



2015 Budget Document
APPROVED February 19, 2015

RESOLUTION #: 2015-027

Kenora District Services Board

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Executive Summary:

A budget is the key implementation document of an organization's Strategic Plan (SP). During 2014, KDSB underwent a strategic planning process to create a new plan for the next five years. The prior Board of Directors approved the new SP in August 2014. The 2015 draft budget incorporates the impact of several new strategic initiatives designed to achieve the organizations overarching objectives, briefly summarized below.

Solidifying our Capability to Deliver Integrated Service and Service Excellence

Planned projects include: a review of the polices and resources required to enable full service integration, continued work on the Ten Year Housing and Homelessness Plan (H&H Plan), a review of the current and future IT environment, and a sustained focus on creative Paramedic recruitment approaches and efforts.

Strengthening Partnerships and Relationships

Planned activities include: the service and facility mapping projects within the Ten Year Housing and Homelessness Plan, community outreach projects, continued engagement and working with community partners and stakeholders to initiate coordinated planning efforts and maximize the use of resources without duplication.

Focusing on Pro-Active Approaches to Improving Lives

Planned projects include: a review of our participation in advocacy tables, continued emphasis on research activities, policy renewals, and the Ten Year Housing and Homelessness Plan.

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 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 2015 draft budget, we ensured that the impacts of only the strategic projects that will begin during the fiscal year have been recognized.

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

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

The Housing Renewal process has allowed management and the Board to look at KDSB owned and operated housing stock and Not-For-Profit (NFP) housing stock in a more strategic manner. The process allows for the identification of housing projects that may become prohibitive to

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repair and enables a proactive reaction to these issues. In regards to NFP asset renewal, the process has highlighted the need for additional capital funding over and above the regular operating grants to our partners. As the Service Manager, the Housing Services Act (2011) and the Ministry of Municipal Affairs and Housing (MMAH) have created a financing obligation that will have a direct impact on the KDSB municipal property tax base. The KDSB, in partnership with the NFP's, is exploring different options in an attempt to mitigate or minimize the financial impact of this significant need.

The Future:

The 2015 Budget will form part of a multi-year strategic work plan that will have KDSB take a pro-active approach to policy, service and program development through the use of a performance measures system that will leverage data, information and evidence.

By, foremost, understanding the District's needs, KDSB will be focusing on building strong relationships and partnerships; thereby collaborating to develop a responsive, flexible and integrated system of efficient, prevention-oriented human services, supports and solutions across the District.

Through this process, the 2015 Budget is allocating resources that will help build a service system that is easy to access when needed, ensure that KDSB, its service delivery partners and other community-based organizations are all working together to create a social service system that is ready and able to pro-actively meet the changing needs of our communities.

The 2015 Budget will also form the basic foundation needed in order for KDSB to take a leadership role in beginning to address the social housing and homelessness pressures faced in the District. The budget is specifically allocating resources for the development of long term housing project proposals and plans to renew and repurpose existing housing stock; as well as evaluate the District's future funding for housing needs.

The 2015 Budget also allocates specific resources for a Service Mapping project. The project will provide a full inventory of the social services that are being provided in the District; and will form the foundation to KDSB's resource allocation plans moving into the future.

Ten Year Housing & Homelessness (H&H) Plan:

The KDSB has completed its 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 identified are systemic and chronic homelessness in a couple of our larger communities, large waiting lists for social housing in all of our larger communities and the issue of a serious shortage of affordable housing in all of our communities.

While the H&H Plan is a useful tool in assessing where there are opportunities to reallocate current financial resources to address some issues, additional resources are required in order to

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properly address the full issue of affordable housing. It is not expected that the Federal or Provincial government will be addressing any permanent funding in the foreseeable future. We are hopeful there may be some one-time capital/renewal resources made available to Service Managers to address some local needs. We are also hopeful that the newly extended Investment in Affordable Housing Program (IAH) funding can be accessed for capital needs.

EMS Equipment & Housing Stock Financing

In 2012, 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. The plan included a significant increase in the annual amount levied through the local share until the 2016 fiscal year. Managing equipment and housing renewals with a long-term financing plan will reduce the impact for our municipal partners once a healthy reserve balance is obtained. The estimated municipal levy required over the next four years is detailed below

EMS Renewal – Annual Budget Allocations – Reserve Management Levy

2015	2016	2017	2018
\$335,450	\$345,514	\$355,879	\$366,555

Housing Renewal – Annual Budget Allocations – Reserve Management Levy

2015	2016	2017	2018
\$1,720,000	\$1,771,600	\$1,824,748	\$1,879,490

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

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2015 Draft Budget Summary

The following table summarizes the financial requirements for operations in 2015 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 2014.

2015 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	(69,037)	69,037	0	0	0	0.00%
Integrated Services	(25,000)	0	25,000	0	0	0	0.00%
Early Learning & Care	7,089,256	(5,923,132)	0	(448,000)	0	718,124	5.24%
Ontario Works	7,872,237	(5,947,212)	15,000	0	0	1,940,025	14.15%
Asset Management (Housing)	11,870,701	(5,933,320)	221,700	(743,000)	740,697	6,156,778	44.91%
Land Ambulance (EMS)	11,677,409	(6,626,829)	0	(351,350)	194,061	4,893,291	35.70%
TOTAL	38,484,603	(24,499,530)	330,737	(1,542,350)	934,758	13,708,218	100.00%

2014 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	180,000	(50,000)	50,000	(180,000)	0	0	0.00%
Integrated Services	50,000	0	0	(50,000)	0	0	0.00%
Early Learning & Care	6,542,819	(5,413,266)	100,000	(448,000)	0	781,553	5.08%
Ontario Works	8,142,521	(6,130,082)	0	(50,000)	0	1,962,439	12.75%
Asset Management (Housing)	11,823,144	(5,737,413)	71,700	(1,019,400)	691,783	5,829,814	37.86%
Land Ambulance (EMS)	11,109,877	(4,341,902)	0	(95,000)	150,000	6,822,975	44.31%
TOTAL	37,848,361	(21,672,663)	221,700	(1,842,400)	841,783	15,396,781	100.00%

The proposed 2015 expenditures represent an increase from 2014 of 1.68% (\$636,242). In 2015, the Ministry of Education (MEDU) announced new funding specifically for Early Childhood Educator wage enhancement of \$298,694 which is 100% funded by the Province. The increase in expenditures is offset by a matching increase in revenues.

The net local cost increase reflects the updated method used to calculate the Unincorporated Grant received from the Ministry of Health and Long Term Care (MOH) within the 2015 budget. The grant is now calculated based on gross Public Sector Accounting Board (PSAB) expenditures (costs not covered by the First Nation Grant).

For all other programs, planned funding allocations are provided by each Ministry based on specific criteria depending on the program. The net local cost is then calculated on the net expenditures (costs not covered by all other revenues). This balance is then allocated to member municipalities and the unincorporated areas based on the unweighted MPAC assessments. This was the formula used to calculate the MOH Unincorporated Grant in the past.

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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.

	2015 Budget	2014 Actual	2013 Actual	2012 Actual
Early Learning & Care	718,124	781,553	744,726	734,683
Ontario Works	1,940,025	1,962,439	1,976,401	2,334,341
Asset Management (Housing)	6,156,778	5,829,814	5,668,745	5,264,722
Land Ambulance (EMS)	4,893,291	6,822,975	6,815,149	6,737,362
	13,708,218	15,396,781	15,205,021	15,071,108

The comparison of net local cost between the 2015 budget and the 2014 budget follows.

