



# **2018 Budget Document**

## **December 14, 2017**

**RESOLUTION #: 2017-149**

## **Kenora District Services Board**

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#### **Executive Summary:**

The 2018 Budget builds on the momentum 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 increasing affordable housing in order to address the needs of the most vulnerable residence in the Kenora District.

The budget creates the framework in which KDSB will continue to develop sound and fiscally responsible service plans for 2018 and beyond. This is accomplished through the investment in ongoing strategic priorities, such as:

- Optimize and develop new information technology systems to enhance service delivery.
- Participate strategically in advocacy efforts that will lead to improved outcomes and healthier communities.
- Emphasize the importance of data, information, and evidence in program development.
- Enhance the organizational structure/capacity to support and strengthen service.

In the budget process, the 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 2018 budget, we ensured that the impacts of only the strategic projects that will begin during the fiscal year have been recognized.

The Housing and 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.

With the ever increasing scope of practice paramedics are required to provide, the EMS department remains focused on providing quality service throughout the District. Resources have been maintained to ensure training requirements to both maintain and obtain the necessary skills and qualifications required to provide these high level services. Enhancements made to staffing are a direct result of significant call volume increases. In addition, current facilities are aging which creates a need to plan for additional renovations, retrofits, or new builds in the future.

Housing and Homelessness programs continue to evolve in the province as more housing stock approaches the end of their operating agreements and mortgages. The KDSB, in partnership with the NFP's, continue to explore the options available to lead in changing the Social Housing System in our District. Our leadership role at different collaborative tables including Justice, Education, Health, and Support Services, highlights the importance of a responsive and flexible housing system to the success of individuals.

Early Learning and Care services have undergone many changes under the Ministry of Education. Child Care expansion, Early ON Child and Family Centres, District wide service

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system planning, and data collection and analysis have significant impact on the KDSB's responsibility and resourcing within this sector.

#### **Building a New Future:**

The 2018 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 2018 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;
- Develop a Regional Housing Strategy that includes an Asset Management Plan to prioritize needs across the District.

#### **Increase Services and Partnership Development**

- Continue to invest \$130,000 to support local child poverty reduction programs;
- Invest \$20 million over the next 10 years in improving and modernizing existing housing;
- Develop 150 new Affordable Housing units over the next two years - 75 by March 2018;
- Bring 35 additional supported housing units into operation;
- Continue to build partnerships and work collaboratively with Indigenous partners to help improve services and reduce poverty;
- Continue with community outreach programs and initiatives;
- Develop and leverage new partnerships as Early ON program responsibilities transition;
- Invest an additional \$335,000 into Homelessness Prevention and Emergency Shelters;

#### **Modernize Programs and Services**

- Review current Information Technology Systems and plan for district wide needs;
- Develop a human resource strategy that will assess the current environment and project future needs;
- Invest \$3.2 million over the next two years through the Home for Good program;
- Analyze the impact of Ontario Works system change and impacts on service delivery;
- Increase leadership role as service system manager for all Early Years programs;
- Continue to monitor the strength and effectiveness of the Emergency Medical Services System and introduce additional training as required.

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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

2018	2019	2020	2021
\$377,232	\$388,549	\$411,862	\$436,574

### Housing Renewal – Annual Budget Allocations – Reserve Management Levy

2018	2019	2020	2021
\$1,789,316	\$1,789,316	\$1,807,209	\$1,843,353

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

### 2018 Budget Summary

The following table summarizes the financial requirements for operations in 2018 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 2017.

2018 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	900	(78,400)	77,500	0	0	0	0.00%
Integrated Services	7,700	(25,200)	17,500	0	0	0	0.00%
Early Learning & Care	16,095,805	(15,413,522)	0	0	0	682,283	4.06%
Ontario Works	7,849,641	(6,569,696)	15,000	0	0	1,294,945	7.70%
Asset Management (Housing)	16,174,166	(10,682,529)	83,492	(188,984)	747,521	6,133,666	36.47%
Land Ambulance (EMS)	15,372,228	(6,356,110)	15,000	(500,215)	176,257	8,707,160	51.77%
<b>TOTAL</b>	<b>55,500,440</b>	<b>(39,125,457)</b>	<b>208,492</b>	<b>(689,199)</b>	<b>923,778</b>	<b>16,818,054</b>	<b>100.00%</b>

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%
<b>TOTAL</b>	<b>41,994,051</b>	<b>(26,248,211)</b>	<b>345,730</b>	<b>(578,320)</b>	<b>990,981</b>	<b>16,504,231</b>	<b>100.00%</b>

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The proposed 2018 expenditures represent an increase from 2017 of 32% (\$13,506,389). This budget accounts for the full 2018 funding allocations for Child Care, Early ON Child & Family Centres, and Journey Together programs. It also accounts for the planned Ontario Works Benefit uploading of costs to the province.

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 2018 gross Public Sector Accounting Board (PSAB) expenditures less the current First Nations grant. The Cost Shared portion is calculated based on the adjusted 2017 gross PSAB expenditures plus an arbitrary percent increase less the current TWOMO and First Nations grant.

#### **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.

	<b>2018 Budget</b>	<b>2017 Actual</b>	<b>2016 Actual</b>	<b>2015 Actual</b>
Early Learning & Care	682,283	684,530	718,483	718,124
Ontario Works	1,294,945	1,408,800	1,516,606	1,940,026
Asset Management (Housing)	6,133,666	6,568,941	6,535,225	6,156,777
Land Ambulance (EMS)	8,707,160	7,841,960	7,719,303	7,245,570
	<b>16,818,054</b>	<b>16,504,231</b>	<b>16,489,617</b>	<b>16,060,497</b>

The comparison of net local cost between the 2018 budget and the 2017 budget follows.

	<b>2018 Budget</b>	<b>2017 Actual</b>	<b>\$ Change</b>	<b>% Change</b>
Early Learning & Care	682,283	684,530	(2,247)	-0.33%
Ontario Works	1,294,945	1,408,800	(113,855)	-8.08%
Asset Management (Housing)	6,133,666	6,568,941	(435,275)	-6.63%
Land Ambulance (EMS)	8,707,160	7,841,960	865,200	11.03%
	<b>16,818,054</b>	<b>16,504,231</b>	<b>313,823</b>	<b>1.90%</b>

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The comparison of net local cost detailed between Municipal and TWOMO portions based on the 2018 Assessment data follows.

<i>Municipal Portion of Levy</i>	<b>2018 Budget</b>	<b>2017 Actual</b>	<b>\$ Change</b>	<b>% Change</b>
Early Learning & Care	371,844	372,384	(540)	-0.15%
Ontario Works	705,745	766,387	(60,642)	-7.91%
Asset Management (Housing)	3,342,848	3,573,504	(230,656)	-6.45%
Land Ambulance (EMS)	3,399,552	3,038,806	360,746	11.87%
	<b>7,819,989</b>	<b>7,751,081</b>	<b>68,908</b>	<b>0.89%</b>
<i>TWOMO Portion of Levy</i>	<b>2018 Budget</b>	<b>2017 Actual</b>	<b>\$ Change</b>	<b>% Change</b>
Early Learning & Care	310,439	312,146	(1,707)	-0.55%
Ontario Works	589,200	642,413	(53,213)	-8.28%
Asset Management (Housing)	2,790,818	2,995,437	(204,619)	-6.83%
Land Ambulance (EMS)	5,307,608	4,803,154	504,454	10.50%
	<b>8,998,065</b>	<b>8,753,150</b>	<b>244,915</b>	<b>2.80%</b>

### **2018 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 2018 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 2018				
	<b>Total Assessment</b>	<b>Exempt</b>	<b>Unweighted Assessment</b>	<b>Local Share</b>
60-26 Dryden	714,223,283	-66,812,163	647,411,120	8.66%
60-42 Ear Falls	77,852,652	-10,571,875	67,280,777	0.90%
60-01 Ignace	85,940,555	-9,955,265	75,985,290	1.02%
60-16 Kenora	1,881,553,772	-137,218,580	1,744,335,192	23.34%
60-21 Machin	159,637,494	-6,892,963	152,744,531	2.04%
60-49 Pickle Lake	32,778,768	-5,437,300	27,341,468	0.37%
60-41 Red Lake	540,319,627	-42,720,036	497,599,591	6.66%
60-34 Sioux Lookout	547,433,793	-56,174,800	491,258,993	6.57%
60-08 Sioux Narrows - Nestor Falls	378,571,884	-9,329,322	369,242,562	4.94%
<b>Total Unincorporated</b>	<b>3,589,790,906</b>	<b>-190,208,976</b>	<b>3,399,581,930</b>	<b>45.50%</b>
	<b>8,008,102,734</b>	<b>-535,321,280</b>	<b>7,472,781,454</b>	<b>100.00%</b>

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	<b>2017</b>	<b>2018</b>		
	<b><u>Unweighted Assessment</u></b>	<b><u>Unweighted Assessment</u></b>	<b>Change in Unweighted Assessment</b>	<b>% Change Unweighted Assessment</b>
60-01 Ignace	72,935,725	75,985,290	3,049,565	4.18%
60-08 Sioux Narrows - Nestor Falls	360,976,200	369,242,562	8,266,362	2.29%
60-16 Kenora	1,662,415,763	1,744,335,192	81,919,429	4.93%
60-21 Machin	146,672,716	152,744,531	6,071,815	4.14%
60-26 Dryden	630,480,209	647,411,120	16,930,911	2.69%
60-34 Sioux Lookout	473,282,772	491,258,993	17,976,221	3.80%
60-41 Red Lake	468,847,387	497,599,591	28,752,204	6.13%
60-42 Ear Falls	64,850,025	67,280,777	2,430,752	3.75%
60-49 Pickle Lake	26,247,725	27,341,468	1,093,743	4.17%
<b>Total Unincorporated</b>	<b>3,276,230,647</b>	<b>3,399,581,930</b>	<b>123,351,283</b>	<b>3.77%</b>
	<b>7,182,939,169</b>	<b>7,472,781,454</b>	<b>289,842,285</b>	<b>4.04%</b>

