



## Committee of the Whole

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**Meeting Date:**       **October 26, 2021**

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

**Subject:**             **Budget Variance report September 2021**

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### **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 September have been provided to you. We have now completed nine 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 meets quarterly 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 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.

Planning:

No significant variances at this time.

Economic Development:

No significant variances at this time.

### Information Technology:

Expenditures are tracking as expected.

### Social Services:

#### Social Services Relief Funding (SSRF):

In August 2021, the Ministry of Municipal Affairs and Housing announced the fourth and final phase of the SSRF. The SSRF Phase 4 amount of \$286.4 million will be provided in additional one-time operating and capital funding, bringing the government's total SSRF investment to just over \$1 billion. This final phase of SSRF funding will enable Service Managers and Indigenous Program Administrators to continue to support the vital services that were established to address the impacts of COVID-19 on vulnerable Ontarians, while ensuring an orderly winddown of provincial supports as the SSRF comes to an end.

The City of London as the CMSM received \$6,721,700. Reporting requirements for the fourth and final phase of the SSRF will be consistent with the current high-level CHPI reporting. Service Managers will be required to provide specific examples on the use of SSRF Phase 4 funding from time-to time to demonstrate effectiveness of the investment. The Ministry requires an Investment and Winddown Plan to demonstrate how your funding allocations would be used to achieve the objectives of the program and to support the winddown of SSRF-funded supports and services. The Plan has been submitted and the County is waiting to hear back from the Province.

#### Child Care:

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:

Middlesex London Paramedic Service is continuing to experience higher than expected call volumes, offload delays and demand for increased resources. A detailed update on call volume, offload delays and system resources is being presented to County Council as this will impact budget.

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 (which are fully cost recovered).

#### 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. As of September 28, Middlesex County Library will have 10 branches offering in-person access to library services. Services available include borrowing, returns, holds pick-up, information services, and computer access. Short visits are encouraged, and capacity limits are in place.

Salaries and Benefits are lower than expected by approximately \$350,000.

Funding for EarlyON is provided by the Ministry of Education. Through May and most of June 2021, only virtual programming was offered. In late June, outdoor programming resumed, commencing with stroller walks for infants and caregivers. Through July and August the EarlyON team offered an array of outdoor programs in a variety of locations across the County for infants, toddlers, preschoolers and their caregivers as well as some virtual programs. Planning commenced through August for

the delivery of some indoor programs in September 2021, starting with programs for infants and caregivers.

# COUNTY OF MIDDLESEX

## Expenditure Recap to September 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	\$ 5,668,443	79.1%	\$ 3,339,989	\$ 2,427,363	72.7%
Planning	1,331,396	1,040,609	78.2%	1,270,396	984,613	77.5%
Economic Development	767,893	407,534	53.1%	687,876	321,212	46.7%
Information Technology	1,749,383	1,223,579	69.9%	1,225,282	846,238	69.1%
Social Services	15,325,853	10,685,045	69.7%	6,887,351	5,882,634	85.4%
Transportation	26,582,479	23,114,276	87.0%	22,392,912	19,009,702	84.9%
Strathmere Lodge	15,005,221	11,792,861	78.6%	2,688,368	1,656,387	61.6%
Strathmere Lodge - Debenture	1,361,440	1,361,440	100.0%	757,000	908,119	120.0%

#### MLEMS AUTHORITY

Land Ambulance	46,864,128	34,263,282	73.1%	4,184,659	2,949,748	70.5%
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#### LIBRARY BOARD

Library	5,627,180	4,047,585	71.9%	4,331,633	4,331,633	100.0%
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HEALTH UNIT	1,282,910	962,183	75.0%	1,282,910	962,183	75.0%
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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)	(324,300.00)	75.0%
COVID - 19				(494,532)	-	0.0%
Surplus - Library				(60,052)	-	0.0%
				(665,000)	-	0.0%
				-		

### TOTALS

\$ 123,068,188	\$ 94,566,837	76.8%	\$ 45,975,942	\$ 38,535,081	83.8%
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**County of Middlesex  
Committee of the Whole**

