



# **2012 Budget**

**Approved December 15, 2011**  
**Resolution # \_\_\_\_\_**

## **Kenora District Services Board**

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#### **Executive Summary:**

The annual budget of a public service delivery organization should be a thoughtful representation of the organizations resource needs from a regulatory and service delivery perspective, but equally important, the budget must incorporate and reflect, in a planned manner, the resources required to begin to meet the organizations Strategic Plan's (SP) Goal & Objectives. In the KDSB, it is a key strategic philosophy that the budget is created in manner focusing on our services and our clients, and, that the service focus is regional.

The budget must also incorporate resource planning mechanisms from a medium and long perspective to ensure the impact of known issues; like announced provincial revenue declines; strategic planning goals (i.e. enhanced technology solutions, better internal and external communications,; the long term organizational costs for injured or disabled workers or solving EMS front line service delivery issues in a cohesive and equitable manner. And, most importantly, the budget must be prepared while balancing these sometimes competing goals and objectives.

In 2011, the Board adopted the Zero Based Budget and Reserve Management policies to allow for, and ensure, that there are financial and process review, planning and implementation tools being used in the KDSB. These policies are to provide the administration with governance guidelines and direction to obligate and ensure the organization is moving in a methodical and planned manner. The administration has adhered to these polices as expected by the Board of Directors when the 2012 Budget was being prepared.

In the 2012 Budget development process, the administration has focused on ensuring that front line operations are being managed and delivered in the most efficient manner possible while ensuring these services are being delivered at the highest quality; plans are being initiated to meet SP G & O's and resources are in place to partially meet or achieve known SWOT issues and that the final impact of the resource needs are being respectful of our funding partners – the province and taxpayers of the region.

#### **EMS Equipment & Housing Stock Renewal & Financing Policy**

The KDSB utilizes three primary assets to deliver services. First, and, by far, most importantly, the staff is the primary asset that delivers the day to day frontline human services.

Secondly, there are two categories of physical assets that must be renewed and/or maintained to a regulatory minimum standard and to a standard to ensure that we are providing quality service and care to the clients utilizing those services. These physical

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assets are the 528 units of public Housing Stock and the significant amount EMS Equipment in the organization.

We are proposing, as part of the 2012 Budget process, the adoption of a policy to establish long term asset renewal planning and financing principles and mechanisms so that these physical assets can be sustained and maintained in a manner to meet our regulatory obligations and ensure we continue to provide quality front line services – our primary operating objective.

In the past, there has sometimes been a tendency for organizations (public & private sector) to view large repair and maintenance and renewal expenditures as one-time non-recurring items to be financed with a variable annual allocation – not based on need, but based on profit expectation or financing capacity.

Like many organizations, the KDSB has sometimes viewed EMS Equipment renewal and Housing Stock repairs and maintenance as a Capital item. Every year during budget deliberations, the Board of Directors would consider the details of a specific year EMS Renewal Plan or Housing R & M Plan and make allocation decisions based on the plan detail for that year or the impact on the local share. The resources were approved on an “in-year”/current budget basis.

In our opinion, EMS Equipment and Housing Stock Renewal expenditures have not been appropriately categorized in the past. In reality, these expenditures are recurring, annual operating costs, and like all other operating costs within our budget, these costs should be financed from a current operating budget allocation; not financed on a variable annual allocation categorized as a “capital” allocation.

The policy is introducing Reserve management as the primary financing mechanism and source for our Renewal Expenditures. In the medium term, the plan would increase the annual amount raised from the local share until the amount is equal to the annual renewal need. In the interim we would draw on our reserves to fund any shortfall. The projected annual amounts required to achieve the goals in this plan would be:

**EMS Renewal – Annual Budget Allocations – Policy Recommendation**

2012	2013	2014	2015
\$290,000	\$305,000	\$320,000	\$335,000

**Housing Renewal – Annual Budget Allocations – Policy Recommendation**

2012	2013	2014	2015
\$1,025,000	\$1,250,000	\$1,475,000	\$1,700,000

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The equalization of: a) Total Renewal need/expenditures; and; b) An equal amount of locally raised funds; would be achieved in Housing Renewal by 2016 and for EMS Renewal by 2021. In the plan we would still be maintaining healthy reserves for both services should other demands arise.

A primary long term goal of this policy would be to match the combined total annual EMS and Housing Renewal expenditures with a similar annual, current amount being raised on the revenue side. The policy will provide appropriate annual reporting and approval mechanisms so the B of D would review and approve a rolling 10 year financing plan. As well, there would be annual reports to the board regarding the actual renewal activities in EMS and Housing.

#### **Integrated Services:**

#### **Division 48000 – Integrated Services**

The former Board of Directors created a KDSB Mission:

**The KDSB is committed to the provision of effective and efficient district wide services that support its individuals, families and communities in reaching their full potential.**

As an organization we have also committed to a Zero Based Budgeting (ZBB) process which means that everything that is to be included in the budget must be considered and justified; but before Zero Based Budgeting can take place, there has to be an overall plan of where we are, where we hope to go and what we plan to achieve.

The first step is a business plan which establishes priorities and becomes the foundation for decision making.

DSSABs were created by the provincial government as a vehicle for downloading social services and later ambulance services to areas that included large sections of unincorporated land or land without municipal or county government. As services were downloaded, silos were created and each silo operated as a single business unit with its own planning, policies, priorities and budget.

A quick analysis of the KDSB indicates four complex silos, Ontario Works, Early Learning and Care, Social Housing and Emergency Medical Services; four silos, four budgets, four management structures, four sets of policies and directives, four sets of priorities and plans for future, and until recently individual offices and premises where business was conducted, all under the umbrella of KDSB. In this environment it was difficult to provide appropriate services to effectively support clients with multiple needs.

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The KDSB Vision:

**KDSB and its partners are recognized for supporting the district's individuals, families and communities in reaching their full potential through the provision of easily accessible, integrated, district wide "people services" that maintain dignity, safety and security enabling healthier lives and contributing to caring communities.**

**KDSB Values: Respect, Safety, Effectiveness, Efficiency, Personal Growth, Partnerships, Attitude, Caring/Compassion, Fairness.**

The Strategic Direction created by the KDSB Board of Directors at the time identified five priorities:

- Integration
- Marketing and Communications Plan
- Partnership Development
- Organization Continuity
- And Information Management

Integration was defined as one stop shopping for clients, tenants and residents with cross utilization and training. This commitment by the Board of Directors was an opportunity for transformative change to make the local system work more efficiently and achieve improved outcomes for clients.

And so the process began! Across the province social services are integrating and creating a simple pathway to services provided by DSSABs.

KDSB is starting on that path. An Integrated Services Department was created; intake workers from the Ontario Works department, applications clerks from the Housing Services department and the administration clerk from the Child Care department became Integrated Services Workers (ISWs). The Manager of Children's Services' role was expanded to include the management of the new department. Integrated Services also expanded to include Property Clerks and reception duties.

A resident comes in the door of the KDSB office and is greeted by an ISW who is knowledgeable in all the programs offered. An ISW will be able to assist the resident to apply for all three programs if necessary.

Each ISW is responsible for a housing portfolio and a portion of the OW caseload. Each month when a client returns their income card, the ISW will input the information into the OW computer system to generate a benefit cheque. If that same client is a tenant in a housing unit, the ISW will also check the Housing computer system to verify that the

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amount of their income does not affect the amount of rent they are being charged. Of the 530 family units, approximately 350 are either OW or ODSP clients.

In the past Housing Services depended on self disclosure of income, the rule being that tenants were to advise the housing department within ten days of a change in their earnings. Annual reviews and collection of financial information required multiple letters and follow up. For the majority of the family units, the process will be condensed from two to three hours to a fraction of an hour.

Mutual clients now will have one worker to disclose family size, earnings, and income; there will be continuity in the process; if rent remains unpaid, it will be resolved before eviction or appeals to a tribunal. Keeping vulnerable clients/tenants housed will become a priority and easier as both programs work together. This will reduce arrears and maintenance costs for unit turnover as well. It will also eliminate inadequate and/or inefficient service for many vulnerable families and individuals.

Eventually each ISW will also have the responsibility for an Early Learning and Care Centre as well, providing income testing for fee subsidy and annual reviews. Many of the advantages articulated above also apply to this process. Mutual clients will have a familiar face to assist them with all of their needs.

The Integrated Services Department will also provide clerical support to all departments, eventually including the EMS Department as well.

How does Integration fit into the ZBB process?

**ZBB is part of a logical process which is the culmination of many of the elements of good governance/management namely policy, planning, controlling and reviewing.** (from BDO zero based budgeting presentation).

Integration was identified as the number one priority in the KDSB Strategic Plan, to create one stop shop locations and to achieve cross utilization of staff through training.

All job descriptions pertinent to the KDSB front line workers were evaluated and combined to create one job description, Integrated Services Worker.

All processes were evaluated and reviewed to ascertain the most efficient and cost effective method to deliver mandated services.

Cross training of all ISWs has begun with a schedule of six months from the “go live date” before realization of full utilization of all integrated staff.

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Cost centres were created with amalgamated budget lines for each office versus each program having their own budgets for example postage and office supplies even though co-located with another KDSB service.

Budget lines were reviewed as amalgamation took place to verify and justify costs.

As integration of duties, processes and priorities continues, staff are identifying more strengths and weaknesses within the organization. Priorities will be established to deal with each element in the context of costs, benefits and alternate means of accomplishing the objectives of integrated services and cost effective delivery of mandated services.

The **GOAL** of Integrated Services is to create a framework of integrated human services that will be more efficient and will achieve improved outcomes for clients, tenants and residents.

The **OBJECTIVE** will be an evolution to a more integrated human services delivery system with shared accountability, improved access, better coordinated, more responsive planning and programming, improved cost-effectiveness with reduction in unnecessary jurisdictional over-lap, more effective use of resources with programs which better match local needs.

