



Financial Context For the 2026 Budget Process

TBDSSAB Board Meeting
October 16, 2025

Presented by:

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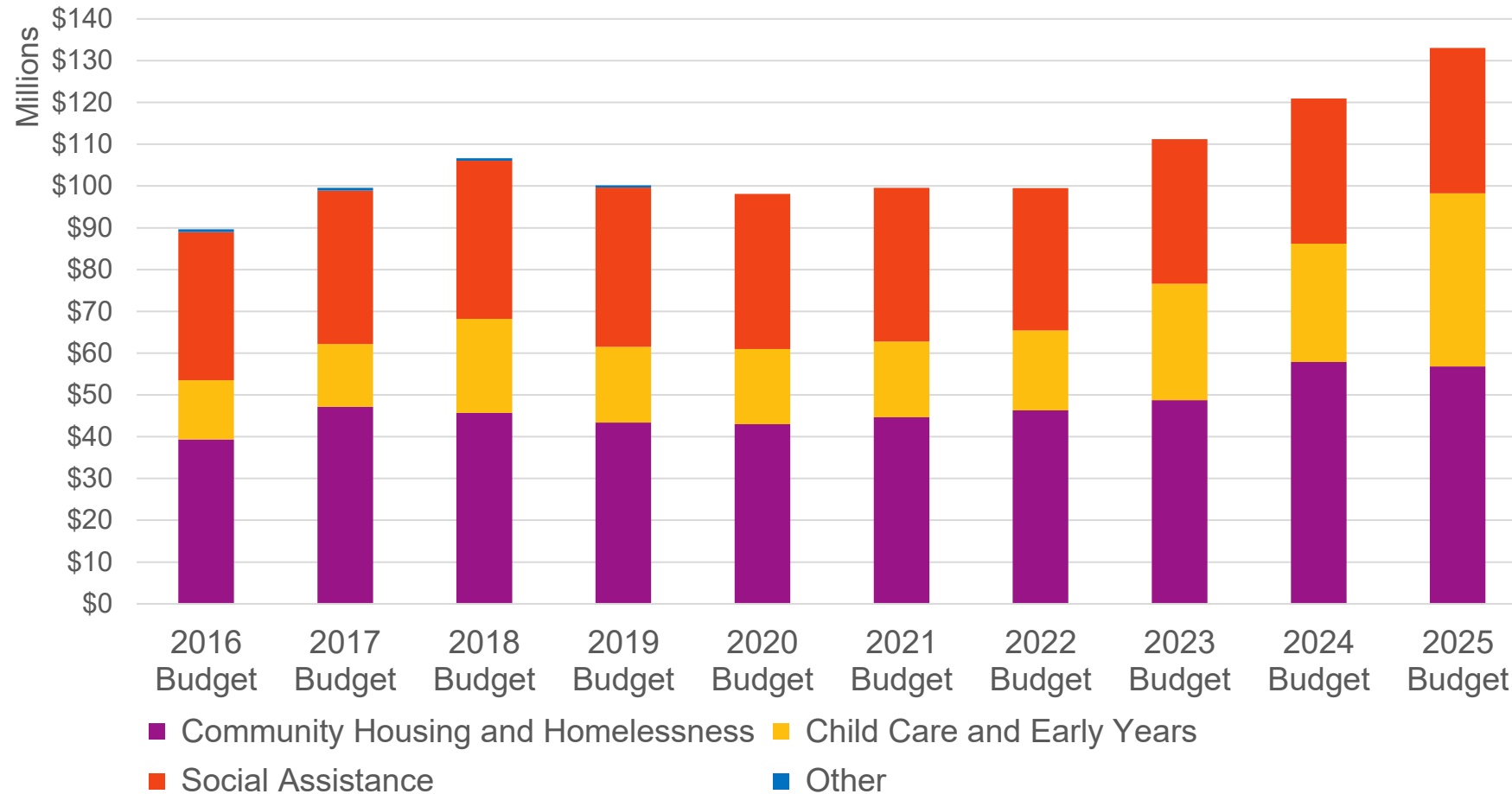
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SOCIAL SERVICES ADMINISTRATION BOARD