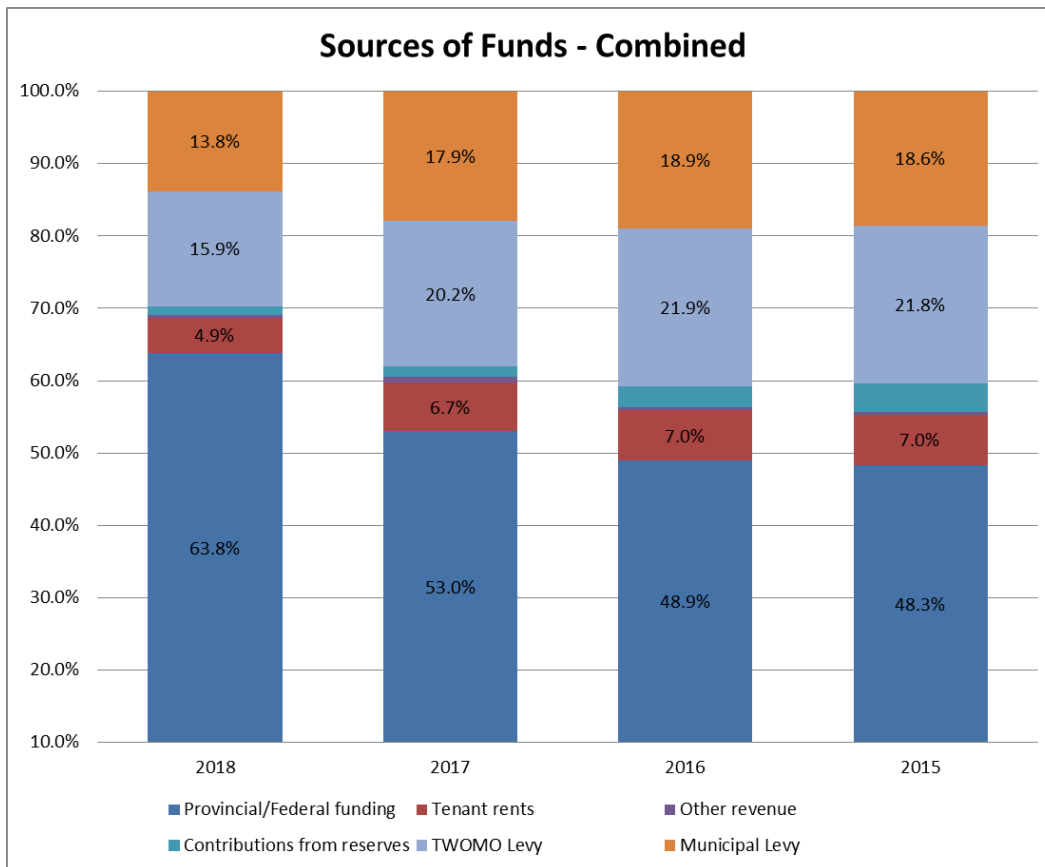
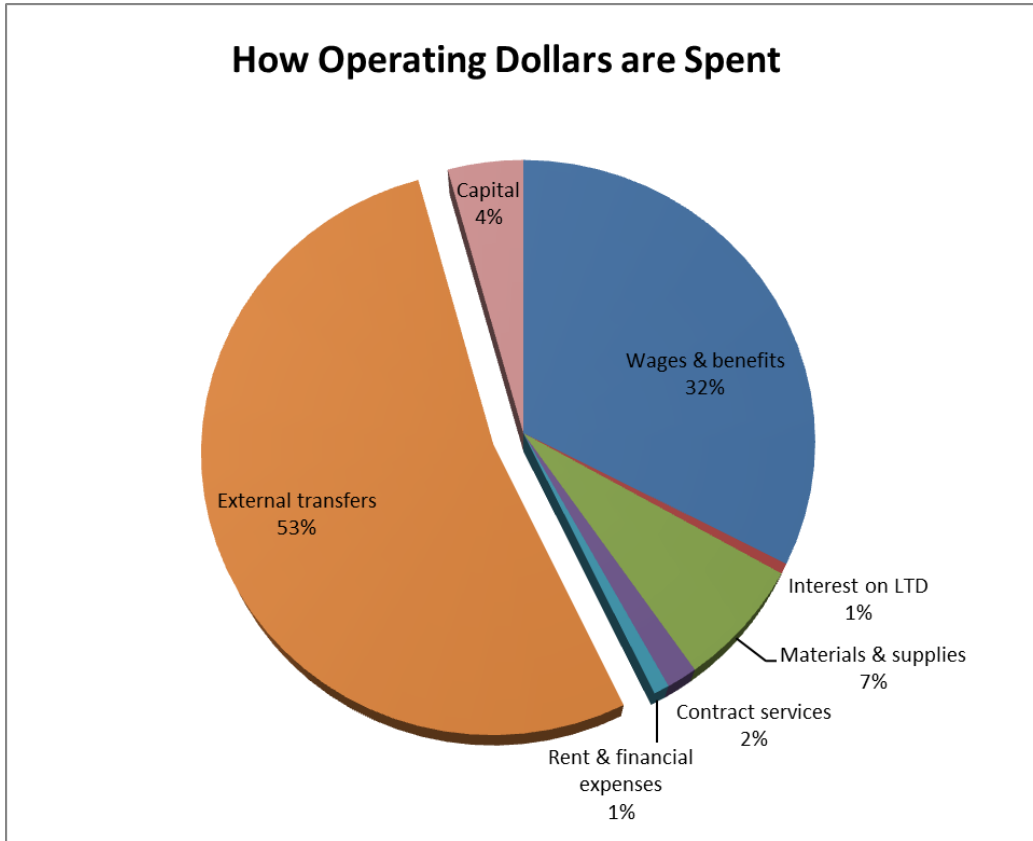
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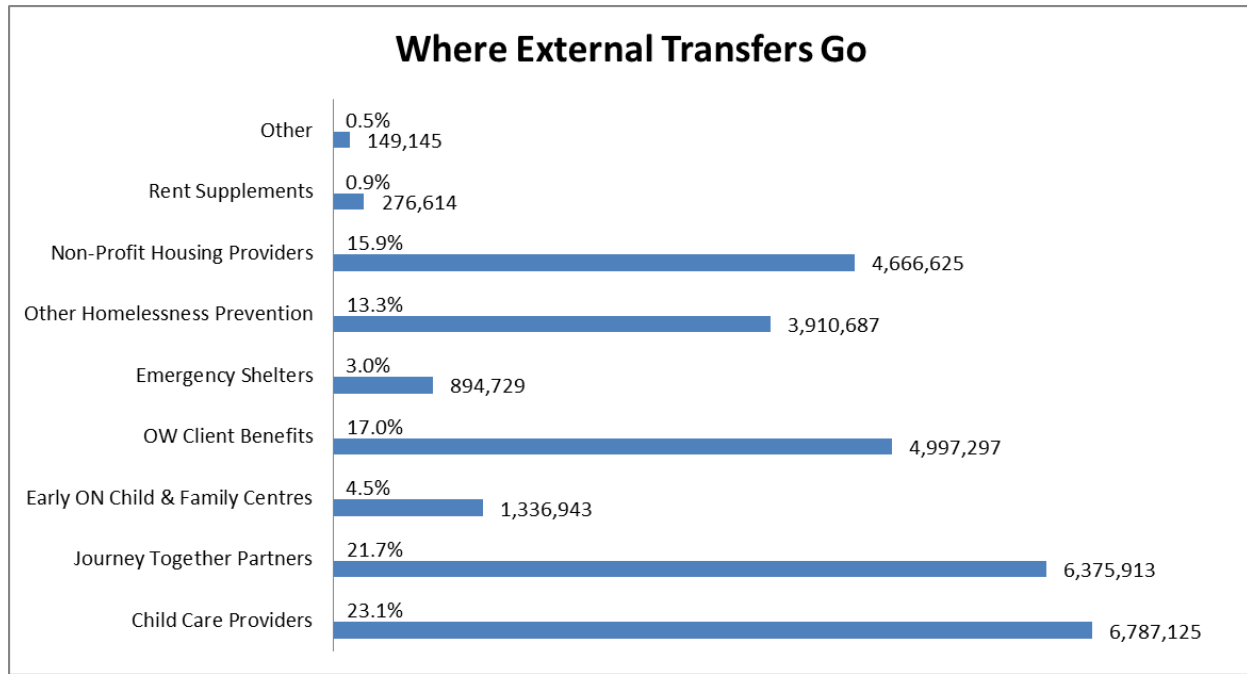
**Budget Summary by Function**

	Program Support & Board	Integrated Services	Early Learning & Care	Ontario Works	Housing & Asset Management	Land Ambulance	Total	
Wages & benefits	1,579,314	2,546,376	177,416	168,250	1,217,069	12,412,074	18,100,499	32.0%
Interest on LTD	0	0	0	0	261,042	71,621	332,663	0.6%
Materials & supplies	368,975	293,721	13,000	47,900	2,077,142	1,155,900	3,956,638	7.0%
Contract services	161,420	59,250	274,250	1,500	138,000	215,345	849,765	1.5%
Rent & financial expenses	5,000	304,911	0	11,000	0	151,302	472,213	0.8%
External transfers	9,000	0	14,499,981	5,127,442	9,748,655	10,000	29,395,078	51.9%
Internal transfers	(2,122,809)	(3,196,558)	1,131,158	2,478,549	953,958	755,702	0	0.0%
Capital	0	0	0	15,000	1,778,300	600,284	2,393,584	4.2%
Contributions to reserve funds	77,500	17,500	0	15,000	83,492	15,000	208,492	0.4%
Principal payment of LTD	0	0	0	0	747,521	176,257	923,778	1.6%
<b>Total Cash Requirements</b>	<b>78,400</b>	<b>25,200</b>	<b>16,095,805</b>	<b>7,864,641</b>	<b>17,005,179</b>	<b>15,563,485</b>	<b>56,632,710</b>	<b>100%</b>
Provincial Revenue	0	0	(15,413,522)	(6,569,196)	(7,788,008)	(6,341,110)	(36,111,836)	63.8%
Rent	0	0	0	0	(2,796,786)	0	(2,796,786)	4.9%
Other revenue	0	0	0	0	(77,735)	0	(77,735)	0.1%
Interest earned	(78,400)	(25,200)	0	(500)	(20,000)	(15,000)	(139,100)	0.2%
<b>Total Revenue</b>	<b>(78,400)</b>	<b>(25,200)</b>	<b>(15,413,522)</b>	<b>(6,569,696)</b>	<b>(10,682,529)</b>	<b>(6,356,110)</b>	<b>(39,125,457)</b>	<b>69.1%</b>
Contributions from reserves	0	0	0	0	0	0	0	0.0%
Contributions from reserve funds	0	0	0	0	(188,984)	(500,215)	(689,199)	1.2%
<b>Net Local Cost</b>	<b>0</b>	<b>0</b>	<b>682,283</b>	<b>1,294,945</b>	<b>6,133,666</b>	<b>8,707,160</b>	<b>16,818,054</b>	<b>29.7%</b>

The above chart provides an overview of the total cash requirements and net local cost for all divisions. It is important to note that 52% of our costs are external transfers to various contracted program providers and client benefits. The next largest cost is the salary and benefit costs to deliver the programs at 32%. On average across all programs, the Province provides 64% of the total cash requirements.







**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 assist in hiring the additional night crew in Sioux Lookout is an example of a general reserve.

Transfers to the general reserve for the 2018 budget year include an amount to partially fund replacement of specific vehicles owned by the Board, an amount to partially fund renewal of technology across the District, and an estimate of interest earned on the general reserve balance.

Transfers from the general reserves include utilization of the special purpose funds received in prior years as well as an additional amount to assist in funding the new defibrillator operating lease for EMS.

**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.

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#### 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. Based on the projected 2018 operating expenditures, the total allowable reserve would be \$8,325,066. We are well within this limit.

In the 2018 budget and renewal financing plan, there is an expectation that \$188,984 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 will be transferred into reserves to assist with replacement costs.

The land ambulance renewal financing plan budgets for a transfer of \$223,052 to cover capital expenditures. The 2018 budget also projects that funds previously held in reserve to assist in the implementation of staffing changes will be fully utilized.

#### Impact of 2018 Budget on Reserves & Reserve Funds:

	2018 Opening Balance	Interest Earned	Contribution	Withdrawals	2018 Ending Balance
Working Funds	570,999	15,640	62,500	(40,000)	609,139
Special Purpose - Child Care	0				0
Special Purpose - Land Ambulance	237,163			(237,163)	0
<b>TOTAL GENERAL RESERVES</b>	<b>808,162</b>	<b>15,640</b>	<b>62,500</b>	<b>(277,163)</b>	<b>609,139</b>
Reserve Funds - Working	2,864,257	28,587	75,992		2,968,836
Reserve Funds - Social Housing	1,526,159	15,262		(188,984)	1,352,437
Reserve Funds - Land Ambulance	1,051,115	10,511		(223,052)	838,574
<b>TOTAL RESERVE FUNDS</b>	<b>6,249,693</b>	<b>70,000</b>	<b>138,492</b>	<b>(689,199)</b>	<b>5,768,986</b>

See Appendix A for more details on Reserve Balances.

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### Program Support and Board of Director Expenses



The Program Support and Board Division work 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 three 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.

New to this cost center in the 2018 budget is the position of **Communications Coordinator**. This position will be utilized to assist with external communications, the development of program and corporate publications, and facilitate internal communications. The need for this position has been demonstrated on numerous occasions – but most recently during the public consultation relating to Child Care.