Results will be measurable in concrete terms by less overlap in paperwork, fewer OW overpayments, fewer evictions from housing units, less bureaucracy, and more resources available to enhance services to clients.

This process will achieve a transition away from siloed prescriptive programs toward an “enabling” framework which will translate to better long term outcomes for clients and a strong tradition within the organization for efficiency which will create capacity to build on in the future.

The timeline for the first phase of Integration is six months from the go live date, in which time we hope to have measurable objectives to report to the Board of Directors.

The Integrated Services Department is jointly funded by the four programs with allocations determined by level of support expected for the year 2012.

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	2011 Budget	2012 Budget	\$ Increase Over 2011	% Increase Over 2011
<b>Expenses</b>				
Program Support & Board	100,000	25,000	-75,000	
Microfit Solutions	0	609,000	609,000	
Early Learning & Care	6,311,443	6,378,245	66,802	
Ontario Works	8,815,528	8,852,732	37,204	
Social Housing	10,868,529	11,373,185	504,656	
Land Ambulance	12,650,836	13,498,981	848,145	
<b>Total Expenses</b>	<b>38,746,336</b>	<b>40,737,143</b>	<b>1,990,807</b>	<b>5.14%</b>
<b>Provincial Grants</b>				
Early Learning & Care	5,572,281	5,639,083	66,802	
Ontario Works	6,777,641	6,553,391	-224,250	
Social Housing	3,018,214	2,996,857	-21,357	
Land Ambulance	3,480,000	3,616,246	136,246	
<b>Total Grants</b>	<b>18,848,136</b>	<b>18,805,577</b>	<b>-42,559</b>	<b>-0.23%</b>
<b>Municipalities/Unincorporated Area</b>	<b>14,525,430</b>	<b>15,033,937</b>	<b>508,507</b>	<b>3.50%</b>
<b>Rents</b>	<b>2,669,000</b>	<b>2,685,859</b>	<b>16,859</b>	<b>0.63%</b>
<b>Interest on General Funds</b>	<b>0</b>	<b>50,000</b>	<b>50,000</b>	
<b>Interest on Reserve Funds</b>	<b>0</b>	<b>5,000</b>	<b>5,000</b>	
<b>Microfit Revenue</b>	<b>0</b>	<b>71,700</b>	<b>71,700</b>	
<b>Net Cost to be Financed</b>	<b>2,703,770</b>	<b>4,085,070</b>	<b>1,381,300</b>	<b>51.09%</b>
<b>Financing of Net Costs</b>				
Contributions to working fund reserve	0	115,700	115,700	
Contributions to reserve funds	417,000	60,000	-357,000	
Contributions from reserves	-125,000	-653,000	-528,000	
Contributions from reserve funds	-801,000	-1,467,000	-666,000	
Principal payment of long term debt	605,230	695,730	90,500	
Unfunded capital outlay	-2,800,000	-2,836,500	-36,500	
<b>Net Expense/(Revenue)</b>	<b>0</b>	<b>0</b>	<b>0</b>	

	2011 Budget	2012 Budget	\$ Increase Over 2011	% Increase Over 2011
<b>Summary by Function</b>				
100 Wages/benefits	12,020,389	12,510,105	489,716	4.07%
200 Interest on long term debt	715,831	857,306	141,475	19.76%
300 Materials/supplies	3,565,307	3,729,018	163,711	4.59%
400 Contracted services	552,667	2,806,603	2,253,936	407.83%
500 Rent/financial expense	325,232	329,991	4,759	1.46%
600 External transfers	16,857,910	16,452,620	-405,290	-2.40%
800 Internal transfers	0	0	0	
900 Capital	4,709,000	4,051,500	-657,500	-13.96%
Contributions to working fund reserve	0	115,700	115,700	
Contributions to reserve funds	417,000	60,000	-357,000	-85.61%
Principal payment of long term debt	605,230	695,730	90,500	14.95%
	39,768,566	41,608,573	1,840,007	4.63%
Provincial revenue	18,848,136	18,805,577	-42,559	-0.23%
Municipalities/Unincorporated area	14,525,430	15,033,937	508,507	3.50%
Tenant rent	2,669,000	2,685,859	16,859	0.63%
Interest	0	55,000	55,000	
Microfit revenue	0	71,700	71,700	
Contribution from reserves	125,000	653,000	528,000	422.40%
Contribution from reserve funds	801,000	1,467,000	666,000	83.15%
Unfunded capital outlay	2,800,000	2,836,500	36,500	1.30%
	0	0	0	

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	Expenses	Revenues	Contributions to Reserves/ Reserve Funds	Contributions from Reserves/ Reserve Funds	Principal portion of LTD	Unfinanced capital outlay	Net Local Cost	% of Total Levy
Prog Supp/Board	25,000	0	25,000	-50,000	0	0	0	0.00%
Interest on General Funds	0	-50,000	50,000	0	0	0	0	0.00%
Microfit Solutions	609,000	-71,700	65,700	-603,000	0	0	0	0.00%
Early Learning & Care	6,378,245	-5,639,083	0	0	0	0	739,162	4.92%
Ontario Works	8,852,732	-6,553,391	35,000	0	0	0	2,334,341	15.53%
Housing Services	11,373,185	-5,682,716	0	-1,175,000	560,818	0	5,076,287	33.77%
Emergency Medical Serv	13,498,981	-3,621,246	0	-292,000	134,912	-2,836,500	6,884,147	45.79%
	40,737,143	-21,618,136	175,700	-2,120,000	695,730	-2,836,500	15,033,937	100.00%

The preceding table summarizes the financial requirements of the 2012 operations which will be described within the body of this document. The net local cost for each division is calculated by identifying the anticipated expenses and revenues and adjusting those amounts for financing activities. Financing activities include contributions made to/from the reserves and/or reserve funds, the pay down of principal portions of long term borrowing and the identification of capital initiatives which will not be financed in the budget year. For instance, the Kenora land ambulance base is budgeted to be built in 2012 and the financing of the project will take place in 2013 after the building is completed. For comparison purposes, the following chart outlines the information for 2011.

### 2011 Budget

	Expenses	Revenues	Contributions to Reserves/ Reserve Funds	Contributions from Reserves/ Reserve Funds	Principal portion of LTD	Unfinanced capital outlay	Net Local Cost	% of Total Levy
Prog Supp/Board	100,000	0	25,000	-125,000	0	0	0	0.00%
Early Learning & Care	6,311,444	-5,572,283	0	0	0	0	739,161	5.09%
Ontario Works	8,815,528	-6,777,641	30,000	0	0	0	2,067,887	14.24%
Housing Services	10,868,549	-5,687,214	100,000	-500,000	535,583	0	5,316,918	36.60%
Emergency Medical Ser	12,650,837	-3,480,000	262,000	-301,000	69,647	-2,800,000	6,401,484	44.07%
	38,746,358	-21,517,138	417,000	-926,000	605,230	-2,800,000	14,525,450	100.00%

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**Net Local Cost – Definition:**

Net local cost is the difference between the total revenue and the total expenses which will be raised by levying the local municipalities and unincorporated areas.

Net local cost is used to compare the cost to the local taxpayer year over year. Expenses and revenue fluctuate each year as divisions receive one-time funding for various initiatives. If total expenses were used as a comparator for budget purposes the trends would not be consistent. For instance, in 2010 the social housing division received over \$500,000 for one time capital projects. These expenses and offsetting revenues are not sustainable in 2010. Net local cost proves to be a comparable number year over year.

A summary of the net local costs for the 2012 and 2011 budgets and the 2010 and 2009 actual follows:

	<b>2012</b>	<b>2011</b>		
	<b>Budget</b>	<b>Budget</b>	<b>2010 Actual</b>	<b>2009 Actual</b>
ODSP	0	0	983,431	1,802,232
Interest earned	0	0	-50,733	-195,000
Early Learning & Care	739,162	739,161	727,923	746,166
Ontario Works	2,334,341	2,067,887	1,728,562	1,773,297
Housing Services	5,076,287	5,316,898	4,650,594	4,878,028
Emergency Medical Services	6,884,147	6,401,484	5,648,366	5,136,769
	<u>15,033,937</u>	<u>14,525,430</u>	<u>13,688,143</u>	<u>14,141,492</u>

The comparison of net local cost between the 2011 budget and the 2012 budget follows.

	<b>2011</b>	<b>2012</b>	<b>\$ Change</b>	<b>% Change</b>
Early Learning & Care	739,161	739,162	1	0.0%
Ontario Works	2,067,887	2,334,341	266,454	12.9%
Housing Services	5,316,898	5,076,287	-240,611	-4.5%
Emergency Medical Services	6,401,484	6,884,147	482,663	7.5%
	<u>14,525,430</u>	<u>15,033,937</u>	<u>508,507</u>	<u>3.5%</u>

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	Program Support & Board	Microfit Solutions	Integrated Services	Early Learning & Care	Ontario Works	Social Housing	Land Ambulance	Total	
Wages/benefits	881,082	0	720,090	61,600	1,186,491	1,125,376	8,535,466	12,510,105	30.1%
Interest on LTD	0	0	0	0	0	599,731	257,575	857,306	2.1%
Materials/supplies	378,766	6,000	14,000	25,000	173,980	2,283,819	847,453	3,729,018	9.0%
Contract services	159,700	0	0	1200	100,680	2,386,223	158,800	2,806,603	6.7%
Rent/financial expenses	158,420	0	0	0	34,600	0	136,971	329,991	0.8%
External transfers	5,000	0	0	5,861,801	5,794,997	4,770,822	20,000	16,452,620	39.5%
Internal transfers	-1,613,968	0	-734,090	428,644	1,526,984	196,214	196,216	0	0.0%
Capital	56,000	603,000	0	0	35,000	11,000	3,346,500	4,051,500	9.7%
Contributions to reserve funds	75000	65700	0	0	35,000	0	0	175,700	0.4%
Principal payment of LTD	0	0	0	0	0	560,818	134,912	695,730	1.7%
<b>Total Cash Requirements</b>	<b>100,000</b>	<b>674,700</b>	<b>0</b>	<b>6,378,245</b>	<b>8,887,732</b>	<b>11,934,003</b>	<b>13,633,893</b>	<b>41,608,573</b>	<b>100%</b>
Provincial Revenue	0	0	0	-5,639,083	-6,553,391	-2,996,857	-3,616,246	-18,805,577	45.2%
Rent	0	0	0	0	0	-2,685,859	0	-2,685,859	6.5%
Microfit revenue	0	-71700	0	0	0	0	0	-71,700	
Interest earned	-50000	0	0	0	0	0	-5000	-55,000	
Contributions from reserves	-50,000	-603,000	0	0	0	0	0	-653,000	-1.6%
Contributions from reserve funds	0	0	0	0	0	-1,175,000	-292,000	-1,467,000	-3.5%
Unfunded capital outlay	0	0	0	0	0	0	-2,836,500	-2,836,500	-6.8%
<b>Net Local Cost</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>739,162</b>	<b>2,334,341</b>	<b>5,076,287</b>	<b>6,884,147</b>	<b>15,033,937</b>	<b>36.1%</b>

