



Committee of the Whole

Meeting Date: August 10, 2021

Submitted by: Cindy Howard, General Manager Finance and Community Services/Treasurer

Subject: Budget Variance report June 2021

BACKGROUND:

Annual budgets for all departments are approved by Council. Professional estimates, the current legislative environment, macroeconomic trends (such as currency fluctuations, commodity prices, unemployment figures and business investment, etc.) and other local information available at the time are significant inputs to the budget recommended to Council by administration. All departments monitor revenues and expenditures on an ongoing basis.

Financial Reports to the end of June have been provided to you. We have now completed six months of 2021 and below is an update on any variances. Department Heads were consulted in the preparation of this report.

On March 12, 2020, the World Health Organization declared COVID-19 a global pandemic. Effective March 17, 2020 the Province of Ontario enacted the declaration of emergency in response to the COVID-19 global outbreak. The County of Middlesex declared an emergency on March 17, 2020 following the lead of the Province.

The County Treasurer has had discussions with the local Treasurers to understand their financial challenges, as these challenges, could impact the finances of the County during the year.

ANALYSIS:

Operations across all County departments have continued to be affected by the COVID-19 pandemic and are likely to see financial implications in various ways throughout the remainder of 2021. The County continues to provide services with some departments operating virtually or providing an alternative delivery model such as the Library.

- Consistent with 2020, the impact of COVID-19 has resulted in Department Heads closely monitoring and assessing the potential impacts on their budgets and services. There are decreased costs in the areas of travel, conventions and training across the departments including Council. In many cases annual conferences and conventions are being held virtually. On May 20, 2021 the Province of Ontario announced its Roadmap to reopen, a three-step plan to safely and cautiously reopen the province and gradually lift public health measures based on the province wide vaccination rate and improvements in key public health and health care indicators. On June 30, 2021, the province moved into Step Two of the Roadmap to Reopen, based on the provincewide vaccination rate and continued improvements in key public health and health system indicators. The Ontario government moved to Step 3 of the COVID-19 reopening plan on July 16, 2021.

The County has been able to fund the pressures from COVID-19 predominantly from a variety of provincial funding sources and cost containment strategies.

Provincial COVID-19 Recovery Funding for Municipalities:

On August 12, 2020, the County received a letter from the Ministry of Municipal Affairs and Housing that the County of Middlesex under the Municipal Operating Funding Phase 1: The County will receive a payment of \$1,782,700 to support the County's COVID-19 operating costs and pressures. This payment has been received. This funding is to be used for the purpose of addressing the County's priority COVID-19 operating costs and pressures. If the amount of the funding exceeds the County's 2020 COVID-19 operating costs and pressures, the province's expectation is that the County will place the excess funding into reserves to be accessed to support COVID-19 operating costs and pressures that the County may continue to incur in 2021.

On December 16, 2020, the County received a letter from the Ministry of Municipal Affairs and Housing that the County of Middlesex under the Municipal Operating Funding, will receive a payment of \$357,000. This funding was provided to help the municipality with 2021 COVID-related operating pressures.

On March 4, 2021, the County received a letter from the Ministry of Municipal Affairs and Housing that the County of Middlesex under the Municipal Operating Funding, will receive a payment of \$760,371.00. These funds will be received in two equal installments, one instalment on or before May 1, 2021 and the other on or before November 1, 2021. The letter also included the following:

Please note that your municipality is accountable for using this funding for the purpose of addressing your priority COVID-19 operating costs and pressures. If the amount of the funding your municipality receives exceeds your 2021 COVID-19 operating costs and pressures, the province's expectation is that your

municipality will place the excess funding into a reserve fund to be accessed to support any future COVID-19 operating costs and pressures.

The province realizes that municipalities are facing financial impacts due to the COVID-19 pandemic and that in some instances, this provincial funding will not be sufficient to cover all municipal operating impacts due to COVID-19. The province expects municipalities to do their part by continuing to find efficiencies in their operating services and using existing reserves and reserve funds that have been specifically put aside for such unforeseen circumstances.

Your municipality will be expected to provide two report backs on your COVID-19 operating impacts and the use of these funds as follows:

1. An interim report in June 2021, which will include: a) Use of funds provided last year under the Safe Restart Agreement – Operating funding stream; and b) 2021 estimated COVID-19 operating impacts and how your municipality plans to use the funding under the 2021 program.

2. A final report back in Spring 2022.

The County utilized \$880,609 of the \$1,782,700 received in the first allocation (funding letter received on August 12, 2021) in 2020. Funding was used to offset lost revenue and expenses incurred as a result of COVID-19. The remainder of the first allocation received in 2020 (\$902,091) and the allocation received on December 16, 2020 (\$357,000) for a total of \$1,259,091 has been applied to Obligatory Deferred Revenue.

On June 30, 2021 the Ontario government provided funding to support modernization. The County was successful in all of our joint funding applications for the Municipal Modernization Program Intake 2. This includes three projects from the Implementation Stream: Planning Development Review and Approval Process, Asset Management, and Payroll, Human Resources and Scheduling. We have also received funding for the review stream application relating to Procurement Process Review.

Highlights of the budget variances by department are as follows:

Administration:

Supplementary tax revenues and tax write-offs are part of the yearend process.

