



**2014 Budget Document
Approved Board Resolution
BR2013-137**

Executive Summary:

The 2014 KDSB draft budget incorporates the impact of a number of strategic policy decisions and initiatives undertaken over the last couple of years. These policies require a multi-year strategic framework and plan to effectively implement. The policies having an on-going impact on the budgeting process include:

Policy FNS-III-03 – Budgeting

The Zero Base Budgeting (ZBB) philosophy is now embedded in the process as individual service areas develop their annual budget. ZBB essentially evaluates the actual current needs of a program and does not blindly follow prior year budgets or make adjustments for changes that have not yet been approved or implemented.

Policy Directive FNS-II-02 – Reserve for Working Capital

Working capital reserves are utilized to smooth in-year and year-over-year budget surpluses or deficits to be managed over the long term and reduce significant impacts for our municipal partners.

Policy FNS-III-04 – Housing & EMS Renewal and Financing Policy

This policy has allowed 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 and EMS management has been able to react to unanticipated equipment demands (i.e. 12 Lead enhancements to defibrillators) as required to enhance patient services.

The Housing Renewal process has allowed management and the Board to look at the KDSB directly operated housing stock and the Not-For-Profit (NFP) housing stock in a more strategic manner. The process has identified that some renewal investments in existing housing projects may be marginal and, as a direct result, the Board has submitted three projects to the Ministry of Municipal Affairs and Housing for disposition approval. In regards to NFP asset renewal, the process has highlighted that the KDSB will be responsible for the financing of approximately \$4.1 million of NFP renewal projects over the next ten years. This regulatory financing obligation will have a direct impact on the KDSB municipal property tax base and the administration is exploring different options in an attempt to mitigate or minimize the financial impact of the NFP renewals.

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A budget is the key implementation document of an organization's Strategic Plan (SP). The KDSB will be undertaking a review and renewal of its Strategic Plan in 2014. The current board of directors will be leading this process. At this juncture, it is planned that a new five year strategic plan will be developed to cover the next five years (2015-2019). The process should be completed by August 2014.

2013 Budget – SP Initiatives - Status:

Integration

Integration has been fully implemented at the front line/client intake level and the division of social housing processes at the Asset Management and Tenant Management level is essentially completed. During these two processes, there were additional integration opportunities identified and operationalized. The positive service and financial effects of these opportunities are reflected in the 2014 Budget.

Marketing & Communication

The 2012 Communication Plan has been fully implemented and there is an operational Communication Committee responsible for communication initiatives within the KDSB. There was a Communication Day held in May 2013 in Vermilion Bay. By most accounts, this initiative was very successful and we will be investigating measures to increase paramedic participation at the 2014 meeting. The Communication Committee has been able to undertake these important organizational initiatives in an extremely cost effective manner. The communication budget will decline in 2014 as a result of their good work.

Partnerships

The KDSB has maintained its membership in OMSSA & NOSDA. These two organizations are the key conduits to the Province of Ontario by which we are able to articulate our issues and positions regarding the delivery of services. The province has yet to act on the vast majority of the recommendations contained in the 2012 report from the Social Services Review Commission.

We are extremely hopeful to engage in meaningful partnerships with regional school boards, the regional Best Start Network and regional aboriginal agencies in the Family Centre concept – a keystone of the provinces Early Years Policy Framework.

Organization Continuity

In late 2013 and into 2014, the KDSB will be hosting strategic and management training for its employees. The training will ensure staff has fundamental knowledge to move the KDSB forward.

Information Management (Technology)

Information management was extremely active in 2013 with the purchase and implementation of our EMS scheduling and absence replacement software. This software will free valuable management time over the long term to be invested into the EMS services at the base level. The project to fully update our housing/property management software was completed in 2013.

We will be investigating INET infrastructure options to increase the reliability and efficiency of the software absolutely necessary to provide our services. At present, we are running four web based software systems for the administration of OW, Child Care, EMS Human Resources and the EMS Call Recording and a number of Dryden server based software applications – finance, housing and EMS Scheduling/Absence management. Not only is INET reliability essential, it is absolutely mandatory.

The Future:

There will be a number of significant policy and service integration issues coming to completion in 2014. It is expected that some of the recommendations from Social Services Review Commission will be implemented. A key recommendation was the transfer of the administration of the Ontario Disability Support Program (ODSP) to the municipal service managers (aka. the KDSB). In our view, this transfer would greatly enhance the integration process and service opportunities for these clients.

The province will complete their review and modernization of the Day Nurseries Act and the funding mechanisms for Child Care in 2014. In tandem, there will be the introduction of Child/Parent/Family Centres in September 2014 – a cornerstone of the provinces Early Years Policy Framework. This is important to the KDSB as DSSAB's have been identified as the key managing force for the integration of Child Care, Child/Parent/Family Centres and Full Day JK/SK programs – not the specifics of these programs, but the Integration of the programs to ensure all family and kids social support programs are being delivered in the most beneficial manner for clients. We are hopeful the province can build the appropriate regulatory framework to allow this extremely important and vital integration to be successfully implemented. The work to begin this vital integration was started by the Acting Director of ISS at a November 4 & 5 Strategic Planning sessions with twenty (20) child & family service providers.

EMS - Non-Emergent Transfers & the Comprehensive Service Review:

In August 2012, the Board passed and implemented a policy to bill regional hospitals for Non-Emergent Ambulance Transfers. As a result, the NWLHIN initiated a study on the issue that included six (6) regional hospitals, two (2) EMS's and ORNGE. The KDSB suspended the policy to participate in this study in the hope that the recommendations would resolve the issue from a service delivery and financial perspective. The final report was issued in October 2013 with

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primary recommendation being that all organizations involved with these transfers in NW Ontario form a regional service consortium with THE FINANCIAL AND INSTITUTIONAL PARTICIPATION OF THE Ministry of Health & Long Term Care. It is estimated that the locally financed property tax cost of providing Non-Emergent Ambulance Transfers within the KDSB is approximately \$300,000 per year.

