



Committee of the Whole

Meeting Date: November 23, 2021

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

Subject: Budget Variance report October 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 October have been provided to you. We have now completed ten 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:

Limitations on travel, meetings and conferences due to COVID-19 have resulted in some cost reductions for Economic Development.

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.

In recognition of challenging times presented by COVID-19 and to support eligible licensed child care agencies to enhance affordability and mitigate 2022 fee increases to families, the County of Middlesex in partnership with the City of London as the Service System Manager was able to provide a One-Time COVID General Operating Grant in 2021. The total one-time payment was \$1,129,555.78 and is from provincial child care funding.

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).

On October 6, 2021 the province announced they were taking action to immediately increase staffing in long term care, leading to more direct care for residents. Currently, residents receive an average of two hours and 45 minutes of direct care from nurses and personal support workers. This funding will increase the daily average to 3 hours per resident per day, by the end of the 2021 fiscal year. In addition this funding also including funding to homes to increase care by allied health care professionals that are key to ensuring quality care for residents (such as physiotherapists and social workers), by 10 per cent this year. For the time period Nov 1, 2021 – Mar 31, 2022 the Lodge will be receiving \$591,395.

The Lodge is projecting funding pressures as a result of the following issues:

The budget was based on revenue being received for 161 beds. At the end of March 2021 the extra temporary license for an additional bed expired and the Ministry did not renew this license.

The forecast includes the loss of resident revenue in copayments from patients being transferred (on or after April 23, 2021) from hospitals to long-term care homes. The ministry will waive the copayment for patients in "Alternate Level of Care" beds in hospitals

who agree to move to a LTC home that is not their preferred home. The waiver will apply until they are transferred to a home of their choosing or decline an offer to move to their preferred home, and they will maintain their priority status on the waitlist of their preferred home in the meantime. The ministry has stated they will compensate the Lodge for the loss of copayment revenue but at this time payment has not been received. The funding will be provided as an in-year adjust to the monthly cash flow.

Utilities and incontinent supply budget lines are also projected to be higher than budgeted amounts based on actual expenditures.

Salaries and benefits are forecasted to be higher than budget due to additional staff being hired to respond to additional provincial COVID 19 requirements. These costs are partially offset by additional provincial Prevention and Containment funding, Testing Adherence funding received to help offset additional COVID-19 costs.

Ambulance:

Middlesex London Paramedic Service is continuing to experience higher than expected call volumes, offload delays and demand for increased resources. At the October 26, 2021 County Council meeting, Council approved additional staffing for Middlesex-London Paramedic Service from October 26 until Dec 31st for the addition of three (3) 12-hour ambulances at a cost up to \$310,000. This additional budget amount will need to be covered by the County of Middlesex and the City of London.

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.

The reopening of Basic Branches will begin November 23, with the opening of the Coldstream Branch. The remaining 4 Basic Branches will reopen by early December. All branches will resume full open hours the week of January 17, 2022. The resumption of indoor, in-person programming will resume in early 2022 – once the remaining restrictions are reduced/removed.

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 October 31, 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	\$ 6,296,244	87.8%	\$ 3,339,989	\$ 2,603,331	77.9%
Planning	1,331,396	1,135,552	85.3%	1,270,396	1,068,856	84.1%
Economic Development	767,893	453,039	59.0%	687,876	355,788	51.7%
Information Technology	1,749,383	1,321,255	75.5%	1,225,282	870,455	71.0%
Social Services	15,325,853	13,107,866	85.5%	6,887,351	6,522,011	94.7%
Transportation	26,582,479	23,620,262	88.9%	22,392,912	19,515,688	87.2%
Strathmere Lodge	15,005,221	13,142,357	87.6%	2,688,368	1,890,533	70.3%
Strathmere Lodge - Debenture	1,361,440	1,361,440	100.0%	757,000	857,750	113.3%

MLEMS AUTHORITY

Land Ambulance	46,864,128	37,259,448	79.5%	4,184,659	3,146,403	75.2%
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LIBRARY BOARD