This chart provides an overview of the total cash requirements and net local cost for all divisions. It is important to note that 39.5% of our costs are external transfers to various programs. The next largest cost is the labour to deliver the programs at 30.1%. On average across all programs, the Province provides 45% of the funding. It is important to note that the funding formula for Land Ambulance requires that TWOMO be calculated directly on the gross costs and municipal portion is calculated on the net. In all other programs, TWOMO and the municipal portion is calculated on the net cost.

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#### Reserve for Working Funds

The reserve for working funds is used to ensure adequate cash flow to allow operations to continue to operate with payment of clients, vendors and transfer agencies as required. As per Regulation 279/98, Section 7(3), in preparing the estimates, the Board may provide for a reserve for working funds in a year not to exceed 15 percent of the total estimates of the Board for the year. The total estimates for 2012 are \$15,033,937 and 15% is calculated at \$2,255,090. There will be \$131,500 of interest earned for the internal financing of the Ear Falls and Sioux Lookout land ambulance bases and the revenues generated from the Microfit initiatives.

#### Discretionary Reserve Funds

The Board currently holds discretionary reserve funds for land ambulance vehicle/equipment replacement and general purposes; social housing operations and capital purposes; and in 2012 will contribute to reserve funds for technology and van replacement purposes. Interest earned on each fund is reinvested in the fund on a monthly basis. Contributions and withdrawals from the reserve funds must be budgeted per Board policies and directives.

#### Special Purpose Reserves

The Board currently holds reserves for social housing purposes that were raised with the sale of public housing units in Minaki.

#### Impact of 2012 Budget on Reserves & Reserve Funds:

	Estimated Opening Balance	Interest Earned	Contributions	Withdrawals	Ending Balance
Reserve for Working Funds	1,445,000	115,700		-653,000	907,700
Reserve for Social housing	560,000				560,000
Land ambulance vehicle reserve fund	1,270,000	0	0	-292,000	978,000
Land ambulance equipment reserve fund	80,000	0	0	0	80,000
Land ambulance general purpose reserve fund	170,000	0	0	0	170,000
Social housing operations reserve fund	1,310,000	0	0	-1,175,000	135,000
Social housing capital reserve fund	780,000	0	0		780,000
Technology reserve fund	25,000	0	25,000	0	50,000
OW van replacement reserve fund	80,000	0	35,000	0	115,000
	<u>5,720,000</u>	<u>115,700</u>	<u>60,000</u>	<u>-2,120,000</u>	<u>3,775,700</u>

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<b>PROGRAM SUPPORT &amp; BOARD - SUMMARY</b>				
41000 Program Support - Admin	816,574	768,723	-47,851	-5.86%
41100 Program Support - Dryden Office	333,280	220,700	-112,580	-33.78%
41200 Program Support - Kenora Office	144,340	201,020	56,680	39.27%
41300 Program Support - Technology	231,305	294,979	63,674	27.53%
42000 Board Costs	158,947	153,546	-5,401	-3.40%
Internal Transfer				
Distribute costs - Child Care	-162,959	-111,801	51,158	-31.39%
Distribute costs - Best Start	-101,305	-250,007	-148,702	146.79%
Distribute costs - Ontario Works	-456,547	-885,708	-429,161	94.00%
Distribute costs - Social Housing	-437,243	-143,226	294,017	-67.24%
Distribute costs - Land Ambulance	-426,392	-223,226	203,166	-47.65%
<b>Net Costs to be Financed</b>	<b>100,000</b>	<b>25,000</b>	<b>-75,000</b>	<b>-75.00%</b>
<b>Financing of Net Costs</b>				
Provincial revenue	0	0	0	
Contribution from working fund reserve	-125,000	-50,000	75,000	-60.00%
Contribution to reserve fund - technology	25,000	25,000	0	0.00%
<b>Net Local Costs</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**Summary by Function (Administration & Board):**

Wages/Benefits	924,434	881,082	-43,352	-4.69%
Materials/Supplies	347,512	378,766	31,254	8.99%
Contracted Services	149,780	159,700	9,920	6.62%
Rent/Financial Expense	157,720	158,420	700	0.44%
External Transfers	5,000	5,000	0	0.00%
Internal Transfers:				
Distribute costs	-1,584,446	-1,613,968	-29,522	1.86%
Capital	100,000	56,000	-44,000	-44.00%
Provincial revenue	0	0	0	
Contributions to reserve fund	25,000	25,000	0	0.00%
Contributions from reserve/reserve funds	-125,000	-50,000	75,000	-60.00%
<b>Net Costs to be Financed</b>	<b>0</b>	<b>0</b>	<b>0</b>	

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	<b>2011 Budget</b>	<b>2012 Budget</b>	<b>\$ Increase Over 2011</b>	<b>% Increase Over 2011</b>
<b>41000 - Program Support - Admin</b>				
Wages/Benefits:	706,049	656,523	-49,526	-7.01%
Materials/Supplies:	49,125	44,000	-5,125	-10.43%
Contracted services:	61,100	67,200	6,100	9.98%
Rent/Financial expenses:	300	1,000	700	233.33%
<b>Total 41000 Program Support - Admin</b>	<b>816,574</b>	<b>768,723</b>	<b>-47,851</b>	<b>-5.86%</b>
<b>41100 - Dryden Office</b>				
Materials/Supplies:	81,320	67,200	-14,120	-17.36%
Contracted services:	40,960	42,500	1,540	3.76%
Rent/Financial expenses:	111,000	111,000	0	0.00%
Capital:	100,000	0	-100,000	
<b>Total 41100 - Program Support - Dryden Office</b>	<b>333,280</b>	<b>220,700</b>	<b>-112,580</b>	<b>-33.78%</b>
<b>41200 - Program Support - Kenora Office</b>				
Materials/Supplies:	53,800	52,600	-1,200	-2.23%
Contracted services:	44,120	46,000	1,880	4.26%
Rent/Financial expenses:	46,420	46,420	0	0.00%
Capital:	0	56,000	56,000	
<b>Total 41200 Program Support - Kenora Office</b>	<b>144,340</b>	<b>201,020</b>	<b>56,680</b>	<b>39.27%</b>
<b>41300 - Program Support - Technology</b>				
Wages/Benefits:	175,005	180,979	5,974	3.41%
Materials/Supplies:	52,700	110,000	57,300	108.73%
Contracted services:	3,600	4,000	400	11.11%
<b>Total 41300 Program Support - Technology</b>	<b>231,305</b>	<b>294,979</b>	<b>63,674</b>	<b>27.53%</b>
<b>42000 - Board Costs</b>				
Wages/Benefits:	43,380	43,580	200	0.46%
Materials/Supplies:	110,567	104,966	-5,601	-5.07%
Contract Services:	0	0	0	
External Transfers:	5,000	5,000	0	0.00%
<b>Total 42000 Board Costs</b>	<b>158,947</b>	<b>153,546</b>	<b>-5,401</b>	<b>-3.40%</b>

## **Kenora District Services Board**

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#### **Division 40000 – Program Support and Board**

The Program Support and Board Division provide support to the program divisions of the Kenora District Services Board. The cost centres identify various functions and costs are allocated to the program division according to sharing formulas.

#### **Cost Centre 41000 – Program Support - Administration**

Program Support - Administration is provided for the KDSB by the Chief Administrative Officer, Executive Secretary, Director of Finance, Assistant to the Director of Finance Human Resources Advisor and two clerical staff in the Finance Department.

Wages and benefits have been reduced on two fronts. The 2011 budget included \$23,000 to address the overlap of wage costs in replacing the CAO. Also one of the clerical staff moved to Integrated Services in 2011.

Other expenses included are advertising, insurance, memberships, travel for program support staff, audit/consulting/legal fees, employee assistance plan and miscellaneous supplies.

#### **Cost Centre 41100 – Program Support - Dryden Office**

A cost centre for the Dryden office located at 211 Princess Street represents universal costs of operating the location and costs are distributed to the various programs for funding.

The Dryden office received major renovations in 2011 to accommodate the Integrated Services initiative.

#### **Cost Centre 41200 – Program Support - Kenora Office**

A cost centre for the Kenora office located at 120 Matheson represents universal costs of operating the location and costs are distributed to the various programs for funding.

The Kenora office also offers Integrated Services and renovations will proceed in 2012 to accommodate this initiative. Renovation costs of \$50,000 will be funded from the working fund reserve.

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**Cost Centre 41300 – Program Support - Technology**

The cost of wages, travel and universal program/system upgrades are budgeted in the program support cost centre. The hardware and direct support costs relating directly to the operation of a division will be budgeted in the division.

Included in the materials/supplies line of the technology budget for 2012 is \$80,000 for software upgrades to address program consolidation.

