



Committee of the Whole

Meeting Date: June 22, 2021

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

Subject: Budget Variance report May 2021 and COVID-19 Update

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 May have been provided to you. We have now completed five 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.

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 reports back 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 \$867,864.27 of the \$1,782,700 received in the first allocation (funding letter received on August 12, 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 (\$914,835.73) and the allocation received on December 16, 2020 (\$357,000) for a total of \$1,271,835.73 has been applied to Obligatory Deferred Revenue. The Audited Financial Statements will be presented to Council at the July 13, 2021 meeting.

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 is lower than expected as the entry for the revenue from Use of Proceeds report has not been processed yet.

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

Insurance costs will be allocated for the next budget update.

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 are providing emergency child care to school aged children during the remote learning period. Funding is provided by the Province of Ontario. The service is intended for workers performing critical duties in the province's continued fight against COVID-19 who cannot work remotely and are part of the essential workers list and who have elementary school-aged children.

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. Currently 10 branches are offering curbside pickup and five branches are offering scheduled computer appointments. Staff are working on reopening plans with the Library Board. Salaries and Benefits are lower than expected by approximately \$130,000.

EarlyON is currently offering virtual programs and supports for families during the closure. Funding for EarlyON is provided by the Ministry of Education and reopening plans will align with Provincial direction.

Attachments

COUNTY OF MIDDLESEX

Expenditure Recap to May 31, 2021

COMMITTEE / BOARD

	EXPENDITURES			NET TAXATION REQUIREMENT		
	2021 Budget	2021 To-date	%	2021 Budget	2021 To-date	%
<u>COMMITTEE OF THE WHOLE</u>						
Administration	\$ 7,170,305	\$ 2,192,268	30.6%	\$ 3,339,989	\$ 418,330	12.5%
Planning	1,331,396	561,627	42.2%	1,270,396	541,431	42.6%
Economic Development	767,893	193,800	25.2%	687,876	159,216	23.1%
Information Technology	1,749,383	772,569	44.2%	1,225,282	562,734	45.9%
Social Services	15,325,853	6,361,182	41.5%	6,887,351	4,746,881	68.9%
Transportation	26,582,479	20,087,671	75.6%	22,392,912	16,459,484	73.5%
Strathmere Lodge	15,005,221	6,431,470	42.9%	2,688,368	835,658	31.1%
Strathmere Lodge - Debenture	1,361,440	834,640	61.3%	757,000	582,795	77.0%
<u>MLEMS AUTHORITY</u>						
Land Ambulance	46,864,128	18,567,110	39.6%	4,184,659	1,572,576	37.6%
<u>LIBRARY BOARD</u>						
Library	5,627,180	2,389,718	42.5%	4,331,633	4,331,633	100.0%
HEALTH UNIT	1,282,910	534,546	41.7%	1,282,910	534,546	41.7%
RESERVES						
Transfer from Res. - Tax Rate				(1,420,450)	(1,420,450)	100.0%
Transfer to Res. - Working Capital						
ONT. MUN. PARTNERSHIP FUND				(432,400)	(180,167)	41.7%
Surplus - Winter Maintenance				(494,532)	-	0.0%
COVID - 19				(60,052)	-	0.0%
Surplus - Library				(665,000)	-	0.0%
				-		
TOTALS	\$ 123,068,188	\$ 58,926,601	47.9%	\$ 45,975,942	\$ 29,144,667	63.4%

