



FINANCE & ADMINISTRATION COMMITTEE MEETING AGENDA

Healthy Communities without Poverty

Date: Wednesday, December 15, 2021

Time: 12:30 PM or directly following the NDHC Board meeting

Location: By video conference while pandemic protocols are in place

<https://zoom.us/j/95685092170?pwd=RWxxZFVVeGtqeGhmVnZrOFB4MktXZz09>

Meeting ID: 956 8509 2170

Passcode: 7383627

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Members: Councillor Mark King Councillor (Chair), Councillor Dan Roveda (Vice Chair), Councillor Dave Mendicino, Mayor Dean Backer, Councillor Mac Bain, Mayor Jane Dumas, Councillor Terry Kelly, Chris Mayne, , Mayor Dan O'Mara, Councillor Scott Robertson, Representative Amanda Smith, Councillor Bill Vrebosch.

Item	Topic
1.0	1.1 Call to Order – Roll Call 1.2 Declaration of Conflict of Interest
2.0	Opening remarks by the Chair
3.0	3.1 Approval of the Agenda for December 15, 2021 MOTION: FA #2021-13 THAT the Finance and Administration Committee accepts the Agenda as presented.

Item	Topic
4.0	<p>4.1 DELEGATIONS – none at this time.</p>
5.0	<p>CONSENT AGENDA –<i>All items in the consent agenda are voted on collectively. The Chair will call out each item for consideration of discussion. Any item can be singled out for separate vote; then, only the remaining items will be voted on collectively.</i></p> <p>MOTION: FA #2021-14 THAT the Board receives for information purposes Consent Agenda item 5.1.</p> <p>5.1 FA11-21 Third Quarter Report provides the Board an update on the YTD financial performance of the organization relative to the budget set for the same period and forecast to year end.</p>
6.0	<p>MANAGERS REPORTS</p> <p>6.1 2022 Proposed Budget Report</p> <p>MOTION: FA2021-15-A THAT the Board of Directors accepts the Ontario Works program delivery budget as presented in the 2022 Proposed Budget report FA12-21; and</p> <p>MOTION: FA2021-15-B THAT the Board of Directors accepts the Type B Funerals budget as presented in the 2022 Proposed Budget report FA12-21; and</p> <p>MOTION: FA2021-15-C THAT the Board of Directors accepts the Healthy Communities Fund budget as presented in the 2022 Proposed Budget report FA12-21, and;</p> <p>MOTION: FA2021-15-D THAT the Board of Directors accepts the proposed 2022 Budget as presented in the 2022 Proposed Budget report FA12-21, with the exceptions of Resolutions FA2021-15-A, FA2021-15-B and FA2021-15-C.</p>
7.0	<p>OTHER BUSINESS</p>
8.0	<p>NEXT MEETING DATE Wednesday, January 26, 2021.</p>
9.0	<p>ADJOURNMENT</p> <p>MOTION: FA #2021-16 <i>Resolved</i> THAT the Finance and Administration Committee meeting be adjourned at PM.</p>

BRIEFING NOTE FA11-21

For information For Approval

Date: December 15, 2021

Purpose: **Year-to-date (YTD) Financial Report, January 1 to September 30, 2021**

Prepared by: Justin Avery, Manager of Finance

Reviewed by: Catherine Matheson, CAO

FOR INFORMATION:

Report FA11-21 provides The District of Nipissing Social Services Administration Board (DNSSAB) with an update on the YTD financial performance of the organization relative to the budget set for the same period and the forecast to year-end.

YTD Overall Financial Results – January 1 to September 30, 2021

District of Nipissing Social Services Administration Board For the Period 1/1/21..09/30/21 Statement of Operations

	YTD Actual	YTD Budget	Variance	Available Budget to YE	Budget 2021	Forecast to YE	Variance to Budget
Revenues:							
Municipal Levies	\$ 15,681,042	\$ 15,661,560	\$ 19,482	\$ 5,227,014	\$ 20,908,056	\$ 20,908,056	\$ -
Province of Ontario	41,288,137	41,153,574	134,563	12,582,122	53,870,259	53,753,993	(116,266)
Federal Funding	80,647	236,665	(156,018)	218,640	299,287	902,989	603,702
Interest	107,105	113,845	(6,740)	44,690	151,795	142,807	(8,988)
Repayments	331,010	334,499	(3,489)	114,990	446,000	455,785	9,785
Lease and Other	292,150	270,900	21,250	69,050	361,200	360,789	(411)
Deferred Revenue	736,593	453,973	282,620	(244,088)	492,505	736,593	244,088
Total Revenues	\$ 58,516,684	\$ 58,225,016	\$ 291,668	\$ 18,012,418	\$ 76,529,102	\$ 77,261,011	\$ 731,909
Expenditures:							
Ontario Works	\$ 11,215,564	\$ 14,302,155	\$ (3,086,591)	\$ 8,239,061	\$ 19,454,625	\$ 14,636,910	\$ (4,817,715)
OW Program Delivery	3,636,026	4,158,906	(522,880)	1,982,576	5,618,602	5,255,438	(363,164)
Children's Services	10,728,799	11,623,398	(894,599)	4,609,480	15,338,279	13,211,613	(2,126,666)
CS Program Delivery	580,741	844,452	(263,711)	503,750	1,084,491	864,415	(220,076)
Housing Services	13,162,040	14,841,495	(1,679,455)	5,228,069	18,390,109	20,683,424	2,293,315
HS Program Delivery	1,051,143	1,028,557	22,586	349,262	1,400,405	1,548,813	148,408
EMS - Land Ambulance	8,631,515	8,799,962	(168,447)	2,971,489	11,603,004	11,621,962	18,958
EMS Program Delivery	221,928	251,038	(29,110)	120,460	342,388	341,297	(1,091)
Community Paramedicine	294,369	-	294,369	(294,369)	-	1,012,870	1,012,870
Corporate Services	1,573,132	2,144,341	(571,209)	1,301,700	2,874,832	2,656,732	(218,100)
Board	49,655	73,802	(24,147)	52,712	102,367	80,624	(21,743)
Healthy Communities Fund	130,000	225,000	(95,000)	170,000	300,000	300,000	-
Gateway Hub	-	20,000	(20,000)	20,000	20,000	20,000	-
Total Expenditures	\$ 51,274,911	\$ 58,313,106	\$ (7,038,195)	\$ 25,254,191	\$ 76,529,102	\$ 72,234,099	\$ (4,295,003)
Surplus (Deficit)	\$ 7,241,773	\$ (88,090)	\$ 7,329,863	\$ (7,241,773)	\$ -	\$ 5,026,912	\$ 5,026,912
Provincial Settlements	-	-	-	-	-	3,424,085	3,424,085
Net Surplus (Deficit)	\$ 7,241,773	\$ (88,090)	\$ 7,329,863	\$ (7,241,773)	\$ -	\$ 1,602,826	\$ 1,602,826

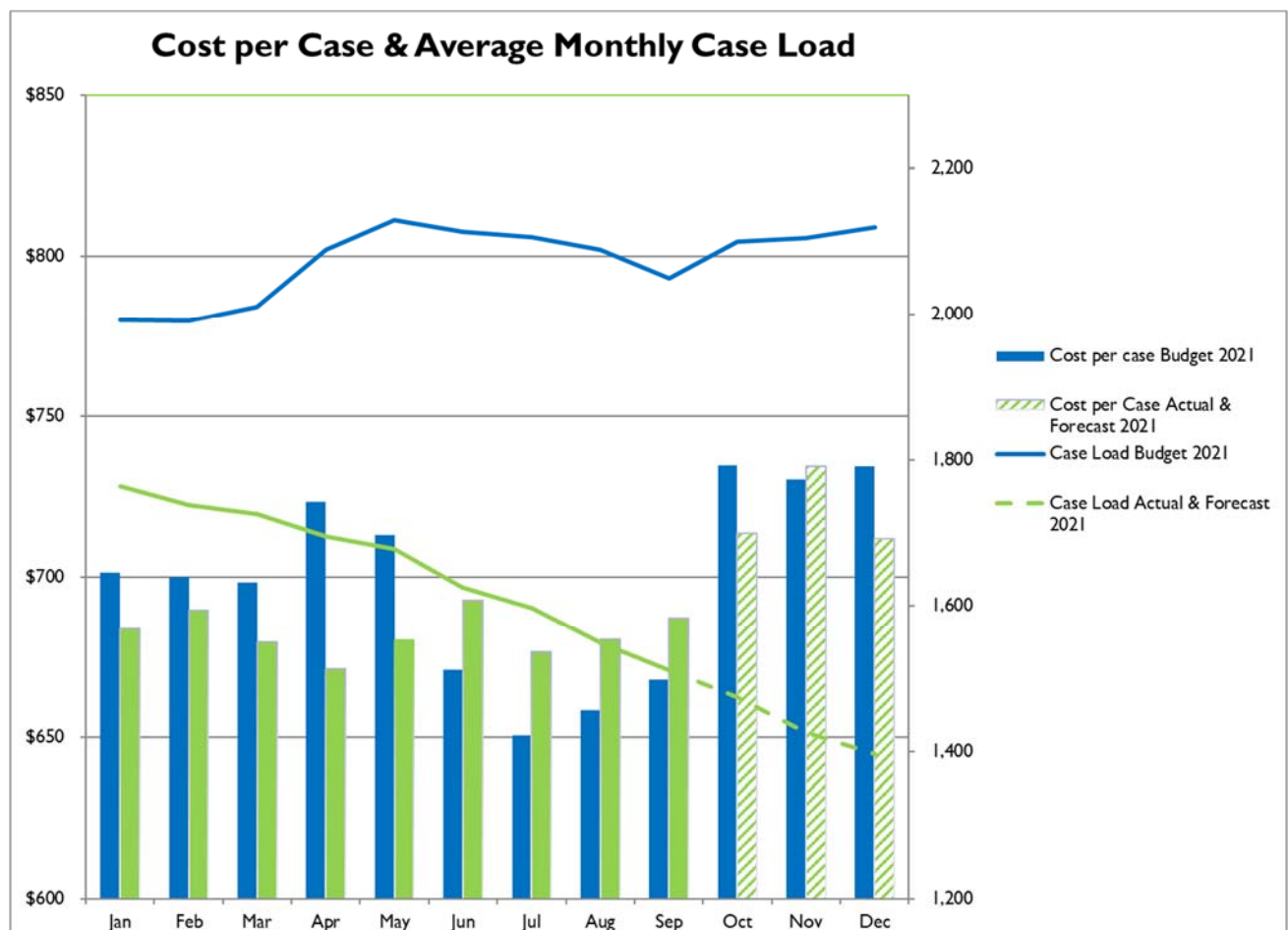
- The forecast to year end is showing an operating surplus of approximately \$1.6 million.
- The overall YTD financial status of the DNSSAB shows an operating surplus of approximately \$7.2 million. This is due to the following reasons:
 - Timing differences between receipt of funding and expenditures.
 - Forecasted surplus of \$1.6 million.
 - Journal entries to defer revenue or record unspent funding as repayable to respective ministries will not be recorded until the year end process.
- The variances between the total YTD actual expenditures and those budgeted show expenditures lower than expected by approximately \$7 million.
- Expenditures in most departments are lower than expected YTD. These variances are attributable to timing differences between when expenditures were planned and when they will occur, cost saving efforts being realized, as well as the impacts of COVID-19.
- Other variance factors are noted below by program area.

**Ontario Works Programs
For the Period 1/1/21..09/30/21
Statement of Operations**

	YTD Actual	YTD Budget	Variance	Available Budget to YE	Budget 2021	Forecast to YE	Variance to Budget
Revenues:							
Municipal Levies	\$ 200,583	\$ 200,583	\$ -	\$ 66,861	\$ 267,444	\$ 267,444	\$ -
Province of Ontario	10,920,157	13,766,692	(2,846,535)	7,821,024	18,741,181	14,251,405	(4,489,776)
Repayments	324,395	334,499	(10,104)	121,605	446,000	447,798	1,798
Total Revenues	\$ 11,445,135	\$ 14,301,774	\$ (2,856,639)	\$ 8,009,490	\$ 19,454,625	\$ 14,966,647	\$ (4,487,978)
Expenditures:							
OW Financial Assistance	\$ 10,156,489	\$ 12,754,147	\$ (2,597,658)	\$ 7,234,632	\$ 17,391,121	\$ 13,251,477	\$ (4,139,644)
OW Discretionary Benefits	517,636	626,251	(108,615)	317,364	835,000	690,181	(144,819)
OW Mandatory Benefits	251,986	431,249	(179,263)	323,014	575,000	335,982	(239,018)
Funerals and Burials (Type B)	95,812	86,251	9,561	19,188	115,000	127,749	12,749
OW Employment Assistance Program	193,641	404,257	(210,616)	344,863	538,504	231,521	(306,983)
Total Expenditures	\$ 11,215,564	\$ 14,302,155	\$ (3,086,591)	\$ 8,239,061	\$ 19,454,625	\$ 14,636,910	\$ (4,817,715)
Surplus (Deficit)	\$ 229,572	\$ (381)	\$ 229,953	\$ (229,572)	\$ -	\$ 329,737	\$ 329,737

- The financial assistance forecast to year end suggests a lower than budgeted variance in expenditures of approximately \$4.1 million. With the OW Financial Assistance expenditures now being 100% uploaded to the Ministry, there is no impact on the municipal levy.
- The YTD actual average cost per case of \$682.36 is below the budgeted average of \$687.04.
- The YTD actual average monthly caseload was 1,654 compared to the budgeted average of 2,063.
- These variances are primarily due to federal social assistance benefits available as a result of the pandemic, such as the CRB. It is expected that the caseload figures, as well as the cost per case, will begin to climb now that the CRB has expired. See Fig. 1 below.

Fig. 1



- Discretionary benefits are tracking below the capped amount based on \$10 per average monthly caseload, being approximately \$136,000 lower than the cumulative capped amount of shared funds.
- 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 over budget by \$9,561. The higher costs have been fully offset by increased repayments (ex. CPP death benefit).
- The \$210,606 underspend in employment is primarily due to COVID-19. Employment opportunities/programs have been limited during the pandemic, so the demand for employment related programs and benefits has decreased significantly.
- OW Program delivery (next page):
 - YTD expenditures are significantly under budget as COVID-19 has drastically impacted the way programs are delivered throughout the organization. Here is a brief summary of reasons for some of the variances:
 - Salaries and benefits – There have been several vacancies within this department throughout the year.
 - Travel costs have been reduced significantly as a result of COVID-19 with travel being restricted.
 - Accommodation and office expenses are lower than budget due to remote work arrangements and satellite office closures.
 - Various other expenses are lower than budget due to continued remote working and other pandemic related restrictions.

