



District of Parry Sound Social Services Administration Board

2026 Operating and Capital Budget

December 11, 2025

Presented By:
Sylvia Roy, CPA, CGA
Director of Finance

Tammy MacKenzie, M.Ed RP
Chief Administrative Officer

District of Parry Sound



**Social Services
Administration Board**

TABLE OF CONTENTS

	Page #
<u>2026 Budget Highlights</u>	3
<u>Summary of Municipal Levy</u>	4
<u>Municipal Levy Rate vs. Property Tax Rate Trends</u>	5
<u>Municipal Levy Rate vs. Property Tax Rate Trends Continued</u>	6
<u>District Assessment Growth vs. District Property Tax Rate Decrease</u>	7
<u>2026 Municipal Levy Distribution Per Apportionment Guidelines</u>	8
<u>2026 Municipal Tax Levy Increase Per MPAC Assessments</u>	9
<u>Operating and Capital 2026 Budget Overview</u>	10
<u>Operating and Capital Budget 2026 Overview Continued</u>	11
<u>Total Expenditures & Funding</u>	12
INCOME SUPPORT & STABILITY PROGRAM	
<u>Introduction and Accomplishments</u>	14-16
<u>Challenges & Budget Impacts Continued</u>	17-18
<u>Operating Budget 2026</u>	19-20
CHILDCARE SERVICE MANAGEMENT PROGRAM	
<u>Introduction</u>	22
<u>Accomplishments, Challenges & Budget Impacts</u>	23
<u>Operating Budget 2026</u>	24
DIRECTLY OPERATED CHILDCARE PROGRAM	
<u>Introduction</u>	26-27
<u>Accomplishments</u>	27
<u>Challenges & Budget Impacts</u>	28-29
<u>Locations of Directly Operated Licensed Childcare Programs</u>	30
<u>Locations of Home Child Care Providers in the District</u>	31
<u>Location of Early Years Programs</u>	32
HOUSING SERVICE MANAGEMENT PROGRAM	
<u>Introduction</u>	34
<u>Accomplishments, Challenges & Budget Impacts</u>	35
<u>Operating Budget 2026</u>	36
HOUSING TENANT SERVICES PROGRAM	
<u>Introduction</u>	38
<u>Accomplishments, Challenges & Budget Impacts</u>	39
<u>Location of Social Housing Units</u>	40
<u>Social Housing Units and Tenant Income Sources</u>	41

TABLE OF CONTENTS – cont’d

	Page #
HOUSING PROPERTY MAINTENANCE & CAPITAL PROJECTS	
<u>Introduction</u>	43-44
<u>Accomplishments</u>	45
<u>Challenges & Budget Impacts</u>	45-46
WOMEN’S SERVICES PROGRAM (ESPRIT PLACE)	
<u>Introduction</u>	48-49
<u>Accomplishments, Challenges & Budget Impacts</u>	50
<u>Operating Budget 2026</u>	51
DSSAB FACILITIES MAINTENANCE	
<u>Introduction</u>	53
<u>Operating Budget 2026</u>	54
CORPORATE SERVICES	
<u>CAO Office & Board</u>	56-57
<u>Finance</u>	59-60
<u>Human Resources & Health & Safety</u>	62-63
<u>Communications</u>	65-67
<u>Information Technology</u>	69-70
<u>Operating Budget 2026</u>	71
SOCIAL ASSISTANCE RESTRUCTURING FUND	
<u>Introduction</u>	73
<u>Operating Budget 2026</u>	74
CONTRIBUTIONS TO CAPITAL RESERVES	
<u>Introduction</u>	76
<u>Operating Budget 2026</u>	77
CAPITAL BUDGET AND RESERVES OVERVIEW	
<u>General Operating Fund & DSSAB Facilities Capital Fund</u>	79
<u>Social Housing Capital Fund & Reserves Schedule</u>	80
<u>2026 Capital Budget Schedule</u>	81-82
25-YEAR CAPITAL PLAN & RESERVES	
<u>Overview</u>	83
<u>Schedule of 25-Year Capital Plan and Reserves</u>	84-85

2026 BUDGET HIGHLIGHTS

The 2026 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 - \$7,701,095 (6.5% over 2025 Net Levy)

- 5.22% property tax rate increase (\$11.86 on property valued at \$500,000)
- An increase or decrease of approximately \$72,000 to the net levy is equal to 1%
- 2026 budget is funded primarily through: provincial funding (59%); municipal funding (17%); and user fees and grants (24%).
- Includes \$1,343,466 contribution to capital reserves
- Inflationary pressures for the DSSAB include:
 - Adjustments for 2026 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 2026, the DSSAB continues 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
- The 2026 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)

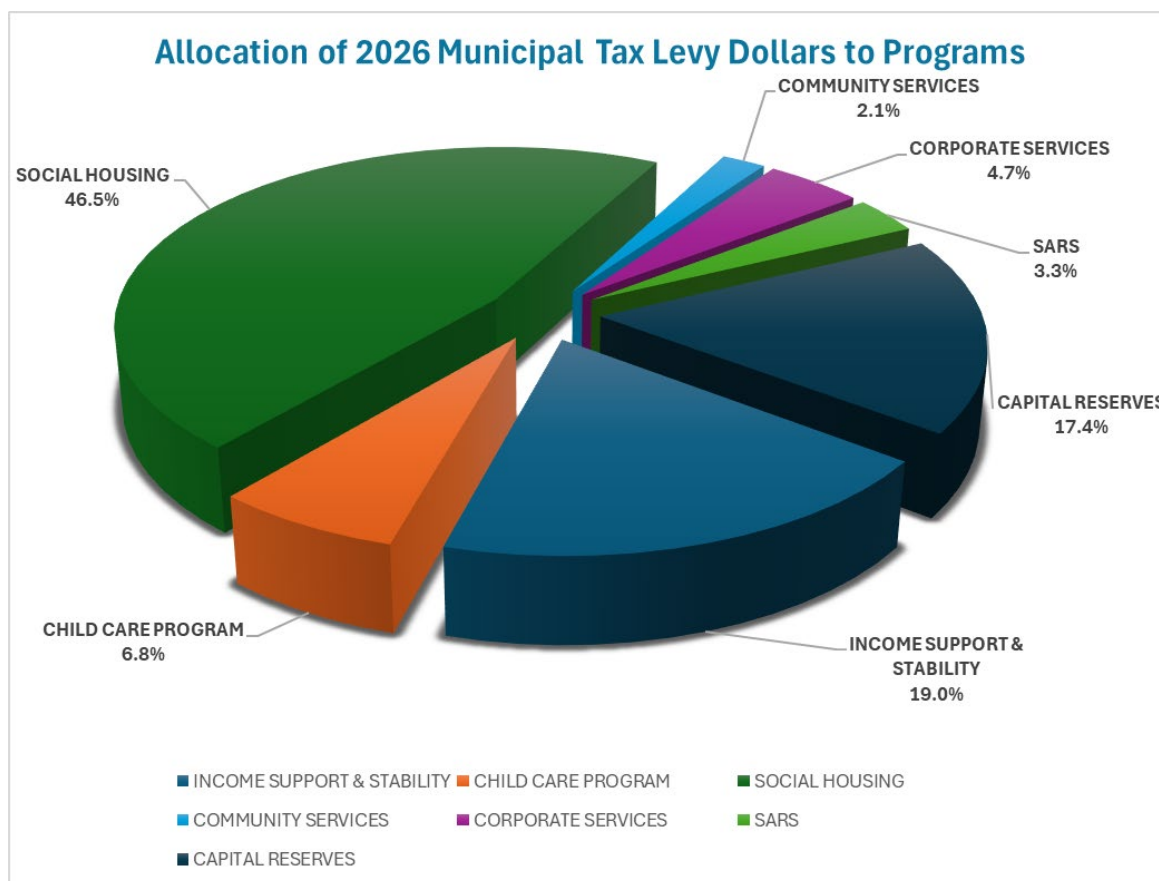
CAPITAL BUDGET - \$1,623,042 funded through capital reserves and grants

- Expenditures based on 2026 asset management plan derived from building condition assessments completed in 2023
- Does not include an amount for capital for the Non-Profit Housing Providers; however, the DSSAB is responsible under the operating agreements should something arise

SUMMARY OF MUNICIPAL LEVY – 6.5% CHANGE TO LEVY

	2025 Budget	2026 Budget	% of Program Budget of 2026 Net Levy	2026 Tax on \$500k MPAC Assessment
Income Support & Stability Program	1,467,000	1,467,000	19.0%	45.48
Child Care Program	597,486	525,682	6.8%	16.30
Housing Program	3,382,265	3,581,641	46.5%	111.04
Community Services	170,787	164,699	2.1%	5.11
Corporate Services	221,337	365,407	4.7%	11.33
Social Assistance Restructuring Fund	157,200	253,200	3.3%	7.85
	\$ 5,996,075	\$ 6,357,629	82.6%	\$ 197.11
Capital Reserve Contributions	1,235,000	1,343,466	17.4%	41.65
	\$ 1,235,000	\$ 1,343,466	17.4%	\$ 41.65
	\$ 7,231,075	\$ 7,701,095	100.00%	\$ 238.76

Increase / (Decrease) to Net Municipal Levy	\$ 470.020
Percentage Increase / (Decrease) To Net Levy	6.50%
Percentage Increase / (Decrease) To Tax Rate	5.22%
Increase / (Decrease) On \$500,000 MPAC Assessment	\$ 11.86



MUNICIPAL LEVY RATE vs. PROPERTY TAX RATE TRENDS

The chart on the next page 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 (1.00% to 3.95% - **blue line**) over the previous ten (10) budget years 2016 – 2025 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. (0.05% to 2.42% - **orange line**).

The examples below, comparing with budget years 2016 and 2015, 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 2016 Municipal levy less DSSAB 2015 Municipal Levy
= 2016 Municipal Levy \$ increase
 2. 2016 Municipal Levy \$ increase divided over DSSAB 2015 Municipal Levy
= 2016 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 2016 Municipal Levy divided over 2016 Total Residential Assessment Value \$ in District of Parry Sound
= 2016 property tax rate as a percent %
 2. DSSAB 2015 Municipal Levy divided over 2015 Total Residential Assessment Value in District of Parry Sound
= 2015 property tax rate as a percent %
 3. 2016 property tax rate percent less 2015 property tax rate percent

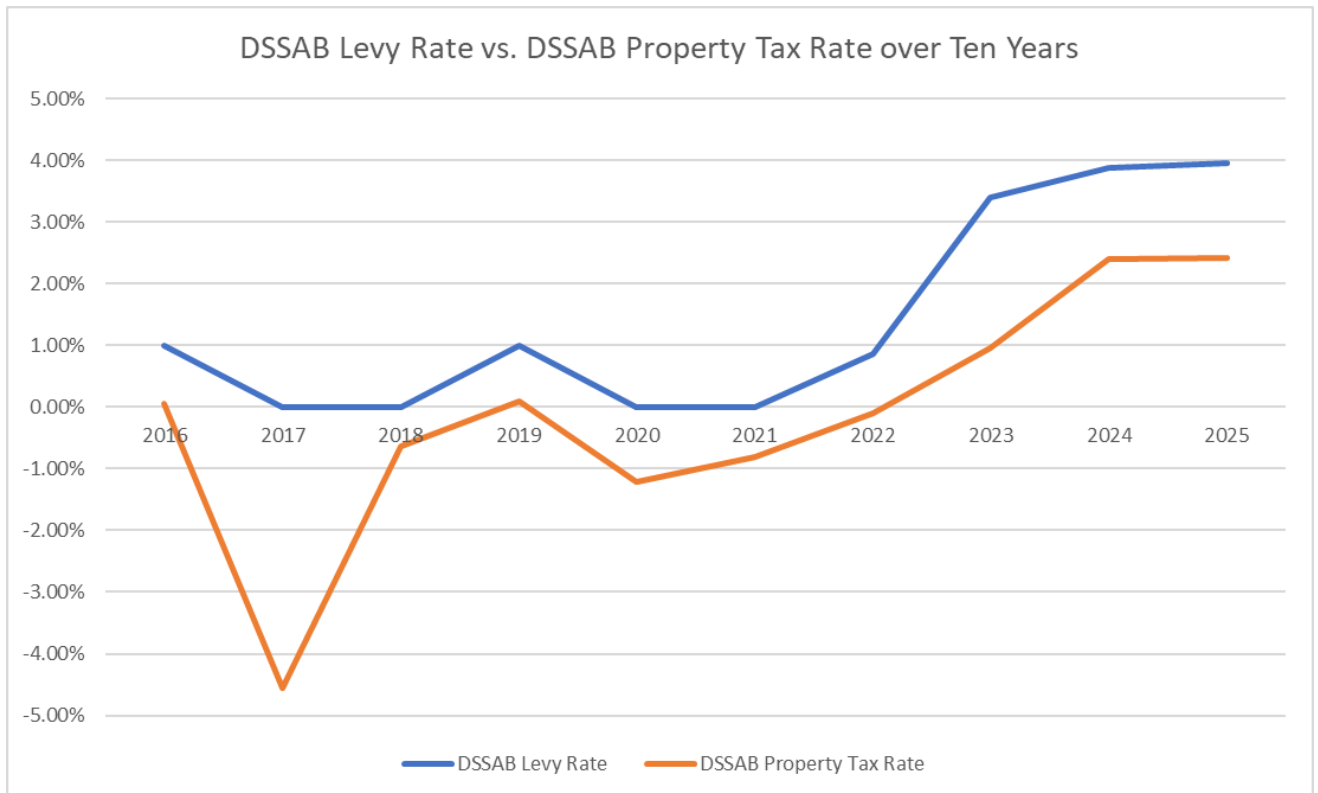
= 2016 property tax rate increase as a percent % and converted to property tax dollars on various MPAC residential home assessment values.

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 (2016 thru 2025).

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 (1.58%) and equated to a total decrease of \$3.64 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 (1.58%) based on each municipality's total assessment growth over ten (10) years.