With the announcement of provincial funding for the Journey Together projects, there is an expectation of additional support requirements to ensure programs are designed, planned, and implemented within program guidelines. The costs of these supports fall within the maximum allowable administration allocation under the Journey Together program.

#### 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.

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The 2018 budget includes allocations to enable the Board to continue 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 2018 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.

#### 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. Total costs are allocated to the programs based on the number of full time employees within each program.

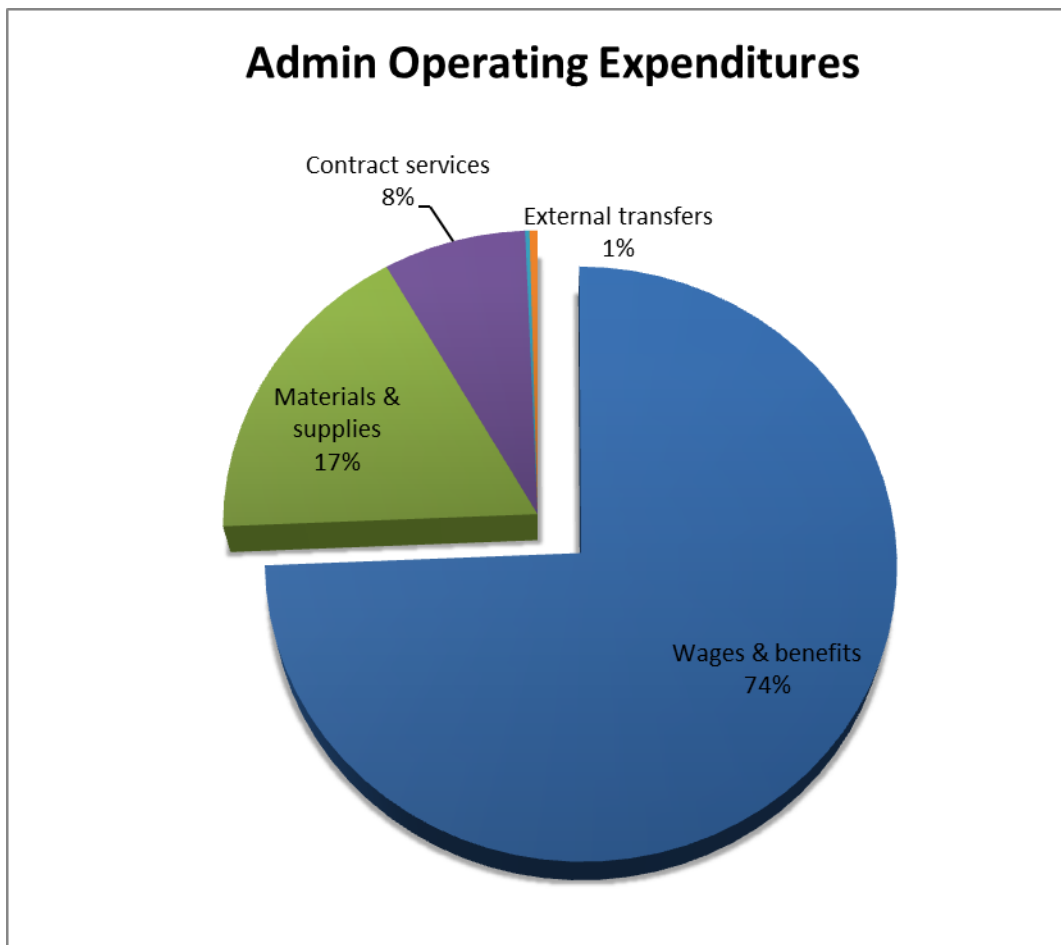
#### Summary by Department:

	2018 Budget	2017 Budget	Change
<b>Program Support &amp; Board</b>			
Administration	1,241,614	840,509	401,105
Board Costs	125,669	128,224	(2,555)
Information Technology	457,838	396,750	61,088
Human Resources	298,588	240,990	57,598
<b>Total operating costs</b>	<b>2,123,709</b>	<b>1,606,473</b>	<b>517,236</b>
Transfers to Programs	(2,122,809)	(1,606,473)	(516,336)
Contributions to (from) Reserves	77,500	70,000	7,500
<b>Total cash requirements</b>	<b>78,400</b>	<b>70,000</b>	<b>8,400</b>
Miscellaneous Revenue	(78,400)	(70,000)	(8,400)
<b>NET LOCAL COST</b>	<b>0</b>	<b>0</b>	<b>0</b>

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Summary by Function:

	<b>2018 Budget</b>	<b>2017 Budget</b>	<b>Change</b>
<b>Program Support &amp; Board</b>			
Wages/Benefits	1,579,314	1,174,860	404,454
Materials/Supplies	368,975	310,376	58,599
Contracted Services	161,420	109,970	51,450
Rent/Financial Expense	5,000	3,267	1,733
External Transfers	9,000	8,000	1,000
Transfers to Programs	(2,122,809)	(1,606,473)	(516,336)
Contributions to (from) reserves	77,500	70,000	7,500
<b>Total cash requirements</b>	<b>78,400</b>	<b>70,000</b>	<b>8,400</b>
Miscellaneous Revenue	(78,400)	(70,000)	(8,400)
<b>NET LOCAL COST</b>	<b>0</b>	<b>0</b>	<b>0</b>



**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 2017 budget allowed for KDSB to strengthen our Community Engagement process. Through collaborative efforts KDSB was able to secure funding through the Home for Good Project which will 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 2018 budget builds on this momentum and includes investments that will increase our ability to focus on specific client related supports including employment security and homelessness prevention initiatives. An additional resource, the **Housing Program Supervisor**, will assist with the coordination and management of the Board’s varied housing and homelessness programs.

## Kenora District Services Board

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Costs related to additional resources directly related to Early Learning and Care programs are described in more detail under that department.

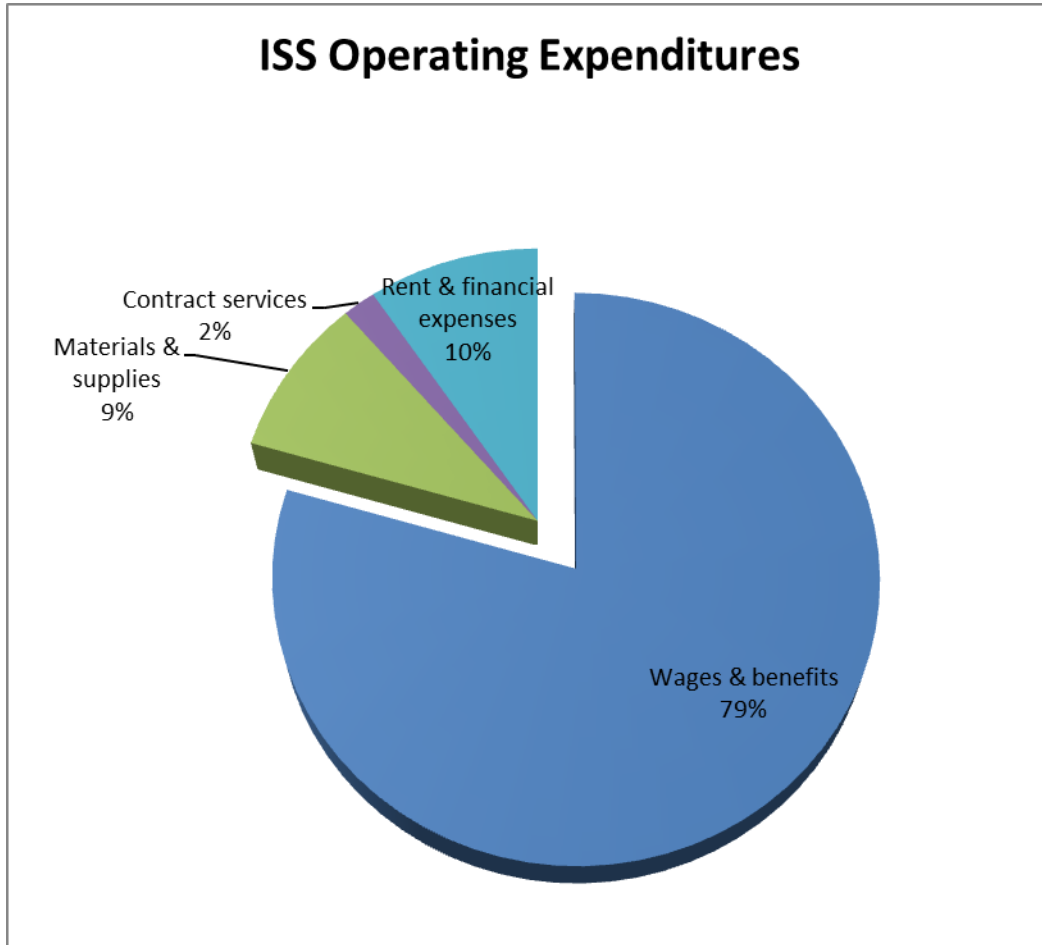
#### Summary by Department:

	2018 Budget	2017 Budget	Change
<b>Integrated Services</b>			
Integrated Staffing	2,641,376	2,298,888	342,488
Program Delivery Sites	562,882	505,237	57,645
<b>Total operating costs</b>	<b>3,204,258</b>	<b>2,804,125</b>	<b>400,133</b>
Transfers to Programs	(3,196,558)	(2,804,125)	(392,433)
Miscellaneous Revenue	(25,200)	0	(25,200)
Contributions to (from) Reserves	17,500	0	17,500
<b>NET LOCAL COST</b>	<b>0</b>	<b>0</b>	<b>0</b>

#### Summary by Function:

	2018 Budget	2017 Budget	Change
<b>Integrated Services</b>			
Wages/Benefits	2,546,376	2,198,138	348,238
Materials/Supplies	293,721	284,521	9,200
Contracted Services	59,250	61,700	(2,450)
Rent/Financial Expense	304,911	259,766	45,145
External Transfers	0	0	0
Transfers to Programs	(3,196,558)	(2,804,125)	(392,433)
Miscellaneous Revenue	(25,200)	0	(25,200)
Contributions to (from) Reserves	17,500	0	17,500
<b>NET LOCAL COST</b>	<b>0</b>	<b>0</b>	<b>0</b>





**General Comment**

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

## Kenora District Services Board

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### Early Learning & Family Centres



The Kenora District Services Board is the service system manager for Early Learning and Care (ELC) in the Kenora District. Early Learning and Care will be comprised of two components in 2018, Child Care Fee Subsidy, and Child Care Operations. Child Care Operational dollars are flowed to the various program operators throughout the District. Fee Subsidy is provided to families through the integrated services department.

The responsibility for service system management of the Early ON Child and Family Centres (Early ON) program will transition to the Kenora District Services Board effective January 1, 2018. This program includes two main components, Family Resource Centres and Child Care/Early Years' Service System Planning. Family Resource Centre Operational dollars are flowed to the various program operators throughout the District. System Planning is managed for multiple children's services providers in the District.

The increased responsibility transferred with the Early ON programs requires additional resources to ensure effective management. The **Early Years Program Supervisor** role will support the planning and development of the early years expansion funding, oversee the Service Contracts with operators, and support long term planning. The **Early Years Quality and Training Coordinator** will support professional learning and development opportunities that build capacity within district providers.

In addition to the standard programming, the Kenora District Services Board submitted joint proposals under the Journey Together program with our Indigenous partners. The approved funding allocations will be comprised of two components in 2018, Operating and Capital. As Service Manager, the Kenora District Services Board will work with its partners to ensure programming is designed, planned, and implemented in a manner that meets District needs and program guidelines.

