

# 2023 Committee of the Whole

Draft Tax Supported Operating Budget  
and Draft Capital Budget and Forecast

Presentation 9(2023)-2  
March 2, 2023

# Agenda



**Thank you**



**Budget Synopsis**



**Historical Review**



**Operating / Capital Review  
& Proposed Amendments**



**Reserve Funds and  
Forecast**



**Ontario Regulation  
284/09 Reconciliation**




# 2023 Draft Tax Supported Budget at a Glance

**Example of Impact on Property Owner**  
(\$300,000 Assessment)

# 2023



**Tax Increase for 2023**



**3.57%**

**\$31.85**

**2022 Taxes**

**\$892.83**

**2023 Taxes**

**\$924.68**

**\$14.80**

Increased Contributions to Reserves

**\$12.66**

Inflation / Contracted Increases for Base Services

**\$4.39**

Proposed Service Level Changes




# 2023 Draft Tax Supported Budget - Post Amendments

**Example of Impact on Property Owner**  
 (\$300,000 Assessment)

# 2023



**Tax Increase for 2023**



**4.12%**

**\$36.81**

**2022 Taxes**

**\$892.83**

**2023 Taxes**

**\$929.64**

**\$16.13**

Increased Contributions to Reserves

**\$16.10**

Inflation / Contracted Increases for Base Services

**\$4.58**

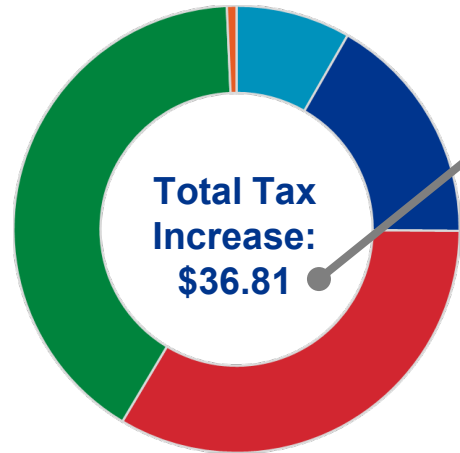
Proposed Service Level Changes



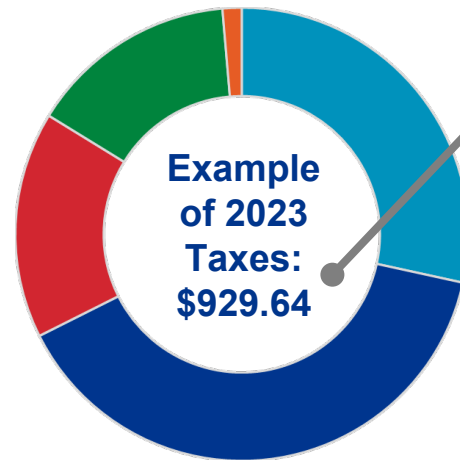
# 2023 Draft Budget at a Glance - Post Amendments

Example of Impact on Property Owner  
(\$300,000 Assessment)

# 2023



FCS & NP = \$3.05  
EPW = \$6.19  
CPS = \$12.31  
Health = \$15.00  
Airport = \$0.25



FCS & NP = \$264.26  
EPW = \$364.15  
CPS = \$150.28  
Health = \$138.18  
Airport = \$12.77

**\$4.8**  
Million

Net Levy Increase for 2023

**\$37.9**  
Million

Capital Budget for 2023

**\$373.9**  
Million

10-Year Capital Forecast

**\$32.2**  
Million

Net Contributions to Reserves in 2023




# Fiscal Impacts at a Glance


 Contribution to Reserves in 2023

**\$32.2**

**Million**

 Increase in Forecasted Reserves after 10 years **\$84.4 Million**

 External Debt Repayment in 2023 **\$5.7 Million**

 External Debt Reduction Forecasted over 10 years **\$25.1 Million**

 Aa2 Credit Rating Improved to Aa1 

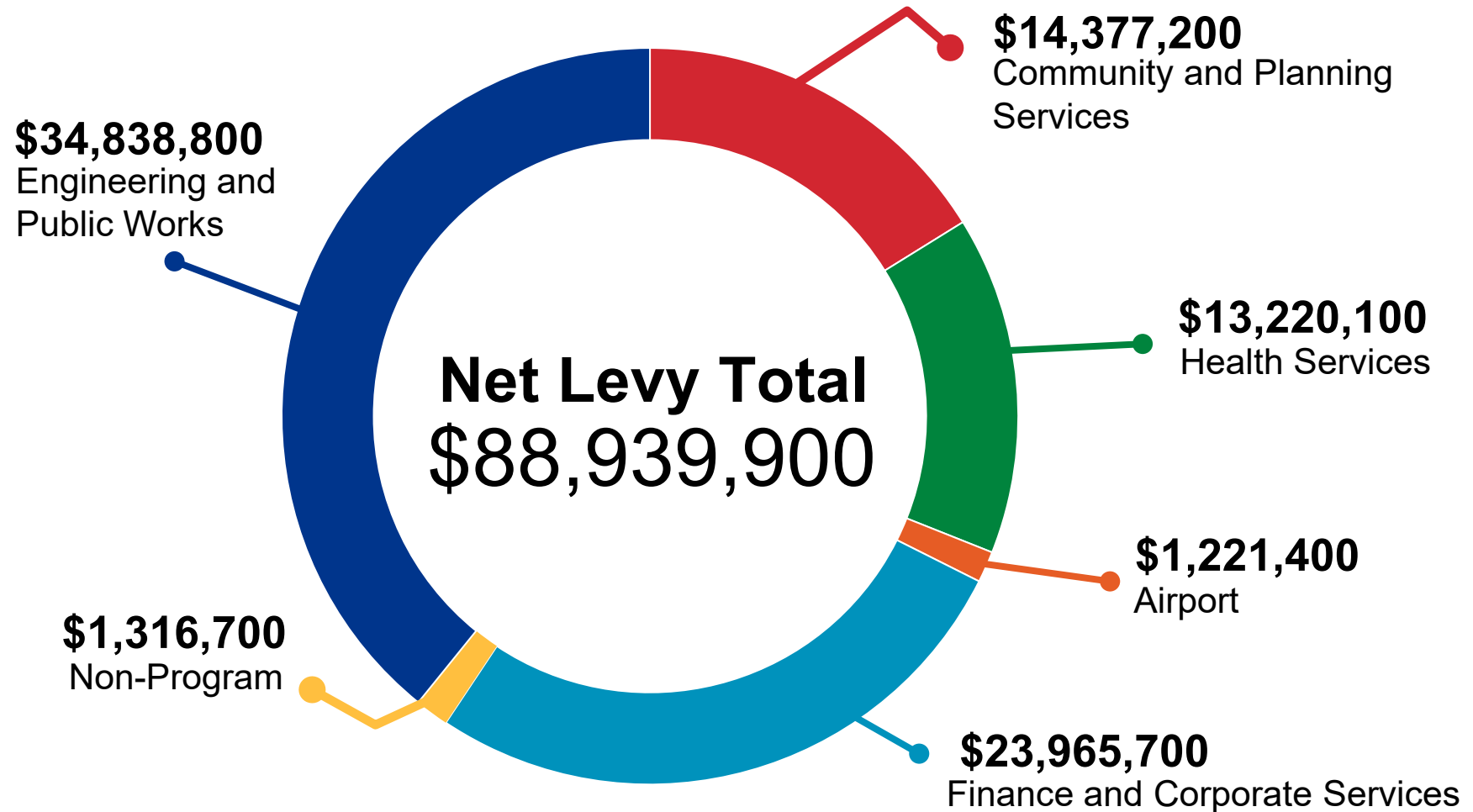


# 2023 Net Levy by Department Post Amendments

Department	2023 Net Levy Change	Year-Over-Year Change	Net Levy Impact
Finance and Corporate Services	\$827,531	3.58%	0.98%
Non-Program	(\$155,854)	(10.58%)	(0.19%)
Public Works	\$1,112,419	3.30%	1.32%
Community and Planning Services	\$1,378,090	10.60%	1.64%
Health Services	\$1,614,348	13.91%	1.92%
Airport	\$41,913	3.55%	0.05%
Net Levy Impact	\$4,818,447		5.73%
Assessment Growth	(\$1,350,382)		(1.61%)
<b>Net Levy Impact After Growth</b>	<b>\$3,468,066</b>		<b>4.12%</b>