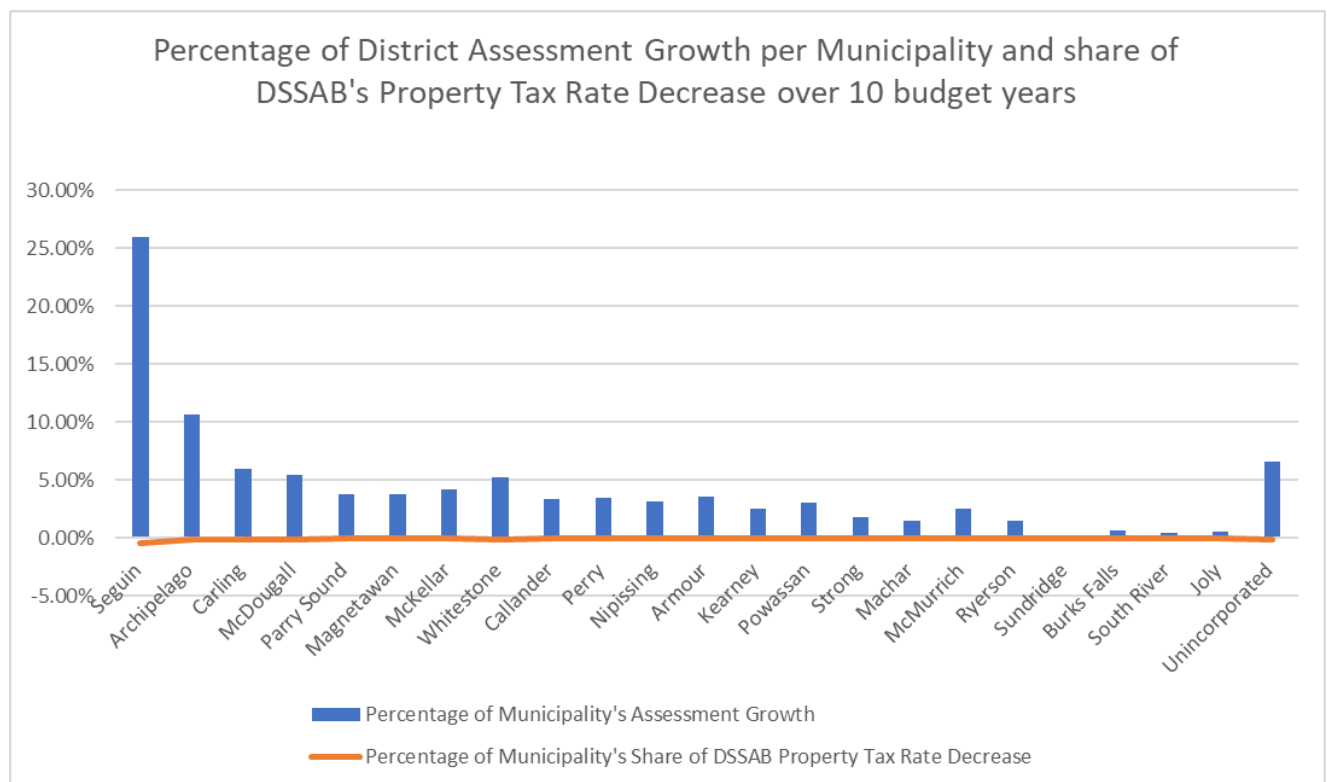
DISTRICT ASSESSMENT GROWTH vs. DISTRICT PROPERTY TAX RATE DECREASE

The District of Parry Sound's assessment value (growth) has increased by \$2,150,692,190 over the previous ten (10) years, 2016 thru 2025. The blue bars 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 (1.58%) 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 25.9% and therefore its share of the DSSAB's total property tax rate decrease over ten years has been 0.41% or \$0.94 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 0.24% and therefore its share of the DSSAB's total property tax rate decrease over the same period has been (.004%) or (\$.01) for a residential home assessed at \$500,000.



2026 MUNICIPAL LEVY DISTRIBUTION PER APPORTIONMENT GUIDELINES

The DSSAB's total 2026 municipal levy of \$7,701,095 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 2025 and 2026 total residential assessment value (less exempt) and its 2025 and 2026 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 2026 funding increase over 2025 funding for each participant.

			A	B	C	D	E
<i>Municipality</i>	<i>2025 Current Value Assessment Less Exempt</i>	<i>2025 Apportionment Percentage</i>	<i>2025 Levy Actual</i>	<i>2026 Current Value Assessment Less Exempt</i>	<i>2026 Apportionment Percentage</i>	<i>2026 Levy Budget</i>	<i>2025 Levy Increase (Decrease) D - A</i>
<i>Seguin</i>	3,775,401,627	23.69%	1,713,318	3,824,840,327	23.72%	1,826,443	113,125
<i>The Archipelago</i>	2,199,153,000	13.80%	997,999	2,208,056,400	13.69%	1,054,394	56,395
<i>Carling</i>	1,101,124,705	6.91%	499,702	1,111,869,205	6.89%	530,941	31,239
<i>McDougall</i>	828,785,100	5.20%	376,112	848,064,700	5.26%	404,969	28,857
<i>Parry Sound</i>	800,812,600	5.03%	363,417	803,496,300	4.98%	383,687	20,269
<i>Magnetawan</i>	750,138,709	4.71%	340,421	755,874,409	4.69%	360,946	20,525
<i>McKellar</i>	718,860,600	4.51%	326,227	730,781,100	4.53%	348,964	22,737
<i>Whitestone</i>	656,678,801	4.12%	298,008	664,494,801	4.12%	317,311	19,303
<i>Callander</i>	585,851,700	3.68%	265,866	595,342,609	3.69%	284,289	18,423
<i>Perry</i>	514,298,500	3.23%	233,394	523,137,500	3.24%	249,809	16,415
<i>Nipissing</i>	414,833,193	2.60%	188,256	421,388,693	2.61%	201,222	12,966
<i>Armour</i>	420,497,209	2.64%	190,826	427,086,209	2.65%	203,943	13,117
<i>Kearney</i>	406,801,200	2.55%	184,611	413,167,100	2.56%	197,296	12,685
<i>Powassan</i>	359,907,477	2.26%	163,330	363,521,377	2.25%	173,589	10,259
<i>Strong</i>	310,427,600	1.95%	140,875	311,997,100	1.93%	148,985	8,110
<i>Machar</i>	280,713,900	1.76%	127,391	285,932,900	1.77%	136,539	9,148
<i>McMurrich</i>	260,240,000	1.63%	118,100	264,319,518	1.64%	126,218	8,119
<i>Ryerson</i>	206,564,300	1.30%	93,741	209,449,100	1.30%	100,016	6,275
<i>Sundridge</i>	108,535,500	0.68%	49,255	111,173,300	0.69%	53,088	3,833
<i>Burks Falls</i>	83,977,100	0.53%	38,110	85,364,700	0.53%	40,763	2,654
<i>South River</i>	76,632,200	0.48%	34,777	77,531,300	0.48%	37,023	2,246
<i>Joly</i>	67,340,100	0.42%	30,561	70,431,500	0.44%	33,633	3,072
	14,927,575,121	93.68%	6,774,295	15,107,320,148	93.68%	7,214,069	439,774
<i>Unincorporated</i>	1,006,543,100	6.32%	456,780	1,019,903,800	6.32%	487,026	30,246
Total	\$ 15,934,118,221	100%	\$ 7,231,075	\$ 16,127,223,948	100%	\$ 7,701,095	\$ 470,020

2026 MUNICIPAL TAX LEVY INCREASE PER MPAC ASSESSMENTS

As illustrated in the chart below for various MPAC assessment property values, the DSSAB's total 2026 municipal levy converted to a district property tax rate has increased by 5.22% over 2025 rates.

For a residential home assessed at \$500,000, the chart illustrates that a property owner will pay an extra \$11.86 more on their 2026 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 2026 budget divided over its total 2026 assessment dollars.

District of Parry Sound Social Services Board Impact on 2026 Assessment and 2026 Draft Tax Rate Increase						
ASSESSMENT EXAMPLES	2025 Tax Rate	2025 Property Tax	2026 Tax Rate	2026 Property Tax	Percentage Increase	Total estimated tax dollar increase
Per \$100,000 of Assessment	0.04538%	\$45.38	0.04775%	\$47.75	5.22%	
TOTAL \$:		\$ 45.38		\$ 47.75		\$2.37
\$200,000 Assessed Value	0.04538%	\$90.76	0.04775%	\$95.50	5.22%	
TOTAL \$:		\$ 90.76		\$ 95.50		\$4.74
\$250,000 Assessed Value	0.04538%	\$113.45	0.04775%	\$119.38	5.22%	
TOTAL \$:		\$ 113.45		\$ 119.38		\$5.93
\$350,000 Assessed Value	0.04538%	\$158.83	0.04775%	\$167.13	5.22%	
TOTAL \$:		\$ 158.83		\$ 167.13		\$8.30
\$500,000 Assessed Value	0.04538%	\$226.91	0.04775%	\$238.76	5.22%	
TOTAL \$:		\$ 226.91		\$ 238.76		\$11.86
\$750,000 Assessed Value	0.04538%	\$340.36	0.04775%	\$358.14	5.22%	
TOTAL \$:		\$ 340.36		\$ 358.14		\$17.78
\$1,000,000 Assessed Value	0.04538%	\$453.81	0.04775%	\$477.52	5.22%	
TOTAL \$:		\$ 453.81		\$ 477.52		\$23.71
\$1,500,000 Assessed Value	0.04538%	\$680.72	0.04775%	\$716.28	5.22%	
TOTAL \$:		\$ 680.72		\$ 716.28		\$35.57

OPERATING AND CAPITAL 2026 BUDGET OVERVIEW

Program Departments:

Income Support – no increase to municipal levy

Ontario Works financial assistance costs have been budgeted at the same level as in 2025.

A reduction of \$114,300 has been made in 2026 for program costs to reflect the reduction in Provincial funding. The Transfer Payment Agreement for Income Support requires a 50/50 split for provincial and municipal funding, and as such we are required to put \$1,467,000 on the municipal levy for the Income Support Program.

Childcare Service Management - \$71,805 decrease to municipal levy

There has been a \$71,805 decrease to the 2026 municipal levy from 2025. On November 26, 2024 the Province issued new Ontario Child Care and Early Years Funding Guidelines. The new agreements have a large portion of provincial funding enveloped in a Cost-Based Funding Allocation. This allocation has no flexibility to be used on administration. We have a small bucket of flexibility funding for local priorities that we have maximized for 2026 within the guidelines. This inflexibility in funding has caused the increase to the municipal levy. 2025 was the first year of cost-based childcare funding with no flexibility for administration. Since then we did a portfolio shift for our Director of Childcare Service Management to take on the Inclusion Support Services program. This allowed the DSSAB to shift wages & benefits into more programs with provincial administration dollars.

Social and Affordable Housing - \$199,375 increase to municipal levy

Program costs have increased the municipal levy by \$199,375 from 2025 to 2026. 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. The expiration of operating agreements for our non-profit housing providers is also an issue of concern. As the operating agreements end, the related federal funding ends. Due to the current high inflationary environment in the province, labour, material, and subcontractor costs continue to rise. These increases are directly impacting the ongoing repairs and maintenance required to keep our buildings safe and our services responsive to tenants' needs. This program financially supports 347 social housing units within the District, made up of 212 units in our Local Housing Corporation and 135 non-profit provider units (operated by 3 non-profit housing providers).

Community Services – \$6,088 decrease to municipal levy

Community Services program costs, for our Women's Services and Housing Stability Programs have decreased the 2026 municipal levy by \$6,088. While salaries and benefits for these programs rose in accordance with the collective agreement, we mitigated the cost by eliminating a director position following a retirement. The Director of Women's Services will take on Directly Operated Child Care in the second half of the year along with her current responsibilities.

OPERATING AND CAPITAL BUDGET OVERVIEW CONTINUED

The Social Assistance Restructuring Allocation (SARS) - \$96,000 increase to municipal levy

There has been a \$96,000 increase to the 2026 municipal levy from 2025. Funding to local food banks has remained unchanged at \$142,000. The amounts for the 2024 budget were not needed and put into reserves. Housing Stability received additional Provincial funding for emergency food and shelter in 2024 that was used instead. In 2025 those reserves were used to offset the levy. In 2026 we must levy for the whole amount minus \$40,000 from reserves. 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 – \$144,070 increase to municipal levy

There has been an increase of \$144,070 to the municipal levy for 2026 compared to 2025. Program revenue recoveries are recorded to offset corporate service expenses. However, many programs have an increasingly stricter amount they can spend on allocated administration, which we have maxed out. The remainder of administration that can't be covered by program revenue recoveries and interest income must be put on the municipal levy. Total corporate services costs have increased \$231,758 in 2026 compared to 2025. The rise in corporate services costs is driven by necessary salary and classification adjustments and the pay equity review, ensuring fairness and compliance.

Contributions to Reserves – \$108,466 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.

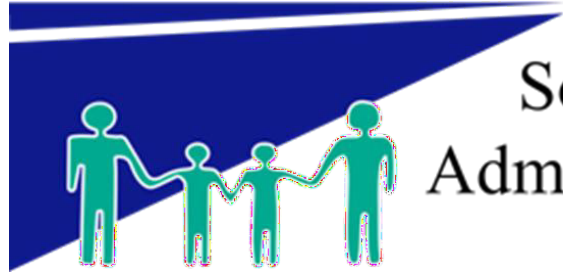
These BCAs provided us with a 25-year guideline for capital replacement planning and capital reserve funding and have been uploaded into Yardi Financial system in 2024 to form the organization's asset management plan. Using these plans will allow management and the Board to make better decisions regarding 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. Capital reserve contributions in 2025 were \$1,235,000 and in 2026 increased \$108,466 to \$1,343,466. It is recommended to put \$1,435,000 into reserves each year according to the BCA's, however that wasn't feasible this year.

TOTAL EXPENDITURES AND FUNDING

	2025 Budget	2026 Budget	Increase / (Decrease)
Income Support			
Income Support Financial Assistance	\$8,262,000	\$8,262,000	-
Income Support Program	3,327,300	3,213,000	-114,300
	11,589,300	11,475,000	-114,300
Child Care Service Program			
Child Care Service Management	3,474,127	3,627,885	153,758
External Child Care Providers	4,267,505	4,186,650	-80,855
Directly Operated Child Care	6,035,771	6,306,581	270,810
Quality Assurance	192,061	187,032	-5,029
Early Years	1,300,457	1,278,509	-21,948
Inclusion Support Services	681,117	792,970	111,853
	15,951,038	16,379,628	428,590
Housing Service Program			
Housing Service Management	1,998,298	1,449,209	-549,089
Property Maintenance & Capital Projects	6,425,522	4,877,074	-1,548,448
Tenant Services	689,581	839,767	150,186
NOAH Meadowview Housing	657,099	653,850	-3,249
	9,770,500	7,819,900	-1,950,600
Community Service Programs			
Social Assistance Restructuring Fund	293,200	293,200	-
Women's Services	1,140,900	1,066,567	-74,333
Housing Stability	2,075,437	2,069,349	-6,088
DSSAB Buildings Maintenance	466,902	555,480	88,578
	3,976,439	3,984,596	8,157
Corporate Service Programs			
Administration	2,397,837	2,526,723	128,886
Information Technology	1,106,543	1,176,694	70,151
	3,504,380	3,703,417	199,037
Contributions to Capital Reserves			
Social Housing Capital Fund	735,000	843,466	108,466
DSSAB Buildings Capital Fund	500,000	500,000	0
Information Technology Reserve	150,000	150,000	0
	1,385,000	1,493,466	108,466
Total Operating Costs	46,176,657	44,856,007	-1,320,650
Less Funding From Sources			
Provincial Funding	26,596,218	26,594,337	-1,881
Parent Fee Revenue	951,542	1,344,957	393,415
Federal Funding	316,223	290,911	-25,312
Tenant Revenue	1,200,000	1,834,076	634,076
Investment Income	655,000	605,000	-50,000
Other Revenue & Cost Recoveries	9,226,600	6,485,630	-2,740,970
	38,945,583	37,154,912	-1,790,671
Net Municipal Levy	\$ 7,231,074	\$ 7,701,095	\$ 470,021
Residential Tax Rate	0.04538%	0.04775%	5.23%
Tax Dollars on a \$500,000 Residential Home	\$ 226.91	\$ 238.76	\$ 11.85

District of Parry Sound



Social Services
Administration Board

2026 BUDGET

Income Support & Stability Program

INCOME SUPPORT & STABILITY PROGRAM - INTRODUCTION

The Income Support & Stability division provides integrated services through the administration of 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 and through the Housing Stability program and the administration of Homelessness Prevention Program funding provided by the Ministry of Municipal Affairs and Housing (MMAH).

Ontario Works

The program provides Life Stabilization 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 life stabilization. The program supports other low-income individuals 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.

Housing Stability

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 housed.