In December 2012, the Board of Directors considered the Comprehensive EMS Service Review undertaken by the Director of EMS and his staff. There were three recommendations in the emanating from the EMS Service Review:

1. Incremental Staff at the Kenora Base.
2. Incremental Staff at the SL Base.
3. Closure of the NF Base.

10 Year – KDSB Housing & Homelessness (H & H) Plan:

The KDSB has received the draft Executive Summary of the H & H Plan. There are a number of opportunities identified in the plan to address some of the key H & H issues in our region. The predominate issues in the KDSB are systemic homelessness issues in a couple of our larger communities, large waiting lists for social housing in all of our larger communities and the country wide issue of a serious shortage of affordable housing in all of our communities.

In preliminary H & H Plan discussions, there were options identified to reorient financial resources to address some issues (housing renewal to new unit construction, property disposition proceeds); community based service ideas that will involve multiple partners to address some long term systemic social issues and many partnership ideas (multi-party, multi-type housing developments – RGI & Market & Social housing units combined). The KDSB will require resources to address these important housing issues.

It is not expected that the federal or provincial government will be addressing any permanent funding retreats over the next couple of years. We are hopeful there may be some “one-time” capital/renewal resources made available to Service Managers to address some local needs. If any programs are forthcoming from either level of government, these resources can be consolidated into local resources to supplement our long term renewal plans (KDSB and NFP projects), our H & H Plans and/or our property disposition unit replacements.

EMS Equipment & Housing Stock Financing

As described above, the Board adopted a policy that established long term asset renewal planning and financing principles. The policy introduced Reserve management as the primary financing mechanism and source for ongoing Renewal Expenditures. In the medium term (2015), the plan increases the annual amount raised from the local share until the amount is

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equal to the annual renewal need. Based on current budget information, the reserve management levy for the next four years would be:

EMS Renewal – Annual Budget Allocations – Reserve Management Levy

2014	2015	2016	2017
\$320,000	\$335,450	\$351,364	\$367,754

Housing Renewal – Annual Budget Allocations – Reserve Management Levy

2014	2015	2016	2017
\$1,480,000	\$1,720,000	\$1,771,000	\$1,823,530

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

2014 Draft Budget Summary

The following table summarizes the financial requirements for operations in 2014 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, the pay down of principal portions of long term borrowing and the identification of capital initiatives which will not be financed in the budget year. For comparison purposes a second chart outlines the same information for 2013.

			Contributions	Contributions	Principal	Unfinanced	Net Local Cost	% of Total Levy
	Expenses	Revenues	to Reserves/ Reserve Funds	from Reserves/ Reserve Funds	portion of LTD	capital outlay		
Program Support & Board	180,000	-50,000	50,000	-180,000	0	0	0	0.00%
Integrated Services	50,000	0	0	-50,000	0	0	0	0.00%
Early Learning & Care	6,542,819	-5,861,266	100,000	0	0	0	781,553	5.08%
Ontario Works	8,142,521	-6,130,082	0	-50,000	0	0	1,962,439	12.75%
Asset Management	11,823,144	-5,737,413	71,700	-1,019,400	691,783	0	5,829,814	37.86%
Land Ambulance (EMS)	11,109,877	-4,341,902	0	-95,000	150,000	0	6,822,975	44.31%
	37,848,361	-22,120,663	221,700	-1,394,400	841,783	0	15,396,781	100.00%

			Contributions	Contributions	Principal	Unfinanced	Net Local Cost	% of Total Levy
	Expenses	Revenues	to Reserves/ Reserve Funds	from Reserves/ Reserve Funds	portion of LTD	capital outlay		
Program Support & Board	0	-50,000	50,000	0	0	0	0	0.00%
Integrated Services	0	0	0	0	0	0	0	0.00%
Early Learning & Care	6,385,460	-5,640,734	0	0	0	0	744,726	4.90%
Ontario Works	8,162,802	-6,186,401	0	0	0	0	1,976,401	13.00%
Asset Management	11,367,163	-5,760,583	71,700	-613,200	603,665	0	5,668,745	37.28%
Land Ambulance (EMS)	10,767,589	-3,588,440	0	-514,000	150,000	0	6,815,149	44.82%
	36,683,014	-21,226,158	121,700	-1,127,200	753,665	0	15,205,021	100.00%

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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.

	2014 Budget	2013 Actual	2012 Actual	2011 Actual
Early Learning & Care	781,553	744,726	734,683	739,161
Ontario Works	1,962,439	1,976,401	2,334,341	2,067,887
Asset Management	5,829,814	5,668,745	5,264,722	5,316,898
Land Ambulance	6,822,975	6,815,149	6,737,362	6,369,090
	15,396,781	15,205,021	15,071,108	14,493,036

The comparison of net local cost between the 2014 budget and the 2013 budget follows.

	2014	2013	\$ Change	% Change
Early Learning	781,553	744,726	36,827	4.95%
Ontario Works	1,962,439	1,976,401	-13,962	-0.71%
Asset Management	5,829,814	5,668,745	161,069	2.84%
EMS	6,822,975	6,815,149	7,826	0.11%
	15,396,781	15,205,021	191,760	1.26%

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2014 Regional Property Tax Assessment

Regional property tax assessment in the KDSB jurisdiction is highly variable. You will note in the table below the Average Residential Assessment Change from 2013 to 2014.