# 2023 Net Levy by Department



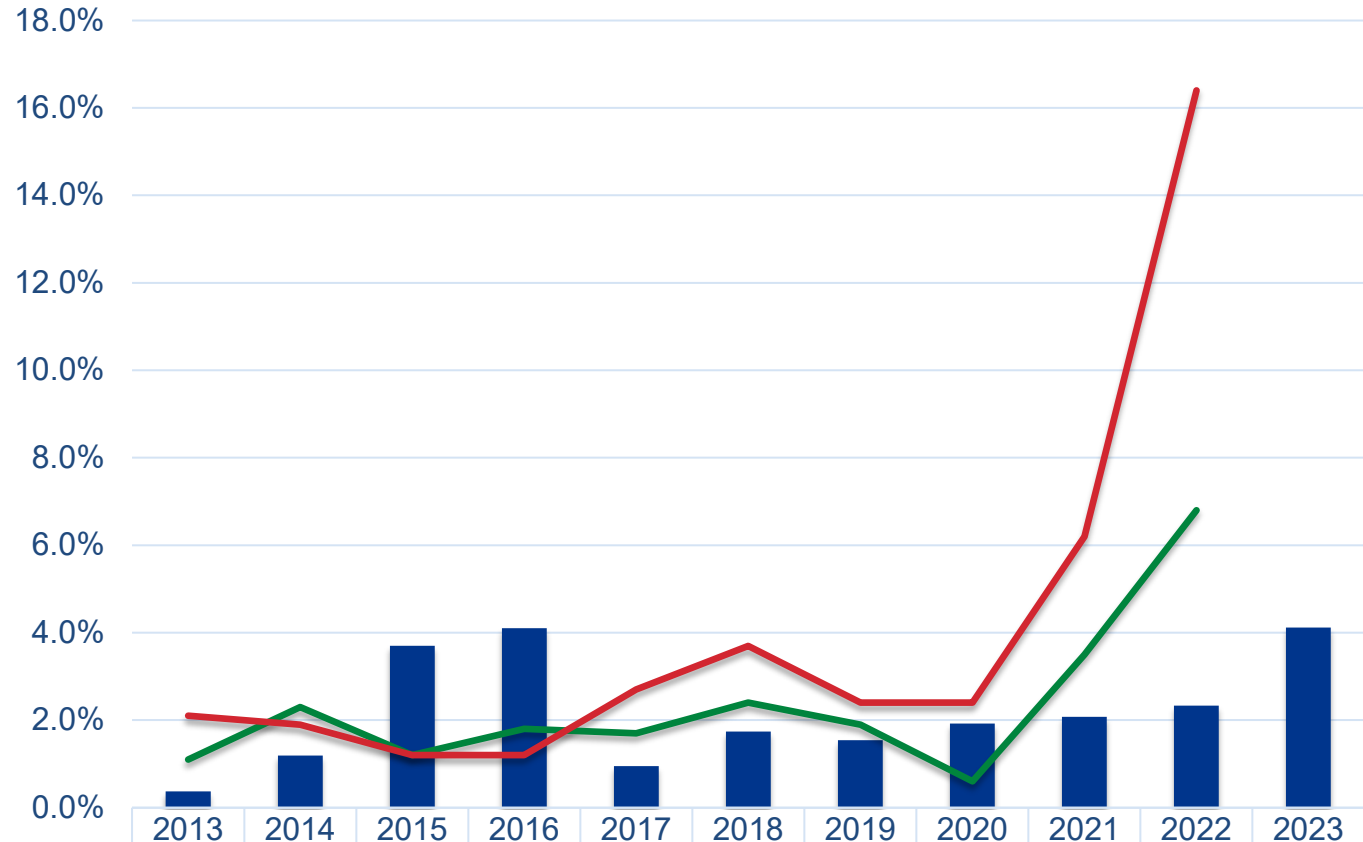


# Historical Review of Property Taxes

**Average Increase After Assessment Growth** **2.4%**  
2019 – 2023

**Average CPI** **3.0%**  
2018 – 2022

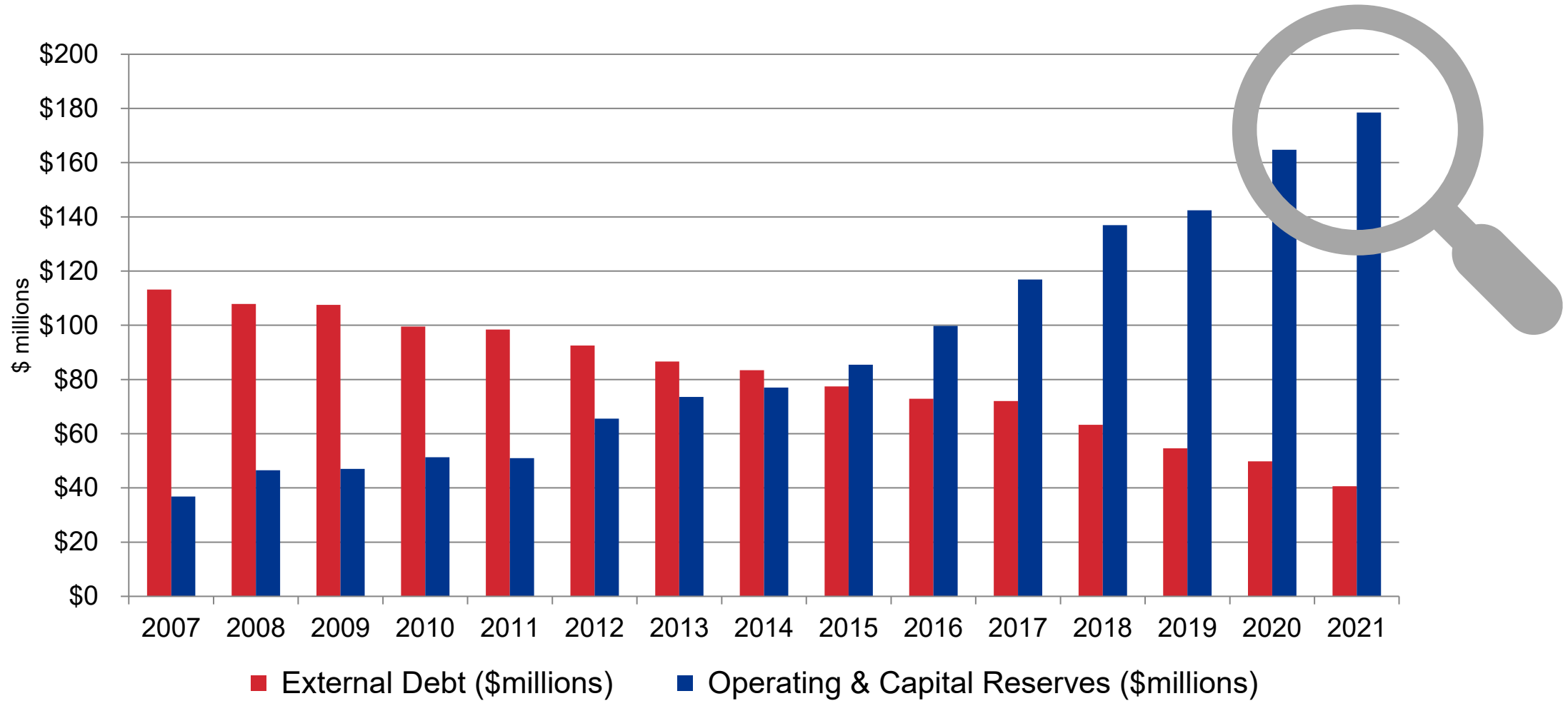
**Average Construction Price Index** **6.2%**  
2018 – 2022



	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Net Levy After Assessment Growth	0.4%	1.2%	3.7%	4.1%	1.0%	1.7%	1.5%	1.9%	2.1%	2.3%	4.1%
CPI Average Inflation	1.1%	2.3%	1.2%	1.8%	1.7%	2.4%	1.9%	0.6%	3.5%	6.8%	
Construction Average Quarterly Inflation	2.1%	1.9%	1.2%	1.2%	2.7%	3.7%	2.4%	2.4%	6.2%	16.4%	

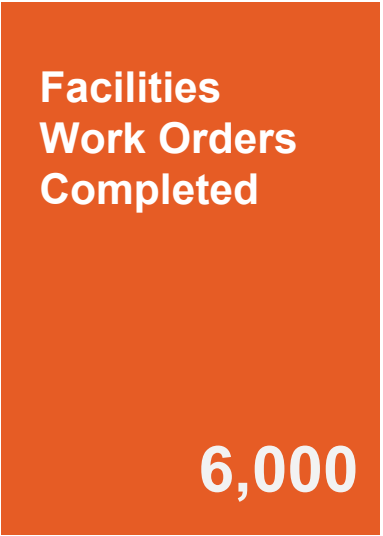
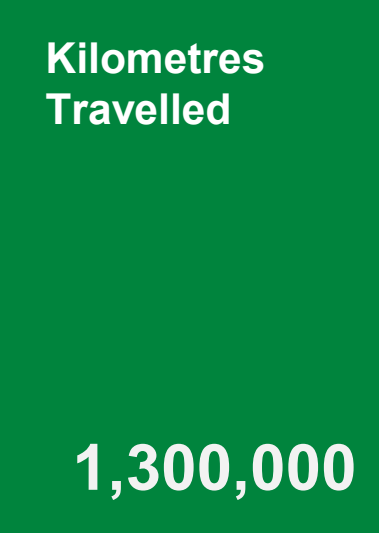


# Historical Review of Debt and Reserves

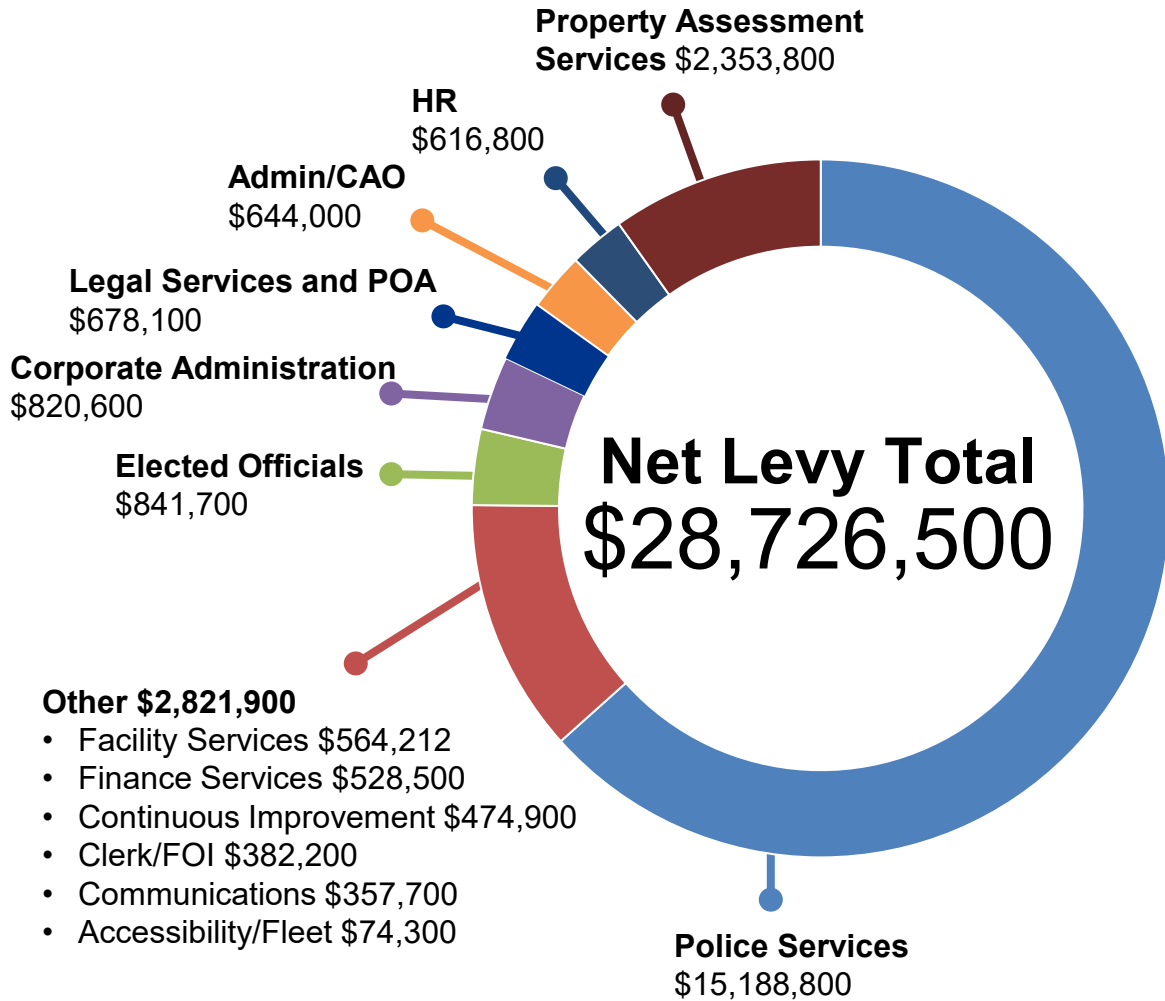


# 2023 Draft Operating Budget

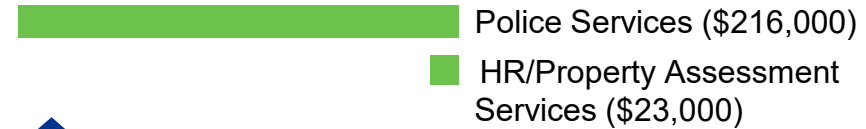
# Supporting Muskoka's Businesses, Residents, and Associations