Rental Revenue and Interest Income is lower than expected as a result of COVID-19.

Education and travel for the Clerk, CAO, Legal, Treasury, Human Resources and Council are under budget.

Planning:

No significant variances at this time.

Economic Development:

No significant variances at this time.

Information Technology:

Expenditures are tracking as expected.

Social Services:

The social housing amount has been prorated as we have not received any financial updates from the City of London.

The County received additional provincial funding for Social Service Relief Fund (SSRF).

The County of Middlesex was able to fund eligible licenced Child Care Centres with a one-time “2021 Provincial Re-Investment Funding”. This limited time funding was provided to support increased costs of operating child care during the COVID-19 outbreak from January 1 through March 31, 2021. The total amount issued to eligible licenced Child Care centres in the county was \$236,494.88.

A number of eligible Middlesex County Child Care Centres provided emergency child care to school aged children during the remote learning period. Funding was provided by the Province of Ontario.

Transportation:

No significant variances at this time.

Strathmere Lodge:

On June 9, 2021 the Lodge received correspondence from the province for the County’s funded Case Mix Index (CMI). The budget included a CMI of 0.9654 and the province has now confirmed it will be 0.9585. The new rate starts August 1, 2021. This translates to a decrease of approximately \$16,775 in provincial funding compared to budget.

The Lodge received additional provincial Prevention and Containment funding, Testing Adherence funding to help offset additional COVID-19 costs and one-time investment in 2020-21 to support a temporary wage increase for personal support services as part of the COVID-19 response in the home.

The Lodge also received IPAC funding in April 2021 (Enhancing Cooling in Long-Term Care Homes and New Minor Capital Funding for 2021-22 in Long-Term Care Minor Capital and Infection Prevention and Control Minor Capital).

Ambulance:

At this time Middlesex London EMS is expecting to be within approved budget. However, due to the situation with COVID-19 this could change. Costs related to COVID-19 are being tracked separately.

The County has received additional funding in 2021 from the province to support paramedic services as part of the COVID-19 response.

Library Services:

The operations of the Library have been impacted by COVID-19. During the week of July 26, 2021, the Dorchester, Glencoe, Lucan and Parkhill branches opened to the public and in four locations in-person outdoor storytimes – our “Sunshine & Stories” series – began. Virtual programs continue to be offered and six branches continue to offer curbside pickup. Staff continue to work on further reopening plans with the Library Board. Salaries and Benefits are lower than expected by approximately \$200,000.

EarlyON is currently offering virtual programs and in-person outdoor. Funding for EarlyON is provided by the Ministry of Education.

COUNTY OF MIDDLESEX

Expenditure Recap to June 30, 2021

COMMITTEE / BOARD

COMMITTEE OF THE WHOLE

	EXPENDITURES			NET TAXATION REQUIREMENT		
	2021 Budget	2021 To-date	%	2021 Budget	2021 To-date	%
Administration	\$ 7,170,305	\$ 4,146,638	57.8%	\$ 3,339,989	\$ 1,436,734	43.0%
Planning	1,331,396	661,277	49.7%	1,270,396	635,081	50.0%
Economic Development	767,893	247,894	32.3%	687,876	163,593	23.8%
Information Technology	1,749,383	885,759	50.6%	1,225,282	643,849	52.5%
Social Services	15,325,853	7,363,667	48.0%	6,887,351	5,494,924	79.8%
Transportation	26,582,479	21,118,821	79.4%	22,392,912	17,387,248	77.6%
Strathmere Lodge	15,005,221	7,856,938	52.4%	2,688,368	1,141,405	42.5%
Strathmere Lodge - Debenture	1,361,440	834,640	61.3%	757,000	532,426	70.3%

MLEMS AUTHORITY

Land Ambulance	46,864,128	23,329,932	49.8%	4,184,659	2,077,583	49.6%
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LIBRARY BOARD

Library	5,627,180	2,863,381	50.9%	4,331,633	4,331,633	100.0%
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HEALTH UNIT	1,282,910	641,455	50.0%	1,282,910	641,455	50.0%
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RESERVES

Transfer from Res. - Tax Rate				(1,420,450)	(1,420,450)	100.0%
Transfer to Res. - Working Capital						

ONT. MUN. PARTNERSHIP FUND

Surplus - Winter Maintenance				(432,400)	(216,200)	50.0%
COVID - 19				(494,532)	-	0.0%
Surplus - Library				(60,052)	-	0.0%
				(665,000)	-	0.0%
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TOTALS

\$ 123,068,188	\$ 69,950,402	56.8%	\$ 45,975,942	\$ 32,849,281	71.4%
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**County of Middlesex
Committee of the Whole**