The program and clients are supported through Homelessness Prevention Funding which is used to support rental/utility arrears, connection fees, rental deposits. The program works closely with our community partners to provide integrated supports, outreach and intense case management to the most vulnerable in our district.

The Division is comprised of the following Staff:

- Director of Income Support and Stability
- Supervisors of Income Support & Stability x 2
- Program Leads x 2
- Integrity Officers x 1
- Integrated System Navigators x 15
- Case Support Workers x 4

INCOME SUPPORT & STABILITY PROGRAM – INTRODUCTION CONTINUED

The Income Support & Stability Program provides the following services:

Ontario Works

- Case coordination and system navigation to a variety of life stabilization supports and services to OW participants and ODSP non-disabled adults
- Issuance of Participation, Mandatory and Discretionary Benefits for dental, vision care, travel, housing etc.
- Emergency Assistance issuance for other low-income individuals
- Discretionary Benefits for ODSP recipients
- Administer Children's Rec Fund to Social Assistance recipients and Community Housing Tenants
- Supports the Eligibility Verification Process
- Provides access point to other DSSAB programs and services through Integrated System Navigators
- Provides Front Desk reception duties to the DSSAB

Housing Stability

- Administer Homelessness Prevention Program funding to eligible clients to help secure or maintain stable housing.
- Operates transitional housing throughout the district
- 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 outreach, referrals and leads community service coordination and system navigation with a variety of Stability Supports.
- Provides Public Education
- Provides 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

INCOME SUPPORT & STABILITY PROGRAM – ACCOMPLISHMENTS

2025 Major Accomplishments:

Ontario Works

- Implemented Integrated Employment Services Model through Employment Services Transformation
- Implemented Centralized Intake Expansion –Ontario Works Intake Unit (OWIU)
- Worked closely with College Boreal and our EO partners in the district to mitigate impacts on clients, through a revised Participation Benefits pamphlet
- Trained staff on the Common Assessment and Action Plan as now referral ready individuals are referred through SAMS to Employment Ontario
- Updated video for new clients to Ontario Works
- Built on Integration with HPP and utilized Integrated System Navigators to support vulnerable people
- In partnership with our LHC, we have expanded our transitional housing programming from 4 to 6 units throughout the district and have added one in Parry Sound and the other in Powassan
- Transitional unit success - saw our first graduations from our transitional housing program where participants obtained safe and stable housing
- Hosted successful tax clinics at our Beechwood office and Employment North in South River and many other community clinics
- Income Support & Stability West Team partnered with the YMCA Employment Services team for a successful team building day

Housing Stability

- Implemented Encampment Response Plan and Housing Loss Prevention Strategy in partnership with Org Code
- The Program Lead in the Parry Sound office attended and presented at Clark Communications Virtual Tech Table to discuss the innovative work we are doing with our FIIT tool with the By Name List and Encampment Tracking tool
- Implemented Standardized Definitions for Homelessness to assist in triage By Names List
- Graduated first cohort in transitional housing program to safe and stable housing - Increased program by 2 units
- Supported 400 individuals and households through homelessness prevention
- In partnership with Esprit, several ISN staff participated in Court Support Training - Our ISN's provide transitional housing support to Esprit residents
- Developed the District of Parry Sound 2024-2025 Housing & Homelessness Annual Report

INCOME SUPPORT & STABILITY PROGRAM – CHALLENGES

Significant Challenges for 2026:

Ontario Works

- New monthly Performance Outcomes due to the Employment Services Transformation - College Boreal is the Service System Manager for Employment Services in the northeast catchment area.
- An integrated Common Assessment has been implemented in Ontario Works and will 'integrate' services with Employment Ontario. The tool presents challenges for staff.
- Funding decrease of \$114,300 in 2026
- Full Centralized Intake expansion - The Ontario Works Intake Unit (OWIU) will be responsible for all initial eligibility for OW applications.
- 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
- Lack of primary health care options
- Greater demand for wraparound supports that exceed traditional income-assistance functions

Housing Stability

- 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
- Community Mental Health and Addiction supports are struggling to keep up with demand
- Increased complexity of client needs
- Increased eviction risk and housing instability
- Data, reporting and accountability requirements
- Growing encampments and public pressure
- System navigation challenges for clients
- Workforce safety – complex clients and emotionally demanding situations

INCOME SUPPORT & STABILITY PROGRAM – CHALLENGES

2026 Budget Impacts:

Ontario Works

- Provincial funding cut – reduced by \$114,300
- A staff vacancy created through resignation will not be backfilled due to funding reductions
- Increase in salary and benefits due to Collective Agreement and Pay Equity Review

Housing Stability

- 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
- Took over lease from Esprit for transitional housing unit at 118 Church St in Parry Sound
- Static funding from Ministry of Municipal Affairs and Housing
- Increase in salary and benefits due to Collective Agreement and Pay Equity Review

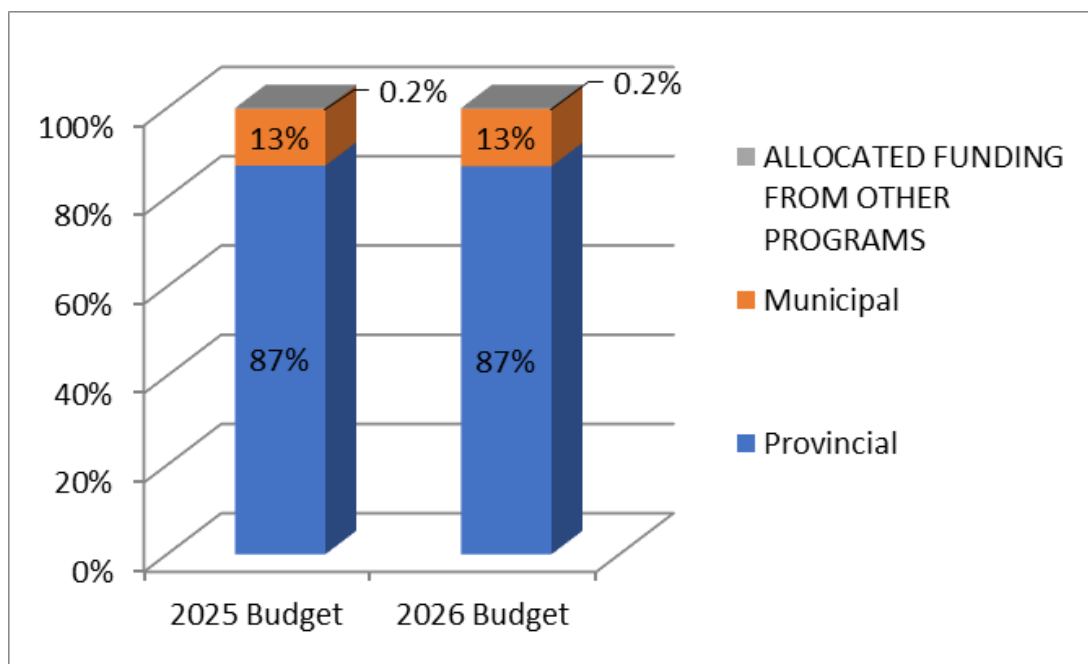
INCOME SUPPORT PROGRAM - OPERATING BUDGET 2026

District of Parry Sound



Operating Budget 2026

Income Support Program	A	B	C	<div>VARIANCES</div> <div>Increase / (Decrease)</div>	
				2025 Projection vs 2025 Budget (B - A)	2026 BUDGET vs 2025 Budget (C - B)
	2025 PROJECTION	2025 BUDGET	2026 BUDGET		
Salaries & Benefits	1,492,868	1,445,484	1,455,890	-47,384	10,406
Operating Costs	1,396,283	1,632,416	1,507,710	236,133	-124,706
Employment Assistance Costs	173,592	229,400	229,400	55,808	-
Child Recreation Fund	8,387	20,000	20,000	11,613	-
Financial Assistance Costs	6,393,258	8,262,000	8,262,000	1,868,742	-
Income Support Program Costs	9,464,387	11,589,300	11,475,000	2,124,913	-114,300
Less: Provincial Funding	-1,825,324	-1,832,300	-1,718,000	-6,976	114,300
Less: Allocated Funding from Other Programs	-24,729	-28,000	-28,000	-3,271	-
Less: Provincial Financial Assistance Reimbursement	-7,174,861	-8,262,000	-8,262,000	-1,087,139	-
Total Municipal Levy Requirement:	439,474	1,467,000	1,467,000	1,027,526	0
Percentage of Municipal Levy		20.3%	19.0%		
Increase to Municipal Levy			0		
Percentage Increase to Municipal Levy			0.0%		



HOUSING STABILITY PROGRAM OPERATING BUDGET 2026

District of Parry Sound



Operating Budget 2026

Housing Stability Program

	A	B	C	VARIANCES Increase / (Decrease)	
				2025 Projection vs 2025 Budget (B - A)	2026 BUDGET vs 2025 Budget (C - B)
	2025 PROJECTIO N	2025 BUDGET	2026 BUDGET		
Homelessness Program	1,060,288	1,106,349	1,137,261	46,061	30,912
Client Expenditures	538,225	639,088	627,088	100,863	-12,000
Emergency Heating and Shelter	191,132	190,000	130,000	-1,132	-60,000
Supportive Housing	106,608	140,000	175,000	33,392	35,000
Housing Stability Program Costs	1,896,253	2,075,437	2,069,349	179,184	-6,088
Less: Provincial Revenue	-1,637,400	-1,637,400	-1,637,400	0	0
Less: Allocated Funding from Other Programs	-267,250	-267,250	-267,250	0	-0
Less: Other Revenue	-	0	0	0	0
Total Municipal Levy Requirement:	-8,397	170,787	164,699	179,184	-6,088

Percentage of Municipal Levy

2.4%

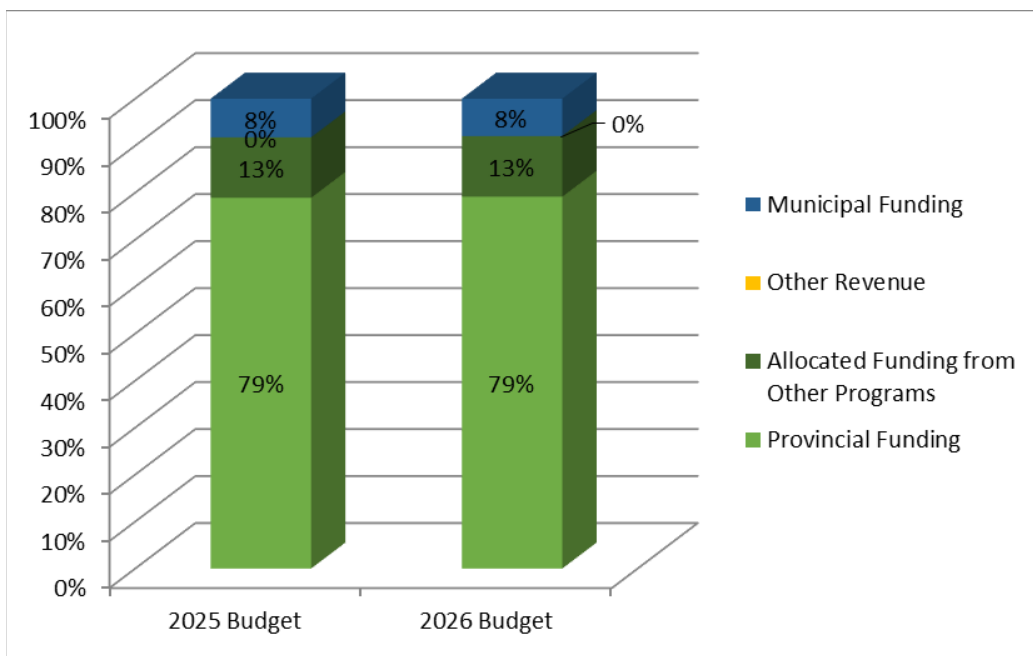
2.1%

Increase / (Decrease) to Municipal Levy

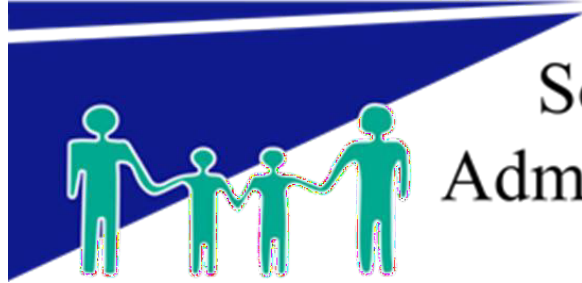
-6,088

Percentage Decrease to Municipal Levy

-1.3%



District of Parry Sound



Social Services
Administration Board

2026 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 now oversees the Inclusion Support Service program. 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 Childcare Service Management
- Data & Financial Analyst of Childcare Service Management
- Supervisor of Quality Assurance
- Program Support Worker (2)
- Inclusion Support Services
 - 1 Program Supervisor (Registered Early Childhood Educator)
 - 6 Resource Consultants (Registered Early Childhood Educators)

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
- Purchase of Service Agreements with childcare operators
- Review and monitor Child Care 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.
- Administer the Canada Wide and Early Learning Child Care agreement for the district
- Responsible for developing and implementing the 5 Year Early Years and Child Care Plan for the district.
- Determine cost-based revenue allocations for all internal and external childcare centres in the district as per Ontario Child Care and Early Years Funding Guidelines

CHILDCARE SERVICE MANAGEMENT PROGRAM – ACCOMPLISHMENTS, CHALLENGES

2025 Major Accomplishments:

- Awarded the Early Learning Child Care (ELCC) Infrastructure Fund, of \$1,500,000, to the YMCA of Northeastern Ontario based on their submission, to expand childcare, by 30 new spaces for children aged 0-4, in the Municipality of Callander
- Interactive full-day professional development training facilitated by Discovery Professional Learning - focus on building passionate, pedagogical, and playful cultures
- The Child Care Service Management team (CCSM) worked with the Sault Ste Marie Innovation Centre to review/update the environmental scan, complete the analysis of the Early Development Instrument (EDI) – cycle 6 and lay the foundation for the 5-year service plan
- Developed the Early Years and Child Care Service System Plan for 2025-2030 for our service area to identify local childcare and early years system priorities (0-12 years of age)
- Creation of Educator Blog used by educators to share unique learning opportunities and activities they are implementing with families and children in their programs
- EarlyON team and Information Technology department launched the Event Registration & Attendance Manager (ERAM), a digital platform to help Ontario's CMSMs and DSSABs manage EarlyON services
- Continual support and guidance for OneHSN Child Care Application Portal

Significant Challenges for 2026:

- Increased childcare reporting and compliance – The Direct Engagements to Report on Compliance and cost reviews for cost-based funding allocations
- Early Years Advisors with Ministry of Education no longer available to support Service Managers (previously hosted monthly meetings, available for questions/answers, conduit to the Ministry of Education (MEDU)
- Continued implementation of the Directed Growth Strategy – limited on number of spaces permitted to open in the district
- Pressure on system managers to improve equitable access and reduce service wait times
- Supporting operators that struggle with the administrative load

2026 Budget Impacts:

- Reduced Local Priorities flexible funding and EarlyON funding for 2026
- Integrated Inclusion Support Services into the Child Care System Management portfolio to optimize staffing allocations and reduce the levy impact on municipalities
- Reduced travel and training for 2026 to offset the rise in salaries due to the Collective Agreement and Pay Equity Review