Library	5,627,180	4,384,832	77.9%	4,331,633	4,331,633	100.0%
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HEALTH UNIT	1,282,910	1,069,092	83.3%	1,282,910	1,069,092	83.3%
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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)	(432,400)	100.0%
COVID - 19				(494,532)	(494,532)	100.0%
Surplus - Library				(60,052)	(60,052)	100.0%
				(665,000)	(665,000)	100.0%

TOTALS

\$ 123,068,188	\$ 103,151,387	83.8%	\$ 45,975,942	\$ 39,159,106	85.2%
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**County of Middlesex
Committee of the Whole**

**Statement of Revenues and Expenditures
To October 31, 2021**

ADMINISTRATION

	2021 Budget	2021 To Date	%	2021 Projected
REVENUES				
COUNTY OF MIDDLESEX	3,339,989	2,603,331	77.94%	3,267,037
SUPPLEMENTARY TAXES	700,000	14,696	2.10%	700,000
INTEREST INCOME-GENERAL	250,000	179,161	71.66%	250,000
RECOVERIES - Ambulance, Ontario Works	598,528	532,897	89.03%	598,528
RENT - Facilities	787,051	564,338	71.70%	787,051
COMMUNITY TRANSPORTATION PROJECT	369,737	382,359	103.41%	382,359
COVID 19 PROGRAM		2,019,462		
TRANSFER FROM RESERVE	1,125,000	-	0.00%	1,125,000
Total REVENUE	7,170,305	6,296,244	87.81%	7,109,975
EXPENDITURES				
GOVERNANCE				
MEMBERS OF COUNCIL				
REMUNERATION	323,379	243,027	75.15%	323,379
BENEFITS	19,639	14,277	72.70%	19,639
INSURANCE	4,447	1,024	23.03%	4,447
TRAVEL	21,500	2,683	12.48%	21,500
EXPENSES	25,450	5,129	20.15%	25,450
CONVENTIONS	70,659	21,842	30.91%	70,659
MEMBERSHIPS	67,142	49,853	74.25%	67,142
SPECIAL EVENTS	9,000	(4,014)	(44.60%)	9,000
Total MEMBERS OF COUNCIL	541,216	333,821	61.68%	541,216
LIBRARY BOARD				
REMUNERATION	13,016	2,655	20.40%	13,016
BENEFITS	593	175	29.51%	593
CONVENTIONS - per diems	20,400	2,880	14.12%	20,400
Total LIBRARY BOARD	34,009	5,710	16.79%	34,009
MIDDLESEX ACCESSIBILITY				
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
Total MIDDLESEX ACCESSIBILITY	3,028	664	21.93%	3,028
Total GOVERNANCE	578,253	340,195	58.83%	578,253
ADMINISTRATION				
SALARIES	1,759,579	1,239,939	70.47%	1,702,370
BENEFITS	492,017	401,350	81.57%	477,030
SALARY/BENEFITS CONTINGENCY	20,000	0	0.00%	20,000
EDUCATION/TRAVEL - CAO	20,000	17,794	88.97%	20,000
EDUCATION/TRAVEL - CLERK	2,500	1,577	63.08%	2,500
EDUCATION/TRAVEL - HR	10,400	707	6.80%	10,400
EDUCATION/TRAVEL - HEALTH & SAFETY	9,200	1,119	12.16%	9,200
EDUCATION/TRAVEL - TREASURY	27,000	2,549	9.44%	27,000
EDUCATION/TRAVEL - COUNTY SOLICITOR	25,400	6,305	24.82%	25,400
OPERATIONS	187,893	177,028	94.22%	187,893
AUDIT	39,750	4,559	11.47%	39,750
CONSULTING	122,600	36,946	30.14%	122,600
INSURANCE	48,300	20,671	42.80%	47,543
INSURANCE DEDUCTIBLE PAYMENTS	125,000	27,683	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
Total ADMINISTRATION	3,290,639	1,938,227	58.90%	3,217,686
TRANSFERS				
TRANSFER TO RESERVE	125,000	125,000	100.00%	125,000
TRANSFER TO CAPITAL	27,800	27,800	100.00%	27,800
Total TRANSFERS	152,800	152,800	100.00%	152,800
Total ADMINISTRATION	3,443,439	2,091,027	60.72%	3,370,486
FACILITIES				
FACILITIES OPERATING				
SALARIES	90,886	72,168	79.40%	90,886
BENEFITS	25,755	21,463	83.34%	25,755
TRUCK MAINT./ EXP.	7,800	6,119	78.45%	7,800
County Building & Gaol - CLEANING	198,500	107,912	54.36%	198,500
County Building & Gaol - INSURANCE	16,940	5,448	32.16%	16,940
County Building & Gaol - UTILITIES	136,000	65,822	48.40%	136,000
Total FACILITIES OPERATING	475,881	278,932	58.61%	475,881
TRANSFER TO CAPITAL				
TRANSFER TO CAPITAL	1,000,000	-	0.00%	1,000,000
Total TRANSFER TO CAPITAL	1,000,000	-	0.00%	1,000,000
Total FACILITIES	1,475,881	278,932	18.90%	1,475,881
MPAC - Assessment Services				
MPAC - Assessment Services	1,302,996	1,302,996	100.00%	1,302,996
Total MPAC - Assessment Services	1,302,996	1,302,996	100.00%	1,302,996