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Summary by Department:

	<b>2018 Budget</b>	<b>2017 Budget</b>	<b>Change</b>
<b>Early Learning and Family Centres</b>			
Administration	649,403	324,503	324,900
Child Care Program Transfers	6,719,425	5,980,766	738,659
Journey Together Program	6,960,709	0	6,960,709
Early ON Child and Family Centres	1,675,568	1,015,120	660,448
Child Care & Early Years Planning	90,700	90,700	0
<b>Total operating costs</b>	<b>16,095,805</b>	<b>7,411,089</b>	<b>8,684,716</b>
Provincial Revenue	(15,413,522)	(6,512,998)	(8,900,524)
Contributions from Reserves	0	(213,561)	213,561
<b>NET LOCAL COST</b>	<b>682,283</b>	<b>684,530</b>	<b>(2,247)</b>

Summary by Function:

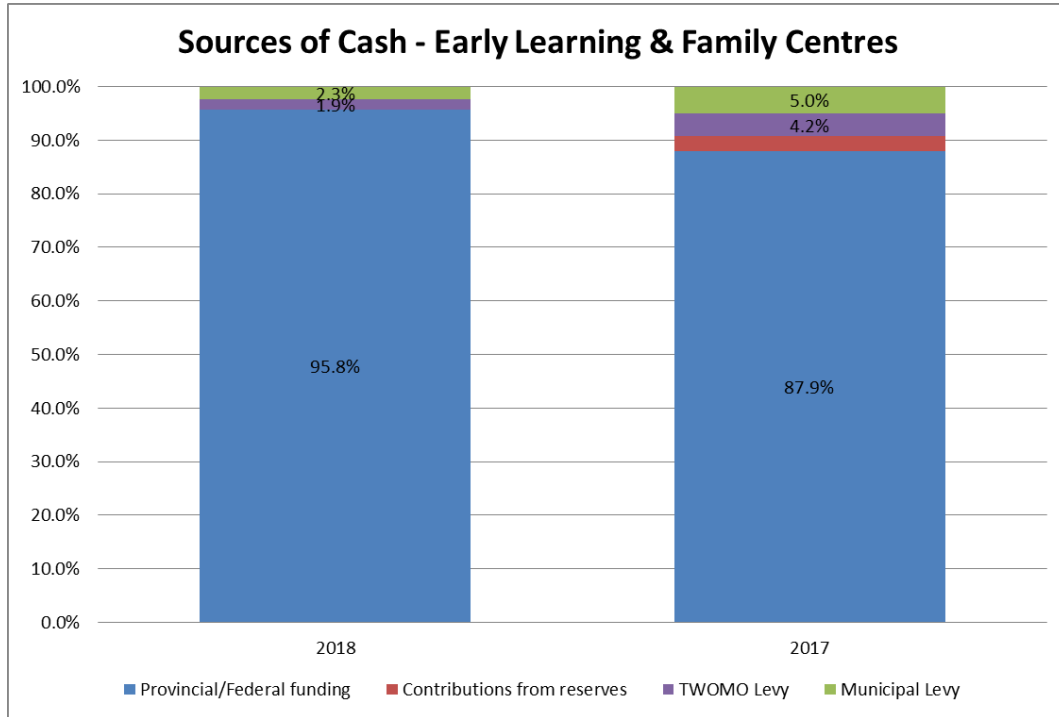
	<b>2018 Budget</b>	<b>2017 Budget</b>	<b>Change</b>
<b>Early Learning and Family Centres</b>			
Wages/Benefits	177,416	73,212	104,204
Materials/Supplies	13,000	13,000	0
Contracted Services	274,250	61,403	212,847
External Transfers	14,499,981	6,684,950	7,815,031
Program Support/Integrated Services	1,131,158	578,524	552,634
<b>Total cash requirements</b>	<b>16,095,805</b>	<b>7,411,089</b>	<b>8,684,716</b>
Provincial Revenue	(15,413,522)	(6,512,998)	(8,900,524)
Contributions from Reserves	0	(213,561)	213,561
<b>NET LOCAL COST</b>	<b>682,283</b>	<b>684,530</b>	<b>(2,247)</b>

Net Local Cost Summary by Municipal/TWOMO portion:

	<b>2018 Budget</b>	<b>2017 Budget</b>	<b>Change</b>
Municipal Portion	371,844	372,384	(540)
TWOMO Portion	310,439	312,146	(1,707)
	<b>682,283</b>	<b>684,530</b>	<b>(2,247)</b>

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### General Comment

*The 2018 Early Learning & Care Budget comes in with a decrease in the local share of \$2,247. This budget is based on last year's actuals, changes in programming expected during the 2018 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 2017-18 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 2018 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 continued to increase over the past year. Employment programs are focussing on education upgrade and securing long term employment. SAMs implementation appears to be stabilizing with SME support continuing on an as needed basis in 2018. 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:

	2018 Budget	2017 Budget	Change
<b>Ontario Works</b>			
Administration	2,339,600	2,229,200	110,400
Employment Programs	559,725	556,797	2,928
Client Transfers	4,820,171	4,820,171	0
Healthy Community Funds	130,145	130,145	0
<b>Total operating costs</b>	<b>7,849,641</b>	<b>7,736,313</b>	<b>113,328</b>
Contributions to (from) Reserves	15,000	15,000	0
<b>Total cash requirements</b>	<b>7,864,641</b>	<b>7,751,313</b>	<b>113,328</b>
Provincial Revenue	(6,569,196)	(6,342,013)	(227,183)
Interest Earned	(500)	(500)	0
<b>NET LOCAL COST</b>	<b>1,294,945</b>	<b>1,408,800</b>	<b>(113,855)</b>

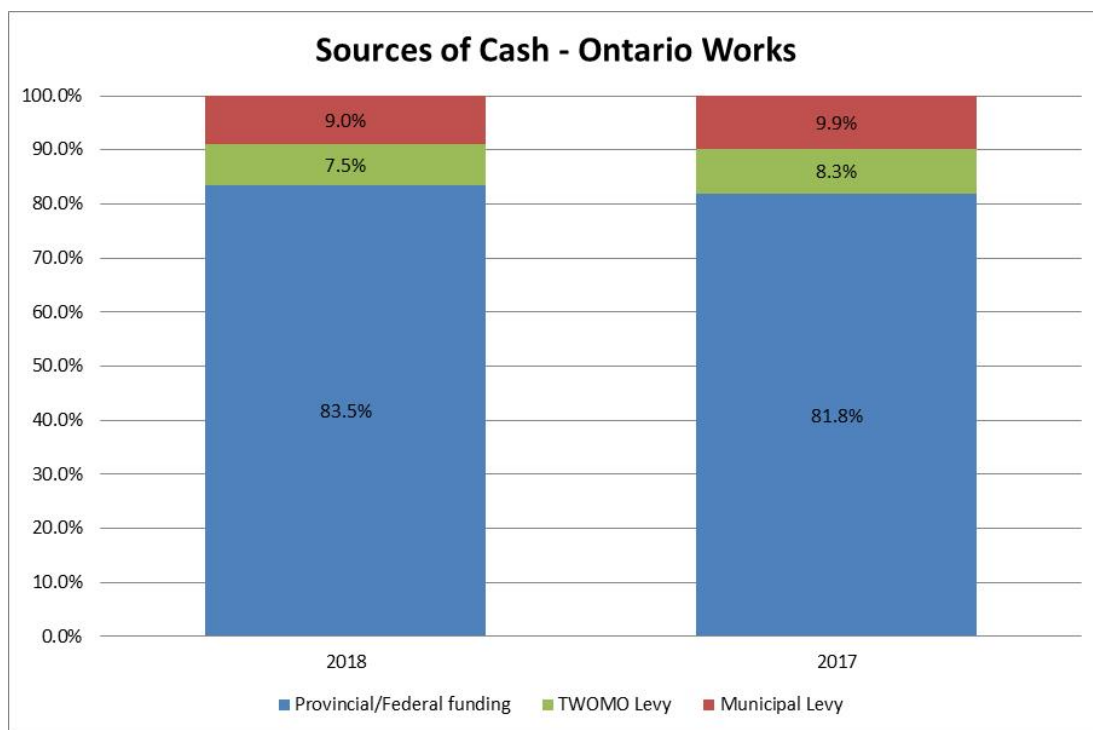
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Summary by Function:

	2018 Budget	2017 Budget	Change
<b>Ontario Works</b>			
Wages/Benefits	168,250	169,169	(919)
Materials/Supplies	62,900	58,452	4,448
Contracted Services	1,500	1,500	0
Rent/Financial Expense	11,000	11,000	0
External Transfers	5,127,442	5,187,916	(60,474)
Program Support/Integrated Services	2,478,549	2,308,276	170,273
Contributions to Reserves	15,000	15,000	0
<b>Total cash requirements</b>	<b>7,864,641</b>	<b>7,751,313</b>	<b>113,328</b>
Provincial Revenue	(6,569,196)	(6,342,013)	(227,183)
Other Miscellaneous Revenues	(500)	(500)	0
<b>NET LOCAL COST</b>	<b>1,294,945</b>	<b>1,408,800</b>	<b>(113,855)</b>

Net Local Cost Summary by Municipal/TWOMO portion:

	2018 Budget	2017 Budget	Change
Municipal Portion	705,745	766,387	(60,642)
TWOMO Portion	589,200	642,413	(53,213)
	<b>1,294,945</b>	<b>1,408,800</b>	<b>(113,855)</b>



**General Comment**

*The net effect of the changes to the 2018 Ontario Works budget is a decrease in the local share of \$113,855. This budget is based on last year's actuals, a consistent case load and an anticipated level of funding from the provincial government.*

### 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 \$1,778,300 and reflect a decrease of approximately \$165,600 from the 2017 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), the final quarter of the Survivors of Domestic Violence Portable Housing Benefit (SDV-PHB), and the Homes for Good program.

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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 2018 plan continues to fund a Life Skills Trainer to assist individuals in the transition from homeless to housed as well as maintaining successful tenancy.

The pilot SDV-PHB program provides monthly rental assistance to those that meet the criteria of Special Priority Placement and financial assistance. The Province is committed to continuing these benefits through a Provincial Led model in the future. The total portion included in the 2018 budget represents only January to March funding. KDSB will monitor and participate in the transition process to ensure there are no detrimental effects on individuals supported through this program.

The Homes for Good allocation is a result of our many collaborative partnerships. Through our consultations, we were able to secure funding for a portable Rent Supplement with Housing Supports. Through formal service agreements, KDSB will work jointly to support the needs of those that have been, historically, the most challenging to house.

#### 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 2018, the KDSB KDSB renewal plan includes \$200,000 specifically for our partners.

#### Rent Supplement

The rent supplement area of the 2018 budget has been updated to agree with various funding agreements received, confirmed contracts with landlords, and the approved market rent increase per the Ministry of Housing Guideline.