In 2009 the Board identified a need to begin establishing reserve funds for the replacement of equipment. A proposal to establish a back up server at a cost of \$70,000 was removed from the 2010 budget. The computer hardware/servers are aging and in order to be ready to replace them when needed, a contribution of \$25,000 is budgeted to be made to a technology reserve fund. Raising the funds over a period of time ensures that one time costs do not impact any given year.

**Cost Centre 42000 – Board Costs**

The Board costs reflect honoraria, per diem, and travel costs for the Board of Directors.

A Marketing and Communications Plan was approved in 2011. A budget of \$50,000 is included in materials/supplies to address the roll out of this initiative.

The Board also provides \$5,000 annually to the Northern Ontario Service Deliverers Association (NOSDA).

**General Comment**

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

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	2011 Budget	2012 Budget	\$ Increase Over 2011	% Increase Over 2011
<b>MICROFIT SOLUTIONS</b>				
43000 Microfit Solutions	0	609,000	609,000	
Revenue earned	0	71,700	71,700	
<b>Net Costs to be Financed</b>	<b>0</b>	<b>537,300</b>	<b>537,300</b>	
<b>Financing of Net Costs</b>				
Contribution from working fund reserve	0	-603,000	-603,000	
Contribution to working fund reserve	0	65,700	65,700	
<b>Net Local Costs</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Summary by Function (Microfit Solutions):</b>				
Contracted Services	0	6,000	6,000	
Capital	0	603,000	603,000	
Total Cash Requirements	0	609,000	609,000	
Revenue earned	0	71,700	71,700	
Contributions to working fund reserve	0	65,700	65,700	
Contributions from working fund reserve	0	-603,000	-603,000	
Net Costs to be Financed	0	0	0	

	2011 Budget	2012 Budget	\$ Increase Over 2011	% Increase Over 2011
<b>43000 Microfit Solutions</b>				
Contracted services:	0	6,000	6,000	
Capital:	0	603,000	603,000	
<b>Total 43000 - Microfit Solutions</b>	<b>0</b>	<b>609,000</b>	<b>609,000</b>	

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**Division 43000 – Microfit Solutions**

Installation of Microfit solar panels is planned for implementation in 2012. The cost of installing \_\_\_- units is \$745,000. Funds for the capital cost of the systems will be funded from the working fund reserve in 2012.

Revenue generation from the systems net of the operating costs will be contributed to the working fund reserve. It is estimated that \$86,250 will be generated in revenue in 2012.

**Kenora District Services Board  
2012 Draft Budget**

	2011 Budget	2012 Budget	\$ Increase Over 2011	% Increase Over 2011
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**INTEGRATED SERVICES**

48000 Integrated Services	0	0	0	
<b>Net Expense/(Revenue)</b>	<b>0</b>	<b>0</b>	<b>0</b>	

	2011 Budget	2012 Budget	\$ Increase Over 2011	% Increase Over 2011
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**Summary by Function (Integrated Services):**

Wages/Benefits	0	720,090	720,090	
Materials/Supplies	0	14,000	14,000	
Internal Transfers	0	-734,090	-734,090	
<b>Net Expense/(Revenue)</b>	<b>0</b>	<b>0</b>	<b>0</b>	

	2011 Budget	2012 Budget	\$ Increase Over 2011	% Increase Over 2011
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**48000 - Integrated Services**

Wages/Benefits:	0	720,090	720,090	
Materials/Supplies:	0	14,000	14,000	
Internal transfers:				
Distribute costs - Child Care	0	-50,852	-50,852	
Distribute costs - Best Start	0	-83,158	-83,158	
Distribute costs - Ontario Works	0	-477,392	-477,392	
Distribute costs - Social Housing	0	-101,344	-101,344	
Distribute costs - Land Ambulance	0	-21,344	-21,344	
<b>Total 48000 Integrated Services</b>	<b>0</b>	<b>0</b>	<b>0</b>	

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**Division 48000 – Integrated Services**

The Integrated Services budget area accumulates the wages, benefits, training and travel costs for the Integrated Services Workers and Manager. Staff were moved from Program Support, Ontario Works, Early Learning & Care and Housing Services to the Integrated Services area. The following chart outlines the shift of staff resources.

	Program Support	Ontario Works	Early Learning & Care	Housing Services	Integrated Services
Manager			1		1
Clerk Receptionist	1				
Maintenance Clerk Receptionist				1	
Support Clerk			1		
OW Intake Worker		3			
Application Intake Worker				1	
Property Clerk				2	
Assist Appl. Intake/ Property Clerk				1	
Integrated Services Worker					10

Total costs of the Integrated Services area are distributed to all programs throughout the 2012 budget.

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	2011 Budget	2012 Budget	\$ Increase Over 2011	% Increase Over 2011
<b>EARLY LEARNING &amp; CARE - SUMMARY</b>				
51000 Child Care District Administration	229,253	229,253	0	0.00%
51100 Child Care Program Transfers	3,173,790	3,136,391	-37,399	-1.18%
52000 Best Start District Administration	255,922	264,191	8,269	3.23%
52100 Best Start Program Transfers	2,623,678	2,725,410	101,732	3.88%
52200 Best Start Network	28,800	23,000	-5,800	-20.14%
<b>Total Expenses</b>	<b>6,311,443</b>	<b>6,378,245</b>	<b>66,802</b>	<b>1.06%</b>
<b>Provincial Funding</b>				
Ministry of Children & Youth Services				
DNA - Cost of Administration	93,227	93,227	0	0.00%
ELCC - Cost of Administration	21,400	21,400	0	0.00%
DNA - Fee subsidy	537,399	537,399	0	0.00%
DNA - Resource centre	509,187	509,187	0	0.00%
DNA - Special needs resourcing	498,084	498,084	0	0.00%
DNA - Wage subsidy - non-profit	445,839	460,618	14,779	3.31%
DNA - Wage subsidy - commercial	46,027	31,248	-14,779	-32.11%
DNA - Formal OW	119,200	119,200	0	0.00%
DNA - Informal OW	8,000	8,000	0	0.00%
DNA - Pay equity	51,120	13,720	-37,400	-73.16%
ELCC - Fee subsidy	243,947	243,947	0	0.00%
ELCC - Special needs resourcing	51,630	51,630	0	0.00%
ELCC - Wage subsidy - non-profit	38,823	38,823	0	0.00%
Best Start - Programming/Admin	2,331,400	2,441,400	110,000	4.72%
Best Start - Fee Subsidy	0	0	0	
Best Start - Wage improvement	548,200	548,200	0	0.00%
Best Start - Network	28,800	23,000	-5,800	-20.14%
<b>Total Funding</b>	<b>5,572,283</b>	<b>5,639,083</b>	<b>66,800</b>	<b>1.20%</b>
<b>Municipalities/Unincorporated Areas</b>	<b>739,161</b>	<b>739,162</b>	<b>1</b>	<b>0.00%</b>
<b>Net Expense/(Revenue)</b>	<b>-1</b>	<b>0</b>	<b>1</b>	

	2011 Budget	2012 Budget	\$ Increase Over 2011	% Increase Over 2011
<b>Summary by Function (Early Learning &amp; Care):</b>				
Wages/Benefits	213,830	61,600	-152,230	-71.19%
Materials/Supplies	35,881	25,000	-10,881	-30.33%
Contracted Services	0	1,200	1,200	
External Transfers	5,797,468	5,861,801	64,333	1.11%
Internal Transfers	264,264	428,644	164,380	62.20%
<b>Total Cash Requirements</b>	<b>6,311,443</b>	<b>6,378,245</b>	<b>66,802</b>	<b>1.06%</b>
Provincial Revenue	5,572,283	5,639,083	66,800	1.20%
Municipalities/Unincorporated Area	739,161	739,162	1	0.00%
<b>Net Expense/(Revenue)</b>	<b>-1</b>	<b>0</b>	<b>1</b>	

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	2011 Budget	2012 Budget	\$ Increase Over 2011	% Increase Over 2011
<b>51000 Child Care District Admin</b>				
Wages/Benefits:	66,294	61,600	-4,694	-7.08%
Materials/Supplies:	0	5,000	5,000	
Internal transfers:				
Program Support	162,959	111,801	-51,158	-31.39%
Integrated Services	0	50,852	50,852	
<b>Total 51000 Child Care District Admin</b>	<b>229,253</b>	<b>229,253</b>	<b>0</b>	<b>0.00%</b>
<b>51100 - Child Care Program Transfers</b>				
External transfers:	3,173,790	3,136,391	-37,399	-1.18%
<b>Total 51100 Child Care Program Transfers</b>	<b>3,173,790</b>	<b>3,136,391</b>	<b>-37,399</b>	<b>-1.18%</b>
<b>52000 - Best Start District Administration</b>				
Wages/Benefits:	147,536	0	-147,536	-100.00%
Materials/Supplies:	17,081	7,000	-10,081	-59.02%
Contracted Services:	0	1,200	1,200	
Internal Transfers:				
Program Support - Admin	101,305	182,833	81,528	80.48%
Integrated Services	0	83,158	83,158	
Best Start Network	-10,000	-10,000	0	0.00%
<b>Total 52000 Best Start District Admin</b>	<b>255,922</b>	<b>264,191</b>	<b>8,269</b>	<b>3.23%</b>
<b>52100 - Best Start Program Transfers</b>				
External transfers:	2,623,678	2,725,410	101,732	3.88%
<b>Total 52100 Best Start Program Transfers</b>	<b>2,623,678</b>	<b>2,725,410</b>	<b>101,732</b>	<b>3.88%</b>
<b>52200 - Best Start Network</b>				
Materials/Supplies:	18,800	13,000	-5,800	-30.85%
Contracted Services:	0	0	0	
Internal transfers:				
Best Start District Admin	10,000	10,000	0	0.00%
<b>Total 52200 Best Start Network</b>	<b>28,800</b>	<b>23,000</b>	<b>-5,800</b>	<b>-20.14%</b>

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### Division 50000 – NorthWest Early Learning & Care Service



The Kenora District Services Board is the service system manager for the Early Learning and Care (ELC) in the Kenora district. Early Learning and Care is comprised of three funding streams, Day Nurseries Act (DNA) funding; funding provided under Early Learning and Care program and Best Start Funding.