CHILDCARE SERVICE MANAGEMENT PROGRAM OPERATING BUDGET 2026

District of Parry Sound



Social Services
Administration Board

Operating Budget 2026

ChildCare Program

	A	B	C	VARIANCES Increase / (Decrease)	
				2025 Projection	2026 BUDGET
	2025 PROJECTION	2025 BUDGET	2026 BUDGET	vs 2025 Budget (B - A)	vs 2025 Budget (C - B)
Child Care Service Management	3,126,715	3,474,127	3,627,885	347,413	153,758
Quality Assurance	171,272	192,061	187,032	20,789	-5,029
Directly Operated Child Care	5,929,589	6,035,771	6,306,581	106,182	270,810
Early Years	1,240,695	1,300,457	1,278,509	59,762	-21,948
Inclusion Support Services	648,800	681,117	792,970	32,318	111,853
External Child Care Centres	3,414,004	4,267,505	4,186,651	853,501	-80,854
Child Care Program Costs	14,531,075	15,951,038	16,379,628	1,419,964	428,589
Less: Provincial Funding	-5,416,931	-5,275,200	-5,501,511	141,731	-226,312
Less: Provincial Cost-Based Funding	-9,126,811	-9,126,811	-9,007,478	0	119,333
Less: Parent Fees	-903,965	-951,542	-1,344,957	-47,577	-393,415
Less: Deferred Revenue	-	-	-	0	0
Total Municipal Levy Requirement:	-916,632	597,485	525,682	1,514,118	-71,805

Percentage of Municipal Levy

8.3%

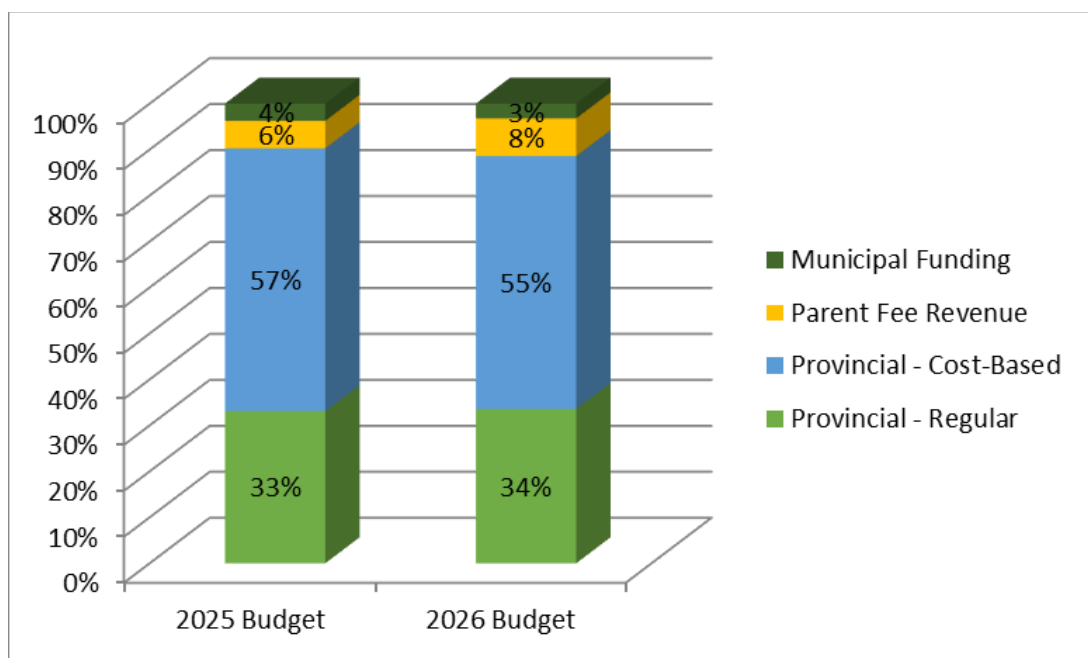
6.8%

Increase to Municipal Levy

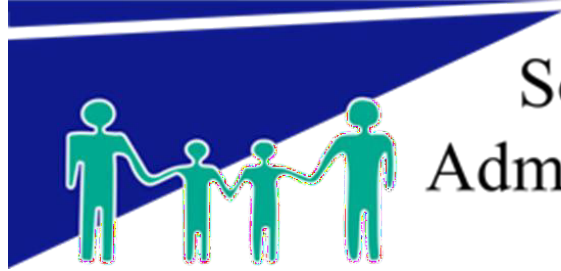
-71,805

Percentage Increase to Municipal Levy

-15.3%



District of Parry Sound



Social Services
Administration Board

2026 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 must follow the provincial funding and operational guidelines provided by the Ministry of Education.

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)
 - 3 Program Team Leaders (Registered Early Childhood Educator)
 - 24 Preschool Teachers (Registered Early Childhood Educators)
 - 5 Preschool Teachers (Non-Early Childhood Educators)
 - 3 Part-time Cooks
 - 1 Full-time Cook
 - 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
 - Program Supervisor (Registered Early Childhood Educator) shared with Fairview
 - 3 Ministry Approved Program Staff (1 Registered Early Childhood Educator and 2 Non-ECE's)
 - Directly Operated Admin
 - 2 Case Support Workers

DIRECTLY OPERATED CHILDCARE PROGRAM – INTRODUCTION & ACCOMPLISHMENTS

The Directly Operated Childcare Programs provides the following service:

- Families able to access licensed child care across the district through services at 4 Early Learning and Child Care Centres and a Home Child Care Program with locations in several communities
- Inclusion Support Services (now through CCSM) offers free child development support to children, licensed child care programs, and EarlyON Child and Family Centres district wide assisting with successful inclusion of all children in various aspects of a child care program regardless of their diagnosis or developmental challenges
- Through the support of the Child Care Service Management Team, our licensed child care programs offer child care spaces to families that qualify for fee subsidy
- One School Age Program is offered on the east side of the district and is located in a school where children can move seamlessly between their classrooms and the child care program. Mapleridge offers both Before and After School Care. Mapleridge Elementary School in Powassan offers a full day program during the summer months based on the community need and program viability
- Partner with several community agencies, for example, One Kids Place, Hands The Family Help Network, 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
- In-house parent billing account management through the Directly Operated Admin program that streamlines the invoicing and fee collection process for the licensed child care programs

2025 Major Accomplishments:

- All licensed child care programs utilize the Lillio platform to enhance parent communication, record keeping, billing, and fee collection through automatic withdrawal of fees for service
- Reviewed and revised the Home Child Care Program operations based on risk factors and better aligned the provider contract and policies to reflect the status of an independent contractor
- Offered 1 School Age summer program that was well attended
- Amalgamated Waubeek to one building reducing the administrative burden and increasing the licensed capacity by 10 spaces
- Maintained the CWELCC base-fees and utilize ministry funding to support the licensed child care programs with purchasing and staff training

DIRECTLY OPERATED CHILDCARE PROGRAM – CHALLENGES & BUDGET IMPACTS

2025 Major Accomplishments continued:

- All Early Learning and Child Care Centres successfully participated in the Seeds of Empathy program where preschool children learned about infant development and building language and social skills to reflect empathy
- A childcare supervisor was invited by Mary Gordon, founder of Roots of Empathy, to an event in Hamilton where she was able to build relationships with the SOE team and Mary Gordon. The DOCC programs were recognized for their ongoing support and continued commitment to the program
- ISS staff have collaborated with the Residential Program Worker and Clinical Counsellor at Esprit Place to share role clarity, explore partnership opportunities, and strengthen awareness of community supports available to shared clients and young families
- The childcare programs partnered with the local school boards and participated in the Welcome to Kindergarten or Journey to Learning events being offered across the district which introduce families to school settings
- Able to move qualified staff between programs to avoid licensed childcare centres closing playrooms due to staffing shortages
- Gardens were planted at the childcare centres and the children experienced hands-on learning about the growth cycle of plants, where food comes from and caring for the environment

Significant Challenges for 2026:

- Recruitment and retention of qualified staff to meet the needs of all the Directly Operated Child Care Programs
- Increase the casual roster to ensure consistent staffing in the licensed childcare centres
- Recruit Home Child Care Providers in underserved communities to meet the childcare demands while remaining within the Child Care Service Management Growth Strategies Plan
- 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 and special events
- Invest in quality programming while navigating the Ministry of Educations cost-based funding formula guidelines
- Further reduce the administrative burden on the childcare programs to meet the funding guidelines
- Meeting extensive licensing standards under the Child Care and Early Years Act (CCEYA)

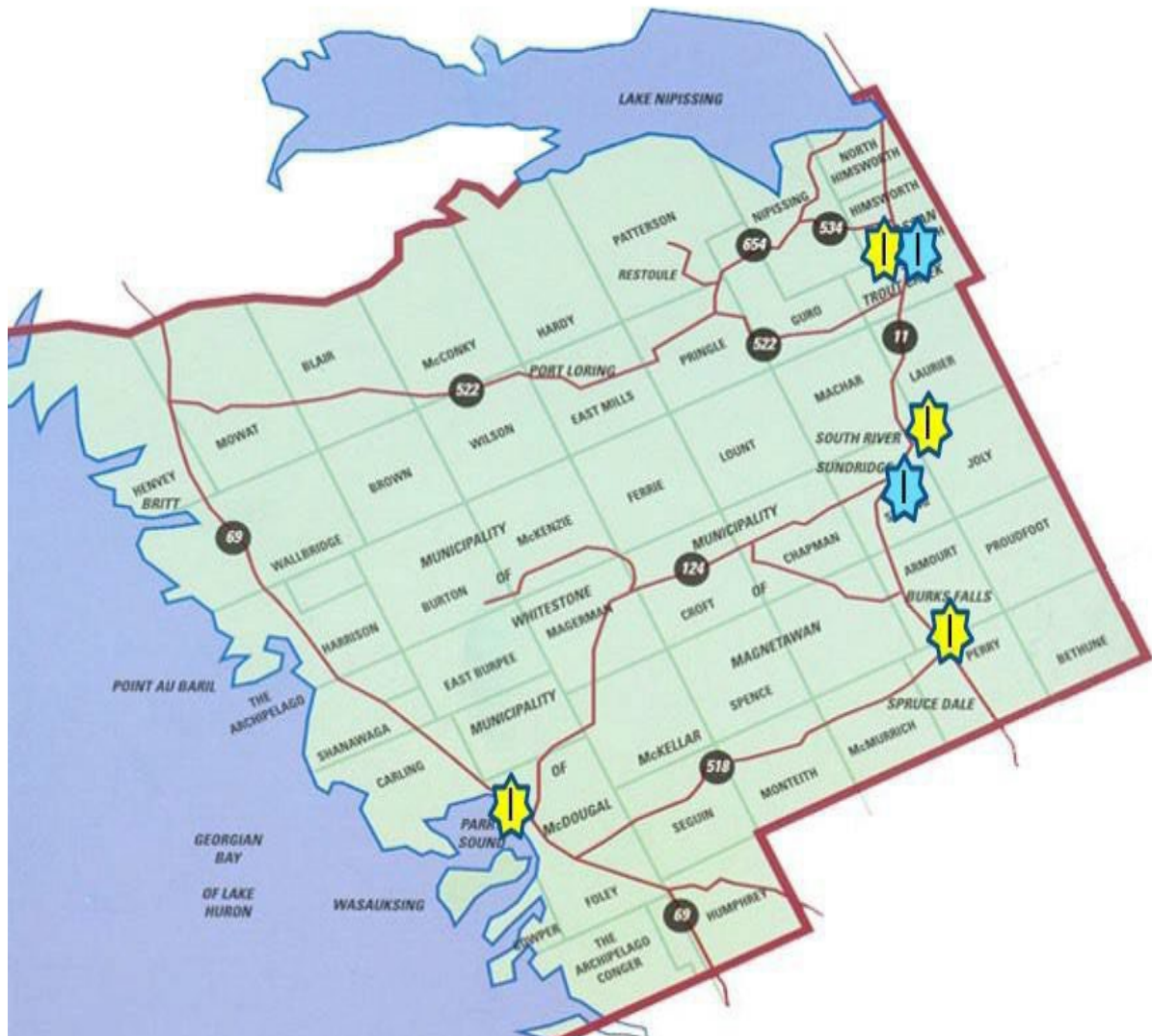
DIRECTLY OPERATED CHILDCARE PROGRAM – CHALLENGES & BUDGET IMPACTS

2026 Budget Impacts:

- Rising personnel costs due to the Collective Agreement and Pay Equity Review
- Program funding is constrained by the parameters of the cost-based funding model and the revised 2026 metrics established in the Ontario Child Care and Early Years Funding Guidelines
- Inflationary pressures on food, supplies, program materials, cleaning products, and PPE
- Increased insurance premiums, utilities, and building maintenance expenses
- Greater administrative workload tied to CWELCC reporting, audits, reconciliations, and compliance
- Impact of the cost-based funding model, which limits flexibility for local decision-making
- Ongoing ECE shortages requiring higher wages, incentives, or additional training and onboarding costs
- Reliance on supply or casual staff to maintain ratios, increasing staffing expenditures
- Additional resources required to support staff development and mandatory training
- Rising costs for HVAC, playground equipment, safety inspections, and building compliance

LOCATION OF DIRECTLY OPERATED LICENSED CHILDCARE PROGRAMS

Directly Operated Centres in the District of Parry Sound



LOCATION OF HOME CHILDCARE PROVIDERS IN THE DISTRICT

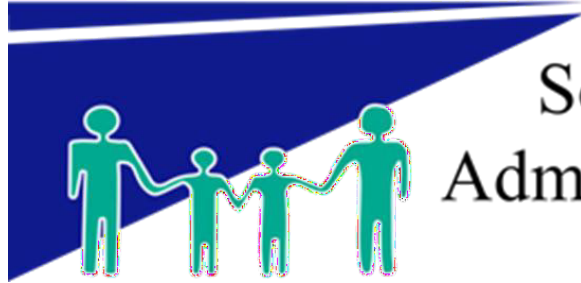
Home Child Care Providers in the District of Parry Sound



EarlyON Child & Family Programs



District of Parry Sound



Social Services
Administration Board

2026 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 Program 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 Program is responsible for the administration of Rent Geared to Income and managing the Centralized Wait List. Housing Program 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 Operations and Service Management
- Supervisor of Housing Programs
- Community Relations Worker – Community Development
- Community Relations Worker – Housing Programs
- Program Support Worker

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

2025 Major Accomplishments:

- Negotiated and finalized a new 10-year operating agreement with Golden Sunshine Municipal Non-Profit
- Continued to support a capital project at Beaucrest with Parry Sound Non-Profit Housing
- Finalized COCHI/OPHI Year 6 projects and provided funding to 4 housing providers
- Received COCHI/OPHI Year 7 funding allocation
- Continued to discharge previous Ontario Renovates loans
- Attended a virtual Special Priority Program (SPP) Information session held by the Ministry of Municipal Affairs and Housing (MMAH)
- District of Parry Sound Annual Housing and Homelessness Plan Report submitted

Significant Challenges for 2026:

- End of operating agreements with Non-Profit Housing providers – Georgian Bay Native Non-Profit
- Capital program with Non-Profit Housing providers – increased costs of materials/labour/access (ongoing)
- Delay with federal funding – impacted COHB allocation and timeline to eligible applicants

2026 Budget Impacts:

- End of Mortgages – no longer receive federal funding for mortgages for non-profit housing providers
- Cost of Rent-Geared-to-Income subsidy will be DSSAB
- 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
- Complete the Ministry required update for the Housing and Homelessness Plan and Housing Needs Assessment