	2015 Budget	2014 Actual	\$ Change	% Change
Early Learning & Care	718,124	781,553	(63,429)	-8.12%
Ontario Works	1,940,025	1,962,439	(22,414)	-1.14%
Asset Management (Housing)	6,156,778	5,829,814	326,964	5.61%
Land Ambulance (EMS)	4,893,291	6,822,975	(1,929,684)	-28.28%
	13,708,218	15,396,781	(1,688,563)	-10.97%

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2015 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 2015 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 2015				
	<u>Total Assessment</u>	<u>Exempt</u>	<u>Unweighted Assessment</u>	<u>Local Share</u>
60-26 Dryden	680,499,946	(61,334,027)	619,165,919	9.23%
60-42 Ear Falls	70,525,916	(7,237,282)	63,288,634	0.94%
60-01 Ignace	78,861,988	(9,455,069)	69,406,919	1.03%
60-16 Kenora	1,640,472,505	(134,079,064)	1,506,393,441	22.43%
60-21 Machin	146,116,970	(6,147,979)	139,968,991	2.09%
60-49 Pickle Lake	28,983,321	(3,989,000)	24,994,321	0.37%
60-41 Red Lake	485,671,503	(37,137,392)	448,534,111	6.68%
60-34 Sioux Lookout	490,367,871	(51,064,757)	439,303,114	6.55%
60-08 Sioux Narrows - Nestor Falls	366,229,703	(8,946,916)	357,282,787	5.32%
Total Unincorporated	3,241,669,235	(198,332,996)	3,043,336,239	45.36%
	7,229,398,958	(517,724,482)	6,711,674,476	100.00%

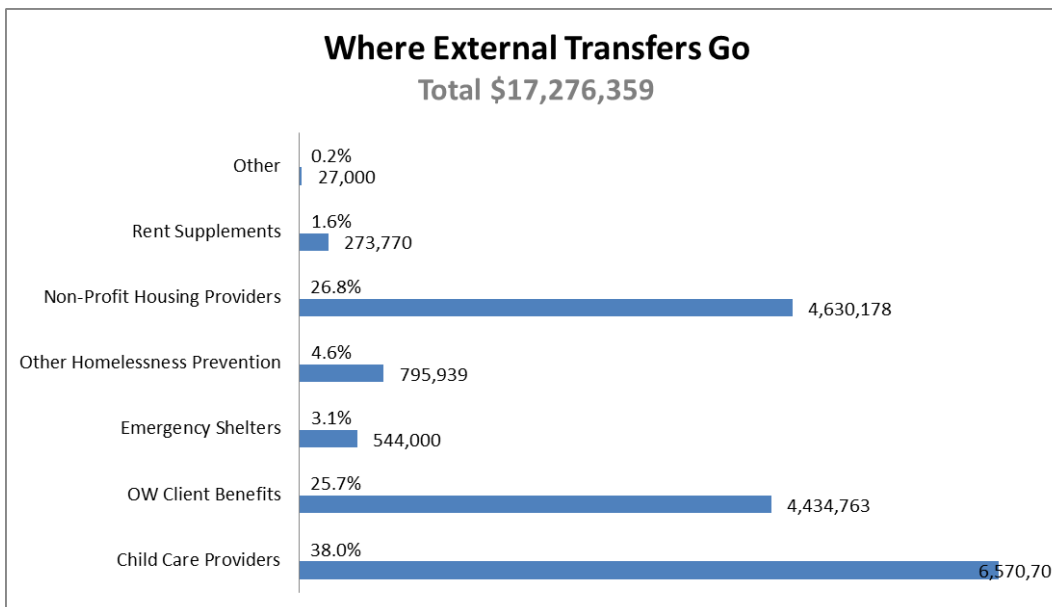
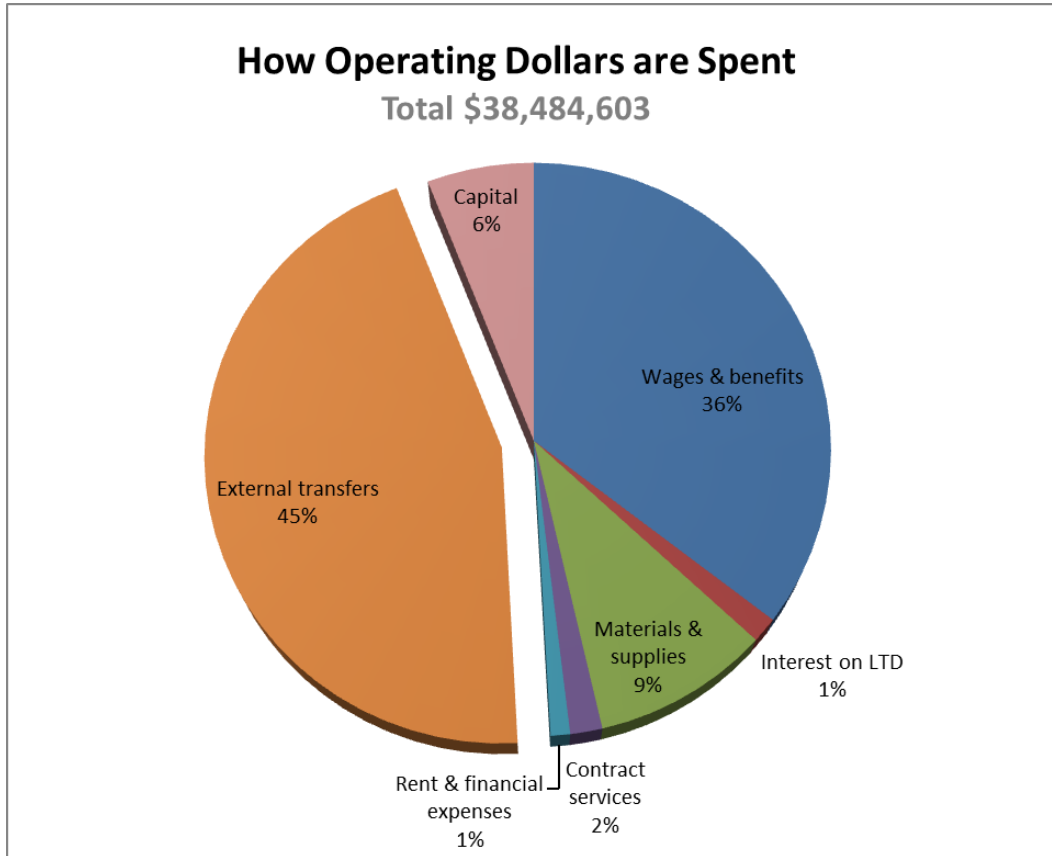
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Change in Assessment 2015 vs 2014				
	2014	2015	Change in	% Change in
	<u>Unweighted Assessment</u>	<u>Unweighted Assessment</u>	<u>Unweighted Assessment</u>	<u>Unweighted Assessment</u>
60-26 Dryden	614,209,542	619,165,919	4,956,377	0.81%
60-42 Ear Falls	58,700,762	63,288,634	4,587,872	7.82%
60-01 Ignace	68,071,352	69,406,919	1,335,567	1.96%
60-16 Kenora	1,413,763,712	1,506,393,441	92,629,729	6.55%
60-21 Machin	136,223,556	139,968,991	3,745,435	2.75%
60-49 Pickle Lake	23,832,804	24,994,321	1,161,517	4.87%
60-41 Red Lake	409,782,539	448,534,111	38,751,572	9.46%
60-34 Sioux Lookout	426,714,763	439,303,114	12,588,351	2.95%
60-08 Sioux Narrows - Nestor Falls	342,946,875	357,282,787	14,335,912	4.18%
Total Unincorporated	2,886,071,455	3,043,336,239	157,264,784	5.45%

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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	990,215	2,007,995	0	154,191	1,118,392	9,394,107	13,664,900	34.4%
Interest on LTD	0	0	0	0	445,180	97,278	542,458	1.4%
Materials & supplies	244,928	284,023	10,000	57,391	2,187,344	865,238	3,648,924	9.2%
Contract services	145,265	107,200	3,000	7,446	190,730	200,100	653,741	1.6%
Rent & financial expenses	1,000	247,221	0	8,000	0	139,900	396,121	1.0%
External transfers	7,000	0	6,570,709	5,247,487	5,431,163	20,000	17,276,359	43.5%
Internal transfers	(1,388,408)	(2,671,439)	505,547	2,397,722	582,592	573,986	0	0.0%
Capital	0	0	0	0	1,915,300	386,800	2,302,100	5.8%
Contributions to reserve funds	69,037	25,000	0	15,000	221,700	0	330,737	0.8%
Principal payment of LTD	0	0	0	0	740,697	194,061	934,758	2.4%
Total Cash Requirements	69,037	0	7,089,256	7,887,237	12,833,098	11,871,470	39,750,098	100%
Provincial Revenue	0	0	(5,923,132)	(5,941,382)	(3,067,987)	(6,611,829)	(21,544,330)	54.2%
Rent	0	0	0	0	(2,773,633)	0	(2,773,633)	7.0%
Other revenue	0	0	0	(5,330)	(71,700)	0	(77,030)	0.2%
Interest earned	(69,037)	0	0	(500)	(20,000)	(15,000)	(104,537)	0.3%
Total Revenue	(69,037)	0	(5,923,132)	(5,947,212)	(5,933,320)	(6,626,829)	(24,499,530)	61.6%
Contributions from reserves	0	0	(448,000)	0	0	0	(448,000)	1.1%
Contributions from reserve funds	0	0	0	0	(743,000)	(351,350)	(1,094,350)	2.8%
Net Local Cost	0	0	718,124	1,940,025	6,156,778	4,893,291	13,708,218	34.5%

The above chart provides an overview of the total cash requirements and net local cost for all divisions. It is important to note that 43.5% of our costs are external transfers to various programs and client benefits. The next largest cost is the salary and benefit costs to deliver the programs at 34.4%. On average across all programs, the Province provides 54.2% of the funding. There is a significant difference in the funding formula for Land Ambulance that requires the unincorporated portion to be calculated directly on the gross costs and the municipal portion is calculated on the net costs. In all other programs, the unincorporated and the municipal portions are calculated on the net cost. The difference between these two methods is reflected as a provincial grant.



