



BOARD REPORT

REPORT No.: 2023-23

MEETING DATE: MAY 18, 2023

SUBJECT: 2023 FIRST QUARTER FINANCIAL REPORT

RECOMMENDATION

For information only.

REPORT SUMMARY

To provide The District of Thunder Bay Social Services Administration Board (TBDSSAB or the Board) with the 2023 First Quarter Financial Report, and projection to year-end as well as progress of Key Performance Indicators (KPI).

BACKGROUND

In accordance with Budget Policy No. CS-02:83, a Financial Report is prepared and reported to the Board quarterly to provide a comparison of year-to-date and forecast revenues and expenditures to the approved Budget and includes an explanation of significant variances to the approved Budget, by program area. The year-to-date and forecast information is provided on the same basis that Federal/Provincial funding is provided, where certain accruals for potential future employee entitlements are not considered, and are only funded when paid, and purchases of capital assets are reported as expenditures in the year purchased.

KPIs were identified through the budget process and in accordance with the Budget Policy, are reported to the Board through the quarterly financial reports to support the alignment of resources to achieve identified outcomes.

COMMENTS

Overall, total spending on TBDSSAB-delivered programs, for the period ended March 31, 2023, was \$681,600 (2.5%) less than the year-to-date Budget, with a net deficit of \$489,200.

Overall, from a program levy operating perspective, Administration is forecasting to be on budget for the 2023 year. A summary of net forecast cost variances, by program, is presented below:

Table 1:

2023 Forecast Program Levy Operating Surplus/(Deficit)	
Social Assistance	\$ 47,100
Child Care and Early Years	\$ 1,300
Community Housing Programs	\$ 271,000
Direct-Owned Community Housing Building Operations	\$ (319,400)
Forecast Program Levy Operating Surplus/(Deficit)	\$ -

Although Administration is forecasting to be on budget, there are significant variances between programs:

- **Community Housing Programs:** Administration expects a favourable variance primarily due to additional administrative recovery that was not anticipated during the budget development process.
- **Direct-Owned Community Housing Building Operations:** Administration expects an unfavourable variance due primarily to lower rent-geared-to-income revenue, as well as over-spending on electrical standards compliance, snow removal, and custodial coverage. This is somewhat offset by underspending in personnel services due to temporarily vacant positions.

Highlights for the first quarter and full-year forecast to year-end, as well as detailed variance explanations and KPI commentary are provided in Attachment #1 - 2023 First Quarter Financial Report.

Financial Legislative Compliance

TBDSSAB is required to file, and remit payment for, certain Federal, Provincial, and other payroll remittances and contributions, including Canada Pension Plan, Employment Insurance, Employee Income Tax, Employer Health Tax, Harmonized Sales Tax, and the Ontario Municipal Employee Retirement Savings Plan.

Attachment #2 - Fiduciary Responsibility Checklist, certified by the Director, Corporate Services Division, and the Chief Administrative Officer, indicates that all filings and remittances were made in accordance with the established requirements and timelines, and that TBDSSAB is compliant with all applicable labour laws.

TBDSSAB is also required to file, and submit, certain financial and program reports to the Province, in accordance with its various funding agreements. All reports were filed in accordance with the established requirements and timelines.

STRATEGIC PLAN IMPACT

This Report relates to the Board's strategic direction of Financial Stewardship, with a focus on ensuring accountability of TBDSSAB resources.

FINANCIAL IMPLICATIONS



There are no direct financial implications associated with this Report.

CONCLUSION

It is concluded that the 2023 First Quarter Financial Report indicates a year-to-date net deficit of \$489,200, but forecasting being on budget from a program levy operating perspective.

REFERENCE MATERIALS

- Attachment #1 [2023 First Quarter Financial Report - Operating](#)
 #2 [Fiduciary Responsibility Checklist](#)

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SIGNATURE	
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**THE DISTRICT OF THUNDER BAY
SOCIAL SERVICES ADMINISTRATION BOARD**

**2023 FIRST QUARTER
FINANCIAL REPORT**

Operating Budget



INTRODUCTION

A financial report is prepared and reported to The District of Thunder Bay Social Services Administration Board (TBDSSAB or the Board) quarterly to provide a comparison of year-to-date and forecast revenues and expenses to the Board-approved budget and includes an explanation of significant variances to the approved budget, by program area.

