



2017 Budget Document

December 8, 2016

RESOLUTION #: 2016-145

Kenora District Services Board

2017 Budget Document – APPROVED December 8, 2016

Executive Summary:

The 2017 Budget continues on the path set by the Kenora District Services Board's (KDSB) 2015-2019 Strategic Plan. This budget provides the foundation from which the Board of Directors can continue to address the current needs of our communities by improving access to services, supporting poverty reduction strategies and increase affordable housing in order to address the needs of the most vulnerable residence in the Kenora District.

The budget maintains the investment in the ongoing strategic priorities which are reshaping and improving the services being delivered in our communities, such as:

- Review our participation in advocacy tables and continue to play our part in the advocacy effort of others.
- Emphasize the importance of data, information, & evidence in program development.
- Review current policy and procedures to ensure they are aligned with the 2015-2019 Strategic Plan.
- Review and update the ten year Housing and Homelessness Plan.

The budget incorporates the 2015-2019 Strategic Plan priorities and creates the framework in which KDSB will continue to develop sound and fiscally responsible service plans for 2017 and beyond.

KDSB evaluates the actual needs of a program and does not blindly follow prior year budgets or make adjustments for changes that have not yet been approved. In developing our 2017 budget, we ensured that the impacts of only the strategic projects that will begin during the fiscal year have been recognized.

The Housing & Emergency Medical Services (EMS) Renewal and Financing Policy continues to allow the Board of Directors to concentrate on their governance and strategic role by effectively managing renewals and recognizing the long term nature of these two fundamental programs. These renewals need to be financed on a long term basis.

The EMS Equipment Renewal process has allowed EMS to accelerate the ambulance replacement cycle, reduce maintenance costs and EMS management has been able to react to unanticipated equipment demands as required to enhance patient care and ensure continued compliance with Ministry of Health & Long Term Care (MOHLTC) regulations.

The Housing Renewal process has allowed management and the Board to look at KDSB owned and operated housing stock and Not-For-Profit (NFP) housing stock in a more strategic manner. The process allows for the identification of housing projects that may become prohibitive to repair and enables a proactive reaction to these issues. Specific to NFP asset renewal, the process has highlighted the need for additional capital funding over and above the regular operating grants to our partners. The KDSB, in partnership with the NFP's, continues to explore different options in an attempt to mitigate or minimize the financial impact of this significant need.

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Building a New Future:

The 2017 Budget will form part of a multi-year strategic framework that will have KDSB take a pro-active approach to policy development and service/program delivery through the use of industry best-practices and a performance measurement system that will leverage data, information and evidence.

The 2017 Budget will deliver:

Affordable Communities and Services

- Maintain service levels while keeping the Net Local Share levy impact sustainable;
- Continue to lobby the Federal and Provincial governments for funding to ensure that programs and services are financially sustainable;
- Continue to implement and deliver the priorities established in the Ten Year Housing and Homelessness Plan.

Increase Services and Partnership Development

- Continue to invest \$130,000 to support local child poverty reduction programs;
- Invest \$18 million over the next 10 years in improving and modernizing existing housing;
- Develop 34 new Affordable Housing units in 2017;
- Continue to build partnerships to help improve services and reduce poverty;
- Continue with community outreach programs and initiatives;
- Invest an additional \$300,000 over the next two years into Emergency Shelter solutions;
- Invest an additional \$200,000 over the next two years into Homelessness Prevention programs and initiatives;

Modernize Programs and Services

- Review current Information Technology Systems and plan future technology needs;
- Invest \$924,000 over the next two years through the Survivors of Domestic Violence Portable Housing Benefit;
- Analyze the impact of Ontario Works system change and impacts on service delivery;
- Review the funding formula change for Child Care and service review with operators;
- Through the Ministry of Health and Long Term Care, develop and implement a patient transfer service that will build on the strength and effectiveness of the Emergency Medical Services System.

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EMS Equipment & Housing Stock Financing

The Board follows policy number FNS-II-04, a policy that established long term asset renewal planning and financing principles. This policy follows the concept that Reserve management should be the primary financing mechanism and source for ongoing Renewal Expenditures. The plan includes an annual levy specifically for capital renewal. Managing equipment and housing renewals with a long-term financing plan reduces the annual impact for our municipal partners.

EMS Renewal – Annual Budget Allocations – Reserve Management Levy

2017	2018	2019	2020
\$366,245	\$388,220	\$411,513	\$436,204

Housing Renewal – Annual Budget Allocations – Reserve Management Levy

2017	2018	2019	2020
\$1,789,316	\$1,807,209	\$1,825,281	\$1,843,534

The detailed ten year renewal and financing plan in conjunction with the annual budget allocations are further detailed in Appendix A.

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2017 Draft Budget Summary

The following table summarizes the financial requirements for operations in 2017 which will be described within the body of this document. The net local cost for each division is calculated by identifying the anticipated expenses and revenues and adjusting those amounts for financing activities. Financing activities include contributions made to/from the reserves and/or reserve funds, and the pay down of principal portions of long term borrowing. For comparison purposes a second chart outlines the same information for 2016.

2017 Budget	Expenses	Revenues	Contributions to Reserves/ Reserve Funds	Contributions from Reserves/ Reserve Funds	Principal portion of LTD	Net Local Cost	% of Total Levy
Program Support & Board	0	(70,000)	70,000	0	0	0	0.00%
Integrated Services	0	0	0	0	0	0	0.00%
Early Learning & Care	7,411,089	(6,512,998)	0	(213,561)	0	684,530	4.15%
Ontario Works	7,736,313	(6,342,513)	15,000	0	0	1,408,800	8.54%
Asset Management (Housing)	14,097,559	(8,451,385)	260,730	(154,584)	816,621	6,568,941	39.80%
Land Ambulance (EMS)	12,749,090	(4,871,315)	0	(210,175)	174,360	7,841,960	47.51%
TOTAL	41,994,051	(26,248,211)	345,730	(578,320)	990,981	16,504,231	100.00%

2016 Budget	Expenses	Revenues	Contributions to Reserves/ Reserve Funds	Contributions from Reserves/ Reserve Funds	Principal portion of LTD	Net Local Cost	% of Total Levy
Program Support & Board	20,000	(70,000)	70,000	(20,000)	0	0	0.00%
Integrated Services	0	0	0	0	0	0	0.00%
Early Learning & Care	7,089,615	(5,923,132)	0	(448,000)	0	718,483	4.36%
Ontario Works	7,839,458	(6,337,852)	15,000	0	0	1,516,606	9.20%
Asset Management (Housing)	12,099,346	(6,038,407)	155,730	(447,500)	766,056	6,535,225	39.63%
Land Ambulance (EMS)	12,204,033	(4,408,181)	15,000	(228,448)	136,899	7,719,303	46.81%
TOTAL	39,252,452	(22,777,572)	255,730	(1,143,948)	902,955	16,489,617	100.00%

The proposed 2017 expenditures represent an increase from 2016 of 6.98% (\$2,741,600). To date, full funding allocations have not been received for Child Care or Ontario Works programs. The draft budget assumes no changes to spending or approved core funding over the 2016 levels, but it does account for the planned Ontario Works Benefit uploading of costs to the province as well as the additional funding for Ontario Early Years Child and Family Centres.

Provincial revenues also reflect the calculated funding allocation from the Ministry of Health and Long Term Care (MOHLTC). There are three separate components of the MOHLTC grant; Territory without Municipal Organization (TWOMO), First Nations and Cost Shared. The First Nations portion is based on a per capita and special funding calculation approved by the MOHLTC. The TWOMO portion is calculated based on 2017 gross Public Sector Accounting Board (PSAB) expenditures less the current First Nations grant. The Cost Shared portion is calculated based on the 2016 gross PSAB expenditures plus an arbitrary percent increase less the current TWOMO and First Nations grant.

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Net Local Cost – Definition

The net local cost is the difference between the total revenue and the total expenses which will be raised by levying the local municipalities and unincorporated areas.

Net local cost is used to compare the cost to the local taxpayer year over year. Expenses and revenue fluctuate each year as divisions receive one-time funding for various initiatives. If total expenses were used as a comparator for budget purposes the trends would not be consistent. Net local cost proves to be a comparable number year over year.

A summary of the net local costs for the past four years follows.

	2017 Budget	2016 Actual	2015 Actual	2014 Actual
Early Learning & Care	684,530	718,483	718,124	781,553
Ontario Works	1,408,800	1,516,606	1,940,026	1,962,439
Asset Management (Housing)	6,568,941	6,535,225	6,156,777	5,829,814
Land Ambulance (EMS)	7,841,960	7,719,303	7,245,570	6,822,975
	16,504,231	16,489,617	16,060,497	15,396,781

The comparison of net local cost between the 2017 budget and the 2016 budget follows.

	2017 Budget	2016 Actual	\$ Change	% Change
Early Learning & Care	684,530	718,483	(33,953)	-4.73%
Ontario Works	1,408,800	1,516,606	(107,806)	-7.11%
Asset Management (Housing)	6,568,941	6,535,225	33,716	0.52%
Land Ambulance (EMS)	7,841,960	7,719,303	122,657	1.59%
	16,504,231	16,489,617	14,614	0.09%

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2017 Regional Property Tax Assessment

In 1999, the Board of Directors approved by double majority the allocation method of net local costs. Net local costs are attributed to the various municipalities and the unincorporated areas based on their portion of the unweighted property assessment for the District.

The table below provides the summary data used in the 2017 calculation of the local share levy. The actual breakdown of the local share levy is detailed later in this document.

Kenora District MPAC Assessment Summary				
For the year ended 2017				
	<u>Total Assessment</u>	<u>Exempt</u>	<u>Unweighted Assessment</u>	<u>Local Share</u>
60-26 Dryden	695,464,575	-64,984,366	630,480,209	8.78%
60-42 Ear Falls	72,113,500	-7,263,475	64,850,025	0.90%
60-01 Ignace	81,900,150	-8,964,425	72,935,725	1.02%
60-16 Kenora	1,787,056,663	-124,640,900	1,662,415,763	23.14%
60-21 Machin	153,273,501	-6,600,785	146,672,716	2.04%
60-49 Pickle Lake	31,225,225	-4,977,500	26,247,725	0.37%
60-41 Red Lake	509,977,537	-41,130,150	468,847,387	6.53%
60-34 Sioux Lookout	524,911,022	-51,628,250	473,282,772	6.59%
60-08 Sioux Narrows - Nestor Falls	369,937,975	-8,961,775	360,976,200	5.03%
Total Unincorporated	3,460,052,782	-183,822,135	3,276,230,647	45.60%
	7,685,912,930	-502,973,761	7,182,939,169	100.00%

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Change in Assessment 2017 VS 2016				
	2016	2017		
	<u>Unweighted Assessment</u>	<u>Unweighted Assessment</u>	Change in Unweighted Assessment	% Change in Unweighted Assessment
60-01 Ignace	70,664,600	72,935,725	2,271,125	3.21%
60-08 Sioux Narrows - Nestor Falls	372,199,600	360,976,200	-11,223,400	-3.02%
60-16 Kenora	1,598,248,018	1,662,415,763	64,167,745	4.01%
60-21 Machin	143,843,454	146,672,716	2,829,262	1.97%
60-26 Dryden	627,339,200	630,480,209	3,141,009	0.50%
60-34 Sioux Lookout	462,959,100	473,282,772	10,323,672	2.23%
60-41 Red Lake	482,039,700	468,847,387	-13,192,313	-2.74%
60-42 Ear Falls	66,284,800	64,850,025	-1,434,775	-2.16%
60-49 Pickle Lake	25,839,600	26,247,725	408,125	1.58%
Total Unincorporated	3,225,189,400	3,276,230,647	51,041,247	1.58%