The Child Care District Administration budget remains the same at \$229,253.

The Child Care Program Transfers are slightly less than budgeted in 2011. This reduction is due to a reduced amount of pay equity funding being distributed in 2012. Various centres have already reached Pay Equity, so their portion of the Pay Equity allocation is returned to the Ministry.

Best Start Administration has risen slightly to \$264,191. Costs for staff and supplies have been reallocated to Integrated Services. The offsetting Internal Transfer to Integrated Services is \$83,158. The Internal Transfer to Program Support has increased \$81,528 to a total of \$182,833.

Best Start Transfers have increased \$101,732 and Best Start Administration has increased \$8,269 as a result of increased funding received from the Ministry of Children and Youth and the Ministry of Education. Additional funding was received for Best Start Programming and earmarked for:

Aboriginal Initiative	\$67,700
Health and Safety	\$37,000

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The Best Start Network funding decreased by \$5,800. Each DSSAB/CMSMs Planning allocation was reduced and reallocated based on the percentage of Aboriginal children in their district. Our Best Start Network Planning budget was decreased by \$5,800 but the KDSB received an additional \$67,700 for the Aboriginal Initiative.

Summary by Function illustrates that many costs have been transferred to the Integrated Services. The External Transfers have risen by \$64,333 and the Internal transfers have risen by \$164,380.

#### **General Comment**

*Net local costs do not increase over the 2011 budget.*

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	2011 Budget	2012 Budget	\$ Increase Over 2011	% Increase Over 2011
<b>ONTARIO WORKS - SUMMARY</b>				
61000 Ontario Works District Administration	673,236	1,724,123	1,050,887	156.09%
61100 Ontario Works Program Delivery	1,219,189	1,013,955	-205,234	-16.83%
61200 Ontario Works Employment Program	562,265	671,434	109,169	19.42%
61300 Ontario Works Client Transfers	6,114,412	5,191,050	-923,362	-15.10%
61400 Healthy Communities Fund	246,426	252,170	5,744	2.33%
<b>Total Expenses</b>	<b>8,815,528</b>	<b>8,852,732</b>	<b>37,204</b>	<b>0.42%</b>
<b>Provincial Funding</b>				
Ministry of Community & Social Services				
Cost of administration	579,618	1,276,200	696,582	120.18%
Employment program	971,306	603,590	-367,716	-37.86%
CVP/FSW/ETC	55,661	0	-55,661	-100.00%
Client benefits	5,077,630	4,411,293	-666,337	-13.12%
Homelessness	68,372	68,372	0	0.00%
Energy bank	13,776	13,776	0	0.00%
Miscellaneous prov revenue	0	163,552	163,552	
Ministry of Municipal Affairs & Housing				
Rent bank	11,278	11,278	0	0.00%
Other				
Kenora Hydro LEAP	0	3,200	3,200	
Sioux Lookout Hydro LEAP	0	2,130	2,130	
<b>Total Provincial Funding</b>	<b>6,777,641</b>	<b>6,553,391</b>	<b>-224,250</b>	<b>-3.31%</b>
<b>Municipalities/Unincorporated Area</b>	<b>2,067,887</b>	<b>2,334,341</b>	<b>266,454</b>	<b>12.89%</b>
<b>Interest on Rent/Energy Bank Funds</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net Expense/(Revenue)</b>	<b>-30,000</b>	<b>-35,000</b>	<b>-5,000</b>	
<b>Financing of Net Costs</b>				
Contributions to reserve funds	30,000	35,000	5,000	16.67%
<b>Net Local Costs</b>	<b>0</b>	<b>0</b>	<b>0</b>	

	2011 Budget	2012 Budget	\$ Increase Over 2011	% Increase Over 2011
<b>Summary by Function (Ontario Works):</b>				
Wages/Benefits	1,341,972	1,186,491	-155,481	-11.59%
Materials/Supplies	236,480	173,980	-62,500	-26.43%
Contracted Services	32,400	100,680	68,280	210.74%
Rent/Financial Expense	35,100	34,600	-500	-1.42%
External Transfers	6,713,029	5,794,997	-918,032	-13.68%
Internal Transfers	456,547	1,526,984	1,070,437	234.46%
Capital	0	35,000	35,000	
Contribution to reserve fund	30,000	35,000	5,000	16.67%
<b>Total Cash Requirements</b>	<b>8,845,528</b>	<b>8,887,732</b>	<b>42,204</b>	<b>0.48%</b>
Provincial revenue	6,777,641	6,553,391	-224,250	-3.31%
Municipalities/Unincorporated Area	2,067,887	2,334,341	266,454	12.89%
<b>Net Local Costs</b>	<b>0</b>	<b>0</b>	<b>0</b>	

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	2011 Budget	2012 Budget	\$ Increase Over 2011	% Increase Over 2011
<b>61000 - Ontario Works District Admin</b>				
Wages/Benefits:	118,166	122,780	4,614	3.90%
Materials/Supplies:	106,500	82,750	-23,750	-22.30%
Contracted services:	6,000	6,000	0	0.00%
Rent/Financial expenses:	3,600	3,600	0	0.00%
Internal transfers:	438,970	1,508,993	1,070,023	243.76%
<b>Total 61000 Ontario Works District Admin</b>	<b>673,236</b>	<b>1,724,123</b>	<b>1,050,887</b>	<b>156.09%</b>
<b>6110? - OW Program Delivery</b>				
Wages/Benefits:	1,082,789	908,975	-173,814	-16.05%
Materials/Supplies:	81,000	55,080	-25,920	-32.00%
Contracted services:	23,900	18,900	-5,000	-20.92%
Rent/Financial Expenses:	31,500	31,000	-500	-1.59%
<b>Total 6110? OW Program Delivery</b>	<b>1,219,189</b>	<b>1,013,955</b>	<b>-205,234</b>	<b>-16.83%</b>
<b>61200 - Employment Program</b>				
Wages/Benefits:	141,017	154,736	13,719	9.73%
Materials/Supplies:	48,980	36,150	-12,830	-26.19%
Contracted services:	2,500	75,780	73,280	2931.20%
External transfers:	369,768	369,768	0	0.00%
Capital:	0	35,000	35,000	
<b>Total 61200 Employment Program</b>	<b>562,265</b>	<b>671,434</b>	<b>109,169</b>	<b>19.42%</b>
<b>6130? - Client Financial Benefits</b>				
External transfers:	6,114,412	5,191,050	-923,362	-15.10%
<b>Total 6130? Client Financial Benefits</b>	<b>6,114,412</b>	<b>5,191,050</b>	<b>-923,362</b>	<b>-15.10%</b>
<b>61400 - Health Communities Fund</b>				
<u>External transfers:</u>				
Energy bank transfers	12,524	12,524	0	0.00%
Rent bank transfers	10,253	10,253	0	0.00%
Homeless transfers	68,372	68,372	0	0.00%
NCBS transfers	137,700	137,700	0	0.00%
Kenora Hydro - LEAP	0	3,200	3,200	
Sioux Lookout Hydro - LEAP	0	2,130	2,130	
	<u>228,849</u>	<u>234,179</u>	<u>5,330</u>	<u>2.33%</u>
<u>Internal transfers:</u>				
Admin - NCBS	15,300	15,300	0	0.00%
Admin - Energy bank	1,252	1,252	0	0.00%
Admin - Rent bank	1,025	1,025	0	0.00%
Admin - Hydro LEAP	0	414	414	
	<u>17,577</u>	<u>17,991</u>	<u>414</u>	<u>2.36%</u>
<b>Total 61400 Healthy Communities Fund</b>	<b>246,426</b>	<b>252,170</b>	<b>5,744</b>	<b>2.33%</b>

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### Division 60000 – NorthWest Ontario Works Services



Ontario Works District Administration has risen by \$1,050,887. This increase is in response to the new funding model brought forward by the Ministry in 2011. The funding envelope for Employment Funding (80/20) was reduced and the envelope for Cost of Administration (50/50) was increased. A progressive move toward Integrated Service Delivery has provided the vehicle for accessing our full administration funding envelope in 2012, utilizing the funding in Program Support and Integrated Services, internal transfers for \$1,049,592 and \$477,392 respectively.

The OW Program Delivery has been reduced by \$205,234 as a direct result of staff moving to the Integrated Service Department.

The Ontario Works Employment Program is increased by a number of factors: wages and benefits, materials and supplies, a transfer to a capital reserve for OW vehicles and a contingency fund transfer of \$73,280 to offset future funding shortfalls when the transitional funding ends in 2013. (The new OW funding model provides transitional funding for 2011-2012, funding the local share will assume in April 2013).

The OW Client Transfers are reduced by \$918,032. This reduction is a direct result of an expected budget surplus in 2011: taking into account a 1% increase in 2012 and a .6 increase in the provincial upload of basic financial assistance.

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The budget for the Healthy Communities Fund is slightly higher in the 2012 budget.

The Summary by Function indicates that wages and benefits have come in under budget. This is a result of OW staff moving to Integrated Services.

Materials/Supplies have also come in under budget. Reductions in training, technology, travel costs, and the French Language Service Plan as well as transferring costs to Integrated Services have reduced the budget by \$62,500.

Contracted Services see an increase due to the transfer of funds to cover future shortfalls due to the OW funding changes implemented in 2011.

Internal transfers have increased to support the Integrated Services Department and to fund the Program Support. This is the largest increase. A transfer of \$35,000 to capital is a new item as there is a need to provide a vehicle for the Ontario Works Life Skills trainer.

An additional transfer of \$35,000 to the reserve fund will allow for replacement of the Ontario Works vans in future years.