This Report is provided on the same basis that Provincial funding is provided, and matches the annual budget format, where certain accruals for potential future employee entitlements are not considered and are only funded when paid, and purchases of capital assets are reported as expenditures in the year purchased. This Report will identify any anticipated program levy operating surplus, or deficit, for the year.

Key Performance Indicators (KPI) for all areas of the organization were identified through the 2023 Budget Process in accordance with the updated Budget Policy. This Report includes KPI results and commentary on progress towards objectives.

EXECUTIVE SUMMARY

Reflecting results for the 3-month period ending March 31, 2023, this Report provides an indication of TBDSSAB's financial status for the year, and identification of any significant variances from the 2023 approved Operating Budget.

Overall, from an operating levy perspective, Administration is forecasting to be on budget for the 2023 year. Table 1 provides a breakdown of the forecast year-end variances, by program.

Table 1:

2023 Forecast Program Levy Operating Surplus/(Deficit)	
Social Assistance	\$ 47,100
Child Care and Early Years	\$ 1,300
Community Housing Programs	\$ 271,000
Direct-Owned Community Housing Building Operations	\$ (319,400)
Forecast Program Levy Operating Surplus/(Deficit)	\$ -



Table 2 shows the 2023 Operating Budget revenue and expenditures, first quarter variances, and year-end projections.

Table 2:

Description	Year-To-Date				Year 2023			
	Budget (\$000s)	Actuals (\$000s)	Variance		Budget (\$000s)	Forecast (\$000s)	Variance	
			(\$000s)	(%)			(\$000s)	(%)
Financing								
Levy to municipalities & TWOMO	6,082.6	6,082.6	-	0.0%	24,330.5	24,330.5	-	0.0%
Federal grants	5,642.6	4,402.8	(1,239.7)	-22.0%	22,570.3	20,894.6	(1,675.7)	-7.4%
Provincial grants	13,508.2	13,938.2	430.0	3.2%	54,032.9	59,375.0	5,342.1	9.9%
Rents	2,852.6	2,541.8	(310.7)	-10.9%	11,410.2	11,001.7	(408.5)	-3.6%
Other revenue	94.3	70.5	(23.8)	-25.2%	377.3	339.0	(38.3)	-10.2%
Interest on unrestricted funds	75.0	75.0	-	0.0%	300.0	300.0	-	0.0%
Interest on restricted funds	180.7	378.6	198.0	109.6%	722.6	722.6	-	0.0%
From (to) reserve funds	(733.4)	(958.0)	(224.6)	30.6%	(2,933.4)	(2,933.4)	-	0.0%
Prior year surplus	-	-	-	n/a	-	400.0	400.0	n/a
Total Financing	27,702.6	26,531.7	(1,170.9)	-4.2%	110,810.4	114,430.0	3,619.6	3.3%
Expenses								
Personnel services	3,716.9	3,599.7	117.2	3.2%	14,867.7	14,496.7	371.0	2.5%
Interest on long-term debt	56.7	58.9	(2.2)	-4.0%	226.7	227.3	(0.6)	-0.3%
Materials	5,360.7	4,816.1	544.6	10.2%	21,442.7	21,494.5	(51.8)	-0.2%
Contract services	49.5	21.7	27.8	56.2%	198.0	201.1	(3.1)	-1.6%
Rents and financial expenses	32.6	104.6	(72.0)	-220.7%	130.5	130.5	-	0.0%
External transfers	17,898.2	17,833.5	64.7	0.4%	71,592.9	75,528.0	(3,935.1)	-5.5%
Loan principal repayment	588.0	586.4	1.5	0.3%	2,351.9	2,351.9	-	0.0%
Total Expenses	27,702.6	27,021.0	681.6	2.5%	110,810.4	114,430.0	(3,619.6)	-3.3%
Excess (Deficiency) of Revenues over Expenses	-	(489.2)	(489.2)	n/a	-	-	-	n/a



2023 FIRST QUARTER OPERATING BUDGET RESULTS

The First Quarter Report provides an indication of TBDSSAB's financial status as at March 31, 2023, and a projection for the year, and identifies any significant variances from the 2023 Operating Budget. Overall, in Q1, TBDSSAB recorded a net deficit of \$489,200, but is projecting to be on budget at year-end.

