

Manitoulin-Sudbury DSB
1st Quarter Report (Unaudited)
AS AT 3/31/2019

	<u>Total Gross Budget</u>				<u>Municipal Share Budget</u>			
	YTD	YTD	OVER(UNDER)	ANNUAL	YTD	MUNICIPAL	MUNICIPAL	Over(Under)
	ACTUAL	BUDGET	BUDGET	BUDGET	MUNICIPAL	SHARE	SHARE	Budget
						Forecast	BUDGET	Forecast
Ontario Works	\$ 552,185	\$ 588,933	\$ (36,748)	\$ 2,444,100	\$ 253,629	\$ 1,137,900	\$ 1,049,200	\$ 88,700
100% Funded	\$ 1,513,675	\$ 1,765,898	\$ (252,223)	\$ 7,085,419				
Child Care	\$ 1,591,520	\$ 1,883,123	\$ (291,603)	\$ 7,563,210	\$ 156,510	\$ 803,176	\$ 626,038	\$ 177,138
Social Housing	\$ 897,321	\$ 825,923	\$ 71,398	\$ 3,151,494	\$ 2,087,146	\$ 2,087,146	\$ 2,251,734	\$ (164,588)
100% Funded	\$ 64,390	\$ 97,978	\$ (33,588)	\$ 391,910				
Paramedic Services	\$ 3,939,714	\$ 4,069,599	\$ (129,885)	\$ 14,499,699	\$ 1,787,809	\$ 7,163,339	\$ 6,626,619	\$ 536,720
100% Funded	\$ 626,579	\$ 626,579	\$ -	\$ 2,506,320				
TOTAL EXPENSES	\$ 9,185,383	\$ 9,858,033	\$ (672,649)	\$ 37,642,152	\$ 4,285,094	\$ 11,191,561	\$ 10,553,591	\$ 637,970
Interest Revenue	\$ (46,188)	\$ (24,792)	\$ (21,396)	\$ (99,163)	\$ (46,188)	\$ (184,752)	\$ (99,163)	\$ (85,589)
TOTAL EXPENSES	\$ 9,139,195	\$ 9,833,242	\$ (694,045)	\$ 37,542,988	\$ 4,238,906	\$ 11,006,809	\$ 10,454,428	\$ 552,381

Variance Analysis March 31, 2019

Actual to Budget	NET Municipal Variance	Explanation of Unaudited Municipal Share
Ontario Works	\$ 88,700	Municipal share of administration expenses are forecasted to be over budget due to new in year provincial funding of \$127,300 of which \$38,600 is 100% provincial but there is a requirement to match \$88,700 in 50/50 provincial funding.
Child Care	\$ 177,138	Municipal share of Child Care administration expenses is forecasted to be on budget. New funding has been announced. Expansion costs will now be shared 20% by Municipalities. This cost has been forecasted to be \$177,138 based on \$1,180,921 being the operating portion of expansion costs. The 20% funding for 2019 is effective April 1, 2019.
Social Housing	\$ (164,588)	<p>(\$45,778) + (\$111,522) + (\$7,288) = (\$164,588) surplus</p> <p>Federal Funding is forecasted to be (\$45,778) more than budgeted.</p> <p>Direct operated rev & exp and program support allocation is forecasted to be (\$111,522) under budget</p> <ul style="list-style-type: none"> - Rental Revenues are forecasted to be (\$99,959) more than budgeted. - Direct operating expenses are forecasted to be \$10,948 over budget due to: <ul style="list-style-type: none"> utilities and taxes (\$10,642) under budget, salaries & benefits for custodians \$3,705 over budget, and maintenance expenses over budget \$38,313, other administrative expenses under budget (\$20,428) - Program Support Allocation is forecasted to be (\$22,511) under budget. <p>Non-Profit, Rent Supp, and Urban Native expenses are forecasted to be (\$7,288) under budget.</p>
Paramedic Services	\$ 536,720	<p>Paramedic Services is forecasted to be \$86,158 + \$450,562 = \$536,720 over budget.</p> <p>The MOHLTC funding is forecasted to be less than budgeted by \$86,158 deficit, this is due to 2019 TWOMO and First Nation Funding not allocated as of report date. The 50% Funding has been announced and is currently the same as 2018 which is the budgeted amount.</p> <p>Medic Staffing is forecasted to be over budget by \$31,054 due to:</p> <ul style="list-style-type: none"> - Regular Wages are forecasted to be over budget by \$20,343; Other Wages are forecasted to be under budget by (\$8,034); Replacement wages are forecasted to be over budget by \$18,745. - Benefits are forecasted to be over budget by \$453,078 due to: WSIB NEER \$443,437, Severance Accrual \$62,100, and other benefits (\$52,439) <p>Administration Wages and Benefits are forecasted to be (\$65,480) under budget due to Wikwemikong new budget approved administration allocation.</p> <p>Non Wages are forecasted to be over budget by \$31,910.</p> <ul style="list-style-type: none"> - Program Support is forecasted to be (\$32,684) under budget - Transportation & Communication is forecasted to be (\$7,340) under budget - Vehicle repairs and maintenance is forecasted to be \$18,680 over budget - Building repairs and maintenance, grounds and utilities are forecasted to be \$41,716 over budget - Supplies are forecasted to be \$11,538 over budget.
Interest Revenue	\$ (85,589)	Interest Revenue is forecasted to be \$85,589 more than budgeted which results in a municipal surplus.
	\$ 552,381	