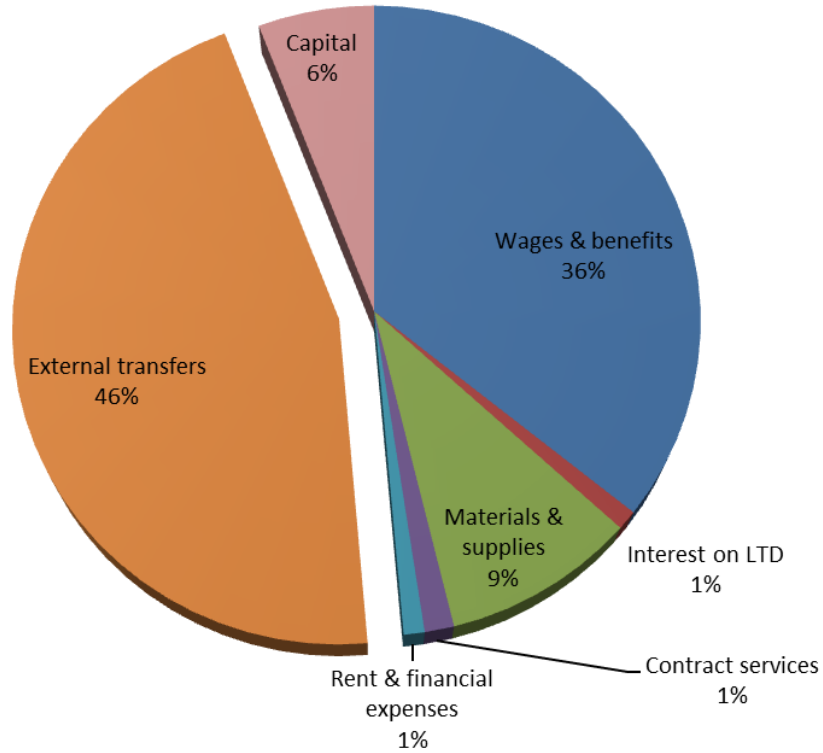
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Budget Summary by Function

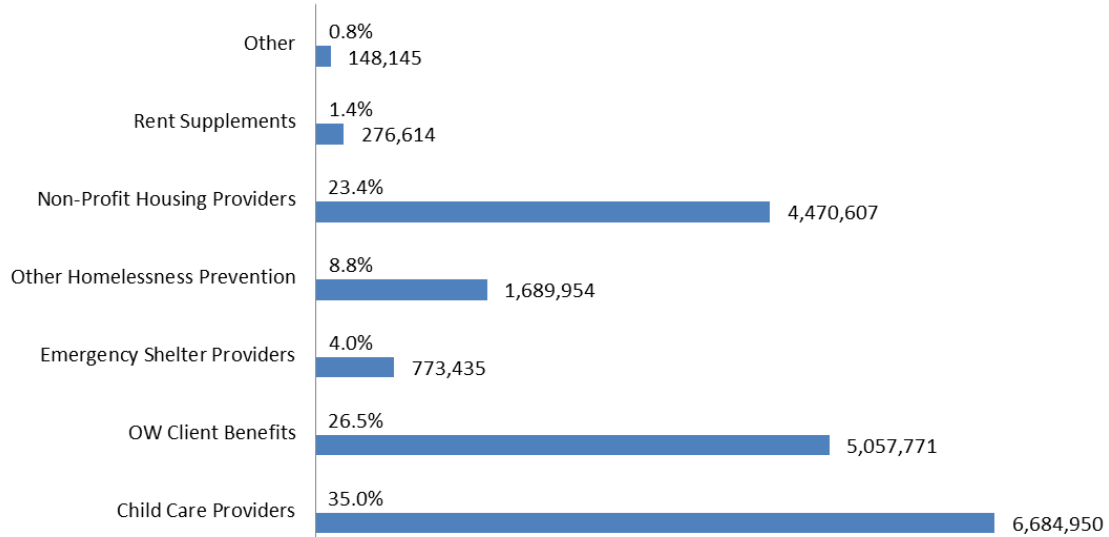
	Program Support & Board	Integrated Services	Early Learning & Care	Ontario Works	Housing & Asset Management	Land Ambulance	Total	
Wages & benefits	1,174,860	2,198,138	73,212	169,169	1,175,778	10,233,197	15,024,354	34.7%
Interest on LTD	0	0	0	0	330,217	84,748	414,965	1.0%
Materials & supplies	310,376	284,521	10,000	43,452	2,374,251	929,354	3,951,954	9.1%
Contract services	109,970	61,700	64,403	1,500	193,571	162,926	594,070	1.4%
Rent & financial expenses	3,267	259,766	0	11,000	0	147,880	421,913	1.0%
External transfers	8,000	0	6,684,950	5,187,916	7,210,610	10,000	19,101,476	44.1%
Internal transfers	(1,606,473)	(2,804,125)	578,524	2,308,276	869,233	654,565	0	0.0%
Capital	0	0	0	15,000	1,943,900	526,420	2,485,320	5.7%
Contributions to reserve funds	70,000	0	0	15,000	260,730	0	345,730	0.8%
Principal payment of LTD	0	0	0	0	816,621	174,360	990,981	2.3%
Total Cash Requirements	70,000	0	7,411,089	7,751,313	15,174,911	12,923,450	43,330,763	100%
Provincial Revenue	0	0	(6,512,998)	(6,342,013)	(5,264,959)	(4,856,315)	(22,976,285)	53.0%
Rent	0	0	0	0	(2,888,691)	0	(2,888,691)	6.7%
Other revenue	0	0	0	0	(277,735)	0	(277,735)	0.6%
Interest earned	(70,000)	0	0	(500)	(20,000)	(15,000)	(105,500)	0.2%
Total Revenue	(70,000)	0	(6,512,998)	(6,342,513)	(8,451,385)	(4,871,315)	(26,248,211)	60.6%
Contributions from reserves	0	0	(213,561)	0	0	0	(213,561)	0.5%
Contributions from reserve funds	0	0	0	0	(154,584)	(210,175)	(364,759)	0.8%
Net Local Cost	0	0	684,530	1,408,800	6,568,942	7,841,960	16,504,232	38.1%

The above chart provides an overview of the total cash requirements and net local cost for all divisions. It is important to note that 44% of our costs are external transfers to various programs and client benefits. The next largest cost is the salary and benefit costs to deliver the programs at 35%. On average across all programs, the Province provides 53% of the total cash requirements.

How Operating Dollars are Spent



Where External Transfers Go



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General Reserves for Operations

The general reserve is an allocation from net revenue after the provision for all expenditures and special reserve funds. It has no reference to any specific asset and does not require segregation from general operating funds. A reserve may be established for a predetermined purpose and applied for that purpose at the discretion of the Board. Revenues received to ease the burden of Child Care Providers as they transitioned to full-day kindergarten are an example of a general reserve.

Transfers to the general reserve for the 2017 budget year include an amount to partially fund replacement of specific vehicles owned by the Board.

Reserve Funds

A reserve fund is an allocation from net revenue that is segregated from general operating funds and its use is restricted to meet the purpose of the fund. Interest earned on each fund is reinvested in the fund on a monthly basis. There are two types of reserve funds: obligatory and discretionary. Currently the KDSB has no statutory requirement for any obligatory reserve funds.

Discretionary Reserve Funds

The Board currently holds discretionary reserve funds for program initiatives, land ambulance, and social housing purposes. Contributions and withdrawals from these reserve funds must be budgeted per Board policies and directives.

The reserve for working funds is used to ensure adequate cash flow to allow operations to continue to operate with payment of clients, vendors and transfer agencies as required. As per Regulation 279/98, Section 7(3), in preparing the estimates, the Board may provide for a reserve for working funds in a year not to exceed 15 percent of the total estimates of the Board for the year. The combined budget transfer to general operating reserves and working reserve funds total \$104,317 which is below the regulated maximum.

In the 2017 budget and renewal financing plan, there is an expectation that \$154,584 will be transferred from the social housing reserve to cover capital expenditures. It is also expected that all proceeds from the disposal of specific housing stock (\$200,000 in the 2017 budget) will be transferred into reserves to assist with replacement costs.

The land ambulance renewal financing plan budgets for a transfer of \$160,170 to cover capital expenditures. An additional \$50,000 will be drawn from the reserve to fund the remaining municipal portion of the management restructuring costs.

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Impact of 2017 Budget on Reserves & Reserve Funds:

	2017 Opening Balance	Interest Earned	Contribution	Withdrawals	2017 Ending Balance
Working Funds	439,935	17,271	15,000		472,206
Special Purpose - Child Care	213,561			(213,561)	0
TOTAL GENERAL RESERVES	653,496	17,271	15,000	(213,561)	472,206
Reserve Funds - Working	2,858,700	28,587	60,730		2,948,017
Reserve Funds - Social Housing	1,124,891	11,249	200,000	(154,584)	1,181,556
Reserve Funds - Land Ambulance	1,289,295	12,893		(210,175)	1,092,013
TOTAL RESERVE FUNDS	5,926,382	70,000	275,730	-578,320	5,693,792

See Appendix A for more details on Reserve Balances.

Program Support and Board of Director Expenses



The Program Support and Board Division works closely with and provides expert advice to the program divisions of the Kenora District Services Board. The separate cost centres identify the various support functions provided and ensures costs are allocated to the program division according to specific sharing formulas.

Program Support - Administration

Administrative support is provided for the entire organization by the Chief Administrative Officer, Executive Secretary, Director of Finance & Asset Management, Manager of Finance, and two Accounting Clerks in the Finance Department. Total costs are allocated to the programs equally.

Expenses included in this area are wages, advertising, insurance, memberships, travel and training, audit/consulting/legal fees and miscellaneous supplies.

Board Costs

The Board of Directors provides governance and develops the strategic direction of the organization as a whole. Implementation of the strategic plan is completed on a management level. All costs associated with the Board are allocated equally to the programs being administered.

Operating costs reflect honoraria, per diem, and travel costs for the Board of Directors at regular/committee meetings as well as at various conferences throughout the year. The costs associated with Staff Appreciation events are also included in this budget.

The 2017 budget includes allocations to enable the Board to participate in advocacy efforts, both on our behalf and in collaboration with our partners.

Program Support – Information Technology

The IT department is tasked with providing solutions for the organizations technological needs. These needs centre on hardware, software, networking infrastructure, communications infrastructure and planning support. The 2017 budget includes an allocation that ensures new advances in technology are being leveraged appropriately.

The cost of wages, travel and universal program/system upgrades are budgeted in the program support cost centre. Total costs are then allocated based on prior experience of specific program usage. Any hardware and other costs that relate directly to the operation of one program are included directly in the budget of that program.

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Program Support – Human Resources

Human Resources is responsible for a wide range of support services including: recruitment, health and safety, collective agreements, labour relations, compensation and pay equity, management of personnel data, benefits and pension administration, leave management, return to work initiatives, and health and safety management. In 2017 the Human Resource department will play an important role in the development of KDSB's Post Traumatic Stress Disorder (PTSD) prevention plan. Total costs are allocated to the programs based on the number of full time employees within each program.

The 2017 budget includes costs related to one additional staff member in the Human Resource department. Current workload in the HR department is being absorbed by one full time employee. Having the ability to be pro-active in the HR department will allow KDSB to effectively implement regulation changes, review policies, and ensure that regulatory reporting is completed in a timely manner. Most importantly, this will ensure that all KDSB divisions receive the support they need as the organization continues to grow and respond to regulation changes.

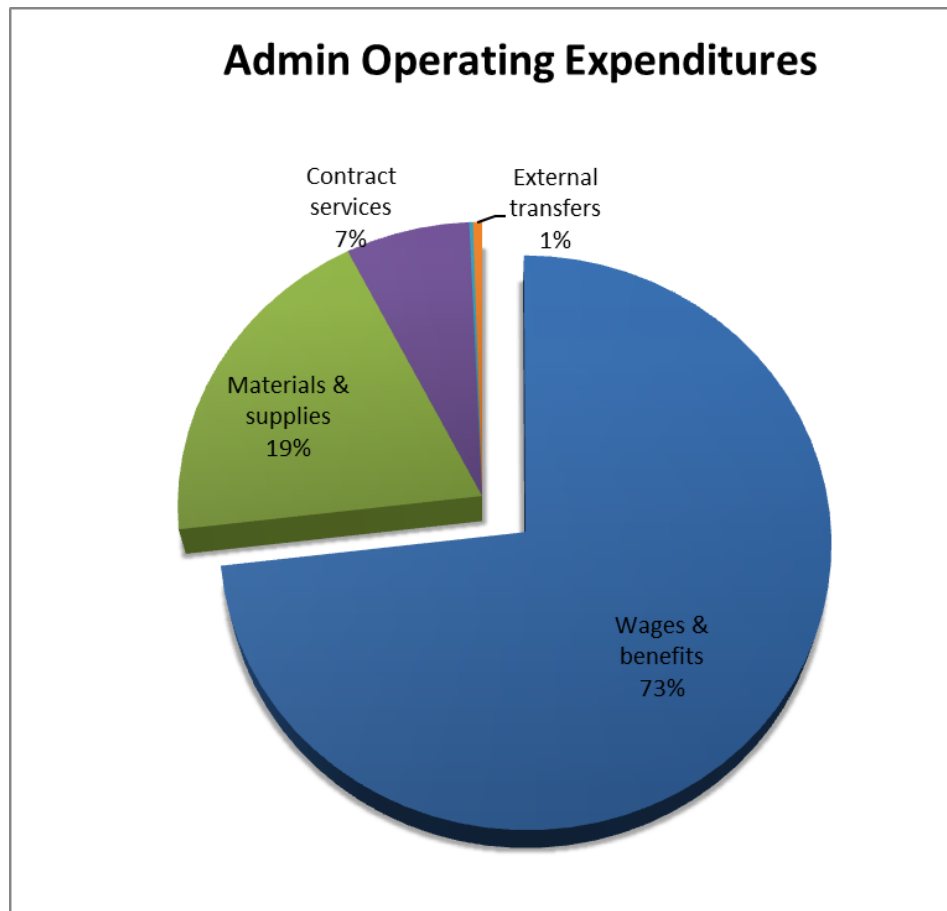
Summary by Department:

	2017 Budget	2016 Budget	Change
Program Support & Board			
Administration	840,509	792,740	47,769
Board Costs	128,224	117,394	10,830
Information Technology	396,750	354,843	41,907
Human Resources	240,990	153,637	87,353
Total operating costs	1,606,473	1,418,614	187,859
Transfers to Programs	(1,606,473)	(1,398,614)	(207,859)
Contributions to (from) Reserves	70,000	50,000	20,000
Total cash requirements	70,000	70,000	0
Interest Earned	(70,000)	(70,000)	0
NET LOCAL COST	0	0	0

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Summary by Function:

	2017 Budget	2016 Budget	Change
Program Support & Board			
Wages/Benefits	1,174,860	1,037,942	136,918
Materials/Supplies	310,376	245,822	64,554
Contracted Services	109,970	124,850	(14,880)
Rent/Financial Expense	3,267	2,000	1,267
External Transfers	8,000	8,000	0
Transfers to Programs	(1,606,473)	(1,398,614)	(207,859)
Contributions to (from) reserves	70,000	50,000	20,000
Total cash requirements	70,000	70,000	0
Interest earned	(70,000)	(70,000)	0
NET LOCAL COST	0	0	0



General Comment

Net local costs will be zero as all costs are apportioned to the programs.

Integrated Social Services



Integrated Services strives to provide wrap around service to Applicants/Clients/Tenants by linking individuals to the right benefits in order for them to be successful. Specific programs administered include: Rent Geared to Income, Affordable Housing Initiative, Community Homelessness Prevention, Rent Supplement, Child Care Fee Subsidy, Ontario Works, Learning Earning and Parenting, Energy Support and Child Poverty Reduction. The focus of integration is the support provided to the individual or family, not the department or the origin of funding. “Our Promise: Help and support when you need it.”

Employees in Integrated Social Services Department are trained to provide multiple programs and benefits to people requiring assistance. KDSB employees provide information on all programs and support individuals in finding and accessing the best solution. Through a screening and assessment process KDSB employees determine which benefits best meet the individual’s needs, with the ultimate goal of supporting the individual to become self-sufficient.

The programs come from multiple Ministries, each with their own mandate and legislation. Costs associated with this department (wages, training, travel and general office needs) are not distinctly related to any specific funding source. Total costs are allocated across all programs based on the workload of each program.

The 2016 budget allowed for KDSB to begin work on our Community Engagement process. Through collaborative efforts KDSB was able to secure additional funding for Emergency Shelters, Homelessness Prevention, the pilot project for Survivors of Domestic Violence – Portable Housing Benefit, and increase the number of Supported Housing units in our district. KDSB was also able to begin the engagement process with third party organizations in the delivery of services, included but not limited to, health care providers, urban Aboriginal programs, education, and employment programs.

The 2017 budget builds on this momentum and includes staffing investments that will provide equity in service levels across the district. Adding a reception position in Sioux Lookout enables current staff to focus on specific client related supports including employment security and homelessness prevention initiatives. This position will also enable payments, tenant work orders, and information bulletins to be processed in the community rather than having these tasks centrally located in the main Administration office. The ability for increased focus on clients will support better outcomes and increase individual and community well-being.

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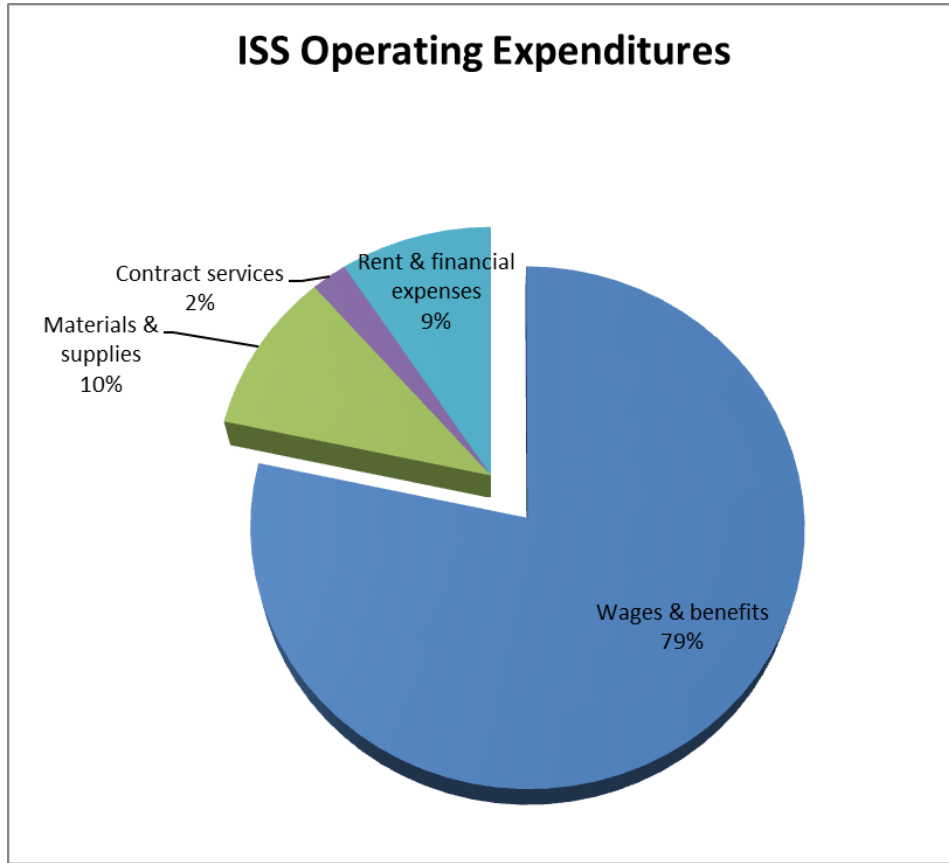
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Summary by Department:

	2017 Budget	2016 Budget	Change
Integrated Services			
Integrated Staffing	2,298,888	2,210,570	88,318
Program Delivery Sites	505,237	498,619	6,618
Total operating costs	2,804,125	2,709,189	94,936
Transfers to Programs	(2,804,125)	(2,709,189)	(94,936)
Contributions to (from) Reserves	0	0	0
NET LOCAL COST	0	0	(0)

Summary by Function:

	2017 Budget	2016 Budget	Change
Integrated Services			
Wages/Benefits	2,198,138	2,112,620	85,518
Materials/Supplies	284,521	281,721	2,800
Contracted Services	61,700	61,700	0
Rent/Financial Expense	259,766	253,148	6,618
External Transfers	0	0	0
Transfers to Programs	(2,804,125)	(2,709,189)	(94,936)
Contributions to (from) Reserves	0	0	0
NET LOCAL COST	0	0	(0)



General Comment

Net local costs will be zero as costs are apportioned to the programs.

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Early Learning & Care Service



The Kenora District Services Board is the service system manager for Early Learning and Care (ELC) in the Kenora District. Early Learning and Care is comprised of four components, Child Care Fee Subsidy, Child Care Operations, Best Start Hub Operations and Best Start Planning. Child Care and Best Start Hub Operational dollars are flowed to the program operators. Fee Subsidy is provided to families through the integrated services department. Best Start Planning is managed for multiple children’s services providers in the District.

The Child Care Program Budget remains consistent with 2016 funding levels. At this time, there has been no indication by the Ministry of Education that core funding levels will change. The Ministry has committed to the same Wage Enhancement funding as 2016.

Summary by Department:

	2017 Budget	2016 Budget	Change
Early Learning and Care			
Administration	703,139	525,775	177,364
Program Transfers	6,617,250	6,473,140	144,110
Aboriginal/Best Start Program	90,700	90,700	0
Total operating costs	7,411,089	7,089,615	321,474
Provincial Revenue	(6,512,998)	(5,923,132)	(589,866)
Contributions from Reserves	(213,561)	(448,000)	234,439
NET LOCAL COST	684,530	718,483	(33,953)

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	2017 Budget	2016 Budget	Change
Early Learning and Care			
Materials/Supplies	10,000	10,000	0
Contracted Services	64,403	3,000	61,403
External Transfers	6,684,950	6,540,840	144,110
Program Support/Integrated Services	578,524	535,775	42,749
Total cash requirements	7,337,877	7,089,615	248,262
Provincial Revenue	(6,512,998)	(5,923,132)	(589,866)
Contributions from Reserves	(213,561)	(448,000)	234,439
NET LOCAL COST	611,318	718,483	(107,165)

General Comment

The 2017 Early Learning & Care Budget comes in with a decrease in the local share of \$107,165. This budget is based on last year's actuals, changes in programming expected during the 2017 year and a consistent level of core funding from the provincial government.

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Ontario Works Services



Ontario Works administrative funding is calculated on a two year cycle based on several factors including caseload, northern factor, rural factor, and supplementary caseload. The KDSB received notice of their 2016-17 planning allocation which was based on the three year average district caseload. District administration, employment expenditures and client transfers have been adjusted to reflect the new funding allocation from the Ministry. In addition, the funding budget reflects the 2017 provincial upload of client benefit expenditures.

The Healthy Communities budget includes allocations for the Child Poverty Reduction Program. Expenditures in the Child Poverty Reduction Program have remained static since the elimination of the Provincial cost sharing component. These funds are distributed to the communities based on program submissions and the child poverty population.

The Ontario Works case load has increased over the past year. Employment programs are focussing on education upgrade and securing long term employment. SAMs implementation appears to be stabilizing two year after its initial launch, with SME support transitioning to an as needed basis effective January 2017. The ISS Department would like to focus on community outreach and work with local industry and educational institutions to support individuals in achieving their employment goals.

Summary by Department:

	2017 Budget	2016 Budget	Change
Ontario Works			
Administration	2,229,200	2,199,611	29,589
Employment Programs	556,797	556,237	560
Client Transfers	4,820,171	4,195,044	625,127
Healthy Community Funds	130,145	130,145	0
Total operating costs	7,736,313	7,081,037	655,276
Contributions to (from) Reserves	15,000	15,000	0
Total cash requirements	7,751,313	7,096,037	655,276
Provincial Revenue	(6,342,013)	(5,578,931)	(763,082)
Interest Earned	(500)	(500)	0
NET LOCAL COST	1,408,800	1,516,606	(107,806)

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Summary by Function:

	2017 Budget	2016 Budget	Change
Ontario Works			
Wages/Benefits	169,169	158,635	10,534
Materials/Supplies	58,452	58,452	0
Contracted Services	1,500	5,202	(3,702)
Rent/Financial Expense	11,000	8,000	3,000
External Transfers	5,187,916	4,572,137	615,779
Program Support/Integrated Services	2,308,276	2,278,611	29,665
Contributions to Reserves	15,000	15,000	0
Total cash requirements	7,751,313	7,096,037	655,276
Provincial Revenue	(6,342,013)	(5,578,931)	(763,082)
Other Miscellaneous Revenues	(500)	(500)	0
NET LOCAL COST	1,408,800	1,516,606	(107,806)

General Comment

The net effect of the changes to the Ontario Works budget is a decrease in the local share of \$107,806. This budget is based on last year's actuals, a consistent case load and an anticipated level of funding from the provincial government.

KDSB continues to monitor the effect of SAMS implementation on our cash flow and is working to ensure no detrimental effects will be transferred to the local share.

Housing Services & Asset Management



The Asset Management Department is responsible for maintaining the varied portfolio assets that are owned, leased and/or occupied by the KDSB. These include, but are not limited to, office space, social housing facilities, land ambulance bases and solar installations.