**Ontario Works Program Delivery
For the Period 1/1/21..09/30/21
Statement of Operations**

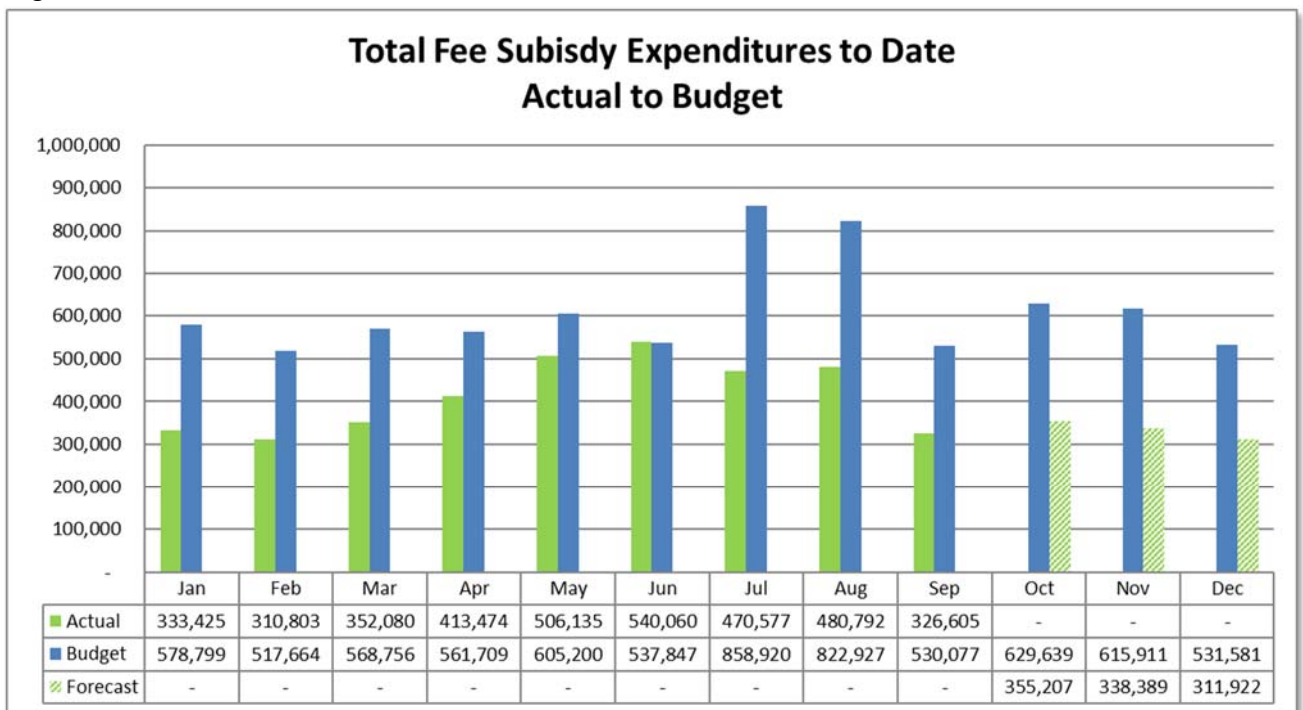
	YTD Actual	YTD Budget	Variance	Available Budget to YE	Budget 2021	Forecast to YE	Variance to Budget
Revenues:							
Municipal Levies	\$ 2,138,357	\$ 2,138,357	\$ -	\$ 712,785	\$ 2,851,142	\$ 2,851,142	\$ -
Province of Ontario	3,290,283	3,281,954	8,329	1,085,657	4,375,940	4,375,940	-
Repayments	4,116	-	4,116	(4,116)	-	5,488	5,488
Lease and Other	96	-	96	(96)	-	128	128
Total Revenues	\$ 5,432,852	\$ 5,420,311	\$ 12,541	\$ 1,794,230	\$ 7,227,082	\$ 7,232,699	\$ 5,617
Expenditures:							
Salaries and Benefits	\$ 3,400,796	\$ 3,773,489	\$ (372,693)	\$ 1,698,418	\$ 5,099,214	\$ 4,825,108	\$ (274,106)
Training	11,020	6,209	4,811	728	11,748	14,693	2,945
Travel	-	8,478	(8,478)	11,304	11,304	-	(11,304)
Telephone	11,668	16,776	(5,108)	10,700	22,368	15,723	(6,645)
Technology	74,744	69,498	5,246	17,920	92,664	99,659	6,995
Accommodations	66,407	88,751	(22,344)	51,957	118,364	88,542	(29,822)
Professional Fees	1,689	93,132	(91,443)	122,487	124,176	118,776	(5,400)
General Office Expense	60,208	102,573	(42,365)	78,556	138,764	80,278	(58,486)
Amortization	9,495	-	9,495	(9,495)	-	12,659	12,659
Allocated Administration Costs	828,073	1,201,775	(373,702)	780,407	1,608,480	1,608,480	-
Total Expenditures	\$ 4,464,099	\$ 5,360,681	\$ (896,582)	\$ 2,762,983	\$ 7,227,082	\$ 6,863,918	\$ (363,164)
Surplus (Deficit)	\$ 968,753	\$ 59,630	\$ 909,123	\$ (968,753)	\$ -	\$ 368,780	\$ 368,780
Provincial Settlements	-	-	-	-	-	119,638	119,638
Surplus (Deficit) Net of Settlements	\$ 968,753	\$ 59,630	\$ 909,123	\$ (968,753)	\$ -	\$ 249,142	\$ 249,142

**Children's Services Programs
For the Period 1/1/21..09/30/21
Statement of Operations**

	YTD Actual	YTD Budget	Variance	Available Budget to YE	Budget 2021	Forecast to YE	Variance to Budget
Revenues:							
Municipal Levies	\$ 1,119,890	\$ 1,119,890	\$ -	\$ 373,299	\$ 1,493,189	\$ 1,493,189	\$ -
Province of Ontario	10,709,637	10,198,895	510,742	2,888,888	13,598,525	14,744,092	1,145,567
Deferred Revenue	278,779	246,565	32,214	(32,214)	246,565	278,779	32,214
Total Revenues	\$ 12,108,306	\$ 11,565,350	\$ 542,956	\$ 3,229,973	\$ 15,338,279	\$ 16,516,060	\$ 1,177,781
Expenditures:							
Fee Subsidy	\$ 3,157,627	\$ 4,253,286	\$ (1,095,659)	\$ 2,463,849	\$ 5,621,476	\$ 3,996,410	\$ (1,625,066)
Fee Subsidy - OW Formal	575,122	1,251,862	(676,740)	1,079,432	1,654,554	766,830	(887,724)
Fee Subsidy - OW Informal	1,200	18,751	(17,551)	23,800	25,000	1,600	(23,400)
Fee Subsidy - School Age Recreation	-	58,000	(58,000)	58,000	58,000	-	(58,000)
Special Needs	741,228	741,228	-	247,076	988,304	988,304	-
General Operating	2,931,896	1,571,666	1,360,230	(836,340)	2,095,556	2,578,913	483,357
Wage Enhancement	763,100	1,083,280	(320,180)	681,275	1,444,375	1,017,467	(426,908)
Pay Equity	128,341	128,342	(1)	42,781	171,122	171,122	(0)
Repair and Maintenance	-	35,000	(35,000)	35,000	35,000	35,000	-
Play-Based Material & Equipment	-	-	-	-	-	500,000	500,000
Capacity Building	91,375	111,750	(20,375)	73,423	164,798	129,414	(35,384)
Journey Together - CC	406,483	406,483	0	135,495	541,978	541,978	(0)
Journey Together - EarlyON	321,545	321,546	(1)	107,182	428,727	428,727	-
EarlyON Programs	1,332,102	1,395,639	(63,537)	530,722	1,862,824	1,777,069	(85,755)
Safe Restart Funding	278,779	246,565	32,214	(32,214)	246,565	278,779	32,214
Total Expenditures	\$ 10,728,799	\$ 11,623,398	\$ (894,599)	\$ 4,609,480	\$ 15,338,279	\$ 13,211,613	\$ (2,126,666)
Surplus (Deficit)	\$ 1,379,508	\$ (58,048)	\$ 1,437,556	\$ (1,379,508)	\$ -	\$ 3,304,447	\$ 3,304,447
Provincial settlements	-	-	-	-	-	3,304,447	-
Surplus (Deficit)	\$ 1,379,508	\$ (58,048)	\$ 1,437,556	\$ (1,379,508)	\$ -	\$ -	\$ 3,304,447

- YTD expenditures in Children’s Services are lower than budgeted by \$894,599. Due to the pandemic, many families are choosing to not utilize child care services. The biggest challenge that the sector is currently facing is the lack of staff. Staff shortages were already a significant issue prior to COVID-19. Overall, this has only worsened since the pandemic began with agencies operating between 48% and 100% of their current licensed capacity. In many instances, the lack of staffing has caused reduced program capacity or classroom closures.
- Fee subsidy costs have begun to reach budgeted levels on a monthly basis; however, school closures and the delivery of emergency child care for school age children would have led to higher enrollment and higher costs in the months of April through June as can be seen in Fig 2 below. Year to date costs are still well below budget. Any surplus in the Fee Subsidy budgets are being reinvested to further support quality, affordable and sustainable licensed child care services.

Fig 2



- Expenses and funding for the emergency childcare periods have been reconciled with the Ministry.
- Federal Safe Restart Funding has been spent by the required date of March 31, 2021.
- The Province also provided additional funding of \$510,742 for the period of January to March 2021. This funding has been fully spent to support licensed child care and EarlyON programs throughout the district.
- Any unspent funding will be repayable to the Ministry.

**Children's Services Program Delivery
For the Period 1/1/21..09/30/21
Statement of Operations**

	YTD Actual	YTD Budget	Variance	Available Budget to YE	Budget 2021	Forecast to YE	Variance to Budget
Revenues:							
Municipal Levies	\$ 127,861	\$ 127,861	\$ -	\$ 42,621	\$ 170,482	170,482	\$ -
Province of Ontario	918,315	918,315	-	306,105	1,224,420	935,881	(288,539)
Deferred Revenue	68,462	-	68,462	(68,462)	-	68,462	68,462
Total Revenues	\$ 1,114,638	\$ 1,046,176	\$ 68,462	\$ 280,264	\$ 1,394,902	\$ 1,174,826	\$ (220,076)
Expenditures:							
Salaries and Benefits	\$ 535,985	\$ 568,904	\$ (32,919)	\$ 234,449	\$ 770,434	\$ 774,853	\$ 4,419
Training	8,714	9,600	(886)	11,036	19,750	11,618	(8,132)
Travel	-	3,350	(3,350)	6,200	6,200	200	(6,000)
Telephone	46	540	(494)	674	720	189	(531)
Technology	22,050	86,209	(64,159)	64,363	86,413	32,050	(54,363)
Professional Fees	5,817	152,834	(147,017)	168,017	173,834	37,000	(136,834)
General Office Expense	1,128	15,015	(13,887)	18,012	19,140	1,505	(17,635)
Transfers to Service Providers	7,000	8,000	(1,000)	1,000	8,000	7,000	(1,000)
Allocated Administration Costs	159,782	226,838	(67,056)	150,629	310,411	310,411	-
Total Expenditures	\$ 740,523	\$ 1,071,290	\$ (330,767)	\$ 654,379	\$ 1,394,902	\$ 1,174,826	\$ (220,076)
Surplus (Deficit)	\$ 374,116	\$ (25,114)	\$ 399,230	\$ (374,116)	\$ -	\$ (0)	\$ (0)

- Some initiatives that were planned in 2021 have been delayed until 2022
- Any surplus in Program Delivery has been historically reinvested to further support quality, affordable and sustainable licensed child care services.

**Housing Services Programs
For the Period 1/1/21..09/30/21
Statement of Operations**

	YTD Actual	YTD Budget	Variance	Available Budget to YE	Budget 2021	Forecast to YE	Variance to Budget
Revenues:							
Municipal Levies	\$ 6,216,989	\$ 6,216,989	\$ -	\$ 2,098,302	\$ 8,315,291	\$ 8,315,291	\$ -
Province of Ontario	10,005,297	8,236,583	1,768,714	(382,674)	9,622,623	11,945,855	2,323,232
Federal Funding	70,998	153,026	(82,028)	135,257	206,255	719,402	513,147
Deferred Revenue	352,221	207,408	144,813	(106,281)	245,940	352,221	106,281
Total Revenues	\$ 16,645,505	\$ 14,814,006	\$ 1,831,499	\$ 1,744,604	\$ 18,390,109	\$ 21,332,769	\$ 2,942,660
Expenditures:							
Provincially Reformed non-profit	\$ 4,381,644	\$ 4,353,165	\$ 28,479	\$ 1,422,576	\$ 5,804,220	\$ 5,856,835	\$ 52,615
Municipal Non Profit	85,703	282,085	(196,382)	230,897	316,600	114,271	(202,329)
Federal non-profit	59,767	56,754	3,013	15,907	75,674	81,031	5,357
Urban Native	710,135	765,405	(55,270)	310,402	1,020,537	955,640	(64,897)
Nipissing District Housing Corp	2,267,923	2,267,924	(1)	755,974	3,023,897	3,023,897	0
Commercial rent supplement	328,413	403,155	(74,742)	209,127	537,540	489,832	(47,708)
Portable Housing Benefit	19,922	45,000	(25,078)	40,078	60,000	27,470	(32,530)
Strong communities rent supplement	211,152	245,979	(34,827)	116,820	327,972	281,536	(46,436)
Northern remote - Build	91,732	95,904	(4,172)	36,140	127,872	120,482	(7,390)
CHPI	4,296,903	4,479,163	(182,260)	326,176	4,623,079	7,381,779	2,758,700
Reaching Home	196,935	114,024	82,911	(42,683)	154,252	844,494	690,242
Community Capacity and Innovation	43,118	39,001	4,117	8,885	52,003	52,003	-
IAH - Housing Allowance	25,343	12,609	12,734	(8,531)	16,812	25,343	8,531
IAH - Rental Housing	-	120,000	(120,000)	120,000	120,000	120,000	-
IAH - Ontario Renovates	-	75,000	(75,000)	75,000	75,000	-	(75,000)
SIF - Ontario Renovates	-	88,596	(88,596)	118,128	118,128	-	(118,128)
SIF - Housing Allowance	67,783	58,500	9,283	10,217	78,000	90,377	12,377
COCHI - New Build	-	236,946	(236,946)	372,344	372,344	372,344	-
COCHI - Rent Supplement	-	25,500	(25,500)	38,250	38,250	36,424	(1,826)
COCHI - Transitional Operating Funding	62,880	178,152	(115,272)	178,546	241,426	241,426	-
OPHI - Rental Housing	-	109,120	(109,120)	171,474	171,474	-	(171,474)
OPHI - Home Ownership	-	90,000	(90,000)	90,000	90,000	-	(90,000)
OPHI - Ontario Renovates	91,924	100,254	(8,330)	58,456	150,380	116,257	(34,123)
OPHI - Housing Allowance	23,250	22,500	750	6,750	30,000	30,000	-
OPHI - Housing Support Services	90,995	90,995	-	-	90,995	90,995	-
Gateway House	106,519	485,764	(379,245)	567,135	673,654	330,988	(342,666)
Total Expenditures	\$ 13,162,040	\$ 14,841,495	\$ (1,679,455)	\$ 5,228,069	\$ 18,390,109	\$ 20,683,424	\$ 2,293,315
Surplus (Deficit)	\$ 3,483,464	\$ (27,489)	\$ 3,510,953	\$ (3,483,464)	\$ -	\$ 649,345	\$ 649,345