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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 2015 are \$13,708,218 and 15% is calculated at \$2,056,232. The budget transfer to working fund reserves is \$109,037 of interest. The total budget ending balance of working fund reserves in 2015 is \$503,278.

Discretionary Reserve Funds

The Board currently holds discretionary reserve funds for land ambulance vehicle/equipment replacement and social housing operations/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.

In the 2015 budget and renewal financing plan, there is an expectation that \$743,000 will be transferred from the social housing reserve and \$351,350 will be transferred from the land ambulance reserve to cover capital expenditures. This is a total budget of \$1,094,350 that will be transferred from the reserve funds.

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. Revenues generated from the MicroFit initiatives are transferred in to this fund. The Board also committed \$150,000 for new housing requirements as per the Housing and Homelessness plan.

An additional special purpose reserve has been created for the child care division. Due to the nature of the provincial mitigation funds, these revenues are classified as a reserve. Per the 2015 budget, we expect to access \$448,000 of mitigation funding in the current year that will offset child care expenditures. The child care providers have been notified that this funding will not continue into the future and that they need to plan for the reduced funding amount.

Impact of 2015 Budget on Reserves & Reserve Funds:

	2015 Opening Balance	Interest Earned	Contribution	Withdrawals	2015 Ending Balance
Reserve for Working Funds	941,941	69,037	40,000	(547,700)	503,278
Special Purpose - Child Care	913,465			(448,000)	465,465
Special Purpose - New Housing	561,541		221,700		783,241
TOTAL GENERAL RESERVES	2,416,947	69,037	261,700	(995,700)	1,751,984
Reserve Funds - Social Housing	1,306,584		247,700	(743,000)	811,284
Reserve Funds - Land Ambulance	4,107,764		300,000	(351,350)	4,056,414
TOTAL RESERVES	7,831,295	69,037	809,400	(2,090,050)	6,619,682

See Appendix A for more details on Reserve Balances.

Program Support and Board of Director Expenses



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

Program Support - Administration

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

Expenses included in this area are wages, advertising, insurance, memberships, travel and training, audit/consulting/legal fees and miscellaneous supplies. 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 costs associated with the Communication Day meeting for 2015 is expected to be \$5,000 (2014 - \$15,000). This fund used to cover the various teleconference meetings of the Communication Committee which has been discontinued in the current year.

The 2014 budget contained an allocation for Strategic Initiatives in the amount of \$100,000. In 2015 this allocation has been disbursed throughout the programs to accomplish specific goals as identified in the current Strategic Plan. The Board also provides \$7,000 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.

The 2015 Strategic Plan indicated a need for the organization to complete a review of its current technological environment to ensure that new advances in technology are being leveraged appropriately. As part of the Strategic Initiatives planning, \$20,000 has been allocated for the completion of an IT inventory and recommendations.

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:

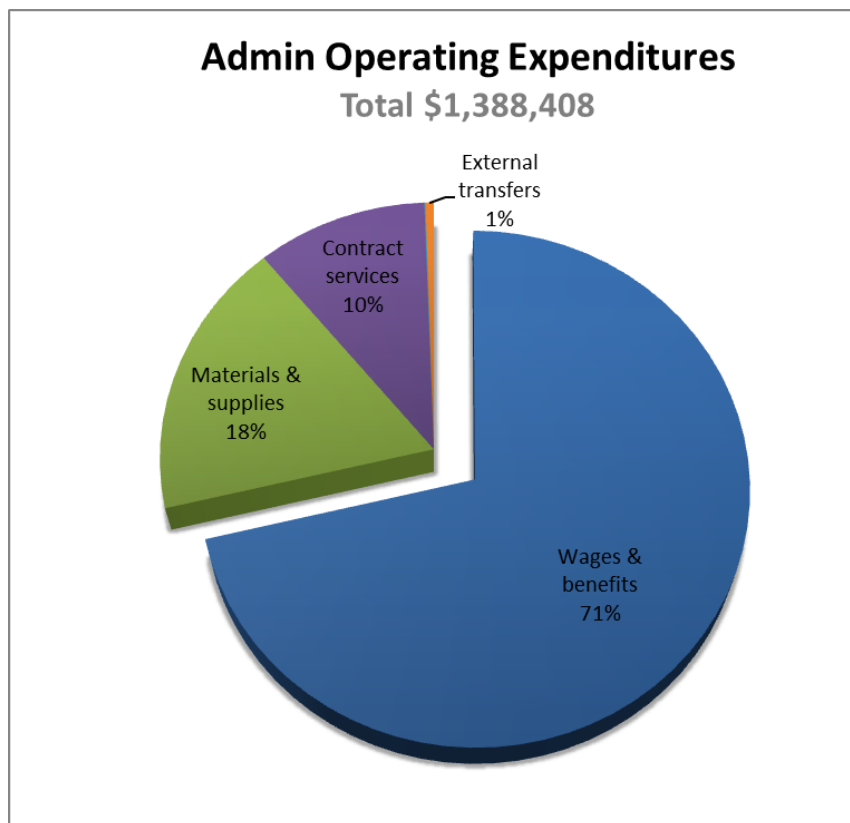
Program Support & Board	2015 Budget	2014 Budget	Change
Administration	782,542	708,683	73,859
Board Costs	102,091	201,800	-99,709
Information Technology	370,066	369,805	261
Human Resources	133,709	138,506	-4,797
Total operating costs	1,388,408	1,418,794	-30,386
Transfers to Programs	-1,388,408	-1,418,794	30,386
Contributions to reserves/ reserve funds	69,037	50,000	19,037
Total cash requirements	69,037	50,000	19,037
Interest earned	-69,037	-50,000	-19,037
NET LOCAL COST	0	0	0

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Summary by Function:

Program Support & Board	2015 Budget	2014 Budget	Change
Wages/benefits	990,215	946,606	43,609
Materials/supplies	244,928	379,024	-134,096
Contracted services	145,265	84,964	60,301
Rent/financial expense	1,000	3,200	-2,200
External transfers	7,000	5,000	2,000
Transfers to Programs	-1,388,408	-1,418,794	30,386
Contributions to reserves/ reserve funds	69,037	50,000	19,037
Total cash requirements	69,037	50,000	-19,037
Interest earned	-69,037	-50,000	-19,037
NET LOCAL COST	0	0	0



General Comment

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

Integrated Social Services



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

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

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

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:

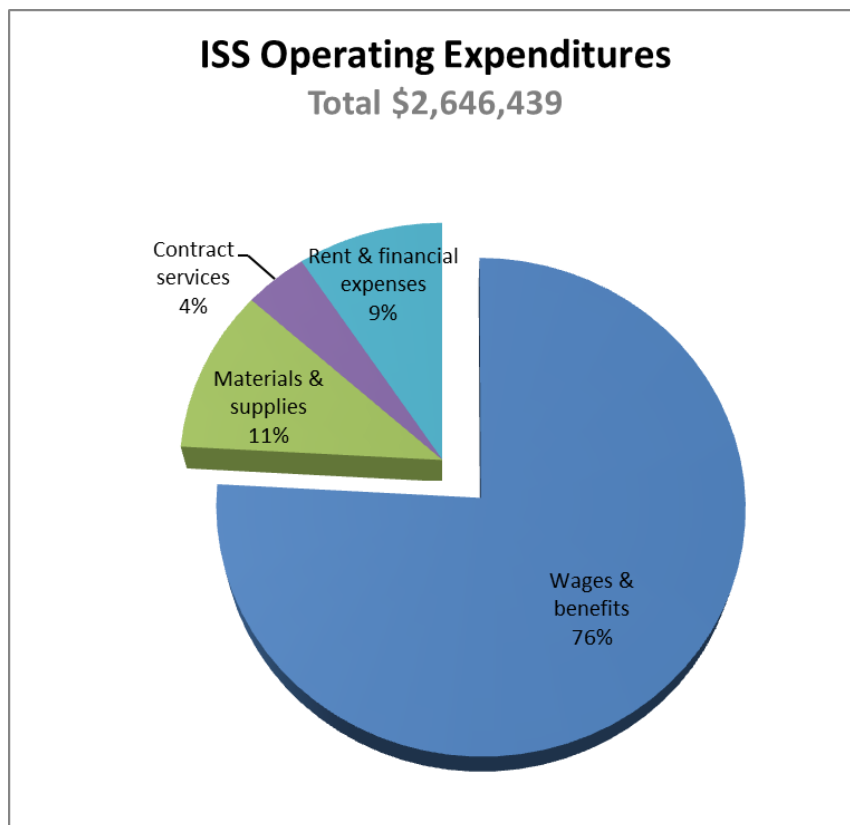
Integrated Services	2015 Budget	2014 Budget	Change
Integrated Services	2,136,495	2,018,567	117,928
Program Delivery Sites	509,944	479,080	30,864
Total operating costs	2,646,439	2,497,647	148,792
Transfers to Programs	-2,671,439	-2,447,647	-223,792
Contribution to (from) reserves	25,000	-50,000	75,000
NET LOCAL COST	0	0	0

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Integrated Services	2015 Budget	2014 Budget	Change
Wages/benefits	2,007,995	1,890,167	117,828
Materials/supplies	284,023	299,616	-15,593
Contracted services	107,200	100,493	6,707
Rent/Financial expenses	247,221	207,371	39,850
Transfers to programs	-2,671,439	-2,447,647	-223,792
Contributions to (from) reserves	25,000	-50,000	75,000
NET LOCAL COST	0	0	0



General Comment

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

Early Learning & Care Service



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

2015 is the first year of complete implementation of Full Day Kindergarten programs. All child care programs will be transformed to serve younger age groups.

The Child Care Program Transfers are higher (\$540,070) than budgeted in 2014. This increase is due to increased support to operators through 100% provincial dollars and the Wage Enhancement commitment.

The Best Start Network receives funding (\$67,700) ear marked for Aboriginal Engagement and with an additional amount (\$23,000) 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.

Summary by Department:

DEPARTMENT	2015 Budget	2014 Budget	Change
Child Care District Admin	495,547	489,180	6,367
Child Care Program Transfers	6,503,009	5,962,939	540,070
Best Start Network/Family Support	90,700	90,700	0
Contributions to reserves	0	100,000	-100,000
Total cash requirements	7,089,256	6,642,819	446,437
Provincial revenue	-5,923,132	-5,413,266	-509,866
Contributions from reserves	-448,000	-448,000	0
NET LOCAL COST	718,124	781,553	-63,429

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Summary by Function:

Early Learning & Care	2015 Budget	2014 Budget	Change
Wages/benefits	0	0	0
Materials/supplies	10,000	42,288	-32,288
Contracted services	3,000	3,000	0
External transfers	6,570,709	5,998,351	572,358
Program support/Integrated services	505,547	499,180	6,367
Contributions to reserves	0	100,000	-100,000
Total cash requirements	7,089,256	6,642,819	446,437
Provincial revenue	-5,923,132	-5,413,266	-509,866
Contributions from reserves	-448,000	-448,000	0
NET LOCAL COST	718,124	781,553	-63,429

General Comment

The 2015 Early Learning & Care Budget comes in with a decrease in the local share of \$63,429. This budget is based on last year's actuals, changes in programming expected during the 2015 year and an anticipated level of funding from the provincial government.

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 has not received notice of their funding allocation for the next two year period but expect funding levels to decrease. This is based on the overall district caseload decreasing. KDSB has been proactive in evaluating staffing levels to support this change. District administration, employment expenditures and client transfers have been adjusted to reflect the estimated new funding allocation from the Ministry.

The Healthy Communities budget was increased to reflect year three funding of the Consolidated Homeless Prevention Initiative (CHPI) line. This increase is 100% provincial funding replacing some previous budget items that were cost shared. Expenditures in the Child Poverty 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.

Social Assistance Management System (SAMS) Implementation continues to be a challenge. Though system issues are being addressed, additional issues are identified daily. New directives and processes need to be developed as the capability of SAMS becomes more familiar.

Summary by Department:

Ontario Works	2015 Budget	2014 Budget	Change
District Administration	2,245,880	2,354,908	-109,028
Employment Program	542,747	568,667	-25,920
Client Transfers	4,195,044	4,385,881	-190,837
Healthy Community Fund	888,566	833,064	55,502
Total operating costs	7,872,237	8,142,520	-270,283
Contributions to reserves	15,000	0	-15,000
Contributions from reserves	0	-50,000	-50,000
Total cash requirements	7,887,237	8,092,520	-205,283
Provincial revenue	-5,941,382	-6,124,252	182,870
Other revenues	-5,330	-5,330	0
Interest earned	-500	-500	0
NET LOCAL COST	1,940,025	1,962,438	-22,413

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Summary by Function:

Ontario Works	2015 Budget	2014 Budget	Change
Wages/benefits	154,191	177,570	-23,379
Materials/supplies	57,391	31,687	25,704
Contracted services	7,446	7,300	146
Rent/financial expense	8,000	6,958	1,042
External transfers	5,247,487	5,456,212	-208,725
Program support/Integrated Services	2,397,722	2,391,615	6,107
Capital	0	21,179	-21,179
Contributions to reserves	15,000	0	15,000
Total cash requirements	7,887,237	8,092,521	-205,284
Provincial revenue	-5,941,382	-6,124,252	182,870
Other revenues	-5,330	-5,330	0
Interest revenues	-500	-500	0
NET LOCAL COST	1,940,025	1,962,439	-22,414

General Comment

The net effect of the changes to the Ontario Works budget is a decrease in the local share of \$22,414. This budget is based on last year's actuals, an expected case load decrease 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 staff, travel, training and communications are just a few expenditures considered to be district wide.

The total costs have increased by \$216,892 (13.63%). Of this, \$117,500 is directly related to wages and benefits for the maintenance department. This increase reflects approved cost of living increases and a continued commitment to employee development. The remaining increase (\$99,392) relates to the allocation from the Integrated Social Service employee wage increases. Increases in this department reflect cost of living and the 2014 pay equity required increase.

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 \$388,977 (7.77%) from the 2014 budget. The main reason for this decrease is the fact that Planned Building Renewal costs for the current year are identified as capital costs of this department. 2015

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renewal costs of \$1,915,300 reflect a decrease of approximately \$274,000 from the 2014 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 and local levy as outlined in the ten year financing plan included in Appendix A.

Integral to the ten year capital plan is the housing and homelessness plan. The current Planned Building Renewal costs include spending in three projects which KDSB has requested consent from the Ministry of Municipal Affairs and Housing for disposal. 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 based on the final approved funding allocations as calculated by the Ministry of Municipal Affairs and Housing. The final Program Delivery and Fiscal Plan for the funding extension is due by the end of February. 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.

Non-Profit Housing Providers

The increase in this section is \$155,000 (3.46%). 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 2015. The estimated shortfall and amount included in the KDSB renewal plan for 2015 is \$300,000. Non-profit providers will be required to submit a business case in order to access and receive these funds. Each business case will be brought before the Board for approval prior to awarding the funding.

Rent Supplement

The rent supplement area of the 2015 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 special reserve for New Buildings. It is estimated that \$71,700 will be generated in revenue in 2015.