**Statement of Revenues and Expenditures
To June 30, 2021**

ADMINISTRATION

	2021 Budget	2021 To Date	%
REVENUES			
COUNTY OF MIDDLESEX	3,339,989	1,436,734	43.02%
SUPPLEMENTARY TAXES	700,000	14,696	2.10%
INTEREST INCOME-GENERAL	250,000	108,552	43.42%
RECOVERIES - Ambulance, Ontario Works	598,528	207,789	34.72%
RENT - Facilities	787,051	488,538	62.07%
COMMUNITY TRANSPORTATION PROJECT	369,737	251,052	67.90%
COVID 19 PROGRAM		1,639,277	
TRANSFER FROM RESERVE	1,125,000	-	0.00%
Total REVENUE	7,170,305	4,146,638	57.83%
EXPENDITURES			
GOVERNANCE			
MEMBERS OF COUNCIL			
REMUNERATION	323,379	135,310	41.84%
BENEFITS	19,639	7,849	39.97%
INSURANCE	4,447	1,024	23.03%
TRAVEL	21,500	776	3.61%
EXPENSES	25,450	3,255	12.79%
CONVENTIONS	70,659	10,758	15.23%
MEMBERSHIPS	67,142	34,465	51.33%
SPECIAL EVENTS	9,000	1,374	15.27%
Total MEMBERS OF COUNCIL	541,216	194,811	36.00%
LIBRARY BOARD			
REMUNERATION	13,016	1,842	14.15%
BENEFITS	593	160	26.98%
CONVENTIONS - per diems	20,400	2,880	14.12%
Total LIBRARY BOARD	34,009	4,882	14.36%
MIDDLESEX ACCESSIBILITY			
REMUNERATION	2,441	651	26.67%
BENEFITS	77	13	16.88%

	2021	2021	
	Budget	To Date	%
TRAVEL/EXPENSES/CONVENTIONS	510	0	0.00%
Total MIDDLESEX ACCESSIBILITY	3,028	664	21.93%
Total GOVERNANCE	578,253	200,357	34.65%

ADMINISTRATION

SALARIES	1,759,579	724,633	41.18%
BENEFITS	492,017	280,856	57.08%
SALARY/BENEFITS CONTINGENCY	20,000	0	0.00%
EDUCATION/TRAVEL - CAO	20,000	5,190	25.95%
EDUCATION/TRAVEL - CLERK	2,500	544	21.76%
EDUCATION/TRAVEL - HR	10,400	200	1.92%
EDUCATION/TRAVEL - HEALTH & SAFETY	9,200	0	0.00%
EDUCATION/TRAVEL - TREASURY	27,000	336	1.24%
EDUCATION/TRAVEL - COUNTY SOLICITOR	25,400	1,556	6.13%
OPERATIONS	187,893	131,860	70.18%
AUDIT	39,750	616	1.55%
CONSULTING	122,600	17,282	14.10%
INSURANCE	48,300	20,671	42.80%
INSURANCE DEDUCTIBLE PAYMENTS	125,000	21,823	17.46%
TAX WRITE-OFFS	400,000	0	0.00%
PROPERTY TAX CAPPING - SHORT FALL	1,000	0	0.00%
Total ADMINISTRATION	3,290,639	1,205,567	36.64%

TRANSFERS

TRANSFER TO RESERVE	125,000	125,000	100.00%
TRANSFER TO CAPITAL	27,800	27,800	100.00%
Total TRANSFERS	152,800	152,800	100.00%
Total ADMINISTRATION	3,443,439	1,358,367	39.45%

FACILITIES

FACILITIES OPERATING

SALARIES	90,886	42,098	46.32%
BENEFITS	25,755	13,520	52.49%
TRUCK MAINT./ EXP.	7,800	5,177	66.37%
County Building & Gaol - CLEANING	198,500	46,746	23.55%
County Building & Gaol - INSURANCE	16,940	5,448	32.16%
County Building & Gaol - UTILITIES	136,000	38,156	28.06%
Total FACILITIES OPERATING	475,881	151,145	31.76%

TRANSFER TO CAPITAL

TRANSFER TO CAPITAL	1,000,000	-	0.00%
Total TRANSFER TO CAPITAL	1,000,000	-	0.00%
Total FACILITIES	1,475,881	151,145	10.24%

MPAC - Assessment Services

	2021	2021	
	Budget	To Date	%
MPAC - Assessment Services	1,302,996	651,498	50.00%
Total MPAC - Assessment Services	1,302,996	651,498	50.00%
COMMUNITY TRANSPORTATION PROJECT			
Community Transportation Project	369,737	145,995	39.49%
Total Community Transportation Project	369,737	145,995	39.49%
COVID 19 PROGRAM	-	902,081	0.00%
TRANSFER TO RESERVE - COVID 19		737,196	
Total EXPENDITURES	7,170,305	4,146,638	57.83%

**County of Middlesex
Capital Projects
June 30, 2021**

Account	Description	Budget	Actual	Balance	%
ADMINISTRATION					
01-894-61009	Computer/Printer Replacements	\$ 27,800	\$ 2,444	\$ 25,356	8.8%
01-894-61021	New County Building	\$ 1,000,000	\$ -	\$ 1,000,000	0.0%
		\$ 1,027,800	\$ 2,444	\$ 1,025,356	0.2%

**County of Middlesex
Committee of the Whole**

**Statement of Revenues and Expenditures
To June 30, 2021**

PLANNING

	2021 Budget	2021 To Date	%
REVENUES			
COUNTY OF MIDDLESEX	\$ 1,270,396	\$ 635,081	50.0%
APPROVED AUTHORITY FEES	60,000	24,900	41.5%
OTHER	1,000	1,296	129.6%
TOTAL REVENUES	\$ 1,331,396	\$ 661,277	49.7%