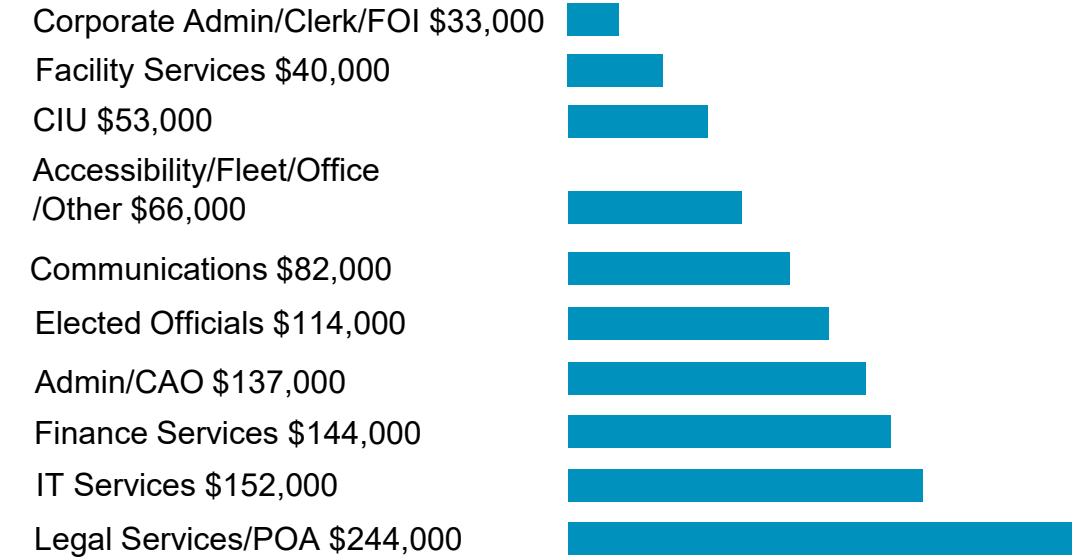
# Finance and Corporate Services



**Decrease Total: (\$239,000)**



**Increase Total: \$1,065,000**



**Final Net Levy Change: \$827,500**



# Safely Connecting Communities Every Day

Customer  
Service  
Inquiries

11,000

Lane  
Kilometres  
of District  
Roads

1,600

Port Carling  
Locks  
Passages

5,500

Capital  
Projects  
in Progress

30

Transportation  
Infrastructure Assets



**\$1.5  
Billion**

Special  
Events

41

Winter  
Call-outs

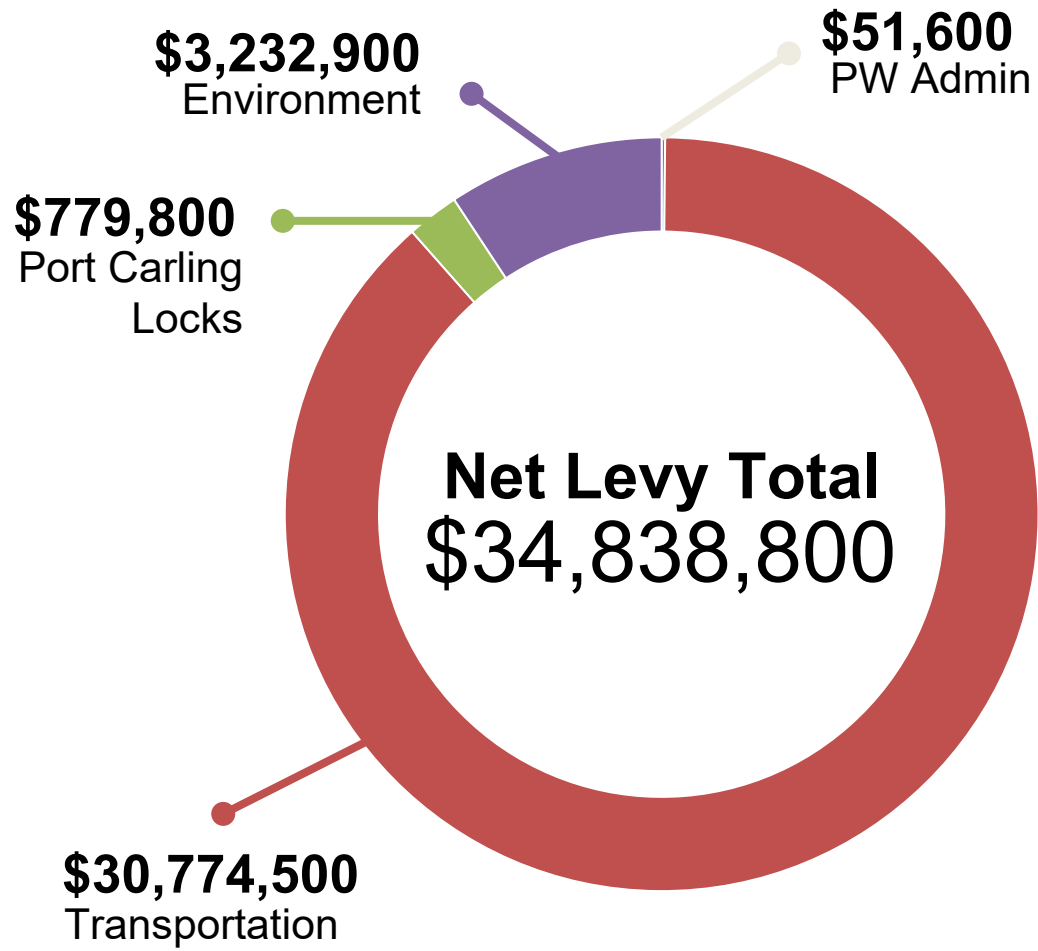
140

License of  
Occupations  
Issued

20



# Engineering and Public Works



**Decrease Total: (\$9,600)**

- PW Admin (\$6,700)
- PC Locks (\$2,900)

**Increase Total: \$1,122,000**

Environment	\$80,600	<div style="width: 100%; height: 10px; background-color: #0070C0;"></div>
Transportation	\$1,041,400	<div style="width: 100%; height: 10px; background-color: #0070C0;"></div>

**Final Net Levy Change: \$1,112,400**



# Supporting Muskoka's Businesses, Residents, and Associations

Licensed  
Child Care  
Spaces

1,413

Households  
Supported  
Monthly by  
Ontario  
Works

655

148,581  
Residents  
Impacted

Number of  
Homeless  
Persons

161

Community  
Housing  
Units

685

GeoHub Site  
Hits

148,748

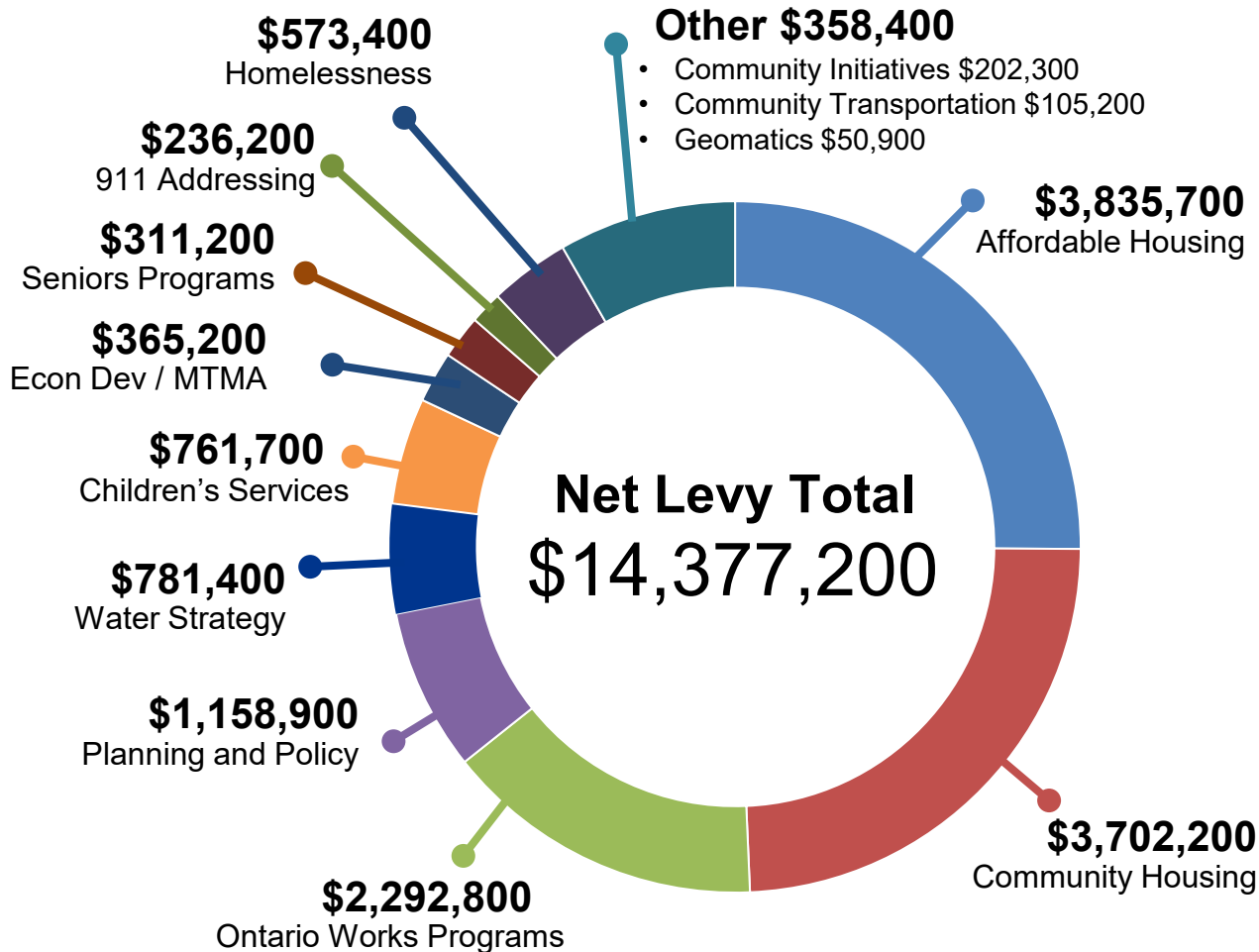
New Homes  
in Final  
Approved  
Status

