

Report #: 9.2
Subject: 2024 Draft Operating and Capital Budget
To: Board Members
Presented By: Shannon Johnson, CFO and Tammy MacKenzie, CAO
Prepared By: Shannon Johnson, CFO and Senior Leadership Team
Date: March 14, 2024

Resolution:

THAT the Board receive and adopt The District of Parry Sound Social Services Administration Board 2024 Draft Operating and Capital Budgets

Report:

The District of Parry Sound Social Services Administration Board (DSSAB) is a social services organization, governed by a Board of 13 municipal representatives and 2 representatives from the unincorporated areas. The organization delivers licensed childcare, social housing, community services and income support programs throughout the District of Parry Sound. The DSSAB is mandated, under the DSSAB Act, to estimate the expenditures required for social services during the year and to levy municipalities for their share of these costs per the cost apportionment guidelines.

The 2024 Draft Operating and Capital Budget has been developed by the Senior Leadership Team with a commitment to ensuring the District of Parry Sound Social Services Administration Board (DSSAB) can continue to maintain existing levels of service to the community while minimizing municipal levy fluctuations and maximizing Provincial-Municipal cost sharing arrangements.

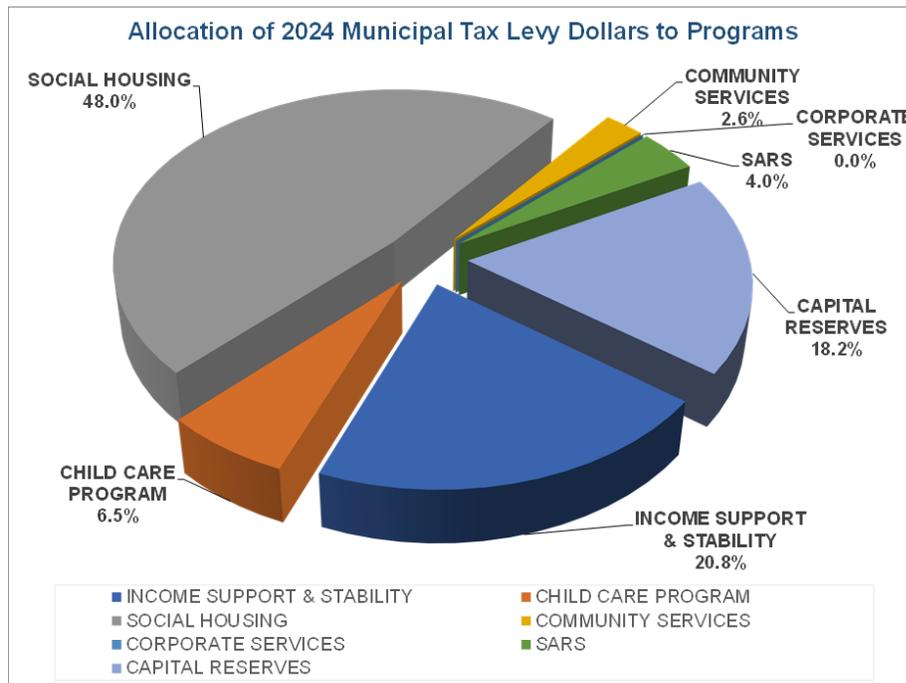
2024 Budget Highlights include:

- Presented at an overall **net required municipal levy of 3.87%** or \$6,956,351 with an annual net municipal levy increase from 2023 of \$259,087
- An average home in the District of Parry Sound, assessed at \$500,000, will see a 2024 tax dollar increase of \$5.18 which represents an average tax rate increase of 2.39%
- An increase or decrease of \$67,000 to the net levy is equal to 1%
- Funded primarily through provincial funding (73%); municipal funding (19%); and user fees and grants (8%);
- The operating budget includes \$1,435,000 contributions to capital reserves.
- Capital budget expenditures includes \$5,348,360 funded through capital reserves and grants.
- Non-Profit capital expenditures include \$500,000 funded through capital reserves.
- Inflationary pressures for the DSSAB include:
 - Adjustments for collective agreement negotiations.

- CPI increases for non-union staff.
- Utilities –hydro & gas– 5% + per year
- Insurance premiums
- Cost of supplies and construction increasing due to supply limitations

	2023 Budget	2024 Budget	% of Program Budget of 2024 Net Levy	2024 Tax on \$500k MPAC Assessment
Income Support & Stability Program	1,443,992	1,443,992	20.8%	45.99
Child Care Program	449,590	449,590	6.5%	14.32
Housing Program	3,086,896	3,340,798	48.0%	106.40
Community Services	190,134	180,171	2.6%	5.74
Corporate Services	96,453	-	0.0%	-
Social Assistance Restructuring Fund	275,200	275,200	4.0%	8.76
	\$ 5,542,264	\$ 5,689,751	81.79%	\$ 181.21
Capital Reserve Contributions	1,155,000	1,266,600	18.2%	40.34
	\$ 1,155,000	\$ 1,266,600	18.21%	\$ 40.34
	\$ 6,697,264	\$ 6,956,351	100.00%	\$ 221.54

Increase / (Decrease) to Net Municipal Levy	\$ 259,087
Percentage Increase / (Decrease) To Net Levy	3.87%
Percentage Increase / (Decrease) To Tax Rate	2.39%
Increase / (Decrease) On \$500,000 MPAC Assessment	\$ 5.18



An introduction to each program and its services, 2023 major accomplishments, 2024 significant challenges and 2024 budget impacts has been included in the 2024 Draft Operating and Capital Budget package attached to this staff report as Appendix A.

The annual operating and capital budget process is intended to focus on 6 types of budget amendments:

- Base Level Budget Amendment – Involves the review of the historical financial results of a program area’s programs and objectives. Budgeted expenses identified that have consistent budget surpluses or deficits and are adjusted to reflect the actual cost to deliver the program within service levels.
- New/Changed Regulation - A new or changed legislation or regulation with a financial impact to the DSSAB.
- New Board Direction - New Board directive with an impact to the DSSAB.
- Cost/Revenue Driver - A program area budget shortfall or surplus because of changes in project requirements and economic and environmental conditions.
- Carry-over - operating and capital projects approved but not yet started or have started but not completed by the end of the year. Remaining funds shall be placed in reserve to be allocated to the project in the subsequent year.
- Deferral - capital projects approved but have been delayed due to operating procedures or availability of resources in the budget year. Funding sources shall be placed or remain in reserve to be allocated to the project in the year it is implemented.

Capital Budget and Reserves Overview

The 2024 Draft Capital Budget is reflecting 2024 spending of \$5,848,360 of which \$4,002,315 will be funded from DSSAB Facilities and Social Housing capital reserves and \$1,846,045 from a Canada Mortgage Housing (CMHC) capital grant. The 2024 budget includes \$1,435,000 as a contribution to the DSSAB and Social Housing capital fund reserves.

Of the 2024 capital spending, \$820,406 was approved in the 2023 capital budget but these projects were not completed in 2023. The 2023 capital reserves that were unspent have remained in reserves and will now be spent in 2024 for the implementation of these projects.

As per Service Agreements with Non-Profit Housing Providers, they are eligible for capital funding as needed. It is estimated that this funding may be approximately \$500,000 in 2024 and thus leaving a total estimated remaining DSSAB and Social Housing Capital fund reserve balance at the end of 2024 of \$11,929,896.

The DSSAB currently has three capital reserves as follows:

General Operating Fund:

The DSSAB maintains operating funds for cash management purposes. Annual operating budget surplus or deficit flows through the general operating fund as the DSSAB must balance its budget. As per the Board Operating Reserve Policy, operating funds of no greater than three months of annual operating expenses will be maintained by the DSSAB. This equates to \$9,498,639 at the end of 2024. Our projected level of operating funds on December 31, 2024, is \$3,839,892 or 36 days of annual operating expenses. Coupled with our capital reserve funds, we believe that we have sufficient funds on hand to meet our current short-term operating requirements.

DSSAB Facilities Capital Fund:

The DSSAB holds capital funds for the operating and capital repairs of its program facilities. These facilities are located as follows:

- South River (1 building)
- Emsdale (1 building)
- Town of Parry Sound (3 buildings)

It is recommended to increase contributions by \$280,000 over 2023 levels for a total 2024 contribution of \$700,000 to the DSSAB facilities capital fund to ensure that sufficient capital funds are available to meet the ongoing infrastructure replacement and renewal requirements.

Social Housing Capital Fund:

The DSSAB holds capital funds for the 344 social housing units owned and operated within our Housing Operations program. These include the Local Housing Corporation (LHC) housing units as well as the Non-Profit Housing program units that we fund as we are responsible for any of their operating or capital shortfalls.

These units were transferred from the Province to the DSSAB without capital reserves in 2000. At the same time, responsibility for the non-profit housing provider operating agreements was transferred to us. Although these units had reserves, they were minimal, and the buildings were on average 20 years old.

It is recommended to maintain contributions of \$735,000 to the social housing capital fund in 2024 to ensure that sufficient capital funds are available to meet the ongoing infrastructure replacement and renewal requirements.

25-Year Capital Plan and Reserve Funding Overview:

One of our greatest priorities over the years has been to minimize the risk of a potential capital fund deficit for DSSAB, Social Housing and Non-Profit Provider buildings. To minimize this risk, in 2023, the Board approved the capital cost of an external consultant to assess and prepare 25-year building condition assessments (BCAs) on each of the DSSAB, LHC and non-profit housing provider units.

The new BCAs will provide us with guidelines for capital replacement planning and capital reserve funding and will be uploaded into the new asset management system in 2024 to form the organization's 25-year capital plan.

The asset management system will provide annual reports that reflect the total operating and capital expenses incurred on each asset. This will allow Management and the Board to make better decisions regarding the maintenance, replacing and disposing of infrastructure assets in a sustainable manner into the future. We will be able to establish a consistent funding approach which minimizes levy variability and formulates funding costs into the future to sustain program operations and infrastructure.

To keep consistent with the previous year's funding approach and meet the total estimated costs of the organization's 25-year asset management plan of \$35,698,187, it is recommended that annual reserve contributions each budget year continue at a minimum of \$1,435,000 plus an additional 1% of the previous year's contribution amount. This will form a plan to sustain reserve levels, program operations and the capital plan into the future.

The 25-year capital plan is a live document, and changes to the plan can occur each year from internal and external factors including service levels, economic conditions, environmental impacts, legislative changes, and technological advancements.

If average capital spending and contributions to reserves remain consistent each budget year as shown in the 25-year capital plan, it is anticipated that reserve levels will remain at a healthy level to fund future infrastructure needs.



District of Parry Sound Social Services Administration Board 2024 Final Operating and Capital Budget

Approved March 14, 2024

Presented By:
Shannon Johnson, CPA, CGA, Dipl.M.A.
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Chief Administrative Officer



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2024 BUDGET HIGHLIGHTS

The 2024 Final Operating and Capital Budget has been developed by the Senior Leadership Team with a commitment to ensuring the District of Parry Sound Social Services Administration Board (DSSAB) can continue to maintain existing levels of service to the community while minimizing municipal levy fluctuations and maximizing Provincial-Municipal cost sharing arrangements.

NET REQUIRED MUNICIPAL LEVY - \$6,956,351 (3.87% over 2023 Net Levy)

- 2.39% property tax rate increase (\$5.18 on property valued at \$500,000)
- An increase or decrease of \$67,000 to the net levy is equal to 1%
- 2024 budget is funded primarily through: provincial funding (73%); municipal funding (19%); and user fees and grants (8%).
- Includes \$1,435,000 contribution to capital reserves
- Inflationary pressures for the DSSAB include:
 - Adjustments for 2024 collective agreement negotiations;
 - CPI increase for non-union staff;
 - Utilities –hydro & gas– 5% + per year
 - Insurance premiums
 - Cost of supplies and construction increasing due to supply limitations
- Interdepartmental Overhead Allocations:
 - In 2024 the DSSAB implemented the allocation of corporate services to program departments to better reflect the true costs of the services. The allocation method provides a consistent, fair and efficient method for distributing costs to program departments on an annual basis;
 - Allocated costs include:
 - ✓ CAO's Office, Finance, Human Resources
 - ✓ Corporate Wide Communications
 - ✓ Information Technology, Property Maintenance
- The 2024 Budget structure includes:
 - Operating Budget which provides the necessary resources to deliver programs and services to meet the needs of the community and accommodates for inflationary pressures.
 - Capital Budget which provides for the infrastructure requirements of DSSAB buildings and equipment, and social housing stock as identified in the Asset Management Plan (AMP)

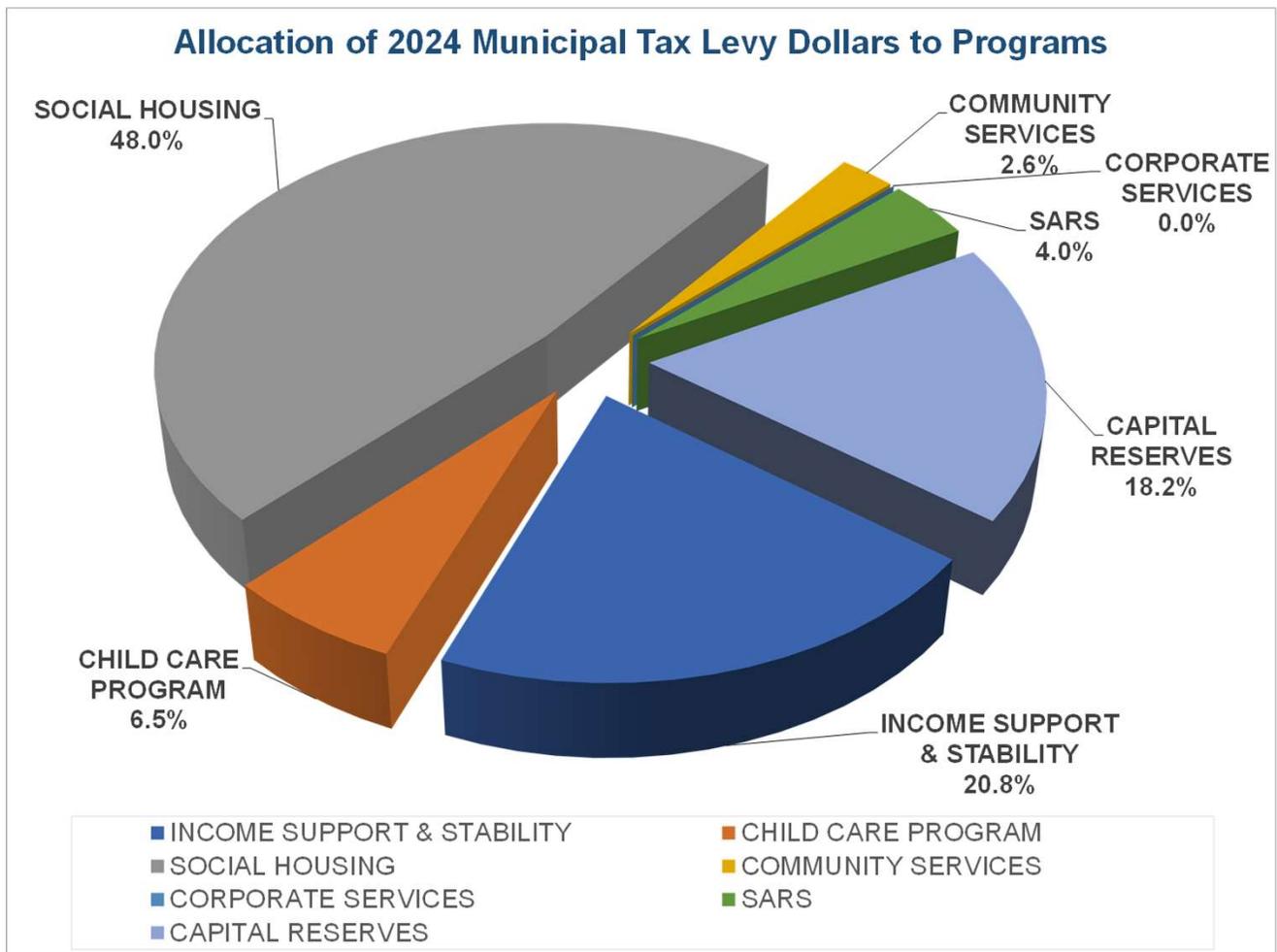
CAPITAL BUDGET - \$5,848,360 funded through capital reserves and grants

- Expenditures based on 2024 asset management plan derived from building condition assessments completed in 2023
- Includes \$500,000 for Non-Profit Housing Providers

SUMMARY OF MUNICIPAL LEVY – 3.87% CHANGE TO LEVY

	2023 Budget	2024 Budget	% of Program Budget of 2024 Net Levy	2024 Tax on \$500k MPAC Assessment
Income Support & Stability Program	1,443,992	1,443,992	20.8%	45.99
Child Care Program	449,590	449,590	6.5%	14.32
Housing Program	3,086,896	3,340,798	48.0%	106.40
Community Services	190,134	180,171	2.6%	5.74
Corporate Services	96,453	-	0.0%	-
Social Assistance Restructuring Fund	275,200	275,200	4.0%	8.76
	\$ 5,542,264	\$ 5,689,751	81.79%	\$ 181.21
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	\$ 6,697,264	\$ 6,956,351	100.00%	\$ 221.54

Increase / (Decrease) to Net Municipal Levy	\$ 259,087
Percentage Increase / (Decrease) To Net Levy	3.87%
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Increase / (Decrease) On \$500,000 MPAC Assessment	\$ 5.18



MUNICIPAL LEVY RATE vs. PROPERTY TAX RATE TRENDS

The chart on the next slide illustrates the direct relationship between the DSSAB's levy rate and its calculated property tax rate over the previous ten (10) budget years based on a residential home assessed at \$500,000 in the District of Parry Sound.

The DSSAB's levy rate has hovered between (0% to 3.25% - **blue line**) over the previous ten (10) budget years 2014 – 2023 and has been calculated and presented as a higher budget rate each year than the DSSAB's total annual budget calculated as a district municipal property tax rate for the same budget years. (-.91% to .95% - **orange line**).