EXPENDITURES

PLANNING			
SALARIES	\$ 816,114	\$ 416,866	51.1%
BENEFITS	199,573	115,385	57.8%
OPERATIONS	58,560	32,480	55.5%
MIDDLESEX GEOGRAPHY NETWORK	83,305	1,547	1.9%
LEGAL SERVICES	2,000	1,017	50.9%
SPECIAL PROJECTS	35,000	35,000	100.0%
COVID-19 PROGRAM	-	791	0.0%
TOTAL PLANNING	\$ 1,194,552	\$ 603,086	50.5%

WOODLANDS			
SALARIES	\$ 89,692	\$ 40,780	45.5%
BENEFITS	31,411	12,993	41.4%
OPERATIONS	15,741	4,418	28.1%
TOTAL WOODLANDS	\$ 136,844	\$ 58,191	42.5%

TOTAL EXPENDITURES	\$ 1,331,396	\$ 661,277	49.7%
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PROJECTED SURPLUS/(DEFICIT)

**County of Middlesex
Capital Projects
June 30, 2021**

Account	Description	Budget	Actual	Balance	%
PLANNING					
01-201-66004	Clean Water Project	\$ 30,000	\$ -	\$ 30,000	0.0%
01-201-66007	Computer Capital	\$ 20,700	\$ 6,519	\$ 14,181	31.5%
01-201-66013	Official Plan/Special Projects	\$ 35,000	\$ 14,532	\$ 20,468	41.5%
		\$ 85,700	\$ 21,051	\$ 64,649	24.6%

**County of Middlesex
Committee of the Whole**

**Statement of Revenues and Expenditures
To June 30, 2021**

ECONOMIC DEVELOPMENT

	2021 Budget	2021 To Date	%
REVENUES			
COUNTY OF MIDDLESEX	\$ 687,876	\$ 163,593	23.8%
GRANTS	\$ 80,017	\$ 84,301	105.4%
TOTAL REVENUES	\$ 767,893	\$ 247,894	32.3%
EXPENDITURES			
SALARIES	\$ 263,813	\$ 94,933	36.0%
BENEFITS	72,633	29,248	40.3%
OPERATIONS	38,542	4,479	11.6%
ECONOMIC DEVELOPMENT SERVICES	239,728	34,753	14.5%
TOURISM SERVICES	94,000	18,992	20.2%
CANADIAN EXPERIENCES FUND	-	2,936	0.0%
COVID-19 PROGRAM	-	113	0.0%
TOURISM RELIEF & RECOVERY FUND	19,177	22,440	117.0%
OMAFRA FUNDING (RED)	40,000	40,000	100.0%
TOTAL EXPENDITURES	\$ 767,893	\$ 247,894	32.3%
PROJECTED SURPLUS/(DEFICIT)			

**County of Middlesex
Committee of the Whole**

**Statement of Revenues and Expenditures
To June 30, 2021**

INFORMATION TECHNOLOGY

	2021 Budget	2021 To Date	%
REVENUES			
COUNTY OF MIDDLESEX	\$ 1,225,282	\$ 643,849	52.5%
RECOVERIES	374,428	190,234	50.8%
OTHER REVENUES	149,673	51,676	34.5%
TOTAL REVENUES	\$ 1,749,383	\$ 885,759	50.6%
EXPENDITURES			
SALARIES	\$ 914,034	\$ 430,594	47.1%
BENEFITS	264,851	133,939	50.6%
OPERATIONS	47,000	4,334	9.2%
NETWORK MAINTENANCE	343,446	149,270	43.5%
TRANSFER TO CAPITAL	150,000	150,000	100.0%
COVID-19 PROGRAM	30,052	17,622	0.0%
TOTAL EXPENDITURES	\$ 1,749,383	\$ 885,759	50.6%
PROJECTED SURPLUS/(DEFICIT)			

**County of Middlesex
Capital Projects
June 30, 2021**

Account	Description	Budget	Actual	Balance	%
INFORMATION TECHNOLOGY					
01-740-62001	Computer Hardware	\$ 15,500	\$ 6,291	\$ 9,209	40.6%
01-740-62001	Software Licensing	\$ 8,000	\$ 3,585	\$ 4,415	44.8%
01-740-62001	Cyber Security - Internal Vulnerability Scan	\$ 10,000	\$ -	\$ 10,000	0.0%
01-740-62051	Strategic Plan	\$ 40,000	\$ -	\$ 40,000	0.0%
01-740-62001	IT Equipment - Transfer to Reserve Fund	\$ 76,500	\$ 76,500	\$ -	100.0%
		\$ 150,000	\$ 86,376	\$ 63,624	57.6%