258





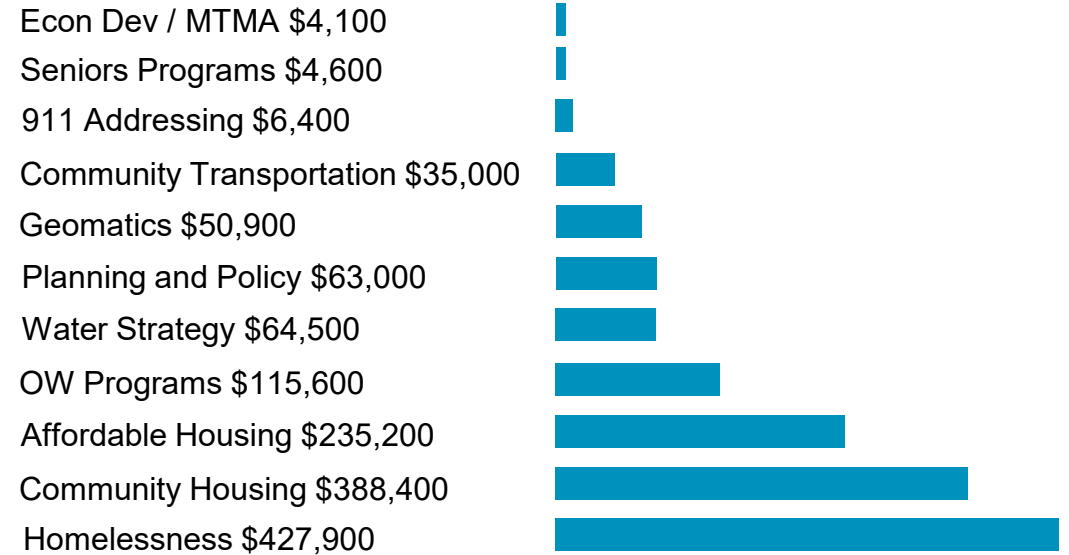
# Community and Planning Services



**Decrease Total: (\$17,400)**

- Community Initiatives (\$10,000)
- Children's Services (\$7,400)

**Increase Total: \$1,395,600**



**Final Net Levy Change: \$1,378,200**



# Bringing care to residents and visitors in Muskoka

Community Paramedicine and Health Link Clients Supported

521

Emergency Control Group Mobilizations Since 2019

68

Registrations in Seniors Programs

417

Residents / Visitors Served in 2022

13,710

Paramedic Services increase in call volume 2021 to 2022

6.75%

Staffing agency hours required to provide care

81,000

Staff working in our Long-Term Care homes

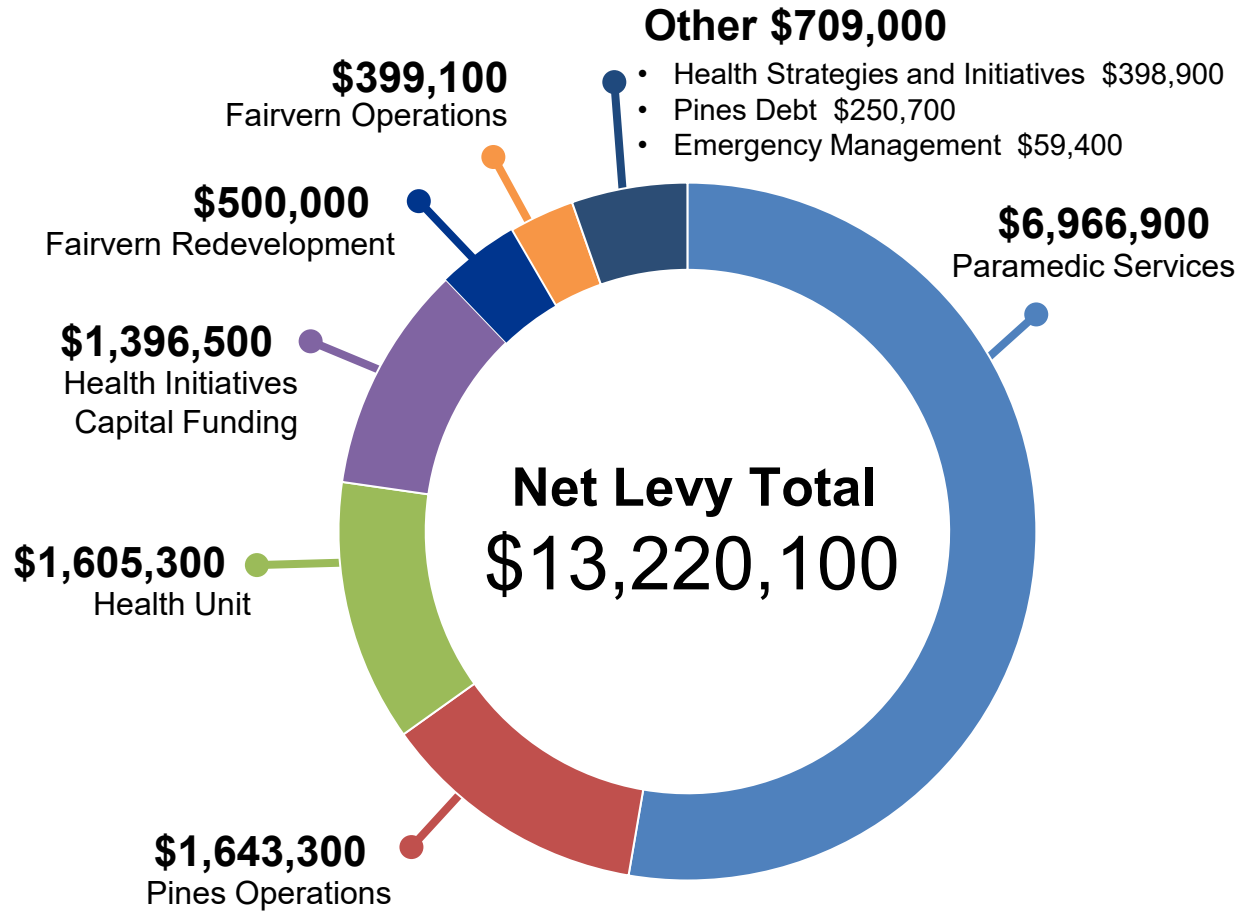
275

Residents calling our Long-Term Care homes their "home"

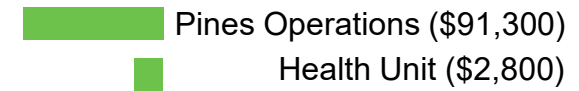
216



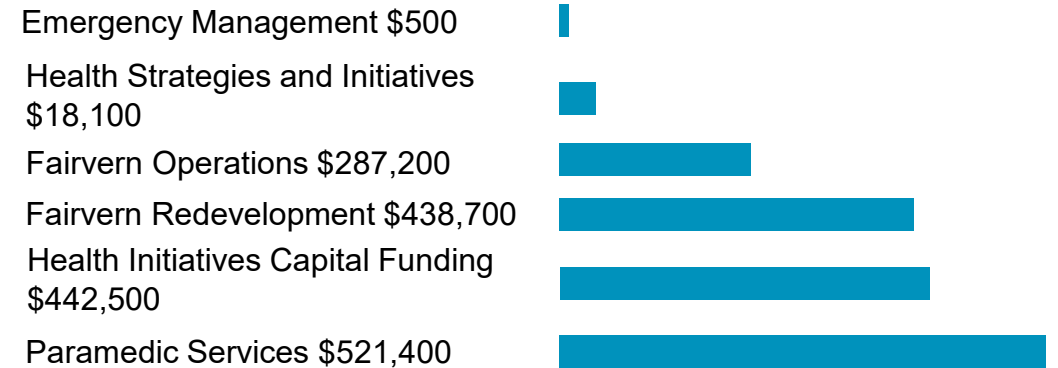
# Health Services



**Decrease Total: (\$94,100)**



**Increase Total: \$1,708,400**



**Final Net Levy Change: \$1,614,300**



# Supporting Muskoka's Businesses, Residents, and Associations



**Serious Incidents**

**0**

**Board Members**

**7**

**Safely Performed Aircraft Movements**

**12,000+**

**Litres of Aviation Fuel Sold**

**850,000**

**Jet Traffic**

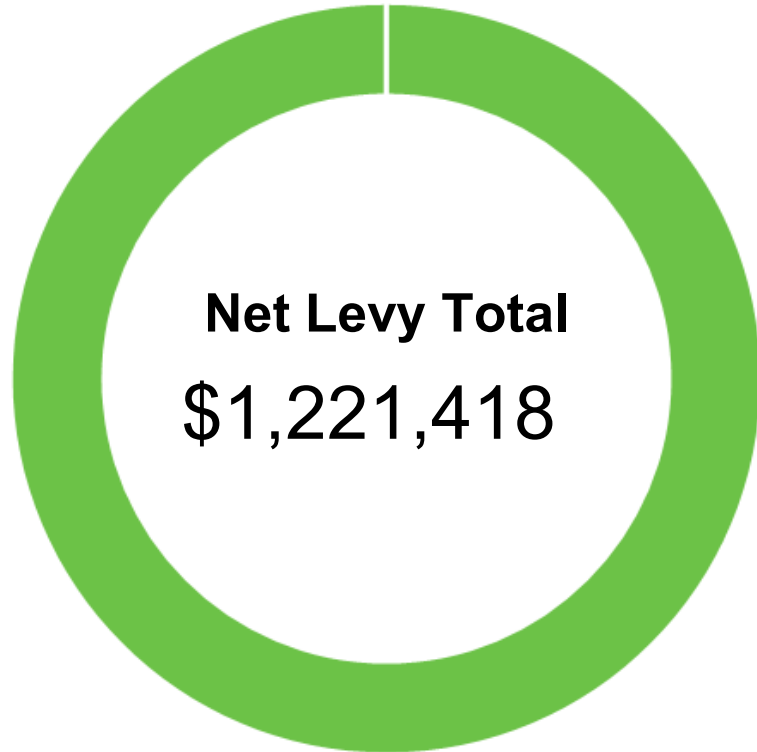
**+46%  
Post  
Pandemic**

**Business Development**

- Flight school
- Car Rental Co.
- Local business expansion
- Successful sched service



# Airport

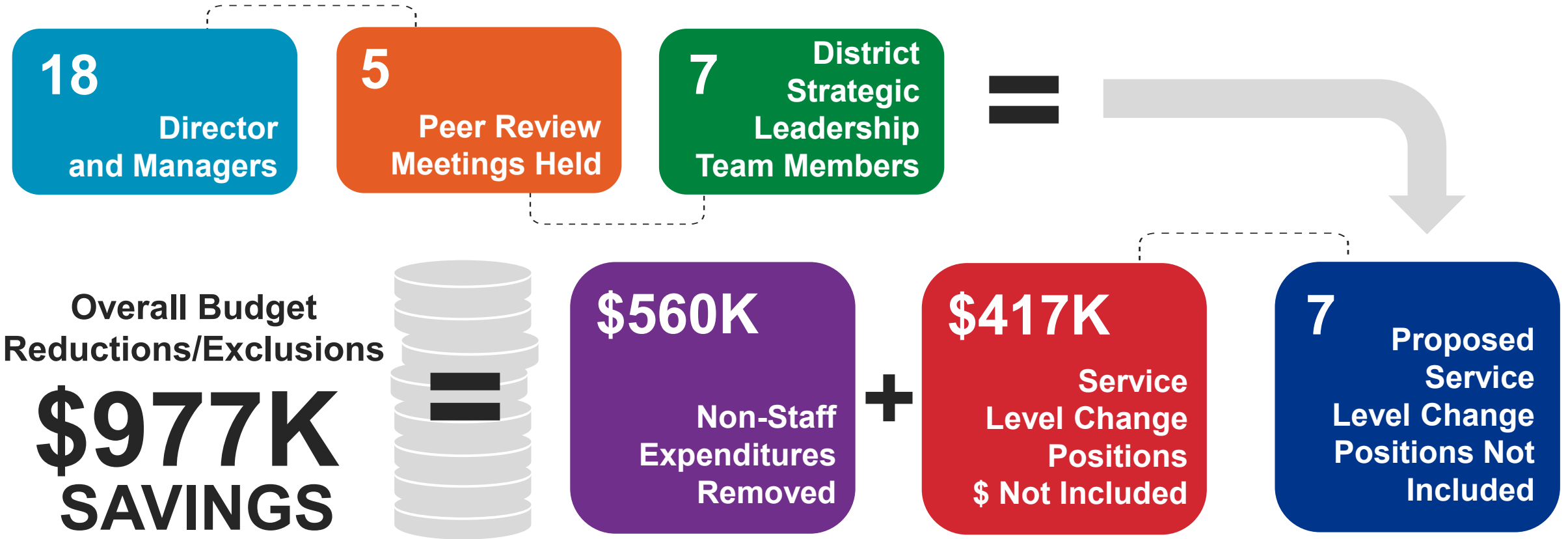


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**Final Net Levy Change: \$41,913**