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

**ADMINISTRATION**

	<b>2021 Budget</b>	<b>2021 To Date</b>	<b>%</b>	<b>2021 Projected</b>
<b>REVENUES</b>				
COUNTY OF MIDDLESEX	3,339,989	2,427,363	72.68%	3,263,937
SUPPLEMENTARY TAXES	700,000	14,696	2.10%	700,000
INTEREST INCOME-GENERAL	250,000	162,532	65.01%	250,000
RECOVERIES - Ambulance, Ontario Works	598,528	498,536	83.29%	598,528
RENT - Facilities	787,051	544,090	69.13%	787,051
COMMUNITY TRANSPORTATION PROJECT	369,737	381,949	103.30%	369,737
COVID 19 PROGRAM		1,639,277		
TRANSFER FROM RESERVE	1,125,000	-	0.00%	1,125,000
<b>Total REVENUE</b>	<b>7,170,305</b>	<b>5,668,443</b>	<b>79.05%</b>	<b>7,094,253</b>
<b>EXPENDITURES</b>				
<b>GOVERNANCE</b>				
<b>MEMBERS OF COUNCIL</b>				
REMUNERATION	323,379	216,832	67.05%	323,379
BENEFITS	19,639	12,817	65.26%	19,639
INSURANCE	4,447	1,024	23.03%	4,447
TRAVEL	21,500	2,057	9.57%	21,500
EXPENSES	25,450	4,871	19.14%	25,450
CONVENTIONS	70,659	16,773	23.74%	70,659
MEMBERSHIPS	67,142	49,853	74.25%	67,142
SPECIAL EVENTS	9,000	(22,966)	(255.18%)	9,000
<b>Total MEMBERS OF COUNCIL</b>	<b>541,216</b>	<b>281,261</b>	<b>51.97%</b>	<b>541,216</b>
<b>LIBRARY BOARD</b>				
REMUNERATION	13,016	2,330	17.90%	13,016
BENEFITS	593	169	28.50%	593
CONVENTIONS - per diems	20,400	2,880	14.12%	20,400
<b>Total LIBRARY BOARD</b>	<b>34,009</b>	<b>5,379</b>	<b>15.82%</b>	<b>34,009</b>
<b>MIDDLESEX ACCESSIBILITY</b>				
REMUNERATION	2,441	651	26.67%	2,441
BENEFITS	77	13	16.88%	77
TRAVEL/EXPENSES/CONVENTIONS	510	0	0.00%	510



	2021 Budget	2021 To Date	%	2021 Projected
<b>Total MIDDLESEX ACCESSIBILITY</b>	<b>3,028</b>	<b>664</b>	<b>21.93%</b>	<b>3,028</b>
<b>Total GOVERNANCE</b>	<b>578,253</b>	<b>287,304</b>	<b>49.68%</b>	<b>578,253</b>
<b>ADMINISTRATION</b>				
SALARIES	1,759,579	1,129,729	64.20%	1,702,370
BENEFITS	492,017	374,197	76.05%	477,030
SALARY/BENEFITS CONTINGENCY	20,000	0	0.00%	20,000
EDUCATION/TRAVEL - CAO	20,000	14,934	74.67%	20,000
EDUCATION/TRAVEL - CLERK	2,500	544	21.76%	2,500
EDUCATION/TRAVEL - HR	10,400	707	6.80%	10,400
EDUCATION/TRAVEL - HEALTH & SAFETY	9,200	446	4.85%	9,200
EDUCATION/TRAVEL - TREASURY	27,000	1,828	6.77%	27,000
EDUCATION/TRAVEL - COUNTY SOLICITOR	25,400	5,615	22.11%	25,400
OPERATIONS	187,893	165,636	88.15%	187,893
AUDIT	39,750	616	1.55%	39,750
CONSULTING	122,600	36,474	29.75%	122,600
INSURANCE	48,300	40,671	84.20%	44,443
INSURANCE DEDUCTIBLE PAYMENTS	125,000	27,684	22.15%	125,000
TAX WRITE-OFFS	400,000	0	0.00%	400,000
PROPERTY TAX CAPPING - SHORT FALL	1,000	0	0.00%	1,000
<b>Total ADMINISTRATION</b>	<b>3,290,639</b>	<b>1,799,081</b>	<b>54.67%</b>	<b>3,214,586</b>
<b>TRANSFERS</b>				
TRANSFER TO RESERVE	125,000	125,000	100.00%	125,000
TRANSFER TO CAPITAL	27,800	27,800	100.00%	27,800
<b>Total TRANSFERS</b>	<b>152,800</b>	<b>152,800</b>	<b>100.00%</b>	<b>152,800</b>
<b>Total ADMINISTRATION</b>	<b>3,443,439</b>	<b>1,951,881</b>	<b>56.68%</b>	<b>3,367,386</b>
<b>FACILITIES</b>				
<b>FACILITIES OPERATING</b>				
SALARIES	90,886	65,486	72.05%	90,886
BENEFITS	25,755	19,870	77.15%	25,755
TRUCK MAINT./ EXP.	7,800	5,760	73.85%	7,800
County Building & Gaol - CLEANING	198,500	97,797	49.27%	198,500
County Building & Gaol - INSURANCE	16,940	5,448	32.16%	16,940
County Building & Gaol - UTILITIES	136,000	58,272	42.85%	136,000
<b>Total FACILITIES OPERATING</b>	<b>475,881</b>	<b>252,633</b>	<b>53.09%</b>	<b>475,881</b>
<b>TRANSFER TO CAPITAL</b>				
TRANSFER TO CAPITAL	1,000,000	-	0.00%	1,000,000
<b>Total TRANSFER TO CAPITAL</b>	<b>1,000,000</b>	<b>-</b>	<b>0.00%</b>	<b>1,000,000</b>
<b>Total FACILITIES</b>	<b>1,475,881</b>	<b>252,633</b>	<b>17.12%</b>	<b>1,475,881</b>
<b>MPAC - Assessment Services</b>				
MPAC - Assessment Services	1,302,996	1,302,996	100.00%	1302996
<b>Total MPAC - Assessment Services</b>	<b>1,302,996</b>	<b>1,302,996</b>	<b>100.00%</b>	<b>1302996</b>