#### **General Comment**

*Net local costs increase by \$224,250 over the 2011 budget as a result of matching available funding from the Ministry of Community and Social Services.*

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	2011 Budget	2012 Budget	\$ Increase Over 2011	% Increase Over 2011
<b>HOUSING SERVICES - SUMMARY</b>				
71000 Social Housing District Administration	1,365,234	866,288	-498,946	-36.55%
72100 Social Housing Property Management	4,812,690	5,616,075	803,385	16.69%
71001/72501 SHRRP Program	368,192	120,000	-248,192	-67.41%
73100 Non-Profit Housing	3,879,180	4,071,911	192,731	4.97%
74000 Rent Supplement	243,233	350,826	107,593	44.23%
74100 Northern Home Repair	200,000	348,085	148,085	74.04%
<b>Total Expenses</b>	<b>10,868,529</b>	<b>11,373,185</b>	<b>504,656</b>	<b>4.64%</b>
<b>Provincial Funding</b>				
Ministry of Municipal Affairs & Housing				
Federal Block Funding - Public Housing	948,370	948,370	0	0.00%
Federal Block Funding - Non-Profit Housing	1,330,640	1,330,640	0	0.00%
Federal Block Funding - Rent Supplement	79,654	79,654	0	0.00%
Rent Supplement - New Tomorrow	91,358	91,358	0	0.00%
SHRPP/IAH - Administration	68,192	120,000	51,808	75.97%
SHRRP - Capital - Public Housing	300,000	0	-300,000	-100.00%
SHRRP - Capital - Non-Profit Housing	0	0	0	
Northern Home Repair Program	200,000	426,835	226,835	113.42%
<b>Total Provincial Funding</b>	<b>3,018,214</b>	<b>2,996,857</b>	<b>-21,357</b>	<b>-0.71%</b>
<b>Municipalities/Unincorporated Area Rent</b>	<b>2,669,000</b>	<b>2,685,859</b>	<b>16,859</b>	<b>0.63%</b>
<b>Net Expense/(Revenue)</b>	<b>-135,583</b>	<b>614,182</b>	<b>749,765</b>	
<b>Financing of Net Costs</b>				
Contribution from reserve fund - Capital	-500,000	-1,175,000	-675,000	135.00%
Contributions to reserve funds - Operating	0	0	0	
Contributions to reserve funds - Capital	100,000	0	-100,000	-100.00%
Principal portion of long term debt	535,583	560,818	25,235	4.71%
<b>Net Local Costs</b>	<b>0</b>	<b>0</b>	<b>0</b>	

	2011 Budget	2012 Budget	\$ Increase Over 2011	% Increase Over 2011
<b>Summary by Function (Housing Services):</b>				
Wages/Benefits	1,432,424	1,125,376	-307,048	-21.44%
Interest on Long Term Debt	656,138	599,731	-56,407	-8.60%
Materials/Supplies	2,282,634	2,283,819	1,185	0.05%
Contracted Services	229,677	2,386,223	2,156,546	938.95%
External Transfers	4,322,413	4,770,822	448,409	10.37%
Internal Transfers	437,243	196,214	-241,029	-55.12%
Capital	1,508,000	11,000	-1,497,000	-99.27%
Contribution to operating reserve fund	0	0	0	
Contribution to capital reserve fund	100,000	0	-100,000	-100.00%
Principal payments on long term debt	535,583	560,818	25,235	4.71%
<b>Total Cash Requirements</b>	<b>11,504,112</b>	<b>11,934,003</b>	<b>429,891</b>	<b>3.74%</b>
Provincial funding	3,018,214	2,996,857	-21,357	-0.71%
Municipalities/Unincorporated Area	5,316,898	5,076,287	-240,611	-4.53%
Tenant rent	2,669,000	2,685,859	16,859	0.63%
Contribution from capital reserve fund	500,000	1,175,000	675,000	135.00%
<b>Net Local Costs</b>	<b>0</b>	<b>0</b>	<b>0</b>	

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	2011 Budget	2012 Budget	\$ Increase Over 2011	% Increase Over 2011
<b>71000 - Social Housing District Admin</b>				
Wages/Benefits:	795,141	543,074	-252,067	-31.70%
Materials/Supplies:	89,750	87,700	-2,050	-2.28%
Contracted services:	35,100	28,300	-6,800	-19.37%
Internal transfers:	437,243	196,214	-241,029	-55.12%
Capital:	8,000	11,000	3,000	37.50%
<b>Total 71000 Social Housing District Admin</b>	<b>1,365,234</b>	<b>866,288</b>	<b>-498,946</b>	<b>-36.55%</b>
<b>721?? - Building Maintenance</b>				
Wages/Benefits:	581,891	562,302	-19,589	-3.37%
Interest on Long Term Debt:	656,138	599,731	-56,407	-8.60%
Materials/Supplies:	2,189,684	2,196,119	6,435	0.29%
Contracted services:	184,977	2,257,923	2,072,946	1120.65%
Capital:	1,200,000	0	-1,200,000	-100.00%
<b>Total 721?? Building Maintenance</b>	<b>4,812,690</b>	<b>5,616,075</b>	<b>803,385</b>	<b>16.69%</b>
<b>71001 - IAH Administration</b>				
Wages/Benefits:	55,392	20,000	-35,392	-63.89%
Materials/Supplies:	3,200	0	-3,200	-100.00%
Contracted services:	9,600	100,000	90,400	941.67%
<b>Total 71001 IAH Administration</b>	<b>68,192</b>	<b>120,000</b>	<b>51,808</b>	<b>75.97%</b>
<b>72501 - SHRRP Capital</b>				
Capital:	300,000	0	-300,000	-100.00%
<b>Total 72501 - SHRRP Capital</b>	<b>300,000</b>	<b>0</b>	<b>-300,000</b>	<b>-100.00%</b>
<b>7310? - Non-Profit Housing</b>				
External transfers:	3,879,180	4,071,911	192,731	4.97%
<b>Total 7310? Non-Profit Housing Transfers</b>	<b>3,879,180</b>	<b>4,071,911</b>	<b>192,731</b>	<b>4.97%</b>
<b>74000 - Rent Supplement</b>				
External transfers:	243,233	350,826	107,593	44.23%
<b>Total 74000 Rent Supplement</b>	<b>243,233</b>	<b>350,826</b>	<b>107,593</b>	<b>44.23%</b>
<b>74100 - Northern Home Repair Program/IAH</b>				
External transfers:	200,000	348,085	148,085	74.04%
<b>Total 74100 Northern Home Repair Prog/IAH</b>	<b>200,000</b>	<b>348,085</b>	<b>148,085</b>	<b>74.04%</b>

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### Division 70000 – NorthWest Social Housing Services



The Housing Services Division of the KDSB provides subsidized housing to those who are income tested. Subsidized housing in the district consists of 528 units owned by KDSB, 560 units of non-profit housing and 42 units of rent supplement. These units are located in Minaki, Keewatin, Kenora, Vermilion Bay, Ear Falls, Red Lake, Eagle River, Dryden, Dinorwic, Hudson and Sioux Lookout.

The 2012 budget has one major change – work performed on the public housing units will now be referred to as Building Renewal. The repairs and improvements do not fall into the definition of a tangible capital asset and will no longer be recorded as such in the budget document.

### **Cost Centre 71000 – Social Housing District Administration**

There is a decrease in this section of \$498,946 (37%) which is largely attributed to the Integrated Services initiative. There are also modest reductions to materials/supplies and contracted services.

The capital request has been increased by \$3,000 due to aging technology and an antiquated card reader system.

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#### **Cost Centre 72100 – Social Housing Property Management**

This section of the budget contains the operating maintenance and building renewal for the 528 public housing units and has increased by \$803,385 (17%) over the 2011 budget.

The increase is significant for the following reasons. Maintenance budgets for projects have been increased on average to reflect pricing increases noted in contracted services, materials and supplies. It is important to note that the 2011 budget was held at 0% increase. Insurance premiums have increased due largely to an increase in property value from \$75 million to \$94 million after review of square foot replacement costs which are now estimated at \$250 per square foot. Other increases are found in water rates (5%), property taxes (2.5%) and hydro (8%).

In previous budgets, repairs and improvements were classified as capital improvements. As noted, this building renewal is not capital as outlined in the Board's tangible capital asset policy. The 2012 budget proposes \$2,140,000 be spent on building renewal. This is an increase of \$940,000 over the 2011 budget. The increase in building renewal is part of the 10 year plan to remove the building renewal deficit. Building renewal in 2012 is being funded \$1,175,000 from reserve funds and \$965,000 from within the budget.

#### **Cost Centre 71001 SHRRP/IAH Administration and 72501 SHRRP Capital**

The decrease in this section is \$248,192. The SHRRP capital program is complete and the SHRRP administration program (20,000) is winding down ending in May 2012. A new program called Investment in Affordable Housing is included which has a preliminary administration component of \$100,000. These costs are funded 100% by the Province of Ontario.

#### **Cost Centre 73100 – Non-Profit Housing Providers**

The increase in this section is \$192,731. The increase is attributed to two sources which are operational and building renewal.

The operational increase in costs is due to the increased indices established by the Ministry of Municipal Affairs and Housing. The indices are used to calculate the benchmarked amounts for the subsidy paid to the non-profit providers.

The building renewal plan was reviewed for non-profits providers and it is estimated that reserves for non-profits will not be adequate to complete planned projects. The estimated shortfall for 2012 is \$60,000. Non-profit providers will be required to submit a business case in order to receive the funds.

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#### **Cost Centre 74000 – Rent Supplement**

The rent supplement area of the 2012 budget has increased by \$107,593. The increase is three-fold.

There is an increase in market rent allowed by regulation of 3.1%. The subsidy to landlords will change by this amount.

The Aamikkowiish rent supplement program is expected to be operational in 2012 and a full subsidy is possible as compared to 2011 where a three month subsidy was budgeted.

New to 2012 is the Investment in Affordable Housing initiative by the Province. This program has a component for housing allowances and the budget for 2012 is \$78,750. This program is funded 100% by the Province.