2014 AVERAGE Residential Assessment		
2013 VS 2014 Residential Assessment by Municipality and Unincorporated Area		
Source: MPAC Website - AVERAGE CHANGES FOR RESIDENTIAL PROPERTY OWNERS		
	Total Average Residential	
<u>MUNICIPALITY</u>	<u>% Increase/(Decrease) 2013-2014</u>	
Dryden	-2.15%	TOTAL RESIDENTIAL AVERAGE DECREASE
Ear Falls	1.66%	TOTAL RESIDENTIAL AVERAGE INCREASE
Ignace	-4.94%	TOTAL RESIDENTIAL AVERAGE DECREASE
Kenora	6.39%	TOTAL RESIDENTIAL AVERAGE INCREASE
Machin	-4.01%	TOTAL RESIDENTIAL AVERAGE DECREASE
Pickle Lake	0.24%	TOTAL RESIDENTIAL AVERAGE INCREASE
Red Lake	7.39%	TOTAL RESIDENTIAL AVERAGE INCREASE
Sioux Lookout	2.52%	TOTAL RESIDENTIAL AVERAGE INCREASE
Sioux Narrows/Nestor Falls	1.16%	TOTAL RESIDENTIAL AVERAGE INCREASE
Unincorporated		
Van Horne-Wainwright Twsp	-0.76%	TOTAL RESIDENTIAL AVERAGE DECREASE
PAT Twsp`s - Kenora District	-1.46%	TOTAL RESIDENTIAL AVERAGE DECREASE
Unsurveyed Twsp`s - Kenora	-4.73%	TOTAL RESIDENTIAL AVERAGE DECREASE
KPDSB - Machin	4.42%	TOTAL RESIDENTIAL AVERAGE INCREASE
KPDSB - Red Lake	1.14%	TOTAL RESIDENTIAL AVERAGE INCREASE
KPDSB - Dryden Localiry	-1.34%	TOTAL RESIDENTIAL AVERAGE DECREASE
KPDSB - Sturgeon Lake	-1.85%	TOTAL RESIDENTIAL AVERAGE DECREASE
PLT - Kenora District	10.87%	TOTAL RESIDENTIAL AVERAGE INCREASE
PLT - Unsurveyed	-1.28%	TOTAL RESIDENTIAL AVERAGE DECREASE

Anecdotally, we can make the following observations regarding assessment:

- i. Lakefront residential property will increase at a higher level than non-lakefront residential property. (re: Kenora and PLT Kenora District/Lake of the Woods North & South)
- ii. Market Value Assessment (MVA) for residential properties is designed to be reflective, in general terms, of the economic circumstances of each community and the residential real estate activity and pricing within each community.

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- iii. There is no public information available on municipal industrial and commercial assessment Write-offs and Supplemental assessment for 2013 at this time.

- iv. Broadly speaking, a municipality's share of the KDSB levy will be higher, year over year, if that municipality's increase in residential assessment is greater than the weighted average of the KDSB residential assessment. (We are unable to calculate this weighted average increase at this time.)

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	Program Support & Board	Integrated Services	Early Learning & Care	Ontario Works	Asset Management	Land Ambulance	Total	
Wages/benefits	946,606	1,890,166	0	177,570	1,000,892	9,003,765	13,018,999	33.5%
Interest on LTD	0	0	0	0	494,095	115,790	609,885	1.6%
Materials/supplies	379,024	243,698	42,288	31,687	2,254,818	819,316	3,770,831	9.7%
Contract services	84,964	100,493	3,000	7,300	192,098	164,408	552,263	1.4%
Rent/financial expenses	3,200	207,371	0	6,958	0	127,508	345,037	0.9%
Amortization	0	0	0	0	0	0	0	0.0%
External transfers	5,000	0	5,998,351	5,456,212	4,900,286	20,000	16,379,849	42.1%
Internal transfers	-1,418,794	-2,447,646	499,180	2,391,615	481,555	494,090	0	0.0%
Capital	180,000	55,918	0	71,179	2,499,400	365,000	3,171,497	8.2%
Contributions to reserve funds	50,000	0	100,000	0	71,700	0	221,700	0.6%
Principal payment of LTD	0	0	0	0	691,783	150,000	841,783	2.2%
Total Cash Requirements	230,000	50,000	6,642,819	8,142,521	12,586,627	11,259,877	38,911,844	100%
Provincial Revenue	0	0	-5,861,266	-6,124,252	-2,925,062	-4,323,589	-19,234,169	49.4%
Rent	0	0	0	0	-2,719,248	0	-2,719,248	7.0%
Other revenue	0	0	0	-5,330	-71,700	0	-77,030	0.2%
Interest earned	-50,000	0	0	-500	-21,403	-18,313	-90,216	0.2%
Contributions from reserves	-180,000	-50,000	0	-50,000	0	0	-280,000	0.7%
Contributions from reserve funds	0	0	0	0	-1,019,400	-95,000	-1,114,400	2.9%
Unfunded capital outlay	0	0	0	0	0	0	0	0.0%
Net Local Cost	0	0	781,553	1,962,439	5,829,814	6,822,975	15,396,781	39.6%

The above chart provides an overview of the total cash requirements and net local cost for all divisions. It is important to note that 42.1% of our costs are external transfers to various programs. The next largest cost is the salary and benefit costs to deliver the programs at 33.5%. On average across all programs, the Province provides 49.4% of the funding. There is a significant difference in the funding formula for Land Ambulance that requires the TWOMO portion to be calculated directly on the gross costs and municipal portion is calculated on the net. In all other programs, TWOMO and the municipal portion is calculated on the net cost.

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Reserve for Working Funds

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 total estimates for 2014 are \$15,396,781 and 15% is calculated at \$2,309,517. The budget transfer to working fund reserves is \$121,700 of interest earned for the internal financing of the Ear Falls and Sioux Lookout land ambulance bases and the revenues generated from the MicroFit initiatives.

Continuing the Board's focus on leveraging Technology for efficiencies in service, the current year budget includes investments in accounting software/hardware (\$180,000) and external network improvements (\$150,000). These initiatives are being financed through working fund reserves and will have no net effect on the local share.

Discretionary Reserve Funds

The Board currently holds discretionary reserve funds for land ambulance vehicle/equipment replacement and general purposes and social housing operations and capital purposes. Interest earned on each fund is reinvested in the fund on a monthly basis. Contributions and withdrawals from the reserve funds must be budgeted per Board policies and directives.

