

**Manitoulin-Sudbury DSB**  
**2nd Quarter Report (Unaudited)**  
**AS AT 6/30/19**

	<u>Total Gross Budget</u>				<u>Municipal Share Budget</u>			
	YTD ACTUAL	YTD BUDGET	OVER(UNDER) BUDGET	ANNUAL BUDGET	YTD MUNICIPAL	MUNICIPAL SHARE Forecast	MUNICIPAL SHARE BUDGET	Over(Under) Budget Forecast
<b>Ontario Works</b>	\$ 552,185	\$ 588,933	\$ (36,748)	\$ 2,444,100	\$ 275,122	\$ 1,030,000	\$ 1,049,200	\$ (19,200)
<b>100% Funded</b>	\$ 1,513,675	\$ 1,765,898	\$ (252,223)	\$ 7,085,419				
<b>Child Care</b>	\$ 3,260,099	\$ 3,784,362	\$ (524,263)	\$ 7,563,210	\$ 313,019	\$ 626,038	\$ 626,038	\$ -
<b>Social Housing</b>	\$ 1,333,032	\$ 1,613,474	\$ (280,442)	\$ 3,151,494	\$ 2,031,731	\$ 2,031,731	\$ 2,251,734	\$ (220,003)
<b>100% Funded</b>	\$ 139,978	\$ 195,955	\$ (55,977)	\$ 391,910				
<b>Paramedic Services</b>	\$ 7,578,133	\$ 7,739,129	\$ (160,996)	\$ 14,499,699	\$ 3,476,116	\$ 7,257,512	\$ 6,626,619	\$ 630,893
<b>100% Funded</b>	\$ 1,204,654	\$ 1,253,159	\$ (48,505)	\$ 2,506,320				
<b>TOTAL EXPENSES</b>	\$ 15,581,757	\$ 16,940,910	\$ (1,359,154)	\$ 37,642,152	\$ 6,095,989	\$ 10,945,281	\$ 10,553,591	\$ 391,690
Interest Revenue	\$ (108,953)	\$ (49,583)	\$ (59,371)	\$ (99,163)	\$ (108,953)	\$ (187,906)	\$ (99,163)	\$ (88,743)
<b>TOTAL EXPENSES</b>	\$ 15,472,804	\$ 16,891,328	\$ (1,418,524)	\$ 37,542,988	\$ 5,987,036	\$ 10,757,375	\$ 10,454,428	\$ 302,947

**Variance Analysis June 30, 2019**

<b>Actual to Budget</b>	<b>NET Municipal Variance</b>	<b>Explanation of Unaudited Municipal Share</b>
<b>Ontario Works</b>	\$ (19,200)	Municipal share of administration expenses are forecasted to be \$19,200 under budget due to the revised Provincial funding.
<b>Child Care</b>	\$ -	Municipal share of Child Care administration expenses is forecasted to be on budget. New funding has been announced; Expansion costs will not be shared 20% by Municipalities in 2019.
<b>Social Housing</b>	\$ (220,003)	<p><b>(\$45,778) + (\$173,521) + (\$704) = (\$220,003) surplus</b></p> <p>Federal Funding is forecasted to be <b>(\$45,778)</b> more than budgeted.</p> <p>Direct operated rev &amp; exp and program support allocation is forecasted to be <b>(\$173,521)</b> under budget</p> <ul style="list-style-type: none"> <li>- Rental Revenues are forecasted to be (\$130,331) more than budgeted.</li> <li>- Direct operating expenses are forecasted to be (\$36,208) over budget due to:                             <ul style="list-style-type: none"> <li>utilities and taxes (\$15,057) under budget, salaries &amp; benefits for custodians \$24,753 over budget; maintenance expenses over budget \$77,143, administrative salaries &amp; benefits under budget (\$109,751); other administrative expenses under budget (\$13,296)</li> </ul> </li> <li>- Program Support Allocation is forecasted to be (\$6,982) under budget.</li> </ul> <p>Non-Profit, Rent Supp, and Urban Native expenses are forecasted to be <b>(\$704)</b> under budget.</p>
<b>Paramedic Services</b>	\$ 630,893	<p>Paramedic Services is forecasted to be <b>\$56,365 + \$574,528 = \$630,893</b> over budget.</p> <p>The MOHLTC funding is forecasted to be less than budgeted by <b>\$56,365</b> deficit. The 50% Funding has been re-announced and is currently lower than 2018 by \$39,102; 50% funding is forecasted to be \$115,834 under the budgeted amount. The First Nation funding of \$137,789 received was not budgeted resulting in a surplus; while the TWOMO funding has not been announced to date and has been forecasted to have a deficit of \$78,320.</p> <p>Medic Staffing is forecasted to be over budget by <b>\$607,604</b> due to:</p> <ul style="list-style-type: none"> <li>- Regular Wages are forecasted to be over budget by \$22,355; Other Wages are forecasted to be over budget by \$69,495; Replacement wages are forecasted to be over budget by \$10,405.</li> <li>- Benefits are forecasted to be over budget by <b>\$505,349</b> due to: WSIB NEER \$406,952, Severance Accrual \$62,100, and other benefits \$36,297</li> </ul> <p>Administration Wages and Benefits are forecasted to be <b>(\$46,253)</b> under budget due to Wikwemikong new budget approved administration allocation.</p> <p>Non Wages are forecasted to be under budget by <b>\$13,177</b>.</p> <ul style="list-style-type: none"> <li>- Program Support is forecasted to be (\$13,981) under budget</li> <li>- Transportation &amp; Communication is forecasted to be (\$23,410) under budget</li> <li>- Vehicle repairs and maintenance is forecasted to be \$16,469 over budget</li> <li>- Building repairs and maintenance, grounds and utilities are forecasted to be \$19,474 over budget</li> <li>- Supplies are forecasted to be \$14,625 over budget.</li> </ul>
<b>Interest Revenue</b>	\$ (88,743)	Interest Revenue is forecasted to be \$88,743 more than budgeted which results in a municipal surplus.
	<b>\$ 302,947</b>	