



## FINANCE AND ADMINISTRATION COMMITTEE MEETING AGENDA

Date: **Wednesday, November 22, 2023, 12:00 p.m.**  
Location: **DNSSAB Boardroom**  
**200 McIntyre Street East, North Bay, ON, P1B 8V6**

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### Pages

1. **Call to Order**  
**Recommended Motion:**  
THAT the Committee accepts the Roll Call as read by the Recording Secretary for the Finance and Administration Committee Meeting of November 22nd at \_\_\_\_ PM.  
**1.1 Declaration of Conflict of Interest**
2. **Opening remarks by the Chair**
3. **Approval of Agenda**  
**Recommended Motion:**  
THAT the Committee accept the Agenda for November 22nd, 2023.
4. **Delegations**
5. **Consent Agenda**  
*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.*  
**Recommended Motion:**  
THAT the Board receives for approval/information, Consent Agenda item 5.1.  
**5.1 DNSSAB Year-to-date (YTD) Financial Report, January 1 to September 30, 2023, CORP-2023-043** 3
6. **Managers' Reports**  
**6.1 2024 Budget Update Report, CORP-2023-018** 17  
This report provides the District of Nipissing Social Services Administrative Board (DNSSAB) with information on how the annual budget is compiled and how the various departments/programs are funded.
7. **Move In Camera**  
No in-camera session is required.
8. **Adjourn 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-2023-043

☒ FOR INFORMATION

or

☐ FOR APPROVAL

**Date:** November 22, 2023

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

**Department Head:** Justin Avery, Acting Director of Finance and Administration

**Approver:** Melanie Shaye, Acting Chief Administrative Officer

### 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 District of Nipissing Social Services Administration Board (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 September 30, 2023

	YTD Actual	YTD Budget	Variance	Available Budget to YE	Budget 2023	Forecast to YE	Variance to Budget
<b>Revenues:</b>							
Municipal Levies	\$ 16,919,512	\$ 16,914,513	\$ 4,999	\$ 5,639,837	\$ 22,559,349	\$ 22,559,349	\$ -
Province of Ontario	49,466,349	47,956,644	1,509,705	13,990,452	63,456,801	66,433,658	2,976,857
Federal Funding	-	591,959	(591,959)	788,658	788,658	788,658	-
Interest	931,306	99,837	831,469	(798,190)	133,116	1,374,858	1,241,742
Repayments	301,134	323,997	(22,863)	130,866	432,000	423,700	(8,300)
Lease and Other	454,147	408,293	45,854	102,588	556,735	600,540	43,805
Deferred Revenue	24,463	355,822	(331,359)	481,361	505,824	353,285	(152,539)
<b>Total Revenues</b>	<b>\$ 68,096,911</b>	<b>\$ 66,651,065</b>	<b>\$ 1,445,846</b>	<b>\$ 20,335,572</b>	<b>\$ 88,432,483</b>	<b>\$ 92,534,048</b>	<b>\$ 4,101,565</b>
<b>Expenditures:</b>							
Ontario Works	\$ 12,838,832	\$ 12,988,221	\$ (149,389)	\$ 4,533,575	\$ 17,372,407	\$ 16,961,552	\$ (410,855)
OW Program Delivery	3,775,596	4,040,030	(264,434)	1,705,888	5,481,484	5,321,673	(159,811)
Children's Services	16,750,105	19,883,880	(3,133,775)	9,526,149	26,276,254	23,373,317	(2,902,937)
CS Program Delivery	899,701	1,145,280	(245,579)	651,197	1,550,898	1,335,586	(215,312)
Housing Services	14,916,351	15,190,398	(274,047)	4,910,752	19,827,103	19,764,657	(62,446)
HS Program Delivery	983,716	1,059,940	(76,224)	457,387	1,441,103	1,534,923	93,820
Paramedic Services - Land Ambulance	8,081,609	8,259,117	(177,508)	2,956,877	11,038,486	11,479,567	441,081
PS Program Delivery	955,538	1,022,128	(66,590)	425,192	1,380,730	1,336,953	(43,777)
Community Paramedicine	1,132,709	1,417,371	(284,662)	791,186	1,923,895	1,923,895	-
Corporate Services	2,517,584	2,572,716	(55,132)	984,450	3,502,034	3,565,382	63,348
Board	86,357	89,800	(3,443)	31,732	118,089	127,584	9,495
Healthy Communities Fund	320,000	240,002	79,998	-	320,000	320,000	-
<b>Total Expenditures</b>	<b>\$ 63,258,099</b>	<b>\$ 67,908,883</b>	<b>\$ (4,650,784)</b>	<b>\$ 26,974,384</b>	<b>\$ 90,232,483</b>	<b>\$ 87,045,089</b>	<b>\$ (3,187,394)</b>
<b>Surplus (Deficit)</b>	<b>\$ 4,838,812</b>	<b>\$ (1,257,818)</b>	<b>\$ 6,096,630</b>	<b>\$ (6,638,812)</b>	<b>\$ (1,800,000)</b>	<b>\$ 5,488,959</b>	<b>\$ 7,288,959</b>
Provincial Settlements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (3,399,136)	\$ (3,399,136)
Transfer From (To) Reserves	(931,306)	-	(931,306)	2,731,306	1,800,000	(1,241,742)	(3,041,742)
<b>Net Surplus (Deficit)</b>	<b>\$ 3,907,505</b>	<b>\$ (1,257,818)</b>	<b>\$ 5,165,323</b>	<b>\$ (3,907,505)</b>	<b>\$ -</b>	<b>\$ 848,081</b>	<b>\$ 848,081</b>