Special Purpose Reserves

The Board currently holds reserves for social housing purposes that were raised with the sale of public housing units in Minaki. These funds will be accessed when implementing portions of the housing and homelessness plan.

An additional special purpose reserve is being created for the child care division in the current year. Changes to the services being delivered with the introduction of Child and Family Centres in September 2014 could have a significant impact on the local share in the implementation phase. Also, the eventual discontinuation of provincial mitigation funds will create a need for additional funds to be available for various centres that may find themselves in difficulty.

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Impact of 2014 Budget on Reserves & Reserve Funds:

	Estimated Opening Balance	Interest Earned	Contributions	Withdrawals	Ending Balance
Reserve for Working Funds	1,454,426	121,700	0	-330,000	1,246,126
Special purpose reserves - child care	0	0	100,000	0	100,000
Special purpose reserves - new housing	561,541	0	0	0	561,541
Total General Reserves	2,015,967	121,700	100,000	-330,000	1,907,667
Reserve for Social housing	1,858,202	0	0	-1,019,400	838,802
Reserve for Land ambulance	823,571	0	0	-45,000	778,571
	<u>4,697,740</u>	<u>121,700</u>	<u>100,000</u>	<u>-1,394,400</u>	<u>3,525,040</u>

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 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. The current year budget also includes estimated hardware and software costs for an upgraded accounting program which is planned to be funded entirely out of reserve funds.

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 Communications Committee recommended a 2014 budget of \$15,000. This fund is used to cover the various teleconference meetings of the committee, the organization wide communication day and any other initiatives the committee approves during the year.

The 2014 budget continues to make Strategic Initiatives a priority and sets aside \$100,000 for initiatives in this area. These funds are earmarked for expenses required to accomplish the goals set out by the Board of Directors in its approved Strategic Plan. The Board also provides \$5,000 annually to the Northern Ontario Service Deliverers Association (NOSDA).

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Program Support – Information Technology

The IT department is tasked with providing solutions for the organizations technological needs. These needs centre around hardware, software, networking infrastructure, communications infrastructure and planning support.

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 and return to work initiatives. Total costs are allocated to the programs based on the number of full time employees within each program.

Summary by Department:

Program Support & Board	2013 Budget	2014 Budget	Change
Administration	620,060	708,683	88,623
Board Costs	207,320	201,800	-5,520
Information Technology	334,045	369,805	35,760
Human Resources	123,800	138,506	14,706
Total operating costs	1,285,225	1,418,794	133,569
Transfers to Programs	-1,285,225	-1,418,794	-133,569
Contributions to reserves/ reserve funds	50,000	50,000	0
Total cash requirements	50,000	50,000	0
Interest earned	-50,000	-50,000	0
NET LOCAL COST	0	0	0

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Summary by Function:

Program Support & Board	2013 Budget	2014 Budget	Change
Wages/benefits	845,625	946,606	100,981
Materials/supplies	363,100	379,024	15,924
Contracted services	70,500	84,964	14,464
Rent/financial expense	1,000	3,200	2,200
Amortization	0	0	0
External transfers	5,000	5,000	0
Transfers to Programs	-1,285,225	-1,418,794	-133,569
Contributions to reserves/ reserve funds	50,000	50,000	0
Total cash requirements	50,000	50,000	0
Interest earned	-50,000	-50,000	0
NET LOCAL COST	0	0	0

General Comment

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

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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. The focus of integration is the support provided to the individual or family, not the department or the origin of funding.

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 an 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.

As KDSB moves forward with Integration we are continually reviewing and improving processes. Integrated Social Services is being monitored on an ongoing basis to identify areas where service can be provided more efficiently.

Summary by Department:

Integrated Social Services	2013 Budget	2014 Budget	Change
Integrated Services	1,840,649	1,968,566	127,917
Program Delivery Sites	420,690	479,080	58,390
Total operating costs	2,261,339	2,447,646	186,307
Transfers to Programs	-2,261,339	-2,447,646	-186,307
NET LOCAL COST	0	0	0

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Summary by Function:

Integrated Services	2013 Budget	2014 Budget	Change
Wages/benefits	1,770,749	1,890,166	119,417
Materials/supplies	168,000	243,698	75,698
Contracted services	104,254	100,493	-3,761
Rent/Financial expenses	212,336	207,371	-4,965
Transfers to Programs	-2,261,339	-2,447,646	-186,307
Capital	6,000	5,918	-82
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 the Early Learning and Care (ELC) in the Kenora district. Early Learning and Care is comprised of three components, 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 integrated services. Best Start Planning is managed for multiple children's services providers in the District.

2014 is the last implementation year for Full Day Kindergarten programs. All child care programs will be transformed to serve younger age groups.

The Child Care Program Transfers are slightly higher (\$89,655) than budgeted in 2013. This increase is due to increased support to operators through 100% provincial dollars.

The Best Start Network receives funding (\$67,700) ear marked for Aboriginal Engagement and to support the development of partnerships in order to prepare for the implementation of Best Start Child and Family Centres; this is 100% funding from the Ministry.

Kenora District Services Board needs to prepare for the implementation of Best Start Child and Family Centres. The mitigation funding will end in 2016; to that end the \$100,000 has been included in the budget to offset future risks.

Summary by Department:

Early Learning & Care	2013 Budget	2014 Budget	Change
Child Care District Admin	491,204	521,468	30,264
Child Care Program Transfers	5,234,772	5,294,167	59,395
Best Start Program/Network	659,484	727,184	67,700
Contributions to reserves	0	100,000	100,000
Total cash requirements	6,385,460	6,642,819	257,359
Provincial revenue	-5,640,734	-5,861,266	-220,532
NET LOCAL COST	744,726	781,553	36,827

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Summary by Function:

Early Learning & Care	2013 Budget	2014 Budget	Change
Wages/benefits	0	0	0
Materials/supplies	35,600	42,288	6,688
Contracted services	0	3,000	3,000
External transfers	5,871,256	5,998,351	127,095
Program support/Integrated services	478,604	499,180	20,576
Contributions to reserves	0	100,000	100,000
Total cash requirements	6,385,460	6,642,819	257,359
Provincial revenue	-5,640,734	-5,861,266	-220,532
NET LOCAL COST	744,726	781,553	36,827

General Comment

The 2014 Early Learning & Care Budget comes in with an increase in the local share of \$36,827. This budget is based on last year's actuals, changes in programming expected during the 2014 year and an anticipated level of funding from the provincial government.