**County of Middlesex
Committee of the Whole**

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

ADMINISTRATION

	2,021 Budget	2,021 To Date	%
REVENUES			
COUNTY OF MIDDLESEX	3,339,989	418,330	12.52%
SUPPLEMENTARY TAXES	700,000	14,696	2.10%
INTEREST INCOME-GENERAL	250,000	92,011	36.80%
RECOVERIES - Ambulance, Ontario Works	598,528	173,157	28.93%
RENT - Facilities	787,051	76,819	9.76%
COMMUNITY TRANSPORTATION PROJECT	369,737	158,164	42.78%
COVID 19 PROGRAM		1,259,091	
TRANSFER FROM RESERVE	1,125,000	-	0.00%
Total REVENUE	7,170,305	2,192,268	30.57%
EXPENDITURES			
GOVERNANCE			
MEMBERS OF COUNCIL			
REMUNERATION	323,379	109,086	33.73%
BENEFITS	19,639	6,319	32.18%
INSURANCE	4,447	-	0.00%
TRAVEL	21,500	481	2.24%
EXPENSES	25,450	2,765	10.86%
CONVENTIONS	70,659	7,812	11.06%
MEMBERSHIPS	67,142	34,465	51.33%
SPECIAL EVENTS	9,000	1,374	15.27%
Total MEMBERS OF COUNCIL	541,216	162,302	29.99%
LIBRARY BOARD			
REMUNERATION	13,016	1,191	9.15%
BENEFITS	593	145	24.45%
CONVENTIONS - per diems	20,400	2,880	14.12%
Total LIBRARY BOARD	34,009	4,216	12.40%
MIDDLESEX ACCESSIBILITY			
REMUNERATION	2,441	651	26.67%
BENEFITS	77	13	16.88%
TRAVEL/EXPENSES/CONVENTIONS	510	-	0.00%

	2,021 Budget	2,021 To Date	%
Total MIDDLESEX ACCESSIBILITY	3,028	664	21.93%
Total GOVERNANCE	578,253	167,182	28.91%
ADMINISTRATION			
SALARIES	1,759,579	600,245	34.11%
BENEFITS	492,017	251,507	51.12%
SALARY/BENEFITS CONTINGENCY	20,000	-	0.00%
EDUCATION/TRAVEL - CAO	20,000	4,284	21.42%
EDUCATION/TRAVEL - CLERK	2,500	544	21.76%
EDUCATION/TRAVEL - HR	10,400	200	1.92%
EDUCATION/TRAVEL - HEALTH & SAFETY	9,200	-	0.00%
EDUCATION/TRAVEL - TREASURY	27,000	249	0.92%
EDUCATION/TRAVEL - COUNTY SOLICITOR	25,400	1,099	4.33%
OPERATIONS	187,893	81,172	43.20%
AUDIT	39,750	616	1.55%
CONSULTING	122,600	17,010	13.87%
INSURANCE	48,300	-	0.00%
INSURANCE DEDUCTIBLE PAYMENTS	125,000	19,498	15.60%
TAX WRITE-OFFS	400,000	-	0.00%
PROPERTY TAX CAPPING - SHORT FALL	1,000	-	0.00%
Total ADMINISTRATION	3,290,639	976,424	29.67%
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	1,129,224	32.79%
FACILITIES			
FACILITIES OPERATING			
SALARIES	90,886	35,416	38.97%
BENEFITS	25,755	11,444	44.43%
TRUCK MAINT./ EXP.	7,800	4,407	56.50%
County Building & Gaol - CLEANING	198,500	38,384	19.34%
County Building & Gaol - INSURANCE	16,940	-	0.00%
County Building & Gaol - UTILITIES	136,000	32,488	23.89%
Total FACILITIES OPERATING	475,881	122,139	25.67%
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	122,139	8.28%
MPAC - Assessment Services			
MPAC - Assessment Services	1,302,996	651,498	50.00%
Total MPAC - Assessment Services	1,302,996	651,498	50.00%

	2,021	2,021	
	Budget	To Date	%
COMMUNITY TRANSPORTATION PROJECT			
Community Transportation Project	369,737	114,809	31.05%
Total Community Transportation Project	369,737	114,809	31.05%
 COVID 19 PROGRAM	 -	 7,416	 0.00%
 Total EXPENDITURES	 7,170,305	 2,192,268	 30.57%

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

Account	Description	Budget	Actual	Balance	%
ADMINISTRATION					
01-894-61009	Computer/Printer Replacements	\$ 27,800	\$ 2,180	\$ 25,620	7.84%

