

Manitoulin-Sudbury DSB
4th Quarter Report (unaudited)
AS AT 12/31/2015

	<u>Total Gross Budget</u>			<u>Municipal Share Budget</u>		
	YTD ACTUAL	ANNUAL BUDGET	OVER(UNDER) BUDGET	YTD MUNICIPAL	MUNICIPAL SHARE BUDGET	Over(Under) Budget Forecast
ONTARIO WORKS	\$ 6,195,102	\$ 6,495,561	\$ (300,459)	\$ 1,342,719	\$ 1,355,573	\$ (12,854)
OW 100% Programs	\$ 1,228,934	\$ 1,046,186	\$ 182,748			
CHILD CARE	\$ 3,644,979	\$ 3,773,732	\$ (128,754)	\$ 476,515	\$ 652,656	\$ -
SOCIAL HOUSING	\$ 3,403,871	\$ 3,415,425	\$ (11,555)	\$ 2,083,452	\$ 2,134,029	\$ (50,577)
100% Funded Social Housing	\$ 544,359	\$ 195,706	\$ 348,653			
EMS	\$ 12,897,208	\$ 13,084,422	\$ (187,214)	\$ 6,832,852	\$ 7,237,169	\$ (404,317)
TOTAL EXPENSES	\$ 27,914,453	\$ 28,011,033	\$ (96,581)	\$ 10,735,538	\$ 11,379,427	\$ (467,748)
Non-Reserve Interest Revenue	\$ (84,605)	\$ (99,163)	\$ 14,558	\$ (84,605)	\$ (99,163)	\$ 14,558
TOTAL EXPENSES	\$ 27,829,848	\$ 27,911,870	\$ (82,023)	\$ 10,650,933	\$ 11,280,264	\$ (453,190)

**Variance Analysis
December 31, 2015**

	NET Municipal Variance	Explanation of Unaudited Municipal Share
YTD Actual to YTD Budget:		
Ontario Works	\$ (12,854)	Municipal share of OW allowance is under budget by \$37,902. Municipal share of administration and employment expenses are over budget by (\$25,048) due to increased Ministry funding for 2015.
Child Care	\$ -	Municipal share of Child Care is on budget.
Social Housing	\$ (50,577)	<p>(\$39,024) + \$26,080 + (\$37,634) = \$50,577 surplus Federal Funding is (\$39,024) more than budgeted. Non-Profit, Rent Supp, and Urban Native expenses are \$26,080 over budget.</p> <p>The housing net of revenue and expenses are under budget by \$37,634 due to:</p> <ul style="list-style-type: none"> - rent revenues are (\$23,766) more than budgeted - transportation and communication is under budget by (\$6,543) - utilities are under budget by (\$9,665). - general maintenance expense is over budget by \$34,238 - administration, insurance, and professional fees are over budget by \$38,346 - wages and benefits are under budget by (\$67,848) due to reallocation of Program Support to funded programs. - property taxes are under budget by (\$2,396)
Land Ambulance	\$ (404,317)	<p>EMS is (\$404,317) under budget. Additional MOHLTC funding in 2015 is (\$191,980).</p> <p>Paramedic Staffing and Benefits are under budget by (\$324,147) due to:</p> <ul style="list-style-type: none"> - The implementation of enhancements to Killarney/Gogama/Foley EMS started March 1, 2015; resulting in an in year surplus of (\$50,000). - OMERS is under budget (\$114,427), due to FT staff off work, & did not contribute to OMERS, so the employer share was saved; - FT & PT wages are under budget by (\$91,330); mainly due to 10 top rate full time paramedics utilizing STD, LTD or WSIB in 2015; - Other benefits are under budget by (\$77,954), and WSIB NEER net surcharge for 2014 and 2015 is \$9,564 <p>Non Wages are over budget by \$111,810 due to:</p> <ul style="list-style-type: none"> Mindemoya EMS lease is \$41,933 over budget (after lease buyout); Capital improvements to Mindemoya base \$50,000, and other capital expenses of \$19,877 for generators.
Non-Reserve Interest Revenue	\$ 14,558	Interest Revenue on Non Reserve accounts is \$14,558 under budget.
	\$ (453,190)	