**Housing Services Program Delivery
For the Period 1/1/21..09/30/21
Statement of Operations**

	YTD Actual	YTD Budget	Variance	Available Budget to YE	Budget 2021	Forecast to YE	Variance to Budget
Revenues:							
Municipal Levies	\$ 941,301	\$ 941,301	\$ -	\$ 313,767	\$ 1,255,068	1,255,068	\$ -
Province of Ontario	191,227	295,524	(104,297)	175,528	366,755	445,090	78,335
Federal Funding	9,649	83,639	(73,990)	83,383	93,032	183,587	90,555
Lease and Other	22,254	-	22,254	(22,254)	-	927	927
Deferred Revenue	37,130	-	37,130	(37,130)	-	37,130	37,130
Total Revenues	\$ 1,201,562	\$ 1,320,464	\$ (118,902)	\$ 513,293	\$ 1,714,855	\$ 1,921,803	\$ 206,948
Expenditures:							
Salaries and Benefits	\$ 1,001,301	\$ 925,430	\$ 75,871	\$ 261,805	\$ 1,263,106	\$ 1,474,926	\$ 211,820
Training	1,857	10,945	(9,088)	13,608	15,465	6,370	(9,095)
Travel	-	1,510	(1,510)	2,630	2,630	-	(2,630)
Telephone	47	1,080	(1,033)	1,393	1,440	200	(1,240)
Technology	3,006	45,000	(41,994)	56,994	60,000	4,008	(55,992)
Professional Fees	20,897	14,099	6,798	(2,697)	18,200	33,263	15,063
General Office Expense	7,717	30,493	(22,776)	31,847	39,564	10,289	(29,275)
Transfers to Service Providers	6,000	-	6,000	(6,000)	-	6,000	6,000
Amortization	10,318	-	10,318	(10,318)	-	13,757	13,757
Allocated Administration Costs	161,848	232,362	(70,514)	152,602	314,450	314,450	-
Total Expenditures	\$ 1,212,991	\$ 1,260,919	\$ (47,928)	\$ 501,864	\$ 1,714,855	\$ 1,863,263	\$ 148,408
Surplus (Deficit)	\$ (11,429)	\$ 59,545	\$ (70,974)	\$ 11,429	\$ -	\$ 58,539	\$ 58,539

- As seen on page 11, Housing Services Programs is forecasting for a surplus of \$649,345. This is primarily due to a later actual opening date for the Gateway House compared to budget and lower than expected social housing subsidies and rent supplements. The budget had phase I of the Gateway House completed at the beginning of 2021 with phase II completed in the summer of 2021. Phase I has begun a phased in opening and phase II is expected to be completed by the end of 2021.
- YTD surplus of \$3,483,464 is primarily due to timing differences of when funding is received and when expenditures will occur.
- Forecasted overspending in CHPI and Reaching Home is offset by the one-time COVID-19 related provincial/federal funding.
- IAH, SIF, COCHI & OPHI programs are all 100% provincially funded, so any YTD over/underspends are associated with timing differences between receipt of funding and expenditures.
- Currently forecasting for a \$58,539 surplus in Housing Services Program Delivery due to additional COVID-19 related funding that was announced after the budget was prepared.
- Any program delivery surplus will be reinvested into other district housing related initiatives such as the transitional housing project, emergency shelter, or housing related reserves.

**Emergency Medical Services
For the Period 1/1/21..09/30/21
Statement of Operations**

	YTD Actual	YTD Budget	Variance	Available Budget to YE	Budget 2021	Forecast to YE	Variance to Budget
Revenues:							
Municipal Levies	\$ 4,419,828	\$ 4,419,828	\$ -	\$ 1,473,276	\$ 5,893,104	\$ 5,893,104	\$ -
Province of Ontario	4,334,711	4,282,425	52,286	1,375,189	5,709,900	5,811,944	102,044
Total Revenues	\$ 8,754,539	\$ 8,702,253	\$ 52,286	\$ 2,848,465	\$ 11,603,004	\$ 11,705,048	\$ 102,044
Expenditures:							
Consulting Fees	\$ -	\$ 450	\$ (450)	\$ 600	\$ 600	\$ -	\$ (600)
Rent	236,688	236,691	(3)	78,900	315,588	315,585	(3)
Utilities	33,731	27,539	6,192	3,943	37,674	44,974	7,300
Internet Expense	8,980	9,198	(218)	3,284	12,264	11,973	(291)
Water	5,099	6,138	(1,039)	3,085	8,184	6,799	(1,385)
Insurance	76,531	82,674	(6,143)	33,701	110,232	101,797	(8,435)
Postage & Courier	930	1,152	(222)	606	1,536	1,240	(296)
Catering	686	-	686	(686)	-	915	915
Municipal taxes	49,455	49,131	324	16,053	65,508	63,539	(1,969)
Janitorial Services	5,953	6,129	(176)	2,219	8,172	7,937	(235)
Building maintenance	72,818	51,930	20,888	(3,578)	69,240	90,009	20,769
Computer S/W, supplies, service	62,628	46,764	15,864	(276)	62,352	78,695	16,343
Ambulance Purchases	168,067	369,318	(201,251)	201,251	369,318	369,318	-
Paramedic Training	6,229	6,750	(521)	2,771	9,000	8,305	(695)
EMS Laundry Services	859	1,350	(491)	941	1,800	1,146	(654)
Uniforms	59,557	27,000	32,557	(23,557)	36,000	69,409	33,409
Water tax	-	8,000	(8,000)	8,000	8,000	8,000	-
Medical Equipment	70,372	36,000	34,372	(22,372)	48,000	80,405	32,405
Medical Equip Capital	28,396	78,664	(50,268)	71,028	99,424	-	(99,424)
BioMed Equip Mtrncdwe & Rpr	550	1,800	(1,250)	1,850	2,400	734	(1,666)
Equipment Lease	20,129	12,906	7,223	(2,921)	17,208	52,709	35,501
Vehicle Expense	140,696	144,000	(3,304)	51,304	192,000	187,594	(4,406)
Medications & Drugs	16,782	-	16,782	(16,782)	-	22,376	22,376
Transfers to service providers	7,566,379	7,596,378	(30,000)	2,562,126	10,128,504	10,098,504	(30,000)
Total Expenditures	\$ 8,631,515	\$ 8,799,962	\$ (168,447)	\$ 2,971,489	\$ 11,603,004	\$ 11,621,962	\$ 18,958
Surplus (Deficit)	\$ 123,024	\$ (97,709)	\$ 220,733	\$ (123,024)	\$ -	\$ 83,086	\$ 83,086

- YTD expenditures variance of \$168,447 is primarily due to timing differences between receipt of funding and expenditures.
- Currently forecasting for an \$83,086 surplus. This does not take into consideration operator deficits or surpluses. Operators provide monthly financial updates to the DNSSAB and costs are fully reconciled on an annual basis via an external audit.
- The Ministry of Health (MOH) has provided funding for any COVID-19 related expenses in 2020. The DNSSAB is anticipating that this funding will continue and that retroactive funding will be received for 2021, however, this has not been confirmed yet.

Emergency Medical Services Program Delivery
For the Period 1/1/21..09/30/21
Statement of Operations

	YTD Actual	YTD Budget	Variance	Available Budget to YE	Budget 2021	Forecast to YE	Variance to Budget
Revenues:							
Municipal Levies	\$ 149,562	\$ 149,562	\$ -	\$ 49,854	\$ 199,416	199,416	\$ -
Province of Ontario	149,562	149,562	-	49,854	199,416	199,416	-
Total Revenues	\$ 299,124	\$ 299,124	\$ -	\$ 99,708	\$ 398,832	\$ 398,832	\$ -
Expenditures:							
Salaries and Benefits	\$ 216,282	\$ 233,505	\$ (17,223)	\$ 105,243	\$ 321,525	\$ 321,525	\$ -
Training	153	250	(97)	97	250	204	(46)
Travel	-	900	(900)	1,200	1,200	-	(1,200)
Technology	2,905	5,000	(2,095)	2,095	5,000	5,000	-
Professional Fees	60	9,000	(8,940)	11,940	12,000	12,000	-
General Office Expense	2,529	2,383	146	(116)	2,413	2,568	155
Allocated Administration Costs	29,040	42,172	(13,132)	27,404	56,444	56,444	-
Total Expenditures	\$ 250,968	\$ 293,210	\$ (42,242)	\$ 147,864	\$ 398,832	\$ 397,741	\$ (1,091)
Surplus (Deficit)	\$ 48,156	\$ 5,914	\$ 42,242	\$ (48,156)	\$ -	\$ 1,091	\$ 1,091

- EMS program delivery is expected to be close to budget by year-end.
- The YTD expenditure variance is due to timing differences of when positions were budgeted to be filled and when they were actually filled.
- This budget is primarily comprised of salaries and benefits to support the administration of EMS in the district. As there are no vacancies, it is anticipated that costs will remain close to budget throughout the year.
- It is not anticipated that COVID-19 will impact the EMS program delivery budget.

**Community Paramedicine
For the Period 1/1/21..09/30/21
Statement of Operations**

	YTD Actual	YTD Budget	Variance	Available Budget to YE	Budget 2021	Forecast to YE	Variance to Budget
Revenues:							
Province of Ontario	\$ 753,200	\$ -	\$ 753,200	\$ (753,200)	\$ -	\$ 1,012,870	\$ 1,012,870
Total Revenues	\$ 753,200	\$ -	\$ 753,200	\$ (753,200)	\$ -	\$ 1,012,870	\$ 1,012,870
Expenditures:							
Salaries and Benefits	\$ 873	\$ -	\$ 873	\$ (873)	\$ -	\$ 51,165	\$ 51,165
Training	-	-	-	-	-	3,375	3,375
Telephone	2,283	-	2,283	(2,283)	-	3,044	3,044
Technology	13,403	-	13,403	(13,403)	-	43,350	43,350
Accommodations	-	-	-	-	-	18,000	18,000
Professional Fees	8,350	-	8,350	(8,350)	-	24,563	24,563
Insurance	7,212	-	7,212	(7,212)	-	9,616	9,616
General Office Expense	3,360	-	3,360	(3,360)	-	7,105	7,105
Materials and Services (EMS)	16,052	-	16,052	(16,052)	-	22,262	22,262
Equipment and Vehicle expense (2,021	-	2,021	(2,021)	-	13,500	13,500
Transfers to Service Providers	-	-	-	-	-	611,558	611,558
Capital Purchases	240,814	-	240,814	(240,814)	-	205,332	205,332
Total Expenditures	\$ 294,369	\$ -	\$ 294,369	\$ (294,369)	\$ -	\$ 1,012,870	\$ 1,012,870
Surplus (Deficit)	\$ 458,831	\$ -	\$ 458,831	\$ (458,831)	\$ -	\$ (0)	\$ (0)

- This is a three year program (until March 2024) fully funded by the Ministry of Long-Term Care (MLTC) to help assist individuals who are in need of, or at risk of long-term care placement.
- There are no 2021 budget figures for this program because this funding was approved by the MLTC after DNSSAB's budget was approved.
- This program is 100% provincially funded, so there is no impact to the municipal levy.

Corporate Services
For the Period 1/1/21..09/30/21
Statement of Operations

	YTD Actual	YTD Budget	Variance	Available Budget to YE	Budget 2021	Forecast to YE	Variance to Budget
Revenues:							
Province of Ontario	\$ 15,748	\$ 23,624	\$ (7,876)	\$ 15,751	\$ 31,499	\$ 31,499	\$ -
Interest	84,605	91,345	(6,740)	37,190	121,795	112,807	(8,988)
Repayments	2,498	-	2,498	(2,498)	-	2,498	2,498
Lease and Other	269,800	270,900	(1,100)	91,400	361,200	359,733	(1,467)
Total Revenues	\$ 372,652	\$ 385,869	\$ (13,217)	\$ 141,842	\$ 514,494	\$ 506,537	\$ (7,957)
Expenditures:							
Salaries and Benefits	\$ 1,118,271	\$ 1,178,604	\$ (60,333)	\$ 475,620	\$ 1,593,891	\$ 1,586,622	\$ (7,269)
Training	13,323	13,621	(298)	7,423	20,746	25,600	4,854
Travel	299	2,100	(1,801)	3,901	4,200	399	(3,801)
Telephone	6,270	81,357	(75,087)	81,213	87,483	25,000	(62,483)
Technology	93,846	216,783	(122,937)	229,313	323,159	279,466	(43,693)
Accomodations	147,222	442,991	(295,769)	422,162	569,384	471,917	(97,467)
Professional Fees	53,683	76,837	(23,154)	41,643	95,326	78,425	(16,901)
Insurance	67,706	66,351	1,355	21,454	89,160	92,622	3,462
General Office Expense	37,866	65,697	(27,831)	53,617	91,483	50,487	(40,996)
Amortization	34,646	-	34,646	(34,646)	-	46,195	46,195
Allocated Administration Costs	(1,215,074)	(1,760,934)	545,860	(1,145,264)	(2,360,338)	(2,360,338)	-
Total Expenditures	\$ 358,059	\$ 383,407	\$ (25,348)	\$ 156,435	\$ 514,494	\$ 296,394	\$ (218,100)
Surplus (Deficit)	\$ 14,593	\$ 2,462	\$ 12,131	\$ (14,593)	\$ -	\$ 210,143	\$ 210,143

- YTD expenditures in corporate services are significantly lower than the budget by approximately \$570,000. This is primarily because the City of North Bay has stopped invoicing DNSSAB for rent and utilities until the execution of the new lease agreement.
- Corporate services expenses are forecasted to be approximately \$218,000 lower than budgeted by year-end.
- As always, staff will continue to search for cost saving opportunities wherever possible.

Board
For the Period 1/1/21..09/30/21
Statement of Operations

	YTD Actual	YTD Budget	Variance	Available Budget to YE	Budget 2021	Forecast to YE	Variance to Budget
Revenues:							
Municipal Levies	\$ 107,190	\$ 107,190	\$ -	\$ 35,730	\$ 142,920	142,920	\$ -
Interest	22,500	22,500	-	7,500	30,000	30,000	-
Total Revenues	\$ 129,690	\$ 129,690	\$ -	\$ 43,230	\$ 172,920	\$ 172,920	\$ -
Expenditures:							
Salaries and Benefits	\$ 39,366	\$ 52,868	\$ (13,502)	\$ 33,074	\$ 72,440	\$ 56,238	\$ (16,203)
Training	1,018	9,606	(8,588)	11,690	12,708	1,357	(11,351)
Travel	-	685	(685)	2,740	2,740	-	(2,740)
Technology	-	10,188	(10,188)	13,584	13,584	13,584	-
Professional Fees	8,747	-	8,747	(8,747)	-	8,747	8,747
General Office Expense	524	455	69	371	895	699	(196)
Allocated Administration Costs	36,331	52,714	(16,383)	34,222	70,553	70,553	-
Total Expenditures	\$ 85,986	\$ 126,516	\$ (40,530)	\$ 86,934	\$ 172,920	\$ 151,177	\$ (21,743)
Surplus (Deficit)	\$ 43,704	\$ 3,174	\$ 40,530	\$ (43,704)	\$ -	\$ 21,743	\$ 21,743

- YTD Board costs are \$40,530 below budget and are forecasted to be approximately \$21,743 below budget by year-end.