**County of Middlesex
Committee of the Whole**

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

PLANNING

	2021 Budget	2021 To Date	%
REVENUES			
COUNTY OF MIDDLESEX	\$ 1,270,396	\$ 541,431	42.6%
APPROVED AUTHORITY FEES	60,000	18,900	31.5%
OTHER	1,000	1,296	129.6%
TOTAL REVENUES	\$ 1,331,396	\$ 561,627	42.2%
EXPENDITURES			
PLANNING			
SALARIES	\$ 816,114	\$ 346,865	42.5%
BENEFITS	199,573	98,033	49.1%
OPERATIONS	58,560	31,262	53.4%
MIDDLESEX GEOGRAPHY NETWORK	83,305	1,167	1.4%
LEGAL SERVICES	2,000	400	20.0%
SPECIAL PROJECTS	35,000	35,000	100.0%
COVID-19 PROGRAM	-	757	0.0%
TOTAL PLANNING	\$ 1,194,552	\$ 513,484	43.0%
WOODLANDS			
SALARIES	\$ 89,692	\$ 34,307	38.2%
BENEFITS	31,411	11,054	35.2%
OPERATIONS	15,741	2,782	17.7%
TOTAL WOODLANDS	\$ 136,844	\$ 48,143	35.2%
TOTAL EXPENDITURES	\$ 1,331,396	\$ 561,627	42.2%
PROJECTED SURPLUS/(DEFICIT)			

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

Account	Description	Budget	Actual	Balance	%
PLANNING					
01-201-66004	Clean Water Project	\$ 30,000	\$ -	\$ 30,000	0.00%
01-201-66007	Computer Capital	\$ 20,700	\$ 1,827	\$ 18,873	8.83%
01-201-66013	Official Plan/Special Projects	\$ 35,000	\$ 14,532	\$ 20,468	41.52%

**County of Middlesex
Committee of the Whole**

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

ECONOMIC DEVELOPMENT

	2021 Budget	2021 To Date	%
REVENUES			
COUNTY OF MIDDLESEX	\$ 687,876	\$ 159,216	23.1%
GRANTS	\$ 80,017	\$ 34,584	43.2%
TOTAL REVENUES	\$ 767,893	\$ 193,800	25.2%
EXPENDITURES			
SALARIES	\$ 263,813	\$ 77,331	29.3%
BENEFITS	72,633	24,442	33.7%
OPERATIONS	38,542	3,935	10.2%
ECONOMIC DEVELOPMENT SERVICES	239,728	14,009	5.8%
TOURISM SERVICES	94,000	8,716	9.3%
CANADIAN EXPERIENCES FUND	-	2,936	0.0%
COVID-19 PROGRAM	-	113	0.0%
TOURISM RELIEF & RECOVERY FUND	19,177	22,318	116.4%
OMAFRA FUNDING (RED)	40,000	40,000	100.0%
TOTAL EXPENDITURES	\$ 767,893	\$ 193,800	25.2%
PROJECTED SURPLUS/(DEFICIT)			

**County of Middlesex
Committee of the Whole**

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

INFORMATION TECHNOLOGY

	2021 Budget	2021 To Date	%
REVENUES			
COUNTY OF MIDDLESEX	\$ 1,225,282	\$ 562,734	45.9%
RECOVERIES	374,428	158,528	42.3%
OTHER REVENUES	149,673	51,307	34.3%
TOTAL REVENUES	\$ 1,749,383	\$ 772,569	44.2%
EXPENDITURES			
SALARIES	\$ 914,034	\$ 363,355	39.8%
BENEFITS	264,851	113,974	43.0%
OPERATIONS	47,000	3,501	7.4%
NETWORK MAINTENANCE	343,446	125,661	36.6%
TRANSFER TO CAPITAL	150,000	150,000	100.0%
COVID-19 PROGRAM	30,052	16,078	0.0%
TOTAL EXPENDITURES	\$ 1,749,383	\$ 772,569	44.2%
PROJECTED SURPLUS/(DEFICIT)			

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

Account	Description	Budget	Actual	Balance	%
INFORMATION TECHNOLOGY					
01-740-62001	Computer Hardware	\$ 15,500	\$ 3,452	\$ 12,048	22.3%
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%