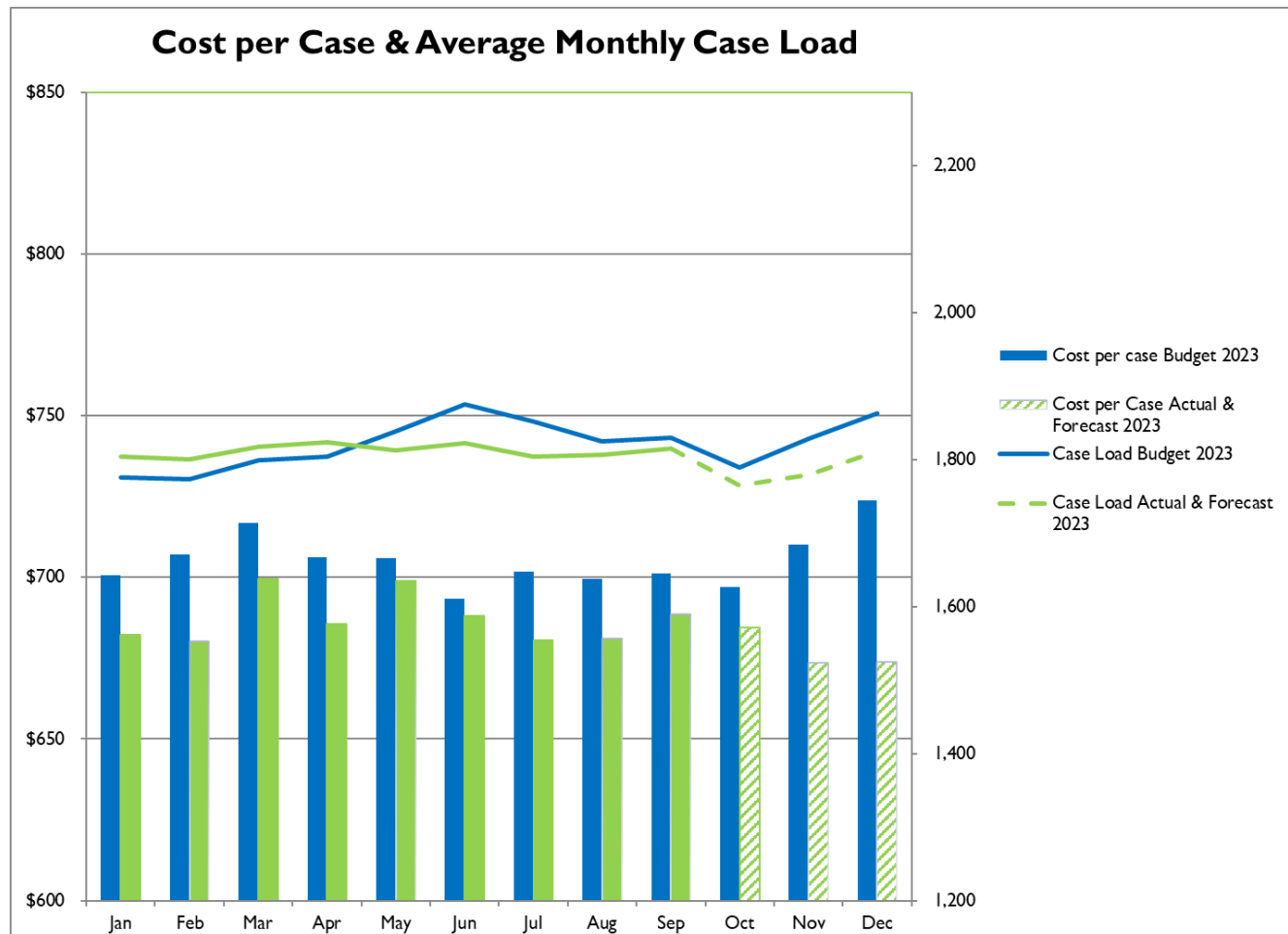
- Forecasting for an operating surplus of approximately \$848,000, which is largely due to the delay in the opening of Northern Pines phases 2 and 3.
- The YTD actual financial status of the DNSSAB shows an operating surplus of approximately \$3.9 million. This is primarily associated with timing differences between receipt of funding and related expenditures.
- Expenditures in most departments are lower than expected YTD. These variances are mainly 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..09/30/23  
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	\$ 152,756	\$ 152,756	\$ -	\$ 50,916	\$ 203,672	\$ 203,672	\$ -
Province of Ontario	12,374,723	12,511,468	(136,745)	4,362,012	16,736,735	16,361,424	(375,311)
Repayments	282,371	323,997	(41,626)	149,629	432,000	398,683	(33,317)
<b>Total Revenues</b>	<b>\$ 12,809,851</b>	<b>\$ 12,988,221</b>	<b>\$ (178,370)</b>	<b>\$ 4,562,556</b>	<b>\$ 17,372,407</b>	<b>\$ 16,963,779</b>	<b>\$ (408,628)</b>
<b>Expenditures:</b>							
OW Financial Assistance	\$ 11,206,864	\$ 11,519,196	\$ (312,332)	\$ 4,206,843	\$ 15,413,707	\$ 14,835,314	\$ (578,393)
OW Discretionary Benefits	719,361	626,251	93,110	115,639	835,000	959,147	124,147
OW Mandatory Benefits	463,551	431,249	32,302	111,449	575,000	618,068	43,068
Funerals and Burials (Type B)	76,898	90,000	(13,102)	43,102	120,000	102,531	(17,469)
OW Employment Assistance Program	372,158	321,525	50,633	56,542	428,700	446,492	17,792
<b>Total Expenditures</b>	<b>\$ 12,838,832</b>	<b>\$ 12,988,221</b>	<b>\$ (149,389)</b>	<b>\$ 4,533,575</b>	<b>\$ 17,372,407</b>	<b>\$ 16,961,552</b>	<b>\$ (410,855)</b>
<b>Surplus (Deficit)</b>	<b>\$ (28,982)</b>	<b>\$ -</b>	<b>\$ (28,982)</b>	<b>\$ 28,982</b>	<b>\$ -</b>	<b>\$ 2,227</b>	<b>\$ 2,227</b>

- The financial assistance forecast to year-end suggests a lower than budgeted variance in expenditures of approximately \$578,000. Ontario Works (OW) Financial Assistance expenditures are 100% funded by the Ministry of Children, Community and Social Services, so there is no impact on the municipal levy.
- The YTD actual average cost per case of \$687 is below the budgeted average of \$704.
- The YTD actual average monthly caseload was 1,812 compared to the budgeted average of 1,819. 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 rebounded close 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 close to budget by the end of the year.