The examples below, comparing with budget years 2014 and 2013, explain how the DSSAB annual levy rate and the DSSAB annual property tax rate are calculated each year:

- **DSSAB annual levy rate is calculated each year as a percentage increase of the prior budget year:**
 1. DSSAB 2014 Municipal levy less DSSAB 2013 Municipal Levy
= 2014 Municipal Levy \$ increase
 2. 2014 Municipal Levy \$ increase divided over DSSAB 2013 Municipal Levy
= 2014 municipal levy rate increase as a %
- **DSSAB's district annual property tax rate increase is calculated each year as a percentage increase of the prior budget year:**
 1. DSSAB 2014 Municipal Levy divided over 2014 Total Residential Assessment Value \$ in District of Parry Sound
= 2014 property tax rate as a percent %
 2. DSSAB 2013 Municipal Levy divided over 2013 Total Residential Assessment Value in District of Parry Sound
= 2013 property tax rate as a percent %
 3. 2014 property tax rate percent less 2013 property tax rate percent

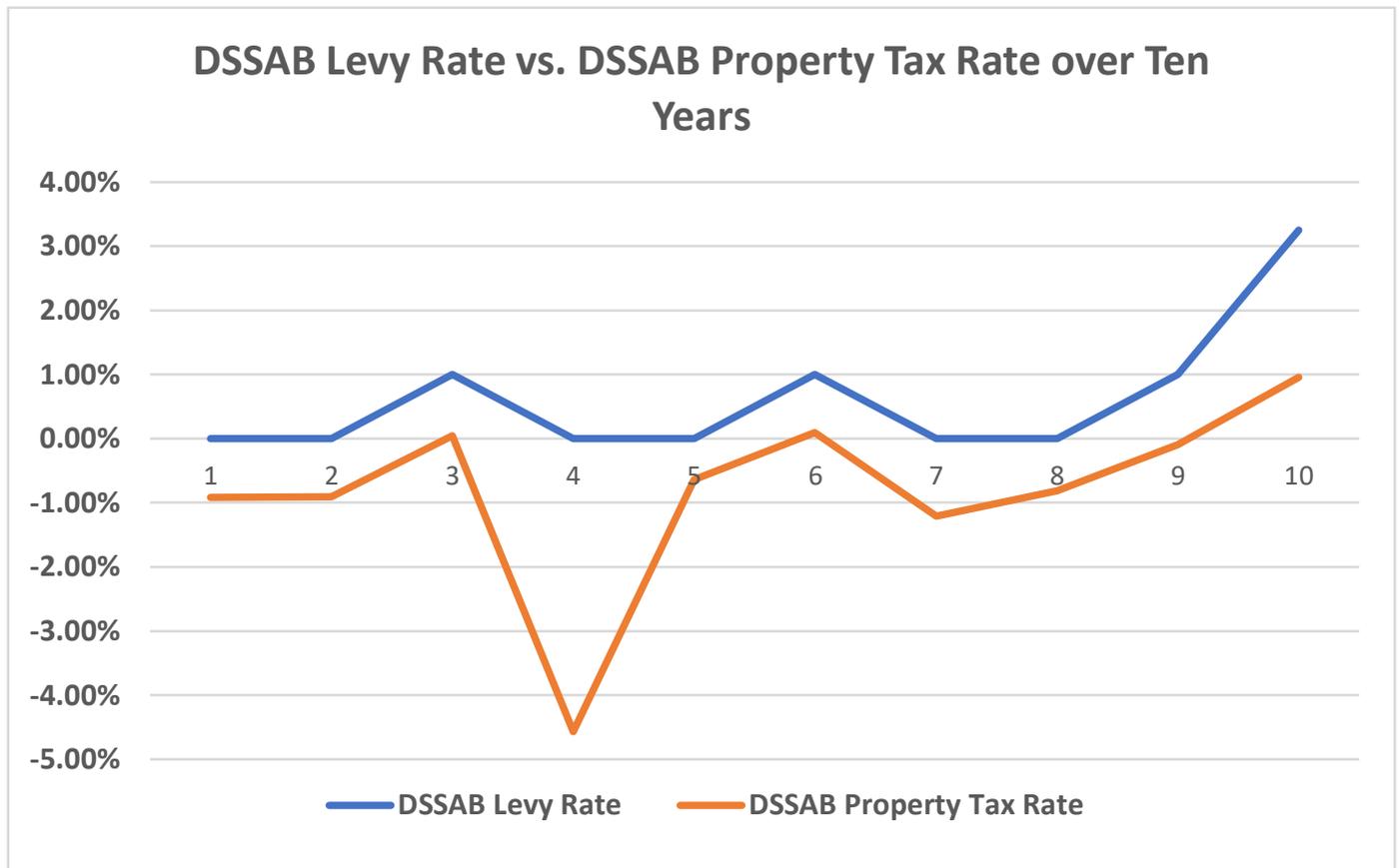
= 2014 property tax rate increase as a percent % and converted to property tax dollars on various MPAC residential home assessment values.

MUNICIPAL LEVY RATE vs. PROPERTY TAX RATE TRENDS

The chart below illustrates the analysis from the previous slide and compares the DSSAB's levy rate with its district wide property tax rate each year for the previous ten-year (10) budget years (2014 thru 2023).

Due to the increased residential assessment growth each year in the District of Parry Sound, the DSSAB's total ten (10) year property tax rate has resulted in a decrease of (8.04%) and equated to a total decrease of \$18.43 on a residential home assessed at \$500,000 in the District of Parry Sound.

The next slide will illustrate each municipality's apportionment share of the total ten-year (10) property tax decrease (8.04%) based on each municipality's total assessment growth over ten (10) years.



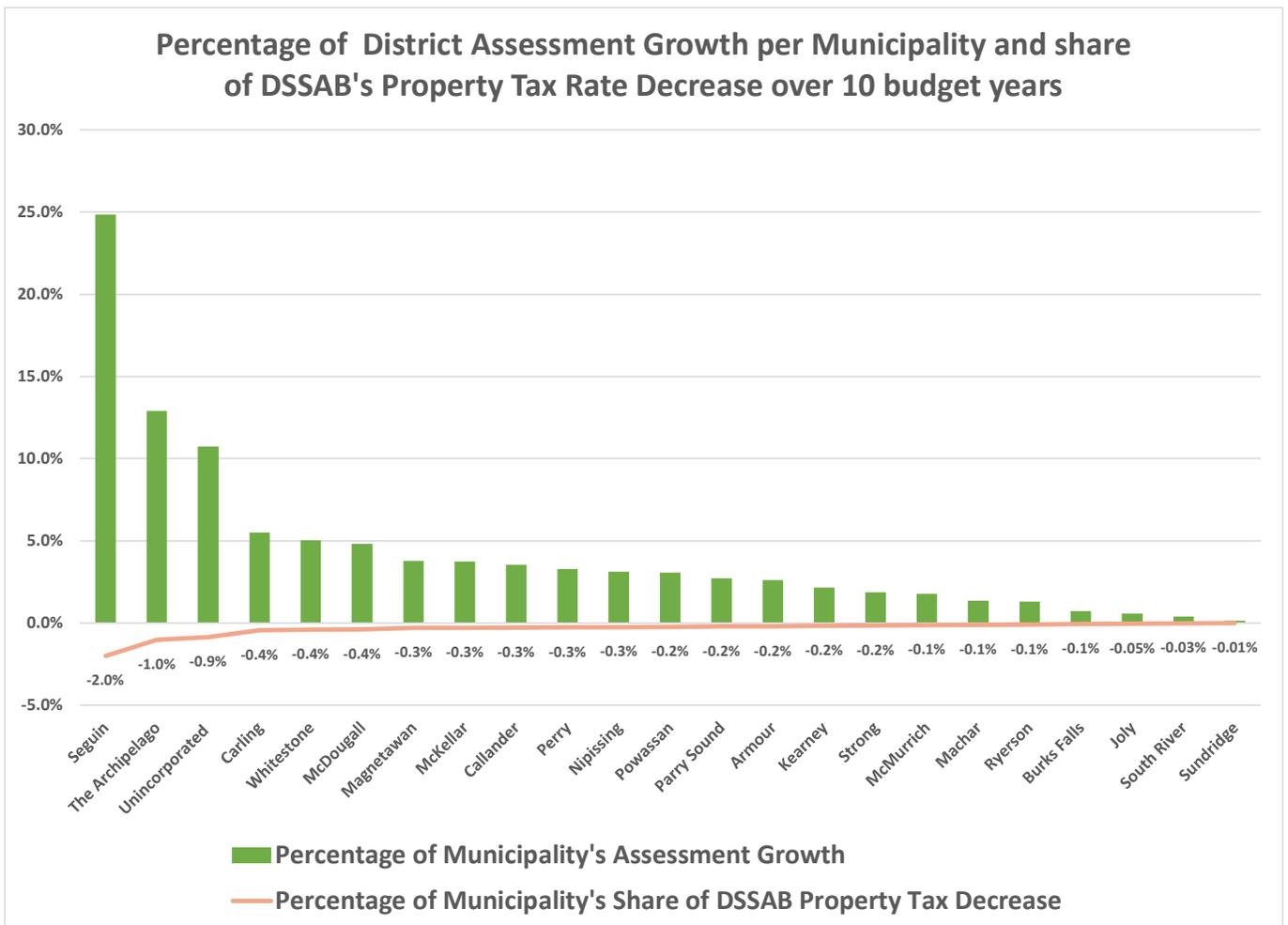
DISTRICT ASSESSMENT GROWTH vs. DISTRICT PROPERTY TAX RATE DECREASE

The District of Parry Sound’s assessment value (growth) has increased by \$2,106,684,930 over the previous ten (10) years, 2014 thru 2023. The green bar in the chart below illustrates each municipality’s as well as townships without municipal organization’s total ten-year (10) assessment growth dollars as a percentage of the District’s total ten-year (10) assessment growth value.

The orange line in the chart represents the DSSAB’s total ten-year (10) property tax rate decrease of (8.04%) and each municipality’s share of this decrease based upon its total ten-year (10) assessment growth percentage as calculated above.

The analysis illustrates that the Township of Seguin has seen the highest total ten-year (10) assessment growth percentage of 24.8% and therefore its share of the DSSAB’s total property tax rate decrease over ten years has been 2.0% or \$4.57 for a residential home assessed at \$500,000 .

Inversely, we see that the Village of Sundridge has seen the lowest total ten-year (10) assessment growth percentage of 0.1% and therefore its share of the DSSAB’s total property tax rate decrease over the same period has been (.01%) or (\$.03) for a residential home assessed at \$500,000.



2024 FINAL MUNICIPAL LEVY DISTRIBUTION PER APPORTIONMENT GUIDELINES

The DSSAB's total 2024 final municipal levy of \$6,956,351 is funded by twenty-two (22) area municipalities and two (2) townships without municipal organization within the District of Parry Sound. Funding distribution calculations are based on the municipal levy distribution per apportionment guidelines.

In the chart below, we see each participant's 2023 and 2024 total residential assessment value (less exempt) and its 2023 and 2024 apportionment share calculated as a percentage of its assessment value in the District of Parry Sound total assessment.

Each apportionment percentage each year is then used to calculate each participant's share of the total DSSAB's municipal levy each year. Column E in the chart depicts the 2024 funding increase over 2023 funding for each participant.

	A	B	C	D	E		
<i>Municipality</i>	<i>2023 Current Value Assessment Less Exempt</i>	<i>2023 Apportionment Percentage</i>	<i>2023 Levy Actual</i>	<i>2024 Current Value Assessment Less Exempt</i>	<i>2024 Apportionment Percentage</i>	<i>2024 Levy Budget</i>	<i>2024 Levy Increase (Decrease) D - A</i>
<i>Seguin</i>	3,683,560,927	23.80%	1,593,989	3,728,683,327	23.75%	1,652,142	58,153
<i>The Archipelago</i>	2,192,033,509	14.16%	948,559	2,186,371,509	13.93%	968,759	20,200
<i>Carling</i>	1,073,209,154	6.93%	464,410	1,082,866,354	6.90%	479,807	15,397
<i>McDougall</i>	804,669,600	5.20%	348,205	814,363,000	5.19%	360,836	12,631
<i>Parry Sound</i>	764,200,900	4.94%	330,693	792,052,500	5.05%	350,950	20,258
<i>Magnetawan</i>	731,415,118	4.73%	316,506	740,423,818	4.72%	328,074	11,569
<i>McKellar</i>	690,873,309	4.46%	298,962	704,568,509	4.49%	312,187	13,225
<i>Whitestone</i>	632,223,810	4.08%	273,582	642,915,810	4.10%	284,870	11,287
<i>Callander</i>	570,757,300	3.69%	246,984	579,209,300	3.69%	256,642	9,658
<i>Perry</i>	494,946,800	3.20%	214,179	505,235,200	3.22%	223,865	9,686
<i>Nipissing</i>	404,768,300	2.62%	175,156	411,311,993	2.62%	182,248	7,093
<i>Armour</i>	393,622,118	2.54%	170,332	406,795,118	2.59%	180,247	9,915
<i>Kearney</i>	391,988,109	2.53%	169,625	399,515,109	2.54%	177,021	7,396
<i>Powassan</i>	351,283,524	2.27%	152,011	357,155,924	2.27%	158,252	6,241
<i>Strong</i>	305,085,600	1.97%	132,020	308,053,900	1.96%	136,496	4,476
<i>Machar</i>	270,623,000	1.75%	117,107	274,016,800	1.75%	121,414	4,307
<i>McMurrich</i>	238,725,400	1.54%	103,304	245,495,500	1.56%	108,777	5,473
<i>Ryerson</i>	196,290,900	1.27%	84,941	200,528,000	1.28%	88,852	3,911
<i>Sundridge</i>	106,428,600	0.69%	46,055	106,903,900	0.68%	47,368	1,313
<i>Burks Falls</i>	83,060,800	0.54%	35,943	83,299,300	0.53%	36,909	966
<i>South River</i>	74,460,000	0.48%	32,221	75,657,700	0.48%	33,523	1,302
<i>Joly</i>	64,650,200	0.42%	27,977	65,946,800	0.42%	29,220	1,243
	14,518,876,978	93.81%	6,282,760	14,711,369,371	93.71%	6,518,459	235,700
<i>Unincorporated</i>	957,883,100	6.19%	414,504	988,267,200	6.29%	437,891	23,387
Total	\$ 15,476,760,078	100%	\$ 6,697,264	\$ 15,699,636,571	100%	\$ 6,956,351	\$ 259,087

2024 MUNICIPAL FINAL TAX LEVY INCREASE PER MPAC ASSESSMENTS

As illustrated in the chart below for various MPAC assessment property values, the DSSAB’s total 2024 final municipal levy converted to a district property tax rate has increased by 2.39% over 2023 rates.

For a residential home assessed at \$500,000, the chart illustrates that a property owner will pay an extra \$5.18 more on their 2024 property tax bill for DSSAB human services.

It is important to note that this is a general calculation based on the District of Parry Sound total assessment value on a home valued at \$500,000. These amounts will vary for each municipality based on each municipality’s total 2024 budget divided over its total 2024 assessment dollars.

District of Parry Sound Social Services Board Impact on 2024 Assessment and 2024 Draft Tax Rate Increase						
ASSESSMENT EXAMPLES	2023 Tax Rate	2023 Property Tax	2024 Tax Rate	2024 Property Tax	Percentage Increase	Total estimated tax dollar increase
Per \$100,000 of Assessment	0.04327%	\$43.27	0.04431%	\$44.31	2.39%	
TOTAL \$:		\$ 43.27		\$ 44.31		\$1.04
\$200,000 Assessed Value	0.04327%	\$86.55	0.04431%	\$88.62	2.39%	
TOTAL \$:		\$ 86.55		\$ 88.62		\$2.07
\$250,000 Assessed Value	0.04327%	\$108.18	0.04431%	\$110.77	2.39%	
TOTAL \$:		\$ 108.18		\$ 110.77		\$2.59
\$350,000 Assessed Value	0.04327%	\$151.46	0.04431%	\$155.08	2.39%	
TOTAL \$:		\$ 151.46		\$ 155.08		\$3.63
\$500,000 Assessed Value	0.04327%	\$216.37	0.04431%	\$221.54	2.39%	
TOTAL \$:		\$ 216.37		\$ 221.54		\$5.18
\$750,000 Assessed Value	0.04327%	\$324.55	0.04431%	\$332.32	2.39%	
TOTAL \$:		\$ 324.55		\$ 332.32		\$7.77
\$1,000,000 Assessed Value	0.04327%	\$432.73	0.04431%	\$443.09	2.39%	
TOTAL \$:		\$ 432.73		\$ 443.09		\$10.36
\$1,500,000 Assessed Value	0.04327%	\$649.10	0.04431%	\$664.63	2.39%	
TOTAL \$:		\$ 649.10		\$ 664.63		\$15.54

OPERATING AND CAPITAL 2024 BUDGET OVERVIEW

Program Departments:

Income Support - \$0 increase to municipal levy

Ontario Works financial assistance costs have been budgeted at the same level as in 2023.

Over the last couple of year's, the Province has discussed its planning to transform employment services for all job seekers. Included within this is the integration of Ontario Works social assistance employment services into Employment Ontario. At this point in time, we have no way of ascertaining what the impact of this change will be to our operations and whether we will be continuing to provide these supports for our clients.

Childcare Service Management - \$0 increase to municipal levy

There has been no increase to the 2024 municipal levy from 2023. On March 28, 2022, the Federal government and the Province of Ontario announced the Canada Wide Early Learning and Childcare (CWELCC) funding that will reduce the cost of eligible licensed childcare in Ontario to an average of \$10 per day by 2025-2026 fiscal year. As a result, the Province's previous year's childcare funding model for the DSSAB has increased and has had a direct proportionate increase to 2024 expenses of approximately \$527,500 to allocate all provincial funding. As a result of reduced childcare costs for parents, 2024 parent fee revenue has remained consistent with 2023 parent revenue due to CWELCC revenue replacement flowed to service managers.

Social and Affordable Housing - \$253,902 increase to municipal levy

Program costs have increased the municipal levy by \$253,902 from 2023 to 2024. The Local Housing Corporation (LHC) social housing units were downloaded to the DSSAB without capital reserves in 2000. At the same time, responsibility for the non-profit housing provider operating agreements was transferred to us. Although these units had reserves, they were minimal, and the buildings were on average 20 years old.

Due to decreases in federal funding and inflation running at 6% in the Province right now, labour, material and subcontractor costs continue to rise to meet the ongoing repairs and maintenance of our buildings and services to tenants.

Community Services – (\$9,963) decrease to municipal levy

Community Services program costs, for our Women's Services and Housing Stability Programs have decreased the 2024 municipal levy by (\$9,963). This decrease has resulted from additional Provincial funding received for emergency food and shelter. Also, we continue to utilize one-time grant funding from the Province and allocate deferred revenue funding for a portion of the Housing Stability Program.

OPERATING AND CAPITAL BUDGET OVERVIEW CONTINUED

The Social Assistance Restructuring Allocation (SARS) - \$0 increase to municipal levy

There has been no increase to the 2024 municipal levy from 2023. Funding to local food banks has increased by \$12,000 and the increase is funded by 2023 SARS surplus funds transferred to reserves. Staff have recommended to adjust the approval process for the spending allocation. Each year's spending allocation shall be included and considered for approval by the Board as part of the annual consolidated budget each year. These funds are used to support those in our communities with the most limited resources and include funding for local food banks, the emergency shelter and energy program, community-based supports for children and the transitional support program.

Corporate Services – (\$96,453) decrease to municipal levy

Program revenue recoveries and other revenue have increased by \$292,505 due to a redistribution of interdepartmental corporate services costs and surplus investment income, to better reflect the true expenses incurred to provide support services within programs and this has resulted in a decrease to the municipal levy of (\$96,453)

Contributions to Reserves – \$111,601 increase to municipal levy

As communicated earlier, the Local Housing Corporation (LHC) buildings were transferred from the Province to the DSSAB without capital reserves in 2000. At the same time, responsibility for the non-profit housing provider operating agreements was transferred to us. Although these units had reserves, they were minimal, and the buildings were on average 20 years old.