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Ontario Works Services



Ontario Works administrative (COA) funding is calculated on a two year cycle based on several factors including caseload, northern factor, rural factor, and supplementary caseload. The KDSB has received notice of their funding allocation for the next two year period and expect funding levels to remain static at this time. In the next two year period (2015-2016) staff anticipates a reduction in the funding envelope due to a smaller caseload. Program delivery and district administration have been reduced to align with the new funding model.

The Healthy Communities (CHPI, NCBS) budget was increased to reflect year two funding of the Consolidated Homeless Prevention Initiative (CHPI) line. The increase is due to the fact that the 2013 budget was passed before KDSB received notification of the amount of the full funding envelope. CHPI is 100% provincial funding replacing some previous budget items that were cost shared.

Employment program funding envelope has been reduced to coincide with the new funding allocation from the Ministry.

The estimate for Client Transfers has been reduced based on 2013 third quarter actuals.

Social Assistance Management System (SAMS) Implementation Training is slated to start in January and occurring for 13 weeks. Roll out for SAMS is planned for the end of April. New directives and processes need to be developed before the full implementation of SAMS begins.

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Summary by Department:

Ontario Works	2013 Budget	2014 Budget	Change
District Administration	2,545,767	2,304,908	-240,859
Employment Program	670,132	568,667	-101,465
Client Transfers	4,785,882	4,385,882	-400,000
Healthy Community Fund	161,021	833,064	672,043
Total cash requirements	8,162,802	8,092,521	-70,281
Provincial revenue	-6,180,571	-6,124,252	56,319
Other revenues	-5,330	-5,330	0
Interest earned	-500	-500	0
NET LOCAL COST	1,976,401	1,962,439	-13,962

Summary by Function:

Ontario Works	2013 Budget	2014 Budget	Change
Wages/benefits	261,564	177,570	-83,994
Materials/supplies	31,500	31,687	187
Contracted services	7,300	7,300	0
Rent/financial expense	0	6,958	6,958
External transfers	5,263,680	5,456,212	192,532
Program support/Integrated Services	2,513,758	2,391,615	-122,143
Capital	85,000	21,179	-63,821
Contributions to reserves	0	0	0
Total cash requirements	8,162,802	8,092,521	-70,281
Provincial revenue	-6,180,571	-6,124,252	56,319
Other revenues	-5,330	-5,330	0
Interest revenues	-500	-500	0
NET LOCAL COST	1,976,401	1,962,439	-13,962

General Comment

The net effect of the changes to the Ontario Works budget is a decrease in the local share of \$13,962. This budget is based on last year's actuals, an expected case load decrease and an anticipated level of funding from the provincial government.

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.

Asset Management, 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.

Asset Management District Administration

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

The total costs have increased by \$55,534 which reflects approved cost of living increases and a continued commitment to employee development.

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. Total costs have decreased by \$114,548 (2.75%) from the 2013 budget. Operating costs are expected to decrease significantly due to projected savings in hydro costs due to participation in the LAS Electricity Procurement Program coupled with savings due to significant capital upgrades.

Planned Building Renewal costs for the current year are identified as capital costs of this department. 2014 renewal costs of \$2,189,400 reflect an increase of approximately \$482,000 from the 2013 budget. The total cost of renewal including an amount for Non-Profit capital plans as outlined below is being financed through a combination of reserves (\$1,019,400) and local levy (\$1,480,000) as outlined in the ten year financing plan.

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Integral to the ten year capital plan is the housing and homelessness plan. Currently we are experiencing high wait lists in our more “urban” municipalities, while our more “rural” units continue to experience high vacancy and over housing situation. The public consultation process revealed that the majority of the wait list pressures results from Single Non-Elderly classification. Currently, KDSB is seeking Ministerial Consent to dispose of three projects.

It should be noted that the Planned Building Renewal costs for the current year include spending in these three projects. It is our intention that projects would be completed on an emergency only basis and any surplus realized would be reallocated to the Special Reserve for New Buildings. This will allow KDSB to move forward with some of the recommendations made and locate units in areas of highest demand.

Investment in Affordable Housing

The total increase in this cost centre is approximately \$300,000. The 2014 budget is based on the completed and approved Program Delivery and Fiscal Plan. These costs are funded 100% by the Province of Ontario and have been confirmed at the approved level for 2014.

Non-Profit Housing Providers

The increase in this section is \$325,202. The increase is attributed to an expected increase in costs due to the increased indices established by the Ministry of Municipal Affairs and Housing. The indices are used to calculate the benchmarked amounts for the subsidy paid to the non-profit providers.

The building renewal plan was reviewed for non-profits providers and it is estimated that reserves for non-profits will not be adequate to complete planned projects for 2014. The estimated shortfall and amount included in the KDSB renewal plan for 2014 is \$310,000. Non-profit providers will be required to submit a business case in order to access and receive these funds.

Rent Supplement

The rent supplement area of the 2014 budget has been updated to agree with various funding agreements received and confirmed.

MicroFit Investment

This program is being used to sustain reserves into the future. Revenue generation from the systems will be contributed to the working fund reserve. It is estimated that \$71,700 will be generated in revenue in 2014.