	<b>2021 Budget</b>	<b>2021 To Date</b>	<b>%</b>	<b>2021 Projected</b>
<b>COMMUNITY TRANSPORTATION PROJECT</b>				
Community Transportation Project	369,737	234,352	63.38%	369737
<b>Total Community Transportation Project</b>	<b>369,737</b>	<b>234,352</b>	63.38%	<b>369737</b>
 <b>COVID 19 PROGRAM</b>	 -	 <b>902,091</b>	 0.00%	
<b>TRANSFER TO RESERVE - COVID 19</b>	-	<b>737,186</b>	0.00%	
 <b>Total EXPENDITURES</b>	 <b>7,170,305</b>	 <b>5,668,443</b>	 <b>79.05%</b>	 <b>7,094,253</b>
 <b>PROJECTED SURPLUS/(DEFICIT)</b>				 <b>\$ 76,052</b>

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

Account	Description	Budget	Actual	Balance	%
<b>ADMINISTRATION</b>					
01-894-61009	Computer/Printer Replacements	\$ 27,800	\$ 9,690	\$ 18,110	34.9%
01-894-61021	New County Building	\$ 1,000,000	\$ -	\$ 1,000,000	0.0%
		<b>\$ 1,027,800</b>	<b>\$ 9,690</b>	<b>\$ 1,018,110</b>	<b>0.9%</b>

**County of Middlesex  
Committee of the Whole**

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

**PLANNING**

	<b>2021 Budget</b>	<b>2021 To Date</b>	<b>%</b>	<b>2021 Projected</b>
<b>REVENUES</b>				
COUNTY OF MIDDLESEX	\$ 1,270,396	\$ 984,613	77.5%	\$ 1,270,396
APPROVED AUTHORITY FEES	60,000	54,700	91.2%	60,000
OTHER	1,000	1,296	129.6%	2,296
<b>TOTAL REVENUES</b>	<b>\$ 1,331,396</b>	<b>\$ 1,040,609</b>	<b>78.2%</b>	<b>\$ 1,332,692</b>
<b>EXPENDITURES</b>				
<b>PLANNING</b>				
SALARIES	\$ 816,114	\$ 625,112	76.6%	\$ 816,114
BENEFITS	199,573	165,662	83.0%	199,568
OPERATIONS	58,560	47,037	80.3%	58,560
MIDDLESEX GEOGRAPHY NETWORK	83,305	76,078	91.3%	83,305
LEGAL SERVICES	2,000	1,104	55.2%	2,000
SPECIAL PROJECTS	35,000	35,000	100.0%	35,000
COVID-19 PROGRAM	-	894	0.0%	1,300
<b>TOTAL PLANNING</b>	<b>\$ 1,194,552</b>	<b>\$ 950,887</b>	<b>79.6%</b>	<b>\$ 1,195,847</b>
<b>WOODLANDS</b>				
SALARIES	\$ 89,692	\$ 63,436	70.7%	\$ 89,692
BENEFITS	31,411	19,343	61.6%	31,412
OPERATIONS	15,741	6,943	44.1%	15,741
<b>TOTAL WOODLANDS</b>	<b>\$ 136,844</b>	<b>\$ 89,722</b>	<b>65.6%</b>	<b>\$ 136,845</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,331,396</b>	<b>\$ 1,040,609</b>	<b>78.2%</b>	<b>\$ 1,332,692</b>
<b>PROJECTED SURPLUS/(DEFICIT)</b>				<b>\$ -</b>

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

<b>Account</b>	<b>Description</b>	<b>Budget</b>	<b>Actual</b>	<b>Balance</b>	<b>%</b>
<b>PLANNING</b>					
01-201-66004	Clean Water Project	\$ 30,000	\$ 25,000	\$ 5,000	83.3%
01-201-66007	Computer Capital	\$ 20,700	\$ 6,596	\$ 14,104	31.9%
01-201-66013	Official Plan/Special Projects	\$ 35,000	\$ 27,106	\$ 7,894	77.4%
		<b>\$ 85,700</b>	<b>\$ 58,702</b>	<b>\$ 26,998</b>	<b>68.5%</b>