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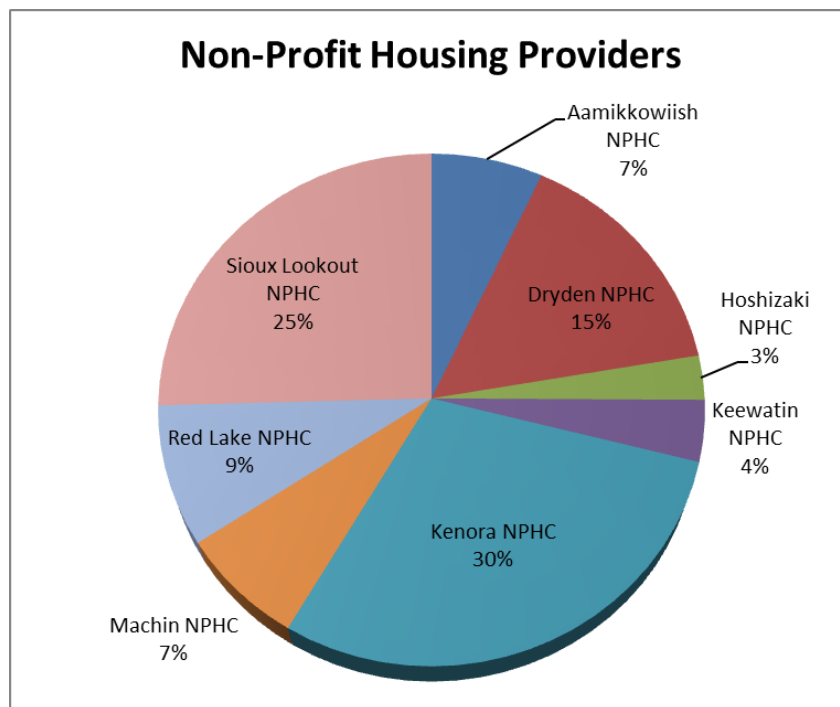
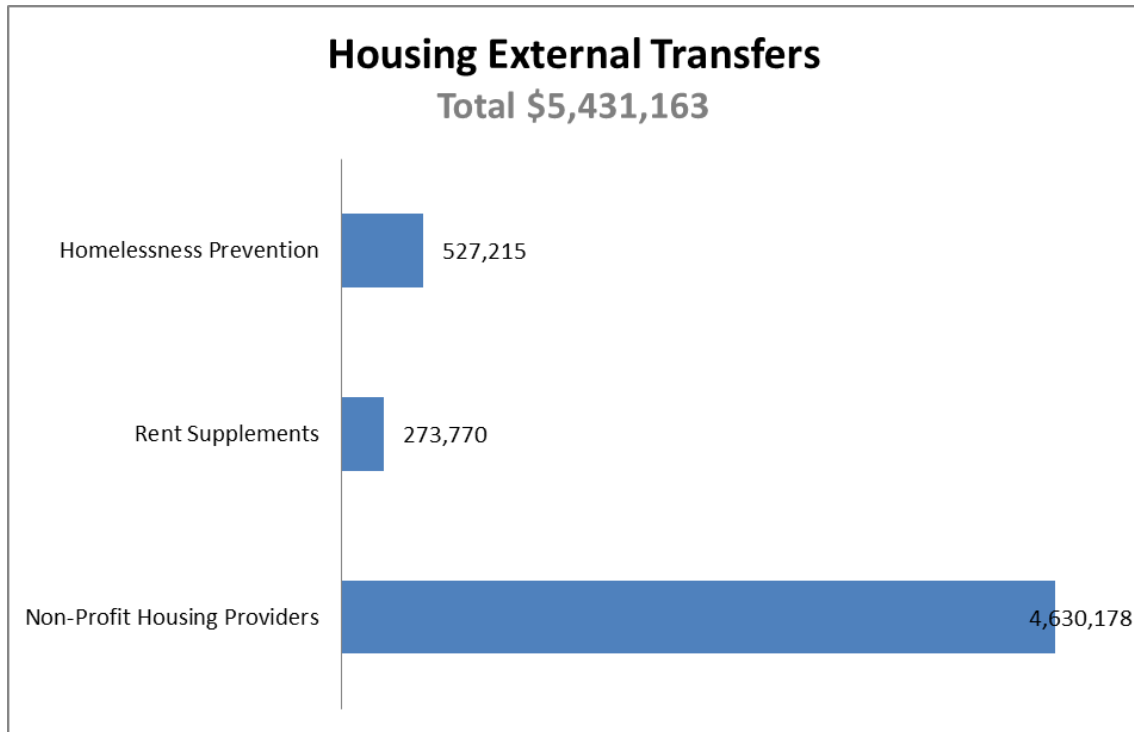
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Summary by Department:

Housing & Asset Management	2015 Budget	2014 Budget	Change
District Administration	1,808,483	1,591,591	216,892
Housing Property Management	2,703,640	2,818,514	-114,874
Capital	1,915,300	2,189,400	-274,100
Non-Profit Housing	4,630,178	4,475,178	155,000
Rent Supplement	273,770	270,982	2,788
IAH Program	527,215	464,126	63,089
Microfit Investment	12,115	13,354	-1,239
Total operating expenses	11,870,701	11,823,145	47,556
Contributions to reserves	221,700	71,700	150,000
Principal on long term debt	740,697	691,783	48,914
Total cash requirements	12,833,098	12,586,628	246,470
Provincial revenue	-3,067,987	-2,925,062	-142,925
Tenant rent	-2,773,633	-2,719,248	-54,385
Other revenues	-91,700	-93,104	1,404
Contributions from reserves	-743,000	-1,019,400	276,400
NET LOCAL COST	6,156,778	5,829,814	326,964

Summary by Function:

Housing & Asset Management	2015 Budget	2014 Budget	Change
Wages/benefits	1,118,392	1,000,892	117,500
Interest on long term debt	445,180	494,095	-48,915
Materials/supplies	2,187,344	2,254,818	-67,474
Contracted services	190,730	192,099	-1,369
External transfers	5,431,163	5,210,286	220,877
Program support/Integrated services	582,592	481,555	101,037
Capital/Renewal	1,915,300	2,189,400	-274,100
Contributions to reserves	221,700	71,700	150,000
Principal on long term debt	740,697	691,783	48,914
Total cash requirements	12,833,098	12,586,628	246,470
Provincial revenue	-3,067,987	-2,925,062	-142,925
Tenant rent	-2,773,633	-2,719,248	-54,385
Other revenues	-91,700	-93,104	1,404
Contributions from reserves	-743,000	-1,019,400	276,400
NET LOCAL COST	6,156,778	5,829,814	326,964



General Comment

The net effect of the changes to the Housing Services & Asset Management Division budget is an increase in local share of \$176,964. 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, medical supplies and fleet expenses.

In 2014 KDSB Emergency Medical Services successfully completed its Ambulance Service Review by the Ministry of Health and Long Term Care (MOHLTC) Emergency Services Branch. This review is completed on a 3 year rotation and is a requirement of all ambulance services in the Province.

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 2014 the service standardized the emergency response bags across the District; we now carry two bags - one for Airway/Oxygen and for Trauma/ALS. The first responder bags selected conform to the new MOHLTC – Emergency Health Services Provincial Equipment Standards on mandatory medical equipment. These standards were introduced as an attempt to reduce paramedic repetitive strain injuries.

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 to lift injuries. The current EMS renewal plan will have them on all of our front line vehicles by 2017. 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 and aid in the reduction of injuries.

From a patient care standpoint, in 2014 we added the Analgesia Medical Directive and the Moderate to Severe Pain Directive which included 3 new medications; Acetaminophen, Ibuprofen given orally and Ketorolac (Toradol) given intramuscularly. In 2015 we are adding a new paramedic skill, venipuncture, with the Intravenous (IV) and Fluid Medical Directive therapy. This will allow paramedics to treat low blood pressure and to add additional medications using a faster acting route. This Provincial standardized program also includes an advanced assessment training module. New portable Laerdal Compact Suction Units were

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purchased in 2014; training and rollout will take place in early 2015. This will replace the current Laerdal V-Vac manually operated suction units. New OneTouch Verio glucometers continue to be distributed in 2015 replacing the 2009 OneTouch glucometers. The cost for the upgrade is covered by the manufacturer LifeScan Canada Ltd. and a local pharmacy.

