

## FINANCE AND ADMINISTRATION COMMITTEE MEETING AGENDA

Date: **Wednesday, September 27, 2023, 12:00 p.m.**  
 Location: **DNSSAB Boardroom**  
**200 McIntyre Street East, North Bay, ON, P1B 8V6**

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|   | <b>Pages</b> |
|---|--------------|
| <b>1. Call to Order</b>   |              |
| <b>Recommended Motion:</b><br>THAT the Committee accepts the Roll Call as read by the Recording Secretary for the Finance and Administration Committee Meeting of September 27th at _____ PM.   |              |
| <b>1.1 Declaration of Conflict of Interest</b>  |              |
| <b>2. Opening remarks by the Chair</b>  |              |
| <b>3. Approval of Agenda</b>  |              |
| <b>Recommended Motion:</b><br>THAT the Committee accept the Agenda for September 27th, 2023.  |              |
| <b>4. Delegations</b>   |              |
| <b>5. Consent Agenda</b>  |              |
| <i>All items in the consent agenda are voted on collectively. The Chair will call out each item for consideration of discussion. Any item can be singled out for separate vote; then, only the remaining items will be voted on collectively.</i> |              |
| <b>Recommended Motion:</b><br>THAT the Board receives for approval/information, Consent Agenda items 5.1 and 5.2.   |              |
| <b>5.1 Year-to-date (YTD) Financial Report, January 1 to June 30, 2023, Corporate Services 2023-027</b>   | 3            |
| <b>Recommended Motion:</b><br>THAT the District of Nipissing Social Services Administrative Board (DNSSAB) accepts Board Report #Corp-2023-027 for information purposes.  |              |
| <b>5.2 2024 Preliminary Budget Issues Report, Corporate Services-2023-034</b>   | 17           |
| <b>Recommended Motion:</b><br>THAT the District of Nipissing Social Services Administrative Board (DNSSAB) accepts Board Report #Corp-2023-034 for information purposes.  |              |
| <b>6. Managers' Reports</b>   |              |
| <b>6.1 Reserves Report, Corporate Services-2023-035</b>   | 23           |

**Recommended Motion:**

THAT the District of Nipissing Social Services Administration Board (DNSSAB) approves the reserves recommendations as outlined in Board Report #Corp-2023-035.

7. **Move In Camera**  
No in-camera is required.
8. **Adjourn In Camera**  
There was no in-camera.
9. **Other / New Business**
10. **Next Meeting Date**
11. **Adjournment**

**Recommended Motion:**

THAT the Finance and Administration Committee Meeting be adjourned at \_\_\_\_ PM.



## BOARD REPORT #CORP-2023-027

FOR INFORMATION                      or                       FOR APPROVAL

**Date:** September 27, 2023

**Purpose:** DNSSAB Year-to-date (YTD) Financial Report, January 1 to June 30, 2023

**Department Head:** Melanie Shaye, Director of Corporate Services

**Approver:** Catherine Matheson, Chief Administrative Officer

### RECOMMENDATION

THAT the District of Nipissing Social Services Administrative Board (DNSSAB) accepts Board Report #CS-2023-027 for information purposes.

### RELATIONSHIP TO STRATEGIC PLAN

#### Alignment with Strategic Plan 2022-2042: Healthy, Sustainable Communities

Maximize Impact                       Remove Barriers                       Seamless Access                       Learn & Grow

### BACKGROUND

This report provides the DNSSAB year to date (YTD) financial performance relative to the budget set for the same period and the forecast to year-end.

## FINANCIAL AND RISK CONSIDERATIONS

### DNSSAB YTD Overall Financial Results – January 1 to June 30, 2023

|                                     | YTD Actual           | YTD Budget           | Variance              | Available<br>Budget to YE | Budget<br>2023        | Forecast to YE       | Variance to<br>Budget |
|-------------------------------------|----------------------|----------------------|-----------------------|---------------------------|-----------------------|----------------------|-----------------------|
| <b>Revenues:</b>                    |                      |                      |                       |                           |                       |                      |                       |
| Municipal Levies                    | \$ 11,279,674        | \$ 11,273,423        | \$ 6,251              | \$ 11,279,675             | \$ 22,559,349         | \$ 22,559,349        | \$ -                  |
| Province of Ontario                 | 32,299,968           | 32,491,752           | (191,784)             | 31,156,833                | 63,456,801            | 66,823,587           | 3,366,786             |
| Federal Funding                     | -                    | 395,260              | (395,260)             | 788,658                   | 788,658               | 788,658              | -                     |
| Interest                            | 587,652              | 66,558               | 521,094               | (454,536)                 | 133,116               | 1,308,419            | 1,175,303             |
| Repayments                          | 227,293              | 215,996              | 11,297                | 204,707                   | 432,000               | 609,080              | 177,080               |
| Lease and Other                     | 301,291              | 278,481              | 22,810                | 255,444                   | 556,735               | 602,581              | 45,846                |
| Deferred Revenue                    | 24,463               | 346,822              | (322,359)             | 481,361                   | 505,824               | 353,285              | (152,539)             |
| <b>Total Revenues</b>               | <b>\$ 44,720,340</b> | <b>\$ 45,068,292</b> | <b>\$ (347,952)</b>   | <b>\$ 43,712,143</b>      | <b>\$ 88,432,483</b>  | <b>\$ 93,044,960</b> | <b>\$ 4,612,477</b>   |
| <b>Expenditures:</b>                |                      |                      |                       |                           |                       |                      |                       |
| Ontario Works                       | \$ 8,710,455         | \$ 8,639,306         | \$ 71,149             | \$ 8,661,952              | \$ 17,372,407         | \$ 17,122,985        | \$ (249,422)          |
| OW Program Delivery                 | 2,564,641            | 2,760,218            | (195,577)             | 2,916,843                 | 5,481,484             | 5,377,334            | (104,150)             |
| Children's Services                 | 10,290,972           | 12,993,735           | (2,702,763)           | 15,985,282                | 26,276,254            | 21,055,164           | (5,221,090)           |
| CS Program Delivery                 | 603,533              | 795,882              | (192,349)             | 947,365                   | 1,550,898             | 1,285,573            | (265,325)             |
| Housing Services                    | 9,817,830            | 10,495,434           | (677,604)             | 10,009,273                | 19,827,103            | 20,077,598           | 250,495               |
| HS Program Delivery                 | 647,373              | 732,459              | (85,086)              | 793,730                   | 1,441,103             | 1,569,837            | 128,734               |
| Paramedic Services - Land Ambulance | 5,606,549            | 5,810,411            | (203,862)             | 5,431,937                 | 11,038,486            | 11,469,213           | 430,727               |
| PS Program Delivery                 | 647,394              | 712,083              | (64,689)              | 733,336                   | 1,380,730             | 1,335,272            | (45,458)              |
| Community Paramedicine              | 752,484              | 961,944              | (209,460)             | 1,171,411                 | 1,923,895             | 1,923,895            | -                     |
| Corporate Services                  | 1,700,096            | 1,755,829            | (55,733)              | 1,801,938                 | 3,502,034             | 3,461,507            | (40,527)              |
| Board                               | 62,597               | 75,138               | (12,541)              | 55,492                    | 118,089               | 122,175              | 4,086                 |
| Healthy Communities Fund            | 320,000              | 160,002              | 159,998               | -                         | 320,000               | 320,000              | -                     |
| <b>Total Expenditures</b>           | <b>\$ 41,723,923</b> | <b>\$ 45,892,441</b> | <b>\$ (4,168,518)</b> | <b>\$ 48,508,560</b>      | <b>\$ 90,232,483</b>  | <b>\$ 85,120,553</b> | <b>\$ (5,111,930)</b> |
| <b>Surplus (Deficit)</b>            | <b>\$ 2,996,417</b>  | <b>\$ (824,149)</b>  | <b>\$ 3,820,566</b>   | <b>\$ (4,796,417)</b>     | <b>\$ (1,800,000)</b> | <b>\$ 7,924,406</b>  | <b>\$ 9,724,406</b>   |
| Provincial Settlements              | \$ -                 | \$ -                 | \$ -                  | \$ -                      | \$ -                  | \$ (5,995,413)       | \$ (5,995,413)        |
| Transfer From (To) Reserves         | -                    | -                    | -                     | -                         | 1,800,000             | (1,175,303)          | (2,975,303)           |
| <b>Net Surplus (Deficit)</b>        | <b>\$ 2,996,417</b>  | <b>\$ (824,149)</b>  | <b>\$ 3,820,566</b>   | <b>\$ (4,796,417)</b>     | <b>\$ -</b>           | <b>\$ 753,690</b>    | <b>\$ 753,690</b>     |

