



Committee of the Whole

Meeting Date: September 28, 2021

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

Subject: Budget Variance report August 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 August have been provided to you. We have now completed eight 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.

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

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

Planning:

No significant variances at this time.

Economic Development:

No significant variances at this time.

Information Technology:

Expenditures are tracking as expected.

Social Services:

(a) 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. Social Services staff are working with the CMSM on the plan due to the Ministry.

(b) 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:

At this time Middlesex London Paramedic Service is continuing to experience higher than expected call volumes, offload delays and demand for increased resources. We continue to monitor what impact (if any) this will have on the 2021 year-end financial position. A detailed update on call volume, offload delays and system resources is being prepared and will be presented to County Council in October. We continue to target and work toward ending the year within approved budget. However, due to the situation with COVID-19 and call demand 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 (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 \$220,000.

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 August 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	\$ 5,005,998	69.8%	\$ 3,339,989	\$ 1,868,102	55.9%
Planning	1,331,396	921,145	69.2%	1,270,396	871,749	68.6%
Economic Development	767,893	346,073	45.1%	687,876	259,751	37.8%
Information Technology	1,749,383	1,086,043	62.1%	1,225,282	740,408	60.4%
Social Services	15,325,853	9,356,994	61.1%	6,887,351	5,033,864	73.1%
Transportation	26,582,479	22,515,028	84.7%	22,392,912	18,641,488	83.2%
Strathmere Lodge	15,005,221	10,408,055	69.4%	2,688,368	1,482,697	55.2%
Strathmere Lodge - Debenture	1,361,440	1,382,032	101.5%	757,000	979,080	129.3%
<u>MLEMS AUTHORITY</u>						
Land Ambulance	46,864,128	30,270,921	64.6%	4,184,659	2,590,768	61.9%
<u>LIBRARY BOARD</u>						
Library	5,627,180	3,416,760	60.7%	4,331,633	4,331,633	100.0%
HEALTH UNIT	1,282,910	855,273	66.7%	1,282,910	855,273	66.7%
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)	(288,266.67)	66.7%
COVID - 19				(494,532)	-	0.0%
Surplus - Library				(60,052)	-	0.0%
				(665,000)	-	0.0%
				-		
TOTALS	\$ 123,068,188	\$ 85,564,322	69.5%	\$ 45,975,942	\$ 35,946,097	78.2%

**County of Middlesex
Committee of the Whole**

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

ADMINISTRATION

	2021 Budget	2021 To Date	%
REVENUES			
COUNTY OF MIDDLESEX	3,339,989	1,868,102	55.93%
SUPPLEMENTARY TAXES	700,000	14,696	2.10%
INTEREST INCOME-GENERAL	250,000	148,413	59.37%
RECOVERIES - Ambulance, Ontario Works	598,528	464,175	77.55%
RENT - Facilities	787,051	527,276	66.99%
COMMUNITY TRANSPORTATION PROJECT	369,737	344,059	93.06%
COVID 19 PROGRAM		1,639,277	
TRANSFER FROM RESERVE	1,125,000	-	0.00%
Total REVENUE	7,170,305	5,005,998	69.82%
EXPENDITURES			
GOVERNANCE			
MEMBERS OF COUNCIL			
REMUNERATION	323,379	190,617	58.95%
BENEFITS	19,639	11,230	57.18%
INSURANCE	4,447	1,024	23.03%
TRAVEL	21,500	1,552	7.22%
EXPENSES	25,450	4,192	16.47%
CONVENTIONS	70,659	14,597	20.66%
MEMBERSHIPS	67,142	34,853	51.91%
SPECIAL EVENTS	9,000	(10,659)	(118.43%)
Total MEMBERS OF COUNCIL	541,216	247,406	45.71%
LIBRARY BOARD			
REMUNERATION	13,016	2,330	17.90%
BENEFITS	593	169	28.50%
CONVENTIONS - per diems	20,400	2,880	14.12%
Total LIBRARY BOARD	34,009	5,379	15.82%
MIDDLESEX ACCESSIBILITY			
REMUNERATION	2,441	651	26.67%
BENEFITS	77	13	16.88%

	2021	2021	
	Budget	To Date	%
TRAVEL/EXPENSES/CONVENTIONS	510	0	0.00%
Total MIDDLESEX ACCESSIBILITY	3,028	664	21.93%
Total GOVERNANCE	578,253	253,449	43.83%