Technology improvements continue with automated scheduling software that was purchased in 2012. The setup and configuration continued through 2014 and will be fully implemented by the end of 2015. In December 2014 we added a 6 month scheduler position with the plan to make the position permanent in 2015. It is expected to reduce the amount of management hours spent on scheduling, reduce overtime and improve finding paramedics for additional emergent coverage. The software will also improve the payroll process by removing the need for paper based time sheets.

Two other technological improvements will be introduced in 2015. The first is Electronic Signage at each of the 9 Ambulance Stations and the KDSB Administration Office to improve communications between management and paramedics. Second is an Inventory and Asset Management software to better track medical equipment maintenance, location, repair history, and other required statistical data. This is in response to issues found during the 2014 Ambulance Service Review.

There is an 8.7% increase over last year which is largely the internal transfer for Program Support and Integrated Services, an increase of \$79,896. Wages and benefits associated with the new scheduler position were also added which is new in 2015. The planned capital spending for the EMS renewal in 2015 is \$386,800 up \$21,800 over 2014. This is being funded \$51,350 from reserve funds and \$335,450 from within the budget levy. The renewal for 2015 includes 2 new ambulances with Stryker Power Load Lifting Systems, 5 Panasonic Tough Books and 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, and all other base specific purchases.

There is an increase of \$364,208 (4.1%) compared the 2014 budget. Most of this increase, \$352,699 is for increased wages and benefits for the paramedics including the additional training time associated with the IV training and accounting for training for new hires and casual paramedics.

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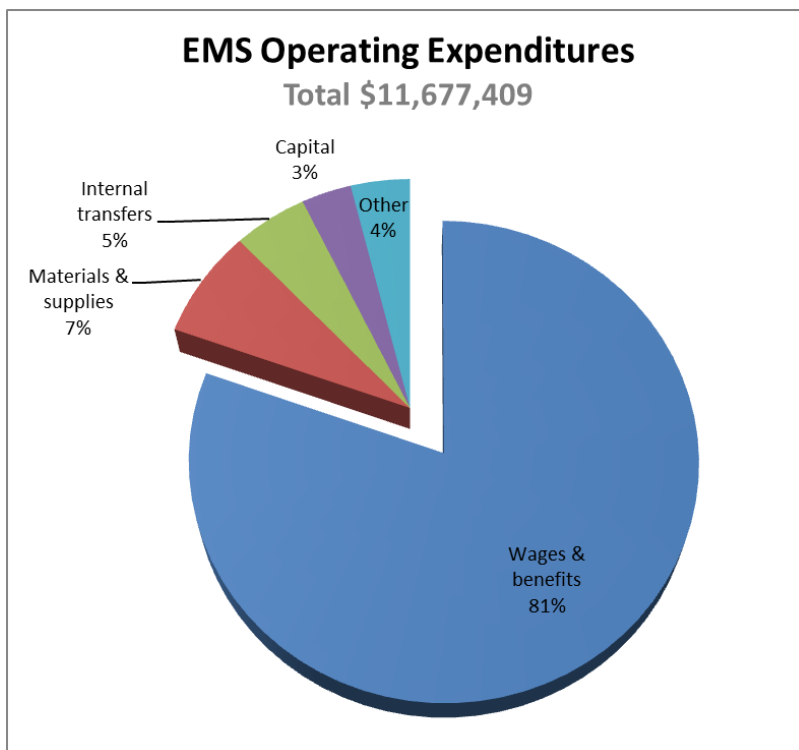
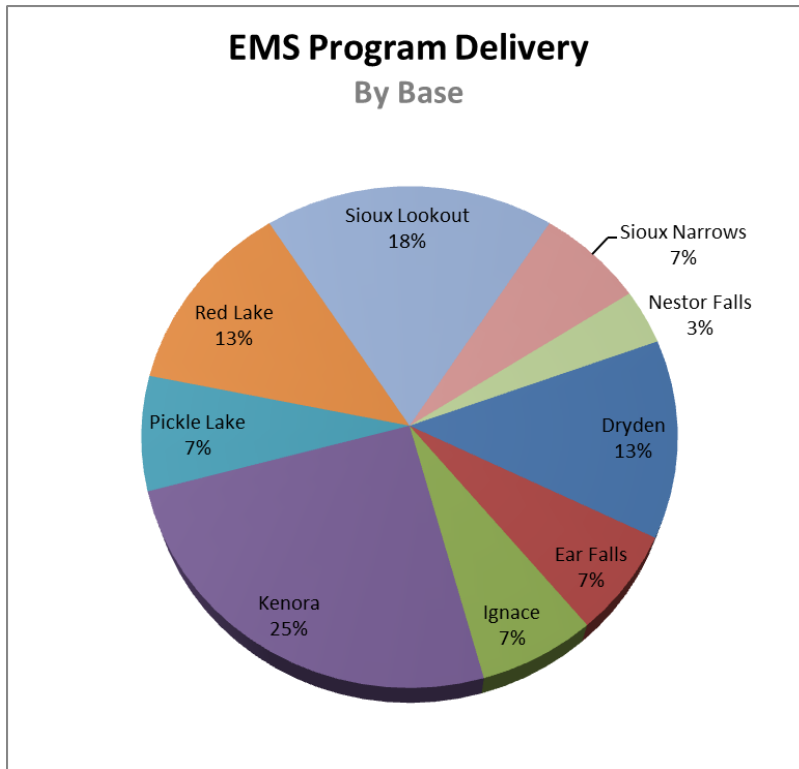
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Summary by Department:

Land Ambulance	2015 Budget	2014 Budget	Change
District Administration	2,246,528	2,065,004	181,524
Program Delivery - Bases	9,044,081	8,679,873	364,208
Capital	386,800	365,000	21,800
Total operating costs	11,677,409	11,109,877	567,532
Principal on long term debt	194,061	150,000	44,061
Total cash requirements	11,871,470	11,259,877	611,593
Provincial revenue	-6,611,829	-4,323,589	-2,288,240
Interest earned	-15,000	-18,313	3,313
Contributions from reserves	-351,350	-95,000	-256,350
NET LOCAL COST	4,893,291	6,822,975	-1,929,684

Summary by Function:

Land Ambulance	2015 Budget	2014 Budget	Change
Wages/benefits	9,394,107	9,003,765	390,342
Interest on long term debt	97,278	115,790	-18,512
Materials/supplies	865,238	819,316	45,922
Contracted services	200,100	164,408	35,692
Rent/financial expenses	139,900	127,508	12,392
External transfers	20,000	20,000	0
Program support/Integrated services	573,986	494,090	79,896
Capital	386,800	365,000	21,800
Principal on long term debt	194,061	150,000	44,061
Total cash requirements	11,871,470	11,259,877	611,593
Provincial revenue	-6,611,829	-4,323,589	-2,288,240
Interest earned	-15,000	-18,313	3,313
Contributions from reserves	-351,350	-95,000	-256,350
NET LOCAL COST	4,893,291	6,822,975	-1,929,684



General Comment

The net effect of the changes to the Land Ambulance Division budget is a decrease in local share of \$1,929,684. This budget is based on last year's actuals, anticipated provincial funding levels and the effect of the reserve management policy.