	2021 Budget	2021 To Date	%	2021 Projected
COMMUNITY TRANSPORTATION PROJECT				
Community Transportation Project	369,737	263,632	71.30%	382,359
Total Community Transportation Project	369,737	263,632	71.30%	382,359
 COVID 19 PROGRAM	 -	 902,091	 0.00%	
TRANSFER TO RESERVE - COVID 19	-	1,117,371	0.00%	
 Total EXPENDITURES	 7,170,305	 6,296,244	 87.81%	 7,109,975
 PROJECTED SURPLUS/(DEFICIT)				 \$ 72,952

**County of Middlesex
Capital Projects
October 31, 2021**

Account	Description	Budget	Actual	Balance	%
ADMINISTRATION					
01-894-61009	Computer/Printer Replacements	\$ 27,800	\$ 10,978	\$ 16,822	39.5%
01-894-61021	New County Building	\$ 1,000,000	\$ -	\$ 1,000,000	0.0%
		\$ 1,027,800	\$ 10,978	\$ 1,016,822	1.1%

**County of Middlesex
Committee of the Whole**

**Statement of Revenues and Expenditures
To October 31, 2021**

PLANNING

	2021 Budget	2021 To Date	%	2021 Projected
REVENUES				
COUNTY OF MIDDLESEX	\$ 1,270,396	\$ 1,068,856	84.1%	\$ 1,270,396
APPROVED AUTHORITY FEES	60,000	65,400	109.0%	72,300
OTHER	1,000	1,296	129.6%	2,296
TOTAL REVENUES	\$ 1,331,396	\$ 1,135,552	85.3%	\$ 1,344,992
EXPENDITURES				
PLANNING				
SALARIES	\$ 816,114	\$ 684,761	83.9%	\$ 828,817
BENEFITS	199,573	179,912	90.1%	205,679
OPERATIONS	58,560	49,444	84.4%	56,060
MIDDLESEX GEOGRAPHY NETWORK	83,305	85,241	102.3%	87,991
LEGAL SERVICES	2,000	1,543	77.2%	2,000
SPECIAL PROJECTS	35,000	35,000	100.0%	35,000
COVID-19 PROGRAM	-	928	0.0%	1,100
TOTAL PLANNING	\$ 1,194,552	\$ 1,036,829	86.8%	\$ 1,216,647
WOODLANDS				
SALARIES	\$ 89,692	\$ 69,909	77.9%	\$ 89,692
BENEFITS	31,411	20,896	66.5%	26,512
OPERATIONS	15,741	7,918	50.3%	12,141
TOTAL WOODLANDS	\$ 136,844	\$ 98,723	72.1%	\$ 128,345
TOTAL EXPENDITURES	\$ 1,331,396	\$ 1,135,552	85.3%	\$ 1,344,992
PROJECTED SURPLUS/(DEFICIT)				\$ -