Budget History

1. Expense History and Trends
2. Revenue History and Trends
3. Levy History
4. Levy vs CPI

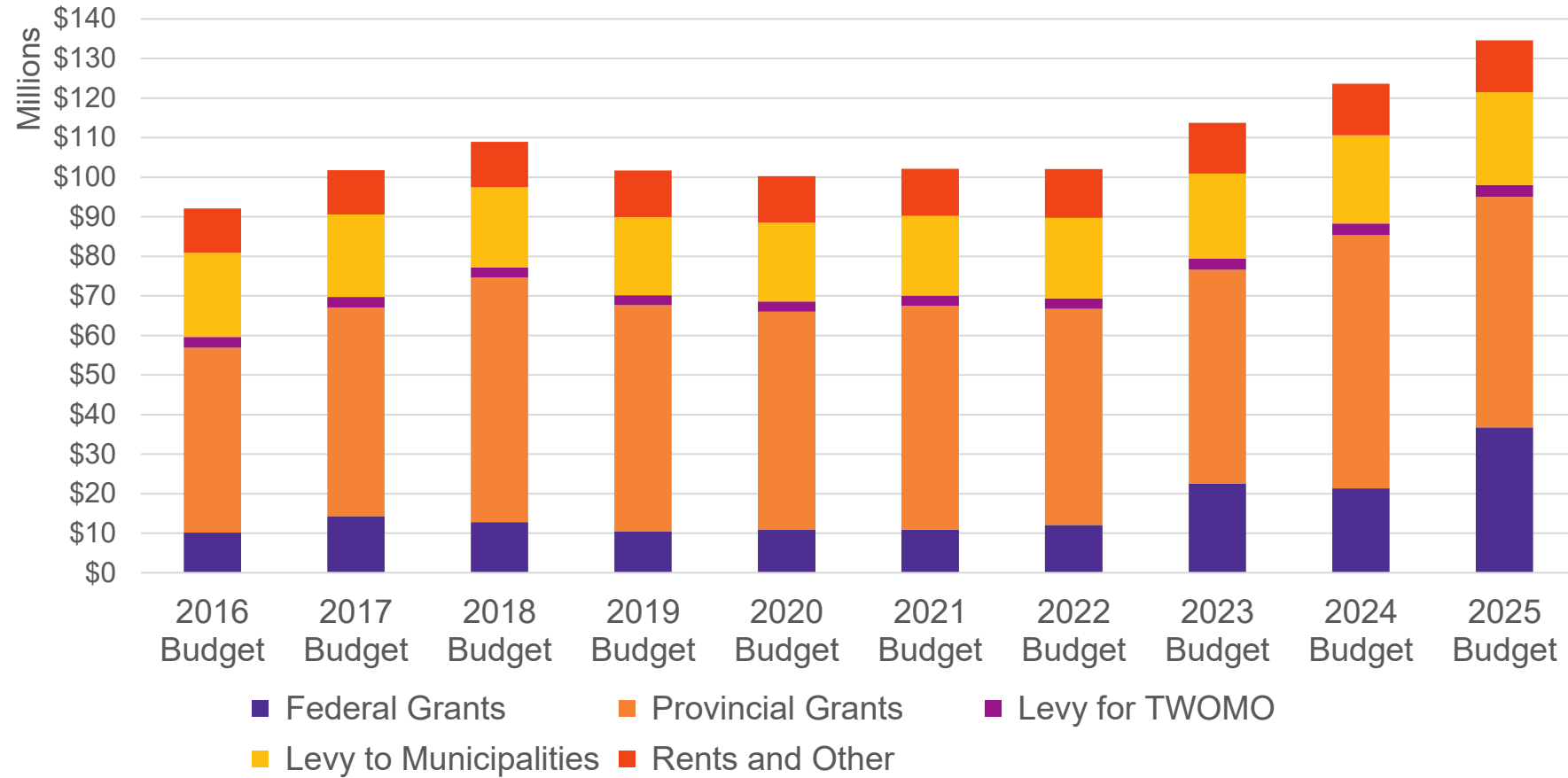


1. Expense History and Trends by Program



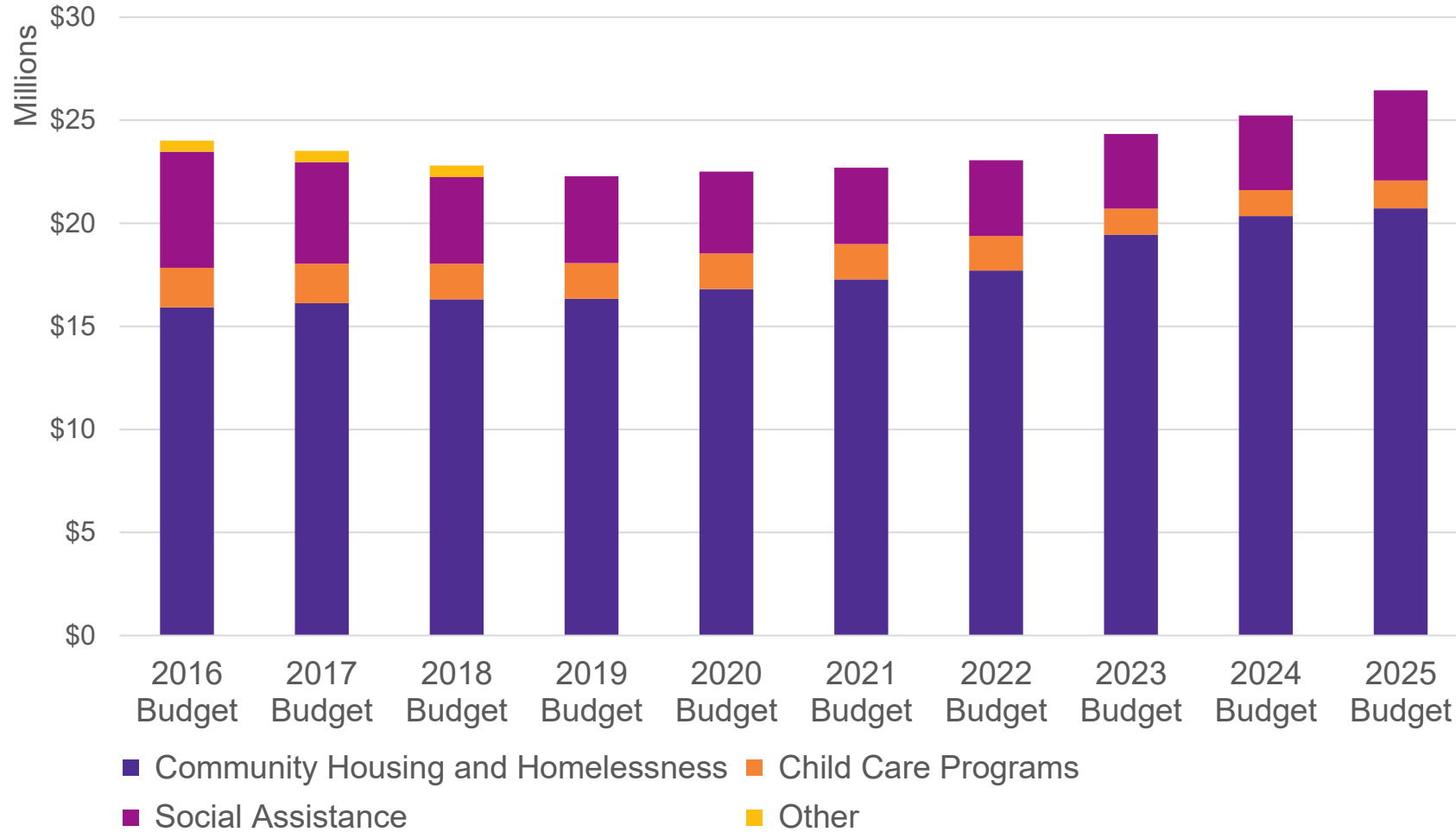
2. Revenue History and Trends

Revenues Sources



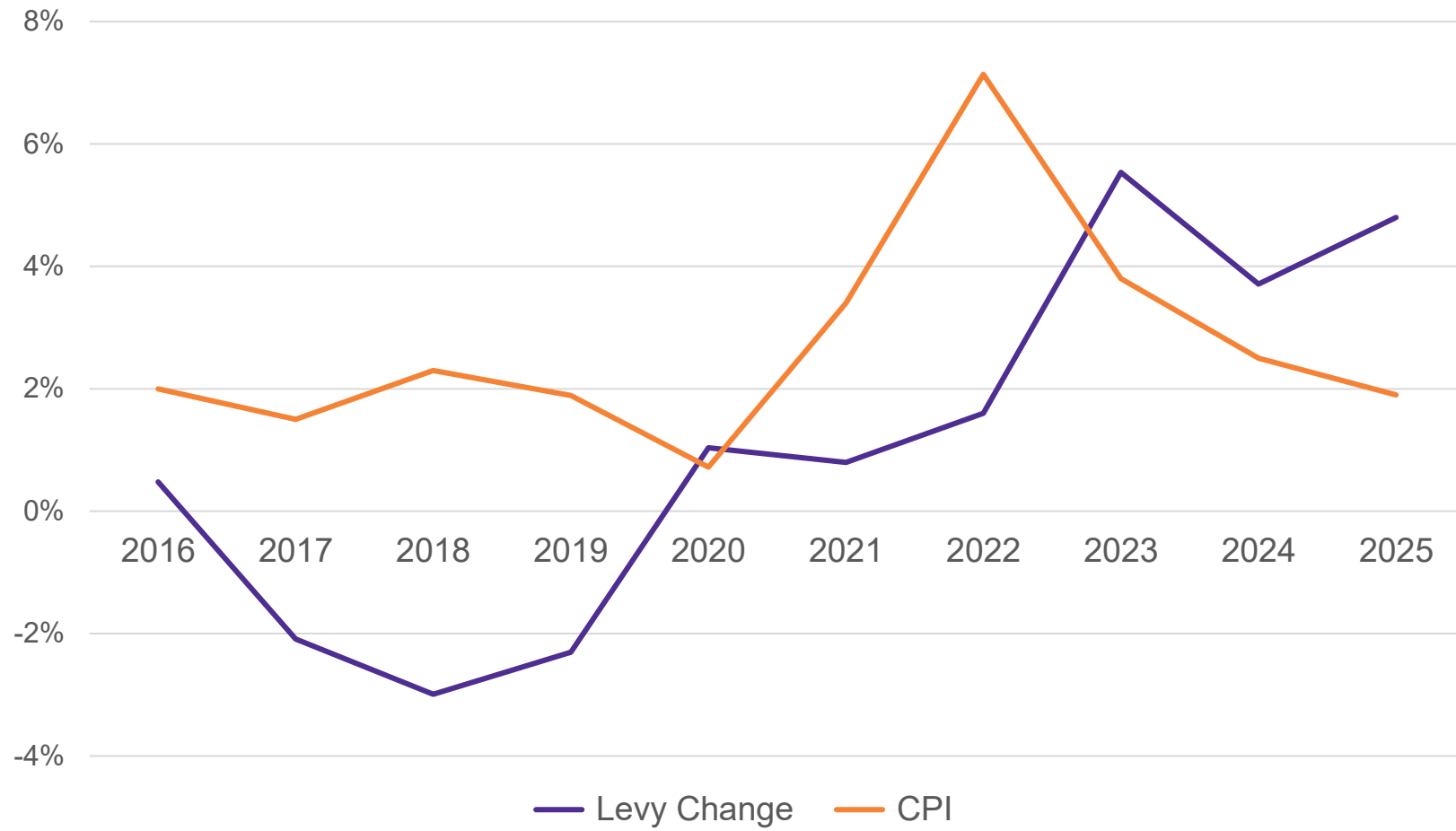
3. Levy History

Levy Distribution by Program



4. Levy vs CPI

Levy Changes vs CPI Changes



*CPI to July 2025



Current State and Plans Impacting 2026 and Beyond

- Integrated Employment Services – finalized implementation
- Canada Wide Early Learning Child Care – new federal agreement
- Homelessness Prevention Program – in the final year of the three-year agreement
- Operating Agreements for Housing Providers Post-Mortgage Expiry
- Security and maintenance process – continued implementation
- Performance Based Budgeting
- Impact of Mental Health & Addiction on housing properties
- Impact of Tariffs and Economic uncertainty