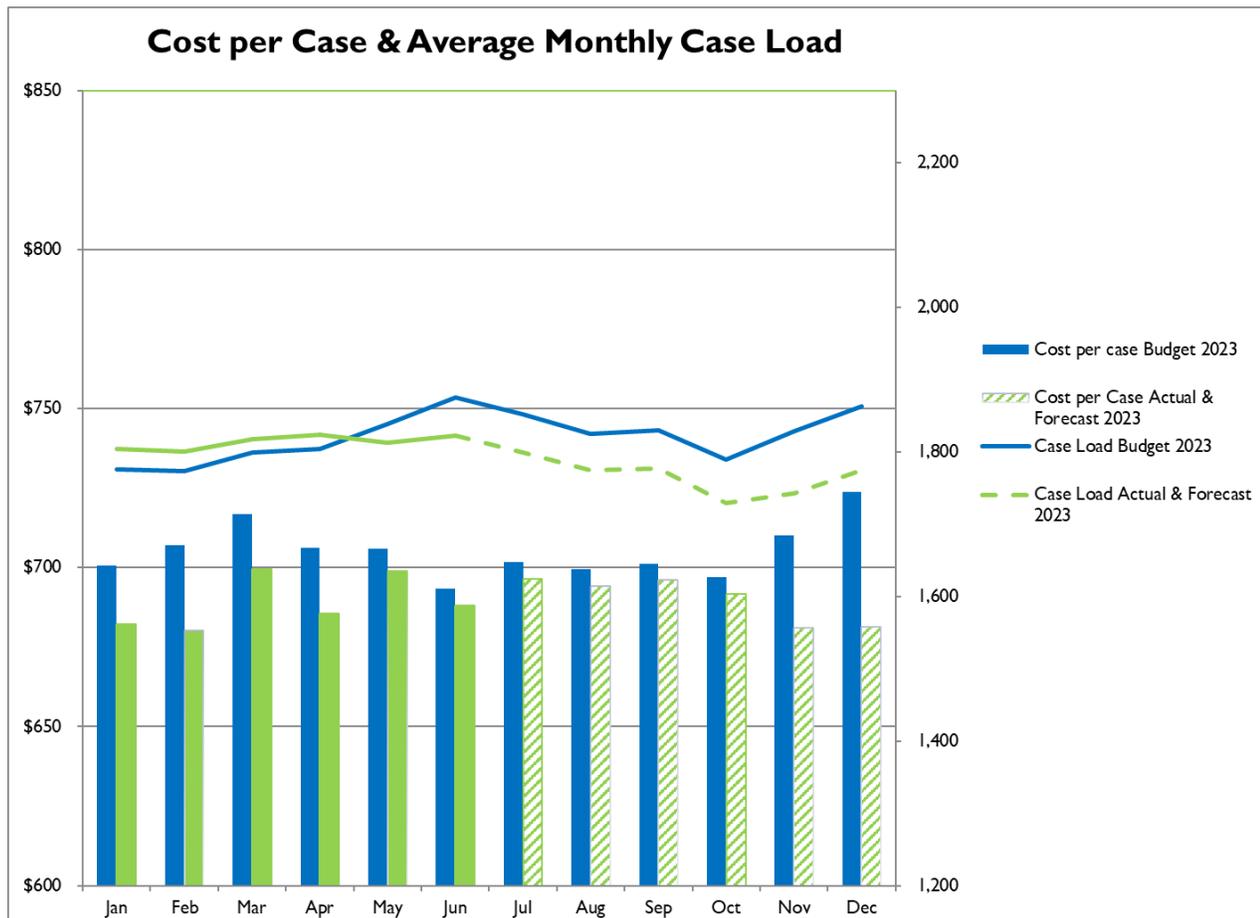
- Forecasting for an operating surplus of approximately \$753,000, which is largely due to delay in the opening of Northern Pines phases 2 and 3, as well as staffing vacancies.
- The YTD actual financial status of the DNSSAB shows an operating surplus of approximately \$3 million. This is primarily associated with timing differences between receipt of funding and related expenditures.
- Expenditures in most departments are lower than expected YTD. These variances are attributable to timing differences between when expenditures were planned and when they will occur, delays in the opening of Northern Pines phases 2 and 3, and staffing vacancies.
- Other variance factors are noted below by program area.

Ontario Works Programs  
For the Period 1/1/23..06/30/23  
Statement of Operations

|                                  | YTD Actual          | YTD Budget          | Variance           | Available<br>Budget to YE | Budget<br>2023       | Forecast to YE       | Variance to<br>Budget |
|----------------------------------|---------------------|---------------------|--------------------|---------------------------|----------------------|----------------------|-----------------------|
| <b>Revenues:</b>                 |                     |                     |                    |                           |                      |                      |                       |
| Municipal Levies                 | \$ 101,838          | \$ 101,838          | \$ -               | \$ 101,834                | \$ 203,672           | \$ 203,672           | \$ -                  |
| Province of Ontario              | 8,310,128           | 8,321,472           | (11,344)           | 8,426,607                 | 16,736,735           | 16,490,580           | (246,155)             |
| Repayments                       | 209,256             | 215,996             | (6,740)            | 222,744                   | 432,000              | 573,005              | 141,005               |
| <b>Total Revenues</b>            | <b>\$ 8,621,221</b> | <b>\$ 8,639,306</b> | <b>\$ (18,085)</b> | <b>\$ 8,751,186</b>       | <b>\$ 17,372,407</b> | <b>\$ 17,267,257</b> | <b>\$ (105,150)</b>   |
| <b>Expenditures:</b>             |                     |                     |                    |                           |                      |                      |                       |
| OW Financial Assistance          | \$ 7,498,803        | \$ 7,659,956        | \$ (161,153)       | \$ 7,914,904              | \$ 15,413,707        | \$ 14,813,920        | \$ (599,787)          |
| OW Discretionary Benefits        | 523,821             | 417,502             | 106,319            | 311,179                   | 835,000              | 1,047,642            | 212,642               |
| OW Mandatory Benefits            | 311,318             | 287,498             | 23,820             | 263,682                   | 575,000              | 622,636              | 47,636                |
| Funerals and Burials (Type B)    | 64,166              | 60,000              | 4,166              | 55,834                    | 120,000              | 128,333              | 8,333                 |
| OW Employment Assistance Program | 312,347             | 214,350             | 97,997             | 116,353                   | 428,700              | 510,455              | 81,755                |
| <b>Total Expenditures</b>        | <b>\$ 8,710,455</b> | <b>\$ 8,639,306</b> | <b>\$ 71,149</b>   | <b>\$ 8,661,952</b>       | <b>\$ 17,372,407</b> | <b>\$ 17,122,985</b> | <b>\$ (249,422)</b>   |
| <b>Surplus (Deficit)</b>         | <b>\$ (89,233)</b>  | <b>\$ -</b>         | <b>\$ (89,233)</b> | <b>\$ 89,233</b>          | <b>\$ -</b>          | <b>\$ 144,272</b>    | <b>\$ 144,272</b>     |

- The financial assistance forecast to year-end suggests a lower than budgeted variance in expenditures of approximately \$600,000. With the OW Financial Assistance expenditures now being 100% uploaded to the Ministry, there is no impact on the municipal levy.
- The YTD actual average cost per case of \$689 is below the budgeted average of \$705.
- The YTD actual average monthly caseload was 1,814 compared to the budgeted average of 1,811. The caseload figures have been slowly growing since the federal pandemic related supports have expired such as the CRB. Although the caseload is not rising as quickly as anticipated, it is expected that the caseload will gradually return to pre-pandemic levels. See Fig. 1 below.

Fig. 1



- Type B funerals for non-social assistance recipients are not cost shared and are funded 100% through municipal dollars. To date, expenditures in this area are close to budget. There are typically no trends to rely on in anticipating funeral costs to the end of the year. These costs can fluctuate throughout the year.
- Employment related expenses (ERE) have begun to rebound to pre-pandemic levels. Throughout the pandemic, ERE were very low due to limited employment opportunities and were slow to rebound, similar to OW caseloads. ERE is forecasted to be over budget by the end of the year by approximately \$82,000, however, this should be offset by an expected surplus in OW program delivery.

Ontario Works Program Delivery  
For the Period 1/1/23..06/30/23  
Statement of Operations

|   | YTD Actual          | YTD Budget          | Variance            | Available<br>Budget to YE | Budget<br>2023      | Forecast<br>to YE   | Variance to<br>Budget |
|---|---------------------|---------------------|---------------------|---------------------------|---------------------|---------------------|-----------------------|
| <b>Revenues:</b>                            |                     |                     |                     |                           |                     |                     |                       |
| Municipal Levies                            | \$ 1,236,714        | \$ 1,236,714        | \$ -                | \$ 1,236,714              | \$ 2,473,428        | \$ 2,473,428        | \$ -                  |
| Province of Ontario                         | 2,213,488           | 2,213,488           | -                   | 2,213,484                 | 4,426,972           | 4,426,972           | -                     |
| Repayments                                  | 14,923              | -                   | 14,923              | (14,923)                  | -                   | 29,847              | 29,847                |
| Lease and Other                             | 48                  | -                   | 48                  | (48)                      | -                   | 95                  | 95                    |
| <b>Total Revenues</b>                       | <b>\$ 3,465,173</b> | <b>\$ 3,450,202</b> | <b>\$ 14,971</b>    | <b>\$ 3,435,227</b>       | <b>\$ 6,900,400</b> | <b>\$ 6,930,342</b> | <b>\$ 29,942</b>      |
| <b>Expenditures:</b>                        |                     |                     |                     |                           |                     |                     |                       |
| Salaries and Benefits                       | \$ 2,372,549        | \$ 2,551,108        | \$ (178,559)        | \$ 2,692,734              | \$ 5,065,283        | \$ 4,934,902        | \$ (130,381)          |
| Training                                    | 12,389              | 11,500              | 889                 | 8,554                     | 20,943              | 24,778              | 3,835                 |
| Travel                                      | 14,354              | 6,900               | 7,454               | (554)                     | 13,800              | 28,708              | 14,908                |
| Telephone                                   | 8,870               | 2,598               | 6,272               | (3,674)                   | 5,196               | 17,739              | 12,543                |
| Technology                                  | 30,357              | 58,410              | (28,053)            | 86,453                    | 116,810             | 116,637             | (173)                 |
| Accommodations                              | 45,972              | 46,596              | (624)               | 47,268                    | 93,240              | 91,944              | (1,296)               |
| Professional Fees                           | 16,500              | 26,730              | (10,230)            | 36,960                    | 53,460              | 33,941              | (19,519)              |
| General Office Expense                      | 53,639              | 56,376              | (2,737)             | 59,113                    | 112,752             | 108,662             | (4,090)               |
| Transfers to Service Providers              | 15                  | -                   | 15                  | (15)                      | -                   | 31                  | 31                    |
| Amortization                                | 9,996               | -                   | 9,996               | (9,996)                   | -                   | 19,992              | 19,992                |
| Allocated Administration Costs              | 723,303             | 709,761             | 13,542              | 695,613                   | 1,418,916           | 1,418,916           | -                     |
| <b>Total Expenditures</b>                   | <b>\$ 3,287,944</b> | <b>\$ 3,469,979</b> | <b>\$ (182,035)</b> | <b>\$ 3,612,456</b>       | <b>\$ 6,900,400</b> | <b>\$ 6,796,250</b> | <b>\$ (104,150)</b>   |
| <b>Surplus (Deficit)</b>                    | <b>\$ 177,229</b>   | <b>\$ (19,777)</b>  | <b>\$ 197,006</b>   | <b>\$ (177,229)</b>       | <b>\$ -</b>         | <b>\$ 134,092</b>   | <b>\$ 134,092</b>     |
| Provincial Settlements                      | -                   | -                   | -                   | -                         | -                   | (32,034)            | (32,034)              |
| <b>Surplus (Deficit) Net of Settlements</b> | <b>\$ 177,229</b>   | <b>\$ (19,777)</b>  | <b>\$ 197,006</b>   | <b>\$ (177,229)</b>       | <b>\$ -</b>         | <b>\$ 102,058</b>   | <b>\$ 102,058</b>     |