KPI results and commentary are also provided in each section.

A. Board and Office of the Chief Administrative Officer

This section includes expenses associated with the Board, and Office of the Chief Administrative Officer (CAO), including Human Resources.

Table 3:

Description	Year-To-Date				Year 2023			
	Budget (\$000s)	Actuals (\$000s)	Variance		Budget (\$000s)	Forecast (\$000s)	Variance	
			(\$000s)	(%)			(\$000s)	(%)
Allocation								
Direct-owned community housing building operations	80.8	78.5	(2.3)	-2.9%	323.3	321.4	(1.9)	-0.6%
Ontario Works	166.9	164.9	(1.9)	-1.2%	667.4	664.3	(3.1)	-0.5%
Child care and early years programs	41.5	41.8	0.3	0.8%	165.9	165.7	(0.2)	-0.1%
Housing programs	58.0	59.3	1.3	2.2%	232.1	231.9	(0.2)	-0.1%
Total Allocation	347.2	344.5	(2.6)	-0.8%	1,388.7	1,383.3	(5.4)	-0.4%
Financing								
Other Revenue	-	4.3	4.3	n/a	-	4.3	4.3	n/a
From (to) reserve funds	7.1	-	(7.1)	-100.0%	28.4	28.4	-	0.0%
Total Financing	7.1	4.3	(2.8)	-39.7%	28.4	32.7	4.3	15.1%
Expenses								
Personnel services	274.3	289.3	(15.0)	-5.5%	1,097.3	1,109.3	(12.0)	-1.1%
Materials	53.6	47.5	6.2	11.5%	214.5	214.4	0.1	0.0%
Contract services	26.3	12.0	14.3	54.3%	105.3	92.3	13.0	12.3%
Total Expenses	354.3	348.8	5.5	1.5%	1,417.1	1,416.0	1.1	0.1%
Excess (Deficiency) of Revenues over Expenses	-	-	-	n/a	-	-	-	n/a

Table 3, above, shows the 2023 Operating Budget revenues and expenditures, first quarter variances and year-end projections for the Board and Office of the CAO.

Expenses related to the Board and Office of the CAO are allocated to programs as Internal Administration Allocation, based on a predetermined weighting approved through the annual Operating Budget. The forecast for Board and Office of the CAO expenses is materially on budget.

Key Performance Indicators

Office of the CAO

Strategic Plan Objectives Complete

Strategic Plan 2020-2023 progress

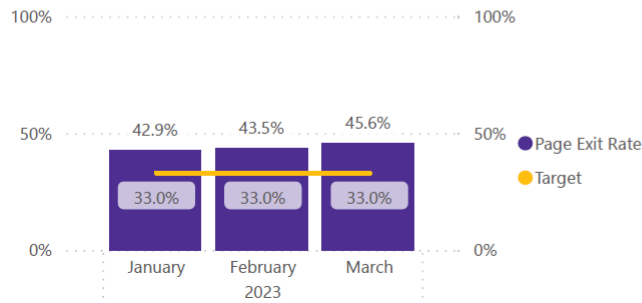


84.0%!
Goal: 85.0% (-1.18%)

To improve website navigation by updating and reducing content.

Website Page Exit and Bounce Rates

Target: Decrease Page Exits by 25% in 2023



Pages Removed From Website
During Quarter

0!
Goal: 38 (-100%)

The Office of the CAO is responsible for the overall strategic direction and management of TBDSSAB. This includes ensuring the Board's Strategic Plan 2020-23 is implemented. The strategic plan is on target to be 93% implemented by the end of 2023.

Effective communication is also important to the success of TBDSSAB operations as it ensures individuals and families know and understand the services TBDSSAB provides. The TBDSSAB web site is monitored for opportunities to improve accessibility, navigation and performance. A more fulsome review and 'clean-up' of the web site is in progress and will be implemented later in 2023. Through this 'clean-up', it is expected the goal of a 25% reduction in web pages will be exceeded.