#### **Cost Centre 74100 – Northern Home Repair and Investment in Affordable Housing Programs**

The total budget is \$348,085 and is a combination of the Northern Home Repair Program (298,085) and the new Investment in Affordable Housing Program (\$50,000). The entire cost of these programs is funded 100% by the Province.

#### **Provincial Funding**

##### Federal Block Funding

These funds are received as part of the Housing Services Act and there is no change year over year.

##### Rent Supplement:

These funds are received as part of the Housing Services Act and there is no change.

##### SHRRP-IAH Funding:

The budget is \$120,000 and offsets the equal expenses.

##### Northern Home Repair-IAH:

The budget is \$426,835. This funding offsets the expenses as noted in the Rent Supplement (Housing Allowance component in the amount of \$78,750), and other expenses noted in Cost Centre 74100 (Northern Home Repair/IAH-\$348,085)

##### Tenant Rent:

Tenant Rental Revenue is what is charged to KDSB tenants. The rent revenue budget has increased in 2012 to \$2,686,859 which is a small increase of \$16,859.

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**Financing of Net Costs:**

Contribution to Reserves:

No contribution to reserves

Principal Portion of Long Term Debt:

As time progresses more of the mortgage and debenture payments are paying down the principle debt and therefore the increase in this budget line.

Contribution from Reserve Funds:

Additional capital work in 2011 will be funded from the reserve fund (\$1,175,000).

**Net Local Costs:**

The net local cost is the cost of the program to the local tax base. The budgeted levy for 2011 is \$5,316,898 and the requested budgeted levy for 2012 \$5,076,287 is which is a decrease of \$240,611 (4.5%).

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	2011 Budget	2012 Budget	\$ Increase Over 2011	% Increase Over 2011
<b>LAND AMBULANCE - SUMMARY</b>				
81000/81100 Land Ambulance Management	4,671,267	4,808,792	137,525	2.94%
81200 Land Ambulance Program Delivery	7,979,569	8,690,189	710,620	8.91%
<b>Total Expenses</b>	<b>12,650,836</b>	<b>13,498,981</b>	<b>848,145</b>	<b>6.70%</b>
<b>Provincial Funding</b>				
Ministry of Health & Long Term Care				
50:50 funding	2,000,000	2,132,110	132,110	6.61%
First Nations funding	1,480,000	1,484,136	4,136	0.28%
<b>Total Funding</b>	<b>3,480,000</b>	<b>3,616,246</b>	<b>136,246</b>	<b>3.92%</b>
<b>Municipalities/Unincorporated Area</b>	<b>6,401,484</b>	<b>6,884,147</b>	<b>482,663</b>	<b>7.54%</b>
<b>Interest</b>	<b>0</b>	<b>5,000</b>	<b>5,000</b>	
<b>Sale of Assets</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net Costs to be Financed</b>	<b>2,769,352</b>	<b>2,993,588</b>	<b>224,236</b>	<b>8.10%</b>
<b>Financing of Net Costs</b>				
Contributions to reserve funds - vehicle	133,000	0	-133,000	-100.00%
Contributions to reserve funds - equipment	129,000	0	-129,000	-100.00%
Contributions from reserve funds - vehicle	-140,000	-292,000	-152,000	108.57%
Contribution from reserve funds - equipment	-161,000	0	161,000	-100.00%
Principal portion of long term debt - Ear Falls	69,647	50,752	-18,895	-27.13%
Principal portion of long term debt - Sioux Lookout	0	34,630	34,630	
Principal portion of long term debt - Kenora	0	49,530	49,530	
Unfunded capital outlay - Kenora base	-2,800,000	-2,836,500	-36,500	1.30%
<b>Net Local Costs</b>	<b>-1</b>	<b>0</b>	<b>1</b>	<b>-100.00%</b>

	2011 Budget	2012 Budget	\$ Increase Over 2011	% Increase Over 2011
<b>Summary by Function (Land Ambulance):</b>				
Wages/Benefits	8,107,729	8,535,466	427,737	5.28%
Interest on Long Term Debt	59,693	257,575	197,882	331.50%
Materials/Supplies	662,800	847,453	184,653	27.86%
Contracted Services	140,810	158,800	17,990	12.78%
Rent/Financial expenses	132,412	136,971	4,559	3.44%
External Transfers	20,000	20,000	0	0.00%
Internal Transfers	426,392	196,216	-230,176	-53.98%
Capital	3,101,000	3,346,500	245,500	7.92%
Contribution to vehicle reserve fund	133,000	0	-133,000	-100.00%
Contribution to equipment reserve fund	129,000	0	-129,000	-100.00%
Principal portion of long term debt	69,647	134,912	65,265	93.71%
<b>Total Cash Requirements</b>	<b>12,982,483</b>	<b>13,633,893</b>	<b>651,410</b>	<b>5.02%</b>
Provincial Funding	3,480,000	3,616,246	136,246	3.92%
Municipalities/Unincorporated Areas	6,401,484	6,884,147	482,663	7.54%
Interest earned	0	5,000	5,000	
Contribution from vehicle reserve fund	140,000	292,000	152,000	108.57%
Contribution from equipment reserve fund	161,000	0	-161,000	-100.00%
Unfunded capital outlay	2,800,000	2,836,500	36,500	1.30%
<b>Net Local Cost</b>	<b>-1</b>	<b>0</b>	<b>1</b>	

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	<b>2011 Budget</b>	<b>2012 Budget</b>	<b>\$ Increase Over 2011</b>	<b>% Increase Over 2011</b>
<b>81000/81100 - Land Ambulance Management</b>				
Wages/Benefits:	539,565	540,208	643	0.12%
Materials/Supplies:	450,300	574,168	123,868	27.51%
Contracted services:	131,810	129,500	-2,310	-1.75%
Rent/Financial expenses:	2,200	2,200	0	0.00%
External transfers:	20,000	20,000	0	0.00%
Internal transfers:	426,392	196,216	-230,176	-53.98%
Capital	3,101,000	3,346,500	245,500	7.92%
<b>Total 81000/81100 Land Ambulance Management</b>	<b>4,671,267</b>	<b>4,808,792</b>	<b>137,525</b>	<b>2.94%</b>
<b>8120? - Land Ambulance Bases</b>				
Wages/Benefits:	7,568,164	7,995,258	427,094	5.64%
Interest on Long Term Debt:	59,693	257,575	197,882	331.50%
Materials/Supplies:	212,500	273,285	60,785	28.60%
Contracted services:	9,000	29,300	20,300	225.56%
Rent/Finance expenses:	130,212	134,771	4,559	3.50%
<b>Total 8120? Land Ambulance Bases</b>	<b>7,979,569</b>	<b>8,690,189</b>	<b>710,620</b>	<b>8.91%</b>

**Division 80000 – NorthWest Emergency Medical Services**



**Cost Centre 81000/81100 – Land Ambulance Management**

Cost Centre 81000 Land Ambulance District Administration and Cost Centre 81100 Land Ambulance District Wide Operations have been combined into one Cost Centre Land Ambulance Management.

Land Ambulance Management provides oversight and leadership for the EMS program within the District by ensuring adherence to legislation, regulations, standards, organizational policies and fiscal objectives. It also manages the operational resources required to provide an effective and efficient service delivery throughout our vast geographical area.

There is an increase of \$137,552 (2.94%) over last year which is largely attributed to increased Material/Supplies costs and the proposed EMS Equipment Renewal Plan. The EMS Equipment Renewal Plan under Capital makes up most of the increase. The ten year plan sets out a renewal schedule for vehicles, defibrillators, computers, stretchers

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and uniform jackets, etc. This new planned model for sustaining and maintaining our assets over the long term is a forward thinking management approach to renewal. The first year of the plan is little higher than subsequent years as we try to bring our vehicles and equipment up to an adequate starting point. The other area of increase was in Material/ Supplies. This included increased fuel costs, insurance, medical equipment, Oxygen tank maintenance and uniforms.

There were also some decreases in this cost centre, mainly contracted services and internal transfers. Contracted services decreased over all by 1.75% (\$2,310), as increases to software support and telecommunications were counterbalanced by the transfer of laundry services costs to 81200 Program Delivery Cost Centre.

#### **Cost Centre 81200 – Land Ambulance Program Delivery**

Land Ambulance Program Delivery includes all of the day-today operations for the delivery of emergency medical services within our communities including wages and benefits for the paramedic staff, buildings, patient care supplies, oxygen, drugs, laundry, etc.

There is an increase of \$710,620 (8.91%) over the 2011 budget, this includes a \$427,094 (5.64%) increase in wages/benefits. This includes \$70,000 for six months expanded on call for Dryden and Sioux Lookout pending the outcome of the current EMS service review. There was a 24.14% decrease in the WSIB NEER surcharges from 2011. The estimated \$110,000 is down from \$145,000 last year as a result of an injury sustained in 2010 resulting in a claim in excess of 16 weeks.

The interest on long term debt has increased substantially \$197,882 (331.50%) over 2011 due to the addition of the debt interest for the new Kenora base construction (\$193,541) to the existing interest we pay for Ear Falls (\$9,804) and Sioux Lookout (\$54,230) projects.

Materials/supplies increased by \$60,785 (28.60%) over last year's budget. Utilities were the biggest part of this increase (\$28,350) as energy costs continue to raise. There was also an \$8,000 increase for the building maintenance at the newly owned base in Sioux Lookout. Oxygen was also increased by \$8,550 to reflect increased costs including distribution and fuel surcharges.

Contracted Services had an increase of \$20,300 (225.56%) over 2011. \$16,000 of the change was from moving in of laundry services from Cost Centre 81100 Land Ambulance District Wide. Snow clearing at the new Sioux lookout base added \$3,000 to the budget as it is no longer included with a lease.

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Building rental costs reflect a slight increase \$4,559 (3.5%) in expense due to increases in lease costs. The Kenora Lease was adjusted to 10 months to transition from a leased facility into ownership status.