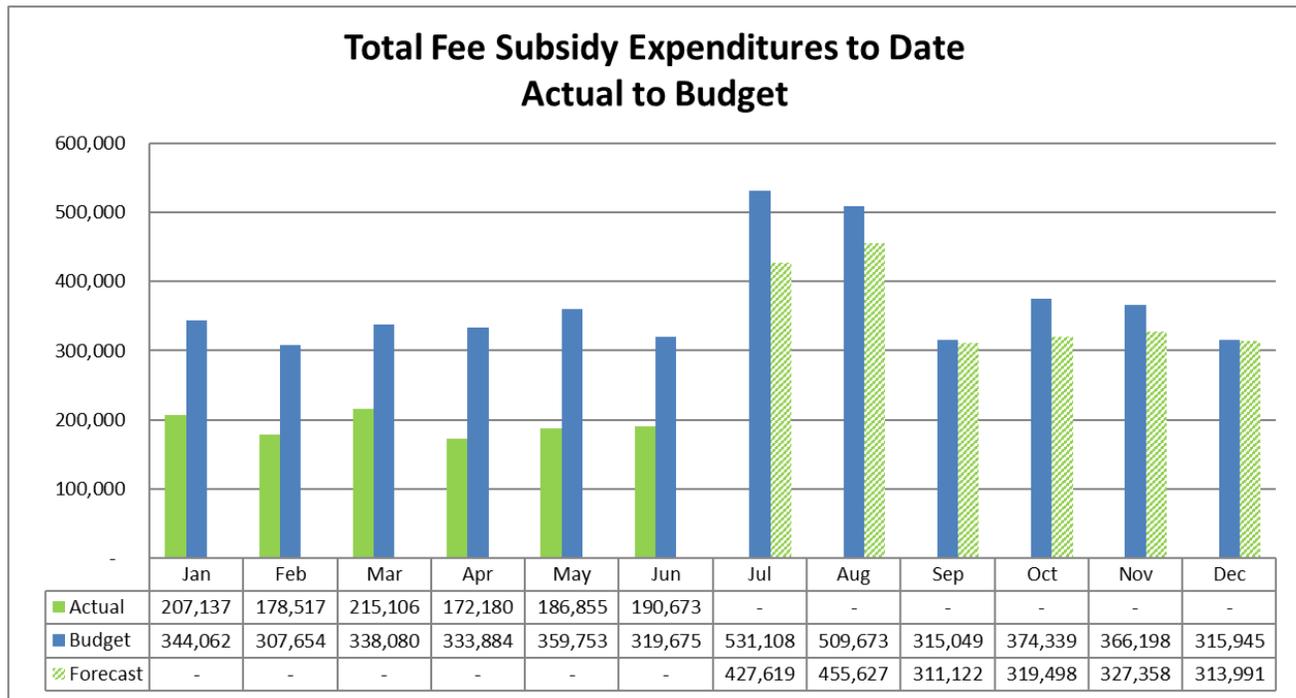
- Forecasting for an OW program delivery surplus of approximately \$102,000 due to staffing vacancies.

Children's Services Programs  
For the Period 1/1/23..06/30/23  
Statement of Operations

|   | YTD Actual           | YTD Budget           | Variance              | Available<br>Budget to YE | Budget<br>2023       | Forecast to YE       | Variance to<br>Budget |
|---|----------------------|----------------------|-----------------------|---------------------------|----------------------|----------------------|-----------------------|
| <b>Revenues:</b>                            |                      |                      |                       |                           |                      |                      |                       |
| Municipal Levies                            | \$ 534,876           | \$ 534,876           | \$ -                  | \$ 534,882                | \$ 1,069,758         | \$ 1,069,758         | \$ -                  |
| Province of Ontario                         | 12,616,609           | 12,623,845           | (7,236)               | 12,293,947                | 24,910,556           | 25,363,057           | 452,501               |
| Deferred Revenue                            | 24,463               | 295,940              | (271,477)             | 271,477                   | 295,940              | 320,403              | 24,463                |
| <b>Total Revenues</b>                       | <b>\$ 13,175,948</b> | <b>\$ 13,454,661</b> | <b>\$ (278,713)</b>   | <b>\$ 13,100,306</b>      | <b>\$ 26,276,254</b> | <b>\$ 26,753,218</b> | <b>\$ 476,964</b>     |
| <b>Expenditures:</b>                        |                      |                      |                       |                           |                      |                      |                       |
| Fee Subsidy                                 | \$ 968,505           | \$ 1,457,875         | \$ (489,370)          | \$ 2,190,934              | \$ 3,159,439         | \$ 1,937,010         | \$ (1,222,429)        |
| Fee Subsidy - OW Formal                     | 181,962              | 541,483              | (359,521)             | 991,519                   | 1,173,481            | 363,925              | (809,556)             |
| Fee Subsidy - OW Informal                   | -                    | 3,750                | (3,750)               | 7,500                     | 7,500                | -                    | (7,500)               |
| Fee Subsidy - School Age Recreation         | -                    | -                    | -                     | 75,000                    | 75,000               | 75,000               | -                     |
| Special Needs                               | 534,885              | 534,884              | 1                     | 534,885                   | 1,069,770            | 1,095,466            | 25,696                |
| General Operating                           | 2,190,305            | 2,216,846            | (26,541)              | 2,243,385                 | 4,433,690            | 4,641,002            | 207,312               |
| Wage Enhancement                            | 831,994              | 722,185              | 109,809               | 612,381                   | 1,444,375            | 1,517,205            | 72,830                |
| Pay Equity                                  | 85,560               | 85,562               | (2)                   | 85,562                    | 171,122              | 171,121              | (1)                   |
| Repair and Maintenance                      | -                    | -                    | -                     | 150,000                   | 150,000              | 150,000              | -                     |
| Play-Based Material & Equipment             | -                    | -                    | -                     | 100,000                   | 100,000              | 100,000              | -                     |
| Capacity Building                           | 63,671               | 106,265              | (42,594)              | 187,191                   | 250,862              | 219,436              | (31,426)              |
| Transformation                              | -                    | -                    | -                     | 60,000                    | 60,000               | 60,000               | -                     |
| Journey Together - CC                       | 270,989              | 270,990              | (1)                   | 270,989                   | 541,978              | 541,978              | (0)                   |
| Journey Together - EarlyON                  | 214,364              | 214,365              | (2)                   | 214,364                   | 428,727              | 428,727              | -                     |
| EarlyON Programs                            | 1,020,791            | 1,014,952            | 5,839                 | 1,107,681                 | 2,128,472            | 2,102,361            | (26,111)              |
| Workforce                                   | 202,526              | 361,707              | (159,181)             | 290,707                   | 493,233              | 493,233              | -                     |
| CWELCC                                      | 3,366,051            | 5,125,732            | (1,759,681)           | 6,885,415                 | 10,251,466           | 6,799,332            | (3,452,134)           |
| Skills Development                          | 359,368              | 337,139              | 22,229                | (22,229)                  | 337,139              | 359,368              | 22,229                |
| <b>Total Expenditures</b>                   | <b>\$ 10,290,972</b> | <b>\$ 12,993,735</b> | <b>\$ (2,702,763)</b> | <b>\$ 15,985,282</b>      | <b>\$ 26,276,254</b> | <b>\$ 21,055,164</b> | <b>\$ (5,221,090)</b> |
| <b>Surplus (Deficit)</b>                    | <b>\$ 2,884,976</b>  | <b>\$ 460,926</b>    | <b>\$ 2,424,050</b>   | <b>\$ (2,884,976)</b>     | <b>\$ -</b>          | <b>\$ 5,698,054</b>  | <b>\$ 5,698,054</b>   |
| Provincial settlements                      | -                    | -                    | -                     | -                         | -                    | (5,698,054)          | (5,698,054)           |
| <b>Surplus (Deficit) Net of Settlements</b> | <b>\$ 2,884,976</b>  | <b>\$ 460,926</b>    | <b>\$ 2,424,050</b>   | <b>\$ (2,884,976)</b>     | <b>\$ -</b>          | <b>\$ -</b>          | <b>\$ 11,396,108</b>  |

- YTD expenditures in Children's Services are lower than budgeted by \$2,702,763. This is due to timing differences between receipt of funding and when expenditures will occur as well as reduced child care capacity in the district. Many child care agencies in the district continue to operate at a reduced capacity due to staffing recruitment and retention issues.
- Fee subsidy expenditures continue to be well below budget due to circumstances noted above. Where possible, surpluses are being reinvested to further support quality, affordable and sustainable licensed child care services.

Fig 2



- CWELLC expenses are lower than budget due to the same reasons as noted above. CWELLC is 100% federally/provincially funded and therefore any unspent funding will be repayable to the Ministry.

Children's Services Program Delivery  
For the Period 1/1/23..06/30/23  
Statement of Operations

|   | YTD Actual        | YTD Budget        | Variance            | Available Budget to YE | Budget 2023         | Forecast to YE      | Variance to Budget  |
|---|-------------------|-------------------|---------------------|------------------------|---------------------|---------------------|---------------------|
| <b>Revenues:</b>                            |                   |                   |                     |                        |                     |                     |                     |
| Municipal Levies                            | \$ 126,661        | \$ 126,661        | \$ -                | \$ 126,666             | \$ 253,327          | 253,327             | \$ -                |
| Province of Ontario                         | 803,188           | 803,188           | -                   | 765,042                | 1,568,230           | 1,568,230           | -                   |
| Deferred Revenue                            | -                 | 32,882            | (32,882)            | 32,882                 | 32,882              | 32,882              | -                   |
| <b>Total Revenues</b>                       | <b>\$ 929,849</b> | <b>\$ 962,731</b> | <b>\$ (32,882)</b>  | <b>\$ 924,590</b>      | <b>\$ 1,854,439</b> | <b>\$ 1,854,439</b> | <b>\$ -</b>         |
| <b>Expenditures:</b>                        |                   |                   |                     |                        |                     |                     |                     |
| Salaries and Benefits                       | \$ 551,310        | \$ 680,201        | \$ (128,891)        | \$ 760,122             | \$ 1,311,432        | \$ 1,088,163        | \$ (223,269)        |
| Training                                    | 15,858            | 32,010            | (16,152)            | 52,760                 | 68,618              | 31,716              | (36,902)            |
| Travel                                      | 2,727             | 1,740             | 987                 | 753                    | 3,480               | 5,453               | 1,973               |
| Telephone                                   | 279               | 300               | (21)                | 321                    | 600                 | 558                 | (42)                |
| Technology                                  | 16,998            | 44,264            | (27,266)            | 68,223                 | 85,221              | 81,355              | (3,866)             |
| Professional Fees                           | 8,747             | 25,387            | (16,640)            | 55,340                 | 64,087              | 69,598              | 5,511               |
| General Office Expense                      | 615               | 4,980             | (4,365)             | 9,845                  | 10,460              | 1,730               | (8,730)             |
| Transfers to Service Providers              | 7,000             | 7,000             | 0                   | (0)                    | 7,000               | 7,000               | -                   |
| Allocated Administration Costs              | 154,717           | 151,773           | 2,944               | 148,824                | 303,541             | 303,541             | -                   |
| <b>Total Expenditures</b>                   | <b>\$ 758,250</b> | <b>\$ 947,655</b> | <b>\$ (189,405)</b> | <b>\$ 1,096,189</b>    | <b>\$ 1,854,439</b> | <b>\$ 1,589,114</b> | <b>\$ (265,325)</b> |
| <b>Surplus (Deficit)</b>                    | <b>\$ 171,599</b> | <b>\$ 15,076</b>  | <b>\$ 156,523</b>   | <b>\$ (171,599)</b>    | <b>\$ -</b>         | <b>\$ 265,325</b>   | <b>\$ 265,325</b>   |
| Provincial Settlements                      | -                 | -                 | -                   | -                      | -                   | (265,325)           | (265,325)           |
| <b>Surplus (Deficit) Net of Settlements</b> | <b>\$ 171,599</b> | <b>\$ 15,076</b>  | <b>\$ 156,523</b>   | <b>\$ (171,599)</b>    | <b>\$ -</b>         | <b>\$ -</b>         | <b>\$ -</b>         |

- Currently forecasting for Children's Services Program delivery surplus of approximately \$265,000 due to staffing vacancies.
- Any surplus in Program Delivery has been historically reinvested to further support quality, affordable and sustainable licensed child care services where possible.