Housing Services, through the Integrated Social Service employees, provides subsidized housing to those who qualify. Subsidized housing in the district consists of 528 KDSB owned units, 560 non-profit units and 42 rent supplement units. These units are located in Minaki, Keewatin, Kenora, Vermilion Bay, Ear Falls, Red Lake, Eagle River, Dryden, Dinorwic, Hudson and Sioux Lookout.

The Integrated Services Department administers and maintains the centralized waitlist for rent geared to income tenants for the entire District. All Non-Profit Housing Providers as well as KDSB Property Managers access this waitlist to offer units in chronological order.

Asset Management District Administration

Maintenance costs that are not specific to one particular unit are reported under this cost centre. Wages for managers and front-line maintenance staff, travel, training and communications are just a few expenditures considered to be district wide.

Housing Property Management

This section of the budget contains the operating maintenance and building renewal costs for the 528 public housing units owned by KDSB.

Planned Building Renewal costs for the current year are \$1,943,900 and reflect a decrease of approximately \$25,200 from the 2016 budget. The total cost of renewal projects is being financed through a combination of reserves and local levy as outlined in the ten year financing plan included in Appendix A.

Homelessness Prevention

Homelessness Prevention initiatives include allocations for emergency rent and energy (Hydro LEAP programs), the Community Homeless Prevention Initiative (CHPI), and the new Survivors of Domestic Violence Portable Housing Benefit (SDV-PHB).

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The CHPI program provides funds to the local emergency shelters as well as other prevention programs including, but not limited to energy arrears assistance and utility deposits. The 2017 plan includes funds for a Life Skills Trainer to assist individuals in the transition from homeless to housed as well as maintaining successful tenancy.

The pilot DV-PHB program provides monthly rental assistance to those that meet the criteria of Special Priority Placement and financial assistance. In its initial launch we have been able to support a number of individuals and families in private landlord rental agreements.

Investment in Affordable Housing

The total increase in this cost centre is based on the final approved funding allocations as calculated by the Ministry of Housing. As per the housing and homelessness plan goals, management will work towards an extensive housing inventory and library of projects that will allow us to access the capital portion of this funding. Previous funding has been used to provide assistance with rental payments for a limited time period and capital repairs on existing homes for qualifying families.

Non-Profit Housing Providers

Total funding to our Non-Profit Housing Providers is calculated based on indices established by the Ministry of Housing. These indices are applied to previous years benchmarked revenues and expenditure amounts in order to calculate the subsidy paid to the non-profit providers.

In previous years, the building renewal plans for non-profits providers revealed that estimated reserves for non-profits were not adequate to complete planned projects. In 2016, the KDSB KDSB renewal plan included \$250,000 specifically for our partners. In addition, the Ministry of Housing provided Social Housing Infrastructure Program funding that was used to fully fund Non-profit capital projects. The 2017 budget does not reflect any special funding for the Non-Profit Housing Providers.

Rent Supplement

The rent supplement area of the 2017 budget has been updated to agree with various funding agreements received and confirmed contracts with landlords.

MicroFit Investment

This program is being used to sustain housing reserves into the future. Revenue generated from the systems will be contributed to the reserve fund for future housing needs. It is estimated that \$60,730 will be generated in 2017.

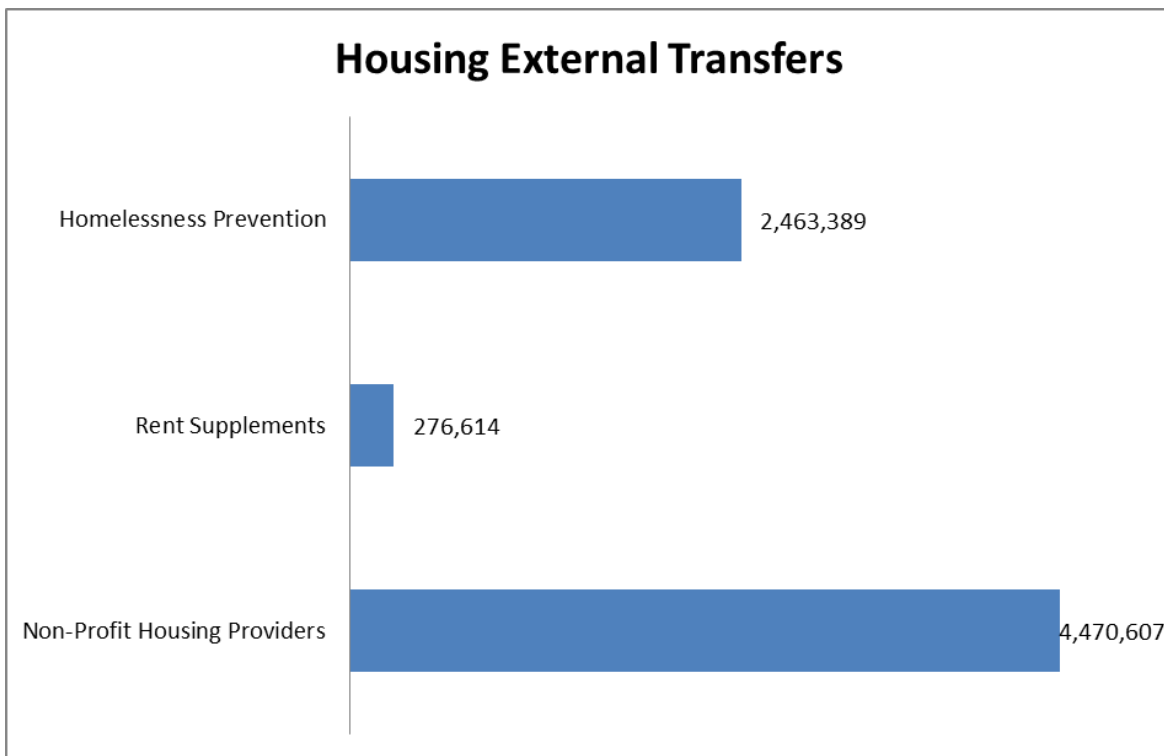
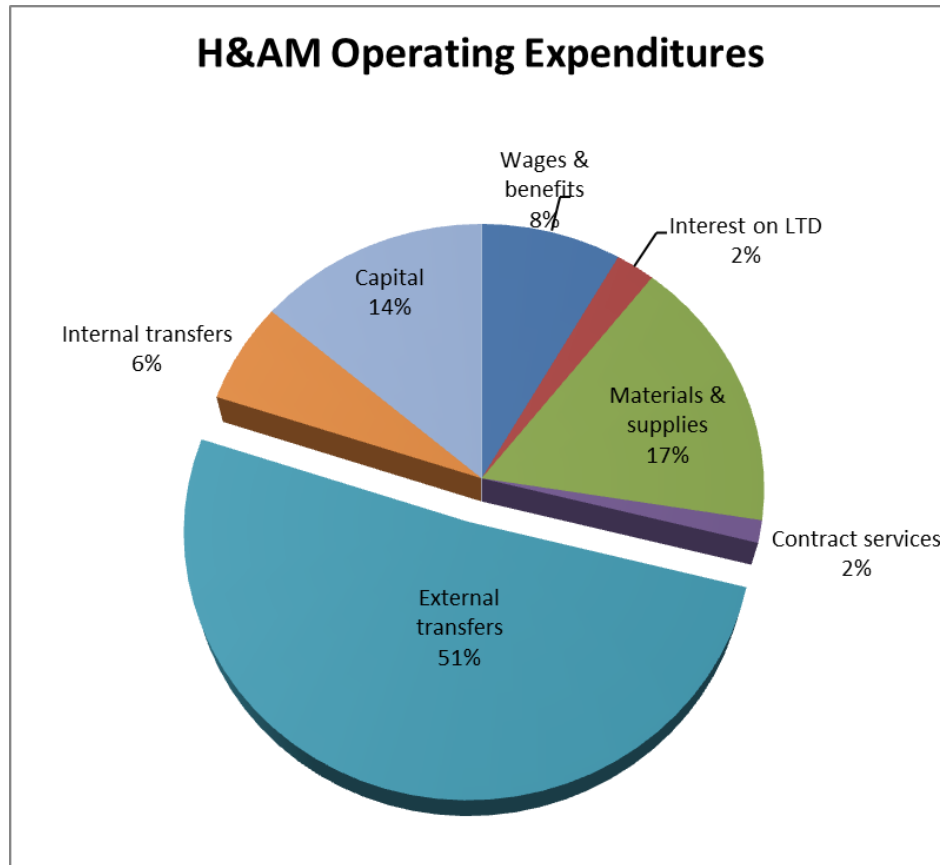
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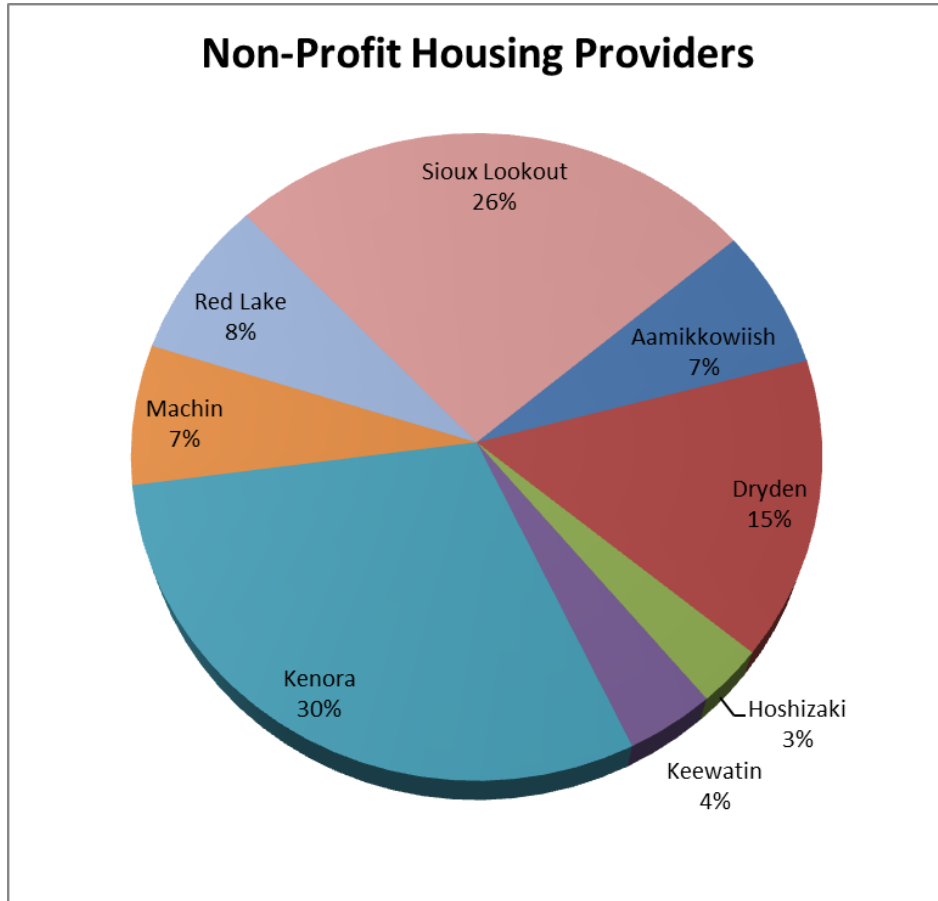
Summary by Department:

	2017 Budget	2016 Budget	Change
Housing and Asset Management			
Administration	1,982,328	1,861,436	120,893
Housing Property Management	2,788,269	2,751,221	37,048
Capital Renewal	1,943,900	1,969,100	(25,200)
Homelessness Prevention	1,590,580	758,421	832,159
Non-Profit Housing Providers	4,470,607	4,688,431	(217,824)
Rent Supplement	276,614	276,614	0
IAH Program	1,034,292	541,575	492,717
Microfit Investment	10,970	10,970	0
Total operating costs	14,097,560	12,857,768	1,239,792
Contributions to Reserves	260,730	155,730	105,000
Principal on long term debt	816,621	766,056	50,565
Total cash requirements	15,174,911	13,779,554	1,395,357
Provincial Revenue	(5,264,959)	(3,870,692)	(1,394,267)
Tenant Rent	(2,888,691)	(2,829,106)	(59,585)
Other Miscellaneous Revenues	(297,735)	(97,030)	(200,705)
Contributions from Reserves	(154,584)	(447,500)	292,916
NET LOCAL COST	6,568,942	6,535,226	33,716

Summary by Function:

	2017 Budget	2016 Budget	Change
Housing and Asset Management			
Wages/Benefits	1,175,778	1,117,612	58,166
Interest on Long Term Debt	330,217	392,268	(62,051)
Materials/Supplies	2,374,251	2,278,813	95,438
Contracted Services	193,571	189,910	3,661
External Transfers	7,210,610	6,189,199	1,021,411
Program Support/Integrated Services	869,233	720,866	148,367
Capital Renewal	1,943,900	1,969,100	(25,200)
Contributions to Reserves	260,730	155,730	105,000
Principal on Long Term Debt	816,621	766,056	50,565
Total cash requirements	15,174,911	13,779,554	1,395,357
Provincial Revenue	(5,264,959)	(3,870,692)	(1,394,267)
Tenant Rents	(2,888,691)	(2,829,106)	(59,585)
Other Miscellaneous Revenues	(297,735)	(97,030)	(200,705)
Contributions from Reserves	(154,584)	(447,500)	292,916
NET LOCAL COST	6,568,942	6,535,226	33,716





General Comment

The net effect of the changes to the Housing Services & Asset Management Division budget is an increase in local share of \$33,716. This budget is based on last year's actuals, anticipated provincial funding levels and the effect of the reserve management policy.