**County of Middlesex  
Committee of the Whole**

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

**ECONOMIC DEVELOPMENT**

	<b>2021 Budget</b>	<b>2021 To Date</b>	<b>%</b>	<b>2021 Projected</b>
<b>REVENUES</b>				
COUNTY OF MIDDLESEX	\$ 687,876	\$ 321,212	46.7%	650,147
GRANTS	\$ 80,017	\$ 86,322	107.9%	100,718
<b>TOTAL REVENUES</b>	<b>\$ 767,893</b>	<b>\$ 407,534</b>	<b>53.1%</b>	<b>\$ 750,865</b>
<b>EXPENDITURES</b>				
SALARIES	\$ 263,813	\$ 165,647	62.8%	250,622
BENEFITS	72,633	45,257	62.3%	69,006
OPERATIONS	38,542	9,581	24.9%	31,932
ECONOMIC DEVELOPMENT SERVICES	239,728	83,587	34.9%	239,728
TOURISM SERVICES	94,000	37,973	40.4%	94,088
CANADIAN EXPERIENCES FUND	-	2,936	0.0%	2,936
COVID-19 PROGRAM	-	113	0.0%	113
TOURISM RELIEF & RECOVERY FUND	19,177	22,440	117.0%	22,440
OMAFRA FUNDING (RED)	40,000	40,000	100.0%	40,000
<b>TOTAL EXPENDITURES</b>	<b>\$ 767,893</b>	<b>\$ 407,534</b>	<b>53.1%</b>	<b>\$ 750,865</b>
<b>PROJECTED SURPLUS/(DEFICIT)</b>				<b>\$ 37,729</b>

**County of Middlesex  
Committee of the Whole**

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

**INFORMATION TECHNOLOGY**

	<b>2021 Budget</b>	<b>2021 To Date</b>	<b>%</b>	<b>2021 Projected</b>
<b>REVENUES</b>				
COUNTY OF MIDDLESEX	\$ 1,225,282	\$ 846,238	69.1%	\$ 1,215,905
RECOVERIES	374,428	285,351	76.2%	374,428
OTHER REVENUES	149,673	91,990	61.5%	149,673
<b>TOTAL REVENUES</b>	<b>\$ 1,749,383</b>	<b>\$ 1,223,579</b>	<b>69.9%</b>	<b>\$ 1,740,006</b>
<b>EXPENDITURES</b>				
SALARIES	\$ 914,034	\$ 656,577	71.8%	\$ 914,034
BENEFITS	264,851	193,543	73.1%	265,474
OPERATIONS	47,000	8,279	17.6%	37,000
NETWORK MAINTENANCE	343,446	193,335	56.3%	343,446
TRANSFER TO CAPITAL	150,000	150,000	100.0%	150,000
COVID-19 PROGRAM	30,052	21,845	72.7%	30,052
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,749,383</b>	<b>\$ 1,223,579</b>	<b>69.9%</b>	<b>\$ 1,740,006</b>
<b>PROJECTED SURPLUS/(DEFICIT)</b>				<b>\$ 9,377</b>

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

<b>Account</b>	<b>Description</b>	<b>Budget</b>	<b>Actual</b>	<b>Balance</b>	<b>%</b>
<b>INFORMATION TECHNOLOGY</b>					
01-740-62001	Computer Hardware	\$ 15,500	\$ 10,981	\$ 4,519	70.8%
01-740-62001	Software Licensing	\$ 8,000	\$ 3,585	\$ 4,415	44.8%
01-740-62001	Cyber Security - Internal Vulnerability Scan	\$ 10,000	\$ 4,576	\$ 5,424	45.8%
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%
		<b>\$ 150,000</b>	<b>\$ 95,642</b>	<b>\$ 54,358</b>	<b>63.8%</b>



**County of Middlesex  
Committee of the Whole**

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

**SOCIAL SERVICES**

	<b>2021 Budget</b>	<b>2021 To Date</b>	<b>%</b>	<b>2021 Projected</b>
<b>REVENUES</b>				
COUNTY OF MIDDLESEX	\$ 6,887,351	\$ 5,882,634	85.4%	\$ 6,887,351
GOVERNMENT CONTRIBUTION - PROVINCE/CITY & OW RECOVERIES	8,438,502	4,802,411	56.9%	8,968,050
<b>Total REVENUES</b>	<b>\$ 15,325,853</b>	<b>\$ 10,685,045</b>	<b>69.7%</b>	<b>\$ 15,855,401</b>
<b>EXPENDITURES</b>				
<b>ONTARIO WORKS AND EMPLOYMENT ADMINISTRATION</b>				
SALARIES	\$ 1,028,285	\$ 691,000	67.2%	\$ 1,028,285
LOCAL SYSTEM SUPPORT SALARIES	56,650	43,763	77.3%	\$ 67,150
BENEFITS	307,892	202,938	65.9%	\$ 307,892
LOCAL SYSTEM SUPPORT EQUIPMENT	45,452	33,157	72.9%	\$ 45,452
TRAVEL	15,000	1,203	8.0%	\$ 2,500
TRAINING AND EDUCATION	15,000	5,678	37.9%	\$ 12,000
MEMBERSHIPS	2,500	1,318	52.7%	\$ 2,500
GENERAL OFFICE EXPENSE	35,000	21,620	61.8%	\$ 35,000
TECHNOLOGY	3,000	1,059	35.3%	\$ 3,000
ACCOMODATION	81,500	49,875	61.2%	\$ 96,500
PROFESSIONAL ADVISORS	2,500	-	0.0%	\$ 2,500
PURCHASED SERVICE	50,000	25,873	51.7%	\$ 50,000
PARTICIPATION EXPENSES	30,000	8,248	27.5%	\$ 20,000
INTAKE SCREENING - CITY OF LONDON	28,000	-	0.0%	\$ 28,000
PROGRAM COSTS	3,647,343	2,129,441	58.4%	\$ 3,647,343
<b>Total ONTARIO WORKS AND EMPLOYMENT ADMINISTRATION</b>	<b>\$ 5,348,122</b>	<b>\$ 3,215,173</b>	<b>60.1%</b>	<b>\$ 5,348,122</b>

