	2,867,705	14.72%	No issues noted at this time.
Council	60,628	275,736	215,108	21.99%	No issues noted at this time.
Economic Development	20,157	113,789	93,632	17.71%	No issues noted at this time.
Total General Government	575,881	3,752,326	3,176,445		
Protection to Persons & Property			-		
Fire Department	337,776	2,540,819	2,203,043	13.29%	No issues noted at this time. The majority of the expenses are salaries and benefits and processed at year end.
Policing	231,395	2,836,047	2,604,652	8.16%	No issues noted, OPP costs are billed monthly and are normally lagging by a few months.
Conservation Authorities	379,648	513,747	134,099	73.90%	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	235,652	1,262,818	1,027,166	18.66%	No issues noted at this time.
Animal Control	7,425	54,052	46,627	13.74%	No issues noted at this time, timing of invoices.
Total Protection to Persons & Property	1,191,896	7,210,971	6,019,075		
Public Works & Engineering			-		
Transportation	938,762	5,459,702	4,520,940	17.19%	No issues noted at this time.
Waste Management	215,297	1,105,961	890,664	19.47%	Recycling Billed Quarterly. Garbage collection and disposal billed monthly.
Total Public Works & Engineering	1,154,059	6,565,663	5,411,604		
Environment Services			-		
Water Systems	442,118	2,681,570	2,239,452	16.49%	No issues noted at this time.
Wastewater Systems	543,288	2,674,486	2,131,198	20.31%	No issues noted at this time.
Stormwater Systems	25,173	252,781	227,608	9.96%	No issues noted at this time.
Total Environmental Services	1,010,579	5,608,837	4,598,258		
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	90,111	424,983	334,872	21.20%	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. No issues at this time.
Fire Halls	30,054	226,005	195,951	13.30%	No issues noted, timing of repairs and maintenance projects for the facilities.
Public Works Facilities - Denfield and Delaware	26,207	355,637	329,430	7.37%	No issues noted at this time, timing of projects.
Community Services Facilities	529,734	3,703,164	3,173,430	14.30%	No issues noted at this time.

Budget Item	Actual Expenditures (\$)	Budget Expenditures (\$)	\$ Difference	% Used	Explanation
Water & Wastewater Facilities	167,332	149,762	-	111.73%	The overage in this division represents the allocation of actual versus budgeted expenses. As Water & Wastewater Facilities is a newly established division, staff initially allocated most costs under Environment Services Operations Department accounts. To facilitate accurate future budgeting, staff are now recording actual expenditures by facility and will leverage this data to develop the comprehensive 2027 budget. Currently, environmental services costs remain below the approved budget overall.
Total Facility Services	843,438	4,888,155	4,044,717		
Community Services					
Parks & Open Space	197,932	1,984,252	1,786,320	9.98%	No issues to date.
Recreational Programs	41,393	176,801	135,408	23.41%	No issues noted, planning and implementation of programming is underway.
Total Community Services	239,325	2,161,053	1,921,728		
Planning & Development					
Planning	296,523	2,478,311	2,181,788	11.96%	No issues noted at this time.
Drainage	24,981	111,022	86,041	22.50%	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	331,653	2,747,549	2,415,896		
Vehicles & Equipment Maintenance					
Total Vehicles & Equipment Maintenance	378,607	1,374,514	995,907	27.54%	No issues noted at this time, however, with the increasing fuel costs, staff are monitoring these costs closely as there may be an overage in 2026.
Total for Municipal Purposes	5,725,438	34,332,070	28,606,632		

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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)	-	