Ontario Works Program Delivery  
For the Period 1/1/23..09/30/23  
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	\$ 1,855,071	\$ 1,855,071	\$ -	\$ 618,357	\$ 2,473,428	\$ 2,473,428	\$ -
Province of Ontario	3,320,230	3,320,230	-	1,106,742	4,426,972	4,426,972	-
Repayments	15,649	-	15,649	(15,649)	-	20,865	20,865
Lease and Other	58	-	58	(58)	-	77	77
<b>Total Revenues</b>	<b>\$ 5,191,007</b>	<b>\$ 5,175,301</b>	<b>\$ 15,706</b>	<b>\$ 1,709,393</b>	<b>\$ 6,900,400</b>	<b>\$ 6,921,342</b>	<b>\$ 20,942</b>
<b>Expenditures:</b>							
Salaries and Benefits	\$ 3,502,247	\$ 3,729,073	\$ (226,826)	\$ 1,563,036	\$ 5,065,283	\$ 4,922,076	\$ (143,207)
Training	13,265	14,530	(1,265)	7,678	20,943	17,687	(3,256)
Travel	22,802	10,350	12,452	(9,002)	13,800	30,403	16,603
Telephone	11,462	3,897	7,565	(6,266)	5,196	15,282	10,086
Technology	41,171	87,615	(46,444)	75,639	116,810	86,937	(29,873)
Accommodations	68,707	69,906	(1,199)	24,533	93,240	91,609	(1,631)
Professional Fees	21,133	40,095	(18,962)	32,327	53,460	29,204	(24,256)
General Office Expense	79,816	84,564	(4,748)	32,936	112,752	108,482	(4,270)
Amortization	14,994	-	14,994	(14,994)	-	19,992	19,992
Allocated Administration Costs	1,062,825	1,039,830	22,995	356,091	1,418,916	1,418,916	-
<b>Total Expenditures</b>	<b>\$ 4,838,422</b>	<b>\$ 5,079,860</b>	<b>\$ (241,439)</b>	<b>\$ 2,061,979</b>	<b>\$ 6,900,400</b>	<b>\$ 6,740,589</b>	<b>\$ (159,811)</b>
<b>Surplus (Deficit)</b>	<b>\$ 352,586</b>	<b>\$ 95,441</b>	<b>\$ 257,145</b>	<b>\$ (352,586)</b>	<b>\$ -</b>	<b>\$ 180,753</b>	<b>\$ 180,753</b>
Provincial Settlements	-	-	-	-	-	(92,065)	(92,065)
<b>Surplus (Deficit) Net of Settlements</b>	<b>\$ 352,586</b>	<b>\$ 95,441</b>	<b>\$ 257,145</b>	<b>\$ (352,586)</b>	<b>\$ -</b>	<b>\$ 88,688</b>	<b>\$ 88,688</b>

- Forecasting for an OW program delivery surplus of approximately \$89,000 due to staffing vacancies.

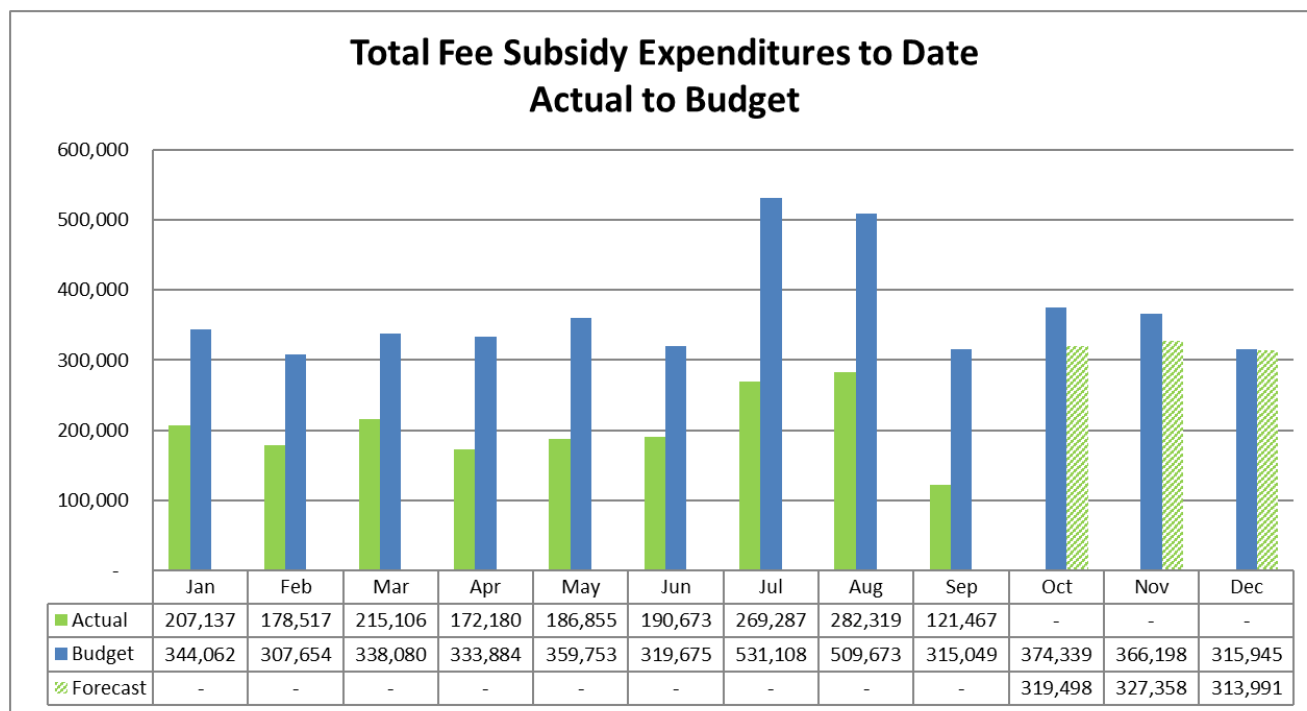
Children's Services Programs  
For the Period 1/1/23..09/30/23  
Statement of Operations