**County of Middlesex  
Committee of the Whole**

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

**SOCIAL SERVICES**

	<b>2021 Budget</b>	<b>2021 To Date</b>	<b>%</b>	<b>2021 Projected</b>
<b>CHILDREN'S SERVICES</b>				
ADMINISTRATION SALARIES	\$ 135,000	\$ 102,697	76.1%	\$ 135,000
ADMINISTRATION BENEFITS	36,352	28,096	77.3%	36,352
PROGRAM - FEE SUBSIDY	3,448,779	2,470,066	71.6%	3,448,779
PROGRAM - SPECIAL NEEDS	264,087	198,065	75.0%	264,087
MIDDLESEX SUPPORTS	124,000	65,387	52.7%	124,000
PAY EQUITY	25,032	18,774	75.0%	25,032
CAPACITY	31,200	-	0.0%	31,200
PROGRAM - SUMMER RECREATIONAL CHILD CARE	15,000	7,964	53.1%	15,000
<b>Total CHILDREN'S SERVICES</b>	<b>\$ 4,079,450</b>	<b>\$ 2,891,049</b>	<b>70.9%</b>	<b>\$ 4,079,450</b>
<b>SOCIAL HOUSING</b>				
SOCIAL HOUSING	\$ 5,722,885	\$ 3,992,054	69.8%	\$ 5,722,885
<b>Total SOCIAL HOUSING</b>	<b>\$ 5,722,885</b>	<b>\$ 3,992,054</b>	<b>69.8%</b>	<b>\$ 5,722,885</b>
<b>OTHER PROGRAM COSTS</b>				
OTHER PROGRAM COSTS	\$ 175,396	\$ 58,352	33.3%	\$ 175,396
<b>Total OTHER PROGRAM COSTS</b>	<b>\$ 175,396</b>	<b>\$ 58,352</b>	<b>33.3%</b>	<b>\$ 175,396</b>
<b>COVID - 19</b>				
COVID - 19	\$ -	\$ 528,417	0.0%	\$ 529,548
<b>Total COVID - 19</b>	<b>\$ -</b>	<b>\$ 528,417</b>	<b>0.0%</b>	<b>\$ 529,548</b>
<b>Total EXPENDITURES</b>	<b>\$ 15,325,853</b>	<b>\$ 10,685,045</b>	<b>69.7%</b>	<b>\$ 15,855,401</b>
<b>Surplus (Deficit)</b>				<b>\$ -</b>

**County of Middlesex  
Committee of the Whole**

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

**TRANSPORTATION**

	<b>2021 Budget</b>	<b>2021 To Date</b>	<b>%</b>	<b>2021 Projected</b>
<b>REVENUES</b>				
COUNTY OF MIDDLESEX	\$ 22,392,912	\$ 19,009,702	84.9%	\$ 22,374,519
CITY OF LONDON	1,250,000	1,190,745	95.3%	1,190,745
GRAVEL ROYALTY	50,000	127,648	255.3%	127,648
FEDERAL GAS TAX	2,269,251	2,269,251	100.0%	2,269,251
ONTARIO COMMUNITY INFRASTRUCTURE FUND	620,316	516,930	83.3%	620,316
<b>TOTAL REVENUES</b>	<b>\$ 26,582,479</b>	<b>\$ 23,114,276</b>	<b>87.0%</b>	<b>\$ 26,582,479</b>
<b>EXPENDITURES</b>				
<b>OPERATING COSTS</b>				
ROAD MAINTENANCE	\$ 8,003,600	\$ 5,487,849	68.6%	\$ 8,003,600
BRIDGE & CULVERT MAINTENANCE	250,000	130,522	52.2%	250,000
OVERHEAD	2,105,678	1,409,510	66.9%	2,105,678
EQUIPMENT & HOUSING OPERATIONS	(830,464)	(853,785)	102.8%	(830,464)
ENVIRONMENTAL SERVICES	25,000	-	0.0%	25,000
EMERGENCY PLANNING, FIRE & 911	520,000	431,515	83.0%	520,000
<b>TOTAL OPERATING COSTS</b>	<b>\$ 10,073,814</b>	<b>\$ 6,605,611</b>	<b>65.6%</b>	<b>\$ 10,073,814</b>
<b>TRANSFERS</b>				
TRANSFER TO ROADS CAPITAL	\$ 11,058,665	\$ 11,058,665	100.0%	\$ 11,058,665
TRANSFER TO EQUIPMENT CAPITAL	800,000	800,000	100.0%	800,000
TRANSFER TO FACILITIES CAPITAL	150,000	150,000	100.0%	150,000
TRANSFER TO BRIDGE CAPITAL	4,500,000	4,500,000	100.0%	4,500,000
<b>TOTAL TRANSFERS</b>	<b>\$ 16,508,665</b>	<b>\$ 16,508,665</b>	<b>100.0%</b>	<b>\$ 16,508,665</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 26,582,479</b>	<b>\$ 23,114,276</b>	<b>87.0%</b>	<b>\$ 26,582,479</b>
<b>PROJECTED SURPLUS/(DEFICIT)</b>				<b>\$ 18,393</b>