**County of Middlesex
Committee of the Whole**

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

SOCIAL SERVICES

	2021 Budget	2021 To Date	%
REVENUES			
COUNTY OF MIDDLESEX	\$ 6,887,351	\$ 4,746,881	68.9%
GOVERNMENT CONTRIBUTION - PROVINCE/CITY & OW RECOVERIES	8,438,502	1,614,301	19.1%
Total REVENUES	<u>\$ 15,325,853</u>	<u>\$ 6,361,182</u>	<u>41.5%</u>
EXPENDITURES			
ONTARIO WORKS AND EMPLOYMENT ADMINISTRATION			
SALARIES	\$ 1,028,285	\$ 367,393	35.7%
LOCAL SYSTEM SUPPORT SALARIES	56,650	24,313	42.9%
BENEFITS	307,892	118,752	38.6%
LOCAL SYSTEM SUPPORT EQUIPMENT	45,452	18,807	41.4%
TRAVEL	15,000	777	5.2%
TRAINING AND EDUCATION	15,000	3,155	21.0%
MEMBERSHIPS	2,500	1,318	52.7%
GENERAL OFFICE EXPENSE	35,000	10,293	29.4%
TECHNOLOGY	3,000	223	7.4%
ACCOMODATION	81,500	27,708	34.0%
PROFESSIONAL ADVISORS	2,500	-	0.0%
PURCHASED SERVICE	50,000	12,937	25.9%
PARTICIPATION EXPENSES	30,000	2,980	9.9%
INTAKE SCREENING - CITY OF LONDON	28,000	-	0.0%
PROGRAM COSTS	3,647,343	1,214,522	33.3%
Total ONTARIO WORKS AND EMPLOYMENT ADMINISTRATION	<u>\$ 5,348,122</u>	<u>\$ 1,803,178</u>	<u>33.7%</u>

**County of Middlesex
Committee of the Whole**

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

SOCIAL SERVICES

	2021 Budget	2021 To Date	%
CHILDREN'S SERVICES			
ADMINISTRATION SALARIES	\$ 135,000	\$ 56,060	41.5%
ADMINISTRATION BENEFITS	36,352	16,366	45.0%
PROGRAM - FEE SUBSIDY	3,448,779	1,649,407	47.8%
PROGRAM - SPECIAL NEEDS	264,087	110,036	41.7%
MIDDLESEX SUPPORTS	124,000	7,363	5.9%
PAY EQUITY	25,032	10,430	41.7%
CAPACITY	31,200	-	0.0%
PROGRAM - SUMMER RECREATIONAL CHILD CARE	15,000	-	0.0%
Total CHILDREN'S SERVICES	\$ 4,079,450	\$ 1,849,662	45.3%
SOCIAL HOUSING			
SOCIAL HOUSING	\$ 5,722,885	\$ 2,384,535	41.7%
Total SOCIAL HOUSING	\$ 5,722,885	\$ 2,384,535	41.7%
OTHER PROGRAM COSTS			
OTHER PROGRAM COSTS	\$ 175,396	\$ 55,307	31.5%
Total OTHER PROGRAM COSTS	\$ 175,396	\$ 55,307	31.5%
COVID - 19			
COVID - 19	\$ -	\$ 268,500	0.0%
Total COVID - 19	\$ -	\$ 268,500	0.0%
Total EXPENDITURES	\$ 15,325,853	\$ 6,361,182	41.5%
Surplus (Deficit)			

**County of Middlesex
Committee of the Whole**

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

TRANSPORTATION

	2021 Budget	2021 To Date	%
REVENUES			
COUNTY OF MIDDLESEX	\$ 22,392,912	\$ 16,459,484	73.5%
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	206,772	33.3%
TOTAL REVENUES	\$ 26,582,479	\$ 20,087,671	75.6%
EXPENDITURES			
OPERATING COSTS			
ROAD MAINTENANCE	\$ 8,003,600	\$ 2,830,255	35.4%
BRIDGE & CULVERT MAINTENANCE	250,000	18,939	7.6%
OVERHEAD	2,105,678	788,733	37.5%
EQUIPMENT & HOUSING OPERATIONS	(830,464)	(306,501)	36.9%
ENVIRONMENTAL SERVICES	25,000	-	0.0%
EMERGENCY PLANNING, FIRE & 911	520,000	247,580	47.6%
TOTAL OPERATING COSTS	\$ 10,073,814	\$ 3,579,006	35.5%
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	\$ 20,087,671	75.6%
PROJECTED SURPLUS/(DEFICIT)			