**County of Middlesex
Capital Projects
October 31, 2021**

Account	Description	Budget	Actual	Balance	%
PLANNING					
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	\$ 40,341	-\$ 5,341	115.3%
		\$ 85,700	\$ 71,937	\$ 13,763	83.9%

**County of Middlesex
Committee of the Whole**

**Statement of Revenues and Expenditures
To October 31, 2021**

ECONOMIC DEVELOPMENT

	2021 Budget	2021 To Date	%	2021 Projected
REVENUES				
COUNTY OF MIDDLESEX	\$ 687,876	\$ 355,788	51.7%	656,212
GRANTS	\$ 80,017	\$ 97,251	121.5%	101,218
TOTAL REVENUES	\$ 767,893	\$ 453,039	59.0%	\$ 757,430
EXPENDITURES				
SALARIES	\$ 263,813	\$ 187,360	71.0%	250,622
BENEFITS	72,633	50,524	69.6%	69,007
OPERATIONS	38,542	10,723	27.8%	31,951
ECONOMIC DEVELOPMENT SERVICES	239,728	87,747	36.6%	238,728
TOURISM SERVICES	94,000	45,451	48.4%	94,088
CANADIAN EXPERIENCES FUND	-	3,681	0.0%	3,681
COVID-19 PROGRAM	-	113	0.0%	113
TOURISM RELIEF & RECOVERY FUND	19,177	22,440	117.0%	22,440
OMAFRA FUNDING (RED)	40,000	45,000	112.5%	46,800
TOTAL EXPENDITURES	\$ 767,893	\$ 453,039	59.0%	\$ 757,430
PROJECTED SURPLUS/(DEFICIT)				\$ 31,664

**County of Middlesex
Committee of the Whole**

**Statement of Revenues and Expenditures
To October 31, 2021**

INFORMATION TECHNOLOGY

	2021 Budget	2021 To Date	%	2021 Projected
REVENUES				
COUNTY OF MIDDLESEX	\$ 1,225,282	\$ 870,455	71.0%	\$ 1,208,923
RECOVERIES	374,428	317,057	84.7%	374,428
OTHER REVENUES	149,673	133,743	89.4%	156,032
TOTAL REVENUES	<u>\$ 1,749,383</u>	<u>\$ 1,321,255</u>	<u>75.5%</u>	<u>\$ 1,739,383</u>
EXPENDITURES				
SALARIES	\$ 914,034	\$ 719,316	78.7%	\$ 914,034
BENEFITS	264,851	209,897	79.3%	264,851
OPERATIONS	47,000	10,502	22.3%	37,000
NETWORK MAINTENANCE	343,446	208,272	60.6%	343,446
TRANSFER TO CAPITAL	150,000	150,000	100.0%	150,000
COVID-19 PROGRAM	30,052	23,268	77.4%	30,052
TOTAL EXPENDITURES	<u>\$ 1,749,383</u>	<u>\$ 1,321,255</u>	<u>75.5%</u>	<u>\$ 1,739,383</u>
PROJECTED SURPLUS/(DEFICIT)				\$ 16,359

**County of Middlesex
Capital Projects
October 31, 2021**

Account	Description	Budget	Actual	Balance	%
INFORMATION TECHNOLOGY					
01-740-62001	Computer Hardware	\$ 15,500	\$ 10,981	\$ 4,519	70.8%
01-740-62001	Software Licensing	\$ 8,000	\$ 5,732	\$ 2,268	71.7%
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%
		\$ 150,000	\$ 97,789	\$ 52,211	65.2%