One of our greatest priorities over the years has been to minimize the risk of a potential capital fund deficit for these buildings. To minimize this risk, in 2023, the Board approved the capital cost of an external consultant to assess and prepare 25-year building condition assessments (BCAs) on DSSAB, LHC and nonprofit housing provider building assets.

These BCAs will provide us with a 25-year guideline for capital replacement planning and capital reserve funding and will be uploaded into the LHC's new asset management system in the Yardi Financial system in 2024 to form the organization's asset management plan. Using these plans in the new asset management system, this will allow management and the Board to make better decisions regarding the maintenance, replacing and disposing of infrastructure assets in a sustainable manner.

Total annual operating and capital costs incurred on each building will be reported and reflected in the asset management system and we will be able to establish a consistent funding approach which minimizes levy variability and formulates funding costs into the future to sustain program operations and infrastructure

To keep consistent with the previous year's funding approach and meet the true costs of the organization's 25-year asset management plan, an additional \$280,000 of capital reserve contributions has been included in the 2024 budget for total 2024 reserve contributions of \$1,435,000. Additional program operating revenue recoveries of \$168,399 have absorbed the impact of additional reserve contributions over 2023 levels to minimize the impact of the increase to the levy.

TOTAL EXPENDITURES AND FUNDING

	2023 Budget	2024 Budget	Increase / (Decrease)
Income Support			
Income Support Financial Assistance	\$8,262,000	\$8,262,000	-
Income Support Program	3,640,684	3,666,684	26,000
	11,902,684	11,928,684	26,000
Child Care Service Program			
Child Care Service Management	518,888	852,547	333,659
External Child Care Providers	1,994,118	2,885,525	891,407
Directly Operated Child Care	7,171,021	6,509,223	-661,798
Quality Assurance	216,357	222,574	6,217
Early Years	1,276,767	1,300,457	23,690
Inclusion Support Services	619,318	644,381	25,062
	11,796,468	12,414,706	618,238
Housing Service Program			
Housing Service Management	3,129,402	3,595,627	466,225
Property Maintenance & Capital Projects	7,184,311	8,358,537	1,174,226
Tenant Services	579,276	710,781	131,505
NOAH Meadowview Housing	592,912	634,500	41,588
	11,485,901	13,299,446	1,813,545
Community Service Programs			
Social Assistance Restructuring Fund	275,200	287,200	12,000.00
Women's Services	933,830	1,157,848	224,018
Housing Stability	1,510,925	2,091,690	580,765
DSSAB Buildings Maintenance	434,264	434,264	-
	3,154,219	3,971,002	816,783
Corporate Service Programs			
Administration	2,204,072	2,427,359	223,287
Information Technology	1,067,429	1,158,862	91,433
	3,271,501	3,586,221	314,720
Contributions to Capital Reserves			
Social Housing Capital Fund	735,000	735,000	-
DSSAB Buildings Capital Fund	420,000	700,000	280,000
Information Technology Reserve	127,300	149,200	21,900
	1,282,300	1,584,200	301,900
Total Operating Costs			
	42,893,073	46,784,259	3,891,186
Less Funding From Sources			
Provincial Funding	22,792,096	23,046,963	254,867
Parent Fee Revenue	849,294	1,020,000	170,706
Federal Funding	585,815	585,815	-
Tenant Revenue	910,000	985,000	75,000
Investment Income	102,582	416,383	313,801
Other Revenue & Cost Recoveries	10,956,022	13,773,747	2,817,725
	36,195,809	39,827,908	3,632,099
Net Municipal Levy	\$ 6,697,264	\$ 6,956,351	\$ 259,087
Residential Tax Rate	0.04327%	0.04431%	2.39%
Tax Dollars on a \$500,000 Residential Home	\$ 216.37	\$ 221.54	\$ 5.18

District of Parry Sound



Social Services
Administration Board

2024 BUDGET

Income Support Program

INCOME SUPPORT PROGRAM - INTRODUCTION

The Income Support Program administers the Ontario Works program to eligible residents of the District of Parry Sound 16 years of age or older, by authority of the Ontario Works Act, 1997.

The program provides Life Stabilization and Employment Assistance supports and provides referrals and coordination with a variety of community partners including Housing Stability, Housing Programs, Employment Ontario, CMHA, ODSP, Esprit and the West Parry Sound Health Centre. Adults must participate in these activities to enable them to become self-reliant.

Ontario Works also issues financial employment and discretionary benefits along with Homelessness Prevention Program funding to eligible OW participants to support employment and life stabilization. The program supports other low-income individuals and Ukrainian Migrants through the issuance of Emergency Assistance, which provides short term financial assistance to those that may be in crisis and works closely with our Housing Stability program in this regard. The integration of Income Support and Housing Stability aligns with the DSSAB's Strategic Plan. Offices are located in the Town of Parry Sound and the Village of South River.

The Program is comprised of the following Staff:

- Director of Income Support and Stability
- Supervisors of Income Support x 2
- Program Leads x 2
- Integrity Officers x 2
- Case Workers x 12
- Case Support Workers x 6

The Income Support Program provides the following services:

- Life Stabilization and Employment Assistance and case coordination
- Issuance of Employment, Mandatory and Discretionary Benefits for dental, vision care, travel, housing etc;
- Emergency Assistance issuance for other low-income individuals and Ukrainian Migrants
- Discretionary Benefits for ODSP recipients
- Employment Assistance for non-disabled and dependent adults with ODSP
- Administer Children's Rec Fund to Social Assistance recipients and Community Housing Tenants
- Completes the Eligibility Verification Process
- Provides access point to other DSSAB programs and services through Intake Case Workers
- Provides Front Desk reception duties to the DSSAB

2023 Major Accomplishments:

- Became a Paperless by Default site in November 2023
- Program continues connect those that can work to employment. In 2023 we are exceeding our 2022 performance levels regarding % of caseload and % of exits to employment.

INCOME SUPPORT PROGRAM - ACCOMPLISHMENTS & CHALLENGES

2023 Major Accomplishments continued:

- Enhanced the work and coordination with Community Partners to provide wrap around supports.
- 23% of the caseload is enrolled in MyBenefits.
- Continue to enhance our FIIT Case Management System with increased integration of other DSSAB programs and streamlining to current processes.
- Supported 6 OW participants with Employment Placements in partnership with Employment North, to obtain and maintain full time employment. Plan is to expand into West Parry Sound.
- Increased partnership from the Income Support & Stability Division with Esprit and Tenant Services
- Continued integration of Ontario Works and Housing Stability by putting each program under one Supervisor in both East and West Parry Sound
- Continued 100% completion rate for the EVP (Eligibility Verification Process).

Significant Challenges for 2024:

- Employment Services Transformation-Service System Manager for Northeast region to be selected. 2024 will be a transition year with this new partner until full implementation in 2025.
- Included with this, an integrated Common Assessment is expected to be implemented in Ontario Works and will 'integrate' services with Employment Ontario
- Funding certainty after December 2024 impacting recruitment and retention.
- We continue to navigate the continued implementation of Centralized Intake and work to minimize impact on clients and staff.
- No new rate increases for Ontario Works participants since 2018. A single person on OW receives \$733/month so ongoing inflationary pressures exacerbate the barriers of housing, transportation and food security with our clients.
- Mental Health and Addictions challenges among the caseload with an increased intensity. Services cannot meet demand.
- MCCSS forecasts that our caseload will increase to near pre-pandemic levels over the next 2 years to nearly 700. The average caseload has continued to creep up, currently at an average of 590 (up 5% over 2022). Lack of primary health care options

2024 Budget Impacts:

- Funding has been maintained at the same levels since 2018.
- In preparation for Employment Services Transformation-Received approval for One-Time Funding from MCCSS (50:50) for Transformational Coaching training to be conducted over the course of 2024 with all DSSAB programs.

INCOME SUPPORT PROGRAM - OPERATING BUDGET 2024

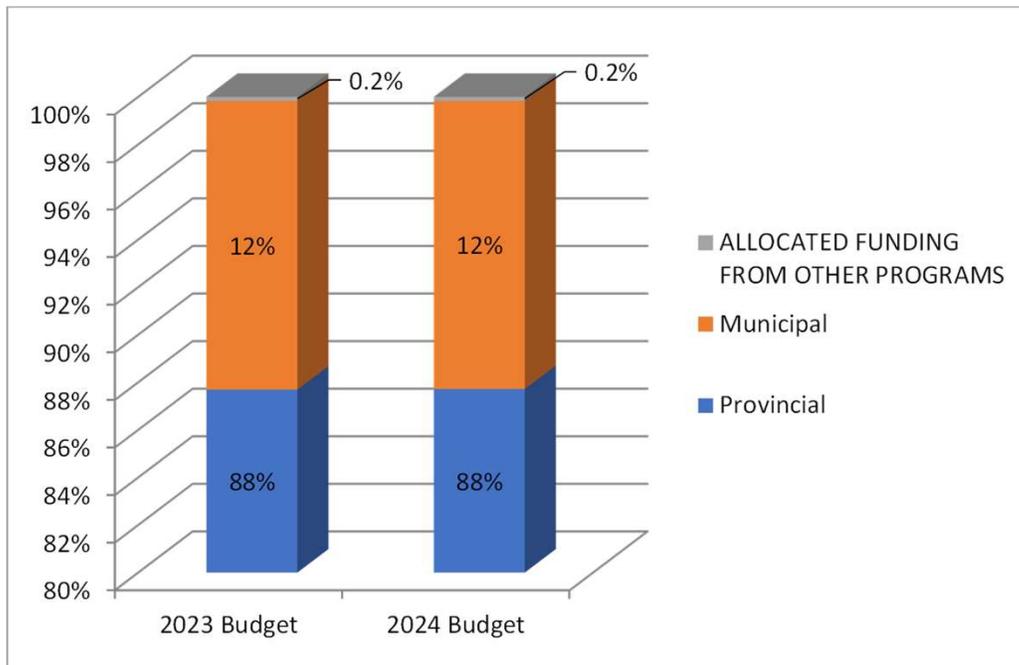
District of Parry Sound



Operating Budget 2024

Income Support Program

	A	B	C	VARIANCES Increase / (Decrease)				
				2023 PROJECTION	2023 BUDGET	2024 BUDGET	2023 Projection vs 2023 Budget (B - A)	2024 BUDGET vs 2023 Budget (C - B)
				Salaries & Benefits	1,688,394	1,773,721	1,836,334	85,327
Operating Costs	1,643,245	1,541,563	1,504,950	-101,682	-36,613			
Employment Assistance Costs	331,730	305,400	305,400	-26,330	-			
Child Recreation Fund	6,683	20,000	20,000	13,317	-			
Financial Assistance Costs	6,470,986	8,262,000	8,262,000	1,791,014	-			
Income Support Program Costs	10,141,038	11,902,684	11,928,684	1,761,646	26,000			
Less: Provincial Funding	-2,270,241	-2,168,692	-2,194,692	101,549	-26,000			
Less: Allocated Funding from Other Programs	-17,272	-28,000	-28,000	-10,728	-			
Less: Provincial Financial Assistance Reimburseme	-6,426,636	-8,262,000	-8,262,000	-1,835,364	-			
Total Municipal Levy Requirement:	1,426,889	1,443,992	1,443,992	17,102	-			
Percentage of Municipal Levy		21.6%	21.6%					
Increase to Municipal Levy				-				
Percentage Increase to Municipal Levy				0.0%				



District of Parry Sound



Social Services
Administration Board

2024 BUDGET

Childcare Service Management Program

CHILDCARE SERVICE MANAGEMENT PROGRAM - INTRODUCTION

The DSSAB is the designated childcare and early years' service system manager responsible for planning and managing licensed childcare services and EarlyON Child and Family Centres in the District of Parry Sound. Childcare Service Management provides leadership, guidance, and support to licensed childcare programs in the District. Childcare Service Management determines eligibility for income support and hours of care for families that reside in the district and oversee the billing process for directly operated childcare programs. The Quality Assurance Program ensures that high quality childcare is available in all licensed childcare programs. Regular visits allow our staff to support and enhance programs and provide opportunities for growth in the sector.

The Program is comprised of the following Staff:

- Director of Housing & Childcare Service Management
- Supervisor of Childcare Service Management
- Supervisor of Quality Assurance
- Program Support Workers (3)

The Childcare Service Management provides the following services:

- Eligibility for childcare fee subsidy and hours of care for families in the District of Parry Sound
- Billing for directly operated childcare programs
 - 4 Directly Operated Centers & 21 Home Childcare providers,
- Purchase of Service Agreements with childcare operators
- Review and monitor Childcare Licensing System
- Cross jurisdictional agreements with other service managers – shared boundaries of childcare programs
- Organize/provide training and development opportunities for childcare programs in the district
- Provide funding to childcare providers to support appropriate repairs and maintenance – maintain health and safety compliance.
- Quality Assurance visits 70 sites in the district (quarterly – or as needed) to ensure adequate levels of childcare
- Recommend/support childcare programs with goal setting and improving quality of care.
- Quality Assurance provides Pedagogical support to childcare programs – How Does Learning Happen? (well-being, belonging, engagement and expression)

CHILDCARE SERVICE MANAGEMENT PROGRAM – ACCOMPLISHMENTS, CHALLENGES

2023 Major Accomplishments:

- Workforce Development Funding
 - District wide full day professional training sessions for Early Learning & Licensed Childcare Program Educators (Lego Serious Play) and separate full day for all childcare supervisors (Creating a Team Charter: Lego Serious Play)
 - Scholar’s Choice Vault Memberships were purchased for all RECE & Non-ECEs to provide educators with access to exclusive resources to help enhance the early learning environment, programming, and training opportunities
 - ECCDC resources and kits were purchased for all programs to support pedagogy in the early years and assist educators in providing a high-quality environment and to facilitate meaningful experiences.
 - Early Learning equipment, materials and resources were purchased for school age programs to help increase the quality of the early learning environment and as well as meet the developmental ages and stages of the children in care
- Implementation of Lillio (HiMama) Billing & Payment Processing platform - to support seamless billing and automatic payments for families using directly operated childcare programs.
- Partnered with Nipissing DSSAB to work with OneHSN Childcare Connect to develop a Service System Manager platform that will support external providers with data and budget submissions

Significant Challenges for 2023:

- Ongoing implementation of CWELCC, second fee reduction applied in early 2023.
- Implementation of Directed Growth Strategy – recruitment and retention of ECE’s to support space creation
- 2024 Funding formula pending from Ministry of Education
- Training opportunities for providers – Ongoing recruitment and retention

2024 Budget Impacts:

- Increasing costs for presenters, training costs, and resources
- Implementation of OneHSN Childcare Connect – Service System Manager Database
- Develop 2024-29 Childcare Service Plan – Consultant Fee
- Increasing costs for providers and impact on General Operating Grant
- 2024 Funding Formula – expecting full overhaul and impacts unknown

CHILDCARE SERVICE MANAGEMENT PROGRAM OPERATING BUDGET 2024

District of Parry Sound



Operating Budget 2024

ChildCare Program

	A	B	C	VARIANCES Increase / (Decrease)	
				2023 Projection vs 2023 Budget (B - A)	2024 BUDGET vs 2023 Budget (C - B)
	2023 PROJECTION	2023 BUDGET	2024 BUDGET		
Child Care Service Management	638,322	518,888	852,547	-119,434	333,660
Quality Assurance	323,466	216,357	222,574	-107,110	6,217
Directly Operated Child Care	5,696,730	7,171,021	6,509,223	1,474,291	-661,798
Early Years	1,077,865	1,276,767	1,300,457	198,902	23,690
Inclusion Support Services	607,440	619,318	644,381	11,878	25,062
External Child Care Centres	1,904,202	1,994,118	2,885,525	89,916	891,407
Child Care Program Costs	10,248,025	11,796,468	12,414,706	1,548,443	618,238
Less: Provincial Funding	-6,603,549	-7,493,381	-7,440,002	-889,832	53,378
Less: Provincial CWELCC Funding	-2,109,855	-2,950,154	-3,505,114	-840,300	-554,960
Less: Parent Fees	-1,091,221	-849,294	-1,020,000	241,927	-170,706
Less: Deferred Revenue	-	-54,048	-	-54,048	54,048
Total Municipal Levy Requirement:	443,400	449,590	449,590	6,191	-

Percentage of Municipal Levy

6.7%

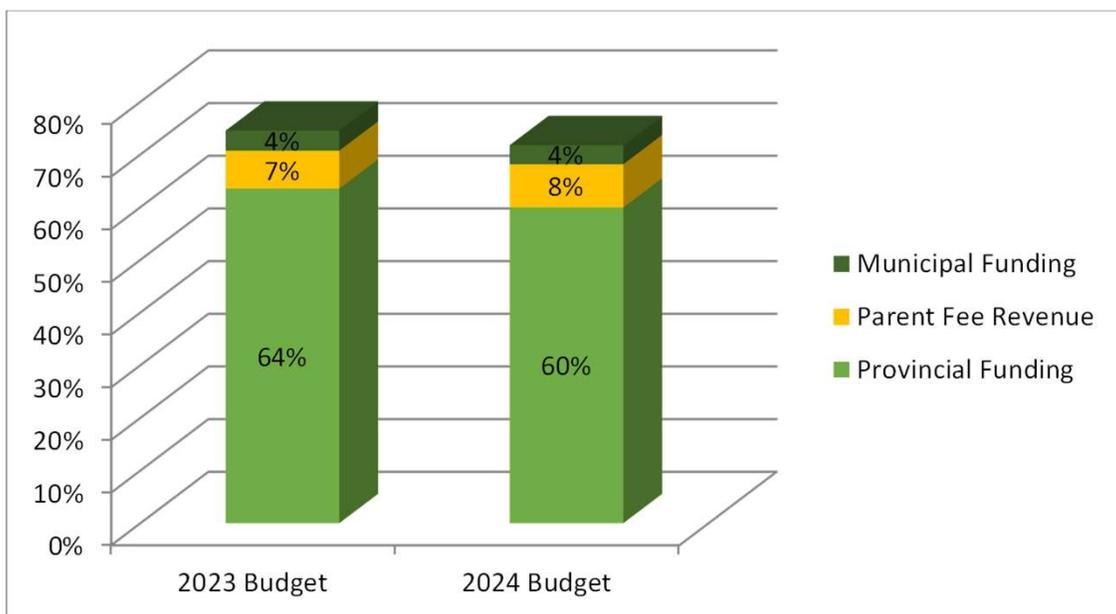
6.7%

Increase to Municipal Levy

-

Percentage Increase to Municipal Levy

0.0%



District of Parry Sound



Social Services
Administration Board

2024 BUDGET

Directly Operated Childcare Program

DIRECTLY OPERATED CHILDCARE PROGRAM - INTRODUCTION

Directly Operated Childcare Programs are responsible to deliver high quality, inclusive, developmentally appropriate childcare services to the families in the District of Parry Sound. Each licensed childcare program is legislated by the Childcare and Early Years Act, as well, the Ontario Ministry of Education has created a foundational pedagogy “How Does Learning Happen?” that guides all of the programs in their planning. The childcare programs work closely with many community partners to ensure that families are well served regardless of their challenges. The EarlyON Child and Family Centres and Inclusion Support Services must follow the provincial funding and operational guidelines provided by the Ministry of Education. Revenue funded from parent fees and Child Service Management and CWELCC.