# Prudent Fiscal Planning Through Peer Review Process



# Significant Risks and Mitigation

 **Covid-19 Funding**



- Staff have reviewed programming options and proposed a budget amendment to address urgent Homelessness needs in Muskoka through the levy
- POA fines have been reduced, but the division remains revenue positive

 **Inflation**



- Council approved indexing of the DC Rates to help preserve the buying power of the District's DC reserves and collections

 **Healthcare Staffing**



- District staff are reviewing opportunities to recruit more healthcare staff to the area
- Advocacy to the Province to develop regulations for staffing agencies
- RFP for Staffing Agency Services commencing

 **Fleet Fuel**

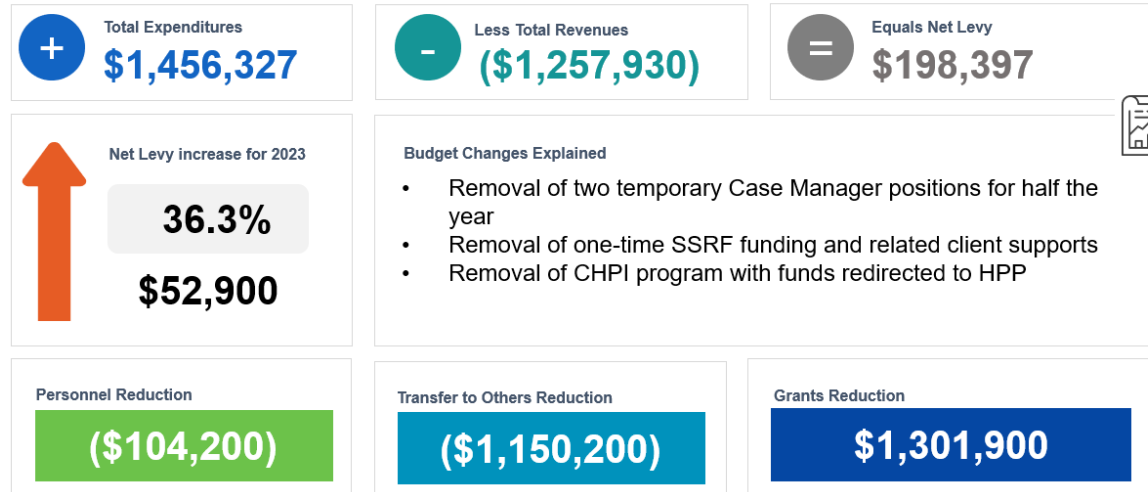


- Regular review of the budget through variance analysis and maintenance of a Fleet reserve to help absorb year-over-year fluctuations

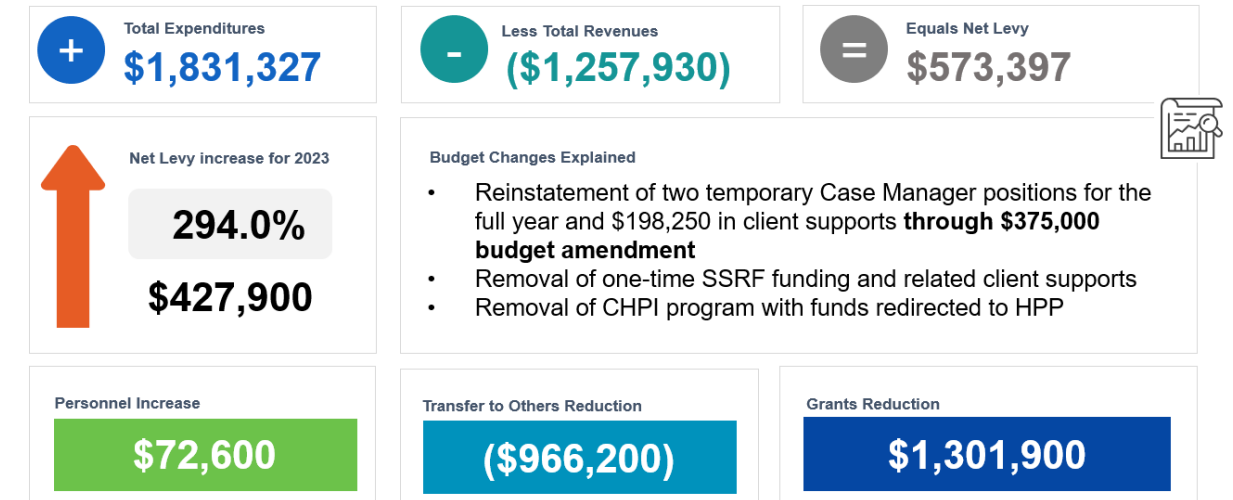


# Homelessness Prevention Programming

## Budget Drivers – Homelessness (Draft)



## Budget Drivers – Homelessness (Amended)



### 2023 Budget Pressures

- 2019: **222 Clients** accessing Emergency Shelter, Transitional Shelter using a combined **2,234 nights** of emergency and transitional shelter (**Avg 10 nights / client**)
- 2023: **435 Clients** and **15,250 nights** of emergency and transitional shelter (**Avg 35 nights / client**)
- To be able to deliver the same level of Emergency Shelter, Transitional Shelter, Temporary Housing Benefit as in 2022 **approximately \$300,000 in additional budget** would be required





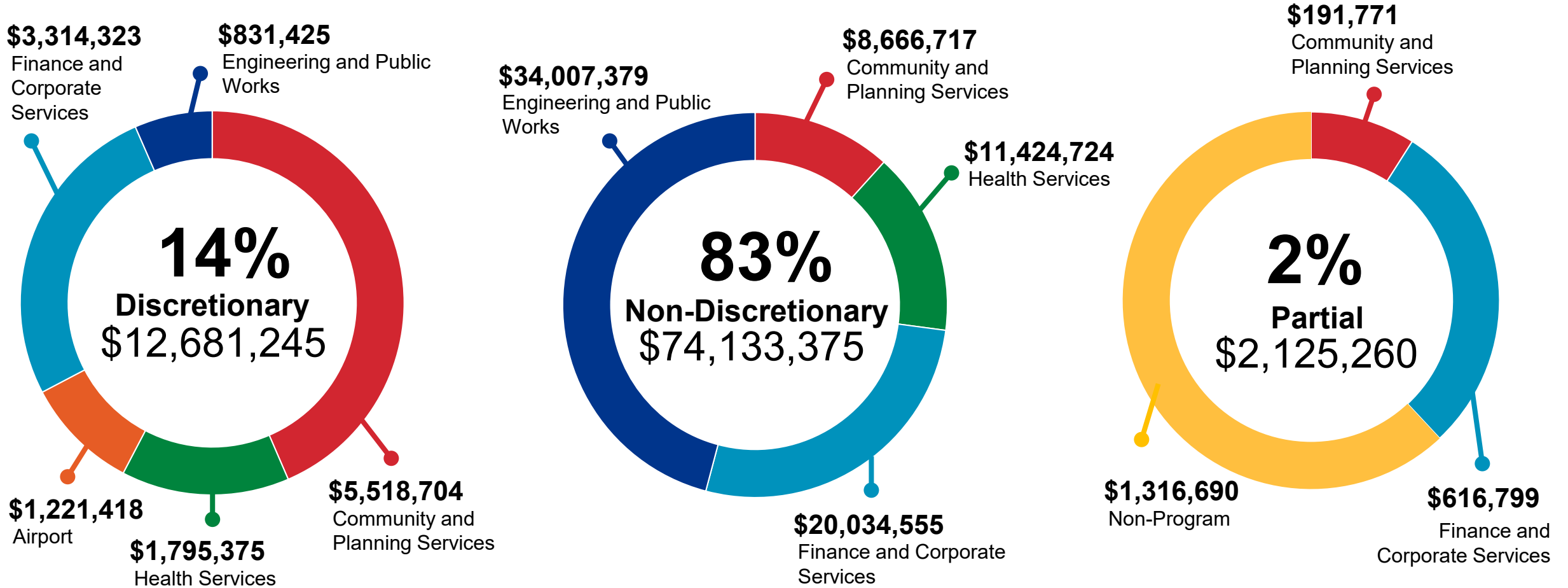
# Impact of Fairvern Long-Term Care Home

Department	Program	Description	2023 FTE Impact	Fairvern Portion	Net Levy Impact Increase / (Decrease) \$
FCS	Finance Services	Finance Clerk II	0.75	0.38	\$ 30,817
FCS	Human Resources	HR Specialist	0.75	0.38	\$ 39,464
HS	Fairvern / Pines	Finance Manager	0.75	0.38	\$ 52,444
HS	Fairvern Operations	Safer Spaces Training	-	-	\$ 5,200
HS	Fairvern Operations	Six Month Budget Impact	72.69	72.69	\$ 229,601
HS	Fairvern Redevelopment	Debt	-	-	\$ 438,665
<b>Total Fairvern Impact on the Net Levy</b>			<b>74.94</b>	<b>73.82</b>	<b>\$ 796,191</b>

Project	Program	Description	2023 Capital Budget Impact	2024-2025 Capital Budget Impact
620779	Fairvern	Fairvern Transition Phase II	\$1,242,408	
620779	Fairvern	Fairvern Redevelopment	\$240,700	\$42,862,800
<b>Total Impact on the Capital Budget and Forecast</b>			<b>\$1,483,108</b>	<b>\$42,862,800</b>



