

Manitoulin-Sudbury DSB						
4th Quarter Report (Audited)						
AS AT 12/31/2018						
<u>Total Gross Budget</u>				<u>Municipal Share Budget</u>		
	YTD	ANNUAL	OVER(UNDER)	MUNICIPAL	MUNICIPAL	Over(Under)
	ACTUAL	BUDGET	BUDGET	SHARE	SHARE	Budget
					BUDGET	Forecast
<b>Ontario Works</b>	\$ 2,432,722	\$ 2,399,401	\$ 33,321	\$ 1,037,822	\$ 1,035,400	\$ 2,422
<b>100% Funded</b>	\$ 6,237,410	\$ 6,531,690	\$ (294,280)			
<b>Child Care</b>	\$ 7,469,256	\$ 7,469,256	\$ 0	\$ 626,038	\$ 626,038	\$ -
<b>Social Housing</b>	\$ 2,775,380	\$ 3,162,764	\$ (387,384)	\$ 1,793,671	\$ 2,242,459	\$ (448,788)
<b>100% Funded</b>	\$ 364,312	\$ 580,584	\$ (216,272)			
<b>Paramedic Services</b>	\$ 14,923,012	\$ 13,941,593	\$ 981,419	\$ 6,999,352	\$ 6,533,090	\$ 466,262
<b>100% Funded</b>	\$ 1,922,883	\$ 1,946,206	\$ (23,323)			
<b>TOTAL EXPENSES</b>	\$ 36,124,976	\$ 36,031,494	\$ 93,482	\$ 10,456,883	\$ 10,436,987	\$ 19,896
Interest Revenue	\$ (190,096)	\$ (99,164)	\$ (90,932)	\$ (190,096)	\$ (99,164)	\$ (90,932)
<b>TOTAL EXPENSES</b>	\$ 35,934,880	\$ 35,932,331	\$ 2,549	\$ 10,266,787	\$ 10,337,824	\$ (71,036)

**Variance Analysis December 31, 2018**

Actual to Budget	NET Municipal Variance	Explanation of Audited Municipal Share
Ontario Works	\$ 2,422	Municipal share of OW allowance is now funded 100% by province and will no longer be reported on. Municipal share of OW allowance from prior year is a surplus of (\$11,346); there will be more reconciled in 2019.. Municipal share of administration and employment expenses is \$13,800 due to additional Ministry funding requiring municipal contribution.
Child Care	\$ -	Child Care operating and administration expenses municipal share is forecasted to be on budget.
Social Housing	\$ (448,788)	<p>(\$61,403) + (\$325,191) + (\$62,193) = (\$448,787) surplus</p> <p>Federal Funding is (\$61,403) more than budgeted.</p> <p>Direct operated rev &amp; exp and program support allocation is (\$325,191) under budget</p> <ul style="list-style-type: none"> <li>- Rental Revenues are (\$108,015) more than budgeted.</li> <li>- Direct operating expenses are (\$56,346) under budget; due to utilities (\$80,855) under budget, salaries &amp; benefits for custodian (\$3,405) under budget, municipal taxes are (\$9,060) and maintenance expenses are over budget \$18,137, other administrative expenses are over budget \$18,837 (includes \$15,050 of bad debts for YE)</li> <li>- Program Support Allocation is (\$160,830) under budget.</li> </ul> <p>Non-Profit, Rent Supp, and Urban Native expenses are (\$62,193) under budget due to market rent adjustments and prior year reconciliations.</p>
Paramedic Services	\$ 466,262	<p>Paramedic Services is (\$404,869) - <b>\$871,131</b> = \$466,262 over budget.</p> <p>The MOHLTC funding is more than budgeted by (\$404,869) surplus.</p> <p>Medic Staffing is over budget by <b>\$32,782</b> due to:</p> <ul style="list-style-type: none"> <li>- Regular Wages under budget by (\$93,402); Other Wages over budget are: Call Back wages \$87,580, modified wages \$80,490, Standby wages \$20,234, Vacation, Sick &amp; Stat time is under budget by (\$53,117), Other wages are under budget by (\$9,003)</li> <li>- Benefits are over budget by <b>\$841,599</b> due to: WSIB NEER \$497,075, Severance Accrual \$263,637, and other benefits \$80,887</li> </ul> <p>Administration Wages and Benefits are <b>(\$159,154)</b> under budget due to Wikwemikong new budget approved administration allocation.</p> <p>Non Wages are over budget by <b>\$155,904</b>.</p> <ul style="list-style-type: none"> <li>- Program Support is (\$35,570) under budget</li> <li>- Transportation &amp; Communication is \$3,501 over budget</li> <li>- Vehicle repairs and maintenance is \$122,405 over budget</li> <li>- Building repairs and maintenance, grounds and utilities are \$62,197 over budget</li> <li>- Supplies are \$3,371 over budget.</li> </ul>
Interest Revenue	\$ (90,932)	Interest Revenue is \$90,932 more than budgeted which results in a municipal surplus.
	<b>\$ (71,036)</b>	