The Department is comprised of the following Staff:

- 1 Director of Directly Operated Childcare Programs
 - Early Learning and Childcare Centre Staff:
 - 4 Program Supervisors (Registered Early Childhood Educators)
 - 1 Program Team Leader (Registered Early Childhood Educator)
 - 31 Preschool Teachers (Registered Early Childhood Educators)
 - 5 Preschool Teachers (Non-Early Childhood Educators)
 - 4 Cooks
 - 4 Housekeepers
 - Home Childcare Program
 - .5 Program Supervisor (Registered Early Childhood Educator)
 - 2 Home Visitors (Registered Early Childhood Educators)
 - Licensed for 20 Home Childcare Providers under the new CWELCC funding guidelines
 - School Age Programs
 - 3 Approved Program Part Time Staff (2 Registered Early Childhood Educators and 1 Non-ECE)
 - EarlyON Child and Family Centres
 - 1 Program Supervisor (Registered Early Childhood Educator)
 - 8 Resource Facilitators (Registered Early Childhood Educators)
 - .5 Resource Facilitator (Non-Early Childhood Educator)
 - Inclusion Support Services
 - .5 Program Supervisor (Registered Early Childhood Educator)
 - 6 Resource Consultants (Registered Early Childhood Educators)

The Directly Operated Childcare Programs provides the following services:

- Flexible scheduling for families to access licensed childcare across the district through services at 4 early learning and childcare centres and a Home Childcare Program with locations in several communities

DIRECTLY OPERATED CHILDCARE PROGRAM – INTRODUCTION & ACCOMPLISHMENTS

The Directly Operated Childcare Programs provides the following services continued:

- EarlyON Child and Family Centres offer free drop-in programming at 3 community hubs and 13 satellite programs located in schools, community centres, and other community buildings. Programs run daily at the hubs and weekly at the satellites. Virtual programming will continue post pandemic where families can access parenting resources, children’s activity times, story time, and a virtual Mom’s to Mom’s program for new mothers to connect with other new mom’s and Resource Facilitators. In-Person programming includes weekly Mom’s to Mom’s groups, in-service workshops on health/nutrition/child development, and lots of children’s activities
- EarlyON offers Respite Services in Parry Sound and South River where agency clients can book free childcare for up to 3 hours, one afternoon a week, to attend appointments that are not suitable for children
- Inclusion Support Services offers free child development support to children and childcare programs district wide and assist with successful inclusion of all children in various aspects of a childcare program
- Through the support of the Childcare Service Management Team, our licensed childcare programs offer childcare spaces to families that qualify for fee subsidy
- School Age Programs are offered on the east side of the district and are located in schools where children can move seamlessly between their classrooms and the childcare program. Some locations offer both Before and After School Care while others offer After School only. The largest programs may offer a full day program during March and Summer Breaks based on the community need and program viability
- Partner with several community agencies, for example, One Kids Place, Handsthefamilyhelpnetwork, NBPS District Health Unit, Children’s Aid Society, and four school boards as well as other DSSAB departments to offer families wrap-around care where possible

2023 Major Accomplishments:

- Met the parent fee reductions required through participation in the Canada Wide Early Learning and Childcare program (CWELCC)
- Increased qualified staffing recruitment to fill all vacancies in licensed childcare programs
- Expanded the EarlyON Child and Family Centre program to include a full-time Resource Facilitator – Virtual Programs and a part-time French language Resource Facilitator to support all programs in offering French language activities and parent resources
- All licensed childcare centres are fully re-opened and enrollment has reached capacity
- Inclusion Support Services Program has revised the program mandate to include children up to 12 years of age and the program is now modeled after a ‘class-wide’ approach where RC’s coach and mentor childcare staff to build their programming and child management skills to better support all children entering the programs

DIRECTLY OPERATED CHILDCARE PROGRAM – CHALLENGES & BUDGET IMPACTS

2023 Major Accomplishments continued:

- Inquiries for becoming an approved provider have increased for the Home Childcare Program
- Through accessing funding through the DSSAB Childcare Service Management Workforce Strategy Fund we were able to offer staff with valuable training opportunities at no cost to the individual programs

Significant Challenges for 2024:

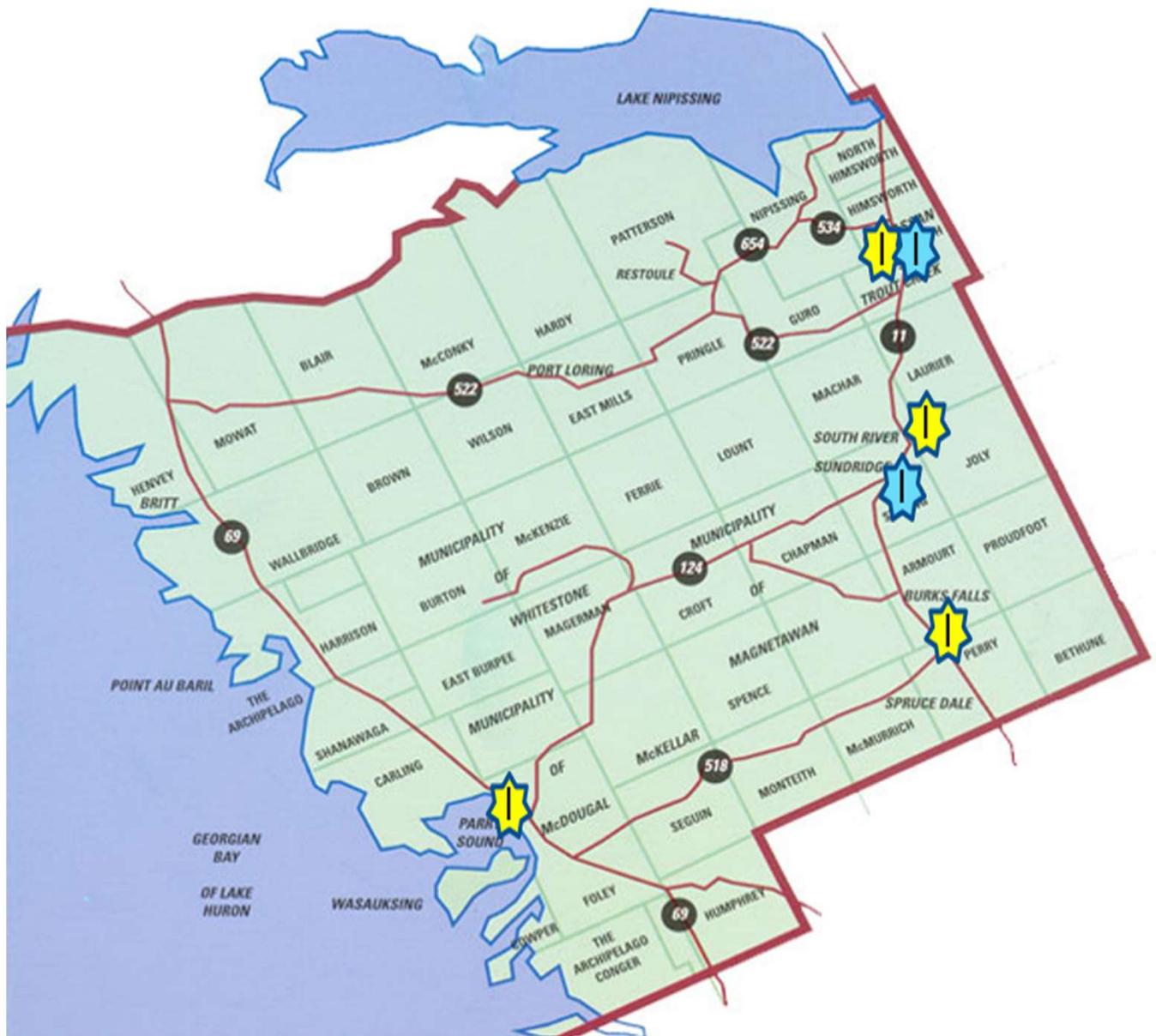
- Recruitment and retention of qualified staff to meet the needs of all the Directly Operated Childcare Programs continues to be an ongoing struggle
- Increase the casual roster to ensure consistent staffing in the licensed childcare centres
- Recruit Home Childcare Providers in underserved communities to meet the childcare demands
- Working with the district school boards to assume responsibility for offering school age programming
- Inability to physically increase the number of childcare spaces in the district to meet the needs of working families due to the lack of provincial capital funding
- Meeting program quality expectations without additional staff over the licensed minimums to support program planning, staff training, and special events
- Invest in quality programming without an increase in CWELCC funding
- Complete childcare budgets without clear funding guidelines and formulas to establish base funding for each program
- Meeting the demands of all the district licensed childcare programs and EarlyON centres for Inclusion Support Services Resource Consultant support within the current provincial funding allocations through the Special Needs Resource funds
- Offering high quality nutritious meals to the children while remaining within the approved budgets given the current cost of groceries

2024 Budget Impacts:

- Ministry of Education has directed operators to maintain 2023 funding until the 2024 Childcare Program Funding and Operating Guidelines are released mid-2024 as they are revising the funding formulas and CWELCC allocations
- Ability to retain minimum qualified staffing levels to meet Ministry of Education licensing requirement may lead to an increase in recruitment efforts
- Increase in food costs and overall cost of living will be challenging supervisors and impact the priority and decision-making process
- Aging buildings in three licensed centres that will require maintenance and repairs
- Continuing to participate in virtual training opportunities for staff will be providing low-cost high-quality training opportunities that all staff will be able to access

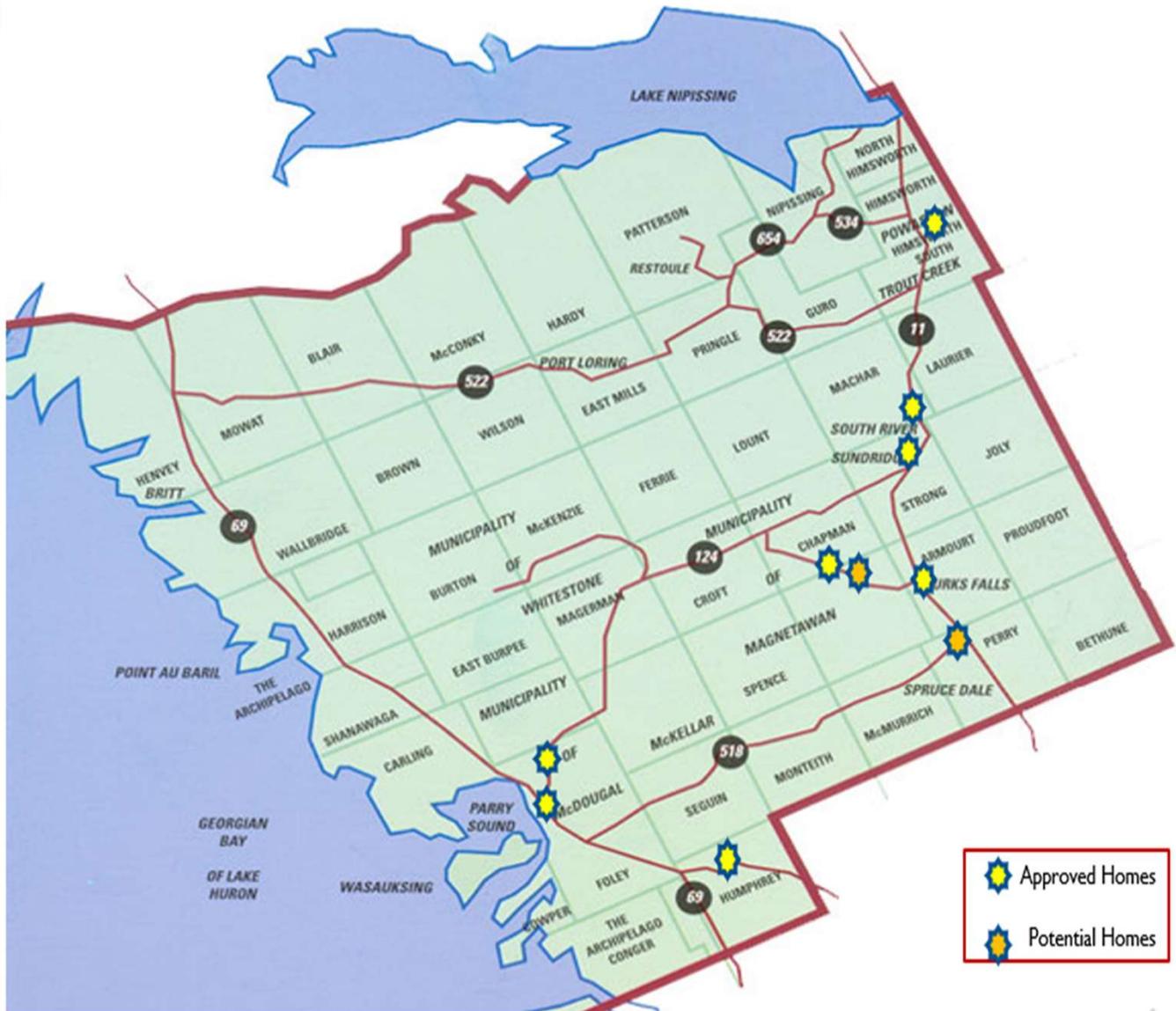
LOCATION OF DIRECTLY OPERATED LICENSED CHILDCARE PROGRAMS

Directly Operated Centres in the District of Parry Sound



LOCATION OF HOME CHILDCARE PROVIDERS IN THE DISTRICT

Home Child Care Providers in the District of Parry Sound



LOCATION OF EARLY YEARS PROGRAMS

EarlyON Child & Family Programs



District of Parry Sound



Social Services
Administration Board

2024 BUDGET

Housing Service Management Program

HOUSING SERVICE MANAGEMENT PROGRAM - INTRODUCTION

The DSSAB is the designated housing service manager responsible for funding and administration of community housing programs and oversees affordable housing projects in the District of Parry Sound. To meet local housing needs, service managers may use federal, provincial, and municipal funds to establish, administer and fund housing and homelessness programs and services. Housing Programs provides leadership, guidance, and support to the Local Housing Corporation and Non-Profit Housing providers in the district and adheres to the rules set out in the Housing Services Act (HSA). Housing Programs is responsible for the administration of Rent Geared to Income and managing the Centralized Wait List. Housing Programs seeks opportunities to create affordable housing and maintains a strong working relationship with local landlords and potential developers.

The Department is comprised of the following Staff:

- Director of Housing & Childcare Service Management
- Supervisor of Housing Programs
- Community Relations Worker – Community Development
- Community Relations Worker – Housing Programs
- Program Support Workers (2)

The Housing Program provides the following services:

- Responsible for the Centralized Wait List
- Review eligibility and determine subsidy amount for Rent Geared to Income (RGI)
- Review eligibility for the special priority designation for the Centralized Wait List
- Administration of Ontario Renovates Program and Home Ownership
- Review eligibility and administer:
 - Rent Supplements
 - Canada Ontario Housing Benefit
 - Affordable Housing
 - Canada Ontario Community Housing Initiative/Ontario Priorities Housing Initiative
- Maintain operating agreements with Non-Profit Housing providers
 - Parry Sound Non-Profit Housing Corporation
 - Georgian Bay Native Non-Profit Housing Inc.
 - Golden Sunshine Municipal Non-Profit

HOUSING SERVICE MANAGEMENT PROGRAM – ACCOMPLISHMENTS & CHALLENGES

- Provide training and development opportunities for Local Housing Corporation and Non-Profit Housing providers
- Statistical reporting to Ministry of Municipal Affairs and Housing
- Creation of affordable housing projects
- Landlord engagement

2023 Major Accomplishments:

- Landlord survey
- Returned to in-person meetings and training
- Attended SHCANO conference – learning and networking
- Canada Ontario Housing Benefit (COHB – received additional funding allocation)
- Filled a vacancy for a Housing Programs Support Worker
- Successful with request for extension of Social Services Relief Fund 4/5
- Finalized COCHI/OPHI 4
- Finalized capital project with Golden Sunshine Municipal Non-Profit
- Received COCHI/OPHI5 funding allocation
- Municipal Housing Benefit agreement with Parry Sound District Housing Corporation

Significant Challenges for 2024:

- End of operating agreements with Non-Profit Housing providers
- Capital program with Non-Profit Housing providers – increased costs of materials/labour/access
- Utilizing Rent Café for waitlist – currently undergoing system refresh
- Cost of in person training opportunities due to travel costs

2024 Budget Impacts:

- Attending face to face meetings/training – significant increase to cost of travel
- Rising cost of labour/materials impacts completion timelines for capital projects – reporting timelines to MMAH (may impact use it/lose it by specific date)
- Increased rents have made it difficult to assist the same number of rent supplement households
- Increasing requests for Ontario Renovates Accessibility Grant – increase to cost of labour/materials
- Anticipating loan discharges from Ontario Renovates projects – approximately 36 pending

HOUSING PROGRAM OPERATING BUDGET 2024

District of Parry Sound

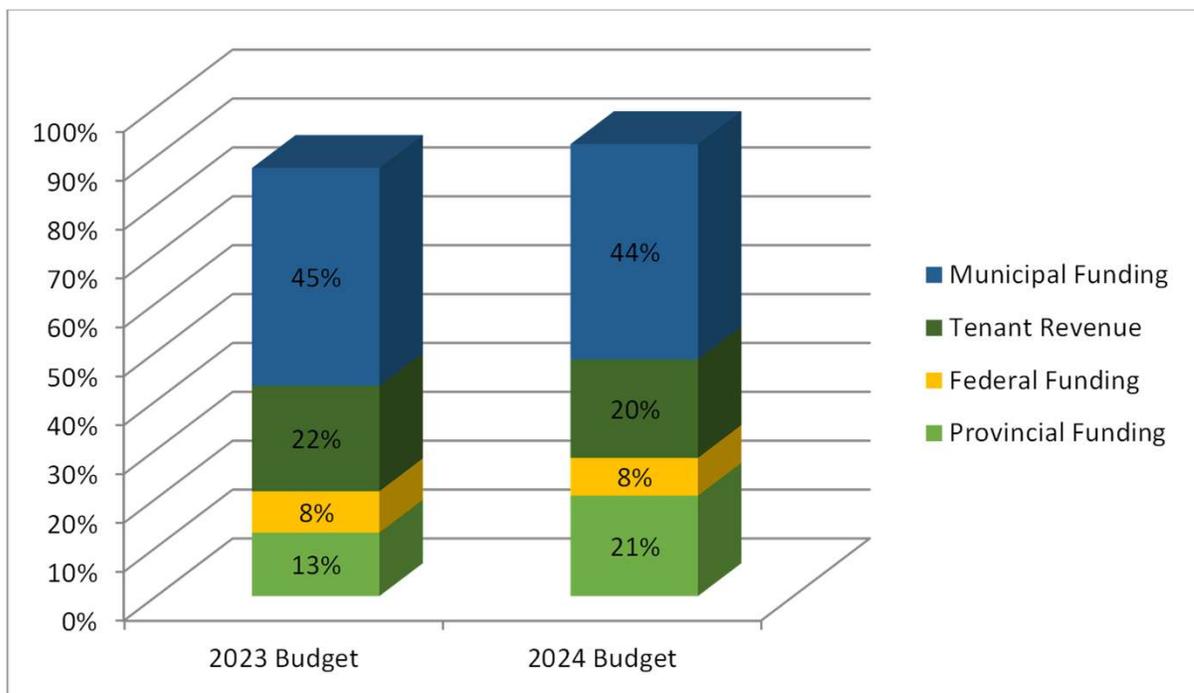


Social Services
Administration Board

Operating Budget 2024

Housing Program

	A	B	C	VARIANCES Increase / (Decrease)				
				2023 PROJECTION	2023 BUDGET	2024 BUDGET	2023 Projection vs 2023 Budget (B - A)	2024 BUDGET vs 2023 Budget (C - B)
				Housing Service Manager	3,239,488	3,129,402	3,095,627	-110,086
Housing Tenant Services	567,292	579,276	710,781	11,984	131,505			
Housing Property Maintenance	2,799,390	2,625,599	3,139,077	-173,791	513,478			
Housing Meadowview	662,708	592,912	634,500	-69,796	41,588			
Housing Program Costs	7,268,877	6,927,189	7,579,986	-341,688	652,797			
Less: Provincial Revenue	-1,557,400	-899,800	-1,557,400	657,600	-657,600			
Less: Federal Funding	-536,997	-585,815	-585,815	-48,818	-			
Less: Tenant Revenue	-1,660,323	-1,494,472	-1,525,000	165,851	-30,528			
Less: Other Revenue	-50,723	-743,248	-46,708	-692,525	696,540			
Less: Property Management Overhead Recovery	-318,252	-116,958	-524,265	201,294	-407,307			
Total Municipal Levy Requirement:	3,145,182	3,086,896	3,340,798	-58,286	253,902			
Percentage of Municipal Levy		46.1%	48.0%					
Increase to Municipal Levy			253,902					
Percentage Increase to Municipal Levy			98.0%					



District of Parry Sound



Social Services
Administration Board

2024 BUDGET

Housing Tenant Services Program

HOUSING TENANT SERVICES - INTRODUCTION

Under the umbrella of the Housing Operations Department, Tenant Services provide supports and direction to all tenants within the Parry Sound District Housing Corporation, and Non-Profit Organization for Almaguin Housing, to preserve or dissolve tenancy.