	YTD Actual	YTD Budget	Variance	Available Budget to YE	Budget 2023	Forecast to YE	Variance to Budget
<b>Revenues:</b>							
Municipal Levies	\$ 802,317	\$ 802,317	\$ -	\$ 267,441	\$ 1,069,758	\$ 1,069,758	\$ -
Province of Ontario	18,757,468	18,767,203	(9,735)	6,153,088	24,910,556	25,290,227	379,671
Deferred Revenue	24,463	295,940	(271,477)	271,477	295,940	320,403	24,463
<b>Total Revenues</b>	<b>\$ 19,584,248</b>	<b>\$ 19,865,460</b>	<b>\$ (281,212)</b>	<b>\$ 6,692,006</b>	<b>\$ 26,276,254</b>	<b>\$ 26,680,388</b>	<b>\$ 404,134</b>
<b>Expenditures:</b>							
Fee Subsidy	\$ 1,513,518	\$ 2,390,451	\$ (876,933)	\$ 1,645,921	\$ 3,159,439	\$ 2,018,023	\$ (1,141,416)
Fee Subsidy - OW Formal	310,023	887,862	(577,839)	863,458	1,173,481	413,364	(760,117)
Fee Subsidy - OW Informal	-	5,625	(5,625)	7,500	7,500	-	(7,500)
Fee Subsidy - School Age Recreation	-	75,000	(75,000)	75,000	75,000	75,000	-
Special Needs	802,327	802,327	0	267,443	1,069,770	1,095,466	25,696
General Operating	3,287,814	3,325,268	(37,454)	1,145,876	4,433,690	4,641,002	207,312
Wage Enhancement	1,174,600	1,083,280	91,320	269,775	1,444,375	1,517,205	72,830
Pay Equity	128,341	128,342	(1)	42,781	171,122	171,121	(1)
Repair and Maintenance	-	150,000	(150,000)	150,000	150,000	313,067	163,067
Play-Based Material & Equipment	-	100,000	(100,000)	100,000	100,000	303,901	203,901
Capital Retrofits	-	-	-	-	-	-	-
Capacity Building	94,935	175,989	(81,054)	155,927	250,862	133,419	(117,443)
Transformation	(16,852)	60,000	(76,852)	76,852	60,000	8,936	(51,064)
Journey Together - CC	406,483	406,485	(2)	135,495	541,978	541,978	(0)
Journey Together - EarlyON	321,545	321,546	(1)	107,182	428,727	428,727	-
EarlyON Programs	1,532,839	1,518,497	14,342	595,633	2,128,472	2,044,585	(83,887)
Workforce	276,733	427,470	(150,737)	216,500	493,233	493,233	-
CWELCC	6,558,431	7,688,599	(1,130,168)	3,693,035	10,251,466	8,814,922	(1,436,544)
Skills Development	359,368	337,139	22,229	(22,229)	337,139	359,368	22,229
<b>Total Expenditures</b>	<b>\$ 16,750,105</b>	<b>\$ 19,883,880</b>	<b>\$ (3,133,775)</b>	<b>\$ 9,526,149</b>	<b>\$ 26,276,254</b>	<b>\$ 23,373,317</b>	<b>\$ (2,902,937)</b>
<b>Surplus (Deficit)</b>	<b>\$ 2,834,143</b>	<b>\$ (18,420)</b>	<b>\$ 2,852,563</b>	<b>\$ (2,834,143)</b>	<b>\$ -</b>	<b>\$ 3,307,071</b>	<b>\$ 3,307,071</b>
Provincial settlements	-	-	-	-	-	(3,307,071)	(3,307,071)
<b>Surplus (Deficit) Net of Settlements</b>	<b>\$ 2,834,143</b>	<b>\$ (18,420)</b>	<b>\$ 2,852,563</b>	<b>\$ (2,834,143)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 6,614,142</b>

- YTD expenditures in Children's Services are lower than budgeted by \$3,133,775. 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. See Fig. 2 below.



Fig 2



- Canada-Wide Early Learning and Child Care (CWELCC) expenses are lower than budget due to the same reasons as noted above. CWELCC 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..09/30/23  
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	\$ 189,994	\$ 189,994	\$ -	\$ 63,333	\$ 253,327	253,327	\$ -
Province of Ontario	1,185,709	1,185,709	-	382,521	1,568,230	1,574,067	5,837
Deferred Revenue	-	32,882	(32,882)	32,882	32,882	32,882	-
<b>Total Revenues</b>	<b>\$ 1,375,703</b>	<b>\$ 1,408,585</b>	<b>\$ (32,882)</b>	<b>\$ 478,736</b>	<b>\$ 1,854,439</b>	<b>\$ 1,860,276</b>	<b>\$ 5,837</b>
<b>Expenditures:</b>							
Salaries and Benefits	\$ 816,050	\$ 971,540	\$ (155,490)	\$ 495,382	\$ 1,311,432	\$ 1,146,881	\$ (164,551)
Training	16,237	47,010	(30,773)	52,381	68,618	21,649	(46,969)
Travel	3,752	2,610	1,142	(272)	3,480	5,003	1,523
Telephone	279	450	(171)	321	600	372	(228)
Technology	27,211	64,463	(37,252)	58,010	85,221	81,355	(3,866)
Professional Fees	28,123	44,737	(16,614)	35,964	64,087	71,427	7,340
General Office Expense	1,050	7,470	(6,420)	9,410	10,460	1,900	(8,560)
Transfers to Service Providers	7,000	7,000	0	(0)	7,000	7,000	-
Allocated Administration Costs	227,342	221,820	5,522	76,199	303,541	303,541	-
<b>Total Expenditures</b>	<b>\$ 1,127,044</b>	<b>\$ 1,367,100</b>	<b>\$ (240,056)</b>	<b>\$ 727,395</b>	<b>\$ 1,854,439</b>	<b>\$ 1,639,127</b>	<b>\$ (215,312)</b>
<b>Surplus (Deficit)</b>	<b>\$ 248,659</b>	<b>\$ 41,485</b>	<b>\$ 207,174</b>	<b>\$ (248,659)</b>	<b>\$ -</b>	<b>\$ 221,149</b>	<b>\$ 221,149</b>