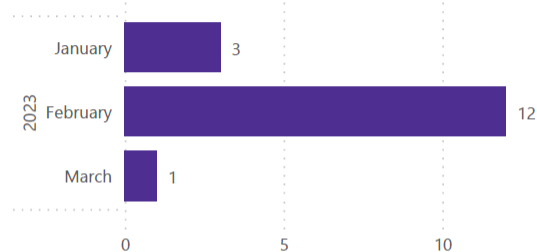
Human Resources

To maximize the efficiency and effectiveness of our mental health and EAP programming.

EAP Utilization Rate

9.0%
Goal: 15.0% (-40%)

EAP Utilization Monthly



Grievances Received
During Quarter

0 ✓
Goal: 0



To provide efficient, transparent, ethical, and cost-effective labour relations at TBDSSAB.

Human resource management is vital to TBDSSAB's operations as it enables effective recruitment and retention of employees, and maintains a healthy, accepting workplace culture and environment. To measure the effectiveness of the Human Resources Department, Administration has established a KPI target of zero grievances received and a target Employee Assistance Program (EAP) utilization rate of 15%.

In Q1 there were no grievances received. This result is consistent with the positive relationship between management and the bargaining unit.

Also, in Q1, the EAP utilization rate was 9%. TBDSSAB offers EAP services to all employees and family members for counselling, consultations, community referrals, and other resources. Services are available 24 hours per day, seven days a week. Administration encourages all staff to utilize these services if needed.



B. Corporate Services

Corporate Services includes costs associated with Purchasing, Finance, Information Services, and Infrastructure and Asset Management.

Table 4:

Description	Year-To-Date				Year 2023			
	Budget (\$000s)	Actuals (\$000s)	Variance		Budget (\$000s)	Forecast (\$000s)	Variance	
			(\$000s)	(%)			(\$000s)	(%)
Allocation								
Direct-owned community housing building operations	369.1	375.9	6.8	1.8%	1,476.3	1,401.9	(74.4)	-5.0%
Ontario Works	528.4	582.7	54.3	10.3%	2,113.6	2,136.3	22.7	1.1%
Child care and early years programs	43.3	45.4	2.1	4.9%	173.0	174.1	1.1	0.6%
Housing programs	64.8	68.6	3.9	6.0%	259.0	261.0	2.0	0.8%
Total Allocation	1,005.5	1,072.6	67.1	6.7%	4,021.9	3,973.3	(48.6)	-1.2%
Financing								
Levy to municipalities and TWOMO	(75.0)	(75.0)	-	0.0%	(300.0)	(300.0)	-	0.0%
Interest on unrestricted funds	75.0	75.0	-	0.0%	300.0	300.0	-	0.0%
Interest on restricted funds	180.7	378.6	198.0	109.6%	722.6	722.6	-	0.0%
Other revenue	-	0.5	0.5	n/a	-	0.6	0.6	n/a
From (to) reserve funds	(180.7)	(378.6)	(198.0)	109.6%	(722.6)	(722.6)	-	0.0%
Total Financing	-	0.5	0.5	n/a	-	0.6	0.6	n/a
Expenses								
Personnel services	697.5	680.7	16.8	2.4%	2,790.0	2,680.9	109.1	3.9%
Materials	301.2	392.6	(91.4)	-30.4%	1,204.7	1,256.6	(51.9)	-4.3%
Contract services	14.2	8.1	6.1	43.1%	56.7	65.9	(9.2)	-16.2%
Rents and financial expenses	3.4	2.4	0.9	27.5%	13.5	13.5	-	0.0%
Total Expenses	1,016.2	1,083.8	(67.6)	-6.7%	4,064.9	4,016.9	48.0	1.2%
Recoveries								
From HQ building operations	10.8	10.8	-	0.0%	43.0	43.0	-	0.0%
Total Expenses Less Recoveries	1,005.5	1,073.1	(67.6)	-6.7%	4,021.9	3,973.9	48.0	1.2%
Excess (Deficiency) of Revenues over Expenses	-	-	-	n/a	-	-	-	n/a

Table 4, above, shows the 2023 Operating Budget revenues and expenditures, first quarter variances and year-end projections for Corporate Services.

Expenses related to Corporate Services are allocated to programs as Internal Administration Allocation, based on a predetermined weighting approved through the annual Operating Budget. Expense highlights for Q1 and the full-year forecast include:

Personnel Services	Forecast \$109,100 (3.9%) favourable
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Personnel Services expenses were lower than budget in Q1 and are forecast to be under budget by \$109,100 at year-end due to temporarily vacant positions throughout the year, primarily in the Infrastructure and Asset Management department. Vacant positions are now filled or in the recruitment process.