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CONSOLIDATED SUMMARY by Function

Expenditure by Function	2015 Budget	2014 Budget	\$ Change	% Change
Wages/benefits	13,664,900	13,018,999	645,901	4.96%
Interest on long term debt	542,458	609,885	(67,427)	-11.06%
Materials/supplies	3,648,924	3,770,831	(121,907)	-3.23%
Contracted services	653,741	552,264	101,477	18.37%
Rent/financial expenses	396,121	345,037	51,084	14.81%
External transfers	17,276,359	16,379,849	896,510	5.47%
Capital	2,302,100	3,171,497	(869,397)	-27.41%
Total Operating Expenditure	38,484,603	37,848,362	636,241	1.68%
Contributions to reserves	330,737	221,700	109,037	49.18%
Principal on long term debt	934,758	841,783	92,975	11.05%
Total cash requirements	39,750,098	38,911,845	838,253	2.15%
Provincial revenue	(21,544,330)	(19,234,169)	(2,310,161)	12.01%
Tenant rent	(2,773,633)	(2,719,248)	(54,385)	2.00%
Interest earned	(104,537)	(90,216)	(14,321)	15.87%
Other revenues	(77,030)	(77,031)	1	0.00%
Contributions from reserves	(1,542,350)	(1,394,400)	(147,950)	10.61%
NET LOCAL COST	13,708,218	15,396,781	(1,688,563)	-10.97%

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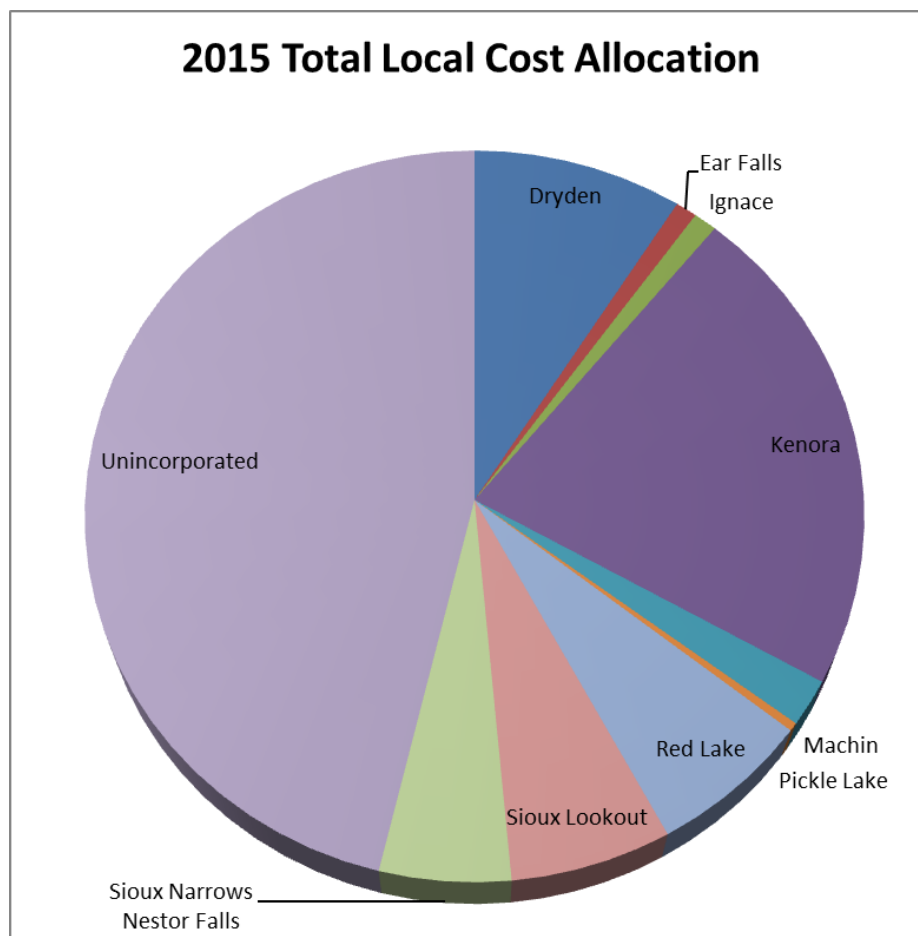
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Municipal and Unincorporated Area Allocation

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 2015 property assessments. This information is usually available in late December or early January.

The following chart outlines the budget cost allocations for 2015 based on the current allocation calculation. It should be noted that the Ministry of Health and Long Term Care considers the Unincorporated portion as a grant and thus the calculation applied for the local share allocation is different than the remainder of the programs.

	% Distribution for 2015	Child Care	Ontario Works	Social Housing	% Distribution for 2015	Land Ambulance	2015 Budget
Dryden	9.23%	\$66,283	\$179,064	\$568,271	16.88%	\$431,455	\$1,245,073
Ear Falls	0.94%	\$6,750	\$18,236	\$57,874	1.73%	\$44,219	\$127,079
Ignace	1.03%	\$7,397	\$19,982	\$63,415	1.89%	\$48,309	\$139,103
Kenora	22.43%	\$161,075	\$435,148	\$1,380,965	41.06%	\$1,049,499	\$3,026,687
Machin	2.09%	\$15,009	\$40,547	\$128,677	3.82%	\$97,640	\$281,873
Pickle Lake	0.37%	\$2,657	\$7,178	\$22,780	0.68%	\$17,381	\$49,996
Red Lake	6.68%	\$47,971	\$129,594	\$411,273	12.23%	\$312,600	\$901,438
Sioux Lookout	6.55%	\$47,037	\$127,072	\$403,269	11.98%	\$306,210	\$883,588
Sioux Narrows Nestor Falls	5.32%	\$38,204	\$103,209	\$327,541	9.73%	\$248,700	\$717,654
Unincorporated	45.36%	\$325,741	\$879,995	\$2,792,713		\$2,337,278	\$6,335,727
Totals	100.00%	\$718,124	\$1,940,025	\$6,156,778		\$4,893,291	\$13,708,218



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Local Cost Allocation 2015 vs 2014

	2015 Levy	2014 Levy	\$ Increase / (Decrease)	% Increase/ (Decrease)
Dryden	\$1,245,073	\$1,346,848	(101,775)	-7.56%
Ear Falls	\$127,079	\$128,686	(1,607)	-1.25%
Ignace	\$139,103	\$149,551	(10,448)	-6.99%
Kenora	\$3,026,687	\$3,098,608	(71,921)	-2.32%
Machin	\$281,873	\$299,102	(17,229)	-5.76%
Pickle Lake	\$49,996	\$51,883	(1,887)	-3.64%
Red Lake	\$901,438	\$898,195	3,243	0.36%
Sioux Lookout	\$883,588	\$935,575	(51,987)	-5.56%
Sioux Narrows Nestor Falls	\$717,654	\$752,106	(34,452)	-4.58%
Unincorporated	\$6,335,727	\$7,736,226	(1,400,499)	-18.10%
Totals	\$13,708,218	\$15,396,780	(1,688,562)	-10.97%

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Administrative Recommendation

The administration is recommending the adoption of this budget draft representing a 1.68% increase in operating expenditure and a 10.97% decrease in local share over 2014 for the district as a whole.

The local share decrease is due to the differences in the calculation of the Ministry of Health and Long Term Care grant.

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

Administration recommends the adoption of this draft budget requiring total operating expenditures of \$38,484,603, an increase of 1.68% over 2014.

This recommended budget requires a total Local Share of \$13,708,218, a decrease of 10.97% over 2014.

District Municipalities would see a total reduction of \$288,063 in local levy to offset the increase in the Ministry of Health and Long Term Care grant.

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APPENDIX A – Reserve Summary Schedule – 10 Year Plan

	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	TOTAL
Opening Balances											
General Reserves	2,416,947	1,751,984	1,874,293	1,997,214	1,620,750	1,744,904	1,869,679	1,995,078	2,121,104	2,247,760	2,416,947
Social Housing Reserves	1,306,584	811,284	258,184	117,432	201,822	451,197	593,348	961,318	872,901	1,251,345	1,306,584
EMS Equipment Reserves	4,107,764	4,056,414	4,000,616	3,944,090	3,379,537	3,197,176	3,186,786	3,173,131	3,095,964	3,012,625	4,107,764
TOTAL RESERVE OPENING BALANCE	7,831,295	6,619,682	6,133,093	6,058,736	5,202,109	5,393,277	5,649,813	6,129,527	6,089,969	6,511,730	7,831,295
Withdrawals/Transfers from Reserves											
General Reserves	995,700	0	0	500,000	0	0	0	0	0	0	1,495,700
Social Housing Reserves	743,000	553,100	140,752	415,610	0	0	0	88,417	0	0	1,940,879
EMS Equipment Reserves	351,350	55,798	56,526	564,553	182,361	10,390	13,655	77,167	83,339	589,882	1,985,021
TOTAL WITHDRAWALS	2,090,050	608,898	197,278	1,480,163	182,361	10,390	13,655	165,584	83,339	589,882	5,421,600
Contributions/Transfers to Reserves											
General Reserves	330,737	122,309	122,921	123,536	124,154	124,775	125,399	126,026	126,656	127,289	1,453,802
Social Housing Reserves	247,700	0	0	500,000	249,375	142,151	367,970	0	378,444	443,809	2,329,449
EMS Equipment Reserves	300,000	0	0	0	0	0	0	0	0	0	300,000
TOTAL CONTRIBUTIONS	878,437	122,309	122,921	623,536	373,529	266,926	493,369	126,026	505,100	571,098	4,083,251
Net effect of changes to reserves	-1,211,613	-486,589	-74,357	-856,627	191,168	256,536	479,714	-39,558	421,761	-18,784	-1,338,349
Closing Balance											
General Reserves	1,751,984	1,874,293	1,997,214	1,620,750	1,744,904	1,869,679	1,995,078	2,121,104	2,247,760	2,375,049	2,375,049
Social Housing Reserves	811,284	258,184	117,432	201,822	451,197	593,348	961,318	872,901	1,251,345	1,695,154	1,695,154
EMS Equipment Reserves	4,056,414	4,000,616	3,944,090	3,379,537	3,197,176	3,186,786	3,173,131	3,095,964	3,012,625	2,422,743	2,422,743
CLOSING BALANCE	6,619,682	6,133,093	6,058,736	5,202,109	5,393,277	5,649,813	6,129,527	6,089,969	6,511,730	6,492,946	6,492,946