**County of Middlesex
Committee of the Whole**

**Statement of Revenues and Expenditures
To June 30, 2021**

SOCIAL SERVICES

	2021 Budget	2021 To Date	%
REVENUES			
COUNTY OF MIDDLESEX	\$ 6,887,351	\$ 5,494,924	79.8%
GOVERNMENT CONTRIBUTION - PROVINCE/CITY & OW RECOVERIES	8,438,502	1,868,743	22.1%
Total REVENUES	<u>\$ 15,325,853</u>	<u>\$ 7,363,667</u>	<u>48.0%</u>
EXPENDITURES			
ONTARIO WORKS AND EMPLOYMENT ADMINISTRATION			
SALARIES	\$ 1,028,285	\$ 436,796	42.5%
LOCAL SYSTEM SUPPORT SALARIES	56,650	29,175	51.5%
BENEFITS	307,892	139,057	45.2%
LOCAL SYSTEM SUPPORT EQUIPMENT	45,452	21,981	48.4%
TRAVEL	15,000	809	5.4%
TRAINING AND EDUCATION	15,000	5,317	35.4%
MEMBERSHIPS	2,500	1,318	52.7%
GENERAL OFFICE EXPENSE	35,000	13,425	38.4%
TECHNOLOGY	3,000	385	12.8%
ACCOMODATION	81,500	33,250	40.8%
PROFESSIONAL ADVISORS	2,500	-	0.0%
PURCHASED SERVICE	50,000	16,171	32.3%
PARTICIPATION EXPENSES	30,000	3,767	12.6%
INTAKE SCREENING - CITY OF LONDON	28,000	-	0.0%
PROGRAM COSTS	3,647,343	1,462,557	40.1%
Total ONTARIO WORKS AND EMPLOYMENT ADMINISTRATION	<u>\$ 5,348,122</u>	<u>\$ 2,164,008</u>	<u>40.5%</u>

**County of Middlesex
Committee of the Whole**

**Statement of Revenues and Expenditures
To June 30, 2021**

SOCIAL SERVICES

	2021 Budget	2021 To Date	%
CHILDREN'S SERVICES			
ADMINISTRATION SALARIES	\$ 135,000	\$ 66,363	49.2%
ADMINISTRATION BENEFITS	36,352	19,159	52.7%
PROGRAM - FEE SUBSIDY	3,448,779	1,752,994	50.8%
PROGRAM - SPECIAL NEEDS	264,087	132,044	50.0%
MIDDLESEX SUPPORTS	124,000	7,363	5.9%
PAY EQUITY	25,032	12,516	50.0%
CAPACITY	31,200	-	0.0%
PROGRAM - SUMMER RECREATIONAL CHILD CARE	15,000	-	0.0%
Total CHILDREN'S SERVICES	<u>\$ 4,079,450</u>	<u>\$ 1,990,439</u>	<u>48.8%</u>
SOCIAL HOUSING			
SOCIAL HOUSING	\$ 5,722,885	\$ 2,861,443	50.0%
Total SOCIAL HOUSING	<u>\$ 5,722,885</u>	<u>\$ 2,861,443</u>	<u>50.0%</u>
OTHER PROGRAM COSTS			
OTHER PROGRAM COSTS	\$ 175,396	\$ 56,618	32.3%
Total OTHER PROGRAM COSTS	<u>\$ 175,396</u>	<u>\$ 56,618</u>	<u>32.3%</u>
COVID - 19			
COVID - 19	\$ -	\$ 291,159	0.0%
Total COVID - 19	<u>\$ -</u>	<u>\$ 291,159</u>	<u>0.0%</u>
Total EXPENDITURES	<u>\$ 15,325,853</u>	<u>\$ 7,363,667</u>	<u>48.0%</u>
Surplus (Deficit)			

**County of Middlesex
Committee of the Whole**

**Statement of Revenues and Expenditures
To June 30, 2021**

TRANSPORTATION

	2021 Budget	2021 To Date	%
REVENUES			
COUNTY OF MIDDLESEX	\$ 22,392,912	\$ 17,387,248	77.6%
CITY OF LONDON	1,250,000	1,152,164	92.2%
GRAVEL ROYALTY	50,000	-	0.0%
FEDERAL GAS TAX	2,269,251	2,269,251	100.0%
ONTARIO COMMUNITY INFRASTRUCTURE FUND	620,316	310,158	50.0%
TOTAL REVENUES	\$ 26,582,479	\$ 21,118,821	79.4%
EXPENDITURES			
OPERATING COSTS			
ROAD MAINTENANCE	\$ 8,003,600	\$ 3,613,654	45.2%
BRIDGE & CULVERT MAINTENANCE	250,000	55,960	22.4%
OVERHEAD	2,105,678	958,261	45.5%
EQUIPMENT & HOUSING OPERATIONS	(830,464)	(349,358)	42.1%
ENVIRONMENTAL SERVICES	25,000	-	0.0%
EMERGENCY PLANNING, FIRE & 911	520,000	331,639	63.8%
TOTAL OPERATING COSTS	\$ 10,073,814	\$ 4,610,156	45.8%
TRANSFERS			
TRANSFER TO ROADS CAPITAL	\$ 11,058,665	\$ 11,058,665	100.0%
TRANSFER TO EQUIPMENT CAPITAL	800,000	800,000	100.0%
TRANSFER TO FACILITIES CAPITAL	150,000	150,000	100.0%
TRANSFER TO BRIDGE CAPITAL	4,500,000	4,500,000	100.0%
TOTAL TRANSFERS	\$ 16,508,665	\$ 16,508,665	100.0%
TOTAL EXPENDITURES	\$ 26,582,479	\$ 21,118,821	79.4%
PROJECTED SURPLUS/(DEFICIT)			