**County of Middlesex
Committee of the Whole**

**Statement of Revenues and Expenditures
To October 31, 2021**

SOCIAL SERVICES

	2021 Budget	2021 To Date	%	2021 Projected
REVENUES				
COUNTY OF MIDDLESEX	\$ 6,887,351	\$ 6,522,011	94.7%	\$ 6,887,351
GOVERNMENT CONTRIBUTION - PROVINCE/CITY & OW RECOVERIES	8,438,502	6,585,855	78.0%	10,264,323
Total REVENUES	\$ 15,325,853	\$ 13,107,866	85.5%	\$ 17,151,674
EXPENDITURES				
ONTARIO WORKS AND EMPLOYMENT ADMINISTRATION				
SALARIES	\$ 1,028,285	\$ 760,917	74.0%	\$ 1,028,285
LOCAL SYSTEM SUPPORT SALARIES	56,650	48,625	85.8%	\$ 67,150
BENEFITS	307,892	221,460	71.9%	\$ 307,892
LOCAL SYSTEM SUPPORT EQUIPMENT	45,452	36,682	80.7%	\$ 45,452
TRAVEL	15,000	1,458	9.7%	\$ 2,500
TRAINING AND EDUCATION	15,000	7,039	46.9%	\$ 12,000
MEMBERSHIPS	2,500	1,318	52.7%	\$ 2,500
GENERAL OFFICE EXPENSE	35,000	22,337	63.8%	\$ 35,000
TECHNOLOGY	3,000	1,059	35.3%	\$ 3,000
ACCOMODATION	81,500	55,417	68.0%	\$ 96,500
PROFESSIONAL ADVISORS	2,500	-	0.0%	\$ 2,500
PURCHASED SERVICE	50,000	29,108	58.2%	\$ 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	2,357,740	64.6%	\$ 3,647,343
Total ONTARIO WORKS AND EMPLOYMENT ADMINISTRATION	\$ 5,348,122	\$ 3,551,408	66.4%	\$ 5,348,122

**County of Middlesex
Committee of the Whole**

**Statement of Revenues and Expenditures
To October 31, 2021**

SOCIAL SERVICES

	2021 Budget	2021 To Date	%	2021 Projected
CHILDREN'S SERVICES				
ADMINISTRATION SALARIES	\$ 135,000	\$ 113,146	83.8%	\$ 135,000
ADMINISTRATION BENEFITS	36,352	30,695	84.4%	36,352
PROGRAM - FEE SUBSIDY	3,448,779	4,213,118	122.2%	4,517,048
PROGRAM - SPECIAL NEEDS	264,087	220,073	83.3%	264,087
MIDDLESEX SUPPORTS	124,000	83,667	67.5%	124,000
PAY EQUITY	25,032	20,860	83.3%	25,032
CAPACITY	31,200	-	0.0%	31,200
PROGRAM - SUMMER RECREATIONAL CHILD CARE	15,000	8,222	54.8%	15,000
Total CHILDREN'S SERVICES	\$ 4,079,450	\$ 4,689,781	115.0%	\$ 5,147,719
SOCIAL HOUSING				
SOCIAL HOUSING	\$ 5,722,885	\$ 4,231,492	73.9%	\$ 5,722,885
Total SOCIAL HOUSING	\$ 5,722,885	\$ 4,231,492	73.9%	\$ 5,722,885
OTHER PROGRAM COSTS				
OTHER PROGRAM COSTS	\$ 175,396	\$ 60,141	34.3%	\$ 175,396
Total OTHER PROGRAM COSTS	\$ 175,396	\$ 60,141	34.3%	\$ 175,396
COVID - 19				
COVID - 19	\$ -	\$ 575,044	0.0%	757,552
Total COVID - 19	\$ -	\$ 575,044	0.0%	\$ 757,552
Total EXPENDITURES	\$ 15,325,853	\$ 13,107,866	85.5%	\$ 17,151,674
Surplus (Deficit)				\$ -