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Emergency Medical Services – Land Ambulance



Land Ambulance Management

Land Ambulance District Administration provides oversight and leadership for the EMS program within the District by ensuring adherence to legislation, regulations, standards, organizational policies and fiscal objectives. It also manages the operational resources required to provide an effective and efficient service delivery throughout our vast geographical area. The budget includes centralized purchase such as software support, telecommunications, insurance, office supplies, uniforms, training, medical supplies and fleet expenses.

We are committed to continual emphasis on service improvement for the Kenora District. This includes patient care, paramedic and patient safety and improved efficiency in service delivery through technology.

Land Ambulance Capital Renewal

The planned capital spending in 2017 is \$526,420; an increase of \$113,108 over 2016. Renewal spending is being financed through a combination of reserves and local levy as outlined in the ten year financing plan included in Appendix C. Specific items included in the renewal plan are: 2 new ambulances with Stryker Power Load Lifting Systems, 5 Panasonic Tough Books, 2 Stryker Power Cots, an additional Administration vehicle and replacement winter gear for the District.

Land Ambulance Program Delivery

Land Ambulance Program Delivery includes all of the day-to-day operations for the delivery of emergency medical services within our communities including wages and benefits for the paramedic staff, building, laundry, and all other base specific purchases.

Planned paramedic training for 2017 includes the following:

- New Basic Life Support (BLS) Standards ver. 4.1 December 11, 2017
- New Advanced Life Support Standards ver. 3.0 July 17, 2017
- New Ontario Ambulance Documentation Standards Ver. 3.0 April 2017
- Stroke Bypass protocol
- Base Hospital Labour and Delivery training

In 2017 the KDSB - Northwest EMS will due for certifying service review by the Ministry of Health and Long term Care Emergency Services Branch. These certifying service reviews are required every three years in order to renew the Certificate to operate an ambulance service.

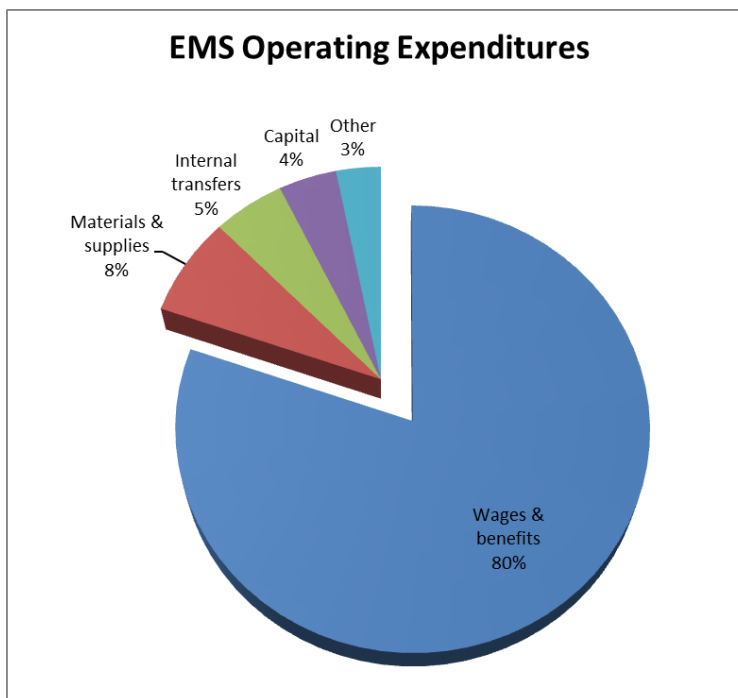
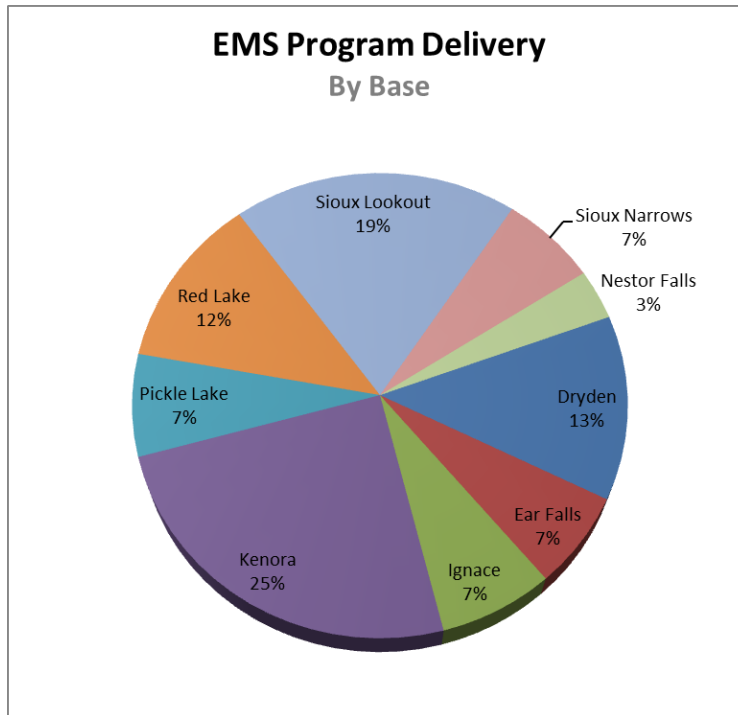
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Summary by Department:

	2017 Budget	2016 Budget	Change
EMS - Land Ambulance			
Administration	2,672,189	2,521,291	150,898
Program Delivery - Bases	9,550,481	9,269,430	281,051
Capital Renewal	526,420	413,312	113,108
Total operating costs	12,749,090	12,204,032	545,058
Contributions to Reserves	0	15,000	(15,000)
Principal on long term debt	174,360	136,899	37,461
Total cash requirements	12,923,450	12,355,931	567,519
Provincial Revenue	(4,856,315)	(4,393,181)	(463,134)
Other Miscellaneous Revenues	(15,000)	(15,000)	0
Contributions from Reserves	(210,175)	(228,448)	18,273
NET LOCAL COST	7,841,960	7,719,302	122,658

Summary by Function:

	2017 Budget	2016 Budget	Change
EMS - Land Ambulance			
Wages/Benefits	10,233,197	9,909,410	323,787
Interest on Long Term Debt	84,748	93,884	(9,136)
Materials/Supplies	929,354	890,929	38,425
Contracted Services	162,926	168,484	(5,558)
Rent/Financial Expenses	147,880	145,462	2,418
External Transfers	10,000	10,000	0
Program Support/Integrated Services	654,565	572,551	82,014
Capital Renewal	526,420	413,312	113,108
Contributions to Reserves	0	15,000	(15,000)
Principal on Long Term Debt	174,360	136,899	37,461
Total cash requirements	12,923,450	12,355,931	567,519
Provincial Revenue	(4,856,315)	(4,393,181)	(463,134)
Other Miscellaneous Revenues	(15,000)	(15,000)	0
Contributions from Reserves	(210,175)	(228,448)	18,273
NET LOCAL COST	7,841,960	7,719,302	122,658



General Comment

The net effect of the changes to the Land Ambulance Division budget is an increase in local share of \$122,658. This budget is based on last year's actuals, anticipated provincial funding levels and the effect of the reserve management policy.

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CONSOLIDATED SUMMARY by Function

Expenditure by Function	2017 Budget	2016 Budget	\$ Change	% Change
Wages/benefits	15,024,354	14,336,219	688,135	4.80%
Interest on long term debt	414,965	486,152	(71,187)	-14.64%
Materials/supplies	3,951,954	3,652,889	299,065	8.19%
Contracted services	594,070	650,993	(56,923)	-8.74%
Rent/financial expenses	421,913	408,611	13,302	3.26%
External transfers	19,101,476	17,320,176	1,781,300	10.28%
Capital	2,485,320	2,397,412	87,908	3.67%
Total Operating Expenditure	41,994,052	39,252,452	2,741,600	6.98%
Contributions to reserves	345,730	255,730	90,000	35.19%
Principal on long term debt	990,981	902,955	88,026	9.75%
Total cash requirements	43,330,763	40,411,137	2,919,626	7.22%
Provincial revenue	(22,976,285)	(19,765,936)	(3,210,349)	16.24%
Tenant rent	(2,888,691)	(2,829,106)	(59,585)	2.11%
Interest earned	(105,500)	(105,500)	-	0.00%
Other revenues	(277,735)	(77,030)	(200,705)	260.55%
Contributions from reserves	(578,320)	(1,143,948)	565,628	-49.45%
NET LOCAL COST	16,504,232	16,489,617	14,615	0.09%

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Municipal and Unincorporated Area Allocation

Cost allocations are determined by using the un-weighted assessment across the district. The allocations are calculated when the Municipal Property Assessment Corporation provides the 2017 property assessments.

The following chart outlines the calculation of the Ministry of Health and Long Term Care grant.

2017 TWOMO Funding	
2017 PSAB Budget Expenditures	12,726,371
2017 First Nations Funding Budget	(2,193,138)
	10,533,233
Budget TWOMO Rate	45.60%
	4,803,154

The total unincorporated grant affects how the remainder of expenditures are allocated among the Municipalities. The following chart provides the total allocation of the local share.

	% Distribution for 2016	Child Care	Ontario Works	Social Housing	Land Ambulance	2017 Budget
Dryden	8.78%	\$60,102	\$123,693	\$576,753	\$490,463	\$1,251,011
Ear Falls	0.90%	\$6,161	\$12,679	\$59,120	\$50,444	\$128,404
Ignace	1.02%	\$6,982	\$14,370	\$67,003	\$56,826	\$145,181
Kenora	23.14%	\$158,400	\$325,996	\$1,520,053	\$1,293,012	\$3,297,461
Machin	2.04%	\$13,964	\$28,740	\$134,006	\$113,955	\$290,665
Pickle Lake	0.37%	\$2,533	\$5,213	\$24,305	\$20,360	\$52,411
Red Lake	6.53%	\$44,700	\$91,995	\$428,952	\$364,657	\$930,304
Sioux Lookout	6.59%	\$45,111	\$92,840	\$432,893	\$367,999	\$938,843
Sioux Narrows Nestor Falls	5.03%	\$34,433	\$70,861	\$330,417	\$281,090	\$716,801
Unincorporated	45.60%	\$312,146	\$642,413	\$2,995,439	\$4,803,154	\$8,753,152
Totals	100.00%	\$684,532	\$1,408,800	\$6,568,941	\$7,841,960	\$16,504,233

	2017 Levy	2016 Levy	\$ Increase / (Decrease)	% Increase/ (Decrease)
Dryden	\$1,251,011	\$1,242,868	8,143	0.66%
Ear Falls	\$128,404	\$131,502	(3,098)	-2.36%
Ignace	\$145,181	\$140,187	4,994	3.56%
Kenora	\$3,297,461	\$3,165,530	131,931	4.17%
Machin	\$290,665	\$284,717	5,948	2.09%
Pickle Lake	\$52,411	\$51,560	851	1.65%
Red Lake	\$930,304	\$954,379	(24,075)	-2.52%
Sioux Lookout	\$938,843	\$916,722	22,121	2.41%
Sioux Narrows Nestor Falls	\$716,801	\$736,860	(20,059)	-2.72%
SUBTOTAL	\$7,751,081	\$7,624,325	126,756	1.66%
Unincorporated	\$8,753,152	\$8,865,292	(112,140)	-1.26%
TOTAL LOCAL SHARE	\$16,504,233	\$16,489,617	14,616	0.09%

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Administrative Recommendation

The administration is recommending the adoption of this budget draft representing a 6.98% increase in operating expenditure and a 0.09% increase in local share over 2016 for the district as a whole.