Housing Services Programs  
For the Period 1/1/23..06/30/23  
Statement of Operations

|  | YTD Actual           | YTD Budget           | Variance            | Available Budget to YE | Budget 2023           | Forecast to YE       | Variance to Budget  |
|--|----------------------|----------------------|---------------------|------------------------|-----------------------|----------------------|---------------------|
| <b>Revenues:</b>                         |                      |                      |                     |                        |                       |                      |                     |
| Municipal Levies                         | \$ 5,179,354         | \$ 5,179,354         | \$ -                | \$ 5,191,854           | \$ 10,371,208         | \$ 10,371,208        | \$ -                |
| Province of Ontario                      | 4,444,218            | 4,019,982            | 424,236             | 2,364,316              | 6,808,534             | 9,846,303            | 3,037,769           |
| Federal Funding                          | -                    | 335,971              | (335,971)           | 670,359                | 670,359               | 670,359              | -                   |
| Interest                                 | 587,652              | -                    | 587,652             | (587,652)              | -                     | 1,175,303            | 1,175,303           |
| Deferred Revenue                         | -                    | 18,000               | (18,000)            | 177,002                | 177,002               | -                    | (177,002)           |
| <b>Total Revenues</b>                    | <b>\$ 10,211,224</b> | <b>\$ 9,553,307</b>  | <b>\$ 657,917</b>   | <b>\$ 7,815,879</b>    | <b>\$ 18,027,103</b>  | <b>\$ 22,063,173</b> | <b>\$ 4,036,070</b> |
| <b>Expenditures:</b>                     |                      |                      |                     |                        |                       |                      |                     |
| Provincially Reformed non-profit         | \$ 3,152,202         | \$ 3,137,052         | \$ 15,150           | \$ 3,121,897           | \$ 6,274,099          | \$ 6,145,341         | \$ (128,758)        |
| Urban Native                             | 353,681              | 395,742              | (42,061)            | 437,797                | 791,478               | 749,421              | (42,057)            |
| Nipissing District Housing Corp          | 1,584,284            | 1,584,282            | 2                   | 1,584,279              | 3,168,562             | 3,168,562            | -                   |
| Commercial rent supplement               | 256,893              | 294,000              | (37,107)            | 331,107                | 588,000               | 513,787              | (74,213)            |
| Portable Housing Benefit                 | 34,444               | 51,250               | (16,806)            | 80,556                 | 115,000               | 115,000              | -                   |
| Northern remote - Build                  | 61,322               | 61,326               | (4)                 | 61,330                 | 122,652               | 122,652              | -                   |
| SSRF 2 & 4                               | 443,848              | -                    | 443,848             | (443,848)              | -                     | 443,848              | 443,848             |
| Homelessness Prevention Program (HPP)    | 2,049,294            | 2,198,838            | (149,544)           | 888,354                | 2,937,648             | 4,657,309            | 1,719,661           |
| SSRF 5                                   | 52,910               | -                    | 52,910              | (52,910)               | -                     | 100,000              | 100,000             |
| Reaching Home                            | 289,831              | 287,793              | 2,038               | 284,172                | 574,003               | 574,003              | -                   |
| Community Capacity and Innovation        | 9,348                | 48,176               | (38,828)            | 87,008                 | 96,356                | 96,356               | -                   |
| SIF - Housing Allowance                  | 47,275               | 39,000               | 8,275               | 30,725                 | 78,000                | 94,550               | 16,550              |
| COCHI - Repair                           | 320,618              | 342,106              | (21,488)            | 331,094                | 651,712               | 651,712              | -                   |
| COCHI - Rent Supplement                  | 50,778               | 112,502              | (61,724)            | 201,722                | 252,500               | 252,500              | -                   |
| COCHI - Transitional Operating Funding   | 435,176              | 195,002              | 240,174             | (40,176)               | 395,000               | 435,176              | 40,176              |
| OPHI - Rental Housing                    | -                    | 98,096               | (98,096)            | 98,096                 | 98,096                | 269,764              | 171,668             |
| OPHI - Home Ownership                    | -                    | 23,750               | (23,750)            | 48,750                 | 48,750                | 19,500               | (29,250)            |
| OPHI - Ontario Renovates                 | 62,248               | 120,717              | (58,469)            | 262,397                | 324,645               | 175,959              | (148,686)           |
| OPHI - Housing Allowance                 | 15,000               | 15,000               | -                   | 15,000                 | 30,000                | 30,000               | -                   |
| OPHI - Housing Support Services          | 28,770               | 28,770               | -                   | -                      | 28,770                | 28,770               | -                   |
| Northern Pines 1                         | 361,678              | 390,180              | (28,502)            | 418,682                | 780,360               | 382,622              | (397,738)           |
| Northern Pines 2                         | 158,467              | 153,480              | 4,987               | 148,493                | 306,960               | 352,568              | 45,608              |
| Northern Pines 3                         | 47,806               | 262,164              | (214,358)           | 738,686                | 786,492               | 139,636              | (646,856)           |
| Low Barrier Shelter                      | 1,958                | 609,210              | (607,252)           | 1,235,062              | 1,237,020             | 558,562              | (678,458)           |
| Revolving Loan Fund                      | -                    | 46,998               | (46,998)            | 141,000                | 141,000               | -                    | (141,000)           |
| <b>Total Expenditures</b>                | <b>\$ 9,817,830</b>  | <b>\$ 10,495,434</b> | <b>\$ (677,604)</b> | <b>\$ 10,009,273</b>   | <b>\$ 19,827,103</b>  | <b>\$ 20,077,598</b> | <b>\$ 250,495</b>   |
| <b>Surplus (Deficit)</b>                 | <b>\$ 393,394</b>    | <b>\$ (942,127)</b>  | <b>\$ 1,335,521</b> | <b>\$ (2,193,394)</b>  | <b>\$ (1,800,000)</b> | <b>\$ 1,985,575</b>  | <b>\$ 3,785,575</b> |
| Transfer From (To) Reserves              | -                    | -                    | -                   | -                      | 1,800,000             | (1,175,303)          | -                   |
| <b>Surplus (Deficit) Net of Transfer</b> | <b>\$ 393,394</b>    | <b>\$ (942,127)</b>  | <b>\$ 1,335,521</b> | <b>\$ (2,193,394)</b>  | <b>\$ -</b>           | <b>\$ 810,272</b>    | <b>\$ 3,785,575</b> |

- As seen on page 10, Housing Services Programs is forecasting for a surplus of approximately \$810,000. This is largely due to delays in the opening of phase 2 and 3 of Northern Pines and a social housing provider requiring lower subsidies than originally anticipated during the budget process.
- YTD surplus of 393,000 is primarily due to the same issues as noted above.
- HPP, SSRF, Reaching Home, Community Capacity and Innovation, SIF, COCHI & OPHI programs are all 100% provincially/federally funded, so any YTD over/underspends are associated with timing differences between receipt of funding and expenditures.

- \$1.8 million was budgeted to come out of reserves to help fund emergency overflow, the low barrier shelter and Northern Pines. However, with the previously announced enhancement to DNSSAB's HPP allocation, the use of reserves will no longer be required in 2023 to support these services. Therefore, due to the excess interest revenue being invested into reserves, the Affordable Housing Reserve will grow in 2023, rather than being reduced.

**Housing Services Program Delivery**  
For the Period 1/1/23..06/30/23  
Statement of Operations

|                                | YTD Actual         | YTD Budget        | Variance            | Available Budget to YE | Budget 2023         | Forecast to YE      | Variance to Budget |
|--------------------------------|--------------------|-------------------|---------------------|------------------------|---------------------|---------------------|--------------------|
| <b>Revenues:</b>               |                    |                   |                     |                        |                     |                     |                    |
| Municipal Levies               | \$ 688,554         | \$ 688,554        | \$ -                | \$ 688,554             | \$ 1,377,108        | 1,377,108           | \$ -               |
| Province of Ontario            | 74,326             | 122,504           | (48,178)            | 156,899                | 231,225             | 353,896             | 122,671            |
| Federal Funding                | -                  | 59,289            | (59,289)            | 118,299                | 118,299             | 118,299             | -                  |
| Repayments                     | 3,114              | -                 | 3,114               | (3,114)                | -                   | 6,228               | 6,228              |
| <b>Total Revenues</b>          | <b>\$ 765,994</b>  | <b>\$ 870,347</b> | <b>\$ (104,353)</b> | <b>\$ 960,638</b>      | <b>\$ 1,726,632</b> | <b>\$ 1,855,531</b> | <b>\$ 128,899</b>  |
| <b>Expenditures:</b>           |                    |                   |                     |                        |                     |                     |                    |
| Salaries and Benefits          | \$ 584,467         | \$ 684,484        | \$ (100,017)        | \$ 763,553             | \$ 1,348,020        | \$ 1,328,097        | \$ (19,923)        |
| Training                       | 4,645              | 7,950             | (3,305)             | 10,071                 | 14,716              | 14,315              | (401)              |
| Travel                         | 1,303              | 150               | 1,153               | (1,003)                | 300                 | 2,607               | 2,307              |
| Telephone                      | 308                | 300               | 8                   | 292                    | 600                 | 616                 | 16                 |
| Technology                     | 28,281             | 17,202            | 11,079              | 6,123                  | 34,404              | 34,404              | -                  |
| Accommodations                 | -                  | 60                | (60)                | 120                    | 120                 | -                   | (120)              |
| Professional Fees              | 15,407             | 17,000            | (1,593)             | 16,593                 | 32,000              | 163,877             | 131,877            |
| General Office Expense         | 5,378              | 5,313             | 65                  | 5,566                  | 10,943              | 10,755              | (188)              |
| Transfers to Service Providers | 254                | -                 | 254                 | (254)                  | -                   | 509                 | 509                |
| Amortization                   | 7,329              | -                 | 7,329               | (7,329)                | -                   | 14,657              | 14,657             |
| Allocated Administration Costs | 145,600            | 142,829           | 2,771               | 139,929                | 285,529             | 285,529             | -                  |
| <b>Total Expenditures</b>      | <b>\$ 792,973</b>  | <b>\$ 875,288</b> | <b>\$ (82,315)</b>  | <b>\$ 933,659</b>      | <b>\$ 1,726,632</b> | <b>\$ 1,855,366</b> | <b>\$ 128,734</b>  |
| <b>Surplus (Deficit)</b>       | <b>\$ (26,979)</b> | <b>\$ (4,941)</b> | <b>\$ (22,038)</b>  | <b>\$ 26,979</b>       | <b>\$ -</b>         | <b>\$ 166</b>       | <b>\$ 166</b>      |

- Housing Services Program Delivery is currently forecasting to be close to budget.