- Currently forecasting for Children's Services Program delivery surplus of approximately \$221,000 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..09/30/23  
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	\$ 7,773,406	\$ 7,773,406	\$ -	\$ 2,597,802	\$ 10,371,208	\$ 10,371,208	\$ -
Province of Ontario	7,597,727	5,414,258	2,183,469	(789,193)	6,808,534	9,652,523	2,843,989
Federal Funding	-	503,165	(503,165)	670,359	670,359	670,359	-
Interest	931,306	-	931,306	(931,306)	-	1,241,742	1,241,742
Deferred Revenue	-	27,000	(27,000)	177,002	177,002	-	(177,002)
<b>Total Revenues</b>	<b>\$ 16,302,440</b>	<b>\$ 13,717,829</b>	<b>\$ 2,584,611</b>	<b>\$ 1,724,663</b>	<b>\$ 18,027,103</b>	<b>\$ 21,935,832</b>	<b>\$ 3,908,729</b>
<b>Expenditures:</b>							
Provincially Reformed non-profit	\$ 4,647,622	\$ 4,705,578	\$ (57,956)	\$ 1,626,477	\$ 6,274,099	\$ 6,065,044	\$ (209,055)
Urban Native	530,521	593,613	(63,092)	260,957	791,478	713,209	(78,269)
Nipissing District Housing Corp	2,376,425	2,376,423	2	792,137	3,168,562	3,168,562	-
Commercial rent supplement	397,538	441,000	(43,462)	190,462	588,000	530,051	(57,949)
Portable Housing Benefit	53,135	81,250	(28,115)	61,865	115,000	115,000	-
Northern remote - Build	91,983	91,989	(6)	30,669	122,652	122,652	-
SSRF 2 & 4	443,848	-	443,848	(443,848)	-	443,848	443,848
Homelessness Prevention Program (HPP)	3,499,546	2,599,241	900,305	(561,898)	2,937,648	4,902,031	1,964,383
SSRF 5	52,910	-	52,910	(52,910)	-	100,000	100,000
Reaching Home	444,231	430,898	13,333	129,772	574,003	574,003	-
Community Capacity and Innovation	9,632	72,266	(62,634)	86,724	96,356	96,356	-
SIF - Housing Allowance	70,270	58,500	11,770	7,730	78,000	93,693	15,693
COCHI - Repair	470,838	496,909	(26,071)	180,874	651,712	599,368	(52,344)
COCHI - Rent Supplement	71,778	182,501	(110,723)	180,722	252,500	197,000	(55,500)
COCHI - Transitional Operating Funding	463,526	295,001	168,525	(68,526)	395,000	463,526	68,526
OPHI - Rental Housing	-	98,096	(98,096)	98,096	98,096	-	(98,096)
OPHI - Home Ownership	-	36,250	(36,250)	48,750	48,750	19,500	(29,250)
OPHI - Ontario Renovates	80,070	222,681	(142,611)	244,575	324,645	80,070	(244,575)
OPHI - Housing Allowance	22,500	22,500	-	7,500	30,000	37,500	7,500
OPHI - Housing Support Services	28,770	28,770	-	-	28,770	28,770	-
Northern Pines 1	446,547	585,270	(138,723)	333,813	780,360	329,286	(451,074)
Northern Pines 2	239,398	230,220	9,178	67,562	306,960	319,198	12,238
Northern Pines 3	104,563	524,328	(419,765)	681,929	786,492	154,092	(632,400)
Low Barrier Shelter	370,700	923,115	(552,415)	866,320	1,237,020	611,898	(625,122)
Revolving Loan Fund	-	93,999	(93,999)	141,000	141,000	-	(141,000)
<b>Total Expenditures</b>	<b>\$ 14,916,351</b>	<b>\$ 15,190,398</b>	<b>\$ (274,047)</b>	<b>\$ 4,910,752</b>	<b>\$ 19,827,103</b>	<b>\$ 19,764,657</b>	<b>\$ (62,446)</b>
<b>Surplus (Deficit)</b>	<b>\$ 1,386,089</b>	<b>\$ (1,472,569)</b>	<b>\$ 2,858,658</b>	<b>\$ (3,186,089)</b>	<b>\$ (1,800,000)</b>	<b>\$ 2,171,175</b>	<b>\$ 3,971,175</b>
Transfer From (To) Reserves	(931,306)	-	(931,306)	2,731,306	1,800,000	(1,241,742)	(3,041,742)
<b>Surplus (Deficit) Net of Transfer</b>	<b>\$ 454,782</b>	<b>\$ (1,472,569)</b>	<b>\$ 1,927,351</b>	<b>\$ (454,782)</b>	<b>\$ -</b>	<b>\$ 929,433</b>	<b>\$ 929,433</b>

- Housing Services Programs is forecasting for a surplus of approximately \$929,000. 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 \$454,782 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..09/30/23**  
**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	\$ 1,032,831	\$ 1,032,831	\$ -	\$ 344,277	\$ 1,377,108	1,377,108	\$ -
Province of Ontario	220,418	176,864	43,554	10,807	231,225	353,896	122,671
Federal Funding	-	88,794	(88,794)	118,299	118,299	118,299	-
Interest	-	-	-	-	-	-	-
Repayments	3,114	-	3,114	(3,114)	-	4,152	4,152
Lease and Other	-	-	-	-	-	-	-
Deferred Revenue	-	-	-	-	-	-	-
<b>Total Revenues</b>	<b>\$ 1,256,364</b>	<b>\$ 1,298,489</b>	<b>\$ (42,125)</b>	<b>\$ 470,268</b>	<b>\$ 1,726,632</b>	<b>\$ 1,853,455</b>	<b>\$ 126,823</b>
<b>Expenditures:</b>							
Salaries and Benefits	\$ 910,098	\$ 993,044	\$ (82,946)	\$ 437,922	\$ 1,348,020	\$ 1,307,499	\$ (40,521)
Training	5,378	7,950	(2,572)	9,338	14,716	7,171	(7,545)
Travel	1,461	225	1,236	(1,161)	300	1,948	1,648
Telephone	402	450	(48)	198	600	536	(64)
Technology	28,651	25,803	2,848	5,753	34,404	34,404	-
Accommodations	285	90	195	(165)	120	380	260
Professional Fees	15,407	24,500	(9,093)	16,593	32,000	153,606	121,606
Insurance	-	-	-	-	-	-	-
General Office Expense	7,591	7,878	(287)	3,352	10,943	10,121	(822)
Materials and Services	-	-	-	-	-	-	-
Equipment and Vehicle expense	-	-	-	-	-	-	-
Employment Related Costs (Client)	-	-	-	-	-	-	-
Transfers to Service Providers	-	-	-	-	-	-	-
Amortization	14,444	-	14,444	(14,444)	-	19,258	19,258
Allocated Administration Costs	213,945	209,247	4,698	71,584	285,529	285,529	-
<b>Total Expenditures</b>	<b>\$ 1,197,662</b>	<b>\$ 1,269,187</b>	<b>\$ (71,525)</b>	<b>\$ 528,970</b>	<b>\$ 1,726,632</b>	<b>\$ 1,820,452</b>	<b>\$ 93,820</b>
<b>Surplus (Deficit)</b>	<b>\$ 58,702</b>	<b>\$ 29,302</b>	<b>\$ 29,400</b>	<b>\$ (58,702)</b>	<b>\$ -</b>	<b>\$ 33,003</b>	<b>\$ 33,003</b>

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

**Paramedic Services  
For the Period 1/1/23..09/30/23  
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	\$ 3,981,978	\$ 3,981,978	\$ -	\$ 1,327,326	\$ 5,309,304	\$ 5,309,304	\$ -
Province of Ontario	4,367,569	4,283,766	83,803	1,344,117	5,711,686	5,711,686	-
Lease and Other	46,050	13,122	32,928	(28,554)	17,496	56,410	38,914
<b>Total Revenues</b>	<b>\$ 8,395,597</b>	<b>\$ 8,278,866</b>	<b>\$ 116,731</b>	<b>\$ 2,642,889</b>	<b>\$ 11,038,486</b>	<b>\$ 11,077,400</b>	<b>\$ 38,914</b>
<b>Expenditures:</b>							
Salaries and Benefits	\$ 5,902,261	\$ 6,261,060	\$ (358,799)	\$ 2,661,059	\$ 8,563,320	\$ 8,585,397	\$ 22,077
Training	3,428	-	3,428	(3,428)	-	4,571	4,571
Travel	573	15,003	(14,430)	19,431	20,004	764	(19,240)
Telephone	2,128	846	1,282	(1,000)	1,128	2,837	1,709
Technology	131,366	121,716	9,650	30,922	162,288	151,975	(10,313)
Accommodations	482,227	477,144	5,083	154,962	637,189	642,969	5,780
Professional Fees	5,024	1,611	3,413	(2,876)	2,148	5,215	3,067
Insurance	129,334	94,827	34,507	(842)	128,492	172,445	43,953
General Office Expense	35,379	17,490	17,889	(12,060)	23,319	45,572	22,253
Materials and Services	557,940	354,800	203,140	(93,702)	464,238	717,696	253,458
Equipment and Vehicle expense	805,689	914,620	(108,931)	230,671	1,036,360	1,123,864	87,504
Transfers to Service Providers	26,261	-	26,261	(26,261)	-	26,261	26,261
<b>Total Expenditures</b>	<b>\$ 8,081,609</b>	<b>\$ 8,259,117</b>	<b>\$ (177,508)</b>	<b>\$ 2,956,877</b>	<b>\$ 11,038,486</b>	<b>\$ 11,479,567</b>	<b>\$ 441,081</b>
<b>Surplus (Deficit)</b>	<b>\$ 313,988</b>	<b>\$ 19,749</b>	<b>\$ 294,239</b>	<b>\$ (313,988)</b>	<b>\$ -</b>	<b>\$ (402,167)</b>	<b>\$ (402,167)</b>