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

Account	Description	Budget	Actual	Balance	%
ROADS					
01-401-70012	Municipal Drain Construction	\$ 250,000	\$ 114,474	\$ 135,526	45.79%
01-401-70083	CR 30 - from Oxford County to CR 29 (2021)	\$ 195,000	\$ 1,546	\$ 193,454	0.79%
01-401-70103	CR 81 - English St. to Hull Rd. (81-Strathroy Urban w/Strathroy Caradoc)	\$ 1,000,000	\$ -	\$ 1,000,000	0.00%
01-401-70104	Traffic signals CR 47 (Sainstbury Line) and Highway 4	\$ 250,000	\$ 121,868	\$ 128,132	48.75%
01-401-70122	CR 28 - Thorndale Urban (2018)	\$ 260,000	\$ -	\$ 260,000	0.00%
01-401-70128	CR 81 - Parkhill Urban (2021)	\$ 330,000	\$ -	\$ 330,000	0.00%
01-401-70136	CR 10 - From McEvoy Road to York Street	\$ 570,000	\$ 43,711	\$ 526,289	7.67%
01-401-70140	Traffic signal Retrofits	\$ 125,000	\$ 120,471	\$ 4,529	96.38%
01-401-70148	CR 14 Roundabout design and site works (2020-2021)	\$ 1,500,000	\$ 59,641	\$ 1,440,359	3.98%
01-401-70151	16 - From CR 27 (Wellburn Rd) to Oxford	\$ 980,000	\$ 774	\$ 979,226	0.08%
01-401-70152	28 - From Arva to CR 23 (Highbury Ave N)	\$ 1,099,684	\$ 48,708	\$ 1,050,976	4.43%
01-401-70153	30 - From Highway 401 to Crampton	\$ 725,000	\$ 11,969	\$ 713,031	1.65%
01-401-70154	49 - From Dorchester to London	\$ 2,040,000	\$ 14,065	\$ 2,025,935	0.69%
01-401-70155	49 - From Dorchester to County Road 73 (Elgin Rd)	\$ 910,000	\$ 6,302	\$ 903,698	0.69%
01-401-70156	56 - From CR 28 (Medway Rd) to CR 16 (Ilderton Rd)	\$ 825,000	\$ 9,005	\$ 815,995	1.09%
01-401-70157	74 - From CR 29 (Hamilton Rd) to CR 49 (Catherine St)	\$ 361,000	\$ 826	\$ 360,174	0.23%
01-401-70158	Parkhill Traffic Signals	\$ 200,000	\$ -	\$ 200,000	0.00%
01-401-76XXX	Roads Equipment	\$ 800,000	\$ 419,181	\$ 380,819	52.40%
01-401-77033	Thorndale Bridge Rehab. CR 28	\$ 800,000	\$ 4,224	\$ 795,776	0.53%
01-401-77048	Bothwell Bridge Rehabilitation (B-13-040)	\$ 750,000	\$ -	\$ 750,000	0.00%
01-401-77054	Black Bridge Rehabilitation (B-19-045)	\$ 1,500,000	\$ 32,517	\$ 1,467,483	2.17%
01-401-77059	Kilworth Bridge Rehabilitation	\$ 250,000	\$ -	\$ 250,000	0.00%
01-401-77060	CR 39 Bridge Rehabilitation	\$ 235,000	\$ 127,550	\$ 107,450	54.28%
01-401-77061	CR 16 Bridge Rehabilitation	\$ 165,000	\$ 728	\$ 164,272	0.44%
01-401-77062	CR 12 Bridge Rehabilitation	\$ 155,000	\$ -	\$ 155,000	0.00%
01-401-79XXX	Future Engineering & Right of Way	\$ 125,000	\$ -	\$ 125,000	0.00%
01-401-77XXX	Miscellaneous Cleanup	\$ 50,000	\$ -	\$ 50,000	0.00%

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

Description	2021 Budget	2021 To Date	%
REVENUES			
COUNTY OF MIDDLESEX	2,688,368	835,658	31.08%
PROVINCE OF ONTARIO	7,739,832	3,769,815	48.71%
RESIDENTS	4,404,627	1,671,090	37.94%
OTHER	39,234	21,748	55.43%
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	6,431,470	42.86%