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

Account	Description	Budget	Actual	Balance	%
<b>ROADS</b>					
01-401-70012	Municipal Drain Construction	\$ 250,000	\$ 287,993	\$ (37,993)	115.2%
01-401-70083	CR 30 - from Oxford County to CR 29 (2021)	\$ 195,000	\$ 174,483	\$ 20,517	89.5%
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	\$ 229,420	\$ 20,580	91.8%
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	\$ 532,188	\$ 37,812	93.4%
01-401-70140	Traffic signal Retrofits	\$ 125,000	\$ 102,862	\$ 22,138	82.3%
01-401-70148	CR 14 Roundabout design and site works (2020-2021)	\$ 1,500,000	\$ 84,607	\$ 1,415,393	5.6%
01-401-70151	16 - From CR 27 (Wellburn Rd) to Oxford	\$ 980,000	\$ 455,353	\$ 524,647	46.5%
01-401-70152	28 - From Arva to CR 23 (Highbury Ave N)	\$ 1,099,684	\$ 78,169	\$ 1,021,515	7.1%
01-401-70153	30 - From Highway 401 to Crampton	\$ 725,000	\$ 54,285	\$ 670,715	7.5%
01-401-70154	49 - From Dorchester to London	\$ 2,040,000	\$ 1,065,464	\$ 974,536	52.2%
01-401-70155	49 - From Dorchester to County Road 73 (Elgin Rd)	\$ 910,000	\$ 375,076	\$ 534,924	41.2%
01-401-70156	56 - From CR 28 (Medway Rd) to CR 16 (Ilderton Rd)	\$ 825,000	\$ 1,106,884	\$ (281,884)	134.2%
01-401-70157	74 - From CR 29 (Hamilton Rd) to CR 49 (Catherine St)	\$ 361,000	\$ 227,128	\$ 133,872	62.9%
01-401-70158	Parkhill Traffic Signals	\$ 200,000	\$ 24,407	\$ 175,593	12.2%
01-401-76XXX	Roads Equipment	\$ 800,000	\$ 532,677	\$ 267,323	66.6%
01-401-77033	Thorndale Bridge Rehab. CR 28	\$ 800,000	\$ 19,340	\$ 780,660	2.4%
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	\$ 70,258	\$ 1,429,742	4.7%
01-401-77059	Kilworth Bridge Rehabilitation	\$ 250,000	\$ -	\$ 250,000	0.0%
01-401-77060	CR 39 Bridge Rehabilitation	\$ 235,000	\$ 239,358	\$ (4,358)	101.9%
01-401-77061	CR 16 Bridge Rehabilitation	\$ 165,000	\$ 8,433	\$ 156,567	5.1%
01-401-77062	CR 12 Bridge Rehabilitation	\$ 155,000	\$ 164,652	\$ (9,652)	106.2%
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%
		<b>\$ 16,508,665</b>	<b>\$ 5,891,016</b>	<b>\$ 10,617,649</b>	<b>35.7%</b>

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

<b>Description</b>	<b>2021 Budget</b>	<b>2021 To Date</b>	<b>%</b>	<b>2021 Projected</b>
<b>STRATHMERE LODGE</b>				
<b>REVENUES</b>				
COUNTY OF MIDDLESEX	2,688,368	1,656,387	61.61%	2,801,967
PROVINCE OF ONTARIO	7,739,832	6,913,759	89.33%	9,516,123
RESIDENTS	4,404,627	3,043,587	69.10%	4,058,116
OTHER	39,234	45,969	117.17%	62,267
TRANSFER FROM RESERVE - WSIB	30,000	30,000	100.00%	30,000
TRANSFER FROM RESERVE - CAPITAL	103,160	103,160	100.00%	103,160
<b>Total REVENUES</b>	<b>15,005,221</b>	<b>11,792,861</b>	<b>78.59%</b>	<b>16,571,633</b>