#### 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 \$67,735 will be generated in 2018.



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Summary by Department:

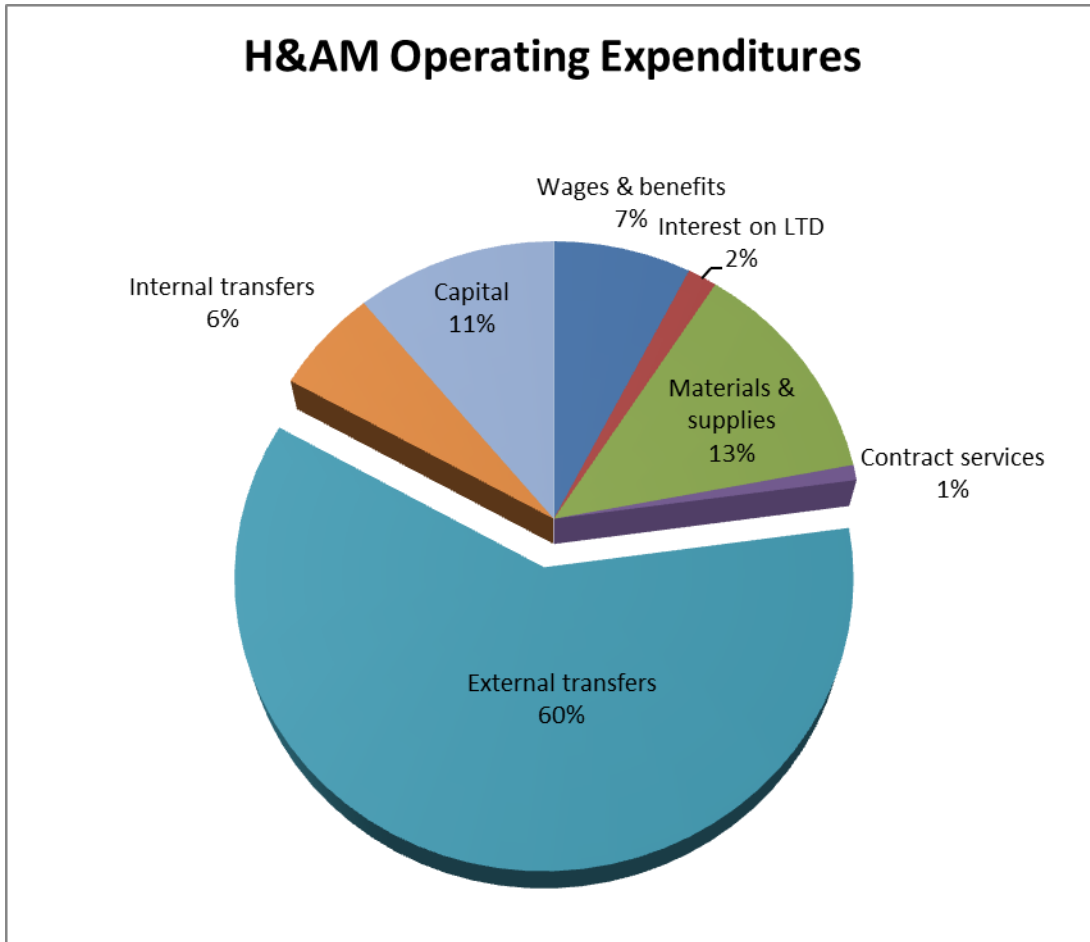
	<b>2018 Budget</b>	<b>2017 Budget</b>	<b>Change</b>
<b>Housing and Asset Management</b>			
Administration	1,877,342	1,982,328	(104,986)
Housing Property Management	2,371,884	2,788,269	(416,385)
Capital Renewal	1,778,300	1,943,900	(165,600)
Non-Profit Housing Providers	4,666,625	4,470,607	196,018
Rent Supplement	276,614	276,614	0
Homelessness Prevention	4,116,326	1,590,580	2,525,746
IAH Program	1,077,075	1,034,292	42,783
Microfit Investment	10,000	10,970	(970)
<b>Total operating costs</b>	<b>16,174,166</b>	<b>14,097,560</b>	<b>2,076,606</b>
Contributions to Reserves	83,492	260,730	(177,238)
Principal on long term debt	747,521	816,621	(69,100)
<b>Total cash requirements</b>	<b>17,005,179</b>	<b>15,174,911</b>	<b>1,830,268</b>
Provincial Revenue	(7,788,008)	(5,264,959)	(2,523,049)
Tenant Rent	(2,796,786)	(2,888,691)	91,905
Other Miscellaneous Revenues	(97,735)	(297,735)	200,000
Contributions from Reserves	(188,984)	(154,584)	(34,400)
<b>NET LOCAL COST</b>	<b>6,133,666</b>	<b>6,568,942</b>	<b>(435,276)</b>

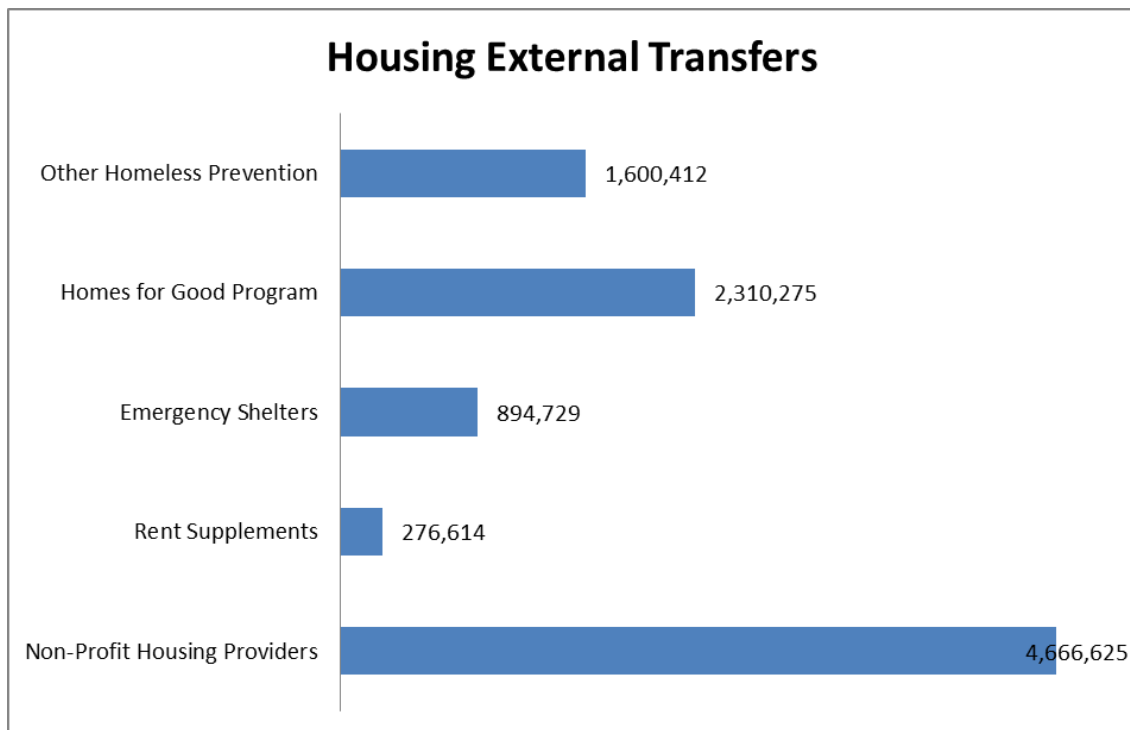
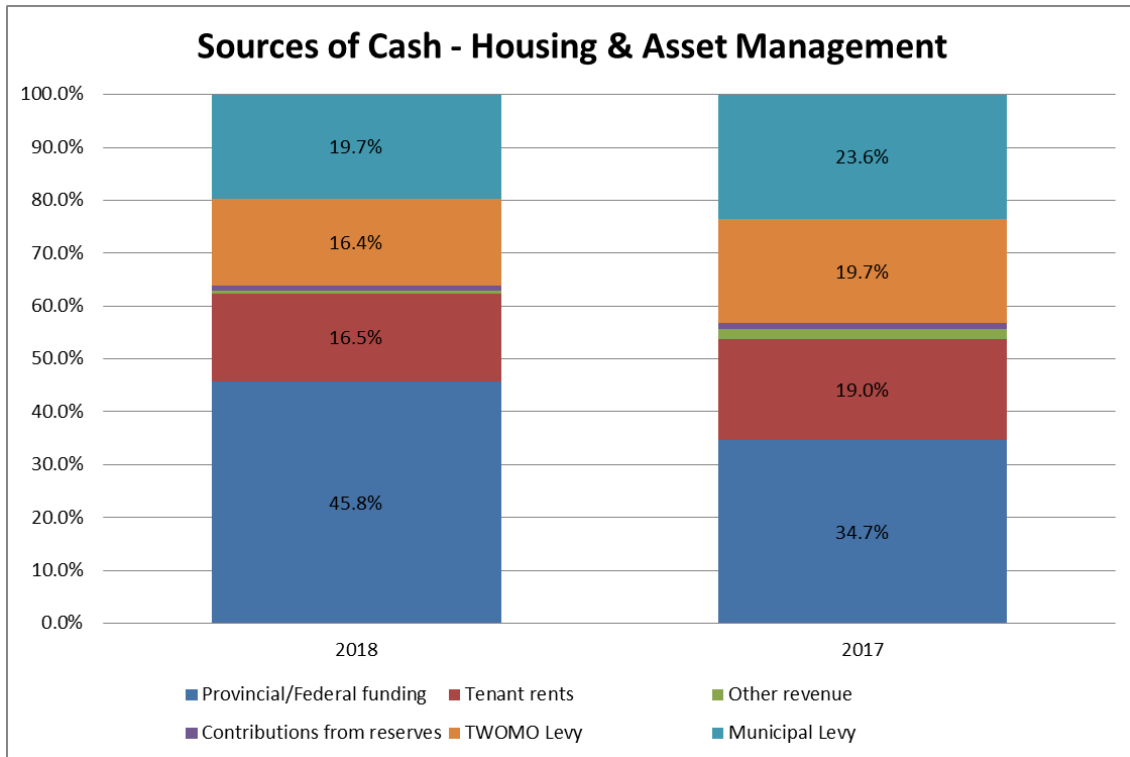
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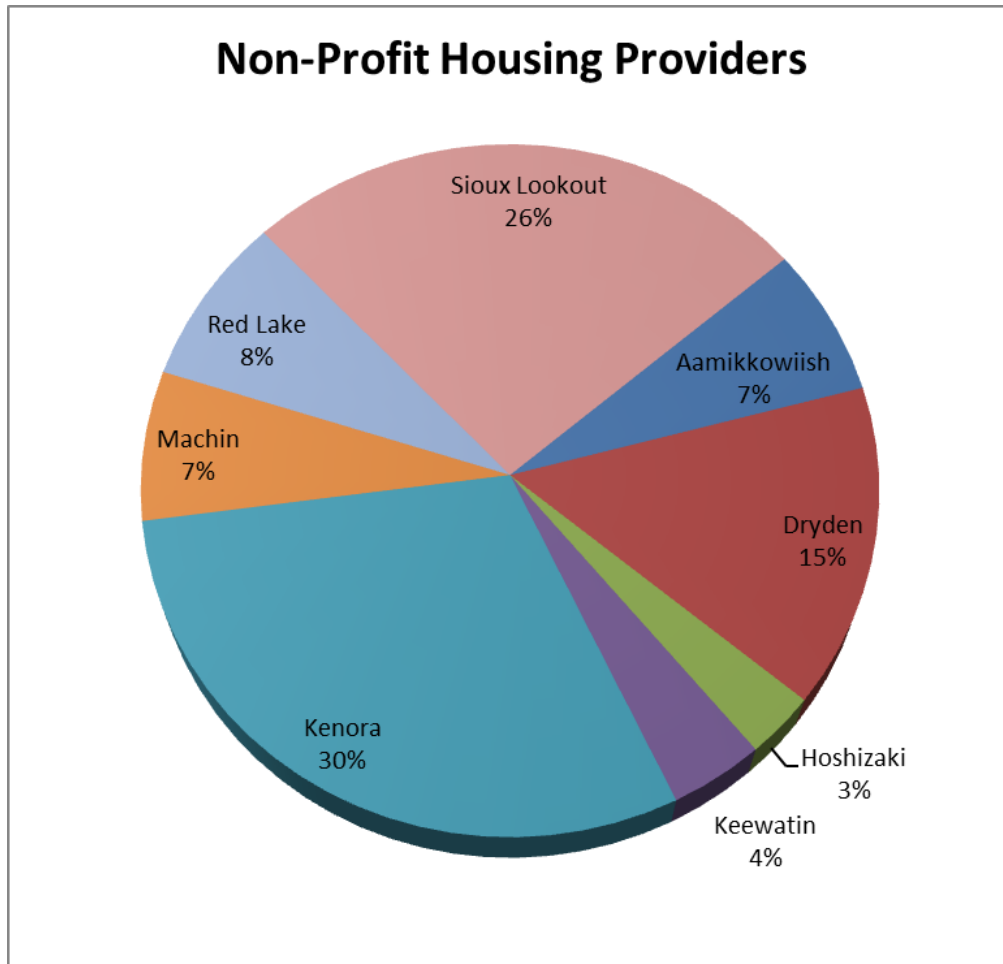
	<b>2018 Budget</b>	<b>2017 Budget</b>	<b>Change</b>
<b>Housing and Asset Management</b>			
Wages/Benefits	1,217,069	1,175,778	41,291
Interest on Long Term Debt	261,042	330,217	(69,175)
Materials/Supplies	2,077,142	2,374,251	(297,109)
Contracted Services	138,000	193,571	(55,571)
External Transfers	9,748,655	7,210,610	2,538,045
Program Support/Integrated Services	953,958	869,233	84,725
Capital Renewal	1,778,300	1,943,900	(165,600)
Contributions to Reserves	83,492	260,730	(177,238)
Principal on Long Term Debt	747,521	816,621	(69,100)
<b>Total cash requirements</b>	<b>17,005,179</b>	<b>15,174,911</b>	<b>1,830,268</b>
Provincial Revenue	(7,788,008)	(5,264,959)	(2,523,049)
Tenant Rents	(2,796,786)	(2,888,691)	91,905
Other Miscellaneous Revenues	(97,735)	(297,735)	200,000
Contributions from Reserves	(188,984)	(154,584)	(34,400)
<b>NET LOCAL COST</b>	<b>6,133,666</b>	<b>6,568,942</b>	<b>(435,276)</b>