**County of Middlesex
Capital Projects
June 30, 2021**

Account	Description	Budget	Actual	Balance	%
ROADS					
01-401-70012	Municipal Drain Construction	\$ 250,000	\$ 274,939	\$ (24,939)	110.0%
01-401-70083	CR 30 - from Oxford County to CR 29 (2021)	\$ 195,000	\$ 2,816	\$ 192,184	1.4%
01-401-70103	CR 81 - English St. to Hull Rd. (81-Strathroy Urban w/Strathroy Caradoc)	\$ 1,000,000	\$ -	\$ 1,000,000	0.0%
01-401-70104	Traffic signals CR 47 (Sainstbury Line) and Highway 4	\$ 250,000	\$ 126,449	\$ 123,551	50.6%
01-401-70122	CR 28 - Thorndale Urban (2018)	\$ 260,000	\$ -	\$ 260,000	0.0%
01-401-70128	CR 81 - Parkhill Urban (2021)	\$ 330,000	\$ -	\$ 330,000	0.0%
01-401-70136	CR 10 - From McEvoy Road to York Street	\$ 570,000	\$ 98,850	\$ 471,150	17.3%
01-401-70140	Traffic signal Retrofits	\$ 125,000	\$ 120,471	\$ 4,529	96.4%
01-401-70148	CR 14 Roundabout design and site works (2020-2021)	\$ 1,500,000	\$ 71,572	\$ 1,428,428	4.8%
01-401-70151	16 - From CR 27 (Wellburn Rd) to Oxford	\$ 980,000	\$ 9,062	\$ 970,938	0.9%
01-401-70152	28 - From Arva to CR 23 (Highbury Ave N)	\$ 1,099,684	\$ 53,752	\$ 1,045,932	4.9%
01-401-70153	30 - From Highway 401 to Crampton	\$ 725,000	\$ 12,640	\$ 712,360	1.7%
01-401-70154	49 - From Dorchester to London	\$ 2,040,000	\$ 45,181	\$ 1,994,819	2.2%
01-401-70155	49 - From Dorchester to County Road 73 (Elgin Rd)	\$ 910,000	\$ 17,679	\$ 892,321	1.9%
01-401-70156	56 - From CR 28 (Medway Rd) to CR 16 (Ilderton Rd)	\$ 825,000	\$ 51,256	\$ 773,744	6.2%
01-401-70157	74 - From CR 29 (Hamilton Rd) to CR 49 (Catherine St)	\$ 361,000	\$ 1,328	\$ 359,672	0.4%
01-401-70158	Parkhill Traffic Signals	\$ 200,000	\$ 1,313	\$ 198,687	0.7%
01-401-76XXX	Roads Equipment	\$ 800,000	\$ 419,181	\$ 380,819	52.4%
01-401-77033	Thorndale Bridge Rehab. CR 28	\$ 800,000	\$ 6,295	\$ 793,705	0.8%
01-401-77048	Bothwell Bridge Rehabilitation (B-13-040)	\$ 750,000	\$ -	\$ 750,000	0.0%
01-401-77054	Black Bridge Rehabilitation (B-19-045)	\$ 1,500,000	\$ 33,018	\$ 1,466,982	2.2%
01-401-77059	Kilworth Bridge Rehabilitation	\$ 250,000	\$ -	\$ 250,000	0.0%
01-401-77060	CR 39 Bridge Rehabilitation	\$ 235,000	\$ 226,773	\$ 8,227	96.5%
01-401-77061	CR 16 Bridge Rehabilitation	\$ 165,000	\$ 728	\$ 164,272	0.4%
01-401-77062	CR 12 Bridge Rehabilitation	\$ 155,000	\$ -	\$ 155,000	0.0%
01-401-79XXX	Future Engineering & Right of Way	\$ 125,000	\$ -	\$ 125,000	0.0%
01-401-77XXX	Miscellaneous Cleanup	\$ 50,000	\$ -	\$ 50,000	0.0%
01-401-77XXX	Transfer to Reserve Fund	\$ 57,981	\$ 57,981	\$ -	100.0%
		\$ 16,508,665	\$ 1,631,282	\$ 14,877,383	9.9%