# Discretionary Vs. Non-Discretionary Net Levy



# Service Level Changes Summary

Dept	Request	2023 FTE Impact	Total Expenditures	2023 Net Levy Impact	2023 Annualized Cost	2024 Projected Levy Impact
FCS-NP	<ul style="list-style-type: none"> <li>HR Specialist</li> <li>Finance Clerk 3</li> <li>Facilities Manager, Capital Projects</li> <li>ITS Technician 1</li> <li>Legal Assistant/Administration Clerk</li> </ul>	3.58	\$233,084	\$233,084	\$331,911	\$369,120
EPW	<ul style="list-style-type: none"> <li>Construction, Claims and Payments Coordinator</li> <li>Permits and Compliance Specialist</li> </ul>	0.94	\$131,699	\$81,699	\$122,099	\$110,245
CPS	<ul style="list-style-type: none"> <li>MAHIP Rent Supplements</li> <li>GIS Technician</li> </ul>	1.00	\$217,153	\$153,000	\$153,000	\$156,060



# Service Level Changes Summary - Continued

Dept	Request	2023 FTE Impact	Total Expenditures	2023 Net Levy Impact	2023 Annualized Cost	2024 Projected Levy Impact
HS	<ul style="list-style-type: none"> <li>• Safer Spaces Training for Paramedic Services, The Pines and Fairvern</li> <li>• Pines Social Worker</li> <li>• Pines Reduction in Activity Aide hours</li> <li>• Pines Nursing and PSW increase due to Direct Care Funding</li> <li>• Fairvern RN and PSWs increase due to Direct Care Funding</li> <li>• Fairvern Finance Manager</li> <li>• Hospice Transfer to Others offset by transfer in from Reserves</li> </ul>	17.70	\$1,089,179	\$131,887	\$152,683	\$140,440
<b>Total</b>		<b>23.22</b>	<b>\$1,671,115</b>	<b>\$599,672</b>	<b>\$759,695</b>	<b>\$775,865</b>



# Proposed Amendments from Standing Committees

Department	Program	Description	2023 FTE Impact	Expenditure Impact \$	Revenue Impact \$	Net Levy Impact Increase / (Decrease) \$	Net Levy Impact Increase / (Decrease) %
<b>Draft Net Levy Increase Prior to Amendments</b>						<b>\$4,351,793</b>	<b>5.17%</b>
FCS	Admin / CAO	CAMA Request for Grant funding		\$10,000	-	\$10,000	0.01%
FCS	Police Services	Additional CSPT Grant funding confirmed		-	(\$21,961)	(\$21,961)	(0.03%)
FCS	Comms	Investments in Advertising & Contracted Services		\$65,000	-	\$65,000	0.08%
Airport	General Revenues	Fuel revenue calculation and scheduled service error		\$5,630	\$121,912	\$127,542	0.15%
CPS	Water Strategy	Funding to support Muskoka Watershed Council		\$6,000	-	\$6,000	0.01%



# Proposed Amendments from Standing Committees - Continued

Department	Program	Description	2023 FTE Impact	Expenditure Impact \$	Revenue Impact \$	Net Levy Impact Increase / (Decrease) \$	Net Levy Impact Increase / (Decrease) %
CPS	Community Housing	Grant Adjustment		\$191,993	(\$191,993)	-	0.00%
CPS	Affordable Housing	Grant Adjustment		(\$19,000)	\$19,000	-	0.00%
CPS	Children's Services	Grant Adjustment		\$2,237,848	(\$2,237,848)	-	0.00%
CPS	Homelessness Programs	Funding to offset provincial download of services as a result of elimination of enhanced SSRF grant	2.00	\$375,000	-	\$375,000	0.45%
HS	Health Initiatives Capital	Additional contribution to the Muskoka Hospital Local Share Reserve		\$88,500	-	\$88,500	0.11%



# Proposed Amendments from Standing Committees - Continued

Department	Program	Description	2023 FTE Impact	Expenditure Impact \$	Revenue Impact \$	Net Levy Impact Increase / (Decrease) \$	Net Levy Impact Increase / (Decrease) %
HS	Paramedic Services	Grant Adjustment		\$50,000	(\$50,000)	-	0.00%
HS	Fairvern Operations	Additional Direct Care Funding		-	(\$183,427)	(\$183,427)	(0.22%)
<b>Total Proposed Amendments</b>			<b>2.00</b>	<b>\$3,010,971</b>	<b>(\$2,544,317)</b>	<b>\$466,654</b>	<b>0.55%</b>
<b>Net Levy Impact if all Amendments are Approved</b>						<b>\$4,818,447</b>	<b>5.73%</b>
<b>Assessment Growth</b>						<b>(\$1,350,381)</b>	<b>(1.61%)</b>
<b>Net Levy Impact After Growth</b>							<b>4.12%</b>



# 2023 Draft Capital Budget and Forecast








# 2023 Capital Budget - Amended

**2023 Gross Capital Request = \$37.9 Million**

 <p>Roads <b>\$22.2 Million</b></p>	 <p>Facility Services <b>\$4.7 Million</b></p>	 <p>Pines &amp; Fairvern <b>\$2.1 Million</b></p>
 <p>Airport <b>\$1.1 Million</b></p>	 <p>Computer Services <b>\$0.8 Million</b></p>	 <p>Community Housing <b>\$1.6 Million</b></p>
 <p>Hauled Sewage <b>\$1.4 Million</b></p>	 <p>Port Carling Locks <b>\$0.5 Million</b></p>	 <p>Planning Services <b>\$0.6 Million</b></p>
 <p>Fleet <b>\$1.3 Million</b></p>	 <p>Paramedic Services <b>\$1.2 Million</b></p>	 <p>Other <b>\$0.5 Million</b></p>

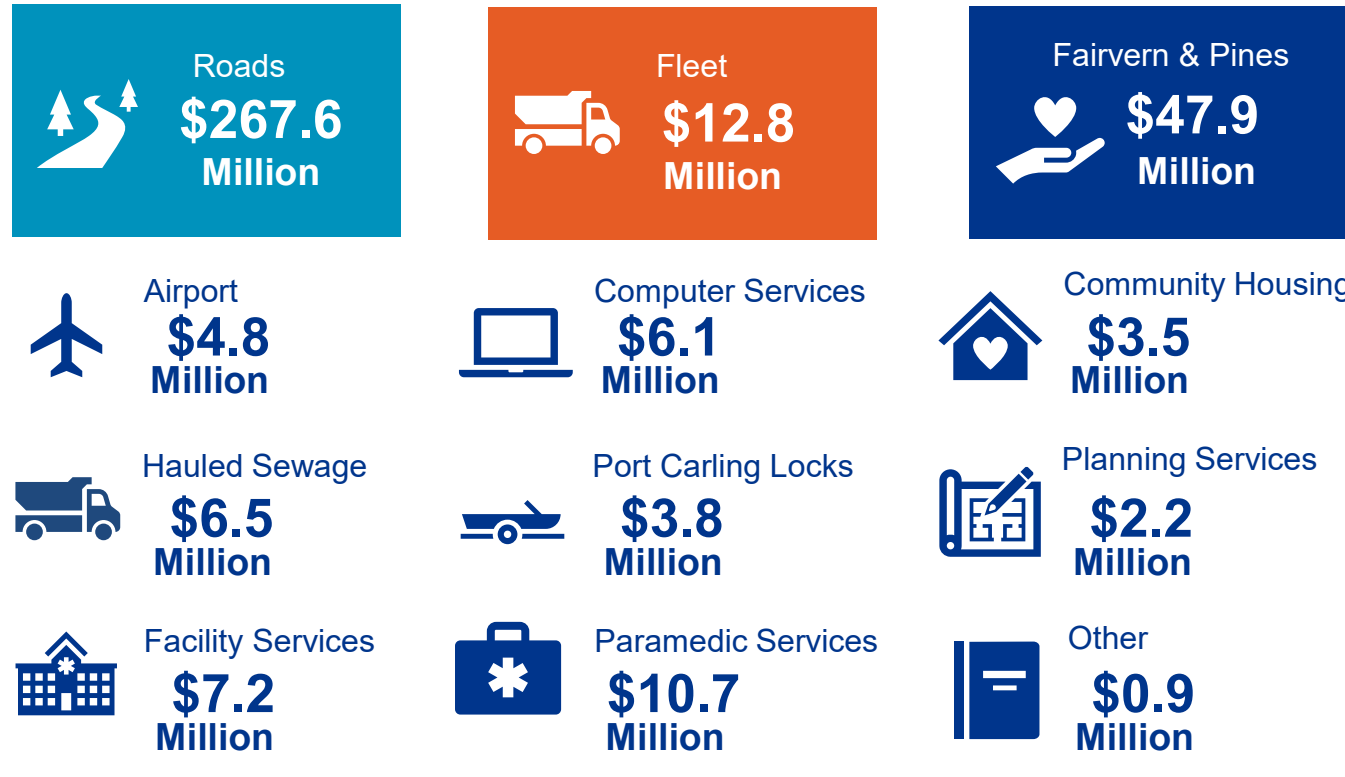
## Funding Sources

 <p>Reserves/ Reserve Fund <b>\$35.8 Million</b></p>	
 <p>Development Charges <b>\$1.7 Million</b></p>	 <p>Grants <b>\$0.3 Million</b></p>
 <p>Municipal Contribution <b>\$0 Million</b></p>	 <p>Debentures <b>\$0.2 Million</b></p>

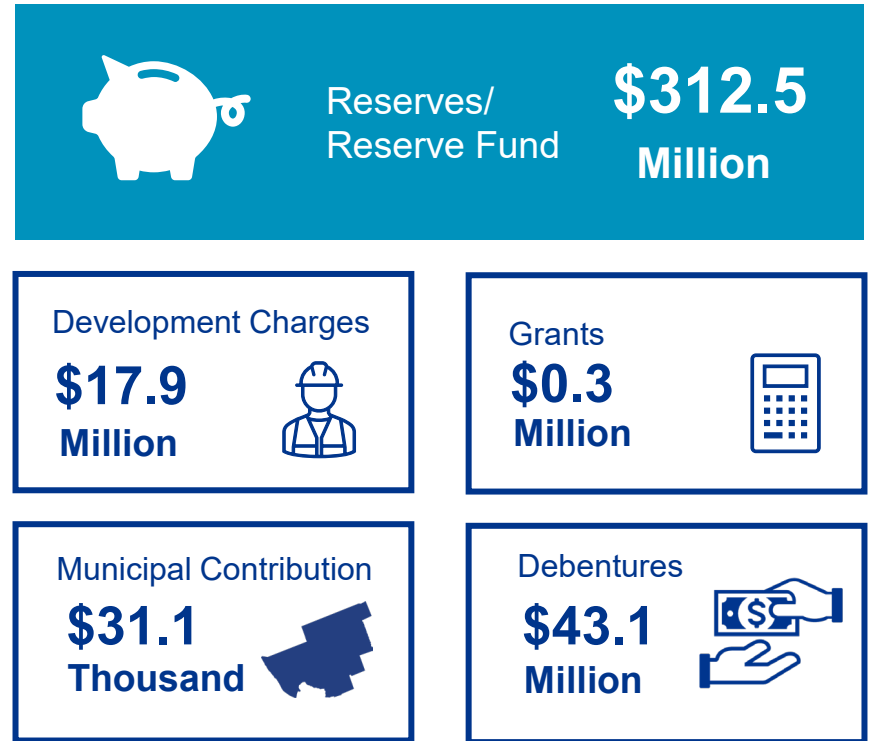


# 10-Year Capital Forecast - Amended

10-Year Gross Capital Forecast = \$373.9 Million



Funding Sources



# Proposed Capital Amendments

Project	Program	Description	2023 Capital Budget Impact	2033-2042		Reserve Fund / Grant Impact
				Capital Budget Impact	Reserve	
710085	Community Housing	Boilers (McVittie)	\$158,300		Community Housing Capital	(\$158,300)
710085	Community Housing	Boilers (McVittie)		(\$85,800)	Community Housing Capital	\$85,800
810055	Water Strategy	Flood Plain Mapping PIII	\$500,000		Environmental Planning Capital	(\$100,000)
					Other Grants	(\$250,000)
620060	The Pines	Pines 2023 IT System Review	\$50,000		Pines Capital	(\$50,000)
620779	Fairvern	Fairvern Transition Phase II	\$1,242,408		Corporate Working Funds	(\$1,242,408)
<b>Total Proposed Capital Amendments</b>			<b>\$1,950,708</b>	<b>(\$85,800)</b>		<b>(\$1,864,908)</b>