- YTD expenditures variance of \$177,508 is primarily due to timing differences between receipt of funding and expenditures. Because of ongoing collective bargaining, paramedics have not received their annual cost of living increase for 2023. Once an agreement is settled, retro pay will be processed which will increase payroll costs for Paramedics.
- Currently forecasting for a deficit of approximately \$402,000. 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 has occurred in 2023.

**Paramedic Services Program Delivery  
For the Period 1/1/23..09/30/23  
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	\$ 764,226	\$ 764,226	\$ -	\$ 254,742	\$ 1,018,968	1,018,968	\$ -
Province of Ontario	764,226	764,226	-	254,742	1,018,968	1,018,968	-
Lease and Other	100	-	100	(100)	-	133	133
<b>Total Revenues</b>	<b>\$ 1,528,552</b>	<b>\$ 1,528,452</b>	<b>\$ 100</b>	<b>\$ 509,384</b>	<b>\$ 2,037,936</b>	<b>\$ 2,038,069</b>	<b>\$ 133</b>
<b>Expenditures:</b>							
Salaries and Benefits	\$ 855,906	\$ 961,617	\$ (105,711)	\$ 440,985	\$ 1,296,891	\$ 1,202,894	\$ (93,997)
Training	5,320	8,005	(2,685)	12,083	17,403	7,094	(10,309)
Travel	428	-	428	(428)	-	570	570
Telephone	-	4,050	(4,050)	5,400	5,400	-	(5,400)
Technology	15,672	5,416	10,256	(10,256)	5,416	20,896	15,480
Professional Fees	58,247	34,650	23,597	(12,047)	46,200	77,662	31,462
General Office Expense	5,201	8,390	(3,189)	4,219	9,420	8,150	(1,270)
Materials and Services	1,227	-	1,227	(1,227)	-	1,637	1,637
Amortization	13,537	-	13,537	(13,537)	-	18,049	18,049
Allocated Administration Costs	431,237	487,459	(56,222)	225,969	657,206	657,206	-
<b>Total Expenditures</b>	<b>\$ 1,386,775</b>	<b>\$ 1,509,587</b>	<b>\$ (122,812)</b>	<b>\$ 651,161</b>	<b>\$ 2,037,936</b>	<b>\$ 1,994,159</b>	<b>\$ (43,777)</b>
<b>Surplus (Deficit)</b>	<b>\$ 141,777</b>	<b>\$ 18,865</b>	<b>\$ 122,912</b>	<b>\$ (141,777)</b>	<b>\$ -</b>	<b>\$ 43,910</b>	<b>\$ 43,910</b>

- Currently forecasting for a small surplus in Paramedics Services Program Delivery.

**Community Paramedicine  
For the Period 1/1/23..09/30/23  
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	\$ 854,969	\$ 1,480,419	\$ (625,450)	\$ 1,118,926	\$ 1,973,895	\$ 1,973,895	\$ -
<b>Total Revenues</b>	<b>\$ 854,969</b>	<b>\$ 1,480,419</b>	<b>\$ (625,450)</b>	<b>\$ 1,118,926</b>	<b>\$ 1,973,895</b>	<b>\$ 1,973,895</b>	<b>\$ -</b>
<b>Expenditures:</b>							
Long-Term Care (CPLTC)	\$ 627,504	\$ 736,651	\$ (109,147)	\$ 372,496	\$ 1,000,000	\$ 1,000,000	\$ -
Base	106,855	100,663	6,192	30,745	137,600	137,600	-
Geriatric Community-Paramedicine Outreach Program (GCOP)	243,661	221,049	22,612	55,134	298,795	298,795	-
Alternative Level of Care (ALC)	253,190	396,507	(143,317)	284,310	537,500	537,500	-
<b>Total Expenditures</b>	<b>\$ 1,231,209</b>	<b>\$ 1,454,870</b>	<b>\$ (223,661)</b>	<b>\$ 742,686</b>	<b>\$ 1,973,895</b>	<b>\$ 1,973,895</b>	<b>\$ -</b>
<b>Surplus (Deficit)</b>	<b>\$ (376,240)</b>	<b>\$ 25,549</b>	<b>\$ (401,789)</b>	<b>\$ 376,240</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..09/30/23**  
**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	\$ 23,308	\$ 52,501	\$ (29,193)	\$ 46,692	\$ 70,000	\$ 70,000	\$ -
Interest	-	99,837	(99,837)	133,116	133,116	133,116	-
Lease and Other	407,940	395,171	12,769	131,299	539,239	543,920	4,681
<b>Total Revenues</b>	<b>\$ 431,248</b>	<b>\$ 547,509</b>	<b>\$ (116,261)</b>	<b>\$ 311,107</b>	<b>\$ 742,355</b>	<b>\$ 747,036</b>	<b>\$ 4,681</b>
<b>Expenditures:</b>							
Salaries and Benefits	\$ 1,564,507	\$ 1,616,417	\$ (51,910)	\$ 618,560	\$ 2,183,067	\$ 2,167,993	\$ (15,074)
Training	42,440	30,954	11,486	(539)	41,901	51,498	9,597
Travel	1,035	4,050	(3,015)	4,365	5,400	1,380	(4,020)
Telephone	22,949	25,785	(2,836)	11,431	34,380	32,402	(1,978)
Technology	294,894	315,129	(20,235)	168,898	463,792	530,414	66,622
Accommodations	343,761	349,546	(5,785)	121,522	465,283	454,674	(10,609)
Professional Fees	38,453	65,825	(27,372)	41,478	79,931	47,640	(32,291)
Insurance	81,255	112,536	(31,281)	71,293	152,548	108,340	(44,208)
General Office Expense	78,036	52,474	25,562	(2,304)	75,732	104,036	28,304
Amortization	50,253	-	50,253	(50,253)	-	67,004	67,004
Allocated Administration Costs	(2,067,342)	(2,029,082)	(38,260)	(692,337)	(2,759,679)	(2,759,679)	-
<b>Total Expenditures</b>	<b>\$ 450,241</b>	<b>\$ 543,634</b>	<b>\$ (93,393)</b>	<b>\$ 292,114</b>	<b>\$ 742,355</b>	<b>\$ 805,703</b>	<b>\$ 63,348</b>
<b>Surplus (Deficit)</b>	<b>\$ (18,993)</b>	<b>\$ 3,875</b>	<b>\$ (22,868)</b>	<b>\$ 18,993</b>	<b>\$ -</b>	<b>\$ (58,667)</b>	<b>\$ (58,667)</b>