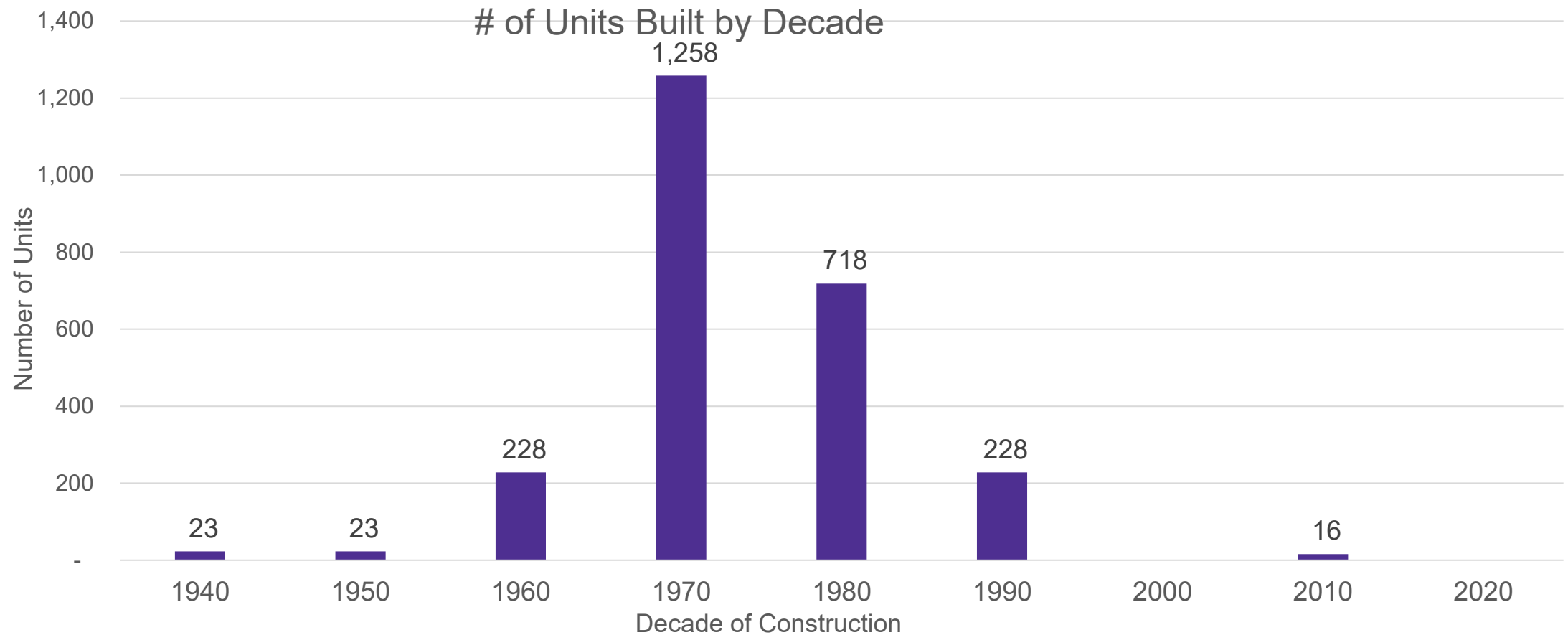
TBDSSAB Assets and Liabilities

1. Tangible Capital Assets
2. History of Reserve Funds
3. Debt Payment History

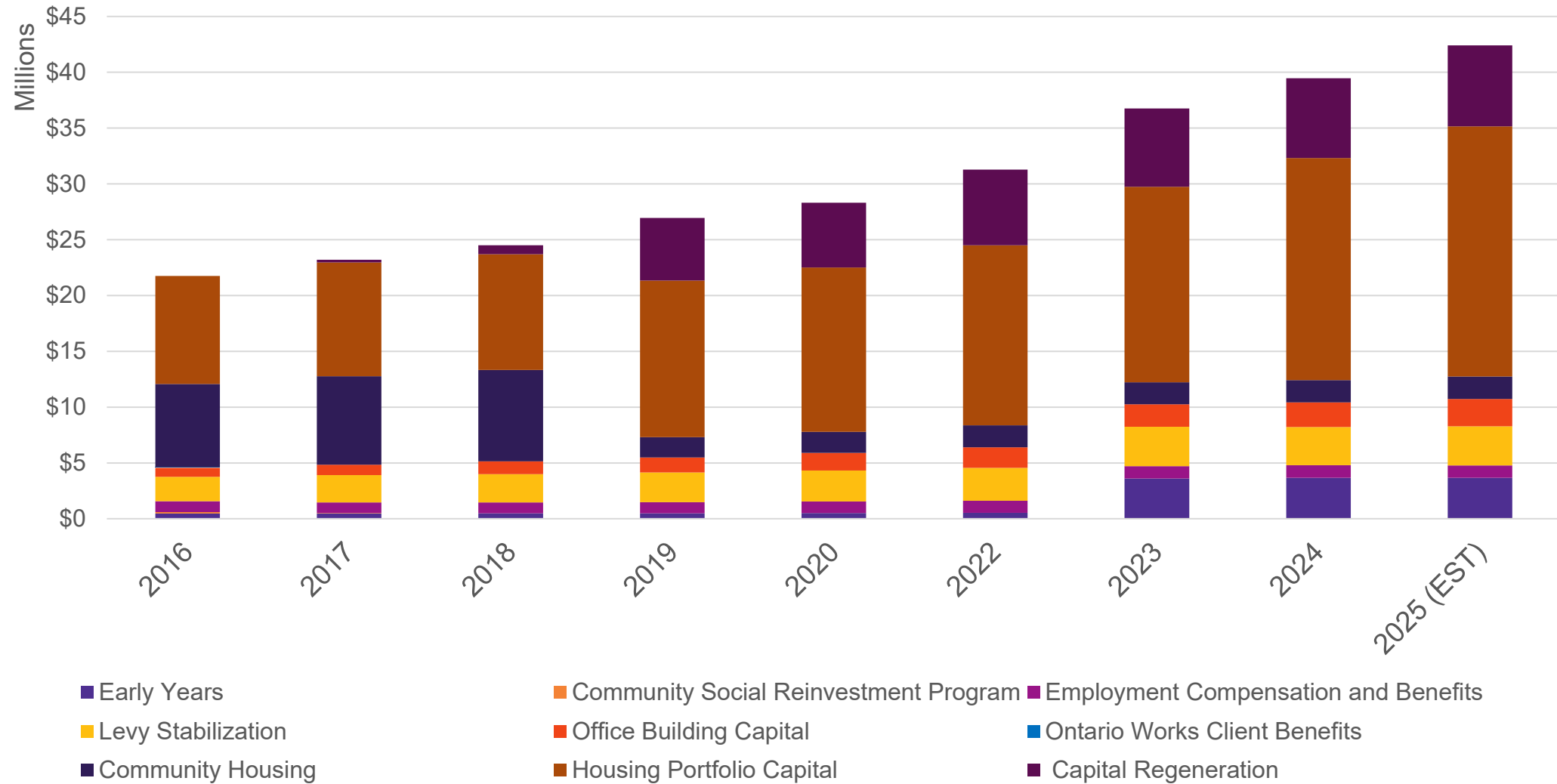


1. Tangible Capital Assets

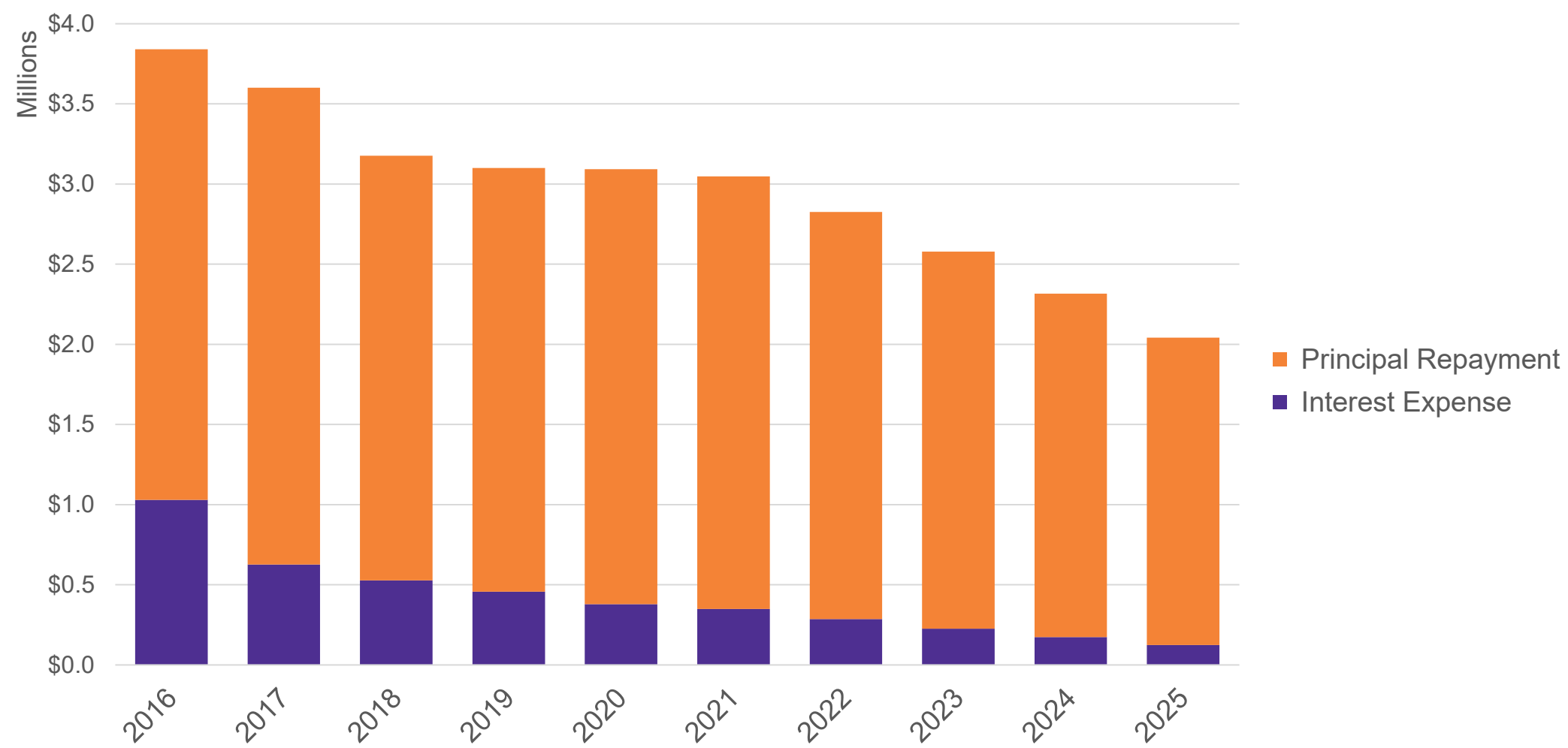
Housing Portfolio - Decade of Construction



2. History of Reserve Funds



3. Debt Payments History



2026 Context and Impacts

Program Area	2026 Impacts
Social Assistance (Ontario Works)	Funding reduced by \$408,900 for program delivery
Child Care and Early Years	- CWELCC implementation still on-going - Ministry had indicated that maximum base fee rates would be at an average of \$10 per day by March 2026, no new information has been received to date.