**County of Middlesex
Committee of the Whole**

**Statement of Revenues and Expenditures
To October 31, 2021**

TRANSPORTATION

	2021 Budget	2021 To Date	%	2021 Projected
REVENUES				
COUNTY OF MIDDLESEX	\$ 22,392,912	\$ 19,515,688	87.2%	\$ 22,314,519
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
TOTAL REVENUES	\$ 26,582,479	\$ 23,620,262	88.9%	\$ 26,522,479
EXPENDITURES				
OPERATING COSTS				
ROAD MAINTENANCE	\$ 8,003,600	\$ 5,839,601	73.0%	\$ 8,003,600
BRIDGE & CULVERT MAINTENANCE	250,000	154,629	61.9%	250,000
OVERHEAD	2,105,678	1,565,616	74.4%	2,105,678
EQUIPMENT & HOUSING OPERATIONS	(830,464)	(888,599)	107.0%	(890,464)
ENVIRONMENTAL SERVICES	25,000	-	0.0%	25,000
EMERGENCY PLANNING, FIRE & 911	520,000	440,350	84.7%	520,000
TOTAL OPERATING COSTS	\$ 10,073,814	\$ 7,111,597	70.6%	\$ 10,013,814
TRANSFERS				
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
TOTAL TRANSFERS	\$ 16,508,665	\$ 16,508,665	100.0%	\$ 16,508,665
TOTAL EXPENDITURES	\$ 26,582,479	\$ 23,620,262	88.9%	\$ 26,522,479
PROJECTED SURPLUS/(DEFICIT)				\$ 78,393

**County of Middlesex
Capital Projects
October 31, 2021**

Account	Description	Budget	Actual	Balance	%
ROADS					
01-401-70012	Municipal Drain Construction	\$ 250,000	\$ 288,362	\$ (38,362)	115.3%
01-401-70083	CR 30 - from Oxford County to CR 29 (2021)	\$ 195,000	\$ 196,946	\$ (1,946)	101.0%
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	\$ 563,970	\$ 6,030	98.9%
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	\$ 517,578	\$ 462,422	52.8%
01-401-70152	28 - From Arva to CR 23 (Highbury Ave N)	\$ 1,099,684	\$ 689,675	\$ 410,009	62.7%
01-401-70153	30 - From Highway 401 to Crampton	\$ 725,000	\$ 591,050	\$ 133,950	81.5%
01-401-70154	49 - From Dorchester to London	\$ 2,040,000	\$ 1,222,881	\$ 817,119	59.9%
01-401-70155	49 - From Dorchester to County Road 73 (Elgin Rd)	\$ 910,000	\$ 457,401	\$ 452,599	50.3%
01-401-70156	56 - From CR 28 (Medway Rd) to CR 16 (Ilderton Rd)	\$ 825,000	\$ 738,844	\$ 86,156	89.6%
01-401-70157	74 - From CR 29 (Hamilton Rd) to CR 49 (Catherine St)	\$ 361,000	\$ 266,057	\$ 94,943	73.7%
01-401-70158	Parkhill Traffic Signals	\$ 200,000	\$ 4,927	\$ 195,073	2.5%
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	\$ 88,936	\$ 1,411,064	5.9%
01-401-77059	Kilworth Bridge Rehabilitation	\$ 250,000	\$ -	\$ 250,000	0.0%
01-401-77060	CR 39 Bridge Rehabilitation	\$ 235,000	\$ 280,789	\$ (45,789)	119.5%
01-401-77061	CR 16 Bridge Rehabilitation	\$ 165,000	\$ 79,436	\$ 85,564	48.1%
01-401-77062	CR 12 Bridge Rehabilitation	\$ 155,000	\$ 174,667	\$ (19,667)	112.7%
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	\$ 7,188,406	\$ 9,320,259	43.5%

**COUNTY OF MIDDLESEX
COMMITTEE OF THE WHOLE
STATEMENT OF REVENUE & EXPENDITURE TO OCTOBER 31, 2021
STRATHMERE LODGE**

Description	2021 Budget	2021 To Date	%	2021 Projected
STRATHMERE LODGE				
REVENUES				
COUNTY OF MIDDLESEX	2,688,368	1,890,533	70.32%	2,782,361
PROVINCE OF ONTARIO	7,739,832	7,656,018	98.92%	9,611,684
RESIDENTS	4,404,627	3,414,133	77.51%	4,096,960
OTHER	39,234	48,514	123.65%	60,934
TRANSFER FROM RESERVE - WSIB	30,000	30,000	100.00%	30,000
TRANSFER FROM RESERVE - CAPITAL	103,160	103,160	100.00%	103,160
Total REVENUES	15,005,221	13,142,357	87.59%	16,685,098