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Summary by Department:

Asset Management	2013 Budget	2014 Budget	Change
District Administration	1,536,057	1,591,591	55,534
Housing Property Management	3,442,262	2,818,514	-623,748
Non-Profit Housing	4,080,113	4,165,178	85,065
Rent Supplement	272,079	270,982	-1,097
IAH Program	173,452	464,126	290,674
Microfit Investment	86,000	13,354	-72,646
Total operating expenses	9,589,963	9,323,745	-266,218
Capital	1,777,200	2,499,400	722,200
Contributions to reserves/ reserve funds	71,700	71,700	0
Principal on long term debt	603,665	691,783	88,118
Total cash requirements	12,042,528	12,586,628	544,100
Provincial revenue	-2,983,024	-2,925,062	57,962
Tenant rent	-2,685,859	-2,719,248	-33,389
Other revenues	-91,700	-93,104	-1,404
Contributions from reserves/reserve funds	-613,200	-1,019,400	-406,200
NET LOCAL COST	5,668,745	5,829,814	161,069

Summary by Function:

Asset Management	2013 Budget	2014 Budget	Change
Wages/benefits	1,099,372	1,000,892	-98,480
Interest on long term debt	562,861	494,095	-68,766
Materials/supplies	2,809,866	2,254,818	-555,048
Contracted services	201,235	192,099	-9,136
External transfers	4,595,644	4,900,286	304,642
Program support/Integrated services	320,985	481,555	160,570
Capital/Renewal	1,777,200	2,499,400	722,200
Contributions to reserves/ reserve funds	71,700	71,700	0
Principal on long term debt	603,665	691,783	88,118
Total cash requirements	12,042,528	12,586,628	544,100
Provincial revenue	-2,983,024	-2,925,062	57,962
Tenant rent	-2,685,859	-2,719,248	-33,389
Other revenues	-91,700	-93,104	-1,404
Contributions from reserves/reserve funds	-613,200	-1,019,400	-406,200
NET LOCAL COST	5,668,745	5,829,814	161,069

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General Comment

The net effect of the changes to the Asset Management Division budget is an increase in local share of \$161,069. This budget is based on last year's actuals, anticipated provincial funding levels and the effect of the reserve management policy.

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 and fleet expenses.

In 2014 the MOHLTC Emergency Services Branch will be conducting the Ambulance Service Review on our EMS service. This is a requirement to renew our certification to operate an ambulance service in the Province. This requirement is carried out every 3 years. The last review for the Kenora District was being done in June 2011.

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.

In 2012 we added new stair chairs which allow patient transport by paramedics down stairs without lifting. This was done to improve both paramedic and patient safety.

In 2013 we began introducing new Power Stretchers which reduces the repetitive lifts paramedics have to perform on a daily bases. It is anticipated that there will be an offset reduction in lost time related lift related injuries. The EMS renewal plan will have them on all of our front line vehicles by 2016. Along with this innovated change we are also adding the Power Load stretcher lifting system to all of our new ambulance purchases. This will also reduce the need for paramedic lifting as it lifts and lowers the stretcher in and out of the vehicle. This initiative

From a patient care standpoint in 2012 we added Continuous Positive Airway Pressure (CPAP) and KING LT-D Supraglottic Airways. In 2013 we added 12 lead electrocardiogram (ECG) interpretation and manual defibrillation to the skills our paramedics are providing patients. All of these enhancements in patient care came on the recommendation of our Regional Base Hospital Program and the Provincial Medical Advisory Committee.

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2013/2014 we will standardize the emergency response bags across the service, to two bags Airway/Oxygen and Trauma / ALS. The first responder bags selected were a back pack in design. This was to conform to the new MOHLTC - EHS Provincial Equipment Standards on mandatory medical equipment and weight limits of each bag. All in an attempt to reduce paramedic repetitive strain injuries.

The automated scheduling software Telestaff was purchased in 2012. The gradual setup configuration continued through 2013 and will be fully implemented by early 2014. It is expected to reduce the amount of time spent on scheduling, reduce overtime and improve finding paramedics for additional emergent coverage. The software will also improve the payroll process as it allows for a merge of data.

There is a small decrease over last year which is largely attributed to the EMS Equipment Renewal Plan. The \$454,000 reduction in the renewal plan for 2014 was offset to a great extent however with the \$260,871 internal transfer increase for Program Support and Integrated Services, as well as \$50,000 in IT server upgrade. The planned capital spending for the EMS renewal in 2014 is being funded \$45,000 from reserve funds and \$320,000 from within the budget levy. The renewal for 2014 includes 2 new ambulances, 5 Panasonic Tough Books, 3 Stryker Power cots.

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, patient care supplies, oxygen, drugs, laundry, etc.

There is an increase of \$419,002 (5%) compared the 2013 budget. Most of this increase, \$366,269 is for increased wages and benefits for the paramedics. The remaining increase is largely attributable to owning and operating the new Kenora ambulance station.

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Summary by Department:

Land Ambulance	2013 Budget	2014 Budget	Change
Management - Administration	1,562,593	1,939,879	377,286
Program Delivery - Sites	8,385,996	8,804,998	419,002
Total operating costs	9,948,589	10,744,877	796,288
Capital/Renewal	819,000	365,000	-454,000
Principal on long term debt	150,000	150,000	0
Total cash requirements	10,917,589	11,259,877	342,288
Provincial revenue	-3,574,440	-4,323,589	-749,149
Interest earned	-14,000	-18,313	-4,313
Contributions from reserves	-514,000	-95,000	419,000
NET LOCAL COST	6,815,149	6,822,975	7,826

Summary by Function:

Land Ambulance	2013 Budget	2014 Budget	Change
Wages/benefits	8,548,004	9,003,765	455,761
Interest on long term debt	91,000	115,790	24,790
Materials/supplies	772,453	819,316	46,863
Contracted services	165,800	164,408	-1,392
Rent/financial expenses	118,113	127,508	9,395
External transfers	20,000	20,000	0
Program support/Integrated services	233,219	494,090	260,871
Capital/Renewal	819,000	365,000	-454,000
Principal on long term debt	150,000	150,000	0
Total cash requirements	10,917,589	11,259,877	342,288
Provincial revenue	-3,574,440	-4,323,589	-749,149
Interest earned	-14,000	-18,313	-4,313
Contributions from reserves/reserve funds	-514,000	-95,000	419,000
NET LOCAL COST	6,815,149	6,822,975	7,826

General Comment

The net effect of the changes to the Land Ambulance Division budget is an increase in local share of \$7,826. This budget is based on last year's actuals, anticipated provincial funding levels and the effect of the reserve management policy.