**Paramedic Services  
For the Period 1/1/23..06/30/23  
Statement of Operations**

|                                | YTD Actual          | YTD Budget          | Variance            | Available<br>Budget to YE | Budget<br>2023       | Forecast<br>to YE    | Variance to<br>Budget |
|--------------------------------|---------------------|---------------------|---------------------|---------------------------|----------------------|----------------------|-----------------------|
| <b>Revenues:</b>               |                     |                     |                     |                           |                      |                      |                       |
| Municipal Levies               | \$ 2,654,652        | \$ 2,654,652        | \$ -                | \$ 2,654,652              | \$ 5,309,304         | \$ 5,309,304         | \$ -                  |
| Province of Ontario            | 2,715,711           | 2,855,844           | (140,133)           | 2,995,975                 | 5,711,686            | 5,711,686            | -                     |
| Federal Funding                | -                   | -                   | -                   | -                         | -                    | -                    | -                     |
| Interest                       | -                   | -                   | -                   | -                         | -                    | -                    | -                     |
| Repayments                     | -                   | -                   | -                   | -                         | -                    | -                    | -                     |
| Lease and Other                | 30,283              | 8,748               | 21,535              | (12,787)                  | 17,496               | 60,566               | 43,070                |
| Deferred Revenue               | -                   | -                   | -                   | -                         | -                    | -                    | -                     |
| <b>Total Revenues</b>          | <b>\$ 5,400,646</b> | <b>\$ 5,519,244</b> | <b>\$ (118,598)</b> | <b>\$ 5,637,840</b>       | <b>\$ 11,038,486</b> | <b>\$ 11,081,556</b> | <b>\$ 43,070</b>      |
| <b>Expenditures:</b>           |                     |                     |                     |                           |                      |                      |                       |
| Salaries and Benefits          | \$ 3,959,588        | \$ 4,287,960        | \$ (328,372)        | \$ 4,603,732              | \$ 8,563,320         | \$ 8,524,201         | \$ (39,119)           |
| Training                       | 2,734               | -                   | 2,734               | (2,734)                   | -                    | 5,467                | 5,467                 |
| Travel                         | 55                  | 10,002              | (9,947)             | 19,949                    | 20,004               | 110                  | (19,894)              |
| Telephone                      | 1,540               | 564                 | 976                 | (412)                     | 1,128                | 3,080                | 1,952                 |
| Technology                     | 93,131              | 81,144              | 11,987              | 69,157                    | 162,288              | 154,972              | (7,316)               |
| Accommodations                 | 322,134             | 322,366             | (232)               | 315,055                   | 637,189              | 643,687              | 6,498                 |
| Professional Fees              | 4,941               | 1,074               | 3,867               | (2,793)                   | 2,148                | 4,972                | 2,824                 |
| Insurance                      | 86,852              | 63,198              | 23,654              | 41,640                    | 128,492              | 173,704              | 45,212                |
| General Office Expense         | 27,619              | 11,661              | 15,958              | (4,300)                   | 23,319               | 50,438               | 27,119                |
| Materials and Services         | 420,791             | 239,562             | 181,229             | 43,447                    | 464,238              | 746,908              | 282,670               |
| Equipment and Vehicle expense  | 687,040             | 792,880             | (105,840)           | 349,320                   | 1,036,360            | 1,161,549            | 125,189               |
| Transfers to Service Providers | 125                 | -                   | 125                 | (125)                     | -                    | 125                  | 125                   |
| <b>Total Expenditures</b>      | <b>\$ 5,606,549</b> | <b>\$ 5,810,411</b> | <b>\$ (203,862)</b> | <b>\$ 5,431,937</b>       | <b>\$ 11,038,486</b> | <b>\$ 11,469,213</b> | <b>\$ 430,727</b>     |
| <b>Surplus (Deficit)</b>       | <b>\$ (205,903)</b> | <b>\$ (291,167)</b> | <b>\$ 85,264</b>    | <b>\$ 205,903</b>         | <b>\$ -</b>          | <b>\$ (387,657)</b>  | <b>\$ (387,657)</b>   |

- YTD expenditures variance of \$203,862 is primarily due to timing differences between receipt of funding and expenditures. Purchases of ambulances will occur later in the year.
- Currently forecasting for a deficit of approximately \$387,000. Several areas are forecasting to be over budget such as linen purchases, medical consumables, medical equipment, medication and vehicle repairs. With 2023 being the first full year of Paramedic Services direct delivery, budget variances are to be expected. These variances will continue to be closely monitored throughout the year.
- Emergency first responder training is also forecasting to be higher than budgeted. During the pandemic, training was put on hold. Therefore, multiple years of training is occurring in 2023.

**Paramedic Services Program Delivery  
For the Period 1/1/23..06/30/23  
Statement of Operations**

|                                | YTD Actual          | YTD Budget          | Variance            | Available Budget to YE | Budget 2023         | Forecast to YE      | Variance to Budget |
|--------------------------------|---------------------|---------------------|---------------------|------------------------|---------------------|---------------------|--------------------|
| <b>Revenues:</b>               |                     |                     |                     |                        |                     |                     |                    |
| Municipal Levies               | \$ 509,484          | \$ 509,484          | \$ -                | \$ 509,484             | \$ 1,018,968        | 1,018,968           | \$ -               |
| Province of Ontario            | 509,484             | 509,484             | -                   | 509,484                | 1,018,968           | 1,018,968           | -                  |
| <b>Total Revenues</b>          | <b>\$ 1,018,968</b> | <b>\$ 1,018,968</b> | <b>\$ -</b>         | <b>\$ 1,018,968</b>    | <b>\$ 2,037,936</b> | <b>\$ 2,037,936</b> | <b>\$ -</b>        |
| <b>Expenditures:</b>           |                     |                     |                     |                        |                     |                     |                    |
| Salaries and Benefits          | \$ 578,258          | \$ 664,502          | \$ (86,244)         | \$ 718,633             | \$ 1,296,891        | \$ 1,202,777        | \$ (94,114)        |
| Training                       | 2,529               | 8,005               | (5,476)             | 14,874                 | 17,403              | 5,058               | (12,345)           |
| Travel                         | 176                 | -                   | 176                 | (176)                  | -                   | 352                 | 352                |
| Telephone                      | -                   | 2,700               | (2,700)             | 5,400                  | 5,400               | -                   | (5,400)            |
| Technology                     | 14,897              | 5,416               | 9,481               | (9,481)                | 5,416               | 23,042              | 17,626             |
| Professional Fees              | 37,906              | 23,100              | 14,806              | 8,294                  | 46,200              | 76,931              | 30,731             |
| General Office Expense         | 4,420               | 8,360               | (3,940)             | 5,000                  | 9,420               | 8,700               | (720)              |
| Materials and Services         | 181                 | -                   | 181                 | (181)                  | -                   | 362                 | 362                |
| Amortization                   | 9,025               | -                   | 9,025               | (9,025)                | -                   | 18,049              | 18,049             |
| Allocated Administration Costs | 293,990             | 338,510             | (44,520)            | 363,216                | 657,206             | 657,206             | -                  |
| <b>Total Expenditures</b>      | <b>\$ 941,384</b>   | <b>\$ 1,050,593</b> | <b>\$ (109,209)</b> | <b>\$ 1,096,552</b>    | <b>\$ 2,037,936</b> | <b>\$ 1,992,478</b> | <b>\$ (45,458)</b> |
| <b>Surplus (Deficit)</b>       | <b>\$ 77,584</b>    | <b>\$ (31,625)</b>  | <b>\$ 109,209</b>   | <b>\$ (77,584)</b>     | <b>\$ -</b>         | <b>\$ 45,458</b>    | <b>\$ 45,458</b>   |

- Currently forecasting for a small surplus in Paramedics Services.

**Community Paramedicine  
For the Period 1/1/23..06/30/23  
Statement of Operations**

|  | YTD Actual          | YTD Budget        | Variance            | Available Budget to YE | Budget 2023         | Forecast to YE      | Variance to Budget |
|--|---------------------|-------------------|---------------------|------------------------|---------------------|---------------------|--------------------|
| <b>Revenues:</b>   |                     |                   |                     |                        |                     |                     |                    |
| Province of Ontario                                      | \$ 604,969          | \$ 986,943        | \$ (381,974)        | \$ 1,368,926           | \$ 1,973,895        | \$ 1,973,895        | \$ -               |
| <b>Total Revenues</b>                                    | <b>\$ 604,969</b>   | <b>\$ 986,943</b> | <b>\$ (381,974)</b> | <b>\$ 1,368,926</b>    | <b>\$ 1,973,895</b> | <b>\$ 1,973,895</b> | <b>\$ -</b>        |
| <b>Expenditures:</b>                                     |                     |                   |                     |                        |                     |                     |                    |
| Long-Term Care (CPLTC)                                   | \$ 444,051          | \$ 500,002        | \$ (55,952)         | \$ 555,950             | \$ 1,000,000        | \$ 1,000,000        | \$ -               |
| Base   | 64,996              | 68,788            | (3,792)             | 72,604                 | 137,600             | 137,600             | -                  |
| Geriatric Community-Paramedicine Outreach Program (GCOP) | 133,410             | 149,400           | (15,990)            | 165,385                | 298,795             | 298,795             | -                  |
| Alternative Level of Care (ALC)                          | 176,027             | 268,752           | (92,725)            | 361,473                | 537,500             | 537,500             | -                  |
| <b>Total Expenditures</b>                                | <b>\$ 818,484</b>   | <b>\$ 986,942</b> | <b>\$ (168,458)</b> | <b>\$ 1,155,411</b>    | <b>\$ 1,973,895</b> | <b>\$ 1,973,895</b> | <b>\$ -</b>        |
| <b>Surplus (Deficit)</b>                                 | <b>\$ (213,515)</b> | <b>\$ 1</b>       | <b>\$ (213,516)</b> | <b>\$ 213,515</b>      | <b>\$ -</b>         | <b>\$ -</b>         | <b>\$ -</b>        |

- There are four different Community Paramedicine programs operated by the DNSSAB. These programs are 100% provincially funded, so there is no impact to the municipal levy.
- Community Paramedicine programs are expected to be close to budget. Any unspent funding will be returned to the Ministry.

