

				Manitoulin-Sudbury DSB				
				3rd Quarter Report (Unaudited)				
				AS AT 9/30/2019				
<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	\$ 1,800,833	\$ 1,813,429	\$ (12,596)	\$ 2,444,100	\$ 828,848	\$ 1,030,000	\$ 1,049,200	\$ (19,200)
100% Funded	\$ 4,364,677	\$ 5,312,245	\$ (947,568)	\$ 7,085,419				
Child Care	\$ 5,421,562	\$ 5,665,719	\$ (244,157)	\$ 7,563,210	\$ 469,529	\$ 626,038	\$ 626,038	\$ -
Social Housing	\$ 2,220,183	\$ 2,403,415	\$ (183,232)	\$ 3,151,494	\$ 1,951,706	\$ 1,978,164	\$ 2,251,734	\$ (273,570)
100% Funded	\$ 295,333	\$ 293,933	\$ 1,400	\$ 391,910				
Paramedic Services	\$ 10,647,813	\$ 10,973,842	\$ (326,029)	\$ 14,499,699	\$ 4,779,410	\$ 7,019,973	\$ 6,626,619	\$ 393,354
100% Funded	\$ 1,955,104	\$ 1,879,739	\$ 75,365	\$ 2,506,320				
TOTAL EXPENSES	\$ 26,705,505	\$ 28,342,322	\$ (1,636,817)	\$ 37,642,152	\$ 8,029,492	\$ 10,654,175	\$ 10,553,591	\$ 100,584
Interest Revenue	\$ (174,892)	\$ (74,373)	\$ (100,520)	\$ (99,163)	\$ (174,892)	\$ (203,190)	\$ (99,163)	\$ (104,027)
TOTAL EXPENSES	\$ 26,530,612	\$ 28,267,950	\$ (1,737,337)	\$ 37,542,988	\$ 7,854,600	\$ 10,450,985	\$ 10,454,428	\$ (3,443)

Variance Analysis September 30, 2019

Actual to Budget	NET Municipal Variance	Explanation of Unaudited Municipal Share
Ontario Works	\$ (19,200)	Municipal share of administration expenses are forecasted to be \$19,200 under budget due to the revised Provincial funding.
Child Care	\$ -	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.
Social Housing	\$ (273,570)	<p>(\$45,778) + (\$220,504) + (\$7,288) = (\$273,570) 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 (\$220,504) under budget</p> <ul style="list-style-type: none"> - Rental Revenues are forecasted to be (\$138,676) more than budgeted. - Direct operating expenses are forecasted to be (\$9,846) over budget due to: utilities and taxes (\$15,058) under budget, salaries & benefits for custodians \$26,693 over budget; maintenance expenses over budget \$74,448, administrative salaries & benefits under budget (\$94,076); other administrative expenses under budget (\$1,853) - Program Support Allocation is forecasted to be (\$71,982) under budget due to reallocations <p>Non-Profit, Rent Supp, and Urban Native expenses are forecasted to be (\$7,288) under budget.</p>
Paramedic Services	\$ 393,354	<p>Paramedic Services is forecasted to be \$56,365 + \$336,989 = \$393,354 over budget.</p> <p>The MOHLTC funding is forecasted to be less than budgeted by a deficit of \$56,365. 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 \$312,732 due to:</p> <ul style="list-style-type: none"> - Regular Wages are forecasted to be over budget by \$61,214; Other Wages are forecasted to be over budget by \$40,484; Replacement wages are forecasted to be over budget by \$16,590. - Benefits are forecasted to be over budget by \$194,444 due to: WSIB NEER \$151,496, Severance Accrual \$62,100, and other benefits (\$19,152) - WSIB NEER has been revised to reflect the Sept 2019 NEER report received in November 2019. The September WSIB NEER report indicates \$320,277 for 2018. The net NEER expense for 2019 will be \$151,496 which is a savings of \$255,456 from the 2nd quarter report that was \$406,952. <p>Administration Wages and Benefits are forecasted to be (\$40,403) under budget due to Wikwemikong new budget approved administration allocation.</p> <p>Non Wages are forecasted to be over budget by \$64,660.</p> <ul style="list-style-type: none"> - Program Support is forecasted to be (\$7,190) under budget - Transportation & Communication is forecasted to be (\$5,201) under budget - Vehicle repairs and maintenance is forecasted to be \$44,204 over budget - Building repairs and maintenance, grounds and utilities are forecasted to be \$17,566 over budget - Supplies are forecasted to be \$15,281 over budget.
Interest Revenue	\$ (104,027)	Interest Revenue is forecasted to be \$104,027 more than budgeted which results in a municipal surplus.
	\$ (3,443)	