Kenora District Services Board

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CONSOLIDATED SUMMARY by Function

Kenora District Services Board	2013 Budget	2014 Budget	Change
Wages/benefits	12,525,314	13,018,999	493,685
Interest on long term debt	653,861	609,885	-43,976
Materials/supplies	4,160,519	3,770,831	-389,688
Contracted services	549,089	552,264	3,175
Rent/financial expenses	331,449	345,037	13,588
External transfers	15,755,580	16,379,849	624,269
Capital	2,707,200	3,171,497	464,297
Contributions to reserves/ reserve funds	121,700	221,700	100,000
Principal on long term debt	753,665	841,783	88,118
Total cash requirements	37,558,377	38,911,845	1,353,468
Provincial revenue	-18,378,769	-19,234,169	-855,400
Tenant rent	-2,685,859	-2,719,248	-33,389
Interest earned	-84,500	-90,216	-5,716
Other revenues	-77,028	-77,031	-3
Contributions from reserves/reserve funds	-1,127,200	-1,394,400	-267,200
Unfunded capital outlay	0	0	0
NET LOCAL COST	15,205,021	15,396,781	191,760

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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 2014 property assessments. This information is usually available in late December or early January.

The following chart outlines the cost allocations from 2010 to 2013. Each year as assessment changes in the district, the apportionment percentages change.

Municipality	2013	2012	2011	2010
Dryden	10.42	11.07	11.27	11.54
Ear Falls	0.96	1.02	1.02	1.03
Ignace	1.10	1.18	1.19	1.22
Kenora	21.85	21.28	21.40	21.38
Machin	2.20	2.29	2.26	2.25
Pickle Lake	0.38	0.40	0.41	0.41
Red Lake	6.03	5.68	5.48	5.25
Sioux Lookout	6.80	6.86	6.91	6.98
Sioux Narrows – Nestor Falls	5.45	5.55	5.38	5.14
Unincorporated Areas	44.81	44.67	44.68	44.80
Total	100.0000	100.00	100.00	100.00

Administrative Recommendation

The administration is recommending the adoption of this budget draft representing a 1.26% property tax increase over 2013 **for the region**. As the Board of Directors is fully aware, the local municipal increase can be highly variable based on assessment circumstances in each municipality and the unincorporated territories.

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.

The administration recommends the adoption of this draft budget requiring a regional property tax contribution of \$15,396,781 or a 1.26% increase over 2013.

Kenora District Services Board
2014 Budget Document – APPROVED AT DECEMBER 12, 2013 MEETING

APPENDIX A – Reserve Summary Schedule – 10 Year Plan

	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	TOTAL
Opening Balances											
General Reserves	2,015,967	1,907,667	2,130,476	1,604,399	1,829,442	1,555,610	1,782,909	2,011,344	2,240,921	2,471,646	2,015,967
Social Housing Reserves	1,858,202	838,802	395,802	592,102	450,132	32,668	279,533	418,499	782,588	689,573	1,858,202
EMS Equipment Reserves	823,571	778,571	735,381	693,919	658,094	611,623	453,736	474,404	498,589	471,248	823,571
TOTAL RESERVE OPENING BALANCE	4,697,740	3,525,040	3,261,659	2,890,420	2,937,668	2,199,901	2,516,178	2,904,247	3,522,098	3,632,467	4,697,740
Withdrawals/Transfers from Reserves											
General Reserves	330,000	0	750,000	0	500,000	0	0	0	0	0	1,580,000
Social Housing Reserves	1,019,400	443,000	553,700	141,970	417,464	0	0	0	93,014	0	2,668,549
EMS Equipment Reserves	45,000	43,190	41,463	35,824	546,471	157,886	0	0	27,341	23,919	921,095
TOTAL WITHDRAWALS	1,394,400	486,190	1,345,163	177,794	1,463,935	157,886	0	0	120,356	23,919	5,169,643
Contributions/Transfers to Reserves											
General Reserves	221,700	222,809	223,923	225,043	226,168	227,299	228,435	229,577	230,725	231,879	2,267,558
Social Housing Reserves	0	0	750,000	0	0	246,865	138,966	364,089	0	373,109	1,873,029
EMS Equipment Reserves	0	0	0	0	500,000	0	20,668	24,185	0	0	544,853
TOTAL CONTRIBUTIONS	221,700	222,809	973,923	225,043	726,168	474,164	388,069	617,851	230,725	604,988	4,685,440
Net effect of changes to reserves	-1,172,700	-263,381	-371,240	47,249	-737,767	316,278	388,069	617,851	110,369	581,069	-484,203
Closing Balance											
General Reserves	1,907,667	2,130,476	1,604,399	1,829,442	1,555,610	1,782,909	2,011,344	2,240,921	2,471,646	2,703,525	2,703,525
Social Housing Reserves	838,802	395,802	592,102	450,132	32,668	279,533	418,499	782,588	689,573	1,062,682	1,062,682
EMS Equipment Reserves	778,571	735,381	693,919	658,094	611,623	453,736	474,404	498,589	471,248	447,329	447,329
CLOSING BALANCE	3,525,040	3,261,659	2,890,420	2,937,668	2,199,901	2,516,178	2,904,247	3,522,098	3,632,467	4,213,537	4,213,537

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APPENDIX B – Building Renewal and Financing – 10 Year Plan