HOUSING PROGRAM OPERATING BUDGET 2026

District of Parry Sound

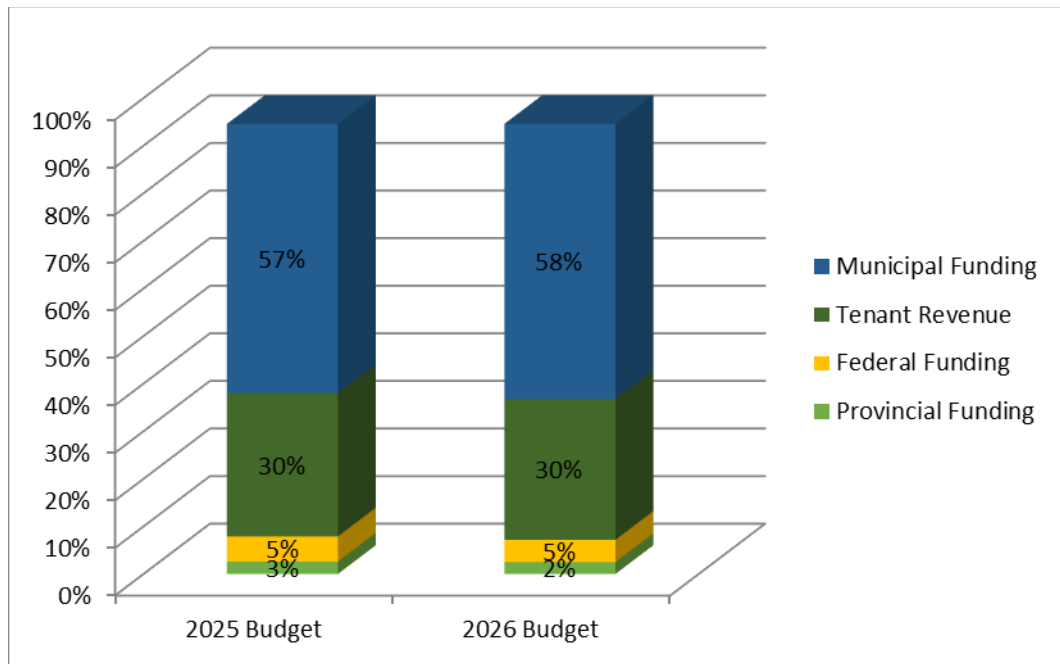


Social Services
Administration Board

Operating Budget 2026

Housing Program

	A	B	C	VARIANCES	
				Increase / (Decrease)	
				2025 Projection vs 2025 Budget (B - A)	2026 BUDGET vs 2025 Budget (C - B)
	2025 PROJECTIO N	2025 BUDGET	2026 BUDGET		
Housing Service Manager	1,333,793	1,498,298	1,449,209	164,505	-49,089
Housing Tenant Services	814,629	689,581	839,767	-125,048	150,186
Housing Property Maintenance	3,154,602	3,136,532	3,254,032	-18,069	117,500
Housing Meadowview	654,526	657,099	653,850	2,573	-3,249
Housing Program Costs	5,957,549	5,981,510	6,196,858	23,960	215,348
Less: Provincial Revenue	-156,000	-156,000	-154,330	0	1,670
Less: Federal Funding	-316,223	-316,223	-290,911	0	25,312
Less: Tenant Revenue	-1,871,718	-1,801,021	-1,834,076	70,697	-33,055
Less: Other Revenue	-33,829	-26,000	-35,900	7,829	-9,900
Less: Property Management Overhead Recovery	-300,000	-300,000	-300,000	0	0
Total Municipal Levy Requirement:	3,279,779	3,382,266	3,581,641	102,487	199,375
Percentage of Municipal Levy		46.8%	46.5%		
Increase to Municipal Levy			199,375		
Percentage Increase to Municipal Levy			42.4%		



District of Parry Sound



Social Services
Administration Board

2026 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)
- Community Relations Worker, Tenant Services (PSNP and Family Homes)
- Program Support Worker (2)

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
- 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
- Direct oversight of tenant ledgers

HOUSING TENANT SERVICES – ACCOMPLISHMENTS & CHALLENGES

2025 Major Accomplishments:

- Tenant education sessions were had throughout the district; to include family Parry Sound Non-Profit tenants
- 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
- Supervisor of Tenant Services continues to work closely with a paralegal in serving notices and evictions. This has proven to be successful in the orders received by the Landlord Tenant Board
- Launch of the YARDI Tenant Portal, which allows communication with Tenant Services staff, submission of maintenance requests, and to pay rent—all in one convenient place.
- Assumed the responsibility of maintaining tenant ledgers, and processing payments within the YARDI/RentCafe software

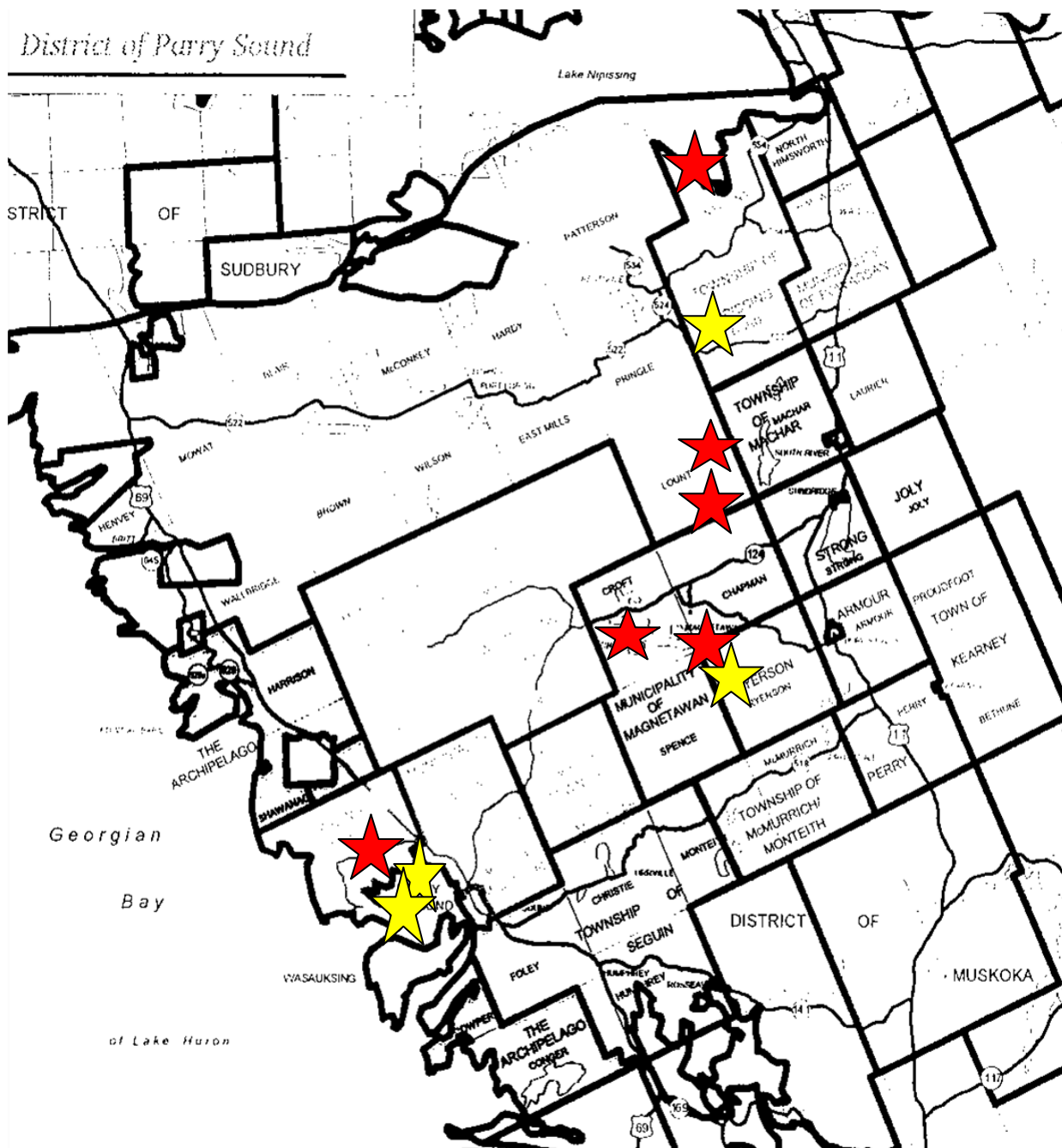
Significant Challenges for 2026:

- One of the ongoing challenges has been supporting aging tenants, particularly those with limited access to family or friends. We're seeing a growing prevalence of confusion and dementia among residents
- Landlord and Tenant Board Hearing times are currently 9-15 months
- Continued work with PSNP regarding Tenant Educational sessions
- Will be engaging in a Communication Strategy to improve engagement with Tenants
- Continue to try and bring down tenant arrears and damage costs
- Continue to action units where possible in order to educate tenants on Section 33 of the RTA - "reasonable cleanliness"

2026 Budget Impacts:

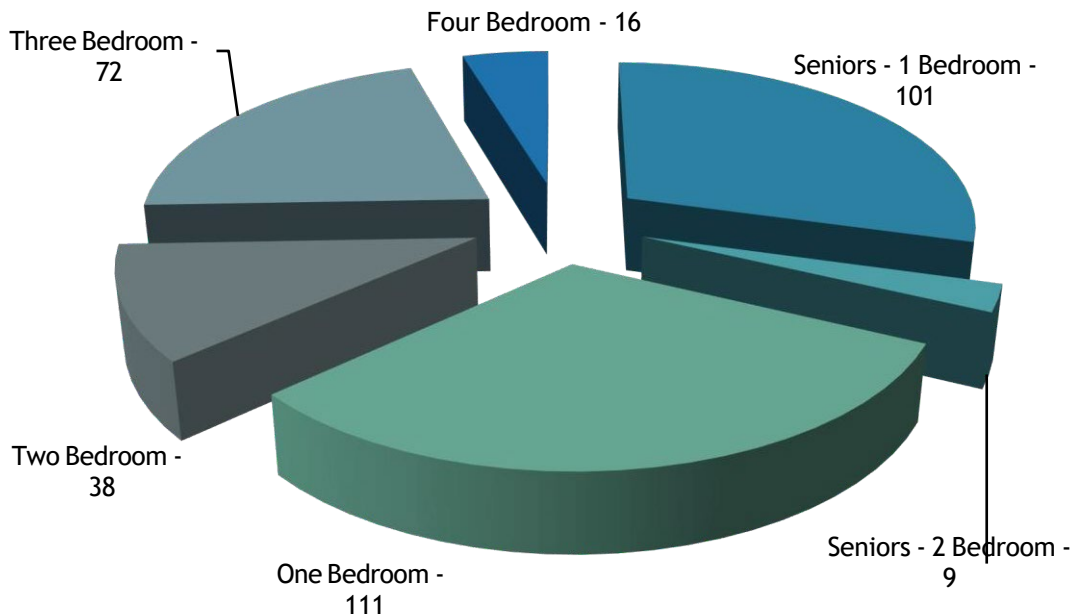
- As evictions are very complicated, and are of last resort, accessing legal services via para legal remains a priority for the upcoming year
- Increase in legal, LTB fees and tenant relocation due to rising need
- Salary and benefit increase due to Collective Agreement, Pay Equity Review and 1 FTE from Housing Admin
- Mental wellness and substance misuse is more prevalent; as we are not seeing increased supports. This has come at an expense to the Housing Operations Department as security services may be required for long periods of time prior to successful orders to evict

LOCATION OF SOCIAL HOUSING UNITS

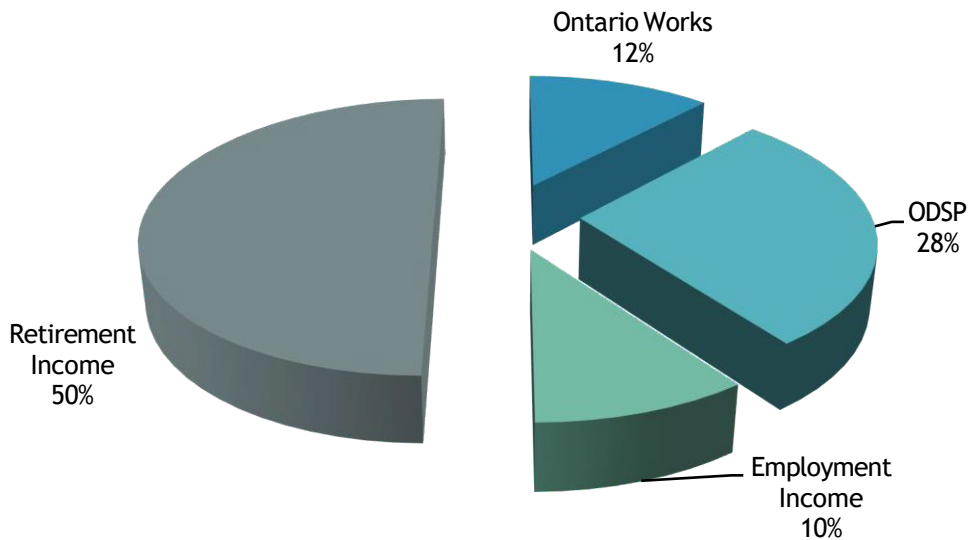


SOCIAL HOUSING UNITS AND TENANT INCOME SOURCES

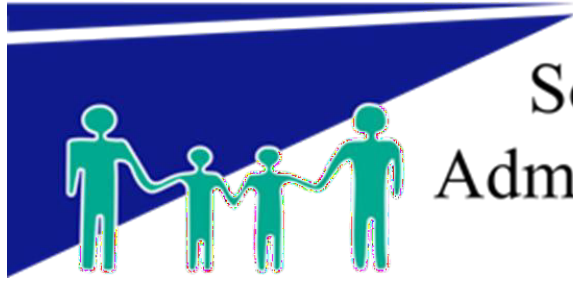
Social Housing Units in the District



LHC Tenant Income Sources



District of Parry Sound



Social Services
Administration Board

2026 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).

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*.