**EXPENDITURES**

SALARIES	9,701,032	7,286,799	75.11%	9,826,157
BENEFITS	2,560,428	1,815,177	70.89%	2,443,593
SUPPLIES	229,130	156,608	68.35%	217,167
FACILITY REPLACEMENTS	54,150	45,679	84.36%	54,150
FACILITY MAINTENANCE	252,830	166,798	65.97%	254,101
OTHER REPLACEMENTS	106,210	93,381	87.92%	125,914
PURCHASED SERVICES	588,477	401,731	68.27%	588,177
RAW FOOD	576,207	445,030	77.23%	576,207
UTILITIES	366,500	230,365	62.86%	388,594
INSURANCE	44,720	24,602	55.01%	54,127
AUDIT	4,500	0	0.00%	4,500
LEGAL & CONSULTING	20,000	17,659	88.30%	23,545
TREASURY CHARGE	104,800	78,597	75.00%	104,800
OFFICE EXPENSE	36,940	18,918	51.21%	37,645
EDUCATION, TRAVEL & CONVENTION	56,137	2,786	4.96%	22,777
CAPITAL	303,160	45,063	14.86%	299,974
COVID-19 PROGRAM		963,667		1,550,206
<b>Total EXPENDITURES</b>	<b>15,005,221</b>	<b>11,792,861</b>	<b>78.59%</b>	<b>16,571,633</b>

**PROJECTED SURPLUS/(DEFICIT)**

**-113,599**

**RESIDENT DAYS**

PRIVATE	34,875	23,234	66.6
SEMI-PRIVATE	387	273	70.5
BASIC	7,136	4,968	69.6
BELOW BASIC	16,227	13,667	84.2
SHORT STAY	140	0	0.0

## STRATHMERE LODGE

Description	2021 Budget	2021 To Date	%	2021 Projected
TOTAL RESIDENT DAYS	58,765	42,142	71.7	
FUNDED RESIDENT DAYS		43,680		
VACANCIES LONG STAY		1,265	2.90%	
VACANCIES SHORT STAY		273	100.00%	
BED HOLDING DAYS		0		

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

**Envelope Expenditure & Funding**

**SEP-21**

	<b>Nursing</b>	<b>Programming</b>	<b>Raw Food</b>	<b>Accommodation</b>	<b>Total</b>
Actual Cost Per Diem	<b>151.39</b>	<b>14.40</b>	<b>9.96</b>	<b>71.12</b>	246.87
Provincial Funding per diem	<b>109.89</b>	<b>12.61</b>	<b>9.54</b>	<b>59.32</b>	191.36
Difference	41.50	1.79	0.42	11.80	55.51

**Available Funding/Revenue**

<b>Accommodation</b>	<b>Preferred Revenue</b>	<b>Estate Revenue</b>	<b>Total</b>
(11.80)	14.16	0.00	2.36

**Applied To**

<b>Nursing</b>	<b>Raw Food</b>	<b>Programming</b>	
41.50	0.42	1.79	43.72

**Net County Cost**

41.36

**County Contribution as of**

**SEP-21**

	<b>Resident Days</b>	<b>Net County Cost</b>	<b>County Contribution</b>
	<b>43,680</b>	41.36	1,806,498
Less rec'd from prov for 1 addit bed	<b>(91.25)</b>	185.77	(16,951)
			<b>1,789,548</b>

**Allocated To**

<b>Operating Costs</b>	<b>1,656,387</b>
<b>Transfer from Reserve</b>	<b>30,000</b>
<b>Transfer from Reserve-Capital</b>	<b>103,160</b>

Check \$1,789,548

**County of Middlesex  
Committee of the Whole**

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

**STRATHMERE LODGE DEBENTURE PAYMENT**

	<b>2021 Budget</b>	<b>2021 To Date</b>	<b>%</b>	<b>2021 Projected</b>
<b>REVENUES</b>				
COUNTY OF MIDDLESEX	\$ 757,000	\$ 908,119	120.0%	\$ 757,000
PROVINCE OF ONTARIO	604,440	453,321	75.0%	604,440
<b>TOTAL REVENUES</b>	<u>\$ 1,361,440</u>	<u>\$ 1,361,440</u>	<u>100.0%</u>	<u>\$ 1,361,440</u>
<b>EXPENDITURES</b>				
PRINCIPAL	\$ 890,000	\$ 890,000	100.0%	\$ 890,000
INTEREST	196,297	196,297	100.0%	196,297
TRANSFER TO RESERVE - TAX RATE	275,143	275,143	100.0%	275,143
<b>TOTAL EXPENDITURES</b>	<u>\$ 1,361,440</u>	<u>\$ 1,361,440</u>	<u>100.0%</u>	<u>\$ 1,361,440</u>
<b>PROJECTED SURPLUS/(DEFICIT)</b>				\$ -