The budget has been constructed from a strategic perspective. The budget has addressed as many program issues as possible that the KDSB has some level of control. The large unknown factor moving forward will be the Province of Ontario's contribution to our programs as they are our major partner.

Administration recommends the adoption of this draft budget requiring total operating expenditures of \$41,994,052 representing an increase of \$2,741,600 (6.98%) over 2016.

This recommended budget requires a total Local Share of \$16,504,232 representing an increase of \$14,615 (0.09%) over 2016.

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APPENDIX A – Reserve Summary Schedule – 10 Year Plan

	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026
Opening Balances										
General Reserves	653,496	472,206	476,928	481,697	486,514	491,379	496,293	501,256	506,269	511,332
Working Reserve Funds	2,858,700	2,948,017	2,977,497	3,007,272	2,937,345	2,866,718	2,895,385	2,924,339	2,203,582	2,225,618
Social Housing Reserve Funds	1,124,891	1,181,556	924,081	970,803	959,745	975,381	1,073,024	1,098,149	1,209,219	1,334,884
EMS Reserve Funds	1,289,295	1,092,013	1,062,116	1,046,492	933,313	950,019	958,841	978,766	1,668,820	1,721,038
TOTAL RESERVE OPENING BALANCE	5,926,382	5,693,792	5,440,622	5,506,264	5,316,917	5,283,497	5,423,543	5,502,510	5,587,890	5,792,872
Withdrawals/Transfers from Reserves										
General Reserves	213,561	0	0	0	0	0	0	0	0	0
Working Reserve Funds	0	0	0	100,000	100,000	0	0	750,000	0	0
Social Housing Reserve Funds	154,584	269,291	0	20,766	0	0	0	0	0	0
EMS Reserve Funds	210,175	40,817	26,245	223,644	92,627	678	0	69,734	0	0
TOTAL WITHDRAWALS	578,320	310,108	26,245	344,410	192,627	678	0	819,734	0	0
Contributions/Transfers to Reserves										
General Reserves	32,271	4,722	4,769	4,817	4,865	4,914	4,963	5,013	5,063	5,113
Working Reserve Funds	89,317	29,480	29,775	30,073	29,373	28,667	28,954	29,243	22,036	22,256
Social Housing Reserve Funds	211,249	11,816	46,722	9,708	15,636	97,643	25,125	111,070	125,665	50,998
EMS Reserve Funds	12,893	10,920	10,621	110,465	109,333	9,500	19,925	759,788	52,218	67,076
TOTAL CONTRIBUTIONS	345,730	56,938	91,887	155,063	159,207	140,724	78,967	905,114	204,982	145,443
Net effect of changes to reserves	-232,590	-253,170	65,642	-189,347	-33,420	140,046	78,967	85,380	204,982	145,443
Closing Balance										
General Reserves	472,206	476,928	481,697	486,514	491,379	496,293	501,256	506,269	511,332	516,445
Working Reserve Funds	2,948,017	2,977,497	3,007,272	2,937,345	2,866,718	2,895,385	2,924,339	2,203,582	2,225,618	2,247,874
Social Housing Reserve Funds	1,181,556	924,081	970,803	959,745	975,381	1,073,024	1,098,149	1,209,219	1,334,884	1,385,882
EMS Reserve Funds	1,092,013	1,062,116	1,046,492	933,313	950,019	958,841	978,766	1,668,820	1,721,038	1,788,114
CLOSING BALANCE	5,693,792	5,440,622	5,506,264	5,316,917	5,283,497	5,423,543	5,502,510	5,587,890	5,792,872	5,938,315

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APPENDIX B – Building Renewal and Financing – 10 Year Plan

	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026
Housing Renewal Plan										
KDSB Operated Units by Community										
Kenora	652,747	602,600	488,100	685,300	614,670	780,900	501,900	749,000	467,800	474,900
Dryden	376,452	492,200	472,200	150,300	460,020	230,200	784,300	396,500	559,400	500,700
Sioux Lookout	180,500	261,600	272,800	163,300	111,360	253,800	85,400	226,200	159,100	293,700
Dinorwic/Hudson	86,100	25,000	0	0	0	0	0	0	0	0
Minaki	25,001	0	0	0	0	0	0	0	0	0
Red Lake	407,900	295,300	244,100	168,600	243,000	297,600	256,200	185,600	337,000	91,000
Ear Falls	215,200	161,800	130,600	498,800	286,880	110,200	119,200	123,000	160,700	419,000
District Fleet Expenses	0	38,000	0	38,000	0	0	38,000	38,000	40,000	40,000
TOTAL KDSB Operated	1,943,900	1,876,500	1,607,800	1,704,300	1,715,930	1,672,700	1,785,000	1,718,300	1,724,000	1,819,300
Non-Profit Housing CAPITAL ESTIMATE	0	200,000	180,000	160,000	140,000	120,000	100,000	100,000	100,000	100,000
Total Housing Renewal	1,943,900	2,076,500	1,787,800	1,864,300	1,855,930	1,792,700	1,885,000	1,818,300	1,824,000	1,919,300
	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026
Projected Financing Schedule										
Prior Year Levy	1,771,600	1,789,316	1,807,209	1,825,281	1,843,534	1,861,969	1,880,589	1,899,395	1,918,389	1,937,573
Provincial Capital Funding	0	0	0	0	0	0	0	0	0	0
Recommended Increase	17,716	17,893	18,072	18,253	18,435	18,620	18,806	18,994	19,184	19,376
CURRENT Budget Levy	1,789,316	1,807,209	1,825,281	1,843,534	1,861,969	1,880,589	1,899,395	1,918,389	1,937,573	1,956,949
Financing Sources										
Current Budget Allocation	1,789,316	1,807,209	1,825,281	1,843,534	1,861,969	1,880,589	1,899,395	1,918,389	1,937,573	1,956,949
Housing Reserves	154,584	269,291	-37,481	20,766	-6,039	-87,889	-14,395	-100,089	-113,573	-37,649
	1,943,900	2,076,500	1,787,800	1,864,300	1,855,930	1,792,700	1,885,000	1,818,300	1,824,000	1,919,300
Projected Reserve Schedule										
Opening Balance	1,124,891	1,181,556	924,081	970,803	959,745	975,381	1,073,024	1,098,149	1,209,219	1,334,884
Interest	11,249	11,816	9,241	9,708	9,597	9,754	10,730	10,981	12,092	13,349
Renewal Reserve Financing	-154,584	-269,291	37,481	-20,766	6,039	87,889	14,395	100,089	113,573	37,649
Transfers from(to) reserves	200,000									
CLOSING BALANCE	1,181,556	924,081	970,803	959,745	975,381	1,073,024	1,098,149	1,209,219	1,334,884	1,385,882

Kenora District Services Board
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APPENDIX B – Building Renewal and Financing – Current Year Plan

Project	2017
DRYDEN	
10 Victoria	\$165,588
104 St Charles	\$27,988
108 St Charles	\$86,988
330 Van Horne	\$95,888
Sub Total	\$376,452
DINORWIC / HUDSON	
Dinorwic Families	\$65,200
Hudson Families	\$20,900
Sub Total	\$86,100
SIOUX LOOKOUT	
7th Ave	\$32,475
2nd / 3rd Ave	\$94,375
3rd Ave	\$26,975
Patricia Plaza	\$26,675
Sub Total	\$180,500
EAR FALLS	
Sunset Leisure Place	\$50,100
Birch Drive Families	\$105,700
Pine / Poplar St	\$59,400
Sub Total	\$215,200
RED LAKE	
George Aiken Manor	\$54,500
Red Lake Families	\$217,300
Follansbee	\$136,100
Sub Total	\$407,900
KENORA	
Drewry Drive	\$24,083
Amethyst Apartments	\$77,983
Minto Ave / Minto Bay Families	\$110,383
Minto Ave Families	\$16,383
Heenan Place Families	\$30,283
Trillium Apartments	\$141,183
Parkview Apartments	\$202,783
Lakeside	\$21,083
Maples Apartments	\$28,583
Sub Total	\$652,747
MINAKI	
Minaki Families	\$25,001
Sub Total	\$25,001
DIST. FLEET	
	\$0
Total Building Renewal	\$1,943,900

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APPENDIX C – EMS Equipment Renewal and Financing – 10 Year Plan

	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026
EMS Renewal Schedule										
Tablets	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000
Computer/Hardware/Software	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000
Stretcher	42,000	43,680	45,427	47,244	49,134	51,099	53,143	55,269	57,480	59,779
Gear	40,000	0	0	0	0	0	0	0	0	0
Admin Vehicles	70,000	0	0	78,740	81,890	0	0	92,115	0	0
Ambulances	335,920	349,357	363,331	377,864	392,979	408,698	425,046	442,048	459,730	478,119
BUILDINGS	12,500	10,000	3,000	130,000	5,000	5,000	5,000	5,000	5,000	5,000
Total EMS Renewal	526,420	429,037	437,758	659,848	555,003	490,797	509,189	620,432	548,210	568,898
	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026
Projected Financing Schedule										
Prior Year Levy	345,514	366,245	388,220	411,513	436,204	462,376	490,119	519,526	550,698	583,740
Recommended Increase	20,731	21,975	23,293	24,691	26,172	27,743	29,407	31,172	33,042	35,024
CURRENT Budget Levy	366,245	388,220	411,513	436,204	462,376	490,119	519,526	550,698	583,740	618,764
Financing Sources										
Current Budget Allocation	366,245	388,220	411,513	436,204	462,376	490,119	519,526	550,698	583,740	618,764
EMS Reserves	160,175	40,817	26,245	223,644	92,627	678	-10,337	69,734	-35,530	-49,866
	526,420	429,037	437,758	659,848	555,003	490,797	509,189	620,432	548,210	568,898
Projected Reserve Schedule										
Opening Balance	1,289,295	1,092,013	1,062,116	1,046,492	933,313	950,019	958,841	978,766	1,668,820	1,721,038
Interest	12,893	10,920	10,621	10,465	9,333	9,500	9,588	9,788	16,688	17,210
Renewal Reserve Financing	-160,175	-40,817	-26,245	-223,644	-92,627	-678	10,337	-69,734	35,530	49,866
Transfers from(to) reserves	-50,000	0	0	100,000	100,000	0	0	750,000		
CLOSING BALANCE	1,092,013	1,062,116	1,046,492	933,313	950,019	958,841	978,766	1,668,820	1,721,038	1,788,114

**Kenora District Services Board
Consolidated Summary
2017 Budget**

	2016 Budget	2017 Budget	\$ Increase Over 2016	% Increase Over 2016
Expenses				
Program Support & Board	20,000	0	(20,000)	0.00%
Integrated Services	0	0	0	#DIV/0!
Early Learning & Care	7,089,615	7,411,089	321,474	4.53%
Ontario Works	7,081,037	7,736,313	655,276	9.25%
Asset Management - Social Housing	12,857,768	14,097,560	1,239,792	9.64%
Land Ambulance	12,204,032	12,749,090	545,058	4.47%
Total Expenses	39,252,452	41,994,052	2,741,600	6.98%
Provincial Grants				
Early Learning & Care	5,923,132	6,512,998	589,866	9.96%
Ontario Works	5,578,931	6,342,013	763,082	13.68%
Asset Management	3,870,692	5,264,959	1,394,267	36.02%
Land Ambulance	4,393,181	4,856,315	463,134	10.54%
Total Grants	19,765,936	22,976,285	3,210,349	16.24%
Local Levy				
Municipalities	7,624,324	7,751,081	126,757	1.66%
Unincorporated Areas	8,865,293	8,753,151	(112,142)	-1.26%
Total Local Levy	16,489,617	16,504,232	14,615	0.09%
Other Revenue				
Rents	2,829,106	2,888,691	59,585	2.11%
Sundry Revenue	5,330	6,035	705	0.132270169
Microfit Revenue	71,700	71,700	0	0.00%
Sale of Assets	0	200,000	200000	#DIV/0!
Total Other Revenue	3,011,636	3,271,926	260,290	8.64%
Net Cost to be Financed	(14,737)	(758,391)	(743,654)	5046.17%
Financing of Net Costs				
Contributions to working fund reserve	70,000	70,000	0	0.00%
Contributions to reserve funds	185,730	275,730	90,000	48.46%
Contributions from reserve funds	(1,123,948)	(578,320)	545,628	-48.55%
Principal payment of long term debt	902,955	990,981	88,026	9.75%
Unfunded capital outlay	0	0	0	#DIV/0!
Total Financing of Net Costs	14,737	758,391	743,654	5046.17%
Net Expense/(Revenue)	0	0	0	0.00%

Summary by Function

Wages/benefits	14,336,219	15,024,354	688,135	4.80%
Interest on long term debt	486,152	414,965	(71,187)	-14.64%
Materials/supplies	3,753,737	3,954,954	201,217	5.36%
Contracted services	550,146	591,070	40,924	7.44%
Rent/financial expense	408,610	421,913	13,303	3.26%
External transfers	17,320,176	19,101,476	1,781,300	10.28%
Amortization	0	0	0	#DIV/0!
Internal transfers	0	0	0	0%
Capital	2,397,412	2,485,320	87,908	3.67%
Contributions to working fund reserve	70,000	70,000	0	0.00%
Contributions to reserve funds	185,730	275,730	90,000	48.46%
Principal payment of long term debt	902,955	990,981	88,026	9.75%
	40,411,137	43,330,763	2,919,626	7.22%
Provincial revenue	19,765,936	22,976,285	3,210,349	16.24%
Municipalities/Unincorporated area	16,489,617	16,504,232	14,615	0.09%
Tenant rent	2,829,106	2,888,691	59,585	2.11%
Interest	105,500	105,500	0	0.00%
Sundry revenue	5,330	6,035	705	13.23%
Microfit revenue	71,700	71,700	0	0.00%
Sale of assets	0	200,000	200,000	#DIV/0!
Contribution from reserve funds	1,123,948	578,320	(545,628)	-48.55%
Unfunded capital outlay	0	0	0	#DIV/0!
	0	0	0	#DIV/0!