ADMINISTRATION

SALARIES	1,759,579	972,162	55.25%
BENEFITS	492,017	336,696	68.43%
SALARY/BENEFITS CONTINGENCY	20,000	0	0.00%
EDUCATION/TRAVEL - CAO	20,000	12,373	61.87%
EDUCATION/TRAVEL - CLERK	2,500	544	21.76%
EDUCATION/TRAVEL - HR	10,400	200	1.92%
EDUCATION/TRAVEL - HEALTH & SAFETY	9,200	446	4.85%
EDUCATION/TRAVEL - TREASURY	27,000	743	2.75%
EDUCATION/TRAVEL - COUNTY SOLICITOR	25,400	5,200	20.47%
OPERATIONS	187,893	161,896	86.16%
AUDIT	39,750	616	1.55%
CONSULTING	122,600	33,244	27.12%
INSURANCE	48,300	20,671	42.80%
INSURANCE DEDUCTIBLE PAYMENTS	125,000	27,683	22.15%
TAX WRITE-OFFS	400,000	0	0.00%
PROPERTY TAX CAPPING - SHORT FALL	1,000	0	0.00%
Total ADMINISTRATION	3,290,639	1,572,474	47.79%

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	1,725,274	50.10%

FACILITIES

FACILITIES OPERATING

SALARIES	90,886	55,462	61.02%
BENEFITS	25,755	17,678	68.64%
TRUCK MAINT./ EXP.	7,800	5,567	71.37%
County Building & Gaol - CLEANING	198,500	76,690	38.63%
County Building & Gaol - INSURANCE	16,940	5,448	32.16%
County Building & Gaol - UTILITIES	136,000	51,605	37.94%
Total FACILITIES OPERATING	475,881	212,450	44.64%

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	212,450	14.39%

MPAC - Assessment Services

	2021	2021	
	Budget	To Date	%
MPAC - Assessment Services	1,302,996	977,247	75.00%
Total MPAC - Assessment Services	1,302,996	977,247	75.00%
COMMUNITY TRANSPORTATION PROJECT			
Community Transportation Project	369,737	198,301	53.63%
Total Community Transportation Project	369,737	198,301	53.63%
COVID 19 PROGRAM	-	902,091	0.00%
TRANSFER TO RESERVE - COVID 19	-	737,186	0.00%
Total EXPENDITURES	7,170,305	5,005,998	69.82%

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

Account	Description	Budget	Actual	Balance	%
ADMINISTRATION					
01-894-61009	Computer/Printer Replacements	\$ 27,800	\$ 3,465	\$ 24,335	12.5%
01-894-61021	New County Building	\$ 1,000,000	\$ -	\$ 1,000,000	0.0%
		\$ 1,027,800	\$ 3,465	\$ 1,024,335	0.3%

**County of Middlesex
Committee of the Whole**

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

PLANNING

	2021 Budget	2021 To Date	%
REVENUES			
COUNTY OF MIDDLESEX	\$ 1,270,396	\$ 871,749	68.6%
APPROVED AUTHORITY FEES	60,000	48,100	80.2%
OTHER	1,000	1,296	129.6%
TOTAL REVENUES	\$ 1,331,396	\$ 921,145	69.2%
EXPENDITURES			
PLANNING			
SALARIES	\$ 816,114	\$ 539,778	66.1%
BENEFITS	199,573	147,222	73.8%
OPERATIONS	58,560	41,118	70.2%
MIDDLESEX GEOGRAPHY NETWORK	83,305	75,787	91.0%
LEGAL SERVICES	2,000	1,104	55.2%
SPECIAL PROJECTS	35,000	35,000	100.0%
COVID-19 PROGRAM	-	860	0.0%
TOTAL PLANNING	\$ 1,194,552	\$ 840,869	70.4%
WOODLANDS			
SALARIES	\$ 89,692	\$ 53,726	59.9%
BENEFITS	31,411	16,876	53.7%
OPERATIONS	15,741	9,674	61.5%
TOTAL WOODLANDS	\$ 136,844	\$ 80,276	58.7%
TOTAL EXPENDITURES	\$ 1,331,396	\$ 921,145	69.2%
PROJECTED SURPLUS/(DEFICIT)			

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

Account	Description	Budget	Actual	Balance	%
PLANNING					
01-201-66004	Clean Water Project	\$ 30,000	\$ -	\$ 30,000	0.0%
01-201-66007	Computer Capital	\$ 20,700	\$ 6,596	\$ 14,104	31.9%
01-201-66013	Official Plan/Special Projects	\$ 35,000	\$ 17,201	\$ 17,799	49.1%
		\$ 85,700	\$ 23,797	\$ 61,903	27.8%