**County of Middlesex  
MLEMS AUTHORITY**

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

**LAND AMBULANCE**

	<b>2021 Budget</b>	<b>2021 To Date</b>	<b>%</b>	<b>2021 Projected</b>
<b>REVENUES</b>				
COUNTY OF MIDDLESEX	\$ 4,184,659	\$ 2,949,748	70.5%	\$ 4,184,659
PROVINCE OF ONTARIO - Land Ambulance	21,540,778	16,217,969	75.3%	21,900,289
CITY OF LONDON - Land Ambulance	21,138,691	15,095,565	71.4%	21,138,691
TRANSFERS FROM RESERVES	-	-	0.0%	-
<b>TOTAL REVENUES</b>	<b>\$ 46,864,128</b>	<b>\$ 34,263,282</b>	<b>73.1%</b>	<b>\$ 47,223,639</b>
<b>EXPENDITURES</b>				
PAYMENTS TO MIDDLESEX-LONDON EMS	\$ 44,480,937	\$ 31,880,091	71.7%	\$ 44,840,448
<b>TOTAL SERVICES</b>	<b>\$ 44,480,937</b>	<b>\$ 31,880,091</b>	<b>71.7%</b>	<b>\$ 44,840,448</b>
<b>VEHICLES, EQUIPMENT &amp; MEDICAL SUPPLIES</b>				
VEHICLES, EQUIPMENT CAPITAL	2,383,191	2,383,191	100.0%	2,383,191
<b>TOTAL VEHICLES &amp; EQUIPMENT</b>	<b>\$ 2,383,191</b>	<b>\$ 2,383,191</b>	<b>100.0%</b>	<b>\$ 2,383,191</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 46,864,128</b>	<b>\$ 34,263,282</b>	<b>73.1%</b>	<b>\$ 47,223,639</b>
<b>PROJECTED SURPLUS/(DEFICIT)</b>				<b>\$ -</b>

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

Account	Description	Budget	Actual	Balance	%
<b>MLEMS - AMBULANCE</b>					
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	\$ 28,914	\$ 423,250	6.4%
41-265-63009	Stretchers & Stair Chaires	\$ 246,131	\$ 13,371	\$ 232,760	5.4%
		<b>\$ 2,383,191</b>	<b>\$ 409,627</b>	<b>\$ 1,973,564</b>	<b>17.2%</b>

**County of Middlesex  
Library Board**

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

**LIBRARY**

	<b>2021 Budget</b>	<b>2021 To Date</b>	<b>%</b>	<b>2021 Projected</b>
<b>REVENUES</b>				
COUNTY OF MIDDLESEX	\$ 4,331,633	\$ 4,331,633	100.0%	\$ 4,331,633
PROVINCE OF ONTARIO - OPERATING	134,047	-	0.0%	134,047
EARLYON CHILD AND FAMILY CENTRES	350,000	39,279	11.2%	350,000
SOCIAL SERVICES	106,500	74,980	70.4%	106,500
DONATIONS / FUNDRAISING	6,000	3,085	51.4%	6,000
FINES & LOST BOOKS	4,000	-	0.0%	500
OTHER REVENUES	5,000	163	3.3%	1,000
ONE-TIME MODERNIZATION FUNDING	355,000	355,000	100.0%	355,000
SURPLUS PRIOR YEAR	335,000	335,000	100.0%	335,000
<b>TOTAL REVENUES</b>	<b>\$ 5,627,180</b>	<b>\$ 5,139,140</b>	<b>91.3%</b>	<b>\$ 5,619,680</b>
<b>EXPENDITURES</b>				
SALARIES	\$ 2,419,890	\$ 1,523,786	63.0%	\$ 2,094,697
BENEFITS	560,434	382,988	68.3%	529,973
OPERATIONS	267,700	142,246	53.1%	267,700
COLLECTIONS	471,000	310,795	66.0%	471,000
BRANCH DEVELOPMENT	60,000	50,853	84.8%	60,000
BRANCHES - RENT	700,290	517,938	74.0%	700,290
AUTOMATION	129,091	77,160	59.8%	129,091
TRANSFER TO CAPITAL	709,650	709,650	100.0%	709,650
LIBRARY OFFICE MAINTENANCE	9,125	6,844	75.0%	9,125
EARLYON CHILD AND FAMILY CENTRES	300,000	286,268	95.4%	300,000
COVID-19 PROGRAM	-	39,057	0.0%	52,076
<b>TOTAL EXPENDITURES</b>	<b>\$ 5,627,180</b>	<b>\$ 4,047,585</b>	<b>71.9%</b>	<b>\$ 5,323,602</b>
<b>PROJECTED SURPLUS/(DEFICIT)</b>		<b>\$ 1,091,555</b>		<b>\$ 296,078</b>

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

<b>Account</b>	<b>Description</b>	<b>Budget</b>	<b>Actual</b>	<b>Balance</b>	<b>%</b>
<b>LIBRARY</b>					
21-701-80001	Library Software & Hardware	\$ 99,650	\$ 68,835	\$ 30,815	69.1%
21-701-80001	Technology Branch Programming	\$ 10,000	\$ 10,000	\$ -	100.0%
21-701-80001	WIFI Hotspots	\$ 20,000	\$ 14,491	\$ 5,509	72.5%
21-701-80021	Book Hold Dispenser	\$ 65,000	\$ 31,317	\$ 33,683	48.2%
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%
		<b>\$ 709,650</b>	<b>\$ 309,618</b>	<b>\$ 400,032</b>	<b>43.6%</b>