A total of 6 DSSAB buildings (Beechwood Drive, Waubeek Street (2) and Esprit Place in Parry Sound, Highlands Childcare Emsdale, and Toronto Ave. South River), 8 PSDH apartment buildings (Parry Sound, Magnetawan, Sundridge, South River, Burk's Falls, Callander), 1 NOAH apartment building (Powassan), 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 Capital Projects
- Supervisor of Property Maintenance
- Coordinator, Capital Projects
- Facilities Maintenance Technician WEST
- 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 x 2
- Community Relations Worker – Maintenance WEST
- Community Relations Worker - Maintenance EAST
- Property Management Clerk – (Currently a contract after staff retirement)
- Program Support EAST- Shared position between Tenant Services/Maintenance
- 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

INTRODUCTION CONT'D

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 – ACCOMPLISHMENTS & CHALLENGES

2025 Major Accomplishments:

- A new position - Supervisor of Maintenance was filled in January 2025
- YARDI implementation was successful and has created convenience and efficiency for staff
- Successfully implemented regular building and unit inspections, therefore positioning to be better with preventative maintenance measures
- Completed, and nearing completion of several capital projects, including roof replacement at Beechwood, canopy roof at front entrance of apartment building, duct insulation at Beechwood, etc.
- Extensive renovations on numerous units in response to either mold, asbestos disruption, or both. This resulted in some cases of tenant relocation
- District-wide duct cleaning was successfully completed in late summer
- Backflow preventers were installed at several sites
- New doors were manufactured and installed and some siding replacement was completed in the fall
- New generator purchased and installed at Highlands Childcare Centre
- Assumed the responsibility of maintaining all DSSAB buildings
- Asbestos Awareness Training was held June 17th. Pinchin Ltd. provided the one-day certificate session to all Housing Operations staff. This knowledge better prepares the staff to recognize and respond to asbestos disturbances

Significant Challenges for 2026:

- Expense of extensive renovations, and subsequent tenant relocation/displacement due to mold and asbestos within the housing stock
- Increase of mental wellness and substance misuse with minimal services to respond
- 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 with the separation of maintenance and capital programs
- As per the BCAs required work on buildings now identified. Staffing and contractor capacity may be a challenge
- Aging buildings requiring large maintenance repairs, abatement or remediation
- Developing standards for both the Maintenance and Capital programs

HOUSING PROPERTY MAINTENANCE & CAPITAL PROJECTS – BUDGET IMPACT

2026 Budget Impacts:

- Providing maintenance services to all DSSAB buildings. This service will now include the monitoring of the DSSAB buildings with the afterhours on call, along with monthly preventative maintenance inspections
- 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
- Salary and benefit increase due to cost of living, step progression and pay equity review increases

District of Parry Sound



Social Services
Administration Board

2026 BUDGET

Women's Services Program
(Esprit Place)

WOMEN'S SERVICES PROGRAM (ESPRIT PLACE) – INTRODUCTION

Esprit Place Family Resource Centre provides single window access for all female identifying survivors of violence or abuse and their dependents in the District of Parry Sound, to immediate protection and quality support provided in a coordinated and integrated manner. This may include access to emergency shelter, income and housing support, referrals for medical treatment and police interventions, social, psychological, legal assistance, ongoing counselling and support, and support for children experiencing violence. All services and programs are voluntary, free of charge, and confidential. Esprit Place operates 10 emergency shelter beds in a secured facility 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)
- Clinical Counsellor (1)
- Residential Program Workers (4 Full-time; 2 Part-time)
- Relief Counsellors (6)
- Outreach Worker (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
 - 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

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

2025 Major Accomplishments:

- On March 8th, 2025, Esprit Place reopened its doors to serve women and children fleeing gender-based violence; utilized Social Services Relief Fund Phase 4 & 5 for renovation
- Operations & Maintenance (O&M) manuals completed by Bertrand Wheeler
- Developed a new operational model for Esprit Place Family Resource Centre to deliver services that are grounded in evidence, trauma and violence informed and delivered in a manner that is driven by principles of equity, diversity, inclusion, and decolonization
- Strengthened partnerships with local social service agencies
- Expanded membership on Violence Against Women Coordinating Committee
- Completed extensive staff training
- Hosted a successful “Take Back the Night” event in Market Square Park in Parry Sound bringing people together to draw awareness to gender-based violence.

Significant Challenges for 2026:

- Recruiting and 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
- 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

2026 Budget Impacts:

- Increased staffing costs – Collective agreement & Pay Equity Review
- Increased operational costs for a congregate setting, including increased cost of groceries, household cleaning supplies, and transportation
- Static MCCSS funding year over year
- In 2026, the Director of Women's Services will assume oversight of Directly Operated Child Care program upon the retirement of the current director, creating leadership efficiencies and reducing overall organizational cost

WOMEN'S SERVICES PROGRAM OPERATING BUDGET 2026

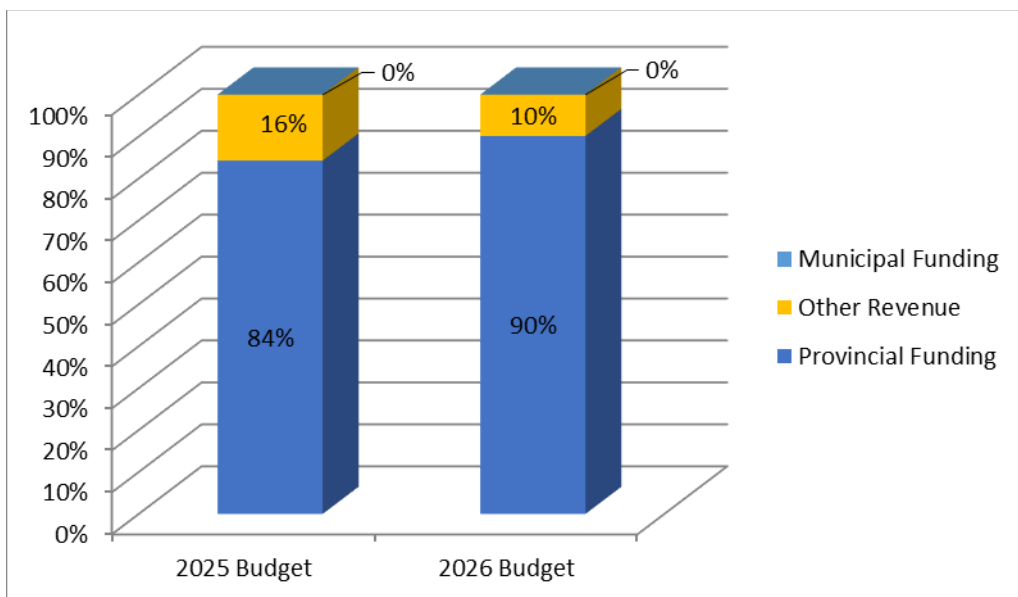
District of Parry Sound



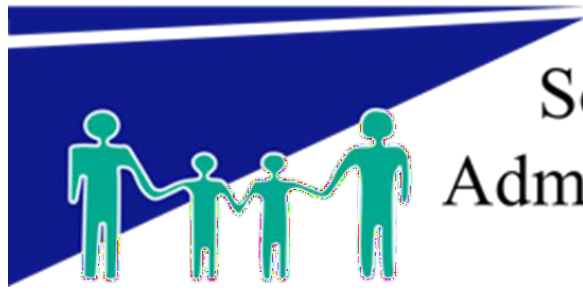
Social Services
Administration Board

Operating Budget 2026

Women's Services Program	A	B	C	VARIANCES Increase / (Decrease)	
				2025 Projection vs 2025 Budget (B - A)	2026 BUDGET vs 2025 Budget (C - B)
	2025 PROJECTION	2025 BUDGET	2026 BUDGET		
Esprit Shelter Costs	950,256	948,457	869,452	-1,799	-79,005
Outreach Worker Costs	94,200	101,358	104,961	7,158	3,602
Child Witness Costs	58,123	63,252	64,322	5,129	1,070
VAWCC Costs	23,722	27,833	27,833	4,111	-
Women's Services Program Costs	1,126,301	1,140,900	1,066,567	14,599	-74,332
Less: Provincial Funding	-961,155	-961,155	-961,155	0	0
Less: Grant Revenue	-7,406	-10,000	0	-2,594	10,000
Less: Donation Revenue	0	-9,745	-5,412	-9,745	4,333
Less: Bursary Revenue	-	-	-	-	-
Less: Transfer from Reserves	0	-	-	-	-
Less: Allocated from Other Programs	-160,000	-160,000	-100,000	0	60,000
Total Municipal Levy Requirement:	- 2,260	-	-	-	-
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

2026 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 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 manages the cost in the operating and capital budget as reported in the asset management plan system.

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. – Clara’s Place Preschool
- 3A Beechwood Dr. – Esprit Women’s Shelter
- Waubeek St. – vacant property

PROGRAM FACILITIES OPERATING BUDGET 2026

District of Parry Sound

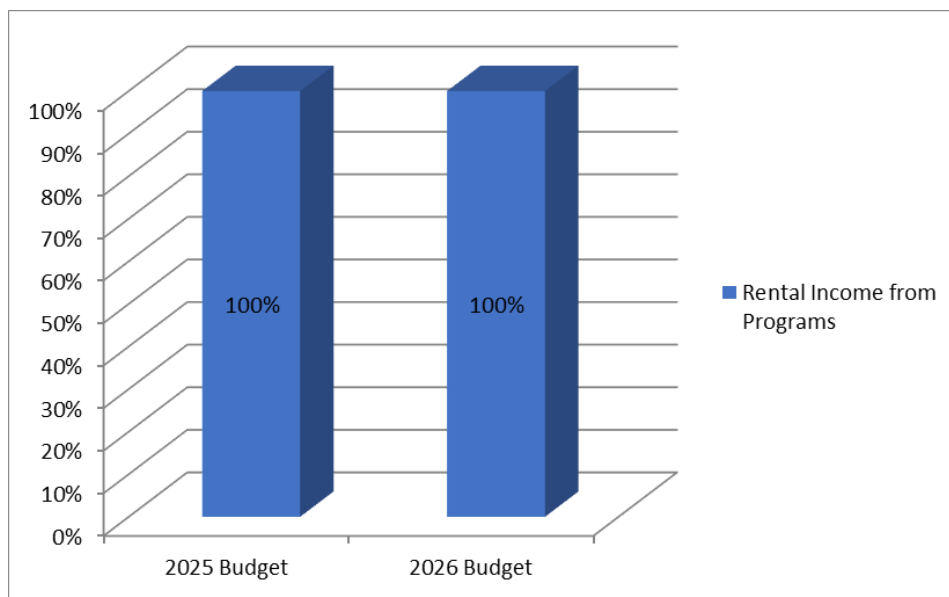


Social Services
Administration Board

Operating Budget 2026

DSSAB Facilities Maintenance

	A	B	C	VARIANCES Increase / (Decrease)	
				2025 Projection vs 2025 Budget (B - A)	2026 BUDGET vs 2025 Budget (C - B)
Expense	2025 PROJECTION	2025 BUDGET	2026 BUDGET		
Parry Sound - Beechwood Facility	177,293	189,500	191,400	12,207	1,900
South River - Toronto Avenue Facility	143,451	108,480	141,480	-34,971	33,000
Parry Sound - Waubeeek Daycare Facility	66,374	70,232	74,300	3,858	4,068
Emsdale - Highlands Daycare Facility	44,842	53,690	59,300	8,848	5,610
Parry Sound - Esprit Women's Shelter	34,800	45,000	38,600	10,200	-6,400
Parry Sound - Waubeeek (Clara's Place)	-	-	50,400	-	50,400
DSSAB Facilities Maintenance Costs	466,760	466,902	555,480	143	88,578
Less: Rental Income from Programs	-466,760	-466,902	-555,480	-143	-88,578
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

2026 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
- Provide recommendations to the Board
- Preparation of a monthly CAO report
- Collaborate with program Directors to fulfill program and strategic objectives
- Provide leadership to the organization

2025 Major Accomplishments:

- Launched an Expression of Interest (EOI) inviting qualified housing partners to help advance new affordable housing projects across the Parry Sound District
- Continuing to develop and strengthen the Leadership Team
- Participated in delegations with Ministry representatives at the Association of Municipalities of Ontario (AMO) Conference & Rural Ontario Municipalities Association (ROMA) Conference
- Attended the Regeneration Forum conference, hosted by Housing Services Corporation (HSC) in Toronto that aims to inspire and inform the Canadian community housing sector. Moderated a session titled 'Pushing Boundaries to Achieve Meaningful Change'
- Esprit Place was proud to support an event in South River in recognition of International Women's Day at the South River-Machar Community Centre
- Attended the annual Ontario Municipal Social Services Association (OMSSA) Policy and OMSSA Exchange conferences representing our DSSAB
- Attended the annual Northern Ontario Service Deliverers Association (NOSDA) conference representing our DSSAB
- Supported the launch of a new five-year Strategic Plan for NOSDA to improve health and human services across Northern Ontario
- NOSDA representatives met with Ontario's Minister of Infrastructure, Kinga Surma, at AMO to speak up for Northern Ontario making the regulation changes needed so DSSABs can access

the Infrastructure Ontario Loan Program

- NOSDA also met with Associate Minister Graydon Smith (Municipal Affairs and Housing) to advocate for Northern Ontario, pressed for urgent and targeted action to address soaring homelessness in the North
- Attended the District of Parry Sound Municipal Association (DPSMA) Spring meeting in Callander and the fall meeting at the Orrville Community Centre in Seguin Township
- Attended the *Take Back the Night* event at Market Square Park in Parry Sound hosted by the Violence Against Women Coordinating Committee for an evening of solidarity, awareness, and action against gender-based violence
- Continued to support the West Parry Sound Ontario Health Teams (OHT) as a Collaborative Partner
- Continued as Board Director on the Housing Services Corporation (HSC) Board and member of the audit/finance committee
- 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

Significant Challenges for 2026:

- NOAH financial structure
- Maximizing Ministry of Education funding for Child Care due to restrictive funding guidelines
- Addressing the ongoing housing crisis locally with meaningful solutions
- Addressing the growing community impacts of the mental-health and substance-use crisis, including the need for more coordinated, trauma-informed supports

2026 Budget Impacts:

- Similar to prior year, maintain 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

2026 BUDGET

Corporate Services
(Finance)

CORPORATE SERVICES (FINANCE) - INTRODUCTION

The Finance Department is headed by the Director of Finance. 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:

- Director of Finance
- Supervisor of Finance
- Senior Financial Analyst
- Financial Analyst
- Finance Officer (2)

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, OneHSN and Lillio), 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 monthly for review. Financial analysis is prepared regularly as needed. Financial reports are reviewed monthly by the Director of Finance. The financial reports are compared to budgeted figures, variances are investigated, and plans developed for corrective action as required.

CORPORATE SERVICES (FINANCE) – INTRODUCTION CONTINUED

Board Financial Reporting

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

Annual Corporate Operating and Capital Budgets

- CAO & Director of Finance 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.