Healthy Communities Fund
For the Period 1/1/21..09/30/21
Statement of Operations

	YTD Actual	YTD Budget	Variance	Available Budget to YE	Budget 2021	Forecast to YE	Variance to Budget
Revenues:							
Municipal Levies	\$ 225,000	225,000	\$ -	\$ 75,000	\$ 300,000	\$ 300,000	\$ -
Total Revenues	\$ 225,000	225,000	\$ -	\$ 75,000	\$ 300,000	\$ 300,000	\$ -
Expenditures:							
Transfer to service providers	\$ 130,000	225,000	\$ (95,000)	\$ 170,000	\$ 300,000	\$ 300,000	\$ -
Total Expenditures	\$ 130,000	225,000	\$ (95,000)	\$ 170,000	\$ 300,000	\$ 300,000	\$ -
Surplus (Deficit)	\$ 95,000	-	\$ 95,000	\$ (95,000)	\$ -	\$ -	\$ -

- As of September 30, 2021 only the annualized amount for LIPI of \$130,000 has been expended from the Healthy Communities fund. Of the \$300,000 annual allocation, \$130,000 is the amount allotted to LIPI.
- Per briefing note B07-21, that was presented in March 2021, the Board has directed staff to invest the remaining \$170,000 to where it is needed most in the district. The remaining funds will be distributed in the second half of 2021.

CONCLUSION:

The YTD expenditures are lower than anticipated by approximately \$7 million. These variances are attributable to timing differences between when expenditures were planned and when they will occur, cost saving efforts being realized, as well as the impact of COVID-19.

At this time, the forecast to year end is suggesting a surplus of approximately \$1.6 million; however, this estimate does not include year-end adjustments such as accruals and funding that may need to be repaid as a result of surpluses.

Where possible, any actual savings recognized at year-end of 2021 will be deferred to 2022 as a method of stabilizing the levy contributions or will be reinvested into new initiatives. Subject to Board approval, any municipal surplus will be allocated towards reserves.

BRIEFING NOTE FA12-21

For information For Approval

Date: December 15, 2021

Purpose: **2022 Proposed Budget Report**

Prepared by: Justin Avery, Manager of Finance

Reviewed by: Catherine Matheson, CAO

RECOMMENDATION

(FA2021-15-A) THAT the Board of Directors accepts the Ontario Works program delivery budget as presented in the 2022 Proposed Budget report FA12-21; and

(FA2021-15-B) THAT the Board of Directors accepts the Type B Funerals budget as presented in the 2022 Proposed Budget report FA12-21; and

(FA2021-15-C) THAT the Board of Directors accepts the Healthy Communities Fund budget as presented in the 2022 Proposed Budget report FA12-21, and;

(FA2021-15-D) THAT the Board of Directors accepts the proposed 2022 Budget as presented in the 2022 Proposed Budget report FA12-21, with the exceptions of Resolutions FA2021-15-A, FA2021-15-B and FA2021-15-C.

REPORT SUMMARY

The District of Nipissing Social Services Administration Board (DNSSAB) 2022 proposed budget has been developed with an emphasis on stable financial planning and maximizing service delivery. This is a prudent financial plan, which promotes continued excellence in client service with a continued desire to find efficiencies in service delivery and program planning.

Proposed Budget

The 2022 proposed budget presents a municipal levy increase of \$802,620 (3.84%) with an overall increase in the budget of \$5,545,479 from \$76,529,102 in 2021 to \$82,074,581 in 2022.

DISTRICT OF NIPISSING SOCIAL SERVICES ADMINISTRATION BOARD 2022 BUDGET SUMMARY

	2021 Forecast to Year End	2021 Budget	2022 Budget	Increase (Decrease)	2021 Municipal Share of Budget	2022 Municipal Share of Budget	Increase (Decrease)	%
Employment and Social Services	14,604,973	19,454,625	19,671,456	216,831	267,444	249,064	(18,380)	(6.87%)
Housing Services	20,549,797	18,390,109	21,026,148	2,636,039	8,315,291	8,674,039	358,748	4.31%
Children's Services	14,118,598	15,338,279	16,142,477	804,198	1,493,189	1,493,189	-	0.00%
Paramedic Services	11,655,168	11,603,004	12,155,392	552,388	5,893,104	6,149,040	255,936	4.34%
Community Paramedicine	1,011,454	-	999,963	999,963	-	-	-	0.00%
Program Delivery & Corporate Services	10,946,772	11,423,085	11,759,145	336,060	4,619,028	4,825,344	206,316	4.47%
Healthy Communities Fund	300,000	300,000	300,000	-	300,000	300,000	-	0.00%
Gateway Hub	-	20,000	20,000	-	20,000	20,000	-	0.00%
Total	73,186,762	76,529,102	82,074,581	5,545,479	20,908,056	21,710,676	802,620	
% Increase (Decrease)				7.25%	% Increase		3.84%	
2022 Provincial/Federal Share	56,232,767		68.51%					
2022 Municipal Share	21,710,676		26.45%					
2022 Repayments & Other Income	3,131,175		3.82%					
2021 Apportionment	20,908,056		27.32%					

The budget maintains services at the 2021 level with the addition of service enhancements that the Board approved in 2021. Here are some highlights of the significant changes from the 2021 budget:

- Expansion of Gateway House and approval of bringing Paramedic Services in-house.
- 100% provincial/federal funding for Community Paramedicine and other programs.
- Increase in Children's Services levy due to cost sharing formula changes.
- Savings in Ontario Works (OW) program delivery and employment related expenses.

NEXT STEPS

After approval of the 2022 budget, staff will prepare the 2022 Municipal Apportionment which will be shared with municipalities upon completion and presented to the Board for information purposes at the January 2022 Finance and Administration Committee meeting.

The District of Nipissing Social Services Administration Board

FA12-21 2022 Proposed Budget

December 15th, 2021 Board Meeting

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1. Purpose

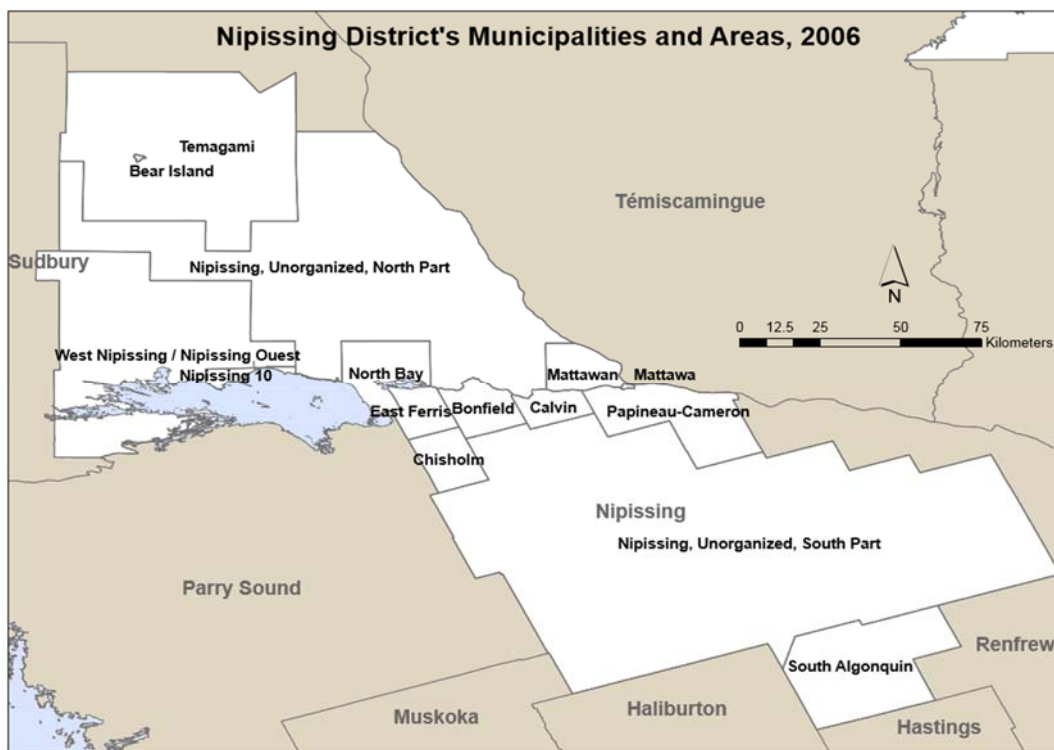
The District of Nipissing Social Services Administration Board (DNSSAB) 2022 proposed budget has been developed with an emphasis on stable financial planning and maximizing service delivery. This is a prudent financial plan, which promotes continued excellence in client service with a continued desire to find efficiencies in service delivery and program planning.

2. Background

The DNSSAB administers and delivers provincially mandated services on behalf of the citizens of the District of Nipissing in an equitable and cost-effective manner. These services include delivery of Ontario Works (OW) programs and administration and service system management for Paramedic Services, Child Care and EarlyON programs and Social Housing and Homelessness programs.

The DNSSAB's service area includes:

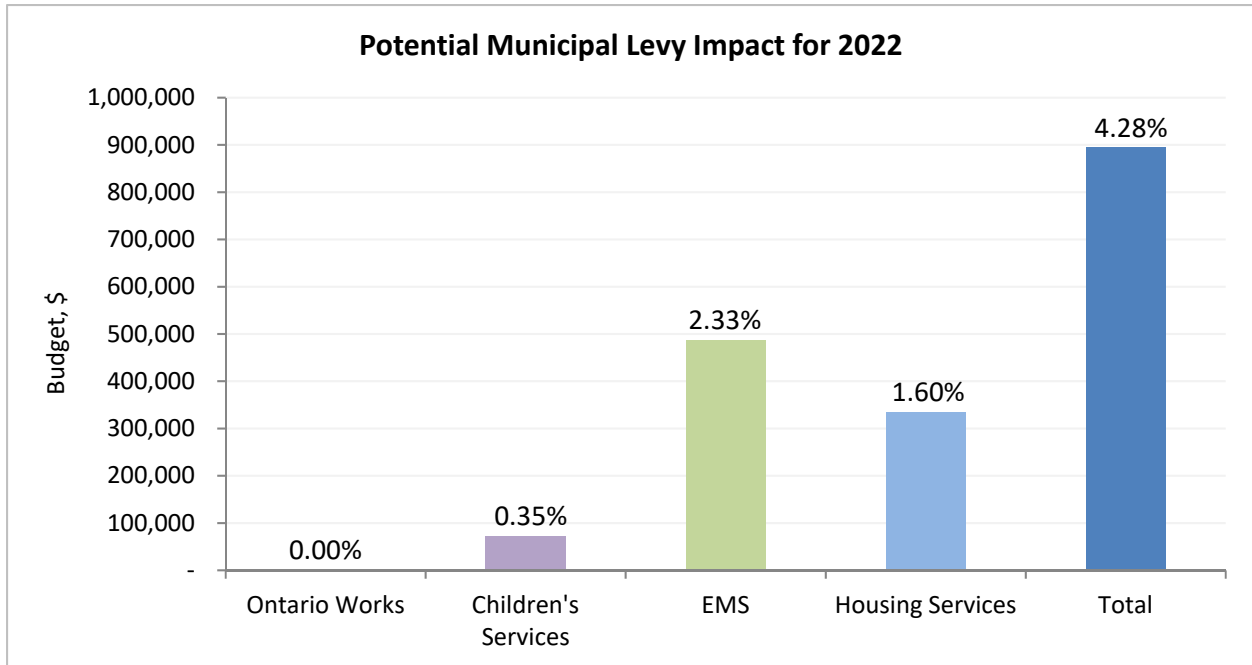
- The City of North Bay
- Municipality of West Nipissing
- Municipality of East Ferris
- Municipality of Temagami
- Township of South Algonquin
- Township of Bonfield
- Municipality of Calvin
- Township of Papineau-Cameron
- Town of Mattawa
- Township of Chisholm
- Township of Mattawan
- Territories without municipal organization (TWOMO)
- Nipissing and Temagami First Nations





2.1 Cost Pressures

In September, the 2022 Budget Issues Report was presented to the Board and it detailed the impacts of the provincial funding changes and other budget pressures. Within the Budget Issues Report, a potential municipal levy increase of approximately 4.28% was presented per the chart below.



In addition to the provincial funding changes, the DNSSAB continues to have other budget pressures, which include the following:

- Service level changes such as the Gateway House transitional housing and bringing Paramedic Services in-house.
- Inflationary increase to most goods and services. Ontario's inflation rate is expected to be 2.6% for 2022.¹
- Payroll increases.
 - Collective bargaining increases. Annual payroll increases are typically in the range of 2.5% to 3% when combining the annual cost of living increase rate of 1.5% with step movements within the salary scales.
- Pandemic related costs such as additional cleaning, personal protective equipment (PPE), and new technology solutions to support remote work arrangements.

Specific departmental cost pressures and provincial funding changes will be examined further in each respective department section.

¹ 2021 Ontario Economic Outlook and Fiscal Review, p.95
<https://budget.ontario.ca/2021/fallstatement/pdf/2021-fall-statement-en.pdf>



3. Report

3.1 Budget Overview

The 2022 proposed budget presents a municipal levy increase of \$802,620 (3.84%) with an overall increase in the budget of \$5,545,479 from \$76,529,102 in 2021 to \$82,074,581 in 2022.