Net Local Cost Summary by Municipal/TWOMO portion:

	<b>2018 Budget</b>	<b>2017 Budget</b>	<b>Change</b>
Municipal Portion	3,342,848	3,573,504	(230,656)
TWOMO Portion	2,790,818	2,995,438	(204,620)
	<b>6,133,666</b>	<b>6,568,942</b>	<b>(435,276)</b>







**General Comment**

*The net effect of the changes to the Housing Services & Asset Management Division budget is a decrease in local share of \$435,276. 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.

The 2018 budget reflects costs required to replace the current Zoll M series vital sign monitor/defibrillator. In order to ensure these machines are renewed and maintained appropriately, the intention is to lease the replacement machines. In addition, two digital Oxygen/Suction/Ventilator testing kits will be required to replace current analog kits currently in use. The costs related to these items have been added to the EMS equipment budget line.

In 2017, the KDSB submitted a business case that increased staffing in the Kenora Base. The proposal included one additional EMS Operations Superintendent to maintain operation supervision levels. Superintendent wages and benefits are included in administration.

#### Land Ambulance Capital Renewal

The planned capital spending in 2018 is \$600,284. 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, building condition assessments and design costs for a new base in Pickle Lake.

#### 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.

With the ever increasing scope of practice paramedics are required to perform, training to maintain these skills and qualifications is a primary focus. Training hours have been maintained at appropriate levels to ensure quality service.

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As noted, the KDSB has requested funding to increase staffing within the Kenora base. This increase would add 8.4 full time equivalent paramedics to the current staffing pattern. Staffing enhancements are planned to address the significant call volume increase in Kenora – an average of 9.5% each year for the past 4 years as compared to the District wide call volume increase of 6.6% per year.

Planned paramedic training for 2018 includes:

- Community Referrals by EMS
- Road to Mental Readiness (part of our PTSD plan)
- Reach for Resiliency Workshop (part of our PTSD plan)

Summary by Department:

	2018 Budget	2017 Budget	Change
<b>EMS - Land Ambulance</b>			
Administration	3,290,696	2,672,189	618,507
Program Delivery - Bases	11,481,248	9,550,481	1,930,767
Capital Renewal	600,284	526,420	73,864
<b>Total operating costs</b>	<b>15,372,228</b>	<b>12,749,090</b>	<b>2,623,138</b>
Contributions to Reserves	15,000	0	15,000
Principal on long term debt	176,257	174,360	1,897
<b>Total cash requirements</b>	<b>15,563,485</b>	<b>12,923,450</b>	<b>2,640,035</b>
Provincial Revenue	(6,341,110)	(4,856,315)	(1,484,795)
Other Miscellaneous Revenues	(15,000)	(15,000)	0
Contributions from Reserves	(500,215)	(210,175)	(290,040)
<b>NET LOCAL COST</b>	<b>8,707,160</b>	<b>7,841,960</b>	<b>865,200</b>

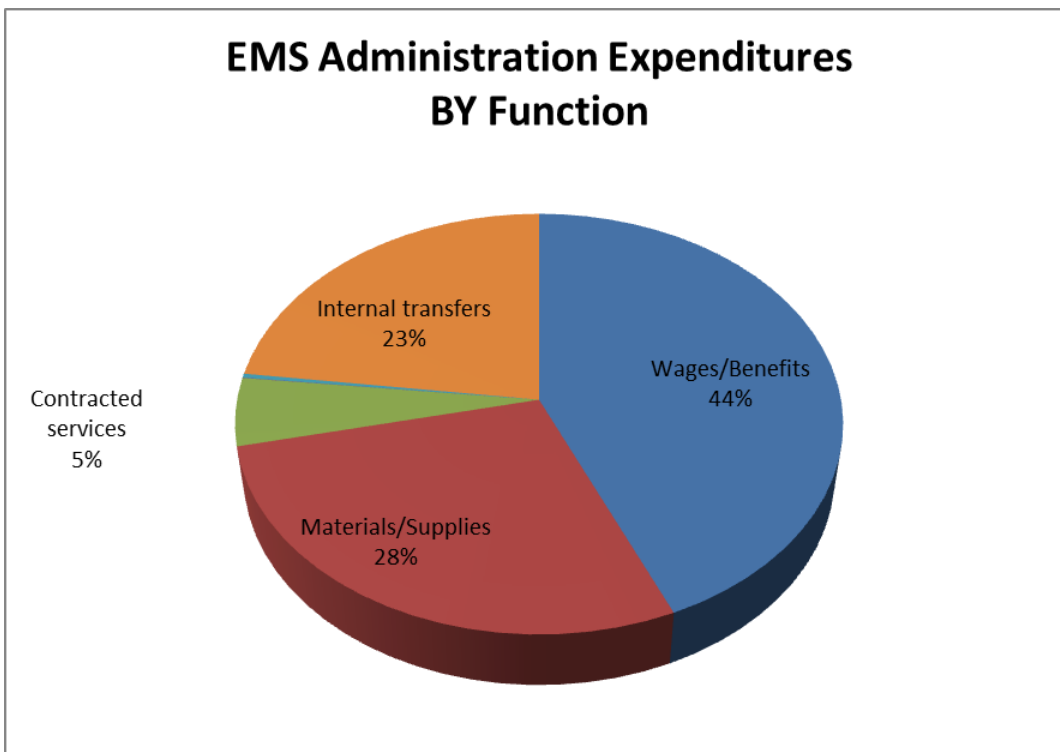
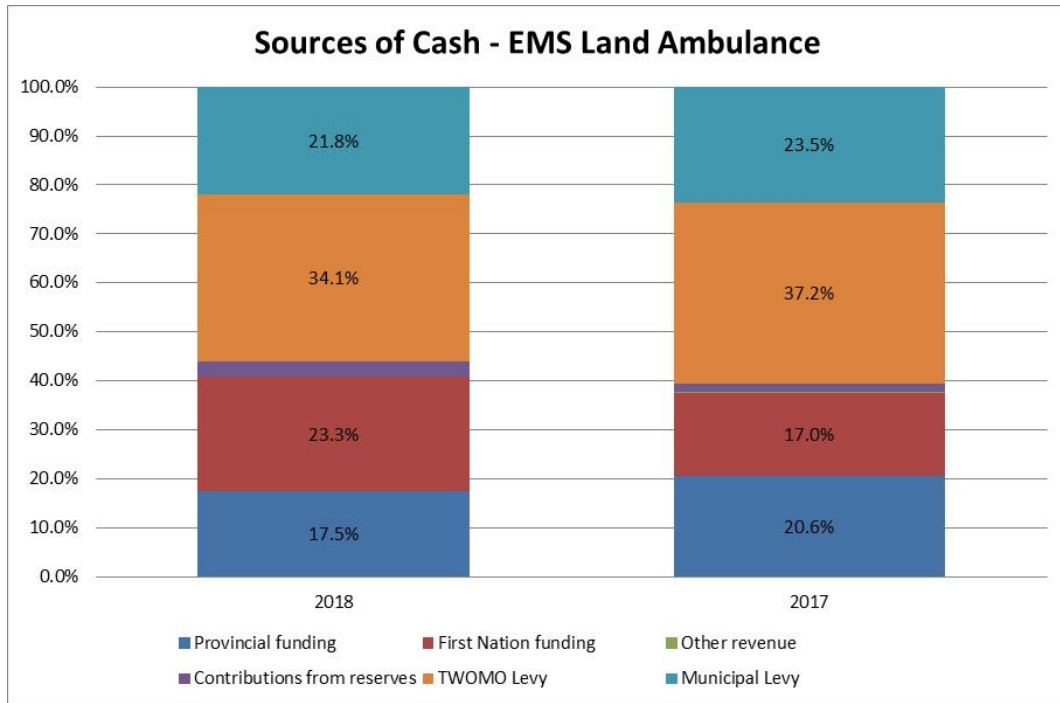
Summary by Function:

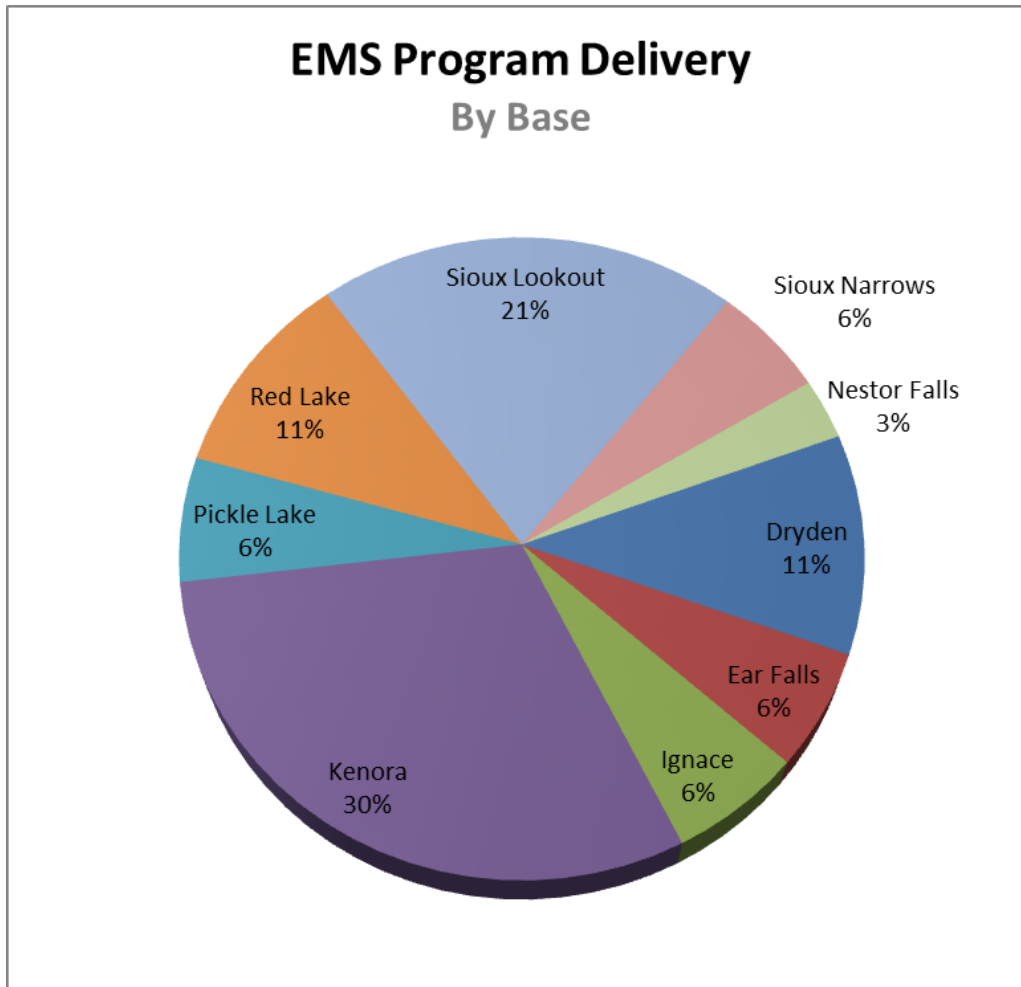
	2018 Budget	2017 Budget	Change
<b>EMS - Land Ambulance</b>			
Wages/Benefits	12,412,074	10,233,197	2,178,877
Interest on Long Term Debt	71,621	84,748	(13,127)
Materials/Supplies	1,155,900	929,354	226,546
Contracted Services	215,345	162,926	52,419
Rent/Financial Expenses	151,302	147,880	3,422
External Transfers	10,000	10,000	0
Program Support/Integrated Services	755,702	654,565	101,137
Capital Renewal	600,284	526,420	73,864
Contributions to Reserves	15,000	0	15,000
Principal on Long Term Debt	176,257	174,360	1,897
<b>Total cash requirements</b>	<b>15,563,485</b>	<b>12,923,450</b>	<b>2,640,035</b>
Provincial Revenue	(6,341,110)	(4,856,315)	(1,484,795)
Other Miscellaneous Revenues	(15,000)	(15,000)	0
Contributions from Reserves	(500,215)	(210,175)	(290,040)
<b>NET LOCAL COST</b>	<b>8,707,160</b>	<b>7,841,960</b>	<b>865,200</b>