- Corporate Services expenses are now forecasting to be slightly over budget due to increasing technology related costs.

**Board**  
**For the Period 1/1/23..09/30/23**  
**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	\$ 121,932	\$ 121,932	\$ -	\$ 40,644	\$ 162,576	162,576	\$ -
<b>Total Revenues</b>	<b>\$ 121,932</b>	<b>\$ 121,932</b>	<b>\$ -</b>	<b>\$ 40,644</b>	<b>\$ 162,576</b>	<b>\$ 162,576</b>	<b>\$ -</b>
<b>Expenditures:</b>							
Salaries and Benefits	\$ 50,069	\$ 51,916	\$ (1,847)	\$ 22,811	\$ 72,880	\$ 81,116	\$ 8,236
Training	18,022	22,334	(4,312)	7,665	25,687	27,803	2,116
Travel	633	1,190	(557)	1,067	1,700	844	(856)
Technology	17,065	13,790	3,275	7	17,072	17,065	(7)
General Office Expense	567	570	(3)	183	750	756	6
Allocated Administration Costs	33,492	32,601	891	10,995	44,487	44,487	-
<b>Total Expenditures</b>	<b>\$ 119,849</b>	<b>\$ 122,401</b>	<b>\$ (2,552)</b>	<b>\$ 42,727</b>	<b>\$ 162,576</b>	<b>\$ 172,071</b>	<b>\$ 9,495</b>
<b>Surplus (Deficit)</b>	<b>\$ 2,083</b>	<b>\$ (469)</b>	<b>\$ 2,552</b>	<b>\$ (2,083)</b>	<b>\$ -</b>	<b>\$ (9,495)</b>	<b>\$ (9,495)</b>

- Board expenses are forecasting to be close to budget.

**Healthy Communities Fund  
For the Period 1/1/23..09/30/23  
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	\$ 240,002	240,002	\$ -	\$ 79,998	\$ 320,000	\$ 320,000	\$ -
<b>Total Revenues</b>	<b>\$ 240,002</b>	<b>240,002</b>	<b>\$ -</b>	<b>\$ 79,998</b>	<b>\$ 320,000</b>	<b>\$ 320,000</b>	<b>\$ -</b>
<b>Expenditures:</b>							
Transfer to service providers	\$ 320,000	240,002	\$ 79,998	\$ -	\$ 320,000	\$ 320,000	\$ -
<b>Total Expenditures</b>	<b>\$ 320,000</b>	<b>240,002</b>	<b>\$ 79,998</b>	<b>\$ -</b>	<b>\$ 320,000</b>	<b>\$ 320,000</b>	<b>\$ -</b>
<b>Surplus (Deficit)</b>	<b>\$ (79,998)</b>	<b>-</b>	<b>\$ (79,998)</b>	<b>\$ 79,998</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 September 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 \$4.65 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 \$848,000; however, this estimate does not include year-end adjustments.

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

## RESOURCES CITED

N/A

## AUTHOR

Justin Avery, Acting Director of Finance and Administration





## BOARD REPORT #CORP-2023-018

☒ FOR INFORMATION

or

☐ FOR APPROVAL

**Date:** November 22, 2023

**Purpose:** 2024 Budget Update Report

**Department Head:** Justin Avery, Acting Director of Finance and Administration

**Approver:** Melanie Shaye, Acting Chief Administrative Officer

This report provides the District of Nipissing Social Services Administrative Board (DNSSAB) with information on how the annual budget is compiled and how the various departments/programs are funded.

### RELATIONSHIP TO STRATEGIC PLAN

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



**Maximize  
Impact**



**Remove  
Barriers**



**Seamless  
Access**



**Learn &  
Grow**

### BACKGROUND

At the Board's request, this report is intended to provide additional details on funding allocations and how the budget is compiled which will help Board members gain a stronger understanding of DNSSAB's budgeting process.

### FINANCIAL AND RISK CONSIDERATIONS

#### Budget Process

Here is a very high-level description of how the budget is compiled:

1. Required service levels are determined by considering federal and provincial legislation/mandates as well as Board direction.
2. Costs are determined to achieve the required service levels.
3. Provincial and federal funding allocations are compiled. Some funding allocations are known at the time of budget preparation while estimates are required for some programs/departments where funding allocations are not announced until after the budget is prepared.

4. The municipal levy is calculated as the difference between the costs required to meet service levels and the available provincial/federal funding.
5. Staff complete a line-by-line review of the budget to ensure that any increases to the municipal levy are minimized as much as possible. Each department budget is drafted by Finance and the respective department Director/Chief.
6. The final consolidated budget is compiled by Finance, reviewed by the CAO, and presented to the Board for input and approval.

Please note this is a simplified description and there are many intricacies to the various program/department budgets that will be described in further detail below.

### **Economic, Political and Legal Factors**

Each year there can be economic, political, and/or legal factors that affect the budget. Here are some examples for 2024:

#### Economic

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 3.5% until the middle of 2024, returning to the target rate in 2025<sup>1</sup>. The high levels of inflation will continue to have a direct impact on the DNSSAB budget.

#### Political

Over 70% of DNSSAB's budget is funded by the provincial and federal governments. Therefore, funding can change rapidly depending on the goals of the current governments. Here's some examples that will impact the budget in 2024:

- 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.
- The Ministry of Education is currently working on the development of a new childcare funding formula. DNSSAB will need to wait until further details are available for the new funding formula before any budget impacts can be determined, however, it is possible that administration funding for Children's Services could be significantly reduced.

#### Legal

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, annual payroll increases will have to be estimated for the 2024 budget.