DISTRICT OF NIPISSING SOCIAL SERVICES ADMINISTRATION BOARD 2022 BUDGET SUMMARY

	2021 Forecast to Year End	2021 Budget	2022 Budget	Increase (Decrease)	2021 Municipal Share of Budget	2022 Municipal Share of Budget	Increase (Decrease)	%
Employment and Social Services	14,604,973	19,454,625	19,671,456	216,831	267,444	249,064	(18,380)	(6.87%)
Housing Services	20,549,797	18,390,109	21,026,148	2,636,039	8,315,291	8,674,039	358,748	4.31%
Children's Services	14,118,598	15,338,279	16,142,477	804,198	1,493,189	1,493,189	-	0.00%
Paramedic Services	11,655,168	11,603,004	12,155,392	552,388	5,893,104	6,149,040	255,936	4.34%
Community Paramedicine	1,011,454	-	999,963	999,963	-	-	-	0.00%
Program Delivery & Corporate Services	10,946,772	11,423,085	11,759,145	336,060	4,619,028	4,825,344	206,316	4.47%
Healthy Communities Fund	300,000	300,000	300,000	-	300,000	300,000	-	0.00%
Gateway Hub	-	20,000	20,000	-	20,000	20,000	-	0.00%
Total	73,186,762	76,529,102	82,074,581	5,545,479	20,908,056	21,710,676	802,620	
% Increase (Decrease)				7.25%	% Increase		3.84%	
2022 Provincial/Federal Share	56,232,767		68.51%					
2022 Municipal Share	21,710,676		26.45%					
2022 Repayments & Other Income	3,131,175		3.82%					
2021 Apportionment	20,908,056		27.32%					

The budget maintains services at the 2021 level with the addition of service enhancements that the Board approved in 2021. Here are some highlights of the significant changes from the 2021 budget:

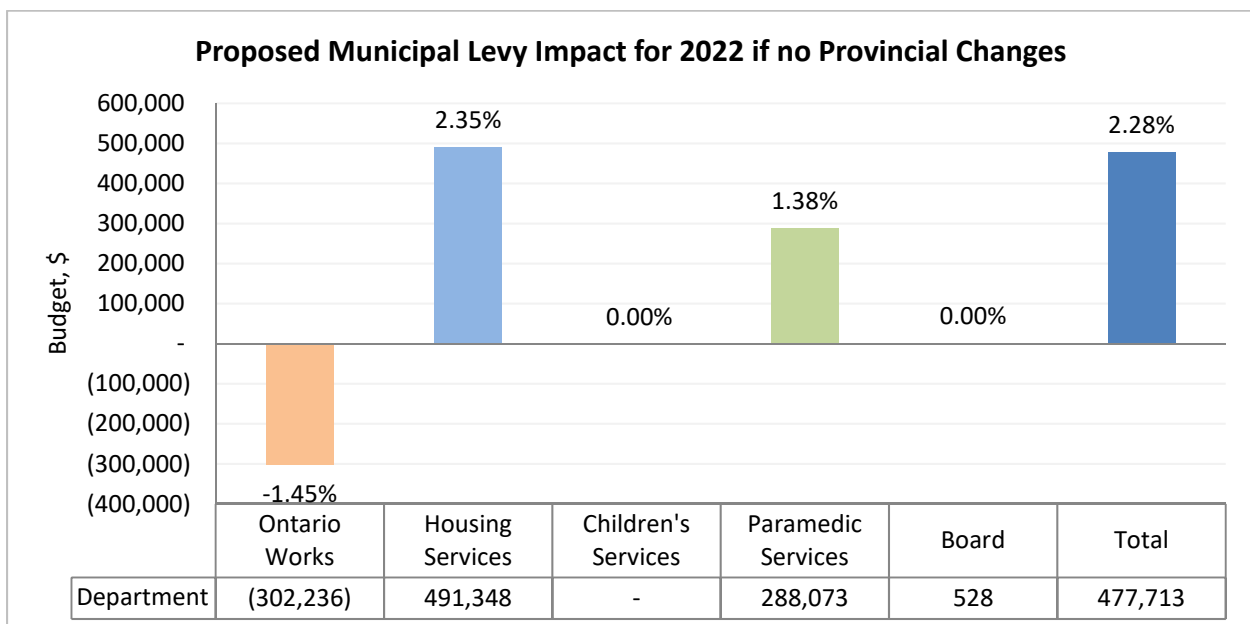
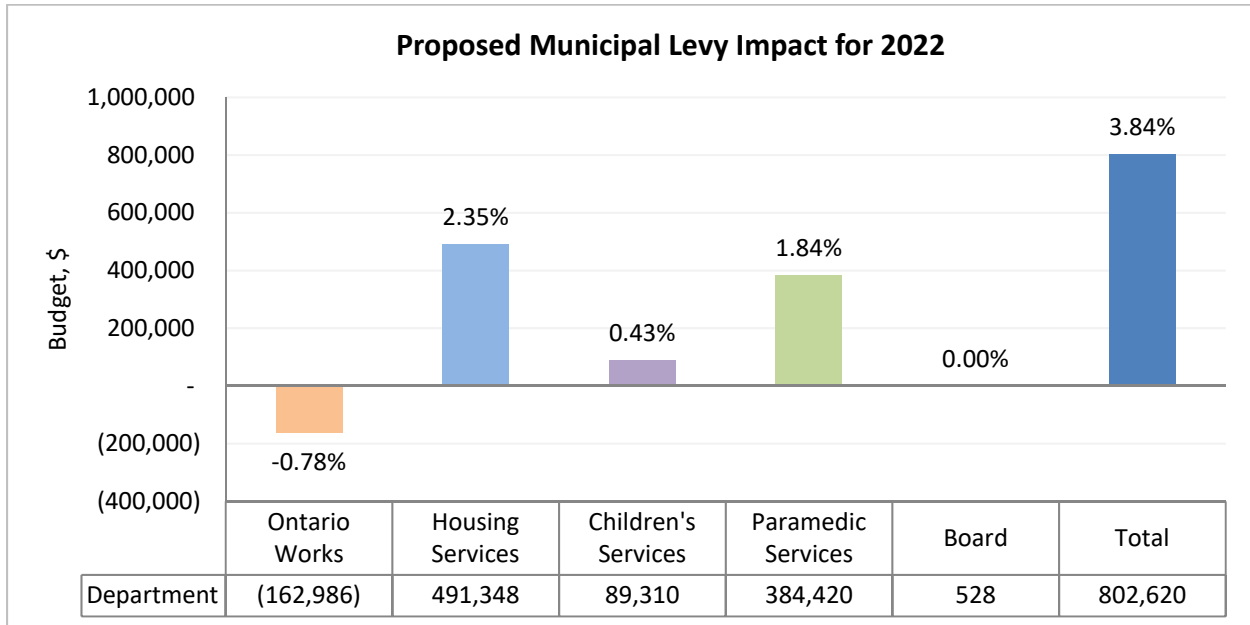
- Expansion of Gateway House and approval of bringing Paramedic Services in-house.
- 100% provincial/federal funding for Community Paramedicine and other programs.
- Increase in Children's Services levy due to cost sharing formula changes.
- Savings in Ontario Works (OW) program delivery and employment related expenses.

Additional details will be reviewed in further detail throughout the report.



3.2 Overall Impact of Provincial Funding Changes

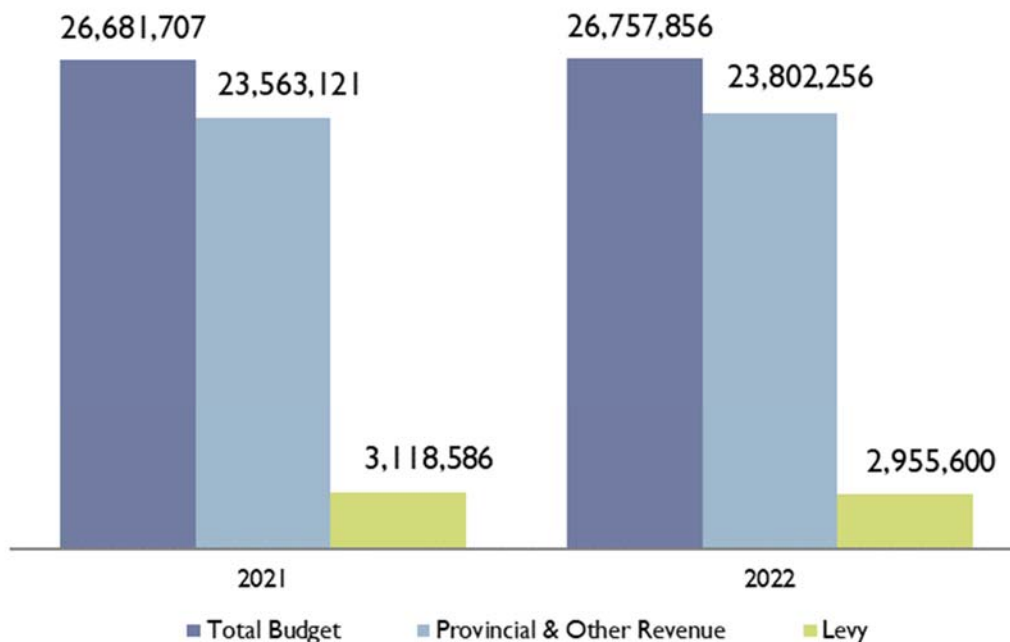
The following two charts demonstrate the impact of provincial funding changes on the municipal levy. Although the funding changes were first announced in 2019, the province has phased in some of the changes over several years. Some of these funding changes will have an ongoing negative impact on the levy. The first chart shows the current budget levy impact per department including the impact of the provincial funding changes. The second chart indicates the increase to the municipal levy had there been no provincial funding changes. Based on these estimates, the provincial funding changes are resulting in an additional municipal levy increase of approximately \$324,907 or 1.56%.





3.3 Employment and Social Services (Ontario Works)

Employment and Social Services Budget by Source of Funds



Employment and Social Services Total Budget by Program and Municipal Share 2021 and 2022

Employment and Social Services	2021 Forecast to YE	2021 Budget	2022 Budget	Increase (Decrease)	2021 Municipal Share	2022 Municipal Share	Increase (Decrease)	%
OW Financial Assistance	\$13,251,477	\$17,391,121	\$17,620,256	\$ 229,135	\$ -	\$ -	\$ -	0.00%
Discretionary Benefits	690,181	835,000	835,000	-	-	-	-	0.00%
Mandatory Benefits	335,982	575,000	575,000	-	-	-	-	0.00%
Funerals - Type B	95,812	115,000	120,000	5,000	55,000	50,000	(5,000)	-9.09%
Employment Assistance	231,521	538,504	521,200	(17,304)	212,444	199,064	(13,380)	-6.30%
Program Delivery	6,913,829	7,227,082	7,086,400	(140,682)	2,851,142	2,706,536	(144,606)	-5.07%
Total	\$21,518,802	\$26,681,707	\$26,757,856	\$ 76,149	\$ 3,118,586	\$ 2,955,600	\$ (162,986)	-5.23%

- In 2022, the Ontario Works budget has increased year over year by \$76,149 or 0.29% with a \$162,986 decrease in the municipal share.



3.3.1 OW Provincial Funding Impact

- On August 12, 2021, the Ministry of Children, Community and Social Services (MCCSS) announced that the 2022 Ontario Works program delivery and employment funding allocations will be maintained at the 2021 levels. This is to maintain stability while the ministry and municipalities work together to develop a new funding approach to reflect the broader social assistance system transformation (i.e. employment services transformation, centralized intake, etc.).
- This will now be the fourth year (2019, 2020, 2021 and 2022) that funding has been frozen at 2018's actual expenditures.
- The freezing of provincial funding shifts the inflationary budget pressure solely on to the municipalities. Costs of inflation were previously cost shared 50/50 with the Province before funding was frozen in 2019.
- The estimated impact of the funding freeze on the municipal levy for 2022 is estimated at \$139,250 or 0.67%.

3.3.2 OW Programs

- OW financial assistance and mandatory benefits have been 100% funded by the Province since 2018. Discretionary benefits are also provincially funded, but are capped at \$10 per average caseload with any costs exceeding the cap being 100% municipally funded.
- Type B municipal funerals/burials for non-social assistance recipients are 100% municipally funded (not mandated by the DSSAB Act).
- In 2022, the only costs that remain cost shared are program delivery and employment services.
- OW financial benefits costs are expected to increase in 2022 from budgeted expenditures for 2021 by \$229,135 or 1.32%. Federal benefits such as the Canada Recovery Benefit (CRB) have helped to lower the caseload and cost per case in 2021. With the expiration of the CRB on October 23, 2021, the OW caseload is expected to return to pre-pandemic levels. As mentioned previously, these costs are fully uploaded to the Province and therefore have no impact on the municipal levy.



- The average monthly caseload in 2022 is expected to be 2,085, which represents a 0.05% increase from the budgeted average monthly caseload of 2,074 for 2021.² The 2021 year-to-date (YTD) actual average monthly caseload was 1,610 as of October 31, 2021.
- The annual average cost per case in 2022 is budgeted to be \$704.27 compared to \$698.56, the annual average budgeted in 2021.
- Mandatory benefits are budgeted at the same level as 2021. 2021 YTD costs have been significantly lower than budgeted, however as mentioned previously, with the expiration of federal financial assistance programs, OW benefits are expected to return to pre-pandemic levels.
- Discretionary benefits are budgeted based on the estimated provincial funding cap of \$10 per average caseload.
- In the 2022 budget, employment assistance expenditures are decreasing \$17,304 (3.21%). Due to the pandemic, employment opportunities were limited in 2021 and these programs required minimal spending. These programs now have unspent balances carried forward from 2021 to support their 2022 operations.

3.3.3 OW Program Delivery

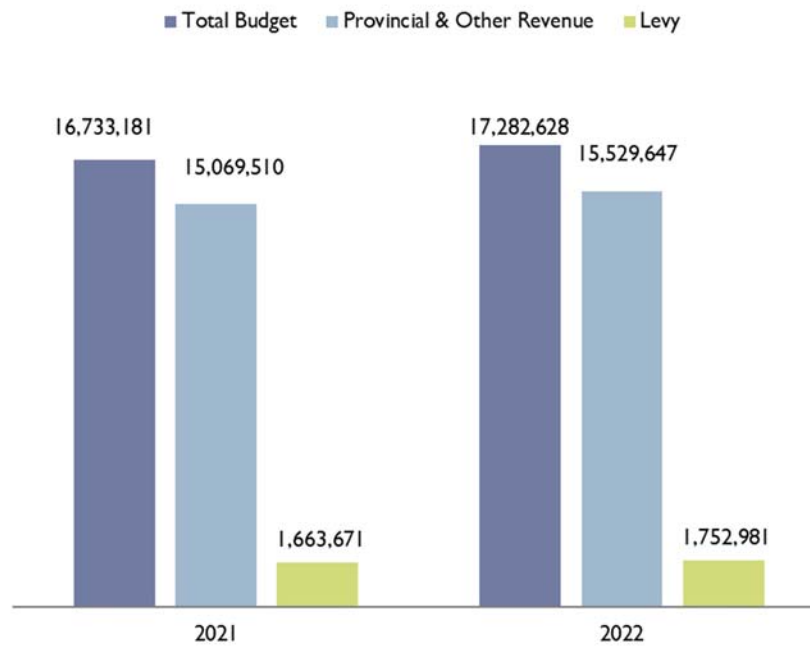
- The \$140,682 decrease in program delivery costs is primarily due to one-time costs to implement Electronic Document Management (EDM) per MCCSS direction that were included in the 2021 budget. Only the ongoing EDM costs are included in the 2022 budget, not the one-time implementation costs that were incurred in 2021.

² These estimates are based on data available as of October 31, 2021 and are subject to change based on various factors such as legislation, emerging trends, labour market changes, etc.