**County of Middlesex
Committee of the Whole**

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

ECONOMIC DEVELOPMENT

	2021 Budget	2021 To Date	%
REVENUES			
COUNTY OF MIDDLESEX	\$ 687,876	\$ 259,751	37.8%
GRANTS	\$ 80,017	\$ 86,322	107.9%
TOTAL REVENUES	\$ 767,893	\$ 346,073	45.1%
EXPENDITURES			
SALARIES	\$ 263,813	\$ 134,328	50.9%
BENEFITS	72,633	38,580	53.1%
OPERATIONS	38,542	8,090	21.0%
ECONOMIC DEVELOPMENT SERVICES	239,728	68,435	28.5%
TOURISM SERVICES	94,000	31,151	33.1%
CANADIAN EXPERIENCES FUND	-	2,936	0.0%
COVID-19 PROGRAM	-	113	0.0%
TOURISM RELIEF & RECOVERY FUND	19,177	22,440	117.0%
OMAFRA FUNDING (RED)	40,000	40,000	100.0%
TOTAL EXPENDITURES	\$ 767,893	\$ 346,073	45.1%
PROJECTED SURPLUS/(DEFICIT)			

**County of Middlesex
Committee of the Whole**

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

INFORMATION TECHNOLOGY

	2021 Budget	2021 To Date	%
REVENUES			
COUNTY OF MIDDLESEX	\$ 1,225,282	\$ 740,408	60.4%
RECOVERIES	374,428	253,645	67.7%
OTHER REVENUES	149,673	91,990	61.5%
TOTAL REVENUES	<u>\$ 1,749,383</u>	<u>\$ 1,086,043</u>	<u>62.1%</u>
EXPENDITURES			
SALARIES	\$ 914,034	\$ 559,876	61.3%
BENEFITS	264,851	170,358	64.3%
OPERATIONS	47,000	6,801	14.5%
NETWORK MAINTENANCE	343,446	178,548	52.0%
TRANSFER TO CAPITAL	150,000	150,000	100.0%
COVID-19 PROGRAM	30,052	20,460	68.1%
TOTAL EXPENDITURES	<u>\$ 1,749,383</u>	<u>\$ 1,086,043</u>	<u>62.1%</u>
PROJECTED SURPLUS/(DEFICIT)			

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

Account	Description	Budget	Actual	Balance	%
INFORMATION TECHNOLOGY					
01-740-62001	Computer Hardware	\$ 15,500	\$ 6,700	\$ 8,800	43.2%
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%
		\$ 150,000	\$ 91,361	\$ 58,639	60.9%

**County of Middlesex
Committee of the Whole**

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

SOCIAL SERVICES

	2021 Budget	2021 To Date	%
REVENUES			
COUNTY OF MIDDLESEX	\$ 6,887,351	\$ 5,033,864	73.1%
GOVERNMENT CONTRIBUTION - PROVINCE/CITY & OW RECOVERIES	8,438,502	4,323,130	51.2%
Total REVENUES	<u>\$ 15,325,853</u>	<u>\$ 9,356,994</u>	<u>61.1%</u>
EXPENDITURES			
ONTARIO WORKS AND EMPLOYMENT ADMINISTRATION			
SALARIES	\$ 1,028,285	\$ 575,916	56.0%
LOCAL SYSTEM SUPPORT SALARIES	56,650	38,900	68.7%
BENEFITS	307,892	177,577	57.7%
LOCAL SYSTEM SUPPORT EQUIPMENT	45,452	28,822	63.4%
TRAVEL	15,000	1,179	7.9%
TRAINING AND EDUCATION	15,000	5,398	36.0%
MEMBERSHIPS	2,500	1,318	52.7%
GENERAL OFFICE EXPENSE	35,000	16,798	48.0%
TECHNOLOGY	3,000	385	12.8%
ACCOMODATION	81,500	44,333	54.4%
PROFESSIONAL ADVISORS	2,500	-	0.0%
PURCHASED SERVICE	50,000	19,405	38.8%
PARTICIPATION EXPENSES	30,000	8,248	27.5%
INTAKE SCREENING - CITY OF LONDON	28,000	-	0.0%
PROGRAM COSTS	3,647,343	1,896,984	52.0%
Total ONTARIO WORKS AND EMPLOYMENT ADMINISTRATION	<u>\$ 5,348,122</u>	<u>\$ 2,815,263</u>	<u>52.6%</u>