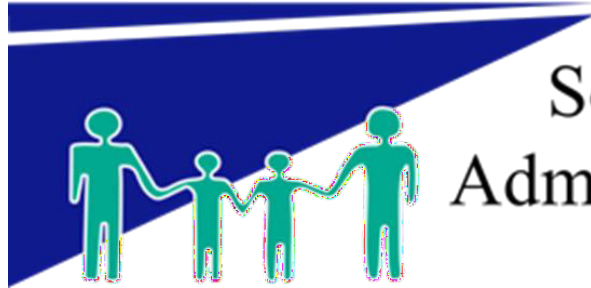
Significant Challenges for 2026:

- Managing diverse and restricted funding sources, such as Cost-Based Funding for Childcare
- Complex ministry reporting requirement with more statistics/details required each year
- Rising costs without matching funding
- Technology gaps – still relying on excel for complex budget preparation, merging two software general ledgers into one meaningful solution
- Compliance with government regulations and audit pressures - Direct Engagement to Report on Compliance for Cost-Based Funding, Cost Reviews, RER Report, EFIS, etc.
- Digitizing and revamping many financial processes to work with new environment and ongoing technology changes – Co-pilot for excel and Power BI for streamlined reporting
- Balancing mission with financial sustainability

2026 Budget Impacts:

- Budget impacts for 2026 are primarily driven by updates associated with cost of living, step progression and the outcomes of the pay equity review

District of Parry Sound



Social Services
Administration Board

2026 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. The HR team works to ensure that the employees of the DSSAB are supported 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

2025 Major Accomplishments:

- Completed a comprehensive non-union pay equity and market review
- Rebuilt and revitalized the staffing complement at Esprit Place
- Successfully migrated all organizational policies to the DocTract system, providing automated employee attestation and streamlined compliance oversight

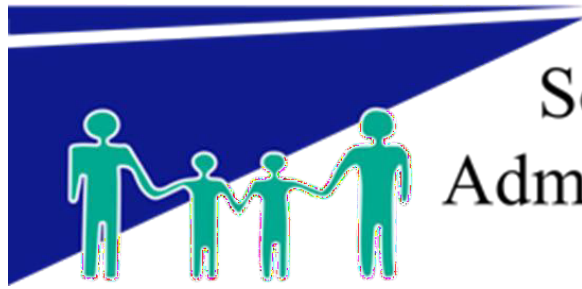
Significant Challenges for 2026:

- OPSEU Pay Equity maintenance
- Corporate training on Workplace Harassment, Respect in workplace
- Supporting employee health and wellness
- Changing legislation (ESA, OHSA updates)
- Increasing diversity, equity and inclusion in recruitment
- Succession planning for upcoming retirements in key positions
- Legal fees for potential new grievances, given the change in culture/climate

2026 Budget Impacts:

- The budget increase is primarily driven by salary and benefit adjustments related to cost of living wage increases, step progressions, and the outcomes of the pay equity review

District of Parry Sound



Social Services
Administration Board

2026 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 a subdepartment of the Corporate Services budget, and the intent of the department is to grow 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.
- Ensuring the DSSAB speaks with a unified voice
- Development and distribution of media releases, newsletters and other organizational communications
- Organization of political and other events
- 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
- Attend & host community events to increase awareness
- Fulfills the role of Privacy Officer for the organization
- 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)

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

2025 Major Accomplishments:

- Successfully launched the redesigned Parry Sound DSSAB website, enhancing accessibility and user experience

Significant Opportunities & Challenges for 2026:

Opportunities:

- The launch of the new Parry Sound DSSAB website has a new subscription function will enable us to leverage the new website to enhance our reach and communications efforts.
- 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 (i.e.. news subscriptions, job posting notifications, calendars, etc). This will also help us to meet our obligations under the French Language Services Act (FLSA).
- In collaboration with the HR team, the Communications team's developed a recruitment video, which will provide an opportunity in 2026 for us to showcase our staff and what it means to be a DSSAB employee.
- 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.

Challenges:

- Recruitment continues to be a challenge. Must find creative ways of reaching a greater audience and promoting DSSAB as an employer of choice (i.e.. recruitment video).
- In 2023, Metroland Media Group (MMG) announced that it was restructuring its operations and seeking protection under the Bankruptcy and Insolvency Act. This loss of community printed news continues to be a challenge as we publish media releases, and advertise Tenders, RFPs, and job postings.
- Communications staff will continue to review processes and service levels standards to

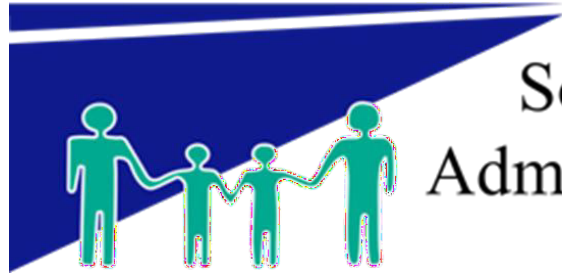
address any potential gap between community expectation and our ability to deliver prompt and effective services.

CORPORATE SERVICES (COMMUNICATIONS) – BUDGET IMPACTS

2026 Budget Impacts:

- Continued implementation of current Communications Plan in 2026.
- Continue with ongoing updates/new content of the external website to improve user navigation, accessibility, and bilingualism. Manage 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).
- A marketing campaign to promote the new recruitment video will be planned for 2026 using primarily digital advertising platforms.
- A marketing campaign for The Meadow View will be considered in the 2026 budget.
- In 2026, the Communications Officer intends to keep office hours in the South River office to support staff throughout the district. This cost has been reflected in the travel budget.
- Innovation Fund resources will be strategically applied to communications efforts that promote the ECE profession and highlight the breadth of career pathways within the early years sector.

District of Parry Sound



Social Services
Administration Board

2026 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

2025 Major Accomplishments:

- Completion of the DSSAB core network infrastructure rebuild, which included the installation of new servers and switches
- Implemented a new asset management system for Housing assets
- Migrated to a more robust data protection solution to enhance data storage and backup protocol
- Increased Cybersecurity stack - Darktrace expansion
- Cybersecurity assessment to mitigate risks
- Network operations modernization

Significant Challenges for 2026:

- Network Firewall Refresh - current system is End Of Life
- Phone system Refresh - Current system is End of Life
- Roll out of AI based tools for appropriate positions
- Keeping up with evolving security requirements, such as certificate renewals, cyber security threats and access control updates

2026 Budget Impacts:

- Cost increases from software and hardware vendors attributable to supply-chain pressures and tariff impacts
- Additional software expenditures associated with AI integration and related technological enhancements

CORPORATE SERVICES OPERATING BUDGET 2026

District of Parry Sound

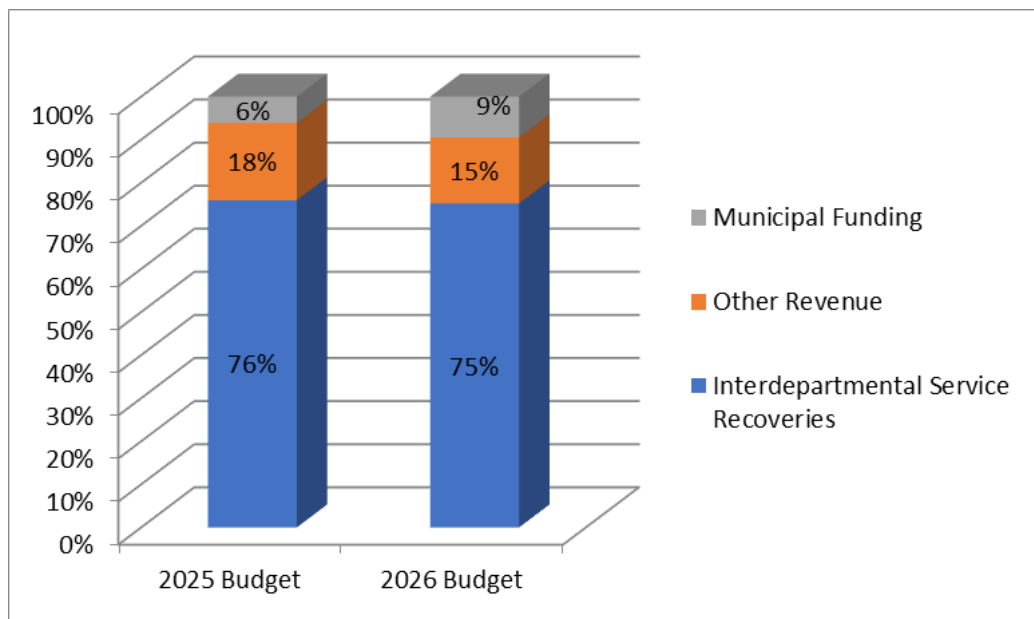


Social Services
Administration Board

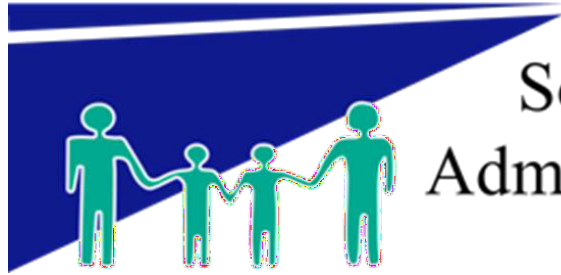
Corporate Services Budget 2026

Corporate Services

	A	B	C	VARIANCES Increase / (Decrease)	
				2025 Projection	2026 BUDGET
	2025 PROJECTIO N	2025 BUDGET	2026 BUDGET	vs 2025 Budget (B - A)	vs 2025 Budget (C - B)
Members of the DSSAB Board	35,130	65,019	65,019	29,889	-0
CAO's Office	381,258	524,165	548,058	142,907	23,893
Finance Services	855,680	874,162	933,416	18,482	59,254
Human Resources / Health & Safety Services	786,829	790,802	824,814	3,973	34,012
Communication Services	142,717	141,494	155,416	-1,223	13,922
Information Technology	1,093,563	1,226,016	1,326,694	132,453	100,678
Corporate Services Costs	3,295,178	3,621,658	3,853,417	326,481	231,758
Less: Interdepartmental Overhead Recoveries	-2,699,732	-2,750,322	-2,898,010	-50,590	-147,688
Less: Other Revenue	-595,445	-650,000	-590,000	-54,555	60,000
Total Municipal Levy Requirement:	0	221,336	365,407	221,336	144,070
Percentage of Municipal Levy		3.1%	4.7%		
Increase to Municipal Levy			144,071		
Percentage Decrease to Municipal Levy			31%		



District of Parry Sound



Social Services
Administration Board

2026 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.
- The Board approved the annual spending allocations for food security programs from the Social Assistance Restructuring Fund at the September meeting of the Board.

SOCIAL ASSISTANCE RESTRUCTURING OPERATING BUDGET 2026

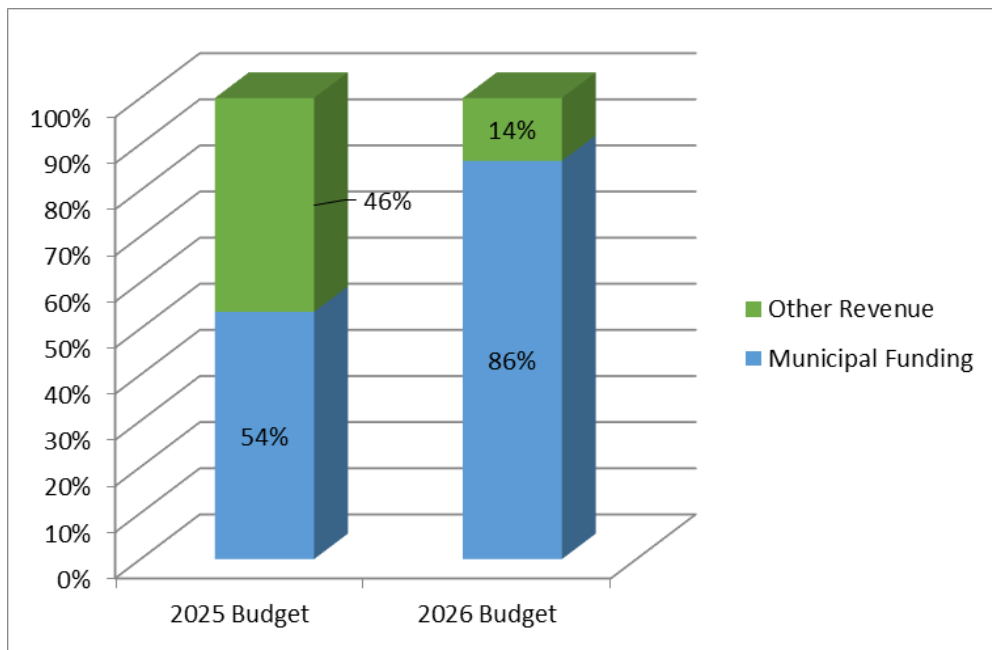
District of Parry Sound



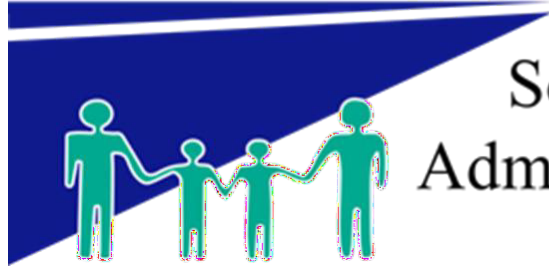
Social Services
Administration Board

Social Assistance Restructuring

	A	B	C	Increase / (Decrease)	
				2025 Projection vs 2025 Budget (B - A)	2026 BUDGET vs 2025 Budget (C - B)
	2025 PROJECTION	2025 BUDGET	2026 BUDGET		
Recreational Opportunities for children	20,000	20,000	20,000	-	-
Food Security Programs	136,000	142,000	142,000	6,000	-
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	287,200	293,200	293,200	6,000	-
Less: Transfer from Reserves	-130,000	-136,000	-40,000	- 6,000.00	96,000
Total Municipal Levy Requirement:	157,200	157,200	253,200	0	96,000
Percentage of Municipal Levy		2.2%	3.3%		
Increase to Municipal Levy			96,000		
Percentage Increase (Decrease) to Municipal Levy			20.4%		



District of Parry Sound



Social Services
Administration Board

2026 BUDGET

Contributions to Capital Reserves

CONTRIBUTION TO CAPITAL RESERVES- INTRODUCTION

Reserve contributions to DSSAB Facilities and Social Housing reserve for 2026 have increased from \$1,235,000 to \$1,343,466 to better align with the Building Condition Assessment Report and recommendations from our external auditor.

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 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 2026

District of Parry Sound



Social Services
Administration Board

Operating Budget 2026

Contributions to Capital Reserves

A B C

VARIANCES
Increase / (Decrease)

	2025 PROJECTION	2025 BUDGET	2026 BUDGET	2025 Projection vs 2025 Budget (B - A)	2026 BUDGET vs 2025 Budget (C - B)
Contributions to Social Housing Capital Fund	735,000	735,000	843,466	-	108,466.00
Contributions to DSSAB Building Capital Fund	500,000	500,000	500,000	-	0
Capital Reserve Contribution Costs	1,235,000	1,235,000	1,343,466	-	108,466
Less: Interdepartmental Overhead Recoveries	-	-	-	-	0
Total Municipal Levy Requirement:	1,235,000	1,235,000	1,343,466	-	108,466

Percentage of Municipal Levy

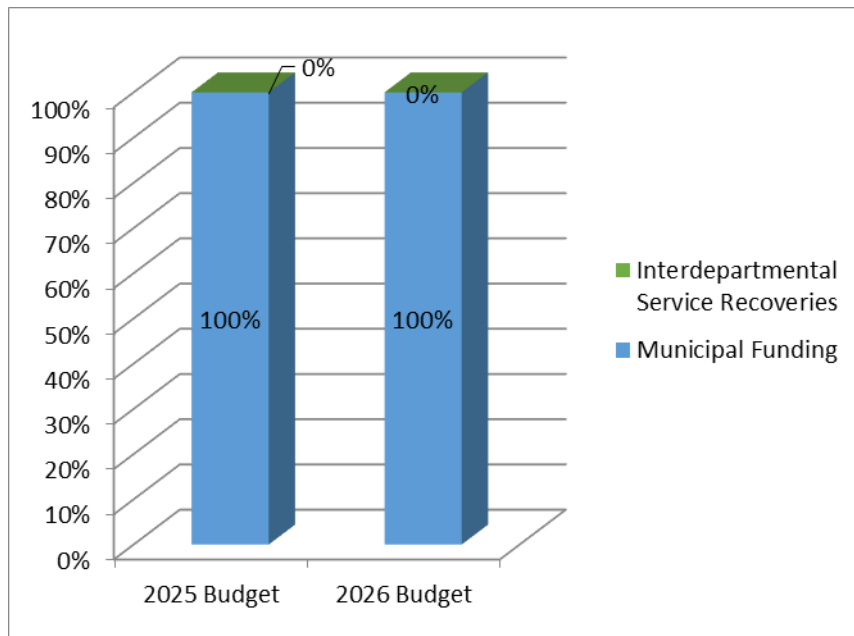
17.1% 17.4%

Increase to Municipal Levy

108,466

Percentage Increase to Municipal Levy

23.1%



District of Parry Sound



Social Services
Administration Board

2026 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 \$10,692,133 at the end of 2026.