	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	TOTAL
Housing Renewal Plan											
KDSB Operated Units by Community											
Kenora	620,850	469,700	580,840	554,200	812,700	563,200	434,300	728,820	904,700	356,200	6,025,510
Dryden	679,700	406,700	288,940	218,300	61,400	249,900	498,500	474,520	329,400	416,000	3,623,360
Sioux Lookout	336,350	237,400	244,120	181,800	431,200	132,800	228,400	209,560	181,700	368,200	2,551,530
Red Lake	288,300	215,100	148,100	196,100	247,400	457,200	171,500	50,800	338,900	160,000	2,273,400
Ear Falls	122,200	102,900	235,460	245,300	104,000	116,200	345,700	103,180	233,900	396,600	2,005,440
Dinorwic/Hudson	127,000	454,700	135,980	162,800	564,400	89,000	114,600	35,240	96,900	33,000	1,813,620
Minaki	15,000	26,500	234,260	194,500	33,000	26,200	20,800	47,680	80,300	32,400	710,640
TOTAL KDSB Operated	2,189,400	1,913,000	1,867,700	1,753,000	2,254,100	1,634,500	1,813,800	1,649,800	2,165,800	1,762,400	19,003,500
Non-Profit Housing Providers Original	60,000	300,000	310,000	319,300	328,879	338,745	348,907	359,374	359,374	359,374	3,083,953
Non-Profit ADJUSTMENT	250,000	-50,000	147,000	-106,800	-287,879	-286,745	-310,907	-323,374	-321,374	-321,374	-1,611,453
	310,000	250,000	457,000	212,500	41,000	52,000	38,000	36,000	38,000	38,000	1,472,500
Total Housing Renewal	2,499,400	2,163,000	2,324,700	1,965,500	2,295,100	1,686,500	1,851,800	1,685,800	2,203,800	1,800,400	20,476,000
				3%	3%	3%	3%	3%	3%	3%	
	2014	2015	2016	2017	2018	2019	2020	2021	2021	2021	TOTAL
Projected Financing Schedule											
Prior Year Levy	1,250,000	1,480,000	1,720,000	1,771,000	1,823,530	1,877,636	1,933,365	1,990,766	2,049,889	2,110,786	18,006,971
Provincial Capital Funding	0	0	0	0	0	0	0	0	0	0	0
Recommended Increase	230,000	240,000	51,000	52,530	54,106	55,729	57,401	59,123	60,897	62,724	923,509
CURRENT Budget Levy	1,480,000	1,720,000	1,771,000	1,823,530	1,877,636	1,933,365	1,990,766	2,049,889	2,110,786	2,173,509	18,930,480
Financing Sources											
Current Budget Allocation	1,480,000	1,720,000	1,771,000	1,823,530	1,877,636	1,933,365	1,990,766	2,049,889	2,110,786	2,173,509	18,930,480
Housing Reserves	1,019,400	443,000	553,700	141,970	417,464	-246,865	-138,966	-364,089	93,014	-373,109	1,545,520
	2,499,400	2,163,000	2,324,700	1,965,500	2,295,100	1,686,500	1,851,800	1,685,800	2,203,800	1,800,400	20,476,000
Projected Reserve Schedule											
Opening Balance	1,858,202	838,802	395,802	592,102	450,132	32,668	279,533	418,499	782,588	689,573	
Renewal Reserve Financing	-1,019,400	-443,000	-553,700	-141,970	-417,464	246,865	138,966	364,089	-93,014	373,109	
Transfers from(to) other reserves			750,000								
CLOSING BALANCE	838,802	395,802	592,102	450,132	32,668	279,533	418,499	782,588	689,573	1,062,682	

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

	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	TOTAL
EMS Renewal Schedule											
Defib including 12 Lead	0	0	0	0	500,000	0	0	0	0	0	500,000
Tablets	24,000	24,000	24,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	212,000
Computer/Hardware/Software	0	0	0	0	6,000	6,000	6,000	6,000	6,000	6,000	36,000
Stretcher	46,000	47,840	49,754	51,744	0	0	0	0	55,000	55,000	305,338
Uniforms	0	0	0	0	60,000	0	0	0	0	0	60,000
12 Lead Upgrade	0	0	0	0	0	0	0	0	0	0	0
Admin Vehicles	0	0	0	0	0	175,000	0	0	0	0	175,000
Vehicles	295,000	306,800	319,072	331,835	345,108	358,913	373,269	388,200	403,728	419,877	3,541,802
Total EMS Renewal	365,000	378,640	392,826	403,579	931,108	559,913	399,269	414,200	484,728	500,877	4,830,140
		3%	3%	3%	3%	3%	3%	3%	3%	3%	
	2014	2015	2016	2017	2018	2019	2020	2021	2021	2021	TOTAL
Projected Financing Schedule											
Prior Year Levy	305,000	320,000	335,450	351,364	367,754	384,637	402,026	419,937	438,385	457,387	3,781,940
Provincial Capital Funding	0	0	0	0	0	0	0	0	0	0	0
Recommended Increase	15,000	15,450	15,914	16,391	16,883	17,389	17,911	18,448	19,002	19,572	171,958
CURRENT Budget Levy	320,000	335,450	351,364	367,754	384,637	402,026	419,937	438,385	457,387	476,958	3,953,898
Financing Sources											
Current Budget Allocation	320,000	335,450	351,364	367,754	384,637	402,026	419,937	438,385	457,387	476,958	3,953,898
EMS Reserves	45,000	43,190	41,463	35,824	546,471	157,886	-20,668	-24,185	27,341	23,919	876,242
	365,000	378,640	392,826	403,579	931,108	559,913	399,269	414,200	484,728	500,877	4,830,140
Projected Reserve Schedule											
Opening Balance	823,571	778,571	735,381	693,919	658,094	611,623	453,736	474,404	498,589	471,248	
Renewal Reserve Financing	-45,000	-43,190	-41,463	-35,824	-546,471	-157,886	20,668	24,185	-27,341	-23,919	
Transfers from(to) other reserves					500,000						
CLOSING BALANCE	778,571	735,381	693,919	658,094	611,623	453,736	474,404	498,589	471,248	447,329	