Key Performance Indicators

The overarching objective of the Corporate Services Division is to establish and maintain an effective system of internal controls to safeguard the assets of TBDSSAB.

Finance

To record financial transactions in an efficient, effective, and professional manner to deliver reliable and relevant financial information.

Vendor Complaints Over
Late Payments

0 ✓

Goal: 0

Average Journal Entries Posted to Correct
Errors

4.00 ✓

Goal: 5 (+20%)

To develop and maintain a robust system of financial and internal controls to safeguard TBDSSAB assets.

of Significant Deficiencies Reported in
Auditor's Management Letter

- to be reported annually (in Q2)

To provide timely, relevant information to support prudent stewardship of public funds.

Business Days to Close

8 ✓

Goal: 10.00 (+20%)

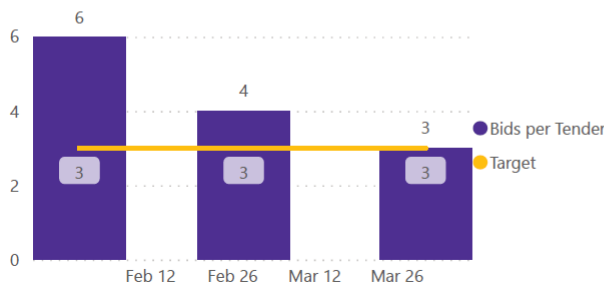
Auditing standards require auditors to communicate material weaknesses or significant deficiencies in internal control discovered during the annual audit. The Internal Control Letter is an overall measurement of the organization's system of internal controls. The objective is to have only proactive recommendations in the Internal Control Letter. The results of the audit, including the Internal Control Letter, is provided by the Board's Auditor in April of each year, and will be reported in the Q2 Financial Report.

The other Finance Department KPIs, as indicated above, are measures related to the timeliness and accuracy of the financial information to enable informed decision-making. In Q1, the Finance Department has met the established targets.

Purchasing and Inventory Control

To provide efficient, transparent, ethical, and cost-effective procurement services to TBDSSAB.

Bids Received per Posted Procurement Process
Target: 3 or more



Average Addenda Issued per Bid Document

0.50 ✓
Goal: 1.00 (+50%)

To manage supply base efficiently and effectively.

The quality of bid documents is key to achieving efficient, transparent, ethical, and cost-effective outcomes through the purchasing process. The quality of those documents is measured by the number of addenda (changes, questions, or clarifications) issued for each public procurement process because a high-quality bid document should result in fewer addenda required during the bidding process. The structure of the specifications in the document should result in less bidders being excluded from this process, while increasing the number of potential bids being submitted. This enhanced quality contributes to greater transparency related to the job specifications and requirements, and greater confidence from potential bidders on the work to be completed, which should result in enhanced competitive bidding per posted procurement document. This confidence will result in bidders submitting bids with appropriate costs and reduces the opportunity for change orders that negatively impacts the budget of the project. Recognizing that even miscellaneous clarifications may be required once a document is released, a target of one addendum per public procurement process has been established. The target has been achieved through Q1 results.

Attracting multiple bidders improves the opportunity to attain greater cost savings/ cost avoidance, the ability to optimize organizational spending allocation, and that the specifications being written are being understood clearly. This will also eliminate the dependency of relying on too few bidders which in turn affects the competitive process adversely. A target of three bids per procurement process has been established to balance the number of submissions for those projects that are more general, and those projects that require specific expertise and would naturally have a limited number of bidders. The target has been achieved through Q1 results.



Information Services

To maximize end user productivity and minimize disruption and to maximize system and server uptime

Average Phone Uptime

100%✓

Goal: 99.00% (+1.01%)

Average System Uptime

99.60%✓

Goal: 99.00% (+0.61%)

To ensure privacy requests are completed within the legislated timeframe

Privacy Requests Completed by
Required Timeframe

100%✓

Goal: 100.00% (+0%)

of Archive Boxes Stored at Off-Site Facility

- to be reported annually (in Q4)

To minimize security breaches

Security Breaches

0✓

Goal: 0

Active Viruses that
Penetrated Defenses

0✓

Goal: 0

To ensure client information is accessible, current and organized

Average Mail Error Rate

2.00%!