**COUNTY OF MIDDLESEX
COMMITTEE OF THE WHOLE
STATEMENT OF REVENUE & EXPENDITURE TO JUNE 30, 2021
STRATHMERE LODGE**

Description	2021 Budget	2021 To Date	%
STRATHMERE LODGE			
REVENUES			
COUNTY OF MIDDLESEX	2,688,368	1,141,405	42.46%
PROVINCE OF ONTARIO	7,739,832	4,541,122	58.67%
RESIDENTS	4,404,627	2,012,702	45.70%
OTHER	39,234	28,548	72.76%
TRANSFER FROM RESERVE - WSIB	30,000	30,000	100.00%
TRANSFER FROM RESERVE - CAPITAL	103,160	103,160	100.00%
Total REVENUES	15,005,221	7,856,938	52.36%
EXPENDITURES			
SALARIES	9,701,032	4,863,059	50.13%
BENEFITS	2,560,428	1,258,584	49.16%
SUPPLIES	229,130	93,263	40.70%
FACILITY REPLACEMENTS	54,150	21,221	39.19%
FACILITY MAINTENANCE	252,830	82,878	32.78%
OTHER REPLACEMENTS	106,210	61,217	57.64%
PURCHASED SERVICES	588,477	287,174	48.80%
RAW FOOD	576,207	287,041	49.82%
UTILITIES	366,500	130,577	35.63%
INSURANCE	44,720	24,602	55.01%
AUDIT	4,500	0	0.00%
LEGAL & CONSULTING	20,000	16,972	84.86%
TREASURY CHARGE	104,800	52,398	50.00%
OFFICE EXPENSE	36,940	13,246	35.86%
EDUCATION, TRAVEL & CONVENTION	56,137	2,121	3.78%
CAPITAL	303,160	22,465	7.41%
COVID-19 PROGRAM		640,120	
Total EXPENDITURES	15,005,221	7,856,938	52.36%

RESIDENT DAYS

STRATHMERE LODGE

Description	2021 Budget	2021 To Date	%
PRIVATE	34,875	15,333	44.0
SEMI-PRIVATE	387	181	46.8
BASIC	7,136	3,057	42.8
BELOW BASIC	16,227	9,177	56.6
SHORT STAY	140	0	0.0
TOTAL RESIDENT DAYS	58,765	27,748	47.2

FUNDED RESIDENT DAYS	28,960	
VACANCIES LONG STAY	1,031	3.56%
VACANCIES SHORT STAY	181	100.00%
BED HOLDING DAYS	0	

**COUNTY OF MIDDLESEX
STRATHMERE LODGE
COUNTY CONTRIBUTION ANALYSIS**

Envelope Expenditure & Funding

JUN-21

	Nursing	Programming	Raw Food	Accommodation	Total
Actual Cost Per Diem	150.64	14.60	9.66	73.32	248.23
Provincial Funding per diem	108.71	12.49	9.54	58.66	189.39
Difference	41.92	2.12	0.12	14.67	58.83

Available Funding/Revenue

Accommodation	Preferred Revenue	Estate Revenue	Total
(14.67)	14.23	0.00	(0.44)

Applied To

Nursing	Raw Food	Programming	
41.92	0.12	2.12	44.16

Net County Cost

44.60

County Contribution as of

JUN-21

	Resident Days	Net County Cost	County Contribution
	28,960	44.60	1,291,513
Less rec'd from prov for 1 addit bed	(91.25)	185.77	(16,951)
			1,274,565

Allocated To

Operating Costs	1,141,405
Transfer from Reserve	30,000
Transfer from Reserve-Capital	103,160

Check \$1,274,565

**County of Middlesex
Capital Projects
June 30, 2021**

Account	Description	Budget	Actual	Balance	%
STRATHMERE LODGE					
01-501-60082	S.L.Robocoup Blixer 7 QT 2 speed - 2021	\$ 6,500	\$ 4,970	\$ 1,530	76.5%
01-501-60083	S.L.Adjustable Dining Tables - 2021	\$ 11,100	\$ 10,378	\$ 722	93.5%
01-501-60084	S.L.Extra Low Beds - 2021	\$ 18,500	\$ -	\$ 18,500	0.0%
01-501-60085	S.L.SARA Lift - 2021	\$ 6,200	\$ 5,266	\$ 934	84.9%
01-501-60086	S.L.ARJO NINJO's - 2021	\$ 53,260	\$ -	\$ 53,260	0.0%
01-501-60087	S.L.PR Resident home area flooring - 2021	\$ 40,000	\$ -	\$ 40,000	0.0%
01-501-60088	S.L.PP LED lighting retrofit - 2021	\$ 40,000	\$ -	\$ 40,000	0.0%
01-501-60089	S.L.Resident window pane replacement - 2021	\$ 5,600	\$ -	\$ 5,600	0.0%
01-501-60090	S.L.Terrace Fencing - 2021	\$ 8,000	\$ -	\$ 8,000	0.0%
01-501-60091	S.L.40' Steel Storage Container - 2021	\$ 9,000	\$ 1,851	\$ 7,149	20.6%
01-501-60092	S.L.Access Building Control System Replacement - 2021	\$ 100,000	\$ -	\$ 100,000	0.0%
01-501-60093	S.L.Digital resident directory/message board - 2021	\$ 5,000	\$ -	\$ 5,000	0.0%
		\$ 303,160	\$ 22,465	\$ 280,695	7.4%

**County of Middlesex
Committee of the Whole**

**Statement of Revenues and Expenditures
To June 30, 2021**

STRATHMERE LODGE DEBENTURE PAYMENT

	2021 Budget	2021 To Date	%
REVENUES			
COUNTY OF MIDDLESEX	\$ 757,000	\$ 532,426	70.3%
PROVINCE OF ONTARIO	604,440	302,214	50.0%
TOTAL REVENUES	<u>\$ 1,361,440</u>	<u>\$ 834,640</u>	<u>61.3%</u>
EXPENDITURES			
PRINCIPAL	\$ 890,000	\$ 445,000	50.0%
INTEREST	196,297	114,497	58.3%
TRANSFER TO RESERVE - TAX RATE	275,143	275,143	100.0%
TOTAL EXPENDITURES	<u>\$ 1,361,440</u>	<u>\$ 834,640</u>	<u>61.3%</u>
PROJECTED SURPLUS/(DEFICIT)			