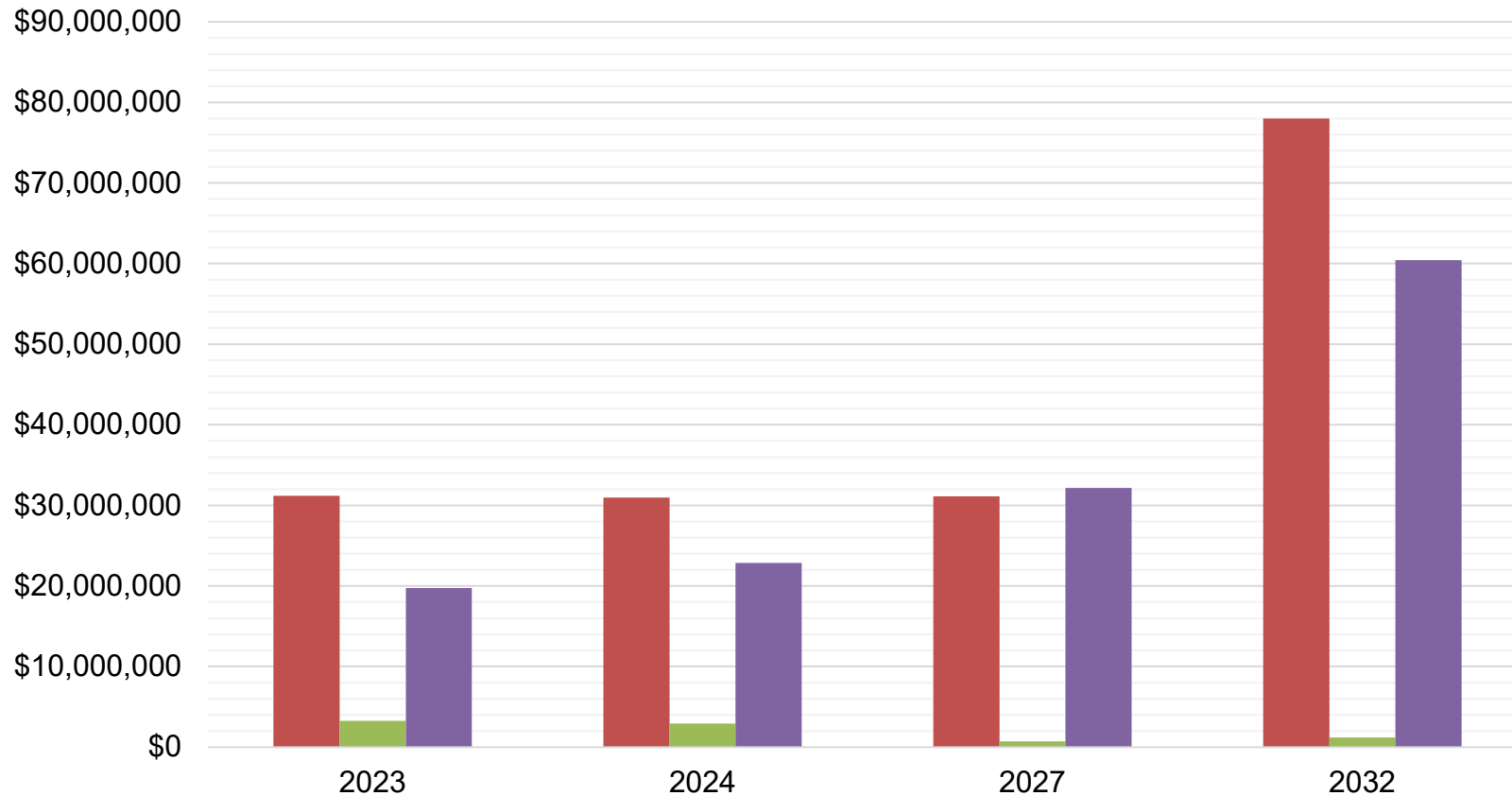


# 2023 – 2032 Forecasted Reserves and Debt

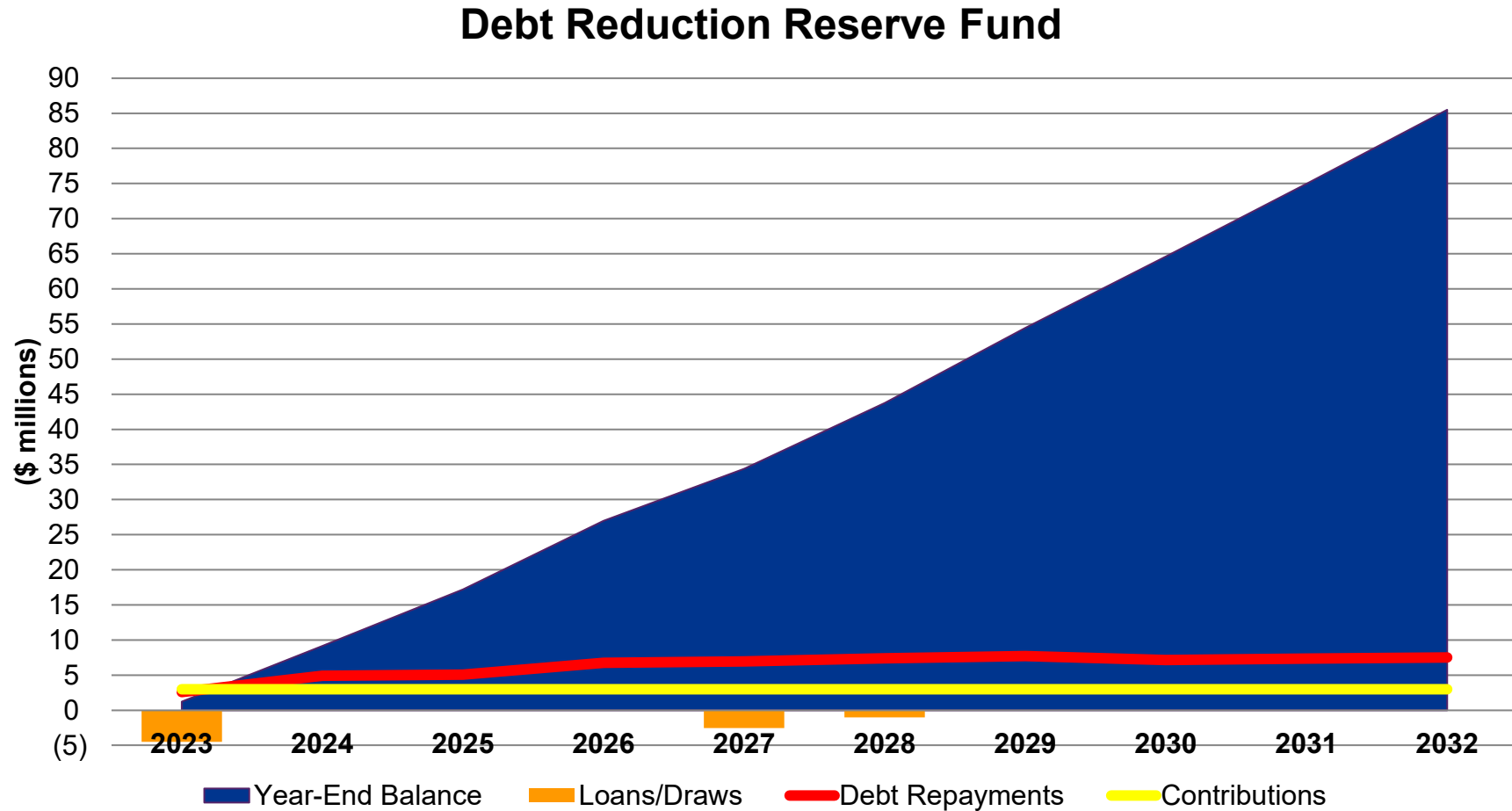
# Reserve and Reserve Funds

## Projected Uncommitted Fund Balances

■ Capital Funds ■ Development Charge Funds ■ Operating Funds

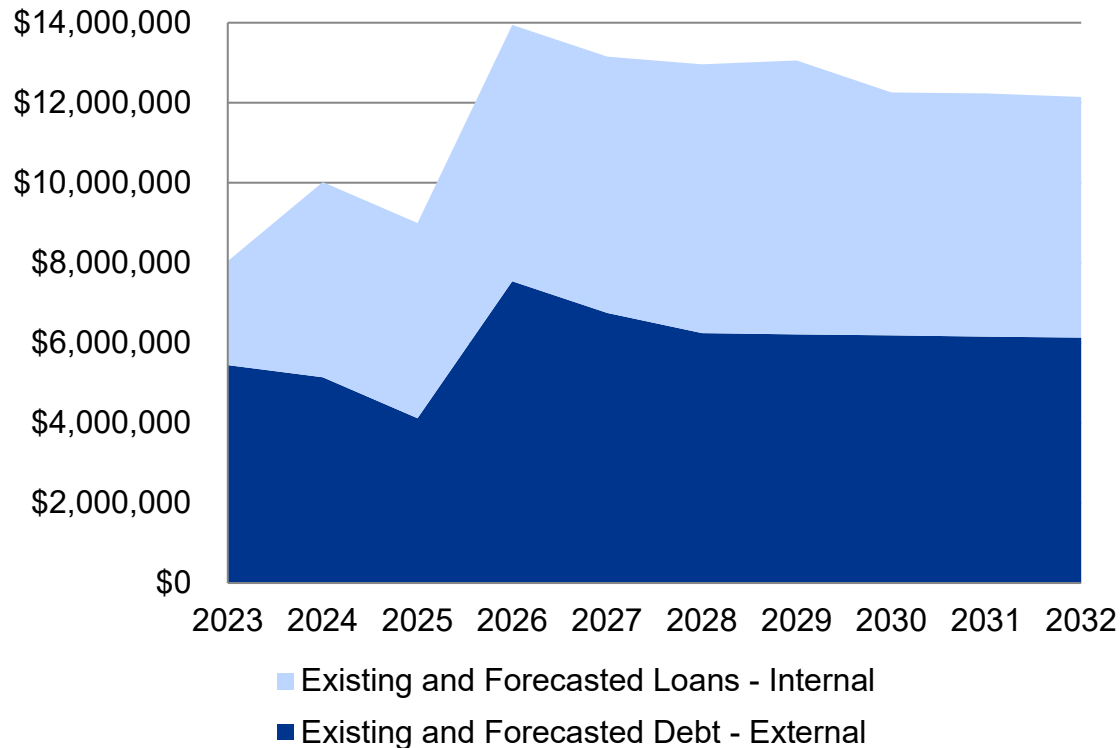


# Debt Reduction Reserve Fund

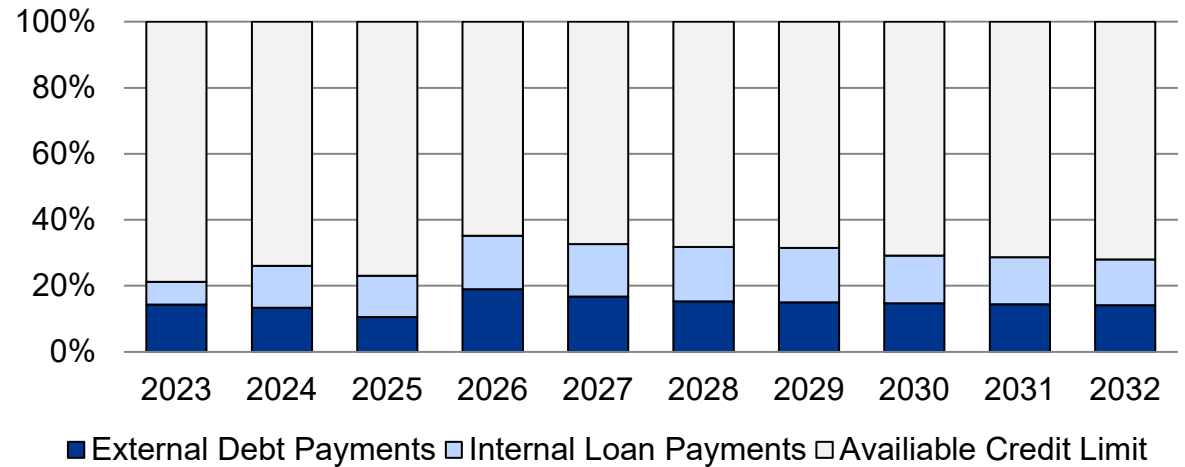


# Projected Debt Payments and Credit Limit

### Forecasted Debt Payments



### Forecasted Available Credit Limit



## Debt Servicing \$ Avail 2023 – 2032

Min: \$32.1M

Avg: \$34.6M

Max: \$37.2M

Annual Repayment of \$32.1M = \$417M Debt



# Ontario Regulation 284/09

- The 2023 Draft Tax Supported Budget has been prepared excluding:
  - Amortization: Estimated at \$17.8 million;
  - Post-employment benefits: nominal; and
  - Solid waste landfill closures and post closure expenses: part of Solid Waste Management Budget for 2023
- Net surplus with Full Accrual Budgeting:
  - \$17.3 million, as proposed; and
  - \$15.7 million, if all amendments presented are approved
- Conclusion: contributions to reserves are in excess of amortization






# 2023 Draft Tax Supported Budget - Post Amendments

**Example of Impact on Property Owner**  
 (\$300,000 Assessment)

# 2023



**Tax Increase for 2023**



**4.12%**

**\$36.81**

**2022 Taxes**

**\$892.83**

**2023 Taxes**

**\$929.64**

**\$16.13**

Increased Contributions to Reserves

**\$16.10**

Inflation / Contracted Increases for Base Services

**\$4.58**

Proposed Service Level Changes



# Questions?

# Proposed Amendments from Committee of the Whole

Department	Program	Description	2023 FTE Impact	Expenditure Impact \$	Revenue Impact \$	Net Levy Impact Increase / (Decrease) \$	Net Levy Impact Increase / (Decrease) %
CPS	Homelessness Programs	Funding to offset provincial download of services as a result of elimination of enhanced SSRF grant	-	\$396,000	-	\$396,000	0.47%
<b>Total Proposed Amendments</b>				<b>\$396,000</b>	<b>-</b>	<b>\$396,000</b>	<b>0.47%</b>
<b>Net Levy Impact if all Amendments are Approved</b>							<b>6.20%</b>
<b>Assessment Growth</b>						<b>(\$1,350,381)</b>	<b>(1.61%)</b>
<b>Net Levy Impact After Growth</b>							<b>4.59%</b>



# Proposed Amendments from Standing Committees - FCS

Department	Program	Description	2023 FTE Impact	Expenditure Impact \$	Revenue Impact \$	Net Levy Impact Increase / (Decrease) \$	Net Levy Impact Increase / (Decrease) %
<b>Draft Net Levy Increase Prior to Amendments</b>						<b>\$4,351,793</b>	<b>5.17%</b>
FCS	Admin / CAO	CAMA Request for Grant funding		\$10,000	-	\$10,000	0.01%
FCS	Police Services	Additional CSPT Grant funding confirmed		-	(\$21,961)	(\$21,961)	(0.03%)
FCS	Comms	Investments in Advertising & Contracted Services		\$65,000	-	\$65,000	0.08%
<b>Total Proposed Amendments – FCS</b>				<b>\$75,000</b>	<b>(\$21,961)</b>	<b>\$53,039</b>	<b>0.06%</b>



# Proposed Amendments from Standing Committees – Airport

Department	Program	Description	2023 FTE Impact	Expenditure Impact \$	Revenue Impact \$	Net Levy Impact Increase / (Decrease) \$	Net Levy Impact Increase / (Decrease) %
<b>Draft Net Levy Increase Prior to Amendments</b>						<b>\$4,351,793</b>	<b>5.17%</b>
Airport	General Revenues	Fuel revenue calculation and scheduled service error		\$5,630	\$121,912	\$127,542	0.15%



# Proposed Amendments from Standing Committees – CPS

Department	Program	Description	2023 FTE Impact	Expenditure Impact \$	Revenue Impact \$	Net Levy Impact Increase / (Decrease) \$	Net Levy Impact Increase / (Decrease) %