3.4 Children's Services

Children's Services Budget by Source of Funds



Children's Services Total Budget by Program and Municipal Share 2021 and 2022

Children's Services Programs	2021 Forecast to YE	2021 Budget	2022 Budget	Increase (Decrease)	2021 Municipal Share	2022 Municipal Share	Increase (Decrease)	%
Fee Subsidy	\$ 3,996,410	\$ 5,621,476	\$ 5,204,284	\$ (417,192)	\$ 1,493,189	\$ 1,493,189	\$ -	0.00%
Fee Subsidy - OW Formal	766,830	1,654,554	1,595,472	(59,082)	-	-	-	0.00%
Fee Subsidy - OW Informal	1,600	25,000	25,000	-	-	-	-	0.00%
Fee Subsidy - School Age Recreation	-	58,000	60,000	2,000	-	-	-	0.00%
Special Needs	988,304	988,304	988,304	-	-	-	-	0.00%
General Operating	3,485,038	2,095,556	2,335,604	240,048	-	-	-	0.00%
Pay Equity	171,122	171,122	171,122	-	-	-	-	0.00%
Wage Enhancement	1,017,467	1,444,375	1,444,375	-	-	-	-	0.00%
Repair and Maintenance	35,000	35,000	75,000	40,000	-	-	-	0.00%
Play-Based Material & Equipment	500,000	-	175,000	175,000	-	-	-	0.00%
Capital Retrofits	-	-	-	-	-	-	-	0.00%
Capacity Building	129,644	164,798	170,612	5,814	-	-	-	0.00%
Transformation	-	-	275,000	275,000	-	-	-	0.00%
Indigenous Led - Childcare	541,978	541,978	541,978	-	-	-	-	0.00%
Indigenous Led - EarlyON	428,727	428,727	428,727	-	-	-	-	0.00%
EarlyON Programs	1,777,699	1,862,824	1,862,825	1	-	-	-	0.00%
Safe Restart Funding	278,779	246,565	-	(246,565)	-	-	-	0.00%
Child Care and Early Years Workforce	-	-	789,174	789,174	-	-	-	0.00%
Program Delivery	1,145,206	1,394,902	1,140,151	(254,751)	170,482	259,792	89,310	52.39%
Total	\$15,263,804	\$16,733,181	\$17,282,628	\$ 549,447	\$ 1,663,671	\$ 1,752,981	\$ 89,310	5.37%

- In 2022, the Children's Services budget has increased year over year by \$549,447 or 3.60%. This is due to the 100% federal/provincial Child Care and Early Years Workforce Funding to support the retention and recruitment of a high-quality child care and early years workforce.



3.4.1 Children's Services Provincial Funding Impact

The Ministry of Education (EDU) has announced the following funding changes over the three-year period of 2020 to 2022:

- On January 1, 2020, Consolidated Municipal Service Managers (CMSMs) and District Social Services Administration Boards (DSSABs) were asked to cost-share Expansion Plan operating funding at a rate of 80/20 provincial/municipal.
- On January 1, 2021, CMSMs/DSSABs were asked to continue cost-sharing Expansion Plan operating funding at a rate of 80/20 and are required to cost share most administrative funding at a rate of 50/50; and
- On January 1, 2022, the threshold for allowable administrative funding that CMSMs/DSSABs can spend on child care will be reduced from 10% to 5% in addition to the ongoing cost sharing requirements previously introduced.

DNSSAB has not received the 2022 Children's Services funding agreement at this time and therefore the budgeted figures are estimates based on the 2021 funding allocations.

In regards to the announced changes above, the 2022 increase to the municipal levy is estimated at \$89,310 (0.43%).

The Ontario government is continuing to negotiate with the Federal government regarding the National Early Learning and Child Care Plan. Nine other provinces and territories have already signed on to this deal that would reduce child care fees by half in 2022 and work towards \$10/day fees by 2026. When/if this program moves forward in Ontario, it is expected to be 100% federally/provincially funded and therefore should not affect the levy.



3.4.2 Children's Services Programs

- The two major changes to the Children's Services programs in 2022 are the Safe Restart Funding and the Child Care and Early Years Workforce Funding. Safe Restart Funding was one-time pandemic related funding received in 2020 to support the reopening of licensed child care and EarlyON centres. The Child Care and Early Years Workforce Funding will be provided in 2022 and 2023 to support the retention and recruitment of a high-quality child care and early years workforce.
- The demand for fee subsidy is expected to be lower than pre-pandemic levels for at least the beginning of 2022. Due to the pandemic, many families are choosing to not utilize child care services or do not have access to licensed child care at this time. The biggest challenge that the sector is facing is a lack of staff. This was a significant issue prior to COVID-19 and has only worsened since the pandemic began with agencies operating between 48% and 100% of their licensed capacity. In many instances, the lack of staffing continues to cause reduced program capacity or classroom closures.
- Based on historical expenditures, a portion of the fee subsidy budget has been reallocated to further support sustainable and quality licensed child care centres through other programs such as general operating grants and funding for repairs, play-based materials, and transformation.
- The municipal levy allocation is the estimated minimum cost share requirement based on the 2021 transfer payment agreement. The DNSSAB has not received the 2022 transfer payment agreement at the time of preparing this report.

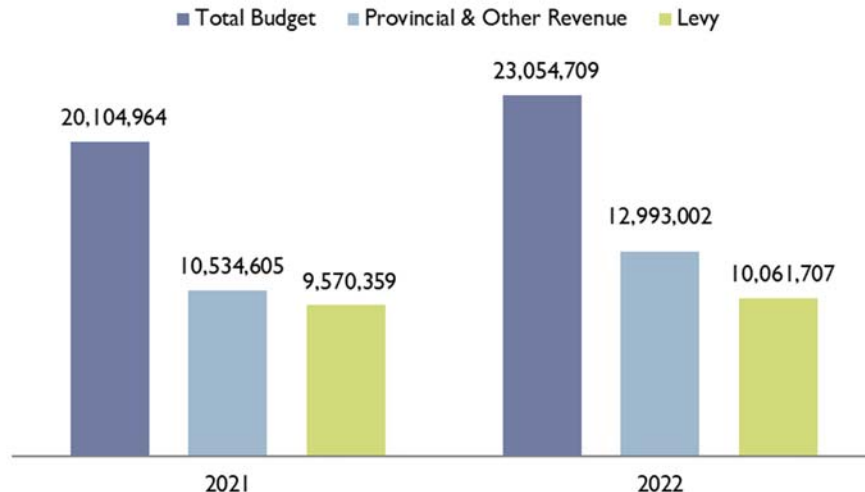
3.4.3 Children's Services Program Delivery

- Similar to Children's Services programs, the amounts allocated to program delivery are set out within the 2021 transfer payment agreement with the EDU and adjusted for the previously announced funding changes for 2022.



3.5 Housing Services

Housing Services Budget by Source of Funds



Housing Services Total Budget by Program and Municipal Share 2021 and 2022

Housing Services	2021 Forecast to YE	2021 Budget	2022 Budget	Increase (Decrease)	2021 Municipal Share	2022 Municipal Share	Increase (Decrease)	%
Provincially Reformed non-profit	\$ 5,856,835	\$ 5,804,220	\$ 6,021,660	\$ 217,440	\$ 4,424,982	\$ 4,642,422	\$ 217,440	4.91%
Municipal non-profit	114,271	316,600	-	(316,600)	187,110	-	(187,110)	-100.00%
Federal non-profit	81,031	75,674	-	(75,674)	34,409	-	(34,409)	-100.00%
Urban Native	955,640	1,020,537	883,450	(137,087)	-	5,525	5,525	0.00%
Nipissing District Housing Corp	3,023,897	3,023,897	3,043,613	19,716	2,402,598	2,610,756	208,158	8.66%
Commercial Rent Supplement	489,832	537,540	623,700	86,160	404,666	490,826	86,160	21.29%
Portable Housing Benefit	27,470	60,000	63,750	3,750	60,000	63,750	3,750	6.25%
Strong Communities Rent Supp	281,536	327,972	342,672	14,700	-	-	-	0.00%
Northern Remote - Build	120,482	127,872	114,288	(13,584)	127,872	114,288	(13,584)	-10.62%
CHPI	7,381,779	4,623,079	4,661,530	38,451	-	-	-	0.00%
Reaching Home	844,494	154,252	674,056	519,804	-	-	-	0.00%
Community Capacity and Innovation	107,338	52,003	49,134	(2,869)	-	-	-	0.00%
IAH	145,343	211,812	-	(211,812)	-	-	-	0.00%
SIF	90,377	196,128	78,000	(118,128)	-	-	-	0.00%
COCHI	650,194	652,020	1,033,330	381,310	-	-	-	0.00%
OPHI	237,252	532,849	549,493	16,644	-	-	-	0.00%
Gateway House Phase 1	142,026	673,654	462,348	(211,306)	673,654	462,348	(211,306)	-31.37%
Gateway House Phase 2	-	-	284,124	284,124	-	284,124	284,124	0.00%
Gateway House Phase 3	-	-	2,000,000	2,000,000	-	-	-	0.00%
Revolving Loan Fund	-	-	141,000	141,000	-	-	-	0.00%
Affordable Housing Reserve	-	-	-	-	-	-	-	0.00%
Program Delivery	1,857,858	1,714,855	2,028,561	313,706	1,255,068	1,387,668	132,600	10.57%
Total	\$22,407,655	\$20,104,964	\$23,054,709	\$ 2,665,621	\$ 9,570,359	\$10,061,707	\$ 491,348	5.13%

- In 2022, the Housing Services budget has increased year over year by \$2,665,621 or 13.26%. This is primarily due to the last phase (phase 4) of COVID-19 related Social Service Relief Funding (SSRF)(funded through CHPI), an increase to the federally funded Reaching Home allocation as a result of the pandemic, and new transitional housing development (Gateway House Phase III).



3.5.1 Housing Services Programs

- Provincial and federal funding for social housing will see a year over year reduction of \$501,809 or 15.26%. This is a direct result of four social housing projects reaching the end of their operating agreements throughout 2021. COCHI funding is being utilized where available in order to help transition expired projects to a more sustainable operational model and mitigate municipal levy increases.
- Funding for social housing programs is generally determined by adjusting previous year expenses by provincially legislated cost indices. There is base federal/provincial funding that is tied to operating agreements, but the municipal levy funds the difference between the expenses and federal/provincial funding. The provincial/federal funding does not change year over year (except decreasing with the expiration of operating agreements), therefore the proportion of municipal funding required to support social housing providers gradually increases over time. The percentage of municipal levy funding for social housing has increased from 69.22% in 2021 to 73.27% in 2022.
- Budgeted subsidies to social housing providers through the Provincially Reformed Non-Profit program increased \$217,440 (3.7%) due to significant increases to provincially legislated cost indices.
- End of operating agreements for several projects has resulted in decreased social housing subsidies under other programs including Municipal Non-Profit, Federal Non-Profit, Urban Native, and Northern Remote.
- Subsidy requirements for Nipissing District Housing Corporation's (NDHC) Phase III have increased by \$19,716. Despite the small increase in costs, the municipal levy share for this program has increased by \$208,158 due to a decrease of \$188,442 in provincial/federal funding for 2022.
- Legislation outlines the DNSSAB's service level standards (SLS) which details the specific number of Rent Geared-to-Income (RGI) units that are required to be funded. DNSSAB is currently not meeting this obligation and are short approximately 247 RGI housing units. The SLS Action Plan sees the DNSSAB making gradual investments over a 10 year period to address the SLS shortfall. This is the reasoning for the increase to the Commercial Rent Supplement and Portable Housing Benefit budgets. Both of these programs provide rent subsidies to clients, which count towards the SLS. Increases to rent subsidies are funded through the municipal levy.



- Base annual CHPI funding is \$1,771,340, however, the CHPI budget remains significantly higher than the base funding at \$4,661,530 in 2022 due to the last phase of SSRF funding (phase 4). SSRF Phase 4 operating funding is required to be spent by March 31, 2022 and capital funding by March 31, 2023. The base CHPI funding remains the same as the 2021 allocation. The SSRF 4 funding will be used to fund the low barrier emergency shelter, overflow, construction of additional transitional housing units and day programming during the winter months throughout 2022.
- The Reaching Home and Community Capacity and Innovation programs are 100% federally funded for homelessness initiatives. The 2021 federal budget proposed to maintain the 2021-22 Reaching Home funding levels for an additional two years. DNSSAB received an additional Reaching Home allocation of \$603,702 for 2021-22 in response to COVID-19. It is expected that the DNSSAB will receive this additional allocation through 2022-23, however details are still pending.
- The Ontario Priorities Housing Initiative (OPHI) and Canada-Ontario Community Housing Initiative (COCHI) are fully funded by the provincial and federal governments to address local housing priorities that include affordability, repair and new construction.
- In 2020, the Board approved the construction and operation of 36 transitional housing units, naming the project the Gateway House. DNSSAB received a total of \$3,313,250 (\$1,200,000 for initial 16 units (Phase 1) and \$2,113,250 for additional 20 units (Phase 2) in capital funding for this project; however, there is no provincial or federal operating funding. DNSSAB has reallocated \$250,000 from the provincially funded CHPI program and there will also be tenant rental income to help offset some of the Gateway House costs. The remaining budget is funded through the municipal levy.
- In October 2021, the Board approved the construction of an additional 24 transitional housing units (Gateway House Phase 3) to be completed by March 31, 2023, using a combination of SSRF 4 funding and reserves. The final cost of construction has not been determined at this time, so the budget is including the usage of up to \$2 million in reserves.

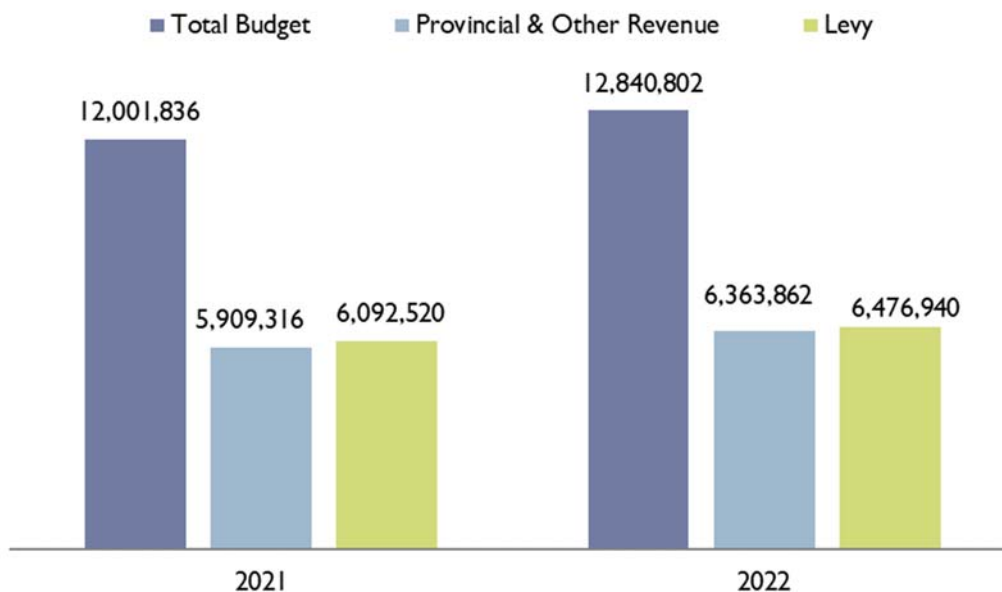
3.5.2 Housing Services Program Delivery

- The Housing Services program delivery budget has increased year over year by \$313,706 or 18.29%. This is primarily due to increases in 100% provincial/federal pandemic related funding. Another factor is an increase in the central administrative allocation. The Housing department was previously located at the Main Street office and therefore was not charged City Hall accommodation related expenses. With the sale of the Main Street office in 2021, Housing is now located in City Hall and is charged a proportional share of City Hall related costs.