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Net Local Cost Summary by Municipal/TWOMO portion:

	<b>2018 Budget</b>	<b>2017 Budget</b>	<b>Change</b>
Municipal Portion	3,399,552	3,038,806	360,746
TWOMO Portion	5,307,608	4,803,154	504,454
	<b>8,707,160</b>	<b>7,841,960</b>	<b>865,200</b>





**General Comment**

*The net effect of the changes to the Land Ambulance Division budget is an increase in local share of \$865,200. Of this increase, \$504,454 is attributable directly to the Unincorporated Grant calculation with \$360,746 increase to the Municipal members. 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

<b>Expenditure by Function</b>	<b>2018 Budget</b>	<b>2017 Budget</b>	<b>\$ Change</b>	<b>% Change</b>
Wages/benefits	18,100,499	15,024,354	3,076,145	20.47%
Interest on long term debt	332,663	414,965	( 82,302 )	-19.83%
Materials/supplies	3,956,638	3,951,954	4,684	0.12%
Contracted services	849,765	594,070	255,695	43.04%
Rent/financial expenses	472,213	421,913	50,300	11.92%
External transfers	29,395,078	19,101,476	10,293,602	53.89%
Capital	2,393,584	2,485,320	( 91,736 )	-3.69%
<b>Total Operating Expenditure</b>	<b>55,500,440</b>	<b>41,994,052</b>	<b>13,506,388</b>	<b>32.16%</b>
Contributions to reserves	208,492	345,730	( 137,238 )	-39.70%
Principal on long term debt	923,778	990,981	( 67,203 )	-6.78%
<b>Total cash requirements</b>	<b>56,632,710</b>	<b>43,330,763</b>	<b>13,301,947</b>	<b>30.70%</b>
Provincial revenue	( 36,111,836 )	( 22,976,285 )	( 13,135,551 )	57.17%
Tenant rent	( 2,796,786 )	( 2,888,691 )	91,905	-3.18%
Interest earned	( 139,100 )	( 105,500 )	( 33,600 )	31.85%
Other revenues	( 77,735 )	( 277,735 )	200,000	-72.01%
Contributions from reserves	( 689,199 )	( 578,320 )	( 110,879 )	19.17%
<b>NET LOCAL COST</b>	<b>16,818,054</b>	<b>16,504,232</b>	<b>313,822</b>	<b>1.90%</b>
Municipal Portion	7,819,989	7,751,081	68,908	0.89%
TWOMO Portion	8,998,065	8,753,151	244,914	2.80%
<b>NET LOCAL COST</b>	<b>16,818,054</b>	<b>16,504,232</b>	<b>313,822</b>	<b>1.90%</b>

## Kenora District Services Board

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### Municipal and Unincorporated Area Allocation

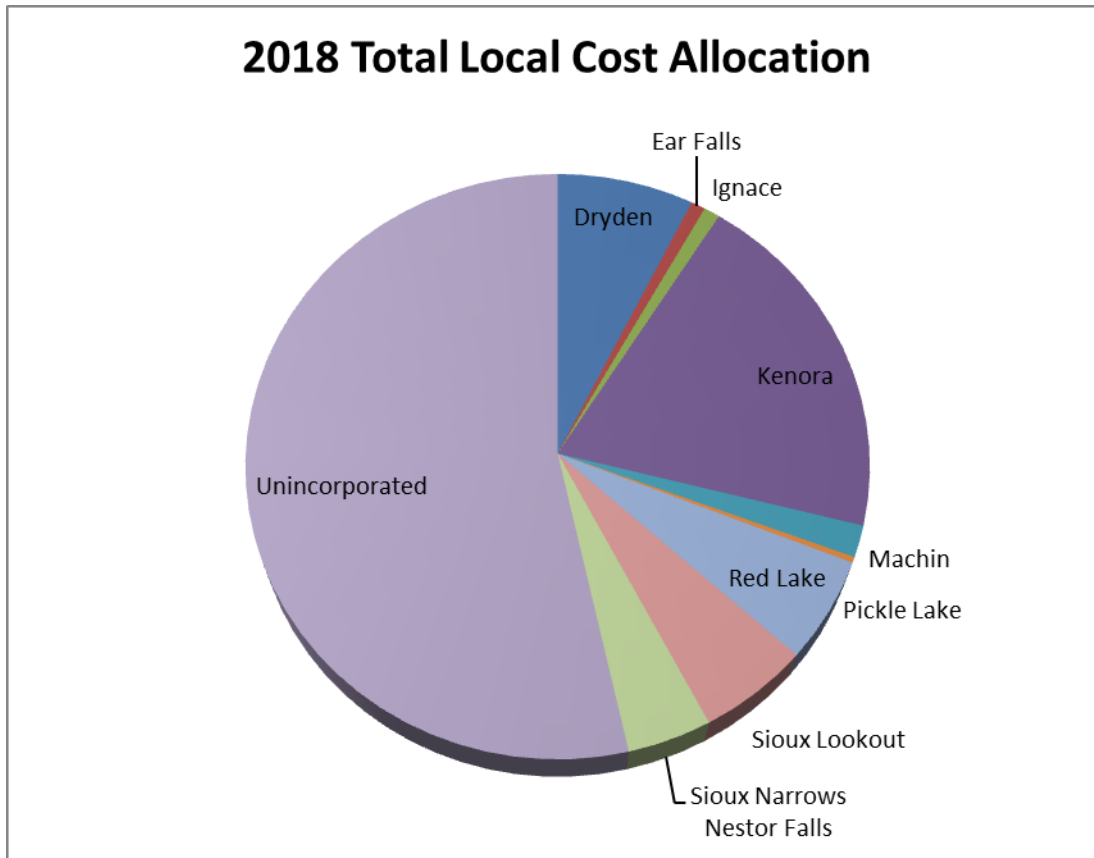
Cost allocations are determined by using the un-weighted assessment across the district. The allocations are calculated when the Municipal Property Assessment Corporation provides the 2018 property assessments.

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

2018 TWOMO Funding	
2018 PSAB Budget Expenditures	15,290,644
2018 First Nations Funding Budget	( 3,625,571 )
	11,665,073
Budget TWOMO Rate	45.50%
	5,307,608

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

	% Distribution	Child Care	Family Centres	Ontario Works	Social Housing	Land Ambulance	2018 Budget
Dryden	8.66%	\$48,062	\$11,024	\$112,142	\$531,175	\$540,189	\$1,242,592
Ear Falls	0.90%	\$4,995	\$1,146	\$11,655	\$55,203	\$56,093	\$129,092
Ignace	1.02%	\$5,661	\$1,298	\$13,208	\$62,563	\$63,572	\$146,302
Kenora	23.34%	\$129,534	\$29,711	\$302,240	\$1,431,598	\$1,455,688	\$3,348,771
Machin	2.04%	\$11,322	\$2,597	\$26,417	\$125,127	\$127,483	\$292,946
Pickle Lake	0.37%	\$2,053	\$471	\$4,791	\$22,695	\$22,777	\$52,787
Red Lake	6.66%	\$36,962	\$8,478	\$86,243	\$408,502	\$415,425	\$955,610
Sioux Lookout	6.57%	\$36,463	\$8,363	\$85,078	\$402,982	\$409,986	\$942,872
Sioux Narrows Nestor Falls	4.94%	\$27,415	\$6,289	\$63,971	\$303,003	\$308,339	\$709,017
<b>Unincorporated</b>	<b>45.50%</b>	<b>\$252,519</b>	<b>\$57,920</b>	<b>\$589,200</b>	<b>\$2,790,818</b>	<b>\$5,307,608</b>	<b>\$8,998,065</b>
Totals	100.00%	\$554,986	\$127,297	\$1,294,945	\$6,133,666	\$8,707,160	\$16,818,054



	2018 Levy	2017 Levy	\$ Increase / (Decrease)	% Increase/ (Decrease)
Dryden	\$1,242,592	\$1,251,011	(8,419)	-0.67%
Ear Falls	\$129,092	\$128,404	688	0.54%
Ignace	\$146,302	\$145,181	1,121	0.77%
Kenora	\$3,348,771	\$3,297,461	51,310	1.56%
Machin	\$292,946	\$290,665	2,281	0.78%
Pickle Lake	\$52,787	\$52,411	376	0.72%
Red Lake	\$955,610	\$930,304	25,306	2.72%
Sioux Lookout	\$942,872	\$938,843	4,029	0.43%
Sioux Narrows Nestor Falls	\$709,017	\$716,801	(7,784)	-1.09%
<b>SUBTOTAL</b>	<b>\$7,819,989</b>	<b>\$7,751,081</b>	<b>68,908</b>	<b>0.89%</b>
Unincorporated	\$8,998,065	\$8,753,152	244,913	2.80%
<b>TOTAL LOCAL SHARE</b>	<b>\$16,818,054</b>	<b>\$16,504,233</b>	<b>313,821</b>	<b>1.90%</b>

## Kenora District Services Board

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### Administrative Recommendation

The administration is recommending the adoption of this budget representing a 32.16% increase in operating expenditure and a 1.90% increase in local share over 2017 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 over which 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 budget requiring total operating expenditures of \$55,500,440 representing an increase of \$13,506,389 (32.16%) over 2017.**

**This recommended budget requires a total Local Share of \$16,818,054 representing an increase of \$313,823 (1.90%) over 2017.**

**Based on the 2018 Property Assessments, the impact on the Municipalities will be an increase of \$68,908 with TWOMO seeing an increase of \$244,915 over 2017.**

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APPENDIX A – Reserve Summary Schedule – 10 Year Plan