**Corporate Services**  
**For the Period 1/1/23..06/30/23**  
**Statement of Operations**

|                                | YTD Actual         | YTD Budget        | Variance           | Available<br>Budget to YE | Budget<br>2023    | Forecast<br>to YE | Variance to<br>Budget |
|--------------------------------|--------------------|-------------------|--------------------|---------------------------|-------------------|-------------------|-----------------------|
| <b>Revenues:</b>               |                    |                   |                    |                           |                   |                   |                       |
| Province of Ontario            | \$ 7,846           | \$ 35,002         | \$ (27,156)        | \$ 62,154                 | \$ 70,000         | \$ 70,000         | \$ -                  |
| Interest                       | -                  | 66,558            | (66,558)           | 133,116                   | 133,116           | 133,116           | -                     |
| Lease and Other                | 270,960            | 269,733           | 1,227              | 268,279                   | 539,239           | 541,920           | 2,681                 |
| <b>Total Revenues</b>          | <b>\$ 278,806</b>  | <b>\$ 371,293</b> | <b>\$ (92,487)</b> | <b>\$ 463,549</b>         | <b>\$ 742,355</b> | <b>\$ 745,036</b> | <b>\$ 2,681</b>       |
| <b>Expenditures:</b>           |                    |                   |                    |                           |                   |                   |                       |
| Salaries and Benefits          | \$ 1,065,094       | \$ 1,113,734      | \$ (48,640)        | \$ 1,117,973              | \$ 2,183,067      | \$ 2,164,638      | \$ (18,429)           |
| Training                       | 39,259             | 20,928            | 18,331             | 2,642                     | 41,901            | 63,255            | 21,354                |
| Travel                         | 981                | 2,700             | (1,719)            | 4,419                     | 5,400             | 1,962             | (3,438)               |
| Telephone                      | 13,466             | 17,190            | (3,724)            | 20,914                    | 34,380            | 32,637            | (1,743)               |
| Technology                     | 175,633            | 208,803           | (33,170)           | 288,159                   | 463,792           | 425,307           | (38,485)              |
| Accommodations                 | 229,741            | 233,815           | (4,074)            | 235,542                   | 465,283           | 454,095           | (11,188)              |
| Professional Fees              | 28,856             | 51,719            | (22,863)           | 51,075                    | 79,931            | 45,156            | (34,776)              |
| Insurance                      | 54,170             | 75,024            | (20,854)           | 98,378                    | 152,548           | 108,340           | (44,208)              |
| General Office Expense         | 60,518             | 31,916            | 28,602             | 15,214                    | 75,732            | 101,363           | 25,631                |
| Amortization                   | 32,377             | -                 | 32,377             | (32,377)                  | -                 | 64,755            | 64,755                |
| Allocated Administration Costs | (1,406,404)        | (1,390,186)       | (16,218)           | (1,353,275)               | (2,759,679)       | (2,759,679)       | -                     |
| <b>Total Expenditures</b>      | <b>\$ 293,692</b>  | <b>\$ 365,643</b> | <b>\$ (71,951)</b> | <b>\$ 448,663</b>         | <b>\$ 742,355</b> | <b>\$ 701,828</b> | <b>\$ (40,527)</b>    |
| <b>Surplus (Deficit)</b>       | <b>\$ (14,886)</b> | <b>\$ 5,650</b>   | <b>\$ (20,536)</b> | <b>\$ 14,886</b>          | <b>\$ -</b>       | <b>\$ 43,208</b>  | <b>\$ 43,208</b>      |

- Corporate Services expenses are forecasted to be close to budget.

**Board**  
**For the Period 1/1/23..06/30/23**  
**Statement of Operations**

|                                | YTD Actual        | YTD Budget         | Variance           | Available<br>Budget to YE | Budget<br>2023    | Forecast<br>to YE | Variance to<br>Budget |
|--------------------------------|-------------------|--------------------|--------------------|---------------------------|-------------------|-------------------|-----------------------|
| <b>Revenues:</b>               |                   |                    |                    |                           |                   |                   |                       |
| Municipal Levies               | \$ 81,288         | \$ 81,288          | \$ -               | \$ 81,288                 | \$ 162,576        | 162,576           | \$ -                  |
| <b>Total Revenues</b>          | <b>\$ 81,288</b>  | <b>\$ 81,288</b>   | <b>\$ -</b>        | <b>\$ 81,288</b>          | <b>\$ 162,576</b> | <b>\$ 162,576</b> | <b>\$ -</b>           |
| <b>Expenditures:</b>           |                   |                    |                    |                           |                   |                   |                       |
| Salaries and Benefits          | \$ 42,334         | \$ 44,728          | \$ (2,394)         | \$ 30,546                 | \$ 72,880         | \$ 81,167         | \$ 8,287              |
| Training                       | 16,518            | 18,372             | (1,854)            | 9,169                     | 25,687            | 33,757            | 8,070                 |
| Travel                         | 551               | 1,020              | (469)              | 1,149                     | 1,700             | 1,102             | (598)                 |
| Technology                     | 916               | 10,508             | (9,592)            | 16,156                    | 17,072            | 1,832             | (15,240)              |
| General Office Expense         | 260               | 510                | (250)              | 490                       | 750               | 280               | (470)                 |
| Amortization                   | 2,019             | -                  | 2,019              | (2,019)                   | -                 | 4,037             | 4,037                 |
| Allocated Administration Costs | 22,793            | 22,252             | 541                | 21,694                    | 44,487            | 44,487            | -                     |
| <b>Total Expenditures</b>      | <b>\$ 85,390</b>  | <b>\$ 97,390</b>   | <b>\$ (12,000)</b> | <b>\$ 77,186</b>          | <b>\$ 162,576</b> | <b>\$ 166,662</b> | <b>\$ 4,086</b>       |
| <b>Surplus (Deficit)</b>       | <b>\$ (4,102)</b> | <b>\$ (16,102)</b> | <b>\$ 12,000</b>   | <b>\$ 4,102</b>           | <b>\$ -</b>       | <b>\$ (4,086)</b> | <b>\$ (4,086)</b>     |

- Currently forecasted to be close to budget.

**Healthy Communities Fund  
For the Period 1/1/23..06/30/23  
Statement of Operations**

|                               | YTD Actual          | YTD Budget     | Variance            | Available Budget to YE | Budget 2023       | Forecast to YE    | Variance to Budget |
|-------------------------------|---------------------|----------------|---------------------|------------------------|-------------------|-------------------|--------------------|
| <b>Revenues:</b>              |                     |                |                     |                        |                   |                   |                    |
| Municipal Levies              | \$ 160,002          | 160,002        | \$ -                | \$ 159,998             | \$ 320,000        | \$ 320,000        | \$ -               |
| <b>Total Revenues</b>         | <b>\$ 160,002</b>   | <b>160,002</b> | <b>\$ -</b>         | <b>\$ 159,998</b>      | <b>\$ 320,000</b> | <b>\$ 320,000</b> | <b>\$ -</b>        |
| <b>Expenditures:</b>          |                     |                |                     |                        |                   |                   |                    |
| Transfer to service providers | \$ 320,000          | 160,002        | \$ 159,998          | \$ -                   | \$ 320,000        | \$ 320,000        | \$ -               |
| <b>Total Expenditures</b>     | <b>\$ 320,000</b>   | <b>160,002</b> | <b>\$ 159,998</b>   | <b>\$ -</b>            | <b>\$ 320,000</b> | <b>\$ 320,000</b> | <b>\$ -</b>        |
| <b>Surplus (Deficit)</b>      | <b>\$ (159,998)</b> | <b>-</b>       | <b>\$ (159,998)</b> | <b>\$ 159,998</b>      | <b>\$ -</b>       | <b>\$ -</b>       | <b>\$ -</b>        |

- The Gateway Hub is consolidated into the Healthy Communities Fund to combine all community funding that does not fall under Ontario Works, Housing, Children’s Services or Paramedic Services mandates, into one program.
- As of June 30, 2023, the full Healthy Communities Fund has been expended.

**OPTIONS AND/OR RECOMMENDATIONS**

N/A

**NEXT STEPS**

The YTD expenditures are lower than anticipated by approximately \$4.16 million. These variances are primarily attributable to timing differences between when expenditures were planned and when they will occur, delays in the opening of Northern Pines phases 2 and 3, and staffing vacancies.

At this time the forecast to year-end is suggesting a surplus of approximately \$753,000; however, this estimate does not include year-end adjustments.

Any actual savings recognized at year-end of 2023 will be deferred to 2024 as a method of stabilizing the levy contributions or will be reinvested into new initiatives.

**RESOURCES CITED**

N/A

**AUTHOR**

Justin Avery, Manager of Finance



## BOARD REPORT #CORP-2023-034

FOR INFORMATION                      or                       FOR APPROVAL

**Date:** September 27, 2023

**Purpose:** 2024 Preliminary Budget Issues Report

**Department Head:** Melanie Shaye, Director of Corporate Services

**Approver:** Catherine Matheson, Chief Administrative Officer

### RECOMMENDATION

THAT the District of Nipissing Social Services Administrative Board (DNSSAB) accepts Board Report #Corporate Services-2023-034 for information purposes.

### RELATIONSHIP TO STRATEGIC PLAN

#### Alignment with Strategic Plan 2022-2042: Healthy, Sustainable Communities

Maximize Impact                       Remove Barriers                       Seamless Access                       Learn & Grow

### BACKGROUND

As the 2024 budgeting process is scheduled to begin in the fall, it is timely to look at certain issues, concerns, and opportunities that will likely impact budget decisions. The following report provides the 2024 budget timetable and some highlights from the various program areas that will require consideration during the budgeting process. The aim of this report is to enhance communication and facilitate an effective budget development process. In order to develop a budget that is relevant, that will provide strong financial guidance, and that will be used to effectively manage risk, it is important to obtain a greater understanding of the elements that will influence the financial performance of the DNSSAB in 2024.