3.6 Paramedic Services

Paramedic Services Program Budget by Source of Funds



3.6.1 Paramedic Services Provincial Funding Impact

In previous years, the Ministry of Health (MOH) has confirmed that the Land Ambulance Service Grant would be increasing year over year; however, there has been no confirmation of an increase to funding for 2022 as of the time of preparing this report. Despite the lack of an announcement on increased funding, given the fact that the pandemic is ongoing and that 2022 will be a provincial election year, it is anticipated that the funding formula will remain the same for 2022 as it was for 2021, 2020, and 2019. In 2019, the funding formula stayed the same as previous years with the exception of the incremental increase which was eliminated.

The method in which the Land Ambulance Service Grant (LASG) is calculated (in a simplified way) is that the DNSSAB receives 50% of its previous year's approved budget plus a 100% portion to cover territories without municipal organization (TWOMO) and First Nations funding. Therefore, the 2022 50/50 provincial funding will be based on the 2021 budget as opposed to the 2022 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%. If DNSSAB received a 1.7% incremental increase in 2022, this would result in estimated additional funding of \$96,347.



3.6.2 Paramedic Services Program

Paramedic Services Proposed Budget for 2022					
	Forecast to YE	Budget 2021	Budget 2022	Variance in Budgets	% Change
Revenues:					
Municipal levy	\$ 6,092,520	\$ 6,092,520	\$ 6,476,940	\$ 384,420	6.31%
Provincial Funding	6,011,360	5,909,316	6,334,252	424,936	7.19%
Lease & Fee, Other Revenue	-	-	29,610	29,610	0.00%
Total Revenues	\$ 12,103,880	\$ 12,001,836	\$ 12,840,802	\$ 838,966	6.99%
Expenditures:					
Consulting Fees	\$ -	\$ 600	\$ -	\$ (600)	-100.00%
Rent	315,585	315,588	292,716	(22,872)	-7.25%
Utilities	44,974	37,674	47,639	9,965	26.45%
Internet	11,973	12,264	26,376	14,112	115.07%
Water	6,799	8,184	7,008	(1,176)	-14.37%
Insurance	101,797	110,232	124,800	14,568	13.22%
Postage & Courier	1,240	1,536	1,272	(264)	-17.19%
Catering	915	-	1,200	1,200	0.00%
Property Taxes	63,539	65,508	65,052	(456)	-0.70%
Janitorial Services	7,937	8,172	8,472	300	3.67%
Furniture and Fixtures	-	-	2,400	2,400	0.00%
Maintenance & Repairs	90,009	69,240	77,460	8,220	11.87%
Computer/Information Technology	83,504	62,352	186,777	124,425	199.55%
Ambulance Purchases	369,318	369,318	397,600	28,282	7.66%
Emergency First Responders	8,305	9,000	32,004	23,004	255.60%
Uniforms and Laundry	70,555	37,800	51,804	14,004	37.05%
Water taxi	-	8,000	8,000	-	0.00%
Medical Equipment	162,244	167,032	163,389	(3,643)	-2.18%
Vehicle Expense	187,594	192,000	296,864	104,864	54.62%
Medications & Drugs	22,376	-	24,000	24,000	0.00%
Transfer to service providers	10,098,504	10,128,504	10,340,559	212,055	2.09%
Program Delivery	395,646	398,832	685,410	286,578	71.85%
Total Expenditures	\$ 12,042,813	\$ 12,001,836	\$ 12,840,802	\$ 838,966	6.99%
Surplus (Deficit)	\$ 61,067	\$ -	\$ -	\$ -	0.00%

- In November 2021, the Board approved, in principle, a transition to a direct delivery model for paramedic services effective prior to January 1, 2023.
- The above budget maintains services at the same level of 2021 and includes the one-time transition costs required to move to a direct delivery model.
- The Paramedic Services budget has increased year over year by \$838,966 or 6.99%.



- As part of the direct delivery report EMS11-21, presented in November 2021, one-time transition costs were estimated in the range of \$380,421 to \$544,121. The upper range of one-time transition costs has been included in the 2022 Paramedic Services budget.
- Explanations for the significant variances year over year are as follows:
 - A portion of rent has been reallocated to the 100% provincially funded Community Paramedicine program resulting in the decrease of approximately \$23,000.
 - Internet and vehicle costs have increased to include bidirectional data transfer capabilities in ambulances. The benefits of this technology was documented in detail in the direct delivery report EMS11-21.
 - Insurance premiums continue to increase significantly due to a hard market.³
 - Computer/IT cost have increased primarily due to direct delivery transition items. A new logistics fleet and asset/inventory management system is also included in the budget.
 - Ambulance costs have increased due to supply chain issues caused by the pandemic.
 - Cost of uniforms is increasing as a result of collective bargaining changes.
 - Annual increases to service provider budgets are expected due to collective bargaining and inflationary increases.

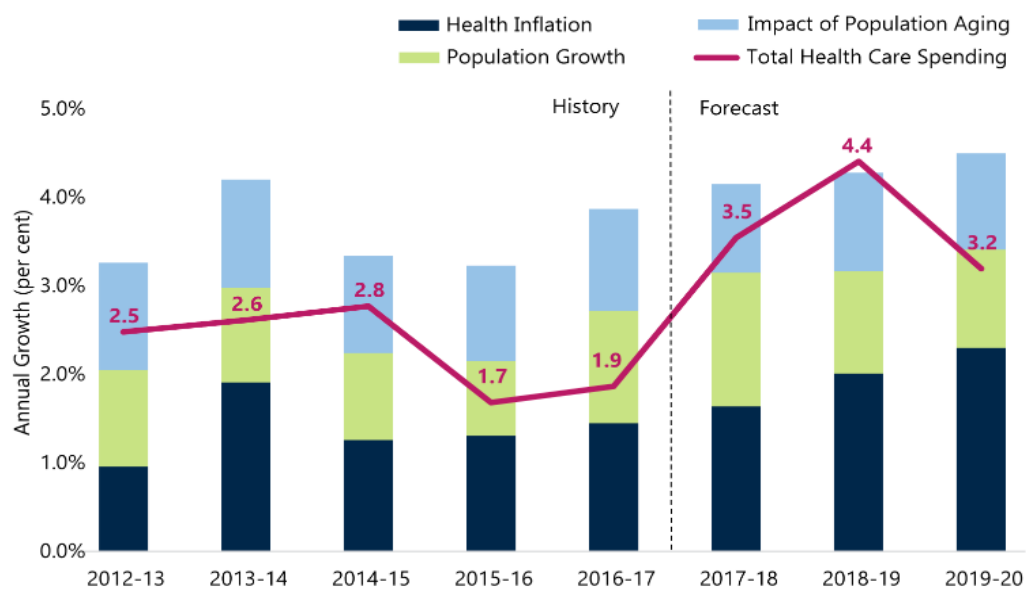
Service Area (Service Provider)	Budget 2021	Budget 2022	Variance Year over Year	% Change
North Bay, West Nipissing and South Algonquin (North Bay Regional Health Centre)	8,663,287.00	8,835,879.00	172,592.00	1.99%
Mattawa (Mattawa General Hospital)	744,313.00	755,060.00	10,747.00	1.44%
Temagami (Municipality of Temagami)	720,900.00	749,612.00	28,712.00	3.98%
	10,128,500.00	10,340,551.00	212,051.00	2.09%

³ A hard market is a period of time when there is a high demand for insurance, but a lower supply of coverage available, which drives up premiums.



- General cost drivers:
 - Ontario's population is aging with the number of people over age 65 projected to double by 2036. Seniors typically make a disproportionate number of 911 calls, so as the population continues to age, increases to both the overall number of calls as well as the severity of calls is expected.⁴
 - The Financial Accountability Office of Ontario forecasted for inflation in the health industry to be approximately 4.5% in 2019-20.⁵ While this is not specific to EMS and the data is now slightly outdated, it still demonstrates the impact that the aging population is having on health related costs.

Health spending is growing slower than its core cost drivers every year except 2018-19



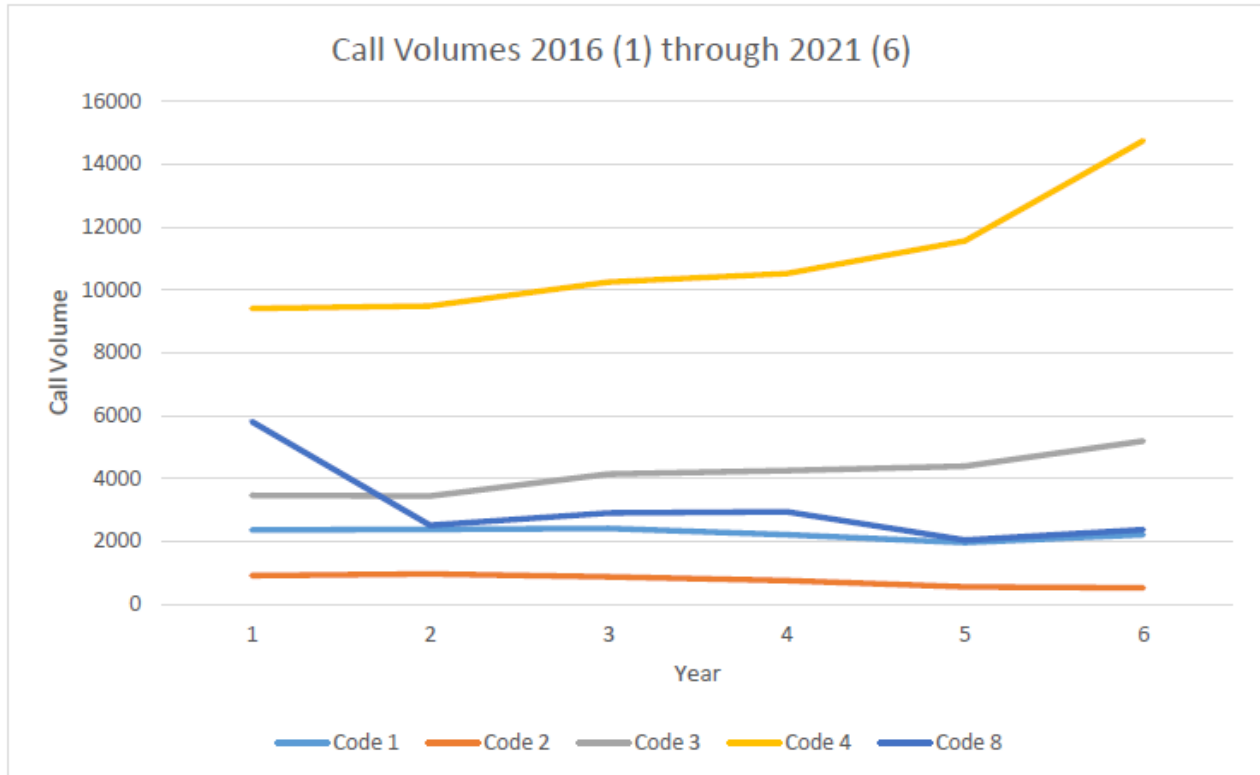
- DNSSAB has only received funding for COVID-19 expenses up until January 31, 2021. Expenses for the period of February through June 2021 have been submitted, but no confirmation of funding for this period has been received. The MOH has not made any commitments to continue funding COVID-19 related costs. There will be additional budget pressure if the MOH does not continue to fund pandemic related expenses in 2022 as enhanced infection protocols will be required for the foreseeable future.

⁴ OAPC Recommendations from the Provincial Municipal Land Ambulance Dispatch Working Group: Submission to the Minister of Health and Long-Term Care, May 28, 2015, p. 9, <https://www.oapc.ca/wp-content/uploads/2016/11/Land-Ambulance-Working-Group.pdf>

⁵ Ontario Health Sector - An Updated Assessment of Ontario Health Spending, FAO, p. 2, <https://www.fao-on.org/en/Blog/Publications/health-sector-march-18>



- Paramedic service call volume continues to grow. In 2021, districtwide volumes are expected to exceed 24,000 calls. The single largest area of growth is urgent and emergent on-scene assignments (codes 3 and 4), while global non-urgent activities have steadily decreased.



3.6.3 Paramedic Services Program Delivery

Increase of \$286,578 or 71.85% for Paramedic Services program delivery costs is due to the one-time direct delivery transition costs.



3.7 Community Paramedicine

On March 1, 2021, DNSSAB was approved by the Ministry of Long-Term Care (MLTC) to operate a community paramedicine program for a three-year period from January 1, 2021 to March 31, 2024. This program is 100% provincially funded and provides up to \$1 million per year. The program is designed to support seniors on the provincial long-term care waitlist, or soon to be eligible for long-term care, with community paramedicine services in the comfort of their own homes.

Community Paramedicine Proposed Budget for 2022					
	Forecast to YE	Budget 2021	Budget 2022	Variance in Budgets	% Change
Revenues:					
Provincial Funding	\$ 1,011,454	\$ -	\$ 999,963	\$ 999,963	0.00%
Total Revenues	\$ 1,011,454	\$ -	\$ 999,963	\$ 999,963	0.00%
Expenditures:					
Salaries & Benefits	\$ 873	\$ -	\$ 76,152	\$ 76,152	0.00%
Medical Delegation Fees	24,563	-	35,750	35,750	0.00%
Rent	18,000	-	24,000	24,000	0.00%
Telephone	2,915	-	2,400	2,400	0.00%
Internet	-	-	4,800	4,800	0.00%
Office Supplies & Postage	2,625	-	2,500	2,500	0.00%
Furniture and Fixtures	4,032	-	-	-	0.00%
Maintenance & Repairs	42,578	-	-	-	0.00%
Computer/Information Technology	43,350	-	50,600	50,600	0.00%
Ambulance Purchases	111,395	-	-	-	0.00%
Paramedic Training	6,106	-	4,500	4,500	0.00%
Uniforms and Laundry	4,500	-	6,000	6,000	0.00%
Medical Equipment	103,558	-	35,000	35,000	0.00%
Vehicle Expense	22,901	-	18,000	18,000	0.00%
Central Admin Costs	50,000	-	50,000	50,000	0.00%
Transfers to service providers	574,058	-	690,261	690,261	0.00%
Total Expenditures	\$ 1,011,454	\$ -	\$ 999,963	\$ 999,963	0.00%
Surplus (Deficit)	\$ -	\$ -	\$ -	\$ -	0.00%



3.8 Healthy Communities Fund

The Healthy Communities Fund (HCF) is administered by the DNSSAB on behalf of the District's municipalities. Currently, the fund is focused on poverty reduction in Nipissing District. Previously, HCF was allocated to various organizations and their projects/programs through an annual application process. Per briefing note B25-21, that was approved by the Board in November 2021, funding will be annualized to several organizations based on previous funding allocations and results from a Community Advisory Board survey. The table below shows the distribution of funds by organization and their respective programs/ services.