The Department is comprised of the following Staff:

- Director, Housing Operations
- Supervisor, Tenant Services
- Community Relations Worker, Tenant Services (West)
- Community Relations Worker, Tenant Services (East)
- NEW 2024-Community Relations Worker, Tenant Services (PSNP and Family Homes)
- Program Support Worker

The Tenant Services program provides the following services:

- Tenant mediation and resolution
- Landlord Tenant Board Notices relating to eviction, and disruption of reasonable enjoyment
- Landlord Tenant Board hearing preparation, and attendance
- Organizing, and delivering Tenant Education workshops, to include Parry Sound Non-Profit Organization for 2024
- Monitoring rental arrears, reporting to the Housing Service Manager for the provincial data base upload
- Repayment agreements
- Showing units
- Lease agreements
- Assisting with documents as it pertains to ongoing eligibility
- Tenant complaints
- Referrals as needed to community agencies
- Rent collection
- Annual Market Increase letters as per legislation
- Annual rental income tax receipts
- Financial system coordination with Ontario Works and Ontario Disability Support Program
- Service coordination (internally and external)/case coordination
- Maintaining internal service coordination software (FIIT) data base
- Collection of deposits
- NEW 2024 – date input for rental charges within tenant ledgers

HOUSING TENANT SERVICES – ACCOMPLISHMENTS & CHALLENGES

2023 Major Accomplishments:

- Kick-off of upgrading work order and asset management system within Housing Operations: YARDI
- Separation of Maintenance and Capital Projects and Tenant Services continued
- Tenant education sessions were had throughout the district.
- Overall tenant communication and service delivery has improved.
- The program has made good efforts in addressing rental arrears effectively through repayment agreements, along with delivering Notices for nonpayment of rent.
- Addressing the Internal Transfer list; creating a new application and supporting document checklist.
- Updated the leases for the LHC and held tenant lease workshops across the district.
- Supervisor of Tenant Services has worked closely with a para legal in serving notices and evictions. This has proven to be successful in the orders received by the Landlord Tenant Board.
- Supervisor of Tenant Service, Tahlia Holm obtained a diploma from the Chartered Institute of Housing. Tahlia is now recognized as a Certified Practitioner in the Housing sector.
- Updated common rooms within all buildings.

Significant Challenges for 2024:

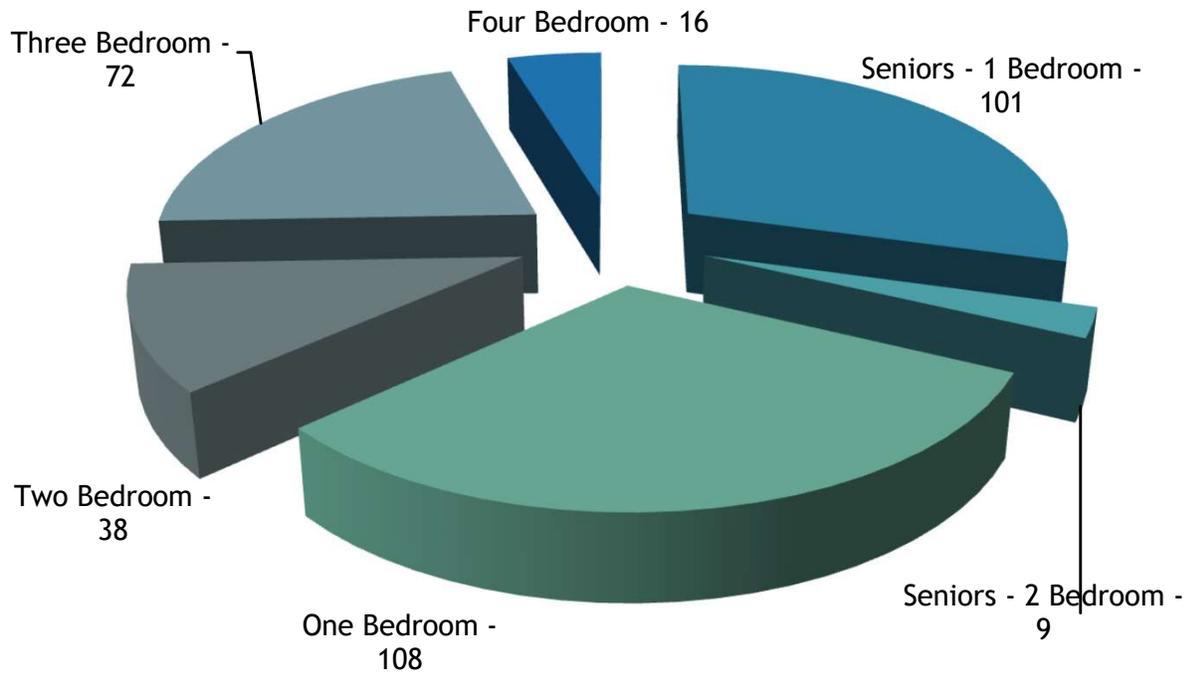
- Mental wellness and substance misuse more prevalent; not seeing increased services. This has come at an expense to the Housing Operations Department as security services were required for a long period of time prior to successful order to evict.
- Landlord and Tenant Board Hearing times are currently 9-15 months.
- Working with PSNP regarding Tenant Educational sessions.
- Will be engaging in a Communication Strategy to improve engagement with Tenants.
- Implementation of the new software system; this will include rolling out a tenant portal, along with assuming the rental charge data input within this Department.

2024 Budget Impacts:

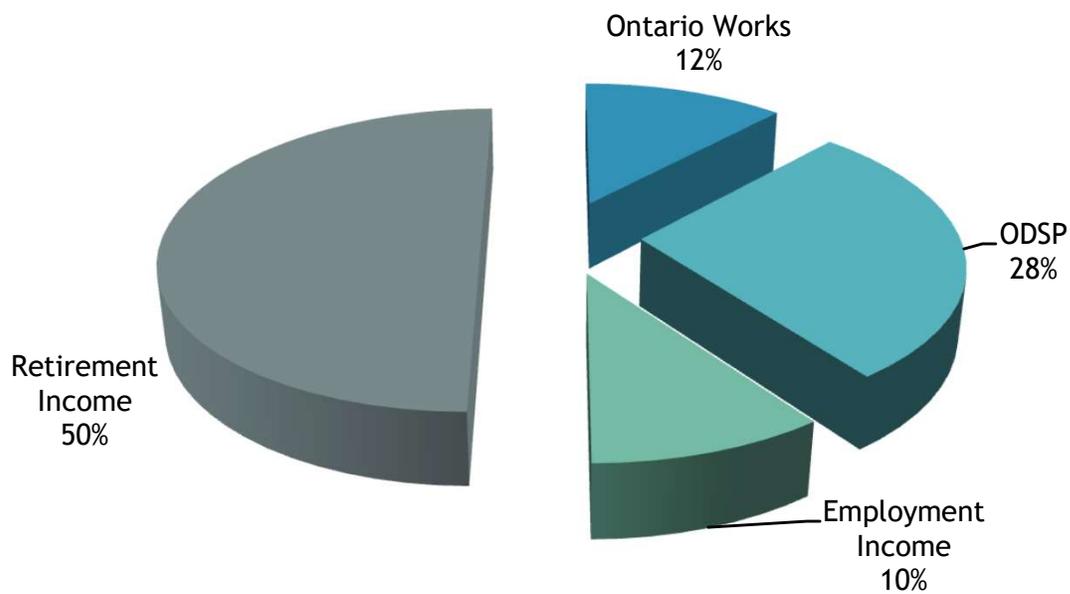
- Tenant Services now has a separate budget from Maintenance and Capital Project. Expenses over the 2023 year, has demonstrated a truer picture of expenses.
- An opportunity was presented by the Housing Service Manager; additional funding to support the Parry Sound Non-Profit Housing organization in tenant relations, and education. 1 FTE is requested to not only provide this service to PSNP, but also serve the family homes across the district.
- As evictions are very complicated, and are of last resort, accessing legal services via para legal remains a priority for the upcoming year.

SOCIAL HOUSING UNITS AND TENANT INCOME SOURCES

Social Housing Units in the District



LHC Tenant Income Sources



District of Parry Sound



Social Services
Administration Board

2024 BUDGET

Housing Property Maintenance & Capital Projects

HOUSING PROPERTY MAINTENANCE & CAPITAL PROJECTS - INTRODUCTION

Under the umbrella of the Housing Operations Department, the Property Maintenance and Capital Projects program oversees the maintenance, capital repair and planning for the District of Parry Sound Social Services Administration Board (DSSAB) across the district of Parry Sound, to include property maintenance of the Non-Profit Organization for Almaguin Housing (The Meadow View, Powassan and The Schnitzel Haus, Sundridge).

The Parry Sound District Housing Corporation (the Local Housing Corporation or LHC) is a wholly owned subsidiary of the District of Parry Sound Social Services Administration Board (the DSSAB). It was incorporated under the Business Corporations Act

Housing Operations is 100% Municipally funded, and adheres to the Residential Tenancy act, along with the Housing Services Act.

There are 215 rent-geared-to-income units, along with 27 affordable, and 25 market units within the portfolio for a total of 267 homes/units.

A total of 5 DSSAB buildings (Beechwood Drive, Waubeek Street x 2 Parry Sound, Highlands Childcare Emsdale, and Toronto Ave. South River), 8 PSDH apartment buildings (Parry Sound, Magnetawan, Sundridge, South River, Burk's Falls, Callander), 2 NOAH apartment buildings (Powassan and Sundridge), and 53 family units across the district (South River, Burks Falls, Parry Sound)

The Department is comprised of the following Staff:

- Director of Housing Operations
- Supervisor of Property Maintenance and Capital Projects
- Program Lead (Contract March 2324 secondment)
- Facilities Maintenance technician WEST (currently vacant seconded to Program Lead)
- Facilities Maintenance Technician – Custodian (part time, Callander now utilizing a contractor due to little response to posting)
- Facilities Maintenance Technician – WEST
- Facilities Maintenance Technician –EAST
- Facilities Maintenance Technician- EAST
- Community Relations Worker – Maintenance
- Property Management Clerk – (Currently a contract after staff retirement)
- Custodial contracts (South River, Magnetawan, Beechwood, Toronto Ave, Sundridge, Burks Falls)

The Property Maintenance and Capital Projects program provides the following services:

- Move out inspections, along with move in inspections
- Coordination of contractors for unit move in readiness
- Minor maintenance and repairs done internally

HOUSING PROPERTY MAINTENANCE & CAPITAL PROJECTS - ACCOMPLISHMENTS

The Property Maintenance and Capital Projects program provides the following services continued:

- Coordination of contractors for major repairs
- Preventative maintenance inspections
- Smoke detector and CO2 inspections
- Fire Suppression Systems
- Updates and shares Fire Plans for all LHC/NOAH buildings
- Screening and recruitment for the Qualified Contractor list
- Asbestos management
- Custodial duties
- Office moves, hanging boards/pictures
- Creation and follow up of Work Orders, and Purchase orders
- Payment processing
- Manage the yard maintenance and snow removal RFQ process and awarding
- Manage the ongoing contracts for yard maintenance and snow removal each year
- Respond to, and rectify maintenance complaints
- Scheduling relevant maintenance work for both the DSSAB owned buildings, along with LHC/N.O.A.H. buildings
- Waste management for LHC/NOAH and Administration buildings
- Capital projects based on current condition, along with Building Condition Assessments (BCA)
- Oversee tender process for capital repair, addition, or replacement
- Unit clean out
- Lock/Fob maintenance
- Inventory control and maintenance of LHC/N.O.A.H. assets
- Ordering supplies
- Eaves trough maintenance
- On Call after hours maintenance and coordination of maintenance/repairs
- Heat filter and duct inspection and light maintenance
- Oversee the preventative maintenance contracts for HVAC, elevators, roof management, asbestos survey, alarms, and water purification
- Investigating energy efficiencies, and conversion planning
- Cost sourcing
- Maintaining the Electrical Safety Authority Data Base (ESA)
- Septic Management
- Maintain by-law expectations for the property standards

HOUSING PROPERTY MAINTENANCE & CAPITAL PROJECTS – CHALLENGES & BUDGET IMPACT

2023 Major Accomplishments:

- Supervisor of Maintenance and Capital Projects has had a full year with the program and the team.
- Separation of Tenant Services and Maintenance and Capital Projects continued
- YARDI mapping and upgrade was initiated in 2023.
- Building Condition Assessments were completed for all DSSAB and LHC buildings.
- August 2023 created a temporary contract Program Lead position with great success.
- Said goodbye to a long-term Property Management Clerk as she retired. The program worked through the transfer of knowledge and development of new process.
- The program worked through significant staffing challenges this year from retirement, leaves and dismissals.
- Getting back on track with building and unit inspections, therefore positioning to be better with preventative maintenance measures.

Significant Challenges for 2024:

- Resuming of the Fire Code monthly inspection of all units across the district.
- Rising costs of materials and services
- Scarce service providers able to do the work required in a timely manner
- Staffing retention and recruitment
- Increase of mental wellness and substance misuse with minimal services to respond.
- The Program will be assuming the responsibility of monitoring all buildings under the DSSAB, LHC and NOAH umbrella.
- Creating an asset management plan based on updated building condition assessments (BCA)
- Development of Housing Policies as per separation of Housing Programs, and Housing Operations
- Working through new business processes as new software dictates.
- Working with a new collective agreement
- BCAs now completed and required work on buildings now identified. Staffing, and contractor capacity may be a challenge.
- Aging buildings requiring large maintenance repairs.
- Sorting out direction for the On Call roster.
- Developing standards for the program.

HOUSING PROPERTY MAINTENANCE & CAPITAL PROJECTS – CHALLENGES & BUDGET IMPACT

2024 Budget Impacts:

- Staff retention and recruitment
- Providing maintenance services to all DSSAB buildings will require additional staffing. This service will now include the monitoring of the DSSAB buildings with the afterhours on call, along with monthly preventative maintenance inspection will be done in 2024.
- Cost of materials, along with services continues to be significantly higher.
- Service providers are more difficult to secure in a timely fashion
- Aging buildings require more preventative maintenance measures to include abatement of asbestos when necessary
- Landlord Tenant Board back log creates the risk of profit loss, and further damage to unit while awaiting evictions.
- Complexity of tenants with mental wellness and substance misuse issues, and with minimal outside services to respond, creates risks associated with damage of assets, along with safety requirements such as entering a unit in pairs.
- Catching up on maintenance issues and capital projects for all DSSAB and PSDH buildings
- Requesting a 1 FTE Non-Union Coordinator of Capital and Maintenance Projects; .5 FTE Union position of Property Management Clerk to be shared with Tenant Services; 1 FTE Union position of Community Relations Worker- Maintenance for the East side of the district.
- Work Van for the East side of the district to be used by 2 Maintenance Tech positions across the East side of the district.
- Sorting out direction for the On Call roster.
- Tracking funding from CMHC

District of Parry Sound



Social Services
Administration Board

2024 BUDGET

Women's Services Program (Esprit Place)

WOMEN'S SERVICES PROGRAM (ESPRIT PLACE) – INTRODUCTION

The Women's Services Division oversees Esprit Place Family Resource Centre, Violence Against Women outreach services, and the Children's Voices program. Esprit place offers emergency shelter and assistance for women and children in the District of Parry Sound who find themselves in crisis. Priority is given to women leaving abusive situations. Staff provide supportive counselling and information to assist women in changing their lives and the lives of their children. All services and programs are voluntary, free of charge, and confidential. The shelter is an emergency 10-bed home which is staffed 24 hours a day, seven days a week. There are individual bedrooms for privacy, and common areas shared by all residents. We strive to maintain a safe home atmosphere, with expectations of co-operation and tolerance from everyone within the household. Esprit Place provides a friendly and supportive atmosphere for children.