EXPENDITURES

SALARIES	9,701,032	8,202,463	84.55%	9,868,282
BENEFITS	2,560,428	1,995,963	77.95%	2,439,232
SUPPLIES	229,130	176,355	76.97%	199,131
FACILITY REPLACEMENTS	54,150	46,915	86.64%	54,150
FACILITY MAINTENANCE	252,830	172,468	68.21%	253,987
OTHER REPLACEMENTS	106,210	102,910	96.89%	123,324
PURCHASED SERVICES	588,477	445,541	75.71%	588,177
RAW FOOD	576,207	485,554	84.27%	576,207
UTILITIES	366,500	264,681	72.22%	379,814
INSURANCE	44,720	24,602	55.01%	49,202
AUDIT	4,500	0	0.00%	4,500
LEGAL & CONSULTING	20,000	18,549	92.75%	20,000
TREASURY CHARGE	104,800	87,330	83.33%	104,800
OFFICE EXPENSE	36,940	21,396	57.92%	37,594
EDUCATION, TRAVEL & CONVENTION	56,137	3,682	6.56%	22,777
CAPITAL	303,160	53,517	17.65%	302,809
COVID-19 PROGRAM		1,040,431		1,661,112
Total EXPENDITURES	15,005,221	13,142,357	87.59%	16,685,098

PROJECTED SURPLUS/(DEFICIT)

\$ (93,993)

RESIDENT DAYS

PRIVATE	34,875	25,792	74.0
SEMI-PRIVATE	387	304	78.6
BASIC	7,136	5,643	79.1
BELOW BASIC	16,227	15,170	93.5
SHORT STAY	140	0	0.0
TOTAL RESIDENT DAYS	58,765	46,909	79.8

STRATHMERE LODGE

Description	2021 Budget	2021 To Date	%	2021 Projected
FUNDED RESIDENT DAYS		48,640		
VACANCIES LONG STAY		1,427	2.93%	
VACANCIES SHORT STAY		304	100.00%	
BED HOLDING DAYS		0		

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

Envelope Expenditure & Funding

OCT-21

	Nursing	Programming	Raw Food	Accomodation	Total
Actual Cost Per Diem	152.44	14.41	9.76	71.20	247.81
Provincial Funding per diem	109.85	12.61	9.54	59.32	191.32
Difference	42.58	1.80	0.22	11.88	56.49

Available Funding/Revenue

Accomodation	Preferred Revenue	Estate Revenue	Total
(11.88)	14.54	0.00	2.66

Applied To

Nursing	Raw Food	Programming	
42.58	0.22	1.80	44.62

Net County Cost

41.95

County Contribution as of

OCT-21

	Resident Days	Net County Cost	County Contribution
	48,640	41.95	2,040,644
Less rec'd from prov for 1 addit bed	(91.25)	185.77	(16,951)
			2,023,694

Allocated To

Operating Costs	1,890,533
Transfer from Reserve	30,000
Transfer from Reserve-Capital	103,160
Check	\$2,023,694

**County of Middlesex
Committee of the Whole**

**Statement of Revenues and Expenditures
To October 31, 2021**

STRATHMERE LODGE DEBENTURE PAYMENT

	2021 Budget	2021 To Date	%	2021 Projected
REVENUES				
COUNTY OF MIDDLESEX	\$ 757,000	\$ 857,750	113.3%	\$ 757,000
PROVINCE OF ONTARIO	604,440	503,690	83.3%	604,440
TOTAL REVENUES	<u>\$ 1,361,440</u>	<u>\$ 1,361,440</u>	<u>100.0%</u>	<u>\$ 1,361,440</u>
EXPENDITURES				
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
TOTAL EXPENDITURES	<u>\$ 1,361,440</u>	<u>\$ 1,361,440</u>	<u>100.0%</u>	<u>\$ 1,361,440</u>
PROJECTED SURPLUS/(DEFICIT)				\$ -

**County of Middlesex
Capital Projects
October 31, 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	\$ -	100.0%
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	\$ 3,428	\$ 2,172	61.2%
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	\$ 10,305	-\$ 1,305	114.5%
01-501-60092	S.L.Access Building Control System Replacement - 2021	\$ 100,000	\$ 671	\$ 99,329	0.7%
01-501-60093	S.L.Digital resident directory/message board - 2021	\$ 5,000	\$ -	\$ 5,000	0.0%
		\$ 303,160	\$ 53,518	\$ 249,642	17.7%