County of Middlesex
Committee of the Whole

Statement of Revenues and Expenditures
To August 31, 2021

SOCIAL SERVICES

	2021 Budget	2021 To Date	%
CHILDREN'S SERVICES			
ADMINISTRATION SALARIES	\$ 135,000	\$ 87,114	64.5%
ADMINISTRATION BENEFITS	36,352	24,540	67.5%
PROGRAM - FEE SUBSIDY	3,448,779	2,202,742	63.9%
PROGRAM - SPECIAL NEEDS	264,087	176,058	66.7%
MIDDLESEX SUPPORTS	124,000	42,148	34.0%
PAY EQUITY	25,032	16,688	66.7%
CAPACITY	31,200	-	0.0%
PROGRAM - SUMMER RECREATIONAL CHILD CARE	15,000	4,813	32.1%
Total CHILDREN'S SERVICES	\$ 4,079,450	\$ 2,554,103	62.6%
SOCIAL HOUSING			
SOCIAL HOUSING	\$ 5,722,885	\$ 3,515,147	61.4%
Total SOCIAL HOUSING	\$ 5,722,885	\$ 3,515,147	61.4%
OTHER PROGRAM COSTS			
OTHER PROGRAM COSTS	\$ 175,396	\$ 55,515	31.7%
Total OTHER PROGRAM COSTS	\$ 175,396	\$ 55,515	31.7%
COVID - 19			
COVID - 19	\$ -	\$ 416,966	0.0%
Total COVID - 19	\$ -	\$ 416,966	0.0%
Total EXPENDITURES	\$ 15,325,853	\$ 9,356,994	61.1%
Surplus (Deficit)			

**County of Middlesex
Committee of the Whole**

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

TRANSPORTATION

	2021 Budget	2021 To Date	%
REVENUES			
COUNTY OF MIDDLESEX	\$ 22,392,912	\$ 18,641,488	83.2%
CITY OF LONDON	1,250,000	1,190,745	95.3%
GRAVEL ROYALTY	50,000	-	0.0%
FEDERAL GAS TAX	2,269,251	2,269,251	100.0%
ONTARIO COMMUNITY INFRASTRUCTURE FUND	620,316	413,544	66.7%
TOTAL REVENUES	\$ 26,582,479	\$ 22,515,028	84.7%
EXPENDITURES			
OPERATING COSTS			
ROAD MAINTENANCE	\$ 8,003,600	\$ 5,104,430	63.8%
BRIDGE & CULVERT MAINTENANCE	250,000	99,307	39.7%
OVERHEAD	2,105,678	1,257,047	59.7%
EQUIPMENT & HOUSING OPERATIONS	(830,464)	(807,667)	97.3%
ENVIRONMENTAL SERVICES	25,000	-	0.0%
EMERGENCY PLANNING, FIRE & 911	520,000	353,246	67.9%
TOTAL OPERATING COSTS	\$ 10,073,814	\$ 6,006,363	59.6%
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	\$ 22,515,028	84.7%
PROJECTED SURPLUS/(DEFICIT)			

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

Account	Description	Budget	Actual	Balance	%
ROADS					
01-401-70012	Municipal Drain Construction	\$ 250,000	\$ 281,629	\$ (31,629)	112.7%
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	\$ 342,741	\$ 227,259	60.1%
01-401-70140	Traffic signal Retrofits	\$ 125,000	\$ 120,471	\$ 4,529	96.4%
01-401-70148	CR 14 Roundabout design and site works (2020-2021)	\$ 1,500,000	\$ 84,607	\$ 1,415,393	5.6%
01-401-70151	16 - From CR 27 (Wellburn Rd) to Oxford	\$ 980,000	\$ 444,014	\$ 535,986	45.3%
01-401-70152	28 - From Arva to CR 23 (Highbury Ave N)	\$ 1,099,684	\$ 75,023	\$ 1,024,661	6.8%
01-401-70153	30 - From Highway 401 to Crampton	\$ 725,000	\$ 51,175	\$ 673,825	7.1%
01-401-70154	49 - From Dorchester to London	\$ 2,040,000	\$ 103,392	\$ 1,936,608	5.1%
01-401-70155	49 - From Dorchester to County Road 73 (Elgin Rd)	\$ 910,000	\$ 50,980	\$ 859,020	5.6%
01-401-70156	56 - From CR 28 (Medway Rd) to CR 16 (Ilderton Rd)	\$ 825,000	\$ 858,801	\$ (33,801)	104.1%
01-401-70157	74 - From CR 29 (Hamilton Rd) to CR 49 (Catherine St)	\$ 361,000	\$ 1,380	\$ 359,620	0.4%
01-401-70158	Parkhill Traffic Signals	\$ 200,000	\$ 4,251	\$ 195,749	2.1%
01-401-76XXX	Roads Equipment	\$ 800,000	\$ 559,502	\$ 240,498	69.9%
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	\$ 69,603	\$ 1,430,397	4.6%
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	\$ 5,688	\$ 159,312	3.4%
01-401-77062	CR 12 Bridge Rehabilitation	\$ 155,000	\$ 150,455	\$ 4,545	97.1%
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	\$ 3,924,292	\$ 12,584,373	23.8%