## 2023 BUDGET TIMELINE

Board consultation is important so the Finance & Administration Committee will be engaged in the budget process throughout the fall when necessary. The budget will be presented for Board approval in either December 2023 or January 2024, depending on when provincial funding allocations are released.

|  | Sept | Oct | Nov | Dec | Jan |
|--|------|-----|-----|-----|-----|
| Preliminary Budget Issues Report                 | *    |     |     |     |     |
| Staff Budget Preparation                         | *    | *   | *   | *   |     |
| Finance & Administration Committee (as required) |      | *   | *   | *   |     |
| Board Budget Approval                            |      |     |     | *   | *   |

## BUDGET GOALS

Staff remain cognizant of the mounting fiscal pressures on the DNSSAB's member municipalities to maintain service levels and minimize tax increases. Staff are also aware of the financial pressures facing DNSSAB clients and other Nipissing District residents.

## RELATIONSHIP TO THE DNSSAB'S STRATEGIC PLAN

The 2022-2042 Strategic Plan will continue to provide over-arching guidance to budget development in 2024 consistent with what has been done with the budgets in the past. New initiatives will be assessed against the strategic plan to ensure that they align with the adopted strategic direction of the Board. As well, priority initiatives and projects identified in the plan that require financial resources and Board support will be brought forward for discussion during the budget process.

## FINANCIAL AND RISK CONSIDERATIONS

### Inflation

Over the past few years, inflation has been very high and even reached a 40-year high in 2022. Although inflation has been coming down recently, the Bank of Canada projects that inflation will remain elevated near 3% through 2024, returning to the 2% target by the middle of 2025.<sup>1</sup> The high levels of inflation will continue to have a direct impact on the DNSSAB budget.

### Collective Bargaining

DNSSAB is currently involved in collective bargaining with the Ontario Public Service Employees Union (OPSEU) Local 647 for paramedic staff. The Canadian Union of Public Employees (CUPE) Local 4720-02 (NDHC staff) collective agreement expires December 31, 2023, and Local 4720-01 (non-paramedic DNSSAB staff) collective agreement also expires January 31, 2024. Therefore, with new collective agreements needed for all DNSSAB unionized staff, the impacts of annual payroll increases cannot be estimated at this time.

### Ontario Works

#### Modernization Initiatives

A detailed update of the modernization changes the Ministry of Children, Community and Social Services (MCCSS) is implementing was presented to the Community Services Committee on

<sup>1</sup> Bank of Canada Monetary Policy Report July 2023  
<https://www.bankofcanada.ca/2023/07/mpr-2023-07-12/>

June 22, 2022 with briefing note SSE05-22. The two major initiatives that are expected to impact Ontario Works (OW) funding are the centralized intake model and the employment service transformation. In September of 2019, MCCSS communicated to OW offices that they should expect reductions to their funding allocations as a result of modernization changes. Modernization initiatives have been slowed due to the pandemic, delaying the expected funding reduction.

MCCSS has confirmed that DNSSAB's funding will remain the same in 2024 with no reductions and that financial recoveries for underachievement of outcomes will be waived for 2023 and 2024 due to the employment service transformation.

### Provincial Funding

OW program delivery and employment funding has been frozen for the last five years (2019, 2020, 2021, 2022 and 2023), and as noted above, will remain frozen for a sixth year in 2024.

Despite the funding freeze, the DNSSAB still incurs annual inflationary increases in expenses such as collective bargaining increases, rent, utilities, etc. Therefore, the funding freeze shifts the burden of inflationary increases entirely to the municipal levy, whereas, these costs were historically split 50/50 with the Ministry. DNSSAB faces an approximate 2.5% – 3% annual increase in the cost of salaries and benefits for all departments due to the annual collective bargained increase of 1.5% as well as step movements within the salary scales.

### **Children's Services**

#### Provincial Funding

The Ministry of Education is currently working on the development of a new child care funding formula. DNSSAB will need to wait until further details are available for the new funding formula before any budget impacts can be determined.

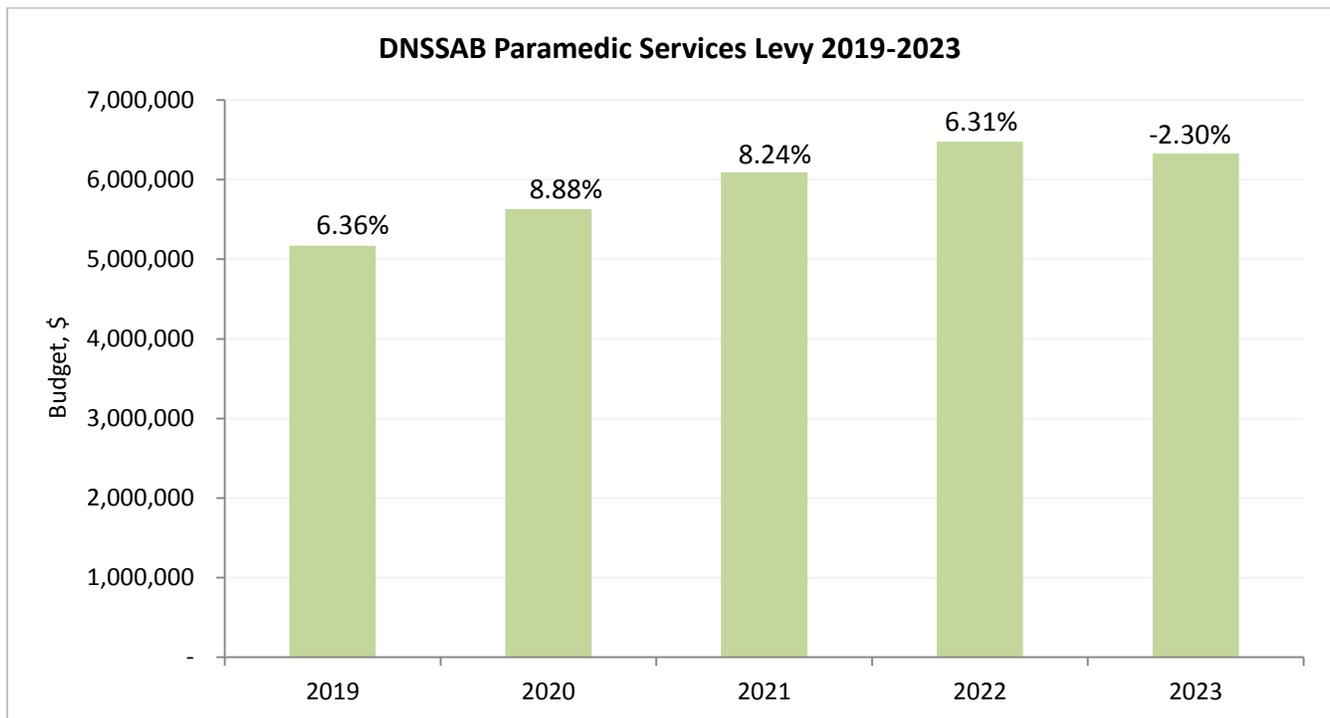
### **Paramedic Services**

#### Provincial Funding

On August 22, 2023, during the AMO conference, the Ontario government announced they were increasing 2023 land ambulance funding to municipalities by an average of six per cent. This has been the process for several years now where current year funding increases are announced in August. Therefore, DNSSAB will likely not receive confirmation of land ambulance funding for 2024 until August of 2024. Given the fact that funding has continued to increase with inflation each year, it is expected that the funding formula will remain the same for 2024.

The way the Land Ambulance Service Grant (LASG) is calculated (in a simplified way) is that the DNSSAB essentially receives 50% of the previous year's approved budget plus a 100% portion to cover TWOMO and First Nations funding. Therefore, the 2024 50/50 provincial funding would be based on the 2023 budget as opposed to the 2024 budget. The issue with this is that the provincial funding is then a year behind on budget increases from call volume changes, service enhancements and inflationary increases. The Ministry of Health had previously addressed this timing difference by including an incremental (inflationary) increase to the previous year budget. In 2018, this incremental increase was 1.7% or \$150,658. For 2019 through 2023, this incremental increase was set at 0%.

It is currently too early in the budget process to determine an estimated levy increase for Paramedic Services; however, if it is assumed that the funding formula will stay the same and use the average Paramedic Services municipal levy increase over the last five years of 5.50%, then the estimated increase to the overall municipal levy to support Paramedic Services within the district in 2024 would be \$348,008 (1.54%). It should be noted that 2023 is an outlier that is driving the five-year average down. The Paramedic Services budget was kept very tight in 2023 due to pressures on the municipal levy from the Housing budget. As noted in the Year-to-date (YTD) Financial Report, January 1 to June 30, 2023, report Corporate Services-2023-027, Paramedic Services expenses are forecasting to be over budget in 2023. With these current pressures and the additional uncertainty with collective bargaining occurring, it is likely that the DNSSAB will see a larger increase to the Paramedic Services budget than the above estimate.



### Housing Services

Within the 2023 budget, the use of \$1.8 million in reserves was budgeted to minimize the increase to the municipal levy. After the 2023 budget was approved, the Province announced a significant increase to DNSSAB's Homelessness Prevention Program (HPP) annual allocation from \$2,339,100 to \$5,303,700. This enhanced allocation will eliminate the need to use reserves to support current service levels and will help to mitigate future increases to the municipal levy.

Other than the HPP allocation noted above, there have not been any significant funding changes announced that will impact Housing Services. Here is a quick summary of some of the budget pressures Housing Services will be facing in 2024:

- Provincially legislated cost indices dictate how much funding DNSSAB is required to provide provincially reformed-social housing providers. Changes to these indices could result in additional costs.

- Service level standards:
  - Legislation outlines the DNSSAB's service level standards (SLS); the specific number of Rent Geared-to-Income (RGI) units the DNSSAB is required to fund. This obligation is currently not being met by approximately 233 RGI housing units. The SLS Action Plan was presented to the Board in November 2019, which sees the DNSSAB making gradual investments over a 10-year period to address the SLS shortfall which is primarily funded through the municipal levy.
  - The SLS shortfall will be reduced following the Board's recent investments. The addition of Mackay Homes and Northern Pines (Phase 2) will gradually lower the shortfall.