**County of Middlesex
MLEMS AUTHORITY**

**Statement of Revenues and Expenditures
To June 30, 2021**

LAND AMBULANCE

	2021 Budget	2021 To Date	%
REVENUES			
COUNTY OF MIDDLESEX	\$ 4,184,659	\$ 2,077,583	49.6%
PROVINCE OF ONTARIO - Land Ambulance	21,540,778	10,620,157	49.3%
CITY OF LONDON - Land Ambulance	21,138,691	10,632,192	50.3%
TRANSFERS FROM RESERVES	-	-	0.0%
TOTAL REVENUES	\$ 46,864,128	\$ 23,329,932	49.8%
EXPENDITURES			
PAYMENTS TO MIDDLESEX-LONDON EMS	\$ 44,480,937	\$ 20,946,741	47.1%
TOTAL SERVICES	\$ 44,480,937	\$ 20,946,741	47.1%
VEHICLES, EQUIPMENT & MEDICAL SUPPLIES			
VEHICLES, EQUIPMENT CAPITAL	2,383,191	2,383,191	100.0%
TOTAL VEHICLES & EQUIPMENT	\$ 2,383,191	\$ 2,383,191	100.0%
TOTAL EXPENDITURES	\$ 46,864,128	\$ 23,329,932	49.8%
PROJECTED SURPLUS/(DEFICIT)			

**County of Middlesex
Capital Projects
June 30, 2021**

Account	Description	Budget	Actual	Balance	%
MLEMS - AMBULANCE					
41-265-63002	Ambulance Purchase	\$ 1,470,428	\$ 367,342	\$ 1,103,086	25.0%
41-265-63006	Laptop Replacements/IT Capital	\$ 214,468	\$ -	\$ 214,468	0.0%
41-265-63008	Defibrillator	\$ 452,164	\$ -	\$ 452,164	0.0%
41-265-63009	Stretchers & Stair Chaires	\$ 246,131	\$ -	\$ 246,131	0.0%
		\$ 2,383,191	\$ 367,342	\$ 2,015,849	15.4%

**County of Middlesex
Library Board**

**Statement of Revenues and Expenditures
To June 30, 2021**

LIBRARY

	2021 Budget	2021 To Date	%
REVENUES			
COUNTY OF MIDDLESEX	\$ 4,331,633	\$ 4,331,633	100.0%
PROVINCE OF ONTARIO - OPERATING	134,047	-	0.0%
EARLYON CHILD AND FAMILY CENTRES	350,000	39,279	11.2%
SOCIAL SERVICES	106,500	40,116	37.7%
DONATIONS / FUNDRAISING	6,000	1,675	27.9%
FINES & LOST BOOKS	4,000	-	0.0%
OTHER REVENUES	5,000	-	0.0%
ONE-TIME MODERNIZATION FUNDING	355,000	355,000	100.0%
SURPLUS PRIOR YEAR	335,000	-	0.0%
TOTAL REVENUES	\$ 5,627,180	\$ 4,767,703	84.7%
EXPENDITURES			
SALARIES	\$ 2,419,890	\$ 975,359	40.3%
BENEFITS	560,434	260,980	46.6%
OPERATIONS	267,700	90,156	33.7%
COLLECTIONS	471,000	229,470	48.7%
BRANCH DEVELOPMENT	60,000	26,471	44.1%
BRANCHES - RENT	700,290	345,292	49.3%
AUTOMATION	129,091	54,566	42.3%
TRANSFER TO CAPITAL	709,650	709,650	100.0%
LIBRARY OFFICE MAINTENANCE	9,125	4,563	50.0%
EARLYON CHILD AND FAMILY CENTRES	300,000	148,608	49.5%
COVID-19 PROGRAM	-	18,266	0.0%
TOTAL EXPENDITURES	\$ 5,627,180	\$ 2,863,381	50.9%
PROJECTED SURPLUS/(DEFICIT)		\$ 1,904,322	

**County of Middlesex
Capital Projects
June 30, 2021**

Account	Description	Budget	Actual	Balance	%
LIBRARY					
21-701-80001	Library Software & Hardware	\$ 99,650	\$ 837	\$ 98,813	0.8%
21-701-80001	Technology Branch Programming	\$ 10,000	\$ -	\$ 10,000	0.0%
21-701-80001	WIFI Hotspots	\$ 20,000	\$ -	\$ 20,000	0.0%
21-701-80021	Book Hold Dispenser	\$ 65,000	\$ -	\$ 65,000	0.0%
21-701-80022	Website Redesign	\$ 40,000	\$ 13,797	\$ 26,203	34.5%
21-701-80023	RFID Project	\$ 250,000	\$ -	\$ 250,000	0.0%
21-701-80024	Branch Enhancements	\$ 75,000	\$ 21,178	\$ 53,822	28.2%
21-701-80001	Technology Replacement - Transfer to Reserve Fund	\$ 150,000	\$ 150,000	\$ -	100.0%
		\$ 709,650	\$ 185,812	\$ 523,838	26.2%