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

Description	2021 Budget	2021 To Date	%
STRATHMERE LODGE			
REVENUES			
COUNTY OF MIDDLESEX	2,688,368	1,482,697	55.15%
PROVINCE OF ONTARIO	7,739,832	6,045,511	78.11%
RESIDENTS	4,404,627	2,703,382	61.38%
OTHER	39,234	43,304	110.37%
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	10,408,055	69.36%
EXPENDITURES			
SALARIES	9,701,032	6,453,754	66.53%
BENEFITS	2,560,428	1,639,117	64.02%
SUPPLIES	229,130	138,811	60.58%
FACILITY REPLACEMENTS	54,150	44,429	82.05%
FACILITY MAINTENANCE	252,830	119,088	47.10%
OTHER REPLACEMENTS	106,210	86,448	81.39%
PURCHASED SERVICES	588,477	360,328	61.23%
RAW FOOD	576,207	390,450	67.76%
UTILITIES	366,500	195,718	53.40%
INSURANCE	44,720	24,602	55.01%
AUDIT	4,500	0	0.00%
LEGAL & CONSULTING	20,000	17,023	85.12%
TREASURY CHARGE	104,800	69,864	66.66%
OFFICE EXPENSE	36,940	16,681	45.16%
EDUCATION, TRAVEL & CONVENTION	56,137	2,627	4.68%
CAPITAL	303,160	26,563	8.76%
COVID-19 PROGRAM		822,552	
Total EXPENDITURES	15,005,221	10,408,055	69.36%

RESIDENT DAYS

STRATHMERE LODGE

Description	2021 Budget	2021 To Date	%
PRIVATE	34,875	20,662	59.2
SEMI-PRIVATE	387	243	62.8
BASIC	7,136	4,309	60.4
BELOW BASIC	16,227	12,227	75.3
SHORT STAY	140	0	0.0
TOTAL RESIDENT DAYS	58,765	37,441	63.7

FUNDED RESIDENT DAYS	38,880	
VACANCIES LONG STAY	1,196	3.08%
VACANCIES SHORT STAY	243	100.00%
BED HOLDING DAYS	0	

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

Envelope Expenditure & Funding

AUG-21

	Nursing	Programming	Raw Food	Accomodation	Total
Actual Cost Per Diem	150.00	14.27	9.80	71.35	245.43
Provincial Funding per diem	108.55	12.49	9.54	58.66	189.23
Difference	41.44	1.79	0.26	12.70	56.20

Available Funding/Revenue

Accomodation	Preferred Revenue	Estate Revenue	Total
(12.70)	14.20	0.00	1.51

Applied To

Nursing	Raw Food	Programming	
41.44	0.26	1.79	43.50

Net County Cost

42.00

County Contribution as of

AUG-21

	Resident Days	Net County Cost	County Contribution
	38,880	42.00	1,632,809
Less rec'd from prov for 1 addit bed	(91.25)	185.77	(16,951)
			1,615,858

Allocated To

Operating Costs	1,482,697
Transfer from Reserve	30,000
Transfer from Reserve-Capital	103,160

Check \$1,615,857

**County of Middlesex
Committee of the Whole**

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

STRATHMERE LODGE DEBENTURE PAYMENT

	2021 Budget	2021 To Date	%
REVENUES			
COUNTY OF MIDDLESEX	\$ 757,000	\$ 979,080	129.3%
PROVINCE OF ONTARIO	604,440	402,952	66.7%
TOTAL REVENUES	<u>\$ 1,361,440</u>	<u>\$ 1,382,032</u>	<u>101.5%</u>
EXPENDITURES			
PRINCIPAL	\$ 890,000	\$ 890,000	100.0%
INTEREST	196,297	216,889	110.5%
TRANSFER TO RESERVE - TAX RATE	275,143	275,143	100.0%
TOTAL EXPENDITURES	<u>\$ 1,361,440</u>	<u>\$ 1,382,032</u>	<u>101.5%</u>
PROJECTED SURPLUS/(DEFICIT)			