The Department is comprised of the following Staff:

- Director of Women's Services (1)
- Supervisor – Esprit Place (1)
- Councillors (6 Full-time; 1 Part-time)
- Relief Councillors (6)
- Outreach Worker (Children's Voices) (1)

The Women's Services Department provides the following services:

- Residential Services (Esprit Place Family Resource Centre)
 - Supportive counselling
 - Temporary safe and secure shelter residence
 - Provision of food and other residential supports (i.e. blankets, hygiene products)
 - Emergency transportation
 - Referrals or linking women to alternative accommodations
 - Assisting with housing applications
 - Provision of information on rights, options, and available services
 - Development of safety strategies or plans for women and their children
 - Assistance with information on immigration, transportation and cultural interpretation
 - Services through the local crisis phone line
 - Outreach to women, including promoting shelter services
 - Advocacy on behalf of the woman and her children
 - Children's Programming and referrals to Childcare
- Non-Residential Services
 - 24-hour Crisis Phone
 - Crisis Intervention and Supportive Counselling

WOMEN'S SERVICES PROGRAM (ESPRIT PLACE) – ACCOMPLISHMENTS, CHALLENGES & BUDGET IMPACTS

- Emergency Transportation to Esprit Place or another shelter (in partnership with other agencies)
- Community Liaison, Referrals, and Advocacy
- Children's Voices
 - Individual counselling for children or youth
 - Consultation with parents regarding behaviour strategies
 - Group work focusing on topics such as self-esteem, self-care, anger management, and healthy relationships
- The Transitional Housing Support Program
 - To provide enhanced housing supports across the District to prevent homelessness.
 - funds one additional community relations worker to work with vulnerable populations in our community
- VAW Coordinating Committee

2023 Major Accomplishments:

As of October 31st, the shelter has provided 2495 warm/safe bed nights for women and children seeking support. This is a significant increase over the 1835 reported November 30th, 2023. We also provided 165 safe space nights for pets, allowing women to seek safety without the potential risk of leaving behind a beloved companion. Being a pet friendly shelter is critical as we know many survivors will delay leaving their abuser, or not leave at all, if they cannot take their pet with them to safety.

Although staffing and recruitment remains a challenging but ongoing priority, Esprit Place successfully hired a supervisor for the shelter this year. This staffing addition allows us to move forward with priority objectives and assists us in meeting the increased demands for shelter and outreach from the women and children that we serve.

The Esprit Place building was fitted with upgraded HVAC equipment, including a new air exchange unit, and is currently undergoing a major security upgrade which includes a modern camera system on the interior and exterior of the building. We are also actively planning for major upgrades to our building including kitchen, bath, and interior upgrades, as well as exterior improvements. This project is well underway as we end 2023 and is scheduled to be completed early 2024.

Significant Challenges for 2024:

- Maintaining an optimal staffing compliment to ensure the safe and effective operation of Esprit Place Family Resource Centre and the delivery of comprehensive wrap around supports for Esprit Clients

WOMEN'S SERVICES PROGRAM (ESPRIT PLACE) – ACCOMPLISHMENTS, CHALLENGES & BUDGET IMPACTS

Significant Challenges for 2024 continued:

- Training staff and engaging relevant community resources to support our clients who are experiencing increased levels of addiction and poorly managed mental health concerns. This challenge is exacerbated by the poor distribution of mental health and addiction treatment resources throughout the District of Parry Sound.
- Although the pandemic is no longer front and centre in the community, congregate settings continue to face the potential for ongoing capacity reductions, staffing shortages, and outbreak risk due to COVID-19 and other respiratory viruses. Esprit staff will continue to engage in training and outbreak preparedness measures throughout the coming year to decrease any potential impact on our service delivery.

2024 Budget Impacts:

- Increased staffing costs
- Increased operational costs for a congregate setting, including increased cost of groceries, household cleaning supplies, and transportation.
- Static MCCSS funding year over year

WOMEN'S SERVICES PROGRAM OPERATING BUDGET 2024

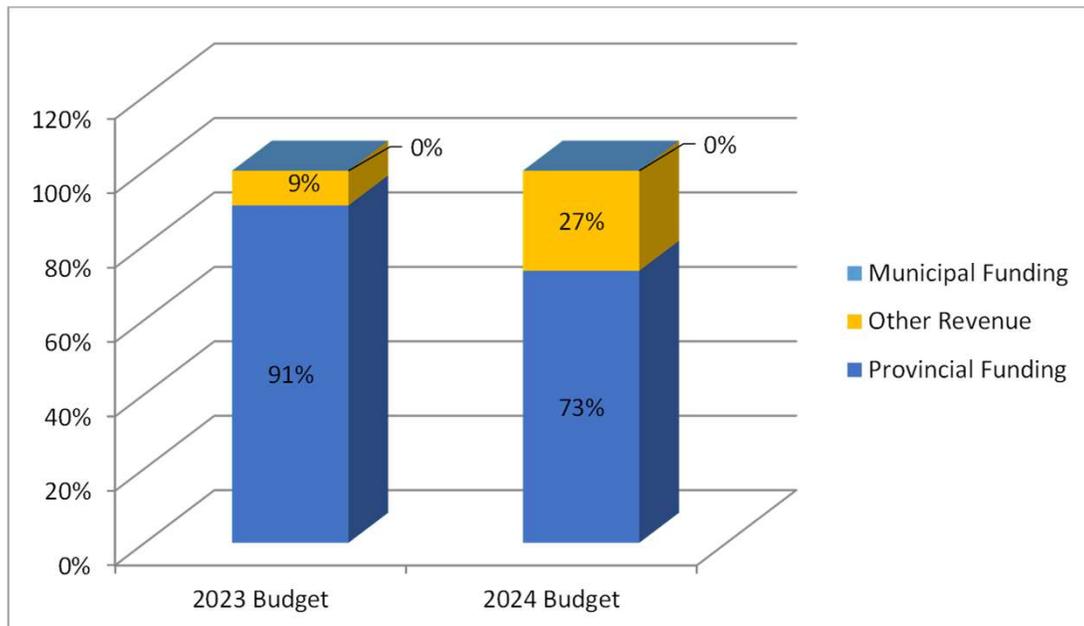
District of Parry Sound



Operating Budget 2024

Women's Services Program

	A	B	C	VARIANCES Increase / (Decrease)				
				2023 PROJECTION	2023 BUDGET	2024 BUDGET	2023 Projection vs 2023 Budget (B - A)	2024 BUDGET vs 2023 Budget (C - B)
				Esprit Shelter Costs	764,892	668,874	794,472	-96,018
Outreach Worker Costs	169,674	188,516	238,812	18,842	50,296			
Child Witness Costs	75,036	48,606	68,502	-26,430	19,896			
VAWCC Costs	20,332	27,833	27,833	7,501	-			
One-Time Costs	322,266	-	28,229	-322,266	28,229			
Women's Services Program Costs	1,352,200	933,830	1,157,848	-418,370	224,018			
Less: Provincial Funding	-799,687	-846,685	-846,480	-46,998	205			
Less: Grant Revenue	-12,159	-	-35,289	12,159	-35,289			
Less: Donation Revenue	-9,251	-	-87,850	9,251	-87,850			
Less: Bursary Revenue	-900	-	-	900	-			
Less: Transfer from Reserves	-47,936	-	-	47,936	-			
Less: Allocated from Other Programs	-160,000	-	-160,000	160,000	-160,000			
Less: Provincial One time Funding	-322,266	-87,145	-28,229	235,121	58,916			
Total Municipal Levy Requirement:	-	-	-	-	-			
Percentage of Municipal Levy		0.0%	0.0%					
Increase / (Decrease) to Municipal Levy				-				
Percentage Increase to Municipal Levy				0.0%				



District of Parry Sound



Social Services
Administration Board

2024 BUDGET

Housing Stability Program

HOUSING STABILITY PROGRAM - INTRODUCTION

The Housing Stability Program has two main program outcomes:

- To support those who are homeless obtain and retain housing
- To support those at risk of homelessness remain housing

The program and clients are supported through Homelessness Prevention Funding which can be used to support rental/utility arrears, connection fees, rental deposits. The program works closely with our Income Support team to provide integrated supports and intense case management to the most vulnerable in our district which aligns with the DSSAB's Strategic Plan. The Housing Stability team also provides referrals and coordination with a variety of Community Partners like Income Support (OW), ODSP, CMHA, The West Parry Sound Health Centre, OPP, Landlords and Housing Providers, Esprit. The Housing Stability program serves clients throughout the District of Parry Sound

The Department is comprised of the following Staff:

- Director of Income Support and Stability
- Supervisor of Housing Stability
- Program Lead
- Community Relations Workers x 7
- Case Support Worker

The Housing Stability Program provides the following services:

- Administer Homelessness Prevention Program funding to eligible clients to help secure or maintain stable housing
- Manage the By Name List, which tracks those who are homeless in the district along with chronicity that helps to prioritize supports and services
- Provide intense case management with a Housing First approach.
- Provides referrals and leads community service coordination and system navigation with a variety of Stability Supports.
- Provides Public Education
- Provide Transitional Support to residents of Esprit and other victims of Domestic Violence and Human Trafficking
- Acts as a 'homelessness' resource to the DSSAB and the community at large

HOUSING STABILITY PROGRAM – ACCOMPLISHMENTS, CHALLENGES & BUDGET IMPACTS

2023 Major Accomplishments:

- Continued integration of Ontario Works and Housing Stability by putting each program under one Supervisor in both East and West Parry Sound
- Continued integration of our Community Relations Workers to provide transitional support for VAW/Human Trafficking Survivors at Esprit
- 109+ people have been housed from our By Name List in 2023
- Enhanced working relationships with community partners. Continued partnership with the West Parry Sound Health Centre for our Mental Health and Addiction Worker and the Safe Justice Bed program.
- Resumed outreach to Food Banks, By Law, Municipal Offices, The Hub, NPLC's
- Memorandum of Understanding with Community Paramedicine program continued in 2024, looking to expand partnership to include ride-alongs for DSSAB staff to provide strategic and integrated services for mutual clients

Significant Challenges for 2024:

- Inflation making the cost of maintaining safe and stable housing a challenge for many.
- An increasingly aging and complex population that requires Alternate Levels of Care (ALC) due to medical, cognitive, or mental health concerns beyond the skill set of our staff.
- Housing supply especially for those with low incomes
- Although we are starting transitional housing programming in East Parry Sound (4 units), a gap remains in West Parry Sound until units can be secured. Especially in regard to supporting those in the Safe Justice Bed program.
- Community Mental Health and Addiction supports are struggling to keep up with demand.

2024 Budget Impacts:

- Saw another increase in HPP from MMAH with a 3-year commitment. Mitigates levy/reserve use to fund shortfalls.
- Transitional Housing will be starting at the Broadway Duplexes in East Parry Sound in 2024 with this funding.
- TSHP VAW/Human Trafficking Funding Enhancement announced to be annualized.
- Inflation will impact housing costs for low income and vulnerable people. Housing allowances and Rent Supplements are limited.
- Ongoing investment in Mental Health and Addiction worker in partnership with West Parry Sound Health Centre

HOUSING STABILITY PROGRAM OPERATING BUDGET 2024

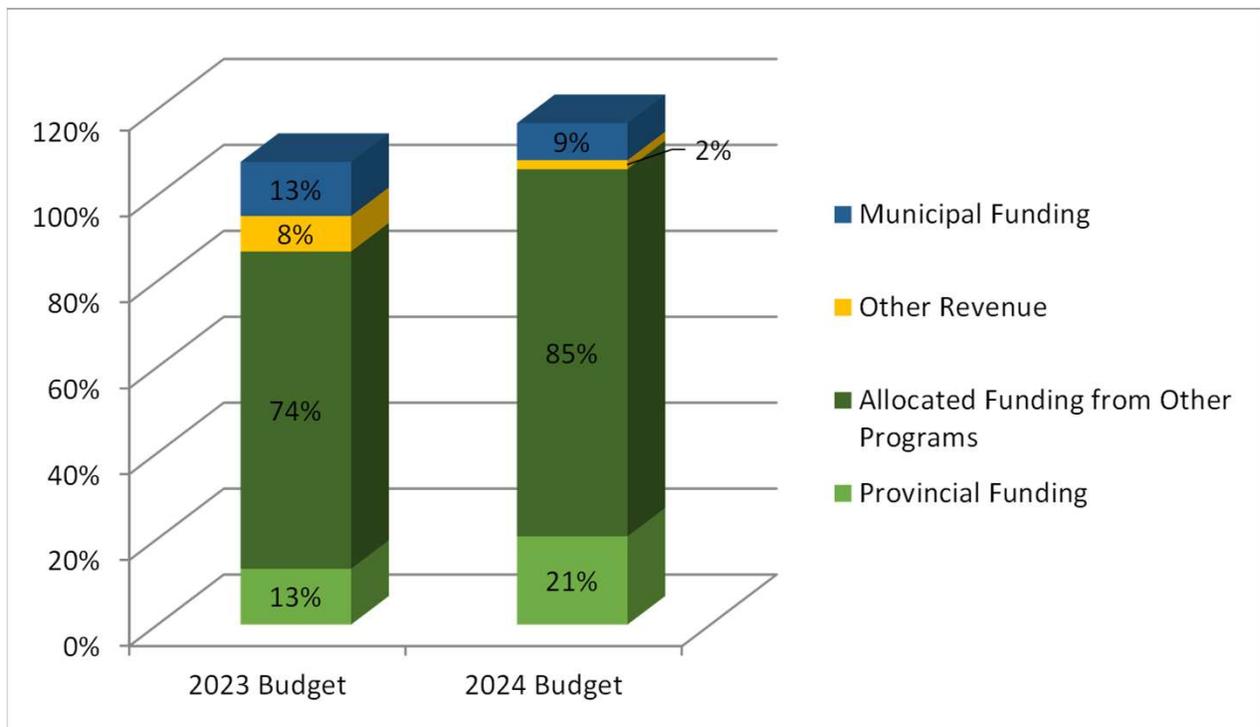
District of Parry Sound



Operating Budget 2024

Housing Stability Program

	A	B	C	VARIANCES Increase / (Decrease)	
				2023 Projection	2024 BUDGET
				<u>vs</u> 2023 Budget (B - A)	<u>vs</u> 2023 Budget (C - B)
	2023 PROJECTION	2023 BUDGET	2024 BUDGET		
Homelessness Program	1,382,502	929,425	1,065,690	-453,077	136,265
Client Expenditures	485,697	531,500	606,000	45,803	74,500
Emergency Heating and Shelter	61,747	50,000	190,000	-11,747	140,000
Supportive Housing	14,108	-	230,000	-14,108	230,000
Housing Stability Program Costs	1,944,054	1,510,925	2,091,690	-433,129	580,765
Less: Provincial Revenue	-80,000	-80,000	-80,000	0	-
Less: Allocated Funding from Other Programs	-1,864,054	-1,115,791	-1,787,150	748,263	-671,359
Less: Other Revenue	-	-125,000	-44,369	-125,000	80,631
Total Municipal Levy Requirement:	-	190,134	180,171	190,134	-9,963
Percentage of Municipal Levy		2.8%	2.7%		
Increase / (Decrease) to Municipal Levy				-9,963	
Percentage Increase to Municipal Levy				-3.8%	



District of Parry Sound



Social Services
Administration Board

2024 BUDGET

DSSAB Facilities

Maintenance

DSSAB FACILITEIS MAINTENANCE - INTRODUCTION

The DSSAB incurs facility property management expenses for buildings that we own in the District that are not social housing. The Local Housing Property Maintenance & Capital Projects division is responsible for ensuring that the internal and external property maintenance of these buildings is maintained throughout the year and incurs the cost in its operating and capital budget as reported in the asset management plan system.

These maintenance costs include a property management allocation expense charged as an internal expense allocation which is offset as an internal property management expense recovery to the Local Housing Property Maintenance & Capital Projects division.

The DSSAB facilities are located as follows:

South River

- 16 Toronto St. – Ontario Works, Childcare Services, First Steps Early Learning and Child Care Centre, EarlyON Child & Family Centre, Esprit Outreach program, Housing & Homelessness program.

Emsdale

- 2500, H 592, Perry Township- Highlands Early Learning and Childcare Centre

Town of Parry Sound

- 1 Beechwood Drive –Ontario Works, Social Housing, Childcare Service Management, and Corporate Services
- 66A Waubeek St. – Waubeek Early Learning and Childcare Centre
- 66B Waubeek St. – Waubeek Early Learning and Childcare Centre
- 3A Beechwood Dr. – Esprit Women’s Shelter
- Waubeek St. – vacant property

PROGRAM FACILITIES OPERATING BUDGET 2024

District of Parry Sound

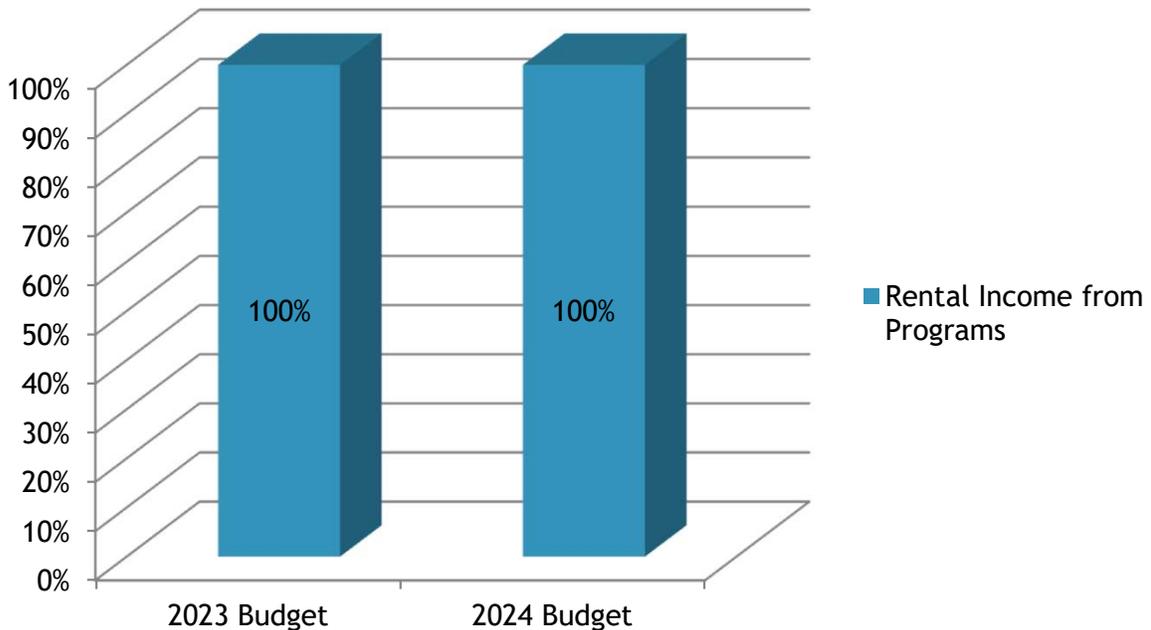


Social Services
Administration Board

Operating Budget 2024

DSSAB Facilities Maintenance

Expense	A	B	C	VARIANCES Increase / (Decrease)	
	2023 PROJECTION	2023 BUDGET	2024 BUDGET	2023 Projection VS 2023 Budget (B - A)	2024 BUDGET VS 2023 Budget (C - B)
	Parry Sound - Beechwood Facility	128,113	187,695	187,695	59,582
South River - Toronto Avenue Facility	50,600	75,900	75,900	25,300	-
Parry Sound - Waubeek Daycare Facility	81,377	99,950	99,950	18,573	-
Emsdale - Highlands Daycare Facility	33,568	44,280	44,280	10,712	-
Parry Sound - Esprit Women's Shelter	32,449	26,440	26,440	-6,009	-
DSSAB Facilities Maintenance Costs	326,106	434,265	434,265	108,159	-
Less: Rental Income from Programs	-326,106	-434,265	-434,265	-108,159	-
Total Municipal Levy Requirement:	-	-	-	-	-
Percentage of Municipal Levy		0.0%	0.0%		
Increase / (Decrease) to Municipal Levy				-	
Percentage Increase to Municipal Levy				0.0%	



District of Parry Sound



Social Services
Administration Board

2024 BUDGET

Corporate Services

(CAO's Office &

Members of the DSSAB Board)

CORPORATE SERVICES (CAO/BOARD) - INTRODUCTION

Working with the Board, the CAO is responsible for the establishment of the Corporate Strategic Directions for the District of Parry Sound Social Services Administration Board (DSSAB). Through management and leadership of the Senior Leadership Team, the CAO provides direction of administration and implementation of the strategic directions and operations of the DSSAB. The CAO manages the execution of the Board's directions and decisions and provides recommendations to the Board regarding periodic updating of the Corporate Strategic Directions.