Goal: 1.00% (-100%)

Information technology (IT) systems have been established and are maintained to maximize server and system uptime to support TBDSSAB staff with technology resources. The KPI was established at 99% to ensure maximum productivity. The average uptime for Q1 was 100%.

Information Services provides and maintains security systems to prevent breaches and viruses from entering TBDSSAB systems. The KPI target is established at zero security breaches through the perimeter. There were no breaches or viruses that penetrated TBDSSAB's defenses in Q1.

Information Management ensures the client information is accessible, accurate, and available. Mail delivery is an essential communication mechanism for TBDSSAB's clients. The timeliness of mail delivery and receipt is important and the Error Rate KPI for mail delivery was established at 1% of all pieces of mail that are posted. The Error Rate for mail delivery in Q1 was 2%. Because the target has been negatively exceeded,

Administration is reviewing existing processes to take corrective action relative to the accuracy of client records.

Given TBDSSAB's commitment to environmental stewardship, its move to electronic documents for client records, as well as its continual review of processes to move more of its records to digital format, TBDSSAB expects to reduce the number of archive (paper) boxes over time. An annual target was set to have a reduction of 10% of the number of boxes stored off-site. At Q1, the number of boxes stored offsite declined from 3,102 to 2,824 or 9% over this period. The final KPI will be measured at year end.

Recognizing that delays in Freedom of Information (FOI) requests can have repercussions on external processes, the KPI for completion of FOI requests within the legislated timeline is 100%. The result for Q1 was 100%.

Infrastructure and Asset Management

To maximize financial stewardship decision making relative to long term sustainable planning for TBDSSAB's physical assets and to maximize the efficiency and effectiveness of asset life cycle performance



.# of properties with an FCI value > 30
- to be reported annually (in Q4)

System Failures Based on Incomplete or Substandard Preventative Maintenance Plans

0 ✓

Goal: 0.00



To maximize system performance and effective risk management across the spectrum of physical assets

With its significant investment in physical capital assets, maximizing [mechanical] system performance is key to enhancing a long-term capital planning program. Situations that require immediate or emergency work negate long term physical and financial sustainability. Measuring the condition (Facility Condition Index (FCI)) of the physical assets is the KPI; the related target is that zero (0) properties will have an FCI greater than 30%, as a calculation greater than 30% is defined as an asset that is deteriorated and requires immediate capital expenditure. Because this indicator is impacted by the capital program, it is measured on an annual basis, after capital budget projects have been completed.

Preventative Maintenance plans are key to ensuring TBDSSAB's investment in physical capital assets is maintained to maximize system performance and effective risk management. This further supports the ability to implement long-term capital planning processes. The target is to have zero system failures on large mechanical equipment such as elevators, generators, make-up air, and domestic water heater systems. In Q1,



this target was met.

C. Office Headquarters Building Operations

Table 5, below, shows the 2023 Operating Budget revenues and expenditures, first quarter variances and year-end projections for the Office Headquarters Building Operations.

Table 5:

Description	Year-To-Date				Year 2023			
	Budget (\$000s)	Actuals (\$000s)	Variance		Budget (\$000s)	Forecast (\$000s)	Variance	
			(\$000s)	(%)			(\$000s)	(%)
Allocation								
Direct-owned community housing building operations	63.4	63.4	-	0.0%	253.4	253.4	-	0.0%
Ontario Works	242.9	242.9	-	0.0%	971.4	971.4	-	0.0%
Child care and early years programs	17.6	17.6	-	0.0%	70.4	70.4	-	0.0%
Housing programs	28.2	28.2	-	0.0%	112.6	112.6	-	0.0%
Total Allocation	352.0	352.0	-	0.0%	1,407.8	1,407.8	-	0.0%
Financing								
Other revenue	0.9	-	(0.9)	-100.0%	3.5	2.5	(1.0)	-28.6%
From (to) reserve funds	(50.8)	(50.8)	-	0.0%	(203.0)	(203.0)	-	0.0%
Imputed rent adjustment	(60.8)	(99.3)	(38.5)	63.3%	(243.3)	(267.7)	(24.4)	10.0%
Total Financing	(110.7)	(150.1)	(39.4)	35.5%	(442.8)	(468.2)	(25.4)	5.7%
Expenses								
Interest on long-term debt	20.4	22.0	(1.6)	-7.8%	81.6	82.2	(0.6)	-0.7%
Materials	128.5	89.1	39.4	30.7%	514.0	488.0	26.0	5.1%
Loan principal repayment	76.5	75.0	1.5	2.0%	306.0	306.0	-	0.0%
Internal administrative expense	15.9	15.9	-	0.0%	63.4	63.4	-	0.0%
Total Expenses	241.3	201.9	39.4	16.3%	965.0	939.6	25.4	2.6%
Excess (Deficiency) of Revenues over Expenses	-	-	-	n/a	-	-	-	n/a