**County of Middlesex
Capital Projects
August 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	0.0%
01-501-60085	S.L.SARA Lift - 2021	\$ 6,200	\$ 5,266	\$ 934	84.9%
01-501-60086	S.L.ARJO NINJO's - 2021	\$ 53,260	\$ -	\$ 53,260	0.0%
01-501-60087	S.L.PR Resident home area flooring - 2021	\$ 40,000	\$ -	\$ 40,000	0.0%
01-501-60088	S.L.PP LED lighting retrofit - 2021	\$ 40,000	\$ -	\$ 40,000	0.0%
01-501-60089	S.L.Resident window pane replacement - 2021	\$ 5,600	\$ 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	\$ 1,851	\$ 7,149	20.6%
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	\$ 26,564	\$ 276,596	8.8%

**County of Middlesex
MLEMS AUTHORITY**

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

LAND AMBULANCE

	2021 Budget	2021 To Date	%
REVENUES			
COUNTY OF MIDDLESEX	\$ 4,184,659	\$ 2,590,768	61.9%
PROVINCE OF ONTARIO - Land Ambulance	21,540,778	14,421,695	67.0%
CITY OF LONDON - Land Ambulance	21,138,691	13,258,458	62.7%
TRANSFERS FROM RESERVES	-	-	0.0%
TOTAL REVENUES	\$ 46,864,128	\$ 30,270,921	64.6%
EXPENDITURES			
PAYMENTS TO MIDDLESEX-LONDON EMS	\$ 44,480,937	\$ 27,887,730	62.7%
TOTAL SERVICES	\$ 44,480,937	\$ 27,887,730	62.7%
VEHICLES, EQUIPMENT & MEDICAL SUPPLIES			
VEHICLES, EQUIPMENT CAPITAL	2,383,191	2,383,191	100.0%
TOTAL VEHICLES & EQUIPMENT	\$ 2,383,191	\$ 2,383,191	100.0%
TOTAL EXPENDITURES	\$ 46,864,128	\$ 30,270,921	64.6%
PROJECTED SURPLUS/(DEFICIT)			

**County of Middlesex
Capital Projects
August 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	\$ -	\$ 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%
		\$ 2,383,191	\$ 409,627	\$ 1,973,564	17.2%

**County of Middlesex
Library Board**

**Statement of Revenues and Expenditures
To August 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	47,866	44.9%
DONATIONS / FUNDRAISING	6,000	3,085	51.4%
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	335,000	100.0%
TOTAL REVENUES	\$ 5,627,180	\$ 5,111,863	90.8%
EXPENDITURES			
SALARIES	\$ 2,419,890	\$ 1,279,110	52.9%
BENEFITS	560,434	333,993	59.6%
OPERATIONS	267,700	120,566	45.0%
COLLECTIONS	471,000	283,395	60.2%
BRANCH DEVELOPMENT	60,000	46,056	76.8%
BRANCHES - RENT	700,290	345,292	49.3%
AUTOMATION	129,091	62,064	48.1%
TRANSFER TO CAPITAL	709,650	709,650	100.0%
LIBRARY OFFICE MAINTENANCE	9,125	6,083	66.7%
EARLYON CHILD AND FAMILY CENTRES	300,000	200,206	66.7%
COVID-19 PROGRAM	-	30,345	0.0%
TOTAL EXPENDITURES	\$ 5,627,180	\$ 3,416,760	60.7%
PROJECTED SURPLUS/(DEFICIT)		\$ 1,695,103	

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

Account	Description	Budget	Actual	Balance	%
LIBRARY					
21-701-80001	Library Software & Hardware	\$ 99,650	\$ 30,909	\$ 68,741	31.0%
21-701-80001	Technology Branch Programming	\$ 10,000	\$ -	\$ 10,000	0.0%
21-701-80001	WIFI Hotspots	\$ 20,000	\$ -	\$ 20,000	0.0%
21-701-80021	Book Hold Dispenser	\$ 65,000	\$ 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%
		\$ 709,650	\$ 247,201	\$ 462,449	34.8%