**Kenora District Services Board
Program Support
2017 Budget**

	2016 Budget	2017 Budget	\$ Increase Over 2016	% Increase Over 2016
Administration	792,740	840,509	47,769	6.03%
Board Costs	117,394	128,224	10,830	9.23%
Information Technology	354,843	396,750	41,907	11.81%
Human Resources	153,637	240,990	87,353	56.86%
Internal Transfer	(1,398,614)	(1,606,473)	(207,859)	14.86%
Total Expenses	20,000	0	(20,000)	0.00%
Other Revenue				
Interest	70,000	70,000	0	0.00%
Net Cost to be Financed	(50,000)	(70,000)	(20,000)	40.00%
Financing of Net Costs				
Contribution from reserves	(20,000)	0	20,000	0.00%
Contribution to reserves	70,000	70,000	0	0.00%
Net Expense/(Revenue)	0	0	20,000	0
Summary by Function				
Wages/Benefits	1,037,942	1,174,860	136,918	13.19%
Materials/Supplies	245,822	310,376	64,554	26.26%
Contracted Services	124,850	109,970	(14,880)	-11.92%
Rent/Financial Expense	2,000	3,267	1,267	63.35%
External Transfers	8,000	8,000	0	0.00%
Amortization	0	0	0	0
Internal Transfers:				
Distribute costs	(1,398,614)	(1,606,473)	(207,859)	14.86%
Capital	0	0	0	0.00%
Interest	(70,000)	(70,000)	0	0.00%
Contributions to reserve fund	70,000	70,000	0	0.00%
Contributions from reserve/reserve funds	(20,000)	0	20,000	0.00%
	0	0	0	0

District Administration

	2016 Budget	2017 Budget	\$ Increase Over 2016	% Increase Over 2016
Wages/Benefits:	650,730	701,712	50,982	7.83%
Materials/Supplies:	71,660	70,660	(1,000)	-1.40%
Contracted services:	68,350	64,870	(3,480)	-5.09%
Rent/Financial expenses:	2,000	3,267	1,267	63.35%
Total 41000 District Admin	792,740	840,509	47,769	6.03%

Board Costs

	2016 Budget	2017 Budget	\$ Increase Over 2016	% Increase Over 2016
Wages/Benefits:	54,971	57,089	2,118	3.85%
Materials/Supplies:	54,423	63,135	8,712	16.01%
External Transfers:	8,000	8,000	0	0.00%
Total 42000 Board Costs	117,394	128,224	10,830	9.23%

Information Technology

	2016 Budget	2017 Budget	\$ Increase Over 2016	% Increase Over 2016
Wages/Benefits:	224,904	231,469	6,565	2.92%
Materials/Supplies:	99,939	155,281	55,342	55.38%
Contracted services:	30,000	10,000	(20,000)	-66.67%
Total 43000 Information Technology	354,843	396,750	41,907	11.81%

Human Resources

	2016 Budget	2017 Budget	\$ Increase Over 2016	% Increase Over 2016
Wages/Benefits:	107,337	184,590	77,253	71.97%
Materials/Supplies:	19,800	21,300	1,500	7.58%
Contracted services:	26,500	35,100	8,600	32.45%
Total 44000 Human Resources	153,637	240,990	87,353	56.86%

**Kenora District Services Board
Integrated Social Services
2017 Budget**

	2016 Budget	2017 Budget	\$ Increase Over 2016	% Increase Over 2016
Integrated Services	2,210,570	2,298,888	88,318	4.00%
Dryden Office	230,685	236,320	5,635	2.44%
Kenora Office	150,853	151,836	983	0.65%
Sioux Lookout Office	71,030	71,031	1	0.00%
Ignace Office	23,900	23,900	0	0.00%
Red Lake Office	16,150	16,150	0	0.00%
Pickle Lake Office	6,000	6,000	0	0.00%
Internal Transfer	(2,709,189)	(2,804,125)	(94,936)	3.50%
Net Costs to be Financed	0	0	(0)	#DIV/0!

Financing of Net Costs

Contribution from reserves	0	0	0	#DIV/0!
Contribution to reserves	0	0	0	0.00%
Net Expense/(Revenue)	0	0	0	0

Summary by Function

Wages/Benefits	2,112,620	2,198,138	85,518	4.05%
Materials/Supplies	281,721	284,521	2,800	0.99%
Contracted Services	61,700	61,700	0	0.00%
Rent/Financial Expense	253,148	259,766	6,618	2.61%
External Transfers	0	0	0	0.00%
Amortization	0	0	0	0
Internal Transfers:				
Distribute costs	(2,709,189)	(2,804,125)	(94,936)	3.50%
Capital	0	0	0	#DIV/0!
Contributions to reserve fund	0	0	0	0.00%
Contributions from reserve/reserve funds	0	0	0	#DIV/0!
	0	0	(0)	0

Integrated Services

	2016 Budget	2017 Budget	\$ Increase Over 2016	% Increase Over 2016
Wages/Benefits:	2,112,620	2,198,138	85,518	4.05%
Materials/Supplies:	90,500	93,300	2,800	3.09%
Contracted services:	7,450	7,450	0	0.00%
Total Integrated Services	2,210,570	2,298,888	88,318	4.00%

Dryden Office

	2016 Budget	2017 Budget	\$ Increase Over 2016	% Increase Over 2016
Materials/Supplies:	83,775	83,775	0	0.00%
Contracted services:	24,950	24,950	0	0.00%
Rent/Financial expenses:	121,960	127,595	5,635	4.62%
Capital:	0	0	0	#DIV/0!
Total Dryden Office	230,685	236,320	5,635	2.44%

Kenora Office

	2016 Budget	2017 Budget	\$ Increase Over 2016	% Increase Over 2016
Materials/Supplies:	57,896	57,896	0	0.00%
Contracted services:	23,000	23,000	0	0.00%
Rent/Financial expenses:	69,957	70,940	983	1.40%
Capital:	0	0	0	#DIV/0!
Total Kenora Office	150,853	151,836	983	0.65%

Sioux Lookout Office

	2016 Budget	2017 Budget	\$ Increase Over 2016	% Increase Over 2016
Materials/Supplies:	18,100	18,100	0	0.00%
Contracted services:	4,000	4,000	0	0.00%
Rent/Financial expenses:	48,930	48,931	1	0.00%
Total Sioux Lookout Office	71,030	71,031	1	0.00%

Ignace Office

	2016 Budget	2017 Budget	\$ Increase Over 2016	% Increase Over 2016
Materials/Supplies:	15,600	15,600	0	0.00%
Contracted services:	2,300	2,300	0	0.00%
Rent/Financial expenses:	6,000	6,000	0	0.00%
Total Ignace Office	23,900	23,900	0	0.00%

Red Lake Office

	2016 Budget	2017 Budget	\$ Increase Over 2016	% Increase Over 2016
Materials/Supplies:	9,850	9,850	0	0.00%
Contracted services:	0	0	0	#DIV/0!
Rent/Financial expenses:	6,300	6,300	0	0.00%
Total Red Lake Office	16,150	16,150	0	0.00%

Pickle Lake Office

	2016 Budget	2017 Budget	\$ Increase Over 2016	% Increase Over 2016
Materials/Supplies:	6,000	6,000	0	0.00%
Total Pickle Lake Office	6,000	6,000	0	0.00%

**Kenora District Services Board
Early Learning and Care Services
2017 Budget**

	2016 Budget	2017 Budget	\$ Increase Over 2016	% Increase Over 2016
Child Care District Administration	525,775	703,139	177,364	33.73%
Child Care Program Transfers	6,473,140	6,617,250	144,110	2.23%
Best Start Program/Network	90,700	90,700	0	0.00%
Contribution to reserves	0	0	0	#DIV/0!
Total Expenses	7,089,615	7,411,089	321,474	4.53%
Provincial Grants				
Total Ministry of Education	5,923,132	6,512,998	589,866	9.96%
Total Ministry of Children & Youth Services	0	0	0	0.00%
Total Provincial Grants	5,923,132	6,512,998	589,866	9.96%
Other Revenues				
Municipalities/Unincorporated Areas	718,483	684,530	(33,953)	-4.73%
Contribution from reserves	448,000	213,561	(234,439)	-52.33%
Total Other Revenues	1,166,483	898,091	(268,392)	-23.01%
Net Expense/(Revenue)	0	0	0	0
Summary by Function				
Wages/Benefits	0	73,212	73,212	0.00%
Materials/Supplies	10,000	10,000	0	0.00%
Contracted Services	3,000	64,403	61,403	2046.77%
External Transfers	6,540,840	6,684,950	144,110	2.20%
Internal Transfers	535,775	578,524	42,749	7.98%
Contributions to reserves	0	0	0	#DIV/0!
<i>Total Cash Requirements</i>	7,089,615	7,411,089	321,474	4.53%
Provincial Revenue	5,923,132	6,512,998	589,866	9.96%
Municipalities/Unincorporated Area	718,483	684,530	(33,953)	-4.73%
Contributions from reserves	448,000	213,561	(234,439)	-52.33%
Net Expense/(Revenue)	0	0	0	0

Child Care District Admin

	2016 Budget	2017 Budget	\$ Increase Over 2016	% Increase Over 2016
Wages/Benefits	0	73,212	73,212	#DIV/0!
Contracted Services	0	61,403	61,403	#DIV/0!
Internal transfers:	525,775	568,524	42,749	8.13%
Total Child Care District Admin	525,775	703,139	177,364	33.73%

Child Care Program Transfers

	2016 Budget	2017 Budget	\$ Increase Over 2016	% Increase Over 2016
<u>External transfers:</u>				
NP Fee Subsidy	2,556,310	2,568,562	12,252	0.48%
NP Monthly Advances	3,249,290	3,384,717	135,427	4.17%
For Profit	31,056	27,487	(3,569)	-11.49%
Family Support Programs	636,484	636,484	0	0.00%
	6,473,140	6,617,250	144,110	2.23%
Total Child Care Program Transfers	6,473,140	6,617,250	144,110	2.23%

BS Program/Network

	2016 Budget	2017 Budget	\$ Increase Over 2016	% Increase Over 2016
Materials/Supplies:	10,000	10,000	0	0.00%
Contracted Services:	3,000	3,000	0	0.00%
External transfers:	67,700	67,700	0	0.00%
Internal transfers:	10,000	10,000	0	0.00%
Total BS Program/Network	90,700	90,700	0	0.00%