Community Housing and Homelessness Prevention Program	- Homelessness Prevention Program Funding (3rd year of \$16M for 3 years) - Canada-Ontario Community Housing Initiative (COCHI) funding and spending guidelines are unknown for 2025



2026 Context and Impacts (con't)

Program Area	2026 Impacts
Direct - Owned Housing Operations	• Cost pressures in Operating expense lines over the past five (5) years: • Property taxes: 7.49% increase • Insurance: 38.6% increase • Repairs & Maintenance: 30.95% increase • Mortgages: 41.11% decrease
Infrastructure & Asset Management – Capital Budget	• December 31, 2025: Prohibits the import and manufacture of screw-based compact fluorescent lamps (CFLs) and most linear fluorescents.



2027 and Beyond Context and Impacts

Program Area	2027 Impacts
Social Assistance (Ontario Works)	• 2027 impact of Integrated Employment Services and related funding reduction
Child Care and Early Years	• New Provincial Funding formula (Cost based funding model) • Sector growth dependent on success of recruitment strategy
Community Housing and Homelessness Prevention Program	• HPP Allocation – Unknown • COCHI & OPHI three-year planning allocations have been received



2027 and Beyond Context and Impacts (con't)

Program Area	2026 Impacts
Direct - Owned Housing Operations	• Continued monitoring and review of cost pressures in Operating expense
Infrastructure & Asset Management – Capital Budget	• Continual updating of capital documentation, to inform long term capital plans • December 31, 2027: Phased out for pin-based CFLs. • December 31, 2029: Phased out for other types of mercury-containing fluorescent lamps.





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Questions?
Comments?