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APPENDIX B – Building Renewal and Financing – 10 Year Plan

	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	TOTAL
Housing Renewal Plan											
KDSB Operated Units by Community											
Kenora	331,500	580,840	554,200	812,700	563,200	434,300	728,820	904,700	356,200	356,200	5,622,660
Dryden	913,600	288,940	218,300	61,400	249,900	498,500	474,520	329,400	416,000	416,000	3,866,560
Sioux Lookout	185,800	244,120	181,800	431,200	132,800	228,400	209,560	181,700	368,200	368,200	2,531,780
Red Lake	84,300	148,100	196,100	247,400	457,200	171,500	50,800	338,900	160,000	160,000	2,014,300
Ear Falls	361,000	235,460	245,300	104,000	116,200	345,700	103,180	233,900	396,600	396,600	2,537,940
Dinorwic/Hudson	22,600	135,980	162,800	564,400	89,000	114,600	35,240	96,900	33,000	33,000	1,287,520
Minaki	16,500	234,260	194,500	33,000	26,200	20,800	47,680	80,300	32,400	32,400	718,040
TOTAL KDSB Operated	1,915,300	1,867,700	1,753,000	2,254,100	1,634,500	1,813,800	1,649,800	2,165,800	1,762,400	1,762,400	18,578,800
Non-Profit Housing CAPITAL ESTIMATE	300,000	457,000	212,500	41,000	52,000	38,000	36,000	38,000	38,000	38,000	1,200,500
Total Housing Renewal	2,215,300	2,324,700	1,965,500	2,295,100	1,686,500	1,851,800	1,685,800	2,203,800	1,800,400	1,800,400	19,779,300
		3%	3%	3%	3%	3%	3%	3%	3%	3%	
	2015	2016	2017	2018	2019	2020	2021	2021	2021	2021	TOTAL
Projected Financing Schedule											
Prior Year Levy	1,480,000	1,720,000	1,771,600	1,824,748	1,879,490	1,935,875	1,993,951	2,053,770	2,115,383	2,178,844	18,953,661
Provincial Capital Funding	0	0	0	0	0	0	0	0	0	0	0
Recommended Increase	240,000	51,600	53,148	54,742	56,385	58,076	59,819	61,613	63,461	65,365	764,209
CURRENT Budget Levy	1,720,000	1,771,600	1,824,748	1,879,490	1,935,875	1,993,951	2,053,770	2,115,383	2,178,844	2,244,209	19,717,870
Financing Sources											
Current Budget Allocation	1,720,000	1,771,600	1,824,748	1,879,490	1,935,875	1,993,951	2,053,770	2,115,383	2,178,844	2,244,209	19,717,870
Housing Reserves	495,300	553,100	140,752	415,610	-249,375	-142,151	-367,970	88,417	-378,444	-443,809	111,430
	2,215,300	2,324,700	1,965,500	2,295,100	1,686,500	1,851,800	1,685,800	2,203,800	1,800,400	1,800,400	19,779,300
Projected Reserve Schedule											
Opening Balance	1,306,584	811,284	258,184	117,432	201,822	451,197	593,348	961,318	872,901	1,251,345	
Renewal Reserve Financing	-743,000	-553,100	-140,752	-415,610	249,375	142,151	367,970	-88,417	378,444	443,809	
Transfers from(to) other reserves	247,700			500,000							
CLOSING BALANCE	811,284	258,184	117,432	201,822	451,197	593,348	961,318	872,901	1,251,345	1,695,154	

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APPENDIX B – Building Renewal and Financing – Current Year Plan

Project	2015
DRYDEN	
10 Victoria	\$554,600
104 St Charles	\$157,800
108 St Charles	\$11,000
330 Van Horne	\$190,200
Sub Total	\$913,600
DINORWIC / HUDSON	
Dinorwic Families	\$8,900
Hudson Families	\$13,700
Sub Total	\$22,600
SIOUX LOOKOUT	
7th Ave	\$153,100
2nd / 3rd Ave	\$17,200
3rd Ave	\$3,700
Patricia Plaza	\$11,800
Sub Total	\$185,800
EAR FALLS	
Sunset Leisure Place	\$172,800
Brich Drive Families	\$128,600
Pine / Poplar St	\$59,600
Sub Total	\$361,000
RED LAKE	
George Aiken Manor	\$6,200
Red Lake Families	\$39,300
Follansbee	\$38,800
Sub Total	\$84,300
KENORA	
Drewry Drive	\$1,800
Amethyst Apartments	\$64,300
Minto Ave / Minto Bay Families	\$123,600
Minto Ave Families	\$7,800
Heenan Place Families	\$24,400
Trillium Apartments	\$34,000
Parkview Apartments	\$59,900
Maples Apartments	\$15,700
Sub Total	\$331,500
MINAKI	
Minaki Families	\$16,500
Sub Total	\$16,500
DIST FLEET	
	\$0
Total Building Renewal / Capital Work	\$1,915,300

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

	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	TOTAL
EMS Renewal Schedule											
Defib including 12 Lead	0	0	0	500,000	0	0	0	0	0	500,000	1,000,000
Tablets	24,000	24,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	208,000
Computer/Hardware/Software	0	0	0	6,000	6,000	6,000	6,000	6,000	6,000	6,000	42,000
Stretcher	56,000	58,240	60,570	0	0	0	0	60,000	62,400	64,896	362,106
Uniforms	0	0	0	60,000	0	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	175,000	0	0	0	0	0	175,000
Vehicles	306,800	319,072	331,835	345,108	358,913	373,269	388,200	403,728	419,877	436,672	3,683,474
Total EMS Renewal	386,800	401,312	412,405	931,108	559,913	399,269	414,200	489,728	508,277	1,027,568	5,530,580
	3%	3%	3%	3%	3%	3%	3%	3%	3%	3%	
	2015	2016	2017	2018	2019	2020	2021	2021	2021	2021	TOTAL
Projected Financing Schedule											
Prior Year Levy	320,000	335,450	345,514	355,879	366,555	377,552	388,879	400,545	412,561	424,938	3,727,873
Provincial Capital Funding	0	0	0		0	0	0	0	0	0	0
Recommended Increase	15,450	10,064	10,365	10,676	10,997	11,327	11,666	12,016	12,377	12,748	117,686
CURRENT Budget Levy	335,450	345,514	355,879	366,555	377,552	388,879	400,545	412,561	424,938	437,686	3,845,559
Financing Sources											
Current Budget Allocation	335,450	345,514	355,879	366,555	377,552	388,879	400,545	412,561	424,938	437,686	3,845,559
EMS Reserves	51,350	55,798	56,526	564,553	182,361	10,390	13,655	77,167	83,339	589,882	1,685,021
	386,800	401,312	412,405	931,108	559,913	399,269	414,200	489,728	508,277	1,027,568	5,530,580
Projected Reserve Schedule											
Opening Balance	4,107,764	4,056,414	4,000,616	3,944,090	3,379,537	3,197,176	3,186,786	3,173,131	3,095,964	3,012,625	
Renewal Reserve Financing	-351,350	-55,798	-56,526	-564,553	-182,361	-10,390	-13,655	-77,167	-83,339	-589,882	
Transfers from(to) other reserves	300,000										
CLOSING BALANCE	4,056,414	4,000,616	3,944,090	3,379,537	3,197,176	3,186,786	3,173,131	3,095,964	3,012,625	2,422,743	