Kenora District Services Board
Ontario Works
2017 Budget

	2016 Budget	2017 Budget	\$ Increase Over 2016	% Increase Over 2016
Ontario Works District Administration	2,199,611	2,229,200	29,589	1.35%
Ontario Works Employment Program	556,237	556,797	560	0.10%
Ontario Works Client Transfers	4,195,044	4,820,171	625,127	14.90%
Healthy Communities Fund	130,145	130,145	0	0.00%
Total Expenses	7,081,037	7,736,313	655,276	9.25%
Provincial Grants				
Ministry of Community & Social Services	5,578,931	6,342,013	763,082	13.68%
Other Revenues				
Municipalities/Unincorporated Area	1,516,606	1,408,800	(107,806)	-7.11%
Interest	500	500	0	0
Total Other Revenues	1,517,106	1,409,300	-107805.89	-0.071060228
Net Costs to be Financed	(15,000)	(15,000)	0	0.00%
Financing of Net Costs				
Contributions to reserve funds	15,000	15,000	0	0.00%
Contributions from reserve funds	0	0	0	#DIV/0!
Total Financing of Net Costs	15,000	15,000	0	0.00%
Net Expenses/(Revenue)	0	0	0	0
Summary by Function				
Wages/Benefits	158,635	169,169	10,534	6.64%
Materials/Supplies	43,452	43,452	0	0.00%
Contracted Services	5,202	1,500	(3,702)	-71.16%
Rent/Financial Expense	8,000	11,000	3,000	37.50%
External Transfers	4,572,137	5,187,916	615,779	13.47%
Internal Transfers	2,278,611	2,308,276	29,665	1.30%
Capital	15,000	15,000	0	0.00%
Contribution to reserve fund	15,000	15,000	0	0.00%
	7,096,037	7,751,313	655,276	9.23%
Provincial revenue	5,578,931	6,342,013	763,082	13.68%
Municipalities/Unincorporated Area	1,516,606	1,408,800	(107,806)	-7.11%
Contributions from reserve funds	0	0	0	#DIV/0!
Other revenues	500	500	0	0
	0	0	0	0.00%

OW District Admin

	2016 Budget	2017 Budget	\$ Increase Over 2016	% Increase Over 2016
Materials/Supplies:	0	0	0	#DIV/0!
Rent/Financial expenses:	8,000	11,000	3,000	37.50%
Internal transfers:	2,191,611	2,218,200	26,589	1.21%
Total OW District Admin	2,199,611	2,229,200	29,589	1.35%

OW Employment Program

	2016 Budget	2017 Budget	\$ Increase Over 2016	% Increase Over 2016
Wages/Benefits:	158,635	169,169	10,534	6.64%
Materials/Supplies:	43,452	43,452	0	0.00%
Contracted services:	5,202	1,500	(3,702)	-71.16%
Internal transfers:	87,000	90,076	3,076	3.54%
External transfers:	246,948	237,600	(9,348)	-3.79%
Capital:	15,000	15,000	0	0.00%
Total Employment Program	556,237	556,797	560	0.10%

Client Financial Benefits

	2016 Budget	2017 Budget	\$ Increase Over 2016	% Increase Over 2016
External transfers:	4,195,044	4,820,171	625,127	14.90%
Total Client Financial Benefits	4,195,044	4,820,171	625,127	14.90%

Healthy Communities Funds

	2016 Budget	2017 Budget	\$ Increase Over 2016	% Increase Over 2016
External transfers:	130,145	130,145	0	0.00%
Internal transfers:	0	0	0	#DIV/0!
Total Healthy Communities Fund	130,145	130,145	0	0.00%

Kenora District Services Board
Asset Management
2017 Budget

	2016 Budget	2017 Budget	\$ Increase Over 2016	% Increase Over 2016
AM District Administration	1,861,436	1,982,328	120,893	6.49%
AM Housing Maintenance	4,720,321	4,732,169	11,848	0.25%
Homelessness Prevention	758,421	1,590,580	832,159	109.72%
Non-Profit Housing	4,688,431	4,470,607	(217,824)	-4.65%
Rent Supplement	276,614	276,614	0	0.00%
IAH Program	541,575	1,034,292	492,717	90.98%
Microfit Investment	10,970	10,970	0	0.00%
Total Expenses	12,857,768	14,097,560	1,239,792	9.64%
Provincial Grants				
Ministry of Municipal Affairs & Housing				
Federal Block Funding - Public Housing	960,399	952,931	(7,468)	-0.78%
Federal Block Funding - Non-Profit Housin	1,444,615	1,532,848	88,233	6.11%
Federal Block Funding - Rent Supplement	79,654	68,985	(10,669)	-13.39%
Rent Supplement - Strong Communities	91,358	91,358	0	0.00%
Community Homelessness Prevention	753,091	1,042,850	289,759	38.48%
SDV - Portable Housing Benefit	0	541,695	541,695	#DIV/0!
IAH - Administration	24,216	45,933	21,717	89.68%
IAH - Housing Allowance	468,000	190,875	(277,125)	-59.21%
IAH - Ontario Renovates	49,359	797,484	748,125	1515.68%
Total Provincial Funding	3,870,692	5,264,959	1,394,267	36.02%
Other Revenues				
Municipalities/Unincorporated Area	6,535,226	6,568,942	33,716	0.52%
Rent	2,829,106	2,888,691	59,585	2.11%
Interest	20,000	20,000	0	0.00%
Other Revenues	77,030	277,735	200705	2.605543295
Total Other Revenue	9,461,362	9,755,368	294,006	3.11%
Net Cost to be Financed	(474,286)	(922,767)	(448,481)	94.56%
Financing of Net Costs				
Contribution from reserve fund	(447,500)	(154,584)	292,916	-65.46%
Contributions to reserve funds	155,730	260,730	105,000	67.42%
Principal portion of long term debt	766,056	816,621	50,565	6.60%
Unfunded capital outlay	0	0	0	
Total Financing of Net Costs	474,286	922,767	448,481	94.56%
Net Expense/(Revenue)	0	0	(0)	-100.00%

Summary by Function

Wages/Benefits	1,117,612	1,175,778	58,166	5.20%
Interest on Long Term Debt	392,268	330,217	(62,051)	-15.82%
Materials/Supplies	2,278,813	2,374,251	95,438	4.19%
Contracted Services	189,910	193,571	3,661	1.93%
External Transfers	6,189,199	7,210,610	1,021,411	16.50%
Amortization	0	0	0	0
Internal Transfers	720,866	869,233	148,367	20.58%
Capital	1,969,100	1,943,900	(25,200)	-1.28%
Contribution to reserve fund	155,730	260,730	105000	67.42%
Principal payments on long term debt	766,056	816,621	50,565	6.60%
Total Cash Requirements	<u>13,779,554</u>	<u>15,174,911</u>	<u>1,395,357</u>	<u>10.13%</u>
Provincial funding	3,870,692	5,264,959	1,394,267	36.02%
Municipalities/Unincorporated Area	6,535,226	6,568,942	33,716	0.52%
Tenant rent	2,829,106	2,888,691	59,585	2.11%
Interest	20,000	20,000	0	0.00%
MicroFIT	77,030	277,735	200705	2.605543295
Contribution from capital reserve fund	447,500	154,584	(292,916)	-65.46%
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0.00%</u>

AM District Admin

	2016 Budget	2017 Budget	\$ Increase Over 2016	% Increase Over 2016
Wages/Benefits:	1,117,612	1,175,778	58,166	5.20%
Materials/Supplies:	93,800	93,800	0	0.00%
Contracted services:	5,000	5,000	0	0.00%
Internal transfers:	645,024	707,750	62,726	9.72%
Total AM District Admin	1,861,436	1,982,328	120,893	6.49%

AM Housing Maintenance - CONSOLIDATED

	2016 Budget	2017 Budget	\$ Increase Over 2016	% Increase Over 2016
Interest on Long Term Debt:	392,268	330,217	(62,051)	-15.82%
Materials/Supplies:	2,175,878	2,271,316	95,438	4.39%
Contracted services:	183,075	186,736	3,661	2.00%
Capital:	1,969,100	1,943,900	(25,200)	-1.28%
Total Maintenance - CONSOLIDATED	4,720,321	4,732,169	11,848	0.25%

Homelessness Prevention

	2016 Budget	2017 Budget	\$ Increase Over 2016	% Increase Over 2016
External transfers:	682,579	1,429,097	746,518	109.37%
Internal transfers:	75,842	161,483	85,641	112.92%
Total IAH Program	758,421	1,590,580	832,159	109.72%

NP Housing

	2016 Budget	2017 Budget	\$ Increase Over 2016	% Increase Over 2016
<u>External transfers:</u>				
Operating Grants	4,438,432	4,470,607	32,175	0.72%
Capital Requests	249,999	0	(249,999)	-100.00%
Total Non-Profit Housing Transfers	4,688,431	4,470,607	(217,824)	-4.65%

Rent Supplement

	2016 Budget	2017 Budget	\$ Increase Over 2016	% Increase Over 2016
External transfers:	276,614	276,614	0	0.00%
Total Rent Supplement	276,614	276,614	0	0.00%

IAH Program

	2016 Budget	2017 Budget	\$ Increase Over 2016	% Increase Over 2016
External transfers:	541,575	1,034,292	492,717	90.98%
Internal transfers:			0	#DIV/0!
Total IAH Program	541,575	1,034,292	492,717	90.98%

MicroFIT Investment

	2016 Budget	2017 Budget	\$ Increase Over 2016	% Increase Over 2016
Materials/Supplies:	9,135	9,135	0	0.00%
Contracted services:	1,835	1,835	0	0.00%
Capital:	0	0	0	0.00%
Total MicroFIT Investment	10,970	10,970	0	0.00%

**Kenora District Services Board
Emergency Medical Services
2017 Budget**

	2016 Budget	2017 Budget	\$ Increase Over 2016	% Increase Over 2016
Land Ambulance District Administration	2,934,603	3,198,609	264,006	9.00%
Land Ambulance Program Delivery	9,269,430	9,550,481	281,051	3.03%
Total Expenses	12,204,032	12,749,090	545,058	4.47%
Provincial Grants				
Ministry of Health & Long Term Care	4,393,181	4,856,315	463,134	10.54%
Other Revenue				
Municipalities/Unincorporated Area	7,719,302	7,841,960	122,658	1.59%
Interest	15,000	15,000	0	0.00%
Sale of Assets	0	0	0	0
Total Other Revenue	7,734,302	7,856,960	122,658	1.59%
Net Costs to be Financed	76,549	35,815	(40,734)	-53.21%
Financing of Net Costs				
Contributions to reserve funds	15,000	0	-15000	0
Contributions from reserve funds	(228,448)	(210,175)	18,273	-8.00%
Principal portion of long term debt	136,899	174,360	37,461	27.36%
Total Financing of Net Costs	(76,549)	(35,815)	40,734	-53.21%
Net Expense/(Revenue)	0	0	0	0
Summary by Function				
Wages/Benefits	9,909,410	10,233,197	323,787	3.27%
Interest on Long Term Debt	93,884	84,748	(9,136)	-9.73%
Materials/Supplies	890,929	929,354	38,425	4.31%
Contracted Services	168,484	162,926	(5,558)	-3.30%
Rent/Financial expenses	145,462	147,880	2,418	1.66%
External Transfers	10,000	10,000	0	0.00%
Amortization	0	0	0	0.00%
Internal Transfers	572,551	654,565	82,014	14.32%
Capital	413,312	526,420	113,108	27.37%
Contribution to reserve	15,000	0	(15,000)	0
Principal portion of long term debt	136,899	174,360	37,461	27.36%
Total Cash Requirements	12,355,931	12,923,450	567,519	4.59%
Provincial Funding	4,393,181	4,856,315	463,134	10.54%
Municipalities/Unincorporated Areas	7,719,302	7,841,960	122,658	1.59%
Other revenues	15,000	15,000	0	0.00%
Contribution from reserve fund	228,448	210,175	(18,273)	-8.00%
Net Local Cost	0	0	0	0

LA District Admin

	2016 Budget	2017 Budget	\$ Increase Over 2016	% Increase Over 2016
Wages/Benefits	1,103,576	1,143,370	39,794	3.61%
Materials/Supplies	711,864	739,254	27,390	3.85%
Contracted services	121,000	124,000	3,000	2.48%
Rent/Financial expenses	2,300	1,000	(1,300)	-56.52%
External transfers	10,000	10,000	0	0.00%
Internal transfers	572,551	654,565	82,014	14.32%
Capital:	413,312	526,420	113,108	27.37%
Total Land Ambulance Admin	2,934,603	3,198,609	264,006	9.00%

LA BASES - Consolidated

	2016 Budget	2017 Budget	\$ Increase Over 2016	% Increase Over 2016
Wages/Benefits:	8,805,835	9,089,827	283,992	3.23%
Interest on Long Term Debt:	93,884	84,748	(9,136)	-9.73%
Materials/Supplies:	179,065	190,100	11,035	6.16%
Contracted services:	47,484	38,926	(8,558)	-18.02%
Rent/Finance expenses:	143,162	146,880	3,718	2.60%
Total LA BASE - Consolidated	9,269,430	9,550,481	281,051	3.03%