<b>Draft Net Levy Increase Prior to Amendments</b>						<b>\$4,351,793</b>	<b>5.17%</b>
CPS	Water Strategy	Funding to support Muskoka Watershed Council		\$6,000	-	\$6,000	0.01%
CPS	Community Housing	Grant Adjustment		\$191,993	(\$191,993)	-	0.00%
CPS	Affordable Housing	Grant Adjustment		(\$19,000)	\$19,000	-	0.00%
CPS	Childrens Services	Grant Adjustment		\$2,237,848	(\$2,237,848)	-	0.00%



# Proposed Amendments from Standing Committees – CPS Continued

Department	Program	Description	2023 FTE Impact	Expenditure Impact \$	Revenue Impact \$	Net Levy Impact Increase / (Decrease) \$	Net Levy Impact Increase / (Decrease) %
CPS	Homelessness Programs	Funding to offset provincial download of services as a result of elimination of enhanced SSRF grant	2.00	\$375,000	-	\$375,000	0.45%
<b>Total Proposed Amendments – CPS</b>				<b>\$2,791,841</b>	<b>(\$2,410,841)</b>	<b>\$381,000</b>	<b>0.45%</b>



# Proposed Amendments from Standing Committees – HS

Department	Program	Description	2023 FTE Impact	Expenditure Impact \$	Revenue Impact \$	Net Levy Impact Increase / (Decrease) \$	Net Levy Impact Increase / (Decrease) %
HS	Health Initiatives Capital	Additional contribution to the Muskoka Hospital Local Share Reserve		\$88,500	-	\$88,500	0.11%
HS	Paramedic Services	Grant Adjustment		\$50,000	(\$50,000)	-	0.00%
HS	Fairvern Operations	Additional Direct Care Funding		-	(\$183,427)	(\$183,427)	(0.22%)
<b>Total Proposed Amendments – HS</b>				<b>\$138,500</b>	<b>(\$233,427)</b>	<b>(\$94,927)</b>	<b>0.06%</b>





# Service Level Changes with FTE Impacts

Dept	Request	FTE Request	2023 FTE Impact	Annualized FTE Impact	2023 Net Levy Impact	2023 Annualized Cost	2024 Projected Net Levy Impact	Year over Net Levy Increase
FCS	Human Resources - HR Specialist	1.00	0.75	0.25	\$78,927	\$103,039	\$108,800	\$29,873
FCS	Finance Services - Finance Clerk 3	1.00	0.75	0.25	\$61,633	\$81,464	\$88,400	\$26,767
FCS	Facilities Services - Related costs for Manager, Capital Projects	1.00	0.75	0.25	\$2,790	\$2,970	\$7,120	\$4,330
FCS	IT Services - Technician 1	1.00	0.58	0.42	\$48,509	\$81,464	\$88,400	\$39,891
FCS	Legal Services - Legal Assistant / Administration Clerk shared between Legal Services and the Provincial Offences department	1.00	0.75	0.25	\$33,125	\$43,974	\$44,850	\$11,725
FCS	Provincial Offences - Internal Support Charges related to Legal Assistant / Administration Clerk	0.00	0.00	0.00	\$8,100	\$19,000	\$19,850	\$11,750



# Service Level Changes with FTE Impacts cont'd

Dept	Request	FTE Request	2023 FTE Impact	Annualized FTE Impact	2023 Net Levy Impact	2023 Annualized Cost	2024 Projected Net Levy Impact	Year over Year Net Levy Increase
EPW	Roads Financing and Administration - Construction, Claims and Payment Coordinator charged out 25% to Roads, and the remainder to Rate Support	0.25	0.19	0.06	\$25,402	\$33,446	\$34,125	\$8,723
EPW	Roads Financing and Administration - Permit and Compliance Specialist	1.00	0.75	0.25	\$54,397	\$86,753	\$68,620	\$14,223
CPS	Geomatics - Extension of GIS Technician dedicated to/ recovered from the Township of Muskoka Lakes	1.00	1.00	0.00	\$0	\$0	\$0	\$0
HS	The Pines - Social Worker offset by reduction in Activity Aide hours, RN/PSW Nursing hours due to Direct Care Funding	13.86	13.86	0.00	\$0	\$0	\$0	\$0
HS	Fairvern - RN/PSW positions due to Direct Care Funding	3.00	3.00	0.00	\$0	\$0	\$0	\$0
HS	Fairvern - Finance Manager with partial offsetting reduction in external Accounting fees	1.00	0.84	0.16	\$104,887	\$125,683	\$112,900	\$8,013
<b>Total Impact</b>		<b>25.11</b>	<b>23.22</b>	<b>1.89</b>	<b>\$417,770</b>	<b>\$577,793</b>	<b>\$573,065</b>	<b>\$155,295</b>