**County of Middlesex
MLEMS AUTHORITY**

**Statement of Revenues and Expenditures
To October 31, 2021**

LAND AMBULANCE

	2021 Budget	2021 To Date	%	2021 Projected
REVENUES				
COUNTY OF MIDDLESEX	\$ 4,184,659	\$ 3,146,403	75.2%	\$ 4,184,659
PROVINCE OF ONTARIO - Land Ambulance	21,540,778	18,011,081	83.6%	21,831,489
CITY OF LONDON - Land Ambulance	21,138,691	16,101,964	76.2%	21,138,691
TRANSFERS FROM RESERVES	-	-	0.0%	-
TOTAL REVENUES	\$ 46,864,128	\$ 37,259,448	79.5%	\$ 47,154,839
EXPENDITURES				
PAYMENTS TO MIDDLESEX-LONDON EMS	\$ 44,480,937	\$ 34,876,257	78.4%	\$ 44,771,648
TOTAL SERVICES	\$ 44,480,937	\$ 34,876,257	78.4%	\$ 44,771,648
VEHICLES, EQUIPMENT & MEDICAL SUPPLIES				
VEHICLES, EQUIPMENT CAPITAL	2,383,191	2,383,191	100.0%	2,383,191
TOTAL VEHICLES & EQUIPMENT	\$ 2,383,191	\$ 2,383,191	100.0%	\$ 2,383,191
TOTAL EXPENDITURES	\$ 46,864,128	\$ 37,259,448	79.5%	\$ 47,154,839
PROJECTED SURPLUS/(DEFICIT)				\$ -

**County of Middlesex
Capital Projects
October 31, 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	\$ 120,379	\$ 94,089	56.1%
41-265-63008	Defibrillator	\$ 452,164	\$ 290,805	\$ 161,359	64.3%
41-265-63009	Stretchers & Stair Chaires	\$ 246,131	\$ 128,316	\$ 117,815	52.1%
		\$ 2,383,191	\$ 906,842	\$ 1,476,349	38.1%

**County of Middlesex
Library Board**

**Statement of Revenues and Expenditures
To October 31, 2021**

LIBRARY

	2021 Budget	2021 To Date	%	2021 Projected
REVENUES				
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	78,867	22.5%	428,172
SOCIAL SERVICES	106,500	78,855	74.0%	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
TOTAL REVENUES	\$ 5,627,180	\$ 5,182,603	92.1%	\$ 5,697,852
EXPENDITURES				
SALARIES	\$ 2,419,890	\$ 1,695,401	70.1%	\$ 2,121,535
BENEFITS	560,434	418,563	74.7%	515,289
OPERATIONS	267,700	158,911	59.4%	257,700
COLLECTIONS	471,000	340,393	72.3%	471,000
BRANCH DEVELOPMENT	60,000	55,911	93.2%	60,000
BRANCHES - RENT	700,290	517,938	74.0%	700,290
AUTOMATION	129,091	78,444	60.8%	129,091
TRANSFER TO CAPITAL	709,650	709,650	100.0%	709,650
LIBRARY OFFICE MAINTENANCE	9,125	7,604	83.3%	9,125
EARLYON CHILD AND FAMILY CENTRES	300,000	361,890	120.6%	389,370
COVID-19 PROGRAM	-	40,127	0.0%	48,152
TOTAL EXPENDITURES	\$ 5,627,180	\$ 4,384,832	77.9%	\$ 5,411,202
PROJECTED SURPLUS/(DEFICIT)		\$ 797,771		\$ 286,650

**County of Middlesex
Capital Projects
October 31, 2021**

Account	Description	Budget	Actual	Balance	%
LIBRARY					
21-701-80001	Library Software & Hardware	\$ 99,650	\$ 94,003	\$ 5,647	94.3%
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	\$ 39,954	\$ 25,046	61.5%
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	\$ 343,423	\$ 366,227	48.4%