	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027
<b>Opening Balances</b>										
General Reserves	808,162	609,139	663,822	613,347	601,864	578,400	672,468	728,417	679,235	669,069
Working Reserve Funds	2,864,257	2,968,836	2,998,524	3,028,509	3,058,794	3,089,382	3,120,276	3,151,479	3,182,994	3,214,824
Social Housing Reserve Funds	1,526,159	1,352,437	1,301,602	848,327	668,023	634,637	565,110	434,854	256,716	233,949
EMS Reserve Funds	1,051,115	838,574	802,020	690,043	601,521	611,200	629,859	679,077	750,744	746,772
<b>TOTAL RESERVE OPENING BALANCE</b>	<b>6,249,693</b>	<b>5,768,986</b>	<b>5,765,968</b>	<b>5,180,226</b>	<b>4,930,202</b>	<b>4,913,619</b>	<b>4,987,713</b>	<b>4,993,827</b>	<b>4,869,689</b>	<b>4,864,614</b>
<b>Withdrawals/Transfers from Reserves</b>										
General Reserves	277,163	40,000	146,250	106,250	118,000	0	40,000	146,250	106,250	118,000
Working Reserve Funds	0	0	0	0	0	0	0	0	0	0
Social Housing Reserve Funds	188,984	64,359	466,291	188,787	40,066	75,873	135,907	182,487	25,334	0
EMS Reserve Funds	223,052	44,940	119,997	95,422	0	0	0	0	11,479	0
<b>TOTAL WITHDRAWALS</b>	<b>689,199</b>	<b>149,299</b>	<b>732,538</b>	<b>390,459</b>	<b>158,066</b>	<b>75,873</b>	<b>175,907</b>	<b>328,737</b>	<b>143,063</b>	<b>118,000</b>
<b>Contributions/Transfers to Reserves</b>										
General Reserves	78,140	94,683	95,775	94,767	94,536	94,068	95,949	97,068	96,084	95,880
Working Reserve Funds	104,579	29,688	29,985	30,285	30,588	30,894	31,203	31,515	31,830	32,148
Social Housing Reserve Funds	15,262	13,524	13,016	8,483	6,680	6,346	5,651	4,349	2,567	46,544
EMS Reserve Funds	10,511	8,386	8,020	6,900	9,679	18,659	49,218	71,667	7,507	103,901
<b>TOTAL CONTRIBUTIONS</b>	<b>208,492</b>	<b>146,281</b>	<b>146,796</b>	<b>140,435</b>	<b>141,483</b>	<b>149,967</b>	<b>182,021</b>	<b>204,599</b>	<b>137,988</b>	<b>278,473</b>
<b>Net effect of changes to reserves</b>	<b>-480,707</b>	<b>-3,018</b>	<b>-585,742</b>	<b>-250,024</b>	<b>-16,583</b>	<b>74,094</b>	<b>6,114</b>	<b>-124,138</b>	<b>-5,075</b>	<b>160,473</b>
<b>Closing Balance</b>										
General Reserves	609,139	663,822	613,347	601,864	578,400	672,468	728,417	679,235	669,069	646,949
Working Reserve Funds	2,968,836	2,998,524	3,028,509	3,058,794	3,089,382	3,120,276	3,151,479	3,182,994	3,214,824	3,246,972
Social Housing Reserve Funds	1,352,437	1,301,602	848,327	668,023	634,637	565,110	434,854	256,716	233,949	280,493
EMS Reserve Funds	838,574	802,020	690,043	601,521	611,200	629,859	679,077	750,744	746,772	850,673
<b>CLOSING BALANCE</b>	<b>5,768,986</b>	<b>5,765,968</b>	<b>5,180,226</b>	<b>4,930,202</b>	<b>4,913,619</b>	<b>4,987,713</b>	<b>4,993,827</b>	<b>4,869,689</b>	<b>4,864,614</b>	<b>5,025,087</b>

**Kenora District Services Board**  
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**APPENDIX B – Building Renewal and Financing – 10 Year Plan**

	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027
<b>Housing Renewal Plan</b>										
KDSB Operated Units by Community										
Kenora	487,400	408,600	560,000	624,500	677,620	661,300	829,400	617,300	478,100	461,760
Dryden	311,200	489,700	459,300	438,800	281,000	388,800	478,500	481,900	542,100	528,600
Sioux Lookout	125,100	272,800	163,300	111,360	253,800	85,400	226,200	159,100	293,700	293,700
Red Lake	353,500	163,700	157,800	213,800	291,400	309,200	142,200	386,600	94,400	61,600
Ear Falls	230,000	130,600	498,800	286,880	110,200	119,200	123,000	160,700	419,000	419,000
District Wide + Dinorwic/Minaki	233,100	150,275	196,300	156,800	124,700	210,600	54,600	132,000	53,000	47,200
<b>TOTAL KDSB Operated</b>	<b>1,740,300</b>	<b>1,615,675</b>	<b>2,035,500</b>	<b>1,832,140</b>	<b>1,738,720</b>	<b>1,774,500</b>	<b>1,853,900</b>	<b>1,937,600</b>	<b>1,880,300</b>	<b>1,811,860</b>
Vehicle Purchase	38,000	38,000	38,000	0	0	38,000	38,000	40,000	0	40,000
Non-Profit Housing CAPITAL ESTIMATE	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000
<b>Total Housing Renewal</b>	<b>1,978,300</b>	<b>1,853,675</b>	<b>2,273,500</b>	<b>2,032,140</b>	<b>1,938,720</b>	<b>2,012,500</b>	<b>2,091,900</b>	<b>2,177,600</b>	<b>2,080,300</b>	<b>2,051,860</b>
	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027
<b>Projected Financing Schedule</b>										
Prior Year Levy	1,789,316	1,789,316	1,789,316	1,807,209	1,843,353	1,898,654	1,936,627	1,955,993	1,995,113	2,054,966
Provincial Capital Funding	0	0	0	0	0	0	0	0	0	0
Recommended Increase	0	0	17,893	36,144	55,301	37,973	19,366	39,120	59,853	41,099
<b>CURRENT Budget Levy</b>	<b>1,789,316</b>	<b>1,789,316</b>	<b>1,807,209</b>	<b>1,843,353</b>	<b>1,898,654</b>	<b>1,936,627</b>	<b>1,955,993</b>	<b>1,995,113</b>	<b>2,054,966</b>	<b>2,096,065</b>
Financing Sources										
Current Budget Allocation	1,789,316	1,789,316	1,807,209	1,843,353	1,898,654	1,936,627	1,955,993	1,995,113	2,054,966	2,096,065
Housing Reserves	188,984	64,359	466,291	188,787	40,066	75,873	135,907	182,487	25,334	-44,205
	<b>1,978,300</b>	<b>1,853,675</b>	<b>2,273,500</b>	<b>2,032,140</b>	<b>1,938,720</b>	<b>2,012,500</b>	<b>2,091,900</b>	<b>2,177,600</b>	<b>2,080,300</b>	<b>2,051,860</b>
<b>Projected Reserve Schedule</b>										
Opening Balance	1,526,159	1,352,437	1,301,602	848,327	668,023	634,637	565,110	434,854	256,716	233,949
Interest	15,262	13,524	13,016	8,483	6,680	6,346	5,651	4,349	2,567	2,339
Renewal Reserve Financing	-188,984	-64,359	-466,291	-188,787	-40,066	-75,873	-135,907	-182,487	-25,334	44,205
Transfers from(to) reserves										
<b>CLOSING BALANCE</b>	<b>1,352,437</b>	<b>1,301,602</b>	<b>848,327</b>	<b>668,023</b>	<b>634,637</b>	<b>565,110</b>	<b>434,854</b>	<b>256,716</b>	<b>233,949</b>	<b>280,493</b>

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APPENDIX B – Building Renewal and Financing – Current Year Plan

<b>Project</b>	<b>2018</b>
<b>KENORA</b>	
Drewry Drive	\$24,400
Amethyst Apartments	\$64,300
Minto Ave / Minto Bay Families	\$99,100
Minto Ave Families	\$10,000
Heenan Place Families	\$138,700
Trillium Apartments	\$41,600
Parkview Apartments	\$48,800
Lakeside 6-Plex	\$17,500
Maples Apartments	\$43,000
<b>Sub Total</b>	<b>\$487,400</b>
<b>DRYDEN</b>	
10 Victoria	\$110,100
104 St Charles	\$13,300
108 St Charles	\$130,300
330 Van Horne	\$57,500
<b>Sub Total</b>	<b>\$311,200</b>
<b>SIOUX LOOKOUT</b>	
7th Ave	\$30,600
2nd / 3rd Ave	\$23,900
3rd Ave	\$17,200
Patricia Plaza	\$53,400
<b>Sub Total</b>	<b>\$125,100</b>
<b>RED LAKE</b>	
George Aiken Manor	\$214,600
Red Lake Families	\$35,800
Follansbee	\$103,100
<b>Sub Total</b>	<b>\$353,500</b>
<b>EAR FALLS</b>	
Sunset Leisure Place	\$81,400
Birch Drive Families	\$86,600
Pine / Poplar St	\$62,000
<b>Sub Total</b>	<b>\$230,000</b>
<b>DISTRICT WIDE</b>	
<b>Sub Total</b>	<b>\$233,100</b>
<b>DIST. FLEET</b>	<b>\$38,000</b>
Total Building Renewal / Capital Work Required	\$1,778,300
Contingency / Non-Profit Funding	\$200,000
Total Forecasted Renewal Expenditure	\$1,978,300

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

	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027
<b>EMS Renewal Schedule</b>										
Tablets	20,910	21,328	21,755	22,190	22,634	23,087	23,549	24,020	24,500	24,990
Stretcher	46,964	47,903	48,861	49,838	50,835	51,852	52,889	53,947	55,026	56,127
Admin Vehicles	0	0	80,000	81,600	0	0	0	0	90,000	0
Ambulances	342,410	349,258	356,243	363,368	370,635	378,048	385,609	393,321	401,187	409,211
BUILDINGS	190,000	15,000	25,000	15,000	15,000	25,000	15,000	15,000	25,000	15,000
<b>Total EMS Renewal</b>	<b>600,284</b>	<b>433,489</b>	<b>531,859</b>	<b>531,996</b>	<b>459,104</b>	<b>477,987</b>	<b>477,047</b>	<b>486,288</b>	<b>595,713</b>	<b>505,328</b>
	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027
<b>Projected Financing Schedule</b>										
Prior Year Levy	366,245	377,232	388,549	411,862	436,574	462,768	490,534	519,966	551,164	584,234
Recommended Increase	10,987	11,317	23,313	24,712	26,194	27,766	29,432	31,198	33,070	17,527
<b>CURRENT Budget Levy</b>	<b>377,232</b>	<b>388,549</b>	<b>411,862</b>	<b>436,574</b>	<b>462,768</b>	<b>490,534</b>	<b>519,966</b>	<b>551,164</b>	<b>584,234</b>	<b>601,761</b>
<b>Financing Sources</b>										
Current Budget Allocation	377,232	388,549	411,862	436,574	462,768	490,534	519,966	551,164	584,234	601,761
EMS Reserves	223,052	44,940	119,997	95,422	-3,664	-12,547	-42,919	-64,876	11,479	-96,433
	600,284	433,489	531,859	531,996	459,104	477,987	477,047	486,288	595,713	505,328
<b>Projected Reserve Schedule</b>										
Opening Balance	1,051,115	838,574	802,020	690,043	601,521	611,200	629,859	679,077	750,744	746,772
Interest	10,511	8,386	8,020	6,900	6,015	6,112	6,299	6,791	7,507	7,468
Renewal Reserve Financing	-223,052	-44,940	-119,997	-95,422	3,664	12,547	42,919	64,876	-11,479	96,433
Transfers from(to) reserves		0	0	0	0	0	0	0		
<b>CLOSING BALANCE</b>	<b>838,574</b>	<b>802,020</b>	<b>690,043</b>	<b>601,521</b>	<b>611,200</b>	<b>629,859</b>	<b>679,077</b>	<b>750,744</b>	<b>746,772</b>	<b>850,673</b>