## Overall

Here is a high level summary of the above departmental analysis:

- OW program delivery and employment provincial funding remains frozen, shifting the inflationary burden to the municipal levy.
- Within Children's Services, The Ministry of Education is currently working on the development of a new child care funding formula. DNSSAB will need to wait until further details are available for the new funding formula before any budget impacts can be determined.
- The Paramedic Services budget is expected to see significant pressures due to inflation, collective bargaining and current costs being higher than budgeted.
- Within Housing Services, the enhanced HPP allocation is expected to mitigate increases to the municipal levy.

Please note that this is a pre-budget analysis and does not reflect savings, investments or changes in services that may be identified through the budgeting process. It is simply meant to be an analysis on the impact of the funding changes and budget pressures compared to the previous year budget.

## OPTIONS AND/OR RECOMMENDATIONS

### NEXT STEPS

The purpose of this report is to highlight areas for discussion during the 2024 budget process. This report is by no means an exhaustive list of issues, opportunities, and concerns that will need to be considered and addressed in the 2024 budget. It is intended to help provide some preliminary perspective and insight to the financial landscape the DNSSAB can expect in 2024.

### RESOURCES CITED

N/A

**AUTHOR**

Justin Avery, Manager of Finance



## BOARD REPORT #CORP-2023-035

FOR INFORMATION      or       FOR APPROVAL

**Date:** September 27, 2023

**Purpose:** 2023 Reserves Report

**Department Head:** Melanie Shaye, Director of Corporate Services

**Approver:** Catherine Matheson, Chief Administrative Officer

### RECOMMENDATION

THAT the District of Nipissing Social Services Administration Board (DNSSAB) approves the reserves recommendations as outlined in Board Report #Corporate Services-2023-035.

### RELATIONSHIP TO STRATEGIC PLAN

#### Alignment with Strategic Plan 2022-2042: Healthy, Sustainable Communities

Maximize Impact       Remove Barriers       Seamless Access       Learn & Grow

### BACKGROUND

Per the Reserve Policy, which was approved by the Board in October 2020 via resolution No. 2020-105-B, the Manager of Finance or equivalent shall provide an annual report to the Board detailing the following:

- A list of all reserves including a brief description of their purpose;
- The balance of each reserve as of the most recent yearend;
- Recommended reserve balances;
- Any recommended changes including but not limited to;
  - Transfers in or out;
  - Creating new reserves;
  - Elimination of reserves;
  - Changing the purpose of reserves.

## FINANCIAL AND RISK CONSIDERATIONS

Per the reserves policy, reserves will be maintained cumulatively at a minimum level of 5% of the DNSSAB's annual expenditures to ensure adequate cash flows and liquidity. The reserves balance as of December 31, 2022 totalled \$15,146,518. The 2023 budgeted expenditures totalled \$90,232,483 meaning current reserves represent 16.79% of the DNSSAB's annual expenditures. This represents approximately two months of cash flows. It was previously recommended by DNSSAB's external auditors that an appropriate reserve balance would be approximately three months of cash flows, which would equal approximately \$22,558,121 (25%).

Below is a list of the existing reserves including a brief description of their purpose, the balance of each reserve as of December 31, 2022 per the most recent audited financial statements and any recommended changes to the purpose and/or amount set aside for the particular reserve.

Other than the Best Start and Child Care Mitigation reserves, which have external ministry restrictions, the remaining reserves are at the discretion of the Board.

See Appendix A for a summary of the reserves.

### Working Fund

#### Purpose

Unrestricted accumulated surplus that has not been set aside in a reserve for a specific purpose. This reserve is used to offset unforeseen expenses or reductions in funding and to ensure adequate cash flows and liquidity are maintained.

The working fund will be limited in accordance with the DSSAB Act, Regulation 278/98, Section 7, Estimates and Reserves, which states that the Board may provide for a reserve for working funds in a year not to exceed 15% of the total estimates of the Board for the year.

#### Balance

Balance as of December 31, 2021 - \$7,318,577

Balance as of December 31, 2022 - \$3,994,918

Net change year over year = \$(3,323,659)

The net change is calculated as follows per the 2022 audited financial statements:

|   |                |
|---|----------------|
| Net surplus   | \$ 4,285,711   |
| Transfer to other reserves                            | \$ (5,387,510) |
| Less increase in net value of tangible capital assets | \$ (2,221,860) |
|   | \$ (3,323,659) |

Fifteen percent of the DNSSAB's 2023 budgeted expenditures is \$13,534,872 (\$90,232,483 total budget \* 15%). Therefore, the balance as of December 31, 2022 of \$3,994,918 is well within the legislated limits.

### Recommendation

The balance of \$3,994,918 is less than the recommended 5% of annual expenditures to ensure adequate cash flows and liquidity. Therefore, no transfers out of the Working Fund are recommended for 2023.

### **Social Housing Capital**

#### Purpose

Funds set aside for future capital repair costs of social housing providers to maintain the existing social housing stock.

#### Balance

Balance as of December 31, 2022 - \$817,274 (no change from 2021)

### Recommendation

No changes are recommended for this reserve at this time.

### **Social Housing Operations**

#### Purpose

Annual funding for social housing providers can vary significantly from budgets due to the results of annual reconciliations that can lead to increases or reductions in funding based on actual financial results from the previous fiscal year. This fund was established to mitigate the financial risk of these unforeseen social housing costs.

#### Balance

Balance as of December 31, 2022 - \$300,000 (no change from 2021)

### Recommendation

No changes are recommended for this reserve at this time.

### **Affordable Housing**

#### Purpose

Funds set aside to provide a future source of funding to supplement or leverage additional provincial funding opportunities to provide greater benefits to the citizens in Nipissing district in terms of affordable housing needs and other housing programs such as emergency shelters, and transitional housing.

#### Balance

Balance as of December 31, 2022 - \$6,964,210

### Recommendation

In previous years, excess funds in the Working Fund have been transferred to this reserve. Per the Working Fund section noted above, there are no excess funds this year. Therefore, no changes are recommended for this reserve at this time.

## **Paramedic Services**

### Purpose

Funds set aside to cover Paramedic Services capital costs and significant one-time related operational expenditures.

### Balance

Balance as of December 31, 2022 - \$1,090,000 (no change from 2021)

### Recommendation

No changes are recommended for this reserve at this time.

## **ASO Employee Benefits**

### Purpose

Funds set aside to mitigate financial risk of excessive benefit claims.

### Balance

Balance as of December 31, 2022 - \$140,222 (no change from 2021)

### Recommendation

No changes are recommended for this reserve at this time.

## **Organizational Design Contingency**

### Purpose

Funds set aside to allow the DNSSAB to offset costs associated with outplacement opportunities that will result in ongoing savings in operations. These costs are of a one-time nature on a case by case basis, and are considered extraordinary.

### Balance

Balance as of December 31, 2022 - \$112,000 (no change from 2021)

### Recommendation

No changes are recommended for this reserve at this time.

## **Project**

### Purpose

Funds set aside to help cover the costs of any future city hall renovation costs.

### Balance

Balance as of December 31, 2022 - \$149,080 (no change from 2021).

### Recommendation

No changes are recommended for this reserve at this time.

## **Best Start**

### Purpose

In 2006, the Ministry of Children and Youth Services provided the DNSSAB with one-time funding for the Best Start Initiative to support the early years and child care sector. Therefore, there is an external restriction on this reserve that it can only be used to support the child care system.

### Balance

Balance as of December 31, 2022 - \$570,241 (no change from 2021)

### Recommendation

No changes are recommended for this reserve at this time.

## **Child Care Mitigation**

### Purpose

In 2013, the Ministry of Education provided the DNSSAB with one-time mitigation funding to support the transition to Ontario's child care funding formula and framework introduced in 2013. This funding was available to CMSMs/DSSBs that had seen a reduction in their ongoing child care funding allocation under the new funding formula.

Under this one-time allocation, CMSMs/DSSABs are responsible for determining how to best use the mitigation funding to support their local child care system. Therefore, there is an external restriction on this reserve that it can only be used to support the child care system.

The DNSSAB is required to report to the ministry on the amount of mitigation funding used on an annual basis until all the funds have been utilized.

### Balance

Balance as of December 31, 2022 - \$1,008,573 (no change from 2021)

### Recommendation

No changes are recommended for this reserve at this time.

## **OPTIONS AND/OR RECOMMENDATIONS**

Additional recommendations for contributions and/or withdrawals to/from reserves may be recommended within the 2024 budget.

## **NEXT STEPS**

This report provides the Board with a high level update on the purpose, balance and any recommended changes for the reserves per the procedures outlined in the reserve policy.

DNSSAB will need to continue to grow its reserves in order to bring them to the Auditor's recommended balance of three months of cash flow.

## **RESOURCES CITED**

N/A

**AUTHOR:**  
Justin Avery, Manager of Finance



**APPENDIX A**

| <b>Name of Reserve</b>            | <b>Current Purpose</b>   | <b>Proposed Changes to Name/Purpose</b> | <b>Current Balance</b> | <b>Proposed Transfers</b> | <b>Proposed Balance</b> |
|-----------------------------------|--|---|------------------------|---------------------------|-------------------------|
| Working Fund                      | Unrestricted accumulated surplus that has not been set aside in a reserve for a specific purpose             | N/A                                     | \$3,994,918            | N/A                       | \$3,994,918             |
| Social Housing Capital            | Future capital repair costs of the social housing stock  | N/A                                     | \$817,274              | N/A                       | \$817,274               |
| Social Housing Programs           | Mitigate the financial risk of unforeseen social housing costs   | N/A                                     | \$300,000              | N/A                       | \$300,000               |
| Affordable Housing                | Develop affordable housing and other housing programs such as emergency shelters, transitional housing, etc. | N/A                                     | \$6,964,210            | N/A                       | \$6,964,210             |
| Paramedic Services                | Paramedic Services capital costs and significant one-time related operational expenditures.                  | N/A                                     | \$1,090,000            | N/A                       | \$1,090,000             |
| ASO Employee Benefits             | Mitigate financial risk of excessive benefit claims  | N/A                                     | \$140,222              | N/A                       | \$140,222               |
| Organizational Design Contingency | Reorganization costs   | N/A                                     | \$112,000              | N/A                       | \$112,000               |
| Project                           | Significant DNSSAB projects.   | N/A                                     | \$149,080              | N/A                       | \$149,080               |
| Best Start                        | One-time funding support the early years and child care sector   | N/A                                     | \$570,241              | N/A                       | \$570,241               |
| Child Care Mitigation             | One-time mitigation funding to support transition to new funding formula and framework                       | N/A                                     | \$1,008,573            | N/A                       | \$1,008,573             |