Expenses related to Office Headquarters Building Operations are allocated to programs as an Imputed Rent, based on a predetermined calculation approved through the annual Operating Budget. Overall, expenses were under budget in Q1 but are forecast to be materially on budget at year-end.



D. Integrated Social Services Program Support

Integrated Social Services (ISS) Program Support includes costs associated with integrated program eligibility, policy and data research, and the shared intake and reception area located at TBDSSAB headquarters.

Table 6, below, shows the 2023 Operating Budget revenues and expenditures, first quarter variances and year-end projections for ISS Program Support.

Table 6:

Description	Year-To-Date				Year 2023			
	Budget (\$000s)	Actuals (\$000s)	Variance		Budget (\$000s)	Forecast (\$000s)	Variance	
			(\$000s)	(%)			(\$000s)	(%)
Allocation								
Direct-owned community housing building operations	41.9	41.6	(0.3)	-0.6%	167.4	168.1	0.7	0.4%
Ontario Works	237.9	213.7	(24.2)	-10.2%	951.5	979.8	28.3	3.0%
Child care and early years programs	95.6	98.3	2.7	2.8%	382.4	388.3	5.9	1.5%
Housing programs	115.1	119.4	4.3	3.8%	460.3	464.2	3.9	0.8%
Total Allocation	490.4	473.0	(17.4)	-3.6%	1,961.6	2,000.4	38.8	2.0%
Financing								
Other revenue	8.8	-	(8.8)	-100.0%	35.0	35.0	-	0.0%
Total Financing	8.8	-	(8.8)	-100.0%	35.0	35.0	-	0.0%
Expenses								
Personnel services	561.1	568.6	(7.6)	-1.4%	2,244.2	2,287.5	(43.3)	-1.9%
Materials	13.4	3.0	10.4	77.8%	53.4	51.0	2.4	4.5%
Contract services	-	-	-	n/a	-	1.5	(1.5)	n/a
Total Expenses	574.4	571.6	2.8	0.5%	2,297.6	2,340.0	(42.4)	-1.8%
Recoveries								
From homelessness programs	75.3	98.6	(23.4)	-31.1%	301.0	304.6	(3.6)	-1.2%
Total Expenses Less Recoveries	499.2	473.0	26.2	5.2%	1,996.6	2,035.4	(38.8)	-1.9%
Excess (Deficiency) of Revenues over Expenses	-	-	-	n/a	-	-	-	n/a

Expenses related to ISS Program Support are allocated to programs as Internal Administration Allocation, based on a predetermined weighting approved through the annual Operating Budget. The forecast for ISS Program Support is materially on budget.