The Department is comprised of the following Staff:

- Chief Administrative Officer
- Administrative Officer
- Board Chair, Members of the DSSAB Board

The CAO's Office provides the following services:

- Oversee the implementation of the Strategic Plan
- Prepares Board meeting agendas and meeting minutes
- Provide recommendations to the Board
- Preparation of a monthly CAO report
- Provide leadership to the Directors

2023 Major Accomplishments:

- Implementation of our Strategic Plan
- Continuing to develop and strengthen the Leadership Team
- Continued building and strengthening relationships with our local MP and MPP
- Partnership discussions with Ontario Health North
- Continued building and strengthening relationships with Community Partners such as WPSHC, Parry Sound Friendship Centre, OPP, Children's Aid Society of Nipissing & Parry Sound, Canada Mortgage and Housing Corporation (CMHA), The Friends, Community Living Parry Sound, Habitat for Humanity Ontario Gateway North
- Participated in all NOSDA delegations with Ministry representatives
- NOSDA Co-Lead for Children's Services and NOSDA Lead for Communications
- Successfully implemented new virtual Board orientation training
- Developed an onboarding process for new Board members
- Successfully presented to various District of Parry Sound municipalities
- Successfully obtained an Official Plan Amendment and Rezoning for our 66 Waubeek Street property
- Supported the West Parry Sound Ontario Health Teams (OHT) application development and became an official Collaborative Partner

CORPORATE SERVICES (CAO OFFICE /BOARD) - CONTINUED

2023 Major Accomplishments continued:

- Accepted a position as a Board Director on the Housing Services Corporation (HSC) Board
- Ensured transparency of the work of the Board through posting Board packages on our public website
- NOAH governance and financial structure

Significant Challenges for 2024:

- Ministry funding security
- Challenges with maximizing ministry funding due to staffing, contractor and supply chain challenges

2024 Budget Impacts:

- Increase of in-person attendance by the CAO to various provincial conferences to build awareness of the DSSAB's services and required funding for programs

District of Parry Sound



Social Services
Administration Board

2024 BUDGET

Corporate Services
(Finance)

CORPORATE SERVICES (FINANCE) - INTRODUCTION

The Finance Department is headed by the Chief Financial Officer (CFO). The Finance department provides support to the DSSAB and Social Housing programs and Board to fulfill their obligations with the following principles in mind; efficiency and consistency in program operations; adherence to board policies in all programs and continual organizational development and improvement in program and staff effectiveness.

The Department is comprised of the following Staff:

- Chief Financial Officer
- Senior Financial Analyst
- Financial Analyst
- Finance Officer (3)

The Finance Department provides the following services:

Treasury and Cash Management

- Includes monitoring bank accounts, signing authorities, managing investments and capital reserve planning.
- Investment Policy
- Following the standard of care established, Board assets must be invested with the “care, skill, diligence and judgment that a prudent investor would exercise in making investments.”
- Investment parameters recognize that the DSSAB has a long-term time horizon and that the Board’s objective is to ensure that the value of its investments keeps pace with inflation.

Financial Reporting

- Provides administrative support for all DSSAB program areas while managing the flow of data incorporating separate software systems for Ontario Works (SDMT) , Housing (Yardi), Children’s Services (OCCMS and Hi Mama), Community Services (WISH) and Finance (Financial Edge). Data is aggregated and financial statements are prepared monthly.

Reporting and Analysis to Programs

- Detailed activity reports are provided to each Director and Supervisor monthly for review. Financial analysis is prepared regularly as needed. Financial reports are reviewed monthly by the CFO. The financial reports are compared to budgeted figures, variances are investigated, and plans developed for corrective action as required.

Board Financial Reporting

- Provide monthly reporting, financial analysis recommendations to Board for decision making.

CORPORATE SERVICES (FINANCE) – INTRODUCTION CONTINUED

Annual Corporate Operating and Capital Budgets

- CAO & CFO responsible to lead the organization and preparation of the annual DSSAB and Social Housing corporate budget to the Board for annual approval.

Audit

- Preparation and analysis of year-end financial statements for audit. Financial analysis and schedules are prepared by the staff and provided electronically for the auditors to review and provide their professional opinion.

Purchasing

- Invoices are processed for payment centrally and reviewed to ensure that they are properly authorized for payment, fall within the constraints of the approved budgets and that purchasing/procurement policies have been followed.

Significant Challenges for 2024:

- Digitizing and revamping many financial processes to work with new environment and ongoing technology changes
- Creating reserve accounts to organize funds related to programs
- Finance staff will be thin in 2023 given focus on updating Yardi Finance System and Asset Management Plan and other modernization projects to create efficiencies

District of Parry Sound



Social Services
Administration Board

2024 BUDGET

Corporate Services
(Human Resources /
Health & Safety)

CORPORATE SERVICES (HUMAN RESOURCES/HEALTH & SAFETY) – INTRODUCTION

The Human Resources / Health & Safety (HR) department is the group responsible for managing the employee life cycle and all employment related functions. Areas such as recruitment and selection, legislative compliance, payroll and benefits, organizational development, talent management and performance are key responsibilities. The scope of work is not limited to managing administrative functions. HR also works actively to safeguard the interest of employees and create a positive work environment for them. It serves as a link between employer expectations and employee needs so that a fine balance is maintained. Employee/labour relations are also an ongoing focus, with even more importance coming to the end of our current collective agreement in December 2023. The HR team works to ensure that the employees of the DSSAB are happy, healthy, and productive to assist them in serving the vulnerable populations in our communities.

The Department is comprised of the following Staff:

- Director of Human Resources
- Payroll Coordinator
- HR Coordinator- Pension & Benefits
- HR Coordinator- Training, Performance & Licensing
- HR Coordinator- Recruitment

The Human Resources Department provides the following services:

- Payroll & attendance
- Pension & benefit administration
- Recruitment & Selection, job postings, interviews, hiring.
- Job design and job description creation and revision
- Orientation and on-boarding of new staff
- Training including in-house facilitation and organizing external training.
- Policy administration
- Workplace accommodations, WSIB administration, absence/sick pay administration
- Administration of all employee leaves (parental, medical, leave of absence etc.)
- Legislative compliance (Employment Standards Act, Labour Relations Act, Occupational Health & Safety Act, Accessibility for Ontarians with Disabilities Act, etc.)
- Employee/ labour relations (Collective Bargaining negotiations and ongoing collective agreement interpretation)
- Licensing for childcare programs
- Vulnerable sector checks
- Employee loans administration
- Conflict resolution
- Workplace investigations
- Performance Review process administration

CORPORATE SERVICES (HUMAN RESOURCES/HEALTH & SAFETY) – INTRODUCTION CONTINUED

The Human Resources Department provides the following services continued:

- Addressing work-related issues of individual employees, including discipline and termination
- Maintaining employee records
- Fostering a safe and positive work environment, and promoting employee wellness
- Working with the Leadership team to maintain and promote organizational culture.
- Keeping employees safe at work by implementing/updating health and safety regulations
- Focusing on diversity, equity, and inclusion
- Helping staff exit the company well, whether retiring, resigning, termination, or layoff

2023 Major Accomplishments:

- Navigating a difficult year in the local employment landscape
- Thorough preparation for upcoming collective bargaining
- Implementation of a new Employee Assistance Program
- Introduction of the Naloxone program
- Successful implementation of a new performance review system

Significant Challenges for 2024:

- Collective Bargaining – contract expires December 31, 2023
- Recruitment – remaining a choice employer with competitive wages and benefits.
- Implementing succession planning initiatives

2024 Budget Impacts:

- Legal fees for collective bargaining negotiations
- Consultant for compensation review – Non-union
- Creation of a Corporate Training account

District of Parry Sound



Social Services
Administration Board

2024 BUDGET

Corporate Services
(Communications)

CORPORATE SERVICES (COMMUNICATIONS) - INTRODUCTION

The Communications Team supports all programs/departments by connecting and informing residents of the District of Parry Sound on local social services issues. The Communications Officer provides support and communications work of a confidential nature to the CAO.

Communications is now a subdepartment of the Corporate Services budget. Although there has been an increased focus on communications since January 2021, all advertising budgets have previously been held and managed within each department's budget. The move to bring the management of all advertising, promotion, and public relations into one Communications portfolio was a direct result of the Communications Plan that was presented to the Board in September 2022, and the Strategic Plan, which was presented approved by the Board in 2021. Both plans identified the need for finding efficiencies, growing public awareness of the DSSAB's services, and capitalizing on opportunities to promote the DSSAB as one voice at the corporate level.

The key objectives of the Communications Team are to:

1) Create Awareness; 2) Simplify Navigation; 3) Improve Public Perception

The Communications Team is comprised of the following Staff:

- Communications Officer

The Communications Team provides the following services:

External Communications

- Strategic communications support to all departments in their delivery of programs and services to those we serve.
- Development and implementation of plans, programs, and messaging to promote the DSSAB within the community.
- Development and distribution of media releases, newsletters and other organizational communications
- Organization of political and other events, attend & host community events to increase awareness
- Responding to public and media inquiries, compliments and complaints
- Acts as a spokesperson for the organization, along with the CAO, and Board Chair
- Providing image and reputation management support
- Communicating about the long-term vision of the organization, our Strategic Plan which includes key goals and objectives.
- Providing crisis and issues management support
- Develop content and administer the external DSSAB websites (www.psdssab.org, www.espritplace.ca, www.themeadowview.ca)
- Develop content and administer all social media accounts
 - DSSAB (Facebook, Twitter, LinkedIn)
 - Esprit Place (Facebook, Instagram) EarlyON (Facebook)
 - Become an ECE (Facebook, Twitter, Instagram)
 - The Meadow View (Facebook)
 - Fulfills the role of Privacy Officer for the organization.

CORPORATE SERVICES (COMMUNICATIONS) - INTRODUCTION

Internal Communications

- Supports the Human Resources Team and CAO's Office in their efforts to communicate and engage DSSAB employees
- Publication of the quarterly internal staff newsletter called 'The District'
- Administration of the Internal Staff Website
- Provides training to staff on privacy best practices

2023 Major Accomplishments:

- This year, the CAO and Communications officer set a goal of meeting with municipal Councils throughout the District of Parry Sound to expand our reach and enhance public knowledge of the DSSAB's programs and services. As of November 2023, we have provided a verbal presentation to 13 of out 22 municipalities, with plans for the remaining 9 presentations to take place in first half of 2024.
- Successful move of the Employee Internal Website to SharePoint in October 2023, providing staff with an improved intranet that is more accessible and user friendly.

Significant Opportunities & Challenges for 2024:

Opportunities:

- Communications staff will continue to review processes and service levels standards to address any potential gap between community expectation and our ability to deliver prompt and effective services.
- Social media performance will be reviewed. New platforms may provide opportunities for greater reach.
- Bringing 3 websites (DSSAB, EarlyON, Esprit Place) under one Content Management System (CMS) will provide greater administrative control, improved visitor satisfaction and ease of use, and additional features (ie. news subscriptions, job posting notifications, calendars, etc). This will also help us to meet our obligations under the French Language Services Act (FLSA).

Challenges:

- Recruitment continues to be a challenge. Must find creative ways of reaching a greater audience and promoting DSSAB as an employer of choice.
- In 2023, Metroland Media Group (MMG) announced that is was restructuring its operations and seeking protection under the Bankruptcy and Insolvency Act. This loss of community printed news will prove to be a challenge as we publish media releases, and advertise Tenders, RFPs, and job postings.
- Collective Agreement/Bargaining

CORPORATE SERVICES (COMMUNICATIONS) – INTRODUCTION CONTINUED

Significant Opportunities & Challenges for 2024 continued:

- Communications staff will continue to review processes and service levels standards to address any potential gap between community expectation and our ability to deliver prompt and effective services.

2024 Budget Impacts:

- Continued implementation of current Communications Plan over the next 2 years
- Recommend an upgrade of the external website to improve user navigation, accessibility, bilingualism, and to bring all 3 websites under one Content Management System (DSSAB, Esprit Place Family Resource Centre, EarlyON). This will also help us to meet our obligations under the French Language Services Act (FLSA).
- This year, the Communications Officer took on the responsibilities of the Privacy Officer. This will require additional training in 2024, and that has been reflected in the training budget.
- In 2023, the Communications Officer started to keep office hours in the South River office to support staff throughout the district. This has been appreciated by staff on the East side, and we plan to continue this practice in 2024. The increased cost has been reflected in the travel budget.
- The funding we received for Workforce Development and the ‘Become An ECE’ campaign concluded in 2023, but the lack of Early Childhood Educators in our district, and in the province, remains evident. Promotion will still be important to encourage ECE as a career choice as we consider our recruitment efforts over the coming years.

District of Parry Sound



Social Services
Administration Board

2024 BUDGET

Corporate Services
(Information Technology)

CORPORATE SERVICES (IT) - INTRODUCTION

The Information technology Department (I.T.) is responsible for managing all of the technology needs of the DSSAB. This includes maintaining all computer systems, servers, software, communications, and networks. The department works to ensure that all hardware and software are up-to-date and functioning properly and provides technical support to all employees. The I.T. Department plays a crucial role in the planning and implementation of new projects and initiatives in all departments across the organization and works to provide our programs with the most efficient and cost-effective solutions, allowing the DSSAB's client facing programs to deliver high standards of service. The I.T. department plays a key role in protecting the DSSAB from Cybersecurity threats by implementing and maintaining strong security measures, such as firewalls and network monitoring devices. The department also helps to educate employees on good cyber security practices. Overall, the I.T. department helps to ensure that the DSSAB has the technology it needs to operate smoothly and efficiently.

The Department is comprised of the following Staff:

- Director of Information Technology
- Information Technology Support Technician
- Information Technology Support Technician

The Information Technology Department provides the following services:

- Centralized technology purchasing
- Asset management (technology assets)
- Provisioning of all Desktops and Notebooks for staff and programs
- Mobile device purchasing and plan management
- Mobile device security and provisioning
- Telephone and VOIP management, provisioning, and support
- Wired and wireless network design, implementation and management for all programs
- management of internet access for all DSSAB programs and buildings
- Day to day, end user technical support to all staff and stakeholders
- End user cyber security and cyber awareness training
- Licensing management for all program related and agency wide software purchasing and renewals
- Firewall and Wide area network services and management
- Provisioning and management of VPN and remote access services
- Cyber security management and threat analysis
- Cyber security threat response
- Administration of all employee accounts and credentials

CORPORATE SERVICES (IT) - INTRODUCTION

The Information Technology Department provides the following services continued:

- Administration of all user email and digital communications
- Administration of all on site and cloud-based servers and services
- Security Camera provisioning and administration
- Access controls management – provisioning and distribution of all card and fob access for DSSAB buildings
- Working closely with all departments to implement new and efficient technology solutions to assist in service delivery
- Technology advisors for all DSSAB programs as well as community partners and stakeholders

2023 Major Accomplishments:

- Full migration to new Domain
- Upgraded Telephone system and VOIP lines for Waubeek ELCC
- Video Surveillance upgrade and refresh – Esprit Place
- Wi-Fi expansion – all buildings

Significant Challenges for 2024:

- Implementation of refreshed access controls and video security – 1 Beechwood / 16 Toronto Ave
- Esprit Renovations – Access controls and Structured cabling
- Website refresh planning and coordination
- Intune Device management across the network
- Migration of Microsoft Licensing to M365 from O365 with the addition of higher security controls.

2024 Budget Impacts:

- Cost increases from software and hardware vendors
- Increased support time for mobile users

CORPORATE SERVICES OPERATING BUDGET 2024

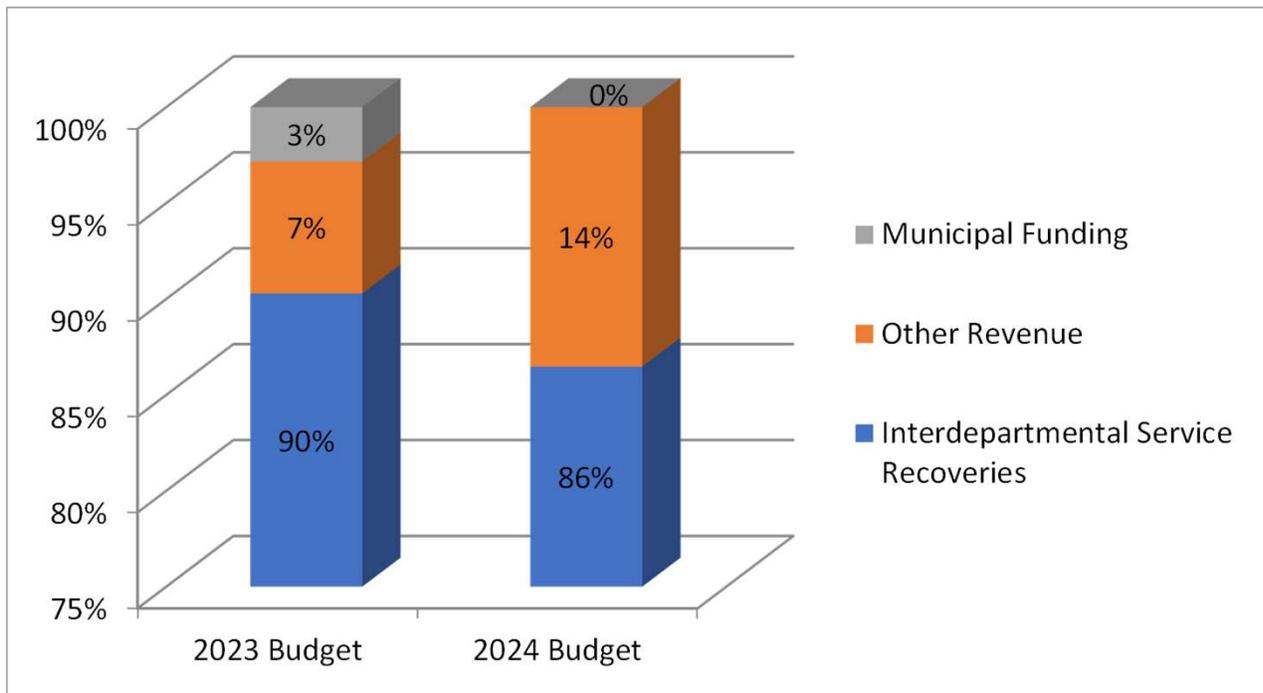
District of Parry Sound



Operating & Capital Budget 2024

Corporate Services

	A	B	C	VARIANCES Increase / (Decrease)	
				2023 Projection	2024 BUDGET
	2023 PROJECTION	2023 BUDGET	2024 BUDGET	vs 2023 Budget (B - A)	vs 2023 Budget (C - B)
Members of the DSSAB Board	36,037	55,019	65,019	18,982	10,000
CAO's Office	486,696	543,458	473,141	56,762	-70,317
Finance Services	761,364	780,060	901,356	18,695	121,296
Human Resources / Health & Safety Services	638,573	691,885	847,104	53,312	155,219
Communication Services	96,867	133,650	140,739	36,783	7,089
Information Technology	1,233,208	1,194,729	1,308,062	-38,480	113,333
Corporate Services Costs	3,252,746	3,398,801	3,735,420	146,055	336,619
Less: Interdepartmental Overhead Recoveries	-3,113,388	-3,068,666	-3,195,137	44,723	-126,471
Less: Other Revenue	-1,381,506	-233,682	-540,283	1,147,824	-306,601
Total Municipal Levy Requirement:	-1,242,148	96,453	-	1,338,601	-96,453
Percentage of Municipal Levy		1.4%	0.0%		
Decrease to Municipal Levy			-96,453		
Percentage Decrease to Municipal Levy			-37.2%		



District of Parry Sound



Social Services
Administration Board

2024 BUDGET

Social Assistance Restructuring Fund (SARS)

SOCIAL ASSISTANCE RESTRUCTURING FUND

Purpose of Social Assistance Restructuring Fund:

- The Social Assistance Restructuring Fund represents amounts that were directed by the Province to be set aside (between 2003 and 2013) and spent to “reduce the depth of child poverty and promote attachment to the labour force”.
- Municipal savings from the Social Assistance Restructuring Fund were realized in reduced financial assistance payments to Ontario Works families with children through the Ontario Child Benefit program.
- The Board has allocated these funds over the years primarily to food security programs and emergency shelter and energy programs for low-income families and social assistance recipients.
- These funds had the potential of being reimbursed to municipalities through OMPF (Ontario Municipal Partnership Fund) grants in the past. In 2013 the OMPF grant formula changed to a MFCI (Municipal Fiscal Circumstance Index) basis. As such, social services costs are no longer a determinant of OMPF grants and Social Assistance Restructuring Fund allocations are no longer available through OMPF funding.
- In previous budget years, the Board would approve annual spending allocations from the Social Assistance Restructuring Fund at a separate meeting of the Board. However, beginning with the 2024 budget, staff recommend that approval of program funding be included with the Board’s approval of the consolidated 2024 final budget.