EXPENDITURES

SALARIES	9,701,032	\$ 3,986,708	41.10%
BENEFITS	2,560,428	1,055,629	41.23%
SUPPLIES	229,130	73,830	32.22%
FACILITY REPLACEMENTS	54,150	18,990	35.07%
FACILITY MAINTENANCE	252,830	75,817	29.99%
OTHER REPLACEMENTS	106,210	50,198	47.26%
PURCHASED SERVICES	588,477	236,658	40.22%
RAW FOOD	576,207	239,530	41.57%
UTILITIES	366,500	103,622	28.27%
INSURANCE	44,720	-	0.00%
AUDIT	4,500	-	0.00%
LEGAL & CONSULTING	20,000	16,972	84.86%
TREASURY CHARGE	104,800	43,665	41.67%
OFFICE EXPENSES	36,940	9,191	24.88%
EDUCATION, TRAVEL & CONVEN.	56,137	1,759	3.13%
CAPITAL	303,160	4,970	1.64%
COVID-19 PROGRAM	-	513,928	
TOTAL EXPENDITURES	15,005,221	6,431,470	42.86%

RESIDENT DAYS

PRIVATE	34,875	12,739	36.5
SEMI-PRIVATE	387	151	39.0
BASIC	7,136	2,513	35.2

Description	2021 Budget	2021 To Date	%
BELOW BASIC	16,227	7,601	46.8
SHORT STAY	140	0	0.0
TOTAL RESIDENT DAYS	58,765	23,004	39.1

FUNDED RESIDENT DAYS	24,160	
VACANCIES LONG STAY	1,005	4.16%
VACANCIES SHORT STAY	151	100.00%
BED HOLDING DAYS	0	

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

Envelope Expenditure & Funding

MAY-21

	Nursing	Programming	Raw Food	Accomodation	Total
Actual Cost Per Diem	147.58	14.19	9.80	72.46	244.04
Provincial Funding per diem	108.31	12.49	9.54	58.66	188.99
Difference	39.26	1.71	0.26	13.81	55.04

Available Funding/Revenue

Accomodation	Preferred Revenue	Estate Revenue	Total
(13.81)	14.24	0.00	0.43

Applied To

Nursing	Raw Food	Programming	
39.26	0.26	1.71	41.23

Net County Cost

40.80

County Contribution as of MAY-21

	Resident Days	Net County Cost	County Contribution
	24160.00	40.80	985,769
Less received from Prov. for 1 temp bed	(91.25)	185.77	(16,951)
			968,818

Allocated To

Operating Costs	835,658
Transfer from Reserve	30,000
Transfer from Reserve-Capital	103,160
Check	\$968,818

**County of Middlesex
Capital Projects
May 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	76.46%
01-501-60083	S.L.Adjustable Dining Tables - 2021	\$ 11,100	\$ -	\$ 11,100	0.00%
01-501-60084	S.L.Extra Low Beds - 2021	\$ 18,500	\$ -	\$ 18,500	0.00%
01-501-60085	S.L.SARA Lift - 2021	\$ 6,200	\$ -	\$ 6,200	0.00%
01-501-60086	S.L.ARJO NINJO's - 2021	\$ 53,260	\$ -	\$ 53,260	0.00%
01-501-60087	S.L.PR Resident home area flooring - 2021	\$ 40,000	\$ -	\$ 40,000	0.00%
01-501-60088	S.L.PP LED lighting retrofit - 2021	\$ 40,000	\$ -	\$ 40,000	0.00%
01-501-60089	S.L.Resident window pane replacement - 2021	\$ 5,600	\$ -	\$ 5,600	0.00%
01-501-60090	S.L.Terrace Fencing - 2021	\$ 8,000	\$ -	\$ 8,000	0.00%
01-501-60091	S.L.40' Steel Storage Container - 2021	\$ 9,000	\$ -	\$ 9,000	0.00%
01-501-60092	S.L.Access Building Control System Replacement - 2021	\$ 100,000	\$ -	\$ 100,000	0.00%
01-501-60093	S.L.Digital resident directory/message board - 2021	\$ 5,000	\$ -	\$ 5,000	0.00%

**County of Middlesex
Committee of the Whole**

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

STRATHMERE LODGE DEBENTURE PAYMENT

	2021 Budget	2021 To Date	%
REVENUES			
COUNTY OF MIDDLESEX	\$ 757,000	\$ 582,795	77.0%
PROVINCE OF ONTARIO	604,440	251,845	41.7%
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 May 31, 2021**