Revenue for Land Ambulance Services comes from the Ministry of Health & Long Term Care. The First Nations funding is estimated at the 2011 actual and the 50:50 funding is estimated at 5% increase to the 2011 actual funding.

**General Comment**

*Net local costs increase by \$ 482,663 from the 2011 budget.*

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<b>Program Support &amp; Board</b>	<b>2011 Budget</b>	<b>2012 Budget</b>	<b>Change</b>
Wages/benefits	924,434	881,082	-43,352
Materials/supplies	347,512	378,766	31,254
Contracted services	149,780	159,700	9,920
Rent/financial expense	157,720	158,420	700
External transfers	5,000	5,000	0
Internal transfers	-1,584,446	-1,613,968	-29,522
Capital	100,000	56,000	-44,000
Contributions to reserves/ reserve funds	25,000	25,000	0
<b>Total cash requirements</b>	<b>125,000</b>	<b>50,000</b>	<b>-75,000</b>
Contributions from reserves/ reserve funds	-125,000	-50,000	75,000
<b>NET LOCAL COST</b>	<b>0</b>	<b>0</b>	<b>0</b>

<b>Microfit Solutions</b>	<b>2011 Budget</b>	<b>2012 Budget</b>	<b>Change</b>
Contracted services	0	6,000	6,000
Capital	0	603,000	603,000
Contributions to reserves/ reserve funds	0	65,700	65,700
<b>Total cash requirements</b>	<b>0</b>	<b>674,700</b>	<b>674,700</b>
Microfit revenue	<b>0</b>	<b>-71,700</b>	<b>-71,700</b>
Contributions from reserves/ reserve funds	0	-603,000	-603,000
<b>NET LOCAL COST</b>	<b>0</b>	<b>0</b>	<b>0</b>

<b>Integrated Services</b>	<b>2011 Budget</b>	<b>2012 Budget</b>	<b>Change</b>
Wages/benefits	0	720,090	720,090
Materials/supplies	0	14,000	14,000
Internal transfers	0	-734,090	-734,090
<b>NET LOCAL COST</b>	<b>0</b>	<b>0</b>	<b>0</b>

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	<b>Early Learning &amp; Care</b>	<b>2011 Budget</b>	<b>2012 Budget</b>	<b>Change</b>
Wages/benefits		213,830	61,600	-152,230
Materials/supplies		35,881	25,000	-10,881
Contracted services		0	1,200	1,200
External transfers		5,797,468	5,861,801	64,333
Internal transfers		264,264	428,644	164,380
<b>Total cash requirements</b>		<b>6,311,443</b>	<b>6,378,245</b>	<b>66,802</b>
Provincial revenue		-5,572,283	-5,639,083	-66,800
<b>NET LOCAL COST</b>		<b>739,160</b>	<b>739,162</b>	<b>2</b>

	<b>Ontario Works</b>	<b>2011 Budget</b>	<b>2012 Budget</b>	<b>Change</b>
Wages/benefits		1,341,972	1,186,491	-155,481
Materials/supplies		236,480	173,980	-62,500
Contracted services		32,400	100,680	68,280
Rent/financial expense		35,100	34,600	-500
External transfers		6,713,029	5,794,997	-918,032
Internal transfers		456,547	1,526,984	1,070,437
Capital		0	35,000	35,000
Contributions to reserves/ reserve funds		30,000	35,000	5,000
<b>Total cash requirements</b>		<b>8,845,528</b>	<b>8,887,732</b>	<b>42,204</b>
Provincial revenue		-6,777,641	-6,553,391	224,250
<b>NET LOCAL COST</b>		<b>2,067,887</b>	<b>2,334,341</b>	<b>266,454</b>

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	<b>Housing Services</b>	<b>2011 Budget</b>	<b>2012 Budget</b>	<b>Change</b>
Wages/benefits		1,432,424	1,125,376	-307,048
Interest on long term debt		656,138	599,731	-56,407
Materials/supplies		2,282,634	2,283,819	1,185
Contracted services		229,677	2,386,223	2,156,546
External transfers		4,322,413	4,770,822	448,409
Internal transfers		437,243	196,214	-241,029
Capital		1,508,000	11,000	-1,497,000
Contributions to reserves/ reserve funds		100,000	0	-100,000
Principal on long term debt		535,583	560,818	25,235
<b>Total cash requirements</b>		<b>11,504,112</b>	<b>11,934,003</b>	<b>429,891</b>
Provincial revenue		-3,018,214	-2,996,857	21,357
Tenant rent		-2,669,000	-2,685,859	-16,859
Contributions from reserves/reserve funds		-500,000	-1,175,000	-675,000
<b>NET LOCAL COST</b>		<b>5,316,898</b>	<b>5,076,287</b>	<b>-240,611</b>

	<b>Land Ambulance</b>	<b>2011 Budget</b>	<b>2012 Budget</b>	<b>Change</b>
Wages/benefits		8,107,729	8,535,466	427,737
Interest on long term debt		59,693	257,575	197,882
Materials/supplies		662,800	847,453	184,653
Contracted services		140,810	158,800	17,990
Rent/financial expenses		132,412	136,971	4,559
External transfers		20,000	20,000	0
Internal transfers		426,392	196,216	-230,176
Capital		3,101,000	3,346,500	245,500
Contributions to reserves/ reserve funds		262,000	0	-262,000
Principal on long term debt		69,647	134,912	65,265
<b>Total cash requirements</b>		<b>12,982,483</b>	<b>13,633,893</b>	<b>651,410</b>
Provincial revenue		-3,480,000	-3,616,246	-136,246
Interest earned		0	-5,000	-5,000
Contributions from reserves/reserve funds		-301,000	-292,000	9,000
Unfunded capital outlay		-2,800,000	-2,836,500	-36,500
<b>NET LOCAL COST</b>		<b>6,401,483</b>	<b>6,884,147</b>	<b>482,664</b>

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<b>Kenora District Services Board</b>	<b>2011 Budget</b>	<b>2012 Budget</b>	<b>Change</b>
Wages/benefits	12,020,389	12,510,105	489,716
Interest on long term debt	715,831	857,306	141,475
Materials/supplies	3,565,307	3,729,018	163,711
Contracted services	552,667	2,806,603	2,253,936
Rent/financial expenses	325,232	329,991	4,759
External transfers	16,857,910	16,452,620	-405,290
Internal transfers	0	0	0
Capital	4,709,000	4,051,500	-657,500
Contributions to reserves/ reserve funds	417,000	175,700	-241,300
Principal on long term debt	605,230	695,730	90,500
<b>Total cash requirements</b>	<b>39,768,566</b>	<b>41,608,573</b>	<b>1,840,007</b>
Provincial revenue	-18,848,136	-18,805,577	42,559
Tenant rent	-2,669,000	-2,685,859	-16,859
Interest earned	0	-55,000	-55,000
Microfit revenue	0	-71,700	-71,700
Contributions from reserves/reserve funds	-926,000	-2,120,000	-1,194,000
Unfunded capital outlay	-2,800,000	-2,836,500	-36,500
<b>NET LOCAL COST</b>	<b>14,525,430</b>	<b>15,033,937</b>	<b>508,507</b>

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**Municipal and Unincorporated Area Allocation**

Cost allocations are determined by using the un-weighted assessment across the district. The allocations are calculated when the Municipal Property Assessment Corporation provides the 2012 property assessments. This information is usually available in late December or early January.

The following chart outlines the cost allocations from 2008 to 2011. Each year as assessment changes in the district, the apportionment percentages change.

<b>Municipality</b>	<b>2011</b>	<b>2010</b>	<b>2009</b>	<b>2008</b>
Dryden	11.2740	11.5475	11.7375	15.4479
Ear Falls	1.0281	1.0308	1.0283	1.2881
Ignace	1.1974	1.2285	1.2335	1.5953
Kenora	21.4004	21.3853	21.3043	26.7305
Machin	2.2679	2.2585	2.2104	2.7230
Pickle Lake	0.4110	0.4155	0.3965	0.5434
Red Lake	5.4841	5.2556	4.9587	5.8137
Sioux Lookout	6.9132	6.9866	7.0126	8.8592
Sioux Narrows –	5.3816	5.1442	4.9616	5.9030
Nestor Falls				
Unincorporated Areas	44.6423	44.7475	45.1566	31.0959
<b>Total</b>	<b>100.0000</b>	<b>100.0000</b>	<b>100.0000</b>	<b>100.0000</b>

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### Recommendation

It is the recommendation of the administration, in consultation and agreement of the Chair, that this 2012 Budget draft be adopted.

The 2012 regional property tax share would be \$15,030,000 or approximately 3.5% or \$508,000 higher than the 2011 levy.

In a balanced manner, this draft budget has incorporated the following operational and strategic issues:

• Increases of EMS Salary & Benefits:	\$430,000(*)
• Strategic Plans Goals & Objectives	
➤ Communication	\$20,000
➤ Technology	\$50,000
• Long Term NFP Housing	\$20,000
➤ Aamikkowiish	
• OW Restructuring	\$70,000
➤ 2013 Grant Reduction	
• Housing & EMS Renewal Plans	\$235,000
• Operating Cost Efficiencies	(\$175,000)
• Integration (Net Rev/Exp Impact)	(\$300,000)
• OW Client Benefit (Local Share)	(\$120,000)
• MicroFit Solar Revenue	(\$ 85,000)

(\*) Represents year over year – 2012 VS 2011 - Increases (Decreases)

In summary, the KDSB has begun the implementation of some very strategic initiatives – specifically Integration – that are having, and will continue to have significant operating benefits to the organization. This budget, with the accompanying policies, will begin processes to address the long term renewal issues facing our Housing & EMS services and create a resource base to allow us to begin plans and measures to maintain or improve front line service and plans to achieve SP G & O's.

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The administrative philosophy to the 2012 Budget process has been balance – balance of our operational and strategic needs – balance and repositioning of resources to areas of medium and long goals and objectives - and balance and respect to the regional property owner and the provincial government who jointly fund our services. We feel this budget has achieved this balance.