Table 1.

Allocation Method	Organization	Program / Service	HCF, \$
Application/ pandemic priority	Crisis Centre North Bay	ID Clinic	30,000
		Food Security (Futures)	25,000
	The Gathering Place	Souper Suppers	20,000
		Food Outreach	30,000
	True Self Debwewendizwin	Rural Outreach	55,000
	Salvation Army	Household Setup	10,000
	Sub Total		170,000
Annualized	LIPI		130,000
	Total		300,000

The total annual HCF budget of \$300,000 remains unchanged from the previous year.

3.9 Gateway Hub

The Gateway Hub was established in the Nipissing district in 2013 and is now one of 50 situation tables in Ontario. A situation table is a strategic alliance of human service providers, guided by common principles and processes, who review situations of acutely elevated risk (AER) to determine if an individual or family is at imminent risk of harm and victimization. In cases that are determined to have AER, utilizing a strict four filter process, interventions are coordinated and lead agencies are identified. Privacy is essential to the success of the Gateway Hub table and only de-identified data for each situation is captured for data analysis and decision making purposes.

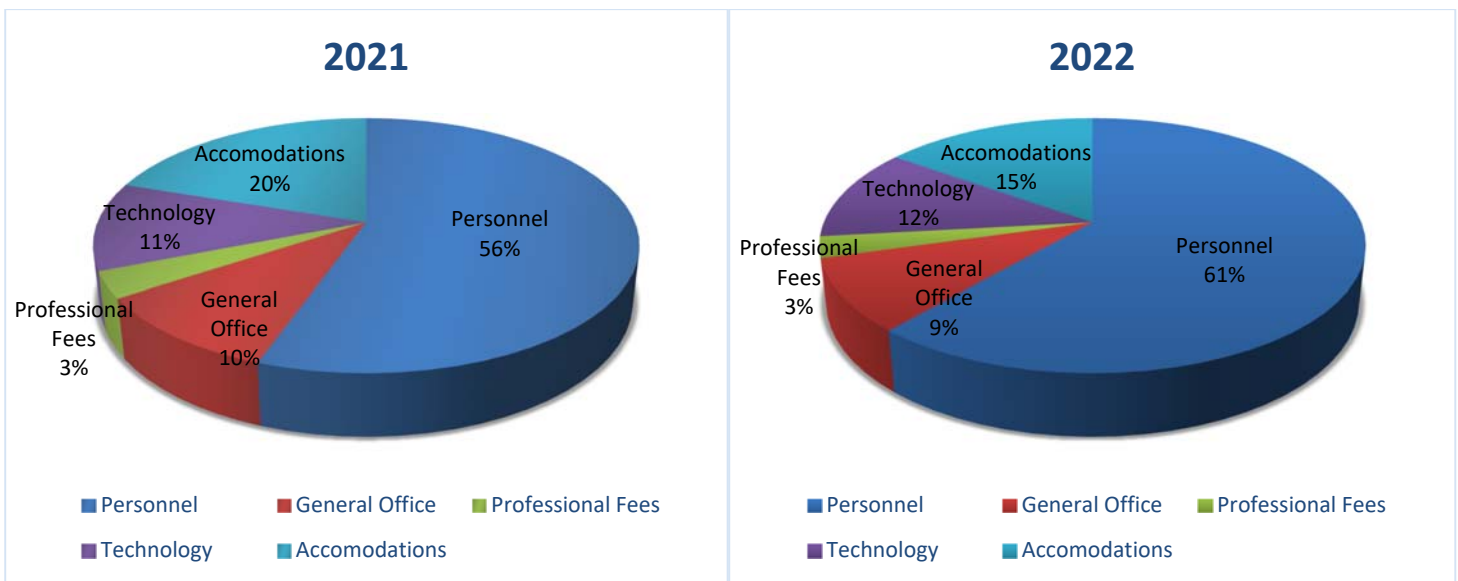
The North Bay and District Health Unit has assumed management responsibilities for the Gateway Hub in 2020. The Health Unit previously oversaw this program, but oversight was then transferred to the DNSSAB in 2018. The DNSSAB's annual contribution is \$20,000 and is funded through the municipal levy.



3.10 Corporate Services

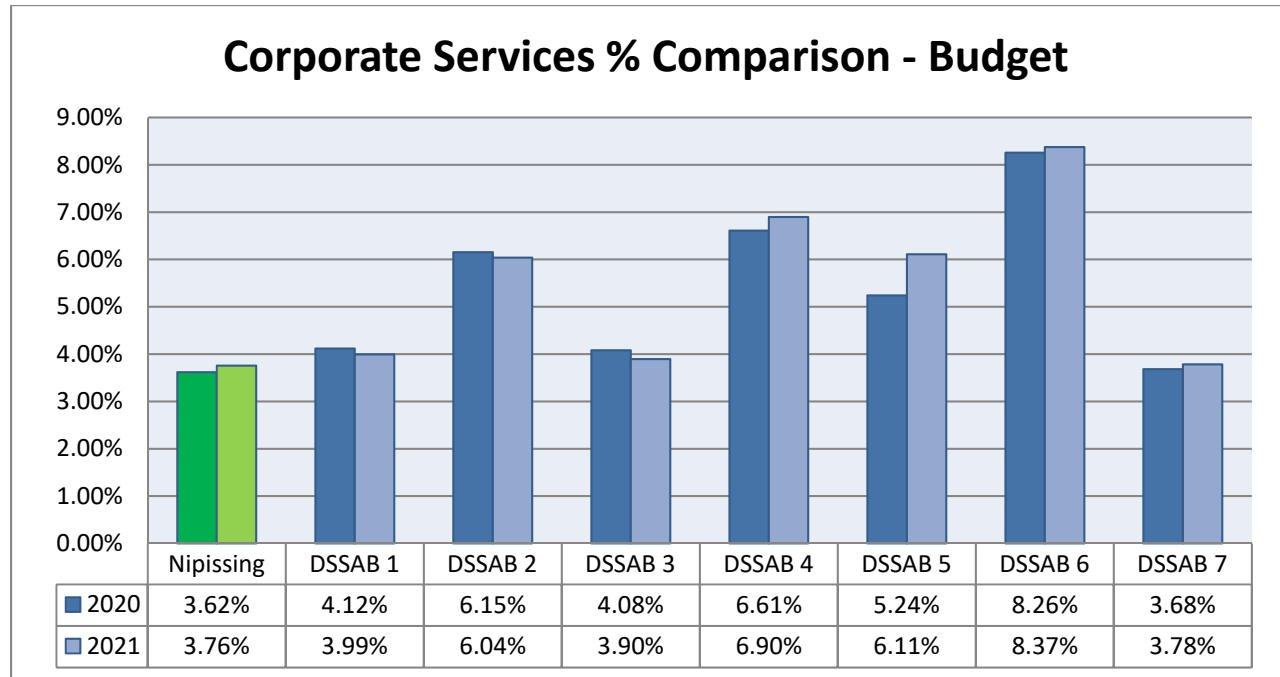
The Corporate Services Division supports the organization through the CAO, Finance, Human Resources, Project Management, Purchasing, Planning & Analytics, Information Services and Maintenance (contracted), and more. The proposed 2022 budgeted expenses for Corporate Services totals \$3,235,390, an increase of \$360,558 (12.54%) over the 2021 approved budgeted expenses of \$2,874,832.

The Corporate Services budget includes various corporate-wide costs, for example, staffing for the above departments, rent, utilities, telephone, insurance premiums, audit & legal fees, computer software and more. These costs are allocated across the portfolio of programs. The general mix of expenses has not changed significantly year over year.





The proposed 2022 Corporate Services budget represents 3.94% of the total DNSSAB recommended budget compared to 3.76% in 2021. Per the chart below, DNSSAB continues to have the lowest corporate services costs relative to the total budget amongst all the DSSABs.⁶



Staff continue to search for cost savings throughout the organization; however, the pandemic has led to increased costs in certain areas. Explanations for the significant variances year over year are as follows:

- Increase in salaries and benefits due to the annual cost of living increase and new positions added to support the direct delivery of Paramedic Services.
- Insurance premiums continue to increase significantly due to a hard market. DNSSAB is also planning to add cyber insurance coverage.
- Increase in janitorial costs due to a higher level of cleaning required as a result of the pandemic.
- Additional information technology related expenses to modernize operations and support remote work arrangements.
- Various expenses have been centralized to Corporate Services.

⁶ Chart is organized by DNSSAB's closest comparators, left to right, based on size of organization and services provided. Seven other DSSABs had their budgets available on their website.



3.11 Board

Board					
Proposed Budget for 2022					
	Forecast to YE	Budget 2021	Budget 2022	Variance to Budget	% Change
Revenues:					
Municipal levy	\$ 142,920	\$ 142,920	\$ 143,448	\$ 528	0.37%
Interest revenue	30,000	30,000	30,000	-	0.00%
Total Revenues	\$ 172,920	\$ 172,920	\$ 173,448	\$ 528	0.31%
Expenditures:					
Honorariums	\$ 65,610	\$ 72,440	\$ 71,170	\$ (1,270)	-1.75%
Training	1,526	12,708	16,422	3,714	29.23%
Travel	-	2,740	2,740	-	0.00%
Technology	13,584	13,584	13,581	(3)	-0.02%
Professional fees	8,747	-	-	-	0.00%
General office	698	895	1,250	355	39.66%
Allocated administration costs	70,553	70,553	68,285	(2,268)	-3.21%
Total Expenditures	\$ 160,718	\$ 172,920	\$ 173,448	\$ 528	0.31%
Surplus (Deficit)	\$ 12,202	\$ -	\$ -	\$ -	0.00%

In 2022, the Board budget has increased year over year by \$528 or 0.31%. There are no significant changes year over year. Honorariums are adjusted to reflect actual attendance levels and annual rate increases. Annual honoraria rate increases continue to be tied to the consumer price index for a fair and transparent process. Honorariums are also based on attendance to reflect the respective contributions of Board members.



3.12 Summary

The 2022 proposed budget presents a municipal levy increase of \$802,620 (3.84%) with an overall increase in the budget from \$76,529,102 in 2021 to \$82,074,581 in 2022.

DISTRICT OF NIPISSING SOCIAL SERVICES ADMINISTRATION BOARD 2022 BUDGET SUMMARY

	2021 Forecast to Year End	2021 Budget	2022 Budget	Increase (Decrease)	2021 Municipal Share of Budget	2022 Municipal Share of Budget	Increase (Decrease)	%
Employment and Social Services	14,604,973	19,454,625	19,671,456	216,831	267,444	249,064	(18,380)	(6.87%)
Housing Services	20,549,797	18,390,109	21,026,148	2,636,039	8,315,291	8,674,039	358,748	4.31%
Children's Services	14,118,598	15,338,279	16,142,477	804,198	1,493,189	1,493,189	-	0.00%
Paramedic Services	11,655,168	11,603,004	12,155,392	552,388	5,893,104	6,149,040	255,936	4.34%
Community Paramedicine	1,011,454	-	999,963	999,963	-	-	-	0.00%
Program Delivery & Corporate Services	10,946,772	11,423,085	11,759,145	336,060	4,619,028	4,825,344	206,316	4.47%
Healthy Communities Fund	300,000	300,000	300,000	-	300,000	300,000	-	0.00%
Gateway Hub	-	20,000	20,000	-	20,000	20,000	-	0.00%
Total	73,186,762	76,529,102	82,074,581	5,545,479	20,908,056	21,710,676	802,620	
% Increase (Decrease)				7.25%	% Increase		3.84%	
2022 Provincial/Federal Share	56,232,767		68.51%					
2022 Municipal Share	21,710,676		26.45%					
2022 Repayments & Other Income	3,131,175		3.82%					
2021 Apportionment	20,908,056		27.32%					

The budget maintains services at the 2021 level with the addition of service enhancements that the Board approved in 2021 including expansion of the Gateway House and direct delivery of Paramedic Services.



4 2023 Outlook

4.1 Ontario Works Program Delivery and Employment Assistance Funding

Details are limited for 2023, but MCCSS is moving forward with modernization changes to OW, including centralized intake and employment services transformation. In September of 2019, MCCSS communicated to OW offices that they should expect reductions to their 2021 funding allocations as a result of modernization changes. This reduction was rumored to be 22%, but this has not been confirmed. Modernization initiatives have been slowed due to the pandemic, delaying the expected funding reduction until 2023. It is too early to provide an estimate on this impact as there will be programming changes attached to this funding reduction.

4.2 Children's Services

After 2022, the phased in funding changes that the EDU announced in 2019 will be complete. There is no further announced changes to the Children's Services funding formula. Therefore, no significant changes are expected to the base provincial funding.

The Ontario and Federal governments continue to negotiate the National Early Learning and Child Care Plan. Nine other provinces and territories have already signed this deal that would reduce child care fees by half in 2022 and work towards \$10/day fees by 2026. When/if this program moves forward in Ontario, it is expected to be 100% federally/provincially funded and therefore should not affect the levy.

4.3 Housing Services

Housing Services will see reductions in funding associated with social housing legacy programs in 2023. Provincial and federal funding for social housing will see a year over year reduction of \$99,677 or 3.57%. This is a direct result of four social housing projects reaching the end of their operating agreements throughout 2022. COCHI funding will be utilized where necessary to transition expired projects to a more sustainable operational model and mitigate municipal levy increases. Although COCHI was originally announced to be funded over 10 years, allocations have only been confirmed to March 31, 2023 to date. Other than the legacy social housing funding allocations that are known until they end in 2029, no other funding allocations beyond March 31, 2023 have been confirmed.

In October 2021, the Board approved the construction of an additional 25 transitional housing units (Gateway House Phase 3) to be completed by March 31, 2023, that will be staffed 24/7. The goal of this project is to be a high support alternative to the temporary low barrier emergency shelter that is currently located in portables on the Gateway House site. There is currently no provincial or federal operating funding available to fund this project. Therefore, without any new funding announcements, this project would need to be funded by the levy. This could result in an estimated municipal levy increase of approximately 11.51% in 2023.

4.4 Paramedic Services

The MOH continues to announce growth rates to funding on a one-year basis. At this time, it is unknown what to expect for funding for 2023, but there is potential for further funding changes.