SOCIAL ASSISTANCE RESTRUCTURING OPERATING BUDGET 2024

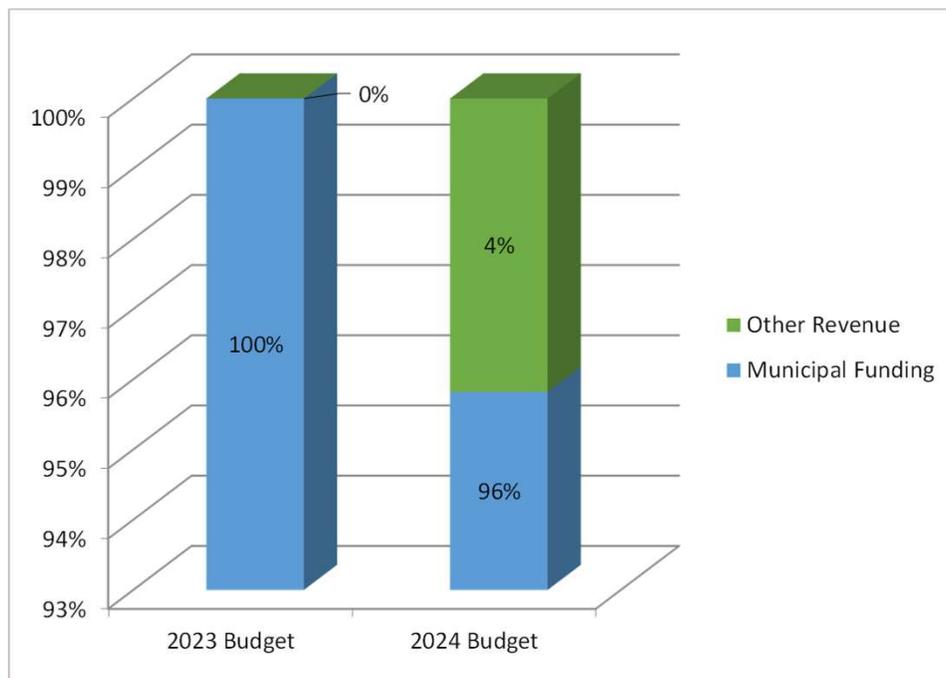
District of Parry Sound



Operating Budget 2024

Social Assistance Restructuring

	A	B	C	VARIANCES Increase / (Decrease)	
				Projection vs 2023 Budget (B - A)	BUDGET vs 2023 Budget (C - B)
				2023 PROJECTION	2023 BUDGET
Recreational Opportunities for children	6,683	20,000	20,000	13,317	-
Food Security Programs	124,000	124,000	136,000	-	12,000
Emergency Shelter & Energy program	60,000	60,000	60,000	-	-
FRP/Homes for Good	61,200	61,200	61,200	-	-
Other Expenses	10,000	10,000	10,000	-	-
Social Assistance Restructuring Costs	261,883	275,200	287,200	13,317	12,000
Less: Transfer from Reserves	-	-	-12,000	-	-12,000
Total Municipal Levy Requirement:	261,883	275,200	275,200	13,317	-
Percentage of Municipal Levy		4.1%	4.0%		
Increase to Municipal Levy			-		
Percentage Increase (Decrease) to Municipal Levy			0.0%		



District of Parry Sound



Social Services
Administration Board

2024 BUDGET

Contributions to Capital Reserves

CONTRIBUTION TO CAPITAL RESERVES- INTRODUCTION

To reflect the recommendations contained within the 2024 operating budget and the asset management plan, balances in the DSSAB Facilities and Social Housing reserve are projected to increase by \$280,000 over 2023 contributions for a total 2024 contribution to capital reserves of \$1,435,000.

It is necessary to continue to contribute this minimum amount to capital reserves each budget year to support the long-term financial requirements of infrastructure renewal. Future annual contributions have been projected in the 25-year capital plan and calculated at a minimum of \$1,435,000 plus an additional 1% of the previous year's contribution each year.

Reserves and reserve funds are an important financial indicator in the DSSAB's overall financial health. By maintaining reserves, the DSSAB has the capability to fund future liabilities; a key link to long-term financial planning practices. They also provide a cushion to absorb unexpected shifts in revenue and expenditures. The availability of reserves also reduces the cost of financing capital as it allows an organization to avoid debt interest payments.

The effective use and management of reserves and reserve funds is a critical aspect of an organization's strategic financial plan and continued long-term financial sustainability. It is crucial that the DSSAB has principles, programs and policies formally approved by the Board that serve as a framework to make important financial decisions. Staff will be working to enhance the DSSAB's operating reserve policy to provide guidance with respect to the administration, establishment, targeted levels and uses of the DSSAB's reserve funds.

This also includes the review of the composition of reserves and reserves funds to ensure sufficient and appropriate funding and to ensure the reserves will support the DSSAB's asset management plan to assist with keeping assets in a state of good repair.

As staff continue to improve and work on the asset management plan over the next few years, reserve targets required will become more accurate, reserve composition will change, and additional funding strategies will be established.

CONTRIBUTIONS TO CAPITAL RESERVES OPERATING BUDGET 2024

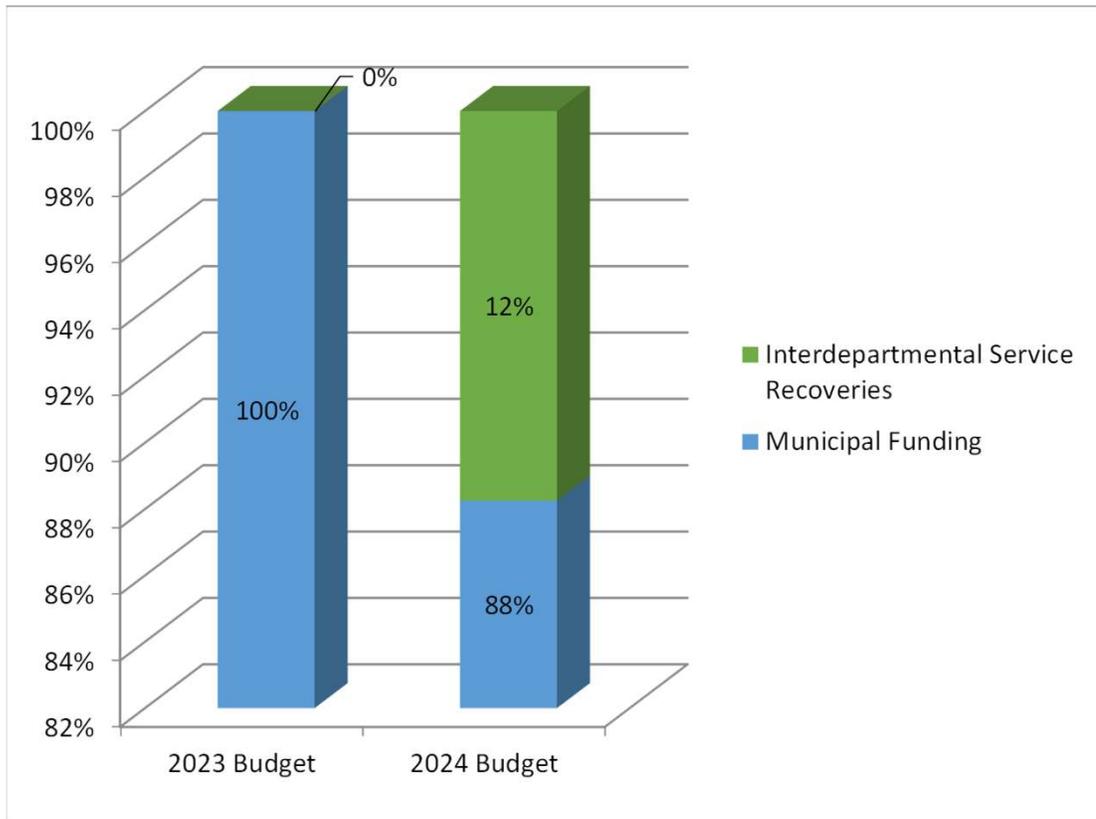
District of Parry Sound



Operating Budget 2024

Contributions to Capital Reserves

	A	B	C	VARIANCES Increase / (Decrease)				
				2023 PROJECTION	2023 BUDGET	2024 BUDGET	2023 Projection vs 2023 Budget (B - A)	2024 BUDGET vs 2023 Budget (C - B)
				Contributions to Social Housing Capital Fund	735,000	735,000	735,000	-
Contributions to DSSAB Building Capital Fund	420,000	420,000	700,000	-	280,000			
Capital Reserve Contribution Costs	1,155,000	1,155,000	1,435,000	-	280,000			
Less: Interdepartmental Overhead Recoveries	-	-	-168,399	-	-168,399			
Total Municipal Levy Requirement:	1,155,000	1,155,000	1,266,601	-	111,601			
Percentage of Municipal Levy		17.2%	18.2%					
Increase to Municipal Levy			111,601					
Percentage Increase to Municipal Levy			43.1%					



District of Parry Sound



Social Services
Administration Board

2024 BUDGET

Capital Budget & Reserves

CAPITAL BUDGET AND OPERATING FUNDS OVERVIEW

General Operating Fund

The DSSAB maintains operating funds for cash management purposes. As per the Board's operating reserve policy, operating funds of no greater than three months of annual operating expenses will be maintained by the DSSAB. This equates to \$9,498,639 at the end of 2024.

Our projected level of operating funds on December 31, 2024, is \$3,839,892 or 36 days of annual operating expenses. Coupled with our capital reserves, we believe that we have sufficient funds on hand to meet our current short-term operating requirements.

If capital reserve contributions continue as recommended, we are not recommending an increase to the operating reserves.

DSSAB Facilities Capital Fund:

The DSSAB holds capital funds for the capital repairs of five of its buildings that it owns. These facilities are:

1. South River Building – 16 Toronto Street
 - Programs held: Income Support, Childcare Services, First Steps Early Learning and Childcare Centre, EarlyON Child & Family Centre, Housing Stability program
2. Emsdale - 2500, H 592, Perry Township
 - Programs held: Highlands Early Learning and Childcare Centre
3. Town of Parry Sound Building - 1 Beechwood Drive
 - Programs held: Ontario Works, Social Housing, Childcare Service Management, Esprit Outreach and Corporate Services
4. Town of Parry Sound Building - Waubeek St. and vacant property
 - Programs held: Waubeek Early Learning and Childcare Centre
5. Town of Parry Sound Building - 3A Beechwood Dr.
 - Programs held: Esprit Women's Shelter

We are recommending an additional \$280,000 be contributed to the DSSAB Facilities Capital Fund for total 2024 contributions of \$700,000. The additional contribution to reserve funds will increase reserve levels for funding of the DSSAB's 25-year capital plan.

CAPITAL BUDGET AND OPERATING FUNDS OVERVIEW CONTINUED

Social Housing Capital Fund:

The DSSAB holds capital funds for the 344 social housing units owned and operated within our Housing Operations program. These include the Local Housing Corporation (LHC) housing units as well as the Non-Profit Housing program units that we fund as we are responsible for any of their operating or capital shortfalls.

These units were transferred from the Province to the DSSAB without capital reserves in 2000. At the same time, responsibility for the non-profit housing provider operating agreements was transferred to us. Although these units had reserves, they were minimal, and the buildings were on average 20 years old.

It is recommended to maintain contributions of \$735,000 to the social housing capital fund in 2024 to ensure that sufficient capital funds are available to meet the ongoing infrastructure replacement and renewal requirements.

	General Operating Fund	DSSAB Facilites Capital Fund	Social Housing Capital Fund	Total Opratng and Capital Reserves
Balance, Dec 31, 2022	\$3,634,892	\$3,262,179	\$9,560,929	\$16,458,000
Contribution: 2023 Municipal Levy		420,000	735,000	1,155,000
Contribution: 2022 Surplus/Adjustments	105,000		1,000,000	1,105,000
Contribution: Interest Earned		-	-	-
Capital Expenditures in 2023	-	-119,938	-435,676	-555,615
Non Profit Capital Expenditures in 2023			-45,283	-45,283
Projected Balance, Dec 31, 2023	\$3,739,892	\$3,562,241	\$10,814,970	\$18,117,102
Contribution: 2024 Municipal Levy		700,000	735,000	1,435,000
Contribution: 2023 Surplus/Adjustments	100,000			100,000
Contribution: Interest Earned		20,000	100,000	120,000
Capital Expenditures in 2024	-	-743,275	-2,759,040	-3,502,315
Non Profit Capital Expenditures in 2024			-500,000	-500,000
Projected Balance, Dec 31, 2024	\$3,839,892	\$3,538,966	\$8,390,930	\$15,769,787
Daily operating cash flow requirements	\$ 105,540			
# Days operating funds on hand	36			
Maximum allowable operating fund	\$ 9,498,639			

CAPITAL BUDGET AND RESERVES BUDGET

The 2024 Final Capital Budget is reflecting 2024 spending of \$5,848,360 of which \$4,002,315 will be funded from capital reserves and \$1,846,045 from a Canada Mortgage Housing (CMHC) capital grant.

	2024 Capital Budget
DSSAB Facilities	601,250
LHC Social Housing Buildings	4,358,210
Remediation Asbestos & Mold	100,000
Appliances (fridges & stoves)	90,000
LHC & DSSAB Vehicles	60,000
Non-Profit Housing Providers	500,000
LHC & DSSAB Office Furniture	10,000
Information Technology	128,900
	<hr/> \$ 5,848,360 <hr/>

As per Service Agreements with Non-Profit Housing Providers, they are eligible for capital funding as needed. It is anticipated that this funding may be \$500,00 for building capital repairs.

25-YEAR CAPITAL PLAN AND RESERVE FUNDING OVERVIEW

One of our greatest priorities over the years has been to minimize the risk of a potential capital fund deficit for DSSAB, Social Housing and Non-Profit Provider buildings. To minimize this risk, in 2023, the Board approved the capital cost of an external consultant to assess and prepare 25-year building condition assessments (BCAs) on each of the DSSAB, LHC and non-profit housing provider units. The new BCAs will provide us with a guideline for capital replacement planning and capital reserve funding and will be uploaded into the new asset management system in 2024 to form the organization's 25-year capital plan.

The asset management system, will provide annual reports that reflect the total operating and capital expenses incurred on each asset. This will allow Management and the Board to make better decisions regarding the maintenance, replacing and disposing of infrastructure assets in a sustainable manner into the future. We will be able to establish a consistent funding approach which minimizes levy variability and formulates funding costs into the future to sustain program operations and infrastructure.

To keep consistent with the previous year's funding approach and meet the total estimated costs of the organization's 25-year asset management plan of \$35.7mm, it is recommended that annual reserve contributions each year continue at a minimum of: \$1,435,000 plus an additional 1% of the previous year's contribution amount . This will form a plan to sustain reserve levels, program operations and the capital plan into the future.

As shown in chart on the next slide, the DSSAB's 25-year capital plan, total estimated cost is \$35,698,187. The capital plan is forecasted for the budget years, 2024-2048, and has mainly based on the 25-year Building Condition Assessments that were completed in 2023 and other historical capital spending. The capital plan is a live document, and changes to the plan can occur each year from internal and external factors including service levels, economic conditions, environmental impacts, legislative changes and technological advancements.

The 25-year capital plan includes average annual spending of \$1,427,927, with funding derived from grants (5.2%) and capital reserves (94.8%) and therefore it is critical to continue to contribute to capital reserves at amounts recommended in the budget each year to fund the plan's annual expenditures.

If average capital spending and contributions to reserves remain consistent each year as shown in the 25-year capital plan, it is anticipated that reserve levels will remain at a healthy level to fund future infrastructure needs.

SCHEDULE OF 25-YEAR CAPITAL PLAN AND RESERVES

The 2025-Year Capital Plan is reflecting total spending for the years 2024-2048 of \$35,698,187 of which \$33,852,142 will be funded from capital reserves and \$1,846,045 from a Canada Mortgage Housing (CMHC) capital grant.

	25-Year Capital Plan
DSSAB Facilities	3,544,281
LHC Social Housing Buildings	14,019,023
Remediation Asbestos & Mold	2,400,000
Appliances (fridges & stoves)	2,160,000
LHC & DSSAB Vehicles	871,783
Non-Profit Housing Providers	12,000,000
LHC & DSSAB Office Furniture	194,000
Information Technology	509,100
	<hr/>
	\$ 35,698,187