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<sup>1</sup> Bank of Canada Monetary Policy Report October 2023  
<https://www.bankofcanada.ca/2023/10/mpr-2023-10-25/>

## Apportionment

The apportionment of the municipal share of the budget is calculated using the weighted assessment method. This is calculated by multiplying the taxable assessments by the property class tax ratios of the respective municipalities. This method is supported by the DSSAB Act, Ontario Regulation 278/98 section 6, and is the method which has always been utilized by the DNSSAB.

Each year, after the budget is approved, a municipal apportionment report is presented to the Board for information purposes and the apportionment is also shared with finance staff from DNSSAB's member municipalities.

## Department/Program Funding

### Ontario Works (OW)

The Ontario Works department is funded by the Ministry of Children, Community and Social Services (MCCSS) and the municipal levy. There are six program components that make up the department budget. The below table describes how each are funded:

Program	Funding Source
<b>Financial Assistance</b>	100% funded by the MCCSS
<b>Mandatory Benefits</b>	100% funded by the MCCSS
<b>Discretionary Benefits</b>	Funded by MCCSS up to a cap of \$10 per average caseload
<b>Funerals – Type B</b>	Funerals for non-social assistance recipients are funded by the municipal levy. These funerals are a municipal responsibility that DNSSAB oversees for its member municipalities.
<b>Employment Assistance and Program Delivery</b>	Employment assistance and program delivery is combined for one pocket of funding from MCCSS. MCCSS currently provides \$2,074,900 in 100% provincial funding and an additional \$2,627,100 in 50/50 funding for total provincial funding of \$4,702,000. The matching levy contribution is \$2,627,100.

### Children's Services

Children's Services is funded by the Ministry of Education (EDU) and the municipal levy. The EDU provides DNSSAB with a transfer payment agreement that stipulates how much funding the DNSSAB will receive and the required municipal levy contribution. The municipal cost sharing portion is relatively small compared to other departments within the DNSSAB. In 2023, approximately 95% of the Children's Services budget was funded by the EDU with the levy covering the remaining 5%. In 2023 and previous years, the municipal levy contribution was the minimum cost share requirement based on the transfer payment agreement.

### Paramedic Services

Land ambulance services are funded by the Ministry of Health (MOH), through the Land Ambulance Service Grant (LASG). The way the 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 MOH 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%.

For several years now, there has been uncertainty regarding future funding for land ambulance services. In recent years, funding has only been confirmed on an annual basis and those funding announcements have been very late. For example, DNSSAB's 2023 LASG was announced in August 2023, eight months after the start of the fiscal year. Therefore, each year the DNSSAB prepares the Paramedic Services budget assuming that the funding formula will remain the same, but with no assurance from the MOH.

DNSSAB is currently funded for four separate community paramedicine (CP) programs as follows:

Program	Funding Source
<b>CP Long-Term Care (CP LTC)</b>	100% funded by the Ministry of Long-Term Care
<b>CP Base</b>	100% funded by Ontario Health
<b>Geriatric Community-Paramedicine Outreach Program (CP GPOC)</b>	100% funded by Ontario Health
<b>CP Alternate Level of Care (CP ALC)</b>	100% funded by Ontario Health

Similar to land ambulance funding, there are some concerns with provincial commitments for future funding for some of these programs:

- CP LTC is one-time funding that has been extended for an additional two years until March 2026.
- CP Base and CP GPOC are one-time funding that keeps getting extended on an annual basis. DNSSAB is still awaiting confirmation on its 2023-24 allocation.
- CP ALC is new one-time funding and DNSSAB is still awaiting confirmation on its 2023-24 allocation.

### Housing Services

Housing Services is funded by the Ministry of Municipal Affairs and Housing (MMAH), the Federal government, and the municipal levy. There are many different program components that make up the department budget. The table below describes how each are funded (some similar programs are combined for simplicity):

Program	Funding Source
<b>Social Housing Subsidies</b>	There is some legacy federal funding that is tied to operating agreements/mortgages; however, the majority of this budget is funded by the municipal levy. The levy contribution is calculated as the difference between the required subsidies and the federal funding.
<b>Commercial Rent Supplements</b>	Similar to social housing subsidies, there is some legacy federal funding; however, the majority of this budget is funded by the municipal levy. The levy contribution is calculated as the difference between the required rent supplements and the federal funding.

<b>Portable Housing Benefit (Rent Supplement)</b>	100% funded by the municipal levy
<b>Homelessness Prevention Program (HPP)</b>	100% funded by MMAH
<b>Canada-Ontario Community Housing Initiative (COCHI)</b>	100% funded by MMAH through a provincial and federal bi-lateral agreement
<b>Ontario Priorities Housing Initiative (OPHI)</b>	100% funded by MMAH through a provincial and federal bi-lateral agreement
<b>Canada-Ontario Housing Benefit (COHB)</b>	100% funded by MMAH through a provincial and federal bi-lateral agreement
<b>Reaching Home</b>	100% federally funded through Infrastructure Canada
<b>Northern Pines</b>	Combination of provincial funding through HPP and the municipal levy
<b>Low Barrier Shelter</b>	Combination of provincial funding through HPP and the municipal levy
<b>Program Delivery</b>	Combination of provincial funding through administration allocations for the various provincial/federal funded programs (HPP, COCHI, OPHI, COHB, and Reaching Home) and the municipal levy

Here's some examples on how legislation determines the level of expenditures within Housing Services:

- Provincially legislated cost indices dictate how much funding DNSSAB is required to provide provincially reformed-social housing providers.
- 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 as of December 31, 2022. 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.

### Corporate Services

The Corporate Services budget is allocated to each of the program budgets on a full-time equivalent basis.

### Board

The Board budget is funded by the municipal levy.

### Healthy Communities Fund

The Healthy Communities Fund (HCF) is administered by the DNSSAB on behalf of the District's municipalities and is funded by the municipal levy. This program provides annualized funding to several organizations in the District that focus on poverty reduction.

HCF is one of two non-mandated programs that the DNSSAB administers on behalf of its member municipalities, with the other being Funerals for Non-Social Assistance Recipients within the OW budget.

## **OPTIONS AND/OR RECOMMENDATIONS**

N/A

## **NEXT STEPS**

The plan is to present a draft budget for Board review and feedback in December, with a final budget presentation in January for approval.

The goal is to have the budget approved early in the year to guide DNSSAB expenditures and to provide DNSSAB's member municipalities with timely apportionment allocations to assist with their budget preparation.

## **RESOURCES CITED**

Bank of Canada Monetary Policy Report October 2023

<https://www.bankofcanada.ca/2023/10/mpr-2023-10-25/>

## **AUTHOR**

Justin Avery, Acting Director of Finance and Administration