Our projected level of operating funds on December 31, 2026, is \$3,697,470 or 31 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 six 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 - Waubeek St.
 - Landlord to: Clara's Place Preschool
6. Town of Parry Sound Building - 3A Beechwood Dr.
 - Programs held: Esprit Women's Shelter

CAPITAL BUDGET AND OPERATING FUNDS OVERVIEW CONTINUED

Social Housing Capital Fund:

The DSSAB holds capital funds for the 347 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 increase contributions to \$843,466 to the social housing capital fund in 2026 to ensure that sufficient capital funds are available to meet the ongoing infrastructure replacement and renewal requirements.

	General Operating Fund	DSSAB Facilities Capital Fund	Social Housing Capital Fund	Total Operating and Capital Reserves
Balance, Dec 31, 2023	\$3,650,728	\$4,203,537	\$10,195,496	\$18,049,760
Contribution: 2024 Municipal Levy		700,000	735,000	1,435,000
Contribution: 2023 Surplus/Adjustments	46,743			46,743
Contribution: Interest Earned				-
Capital Expenditures in 2024	-	-267,226	-1,803,283	-2,070,509
Non Profit Capital Expenditures in 2024			-49,054	-49,054
Projected Balance, Dec 31, 2024	\$3,697,470	\$4,636,311	\$9,078,158	\$17,411,939
Contribution: 2025 Municipal Levy		500,000	735,000	1,235,000
Contribution: 2024 Surplus/Adjustments				-
Contribution: Interest Earned				-
Capital Expenditures in 2025		-525,500	-2,113,691	-2,639,191
Non Profit Capital Expenditures in 2025				0
Projected Balance, Dec 31, 2025	\$3,697,470	\$4,610,811	\$7,699,467	\$16,007,748
Contribution: 2026 Municipal Levy		500,000	843,466	1,343,466
Contribution: 2025 Surplus/Adjustments				
Contribution: Interest Earned				
Capital Expenditures in 2026		-278,800	-1,344,242	-1,623,042
Non Profit Capital Expenditures in 2026				
Projected Balance, Dec 31, 2026	\$3,697,470	\$4,832,011	\$7,198,691	\$15,728,172
Daily operating cash flow requirements	\$ 118,801			
# Days operating funds on hand	31			
Maximum allowable operating fund	\$ 10,692,133			

CAPITAL BUDGET AND RESERVES BUDGET

The 2026 Draft Capital Budget is reflecting 2026 spending of \$1,623,042 of which \$1,439,042 will be funded from capital reserves and \$184,000 from an Ontario Priorities Housing Initiative grant.

2026 Capital Budget

DSSAB Facilities	105,000
LHC Social Housing Buildings	981,742
Remediation Asbestos & Mold	300,000
Appliances (fridges & stoves)	50,000
LHC & DSSAB Vehicles	0
LHC & DSSAB Office Furniture	22,500
Information Technology	163,800
	\$ 1,623,042

As per Service Agreements with Non-Profit Housing Providers, they are eligible for capital funding as needed. This amount is not budgeted for but would come out of the Social Housing Capital Fund. In our OPHI/COCHI Investment plan for 2026 we have amounts allocated to our non-profit providers for repairs in the amount of \$538,905. We do not anticipate other capital expenditures for non-profits.

The chart below and on the next slide illustrates the 2026 capital budget and funding for each asset category as compared with the 2025 capital budget and actuals to date.

2025 AND 2026 CAPITAL EXPENSE AND VARIANCES						2026 FUNDING		
	2025 Actual as of Oct 2025	2025 Budget	VARIANCE	2026 Budget	2026 BUDGET vs. 2025 BUDGET	RESERVE FUNDING	GRANTS	TOTAL 2026 FUNDING
DSSAB BUILDINGS								
Esprit Women's Shelter	\$ -	\$ -	\$ -	\$ 6,250	\$ 6,250	\$ 6,250	\$ -	\$ 6,250
Toronto Ave Admin	\$ 16,167	\$ 25,875	\$ 9,708	\$ 20,000	\$ 5,875	\$ 20,000	\$ -	\$ 20,000
Beechwood Admin	\$ 186,790	\$ 294,625	\$ 107,835	\$ 76,250	\$ 218,375	\$ 76,250	\$ -	\$ 76,250
64 & 66 Waubeeek	\$ 31,246	\$ 145,000	\$ 113,754	\$ -	\$ 145,000	\$ -	\$ -	\$ -
Highlands Daycare	\$ -	\$ 50,000	\$ 50,000	\$ 2,500	\$ 47,500	\$ 2,500	\$ -	\$ 2,500
TOTAL DSSAB BUILDING CAPITAL	\$ 234,203	\$ 515,500	\$ 281,297	\$ 105,000	\$ 410,500	\$ 105,000	\$ -	\$ 105,000
LHC BUILDINGS								
Parry Sound Belvedere	\$ 436,068	\$ 588,750	\$ 152,682	\$ 22,507	\$ 566,243	\$ 22,507	\$ -	\$ 22,507
Parry Sound 66 Church	\$ -	\$ 227,750	\$ 227,750	\$ 91,000	\$ 136,750	\$ 91,000	\$ -	\$ 91,000
Parry Sound William & Addie	\$ 32,460	\$ 34,688	\$ 2,228	\$ 84,688	\$ 50,000	\$ 84,688	\$ -	\$ 84,688
Parry Sound Mapleview	\$ 46,131	\$ 177,250	\$ 131,119	\$ 118,500	\$ 58,750	\$ 118,500	\$ -	\$ 118,500
Parry Sound 118 Church	\$ -	\$ 20,313	\$ 20,313	\$ 16,500	\$ 3,813	\$ 16,500	\$ -	\$ 16,500
Callendar Main	\$ 28,984	\$ 56,875	\$ 27,891	\$ 70,735	\$ 13,860	\$ 70,735	\$ -	\$ 70,735
Sundridge Main	\$ 2,567	\$ 114,750	\$ 112,183	\$ 35,000	\$ 79,750	\$ 35,000	\$ -	\$ 35,000
Magnetawan Queen	\$ 10,102	\$ 105,188	\$ 95,086	\$ 58,750	\$ 46,438	\$ 58,750	\$ -	\$ 58,750
Burks Falls Queen	\$ 59,505	\$ 126,438	\$ 66,933	\$ 26,875	\$ 99,563	\$ 26,875	\$ -	\$ 26,875
Burks Falls Main	\$ 934	\$ 4,063	\$ 3,129	\$ 27,500	\$ 23,437	\$ 27,500	\$ -	\$ 27,500
Burks Falls Dimsdale	\$ 70,845	\$ 129,313	\$ 58,468	\$ 81,938	\$ 47,376	\$ 81,938	\$ -	\$ 81,938
Burks Falls Yonge	\$ 35,032	\$ 96,941	\$ 61,909	\$ 45,000	\$ 51,941	\$ 45,000	\$ -	\$ 45,000
South River Broadway	\$ 2,802	\$ 48,125	\$ 45,323	\$ 37,000	\$ 11,125	\$ 37,000	\$ -	\$ 37,000
South River Dublin	\$ 5,730	\$ 84,500	\$ 78,770	\$ 215,750	\$ 131,250	\$ 31,750	\$ 184,000	\$ 215,750
South River Roselawn	\$ 11,448	\$ 23,750	\$ 12,302	\$ 50,000	\$ 26,250	\$ 50,000	\$ -	\$ 50,000
Housing Program		\$ -	\$ -		\$ -	\$ -	\$ -	\$ -
TOTAL LHC BUILDING CAPITAL	\$ 742,606	\$ 1,838,694	\$ 1,096,088	\$ 981,742	\$ 856,952	\$ 797,742	\$ -	\$ 981,742

CAPITAL BUDGET AND RESERVES BUDGET CONTINUED

As continued from the chart in the previous slide, the chart below illustrates the 2026 capital budget and funding for each remaining asset category as compared with the 2025 capital budget and actuals to date.

2025 AND 2026 CAPITAL EXPENSE AND VARIANCES						2026 FUNDING		
REMEDIATION ASBESTOS & MOLD								
RECURRING	\$ 355,837	\$ 150,000	-\$ 205,837	\$ 300,000	\$ 150,000	\$ 300,000		\$ 300,000
TOTAL REMEDIATION ASBESTOS & MOLD CAPITAL EXPENSE	\$ 355,837	\$ 150,000	-\$ 205,837	\$ 300,000	\$ 150,000	\$ 300,000	\$ -	\$ 300,000
APPLIANCES								
RECURRING	\$ 35,656	\$ 55,000	\$ 19,344	\$ 50,000	-\$ 5,000	\$ 50,000		\$ 50,000
TOTAL APPLIANCE CAPITAL EXPENSE	\$ 35,656	\$ 55,000	\$ 19,344	\$ 50,000	-\$ 5,000	\$ 50,000	\$ -	\$ 50,000
LHC VEHICLES								
LHC VEHICLES	\$ 53,677	\$ 70,000	\$ 16,323	\$ -	-\$ 70,000	\$ -		\$ -
DSSAB VEHICLES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL VEHICLES CAPITAL EXPENSE	\$ 53,677	\$ 70,000	\$ 16,323	\$ -	-\$ 70,000	\$ -	\$ -	\$ -
NON PROFIT HOUSING PROVIDERS								
NON PROFIT HOUSING PROVIDERS	\$ 416,021	\$ 500,000	\$ 83,979		-\$ 500,000	\$ -		\$ -
TOTAL NON PROFIT HOUSING PROVIDERS	\$ 416,021	\$ 500,000	\$ 83,979	\$ -	-\$ 500,000	\$ -	\$ -	\$ -
LHC FURNITURE & EQUIPMENT								
LHC FURNITURE & EQUIPMENT	\$ 3,014		-\$ 3,014	\$ 12,500	\$ 12,500	\$ 12,500		\$ 12,500
DSSAB FURNITURE & EQUIPMENT	\$ -	\$ 10,000	\$ 10,000	\$ 10,000	\$ -	\$ 10,000		\$ 10,000
TOTAL FURNITURE & EQUIPMENT CAPITAL EXPENSE	\$ 3,014	\$ 10,000	\$ 6,986	\$ 22,500	\$ 12,500	\$ 22,500	\$ -	\$ 22,500
INFORMATION TECHNOLOGY								
INFORMATION TECHNOLOGY	\$ 75,837	\$ 149,800	\$ 73,963	\$ 163,800	\$ 14,000	\$ 163,800		\$ 163,800
TOTAL INFORMATION TECHNOLOGY CAPITAL EXPENSE	\$ 75,837	\$ 149,800	\$ 73,963	\$ 163,800	\$ 14,000	\$ 163,800	\$ -	\$ 163,800
TOTAL CAPITAL EXPENSE	\$ 1,916,851	\$ 3,288,994	\$ 1,372,143	\$ 1,623,042	-\$ 1,665,952	\$ 1,439,042	\$ 184,000	\$ 1,623,042

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 have been uploaded into the new asset management system in 2024 to form the organization's 25-year capital plan.

The asset management system provides annual reports that reflect the total operating and capital expenses incurred on each asset. This allows 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 are able to establish a consistent funding approach which minimizes levy variability and formulates funding costs into the future to sustain program operations and infrastructure.

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 been 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
\$	<u>35,698,187</u>

The chart below and on the next slide illustrates the 25-Year capital plan and funding for each asset category.

TOTAL 25-YEAR CAPITAL EXPENSE		TOTAL 25-YEAR FUNDING		
DSSAB BUILDINGS	TOTAL 25 YEARS	RESERVE FUNDING	GRANTS	TOTAL 25-YEAR FUNDING
Esprit Women's Shelter	408,250	408,250	-	408,250
Toronto Ave Admin	643,375	643,375	-	643,375
Beechwood Admin	1,375,375	1,375,375	-	1,375,375
64 & 66 Waubeeek	622,688	622,688	-	622,688
Highlands Daycare	227,969	227,969	-	227,969
TOTAL DSSAB BUILDING CAPITAL	3,277,656	3,277,656	-	3,277,656
LHC BUILDINGS				
Parry Sound Belvedere	4,699,650	2,853,605	1,846,045	4,699,650
Parry Sound 66 Church	668,713	668,713	-	668,713
Parry Sound William & Addie	990,063	990,063	-	990,063
Parry Sound Mapleview	1,614,750	1,614,750	-	1,614,750
PS 118 Church	266,625	266,625	-	266,625
Callendar Main	774,250	774,250	-	774,250
Sundridge Main	533,875	533,875	-	533,875
Magnetawan Queen	975,688	975,688	-	975,688

SCHEDULE OF 25-YEAR CAPITAL PLAN AND RESERVES CONTINUED

TOTAL 25-YEAR CAPITAL EXPENSE		TOTAL 25-YEAR FUNDING		
	TOTAL 25 YEARS	RESERVE FUNDING	GRANTS	TOTAL 25-YEAR FUNDING
Burks Falls Queen	310,125	310,125	-	310,125
Burks Falls Main	454,000	454,000	-	454,000
Burks Falls Dimsdale	400,750	400,750	-	400,750
Burks Falls Yonge	695,910	695,910	-	695,910
South River Broadway	478,125	478,125	-	478,125
South River Dublin	946,700	946,700	-	946,700
South River Roselawn	476,425	476,425	-	476,425
TOTAL LHC BUILDING CAPITAL EXPENSE	14,285,648	12,439,603	1,846,045	14,285,648
NON PROFIT HOUSING PROVIDERS				
RECURRING EXPENSE	12,000,000	12,000,000		12,000,000
TOTAL NON PROFIT HOUSING PROVIDERS EXPENSE	12,000,000	12,000,000	-	12,000,000
REMEDICATION ASBESTOS & MOLD				
RECURRING EXPENSE	2,400,000	2,400,000		2,400,000
TOTAL REMEDIATION CAPITAL EXPENSE	2,400,000	2,400,000	-	2,400,000
APPLIANCES				
RECURRING EXPENSE	2,160,000	2,160,000		2,160,000
TOTAL APPLIANCE CAPITAL EXPENSE	2,160,000	2,160,000	-	2,160,000
LHC VEHICLES	543,679	543,679	-	543,679
DSSAB VEHICLES	328,105	328,105	-	328,105
TOTAL VEHICLES CAPITAL EXPENSE	871,783	871,783	-	871,783
INFORMATION TECHNOLOGY				
TOTAL INFORMATION TECHNOLOGY CAPITAL EXPENSE	509,100	509,100	-	509,100
LHC FURNITURE & EQUIPMENT				
LHC FURNITURE & EQUIPMENT	-	-	-	-
DSSAB FURNITURE & EQUIPMENT	194,000	194,000	-	194,000
TOTAL FURNITURE & EQUIPMENT CAPITAL EXPENSE	194,000	194,000	-	194,000
TOTAL ESTIMATED CAPITAL EXPENSE	\$ 35,698,187	\$ 33,852,142	\$ 1,846,045	\$ 35,698,187
2023 CMHC GRANT FUNDING	-1,846,045			
REMAINING EXPENSE TO FUND BY RESERVES	33,852,142			
OPENING RESERVE BALANCE JAN 1/2024	14,377,211			
ESTIMATED RESERVE FUNDING	-33,852,142			
ESTIMATED RESERVE CONTRIBUTIONS	37,971,671			
ESTIMATED RESERVE BALANCE SURPLUS/(DEFICIT)	\$ 18,496,739			