LAND AMBULANCE

	2021 Budget	2021 To Date	%
REVENUES			
COUNTY OF MIDDLESEX	\$ 4,184,659	\$ 1,572,576	37.6%
PROVINCE OF ONTARIO - Land Ambulance	21,540,778	9,019,697	41.9%
CITY OF LONDON - Land Ambulance	21,138,691	7,974,837	37.7%
TRANSFERS FROM RESERVES	-	-	0.0%
TOTAL REVENUES	<u>\$ 46,864,128</u>	<u>\$ 18,567,110</u>	<u>39.6%</u>
EXPENDITURES			
PAYMENTS TO MIDDLESEX-LONDON EMS	\$ 44,480,937	\$ 16,183,919	36.4%
TOTAL SERVICES	<u>\$ 44,480,937</u>	<u>\$ 16,183,919</u>	<u>36.4%</u>
VEHICLES, EQUIPMENT & MEDICAL SUPPLIES			
VEHICLES, EQUIPMENT CAPITAL	2,383,191	2,383,191	100.0%
TOTAL VEHICLES & EQUIPMENT	<u>\$ 2,383,191</u>	<u>\$ 2,383,191</u>	<u>100.0%</u>
TOTAL EXPENDITURES	<u>\$ 46,864,128</u>	<u>\$ 18,567,110</u>	<u>39.6%</u>
PROJECTED SURPLUS/(DEFICIT)			

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

Account	Description	Budget	Actual	Balance	%
MLEMS - AMBULANCE					
41-265-63002	Ambulance Purchase	\$ 1,470,428	\$ 367,342	\$ 1,103,086	24.98%
41-265-63006	Laptop Replacements/IT Capital	\$ 214,468	\$ -	\$ 214,468	0.00%
41-265-63008	Defibrillator	\$ 452,164	\$ -	\$ 452,164	0.00%
41-265-63009	Stretchers & Stair Chaires	\$ 246,131	\$ -	\$ 246,131	0.00%

**County of Middlesex
Library Board**

**Statement of Revenues and Expenditures
To May 31, 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	36,241	34.0%
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	<u><u>\$ 5,627,180</u></u>	<u><u>\$ 4,763,828</u></u>	<u><u>84.7%</u></u>
EXPENDITURES			
SALARIES	\$ 2,419,890	\$ 819,366	33.9%
BENEFITS	560,434	223,952	40.0%
OPERATIONS	267,700	63,051	23.6%
COLLECTIONS	471,000	195,106	41.4%
BRANCH DEVELOPMENT	60,000	21,931	36.6%
BRANCHES - RENT	700,290	172,646	24.7%
AUTOMATION	129,091	22,011	17.1%
TRANSFER TO CAPITAL	709,650	709,650	100.0%
LIBRARY OFFICE MAINTENANCE	9,125	3,802	41.7%
EARLYON CHILD AND FAMILY CENTRES	300,000	147,346	49.1%
COVID-19 PROGRAM	-	10,857	0.0%
TOTAL EXPENDITURES	<u><u>\$ 5,627,180</u></u>	<u><u>\$ 2,389,718</u></u>	<u><u>42.5%</u></u>
PROJECTED SURPLUS/(DEFICIT)		\$ 2,374,110	

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

Account	Description	Budget	Actual	Balance	%
LIBRARY					
21-701-80001	Library Software & Hardware	\$ 99,650	\$ 837	\$ 98,813	0.84%
21-701-80001	Technology Branch Programming	\$ 10,000	\$ -	\$ 10,000	0.00%
21-701-80001	WIFI Hotspots	\$ 20,000	\$ -	\$ 20,000	0.00%
21-701-80021	Book Hold Dispenser	\$ 65,000	\$ -	\$ 65,000	0.00%
21-701-80022	Website Redesign	\$ 40,000	\$ 13,797	\$ 26,203	34.49%
21-701-80023	RFID Project	\$ 250,000	\$ -	\$ 250,000	0.00%
21-701-80024	Branch Enhancements	\$ 75,000	\$ -	\$ 75,000	0.00%