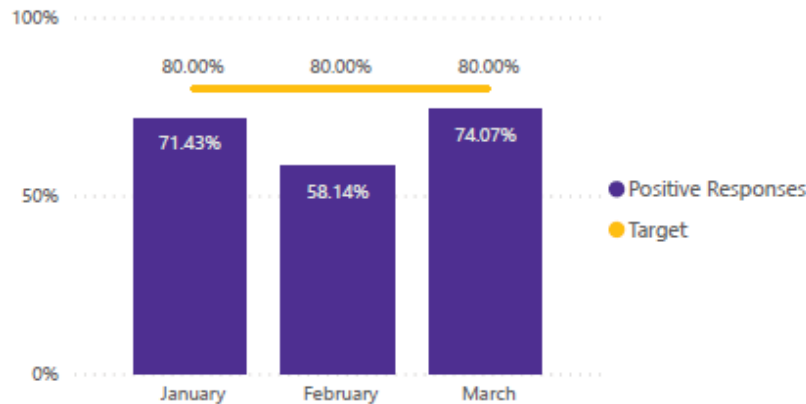


Key Performance Indicators

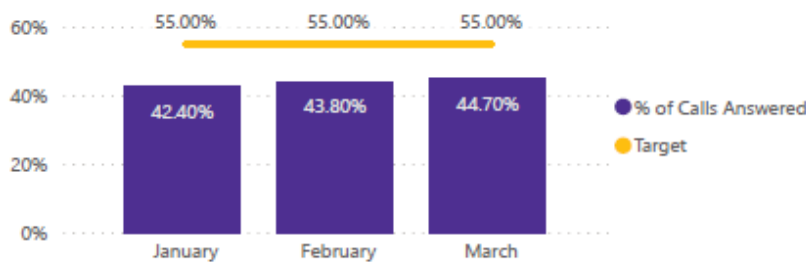
Intake and Eligibility

To provide a respectful, supportive environment for all individuals and families accessing TBDSSAB services

% of Positive Intake Satisfaction Survey Responses When Asked If Needs Were Addressed



% of Incoming Calls Answered by Staff Month



To determine program eligibility and process program applications in a timely manner

Housing Waitlist Applications Processed within 10 Business Days

61.2%!
Goal: 70.0% (-12.52%)

The KPIs for the Intake and Eligibility Department are centred around effective customer service and timely eligibility decisions. This will lead to more open and honest communication which is essential to ensure individuals and families receive the appropriate services.

In Q1 the targets have not been met, although Administration has, and will continue to review existing processes to take corrective action. Recent enhancements include more detailed signage in the interview rooms and community resource centres. The signage now incorporates a QR code for easier access to the survey. In February, the online housing application was implemented which has helped improve the application turnaround time. This improvement should be evident in the Q2 performance.



To support people experiencing homelessness or at risk of homelessness through outreach and engagement

People on the TOSW Active Caseload in Quarter by Month



TOSW Outreach Contacts with People Not on Caseload

46[✓]
Goal: 32 (+43.75%)

Through outreach and engagement, staff work with people experiencing homelessness or at risk of homelessness to find more permanent housing solutions. The active Transitional Outreach Support Worker (TOSW) caseload grew in Q1 and there were 46 outreach contacts with people not included in the official caseload.



E. Social Assistance

Through the Ontario Works (OW) program, TBDSSAB provides short-term social assistance to, or on behalf of, eligible individuals and families in the form of financial and employment benefits to assist recipients to reach financial independence through employment.

Table 7, below, shows the 2023 Operating Budget revenues and expenditures, first quarter variances and year-end projections for the OW program. Overall, OW program expenses were lower than budget in Q1, and are forecast to be lower than budget by \$60,700 at year-end.

Table 7:

Description	Year-To-Date				Year 2023			
	Budget (\$000s)	Actuals (\$000s)	Variance		Budget (\$000s)	Forecast (\$000s)	Variance	
			(\$000s)	(%)			(\$000s)	(%)
Financing								
Levy to municipalities & TWOMO	916.9	916.9	-	0.0%	3,667.6	3,667.6	-	0.0%
Provincial grants	7,687.2	7,682.7	(4.5)	-0.1%	30,748.7	30,718.3	(30.4)	-0.1%
Other revenues	-	-	-	n/a	-	-	-	n/a
From (to) reserve funds	-	-	-	n/a	-	-	-	n/a
Imputed rent adjustment	42.0	68.5	26.5	63.2%	167.9	184.7	16.8	10.0%
Total Financing	8,646.1	8,668.1	22.1	0.3%	34,584.2	34,570.6	(13.6)	0.0%
Expenses								
Personnel services	1,019.5	976.0	43.5	4.3%	4,077.9	3,946.2	131.7	3.2%
Materials	131.0	71.5	59.5	45.4%	523.9	523.9	-	0.0%
Contract services	1.3	-	1.3	100.0%	5.0	5.0	-	0.0%
Rents and financial expenses	26.9	23.2	3.7	13.6%	107.4	107.4	-	0.0%
External transfers	6,232.3	6,273.9	(41.6)	-0.7%	24,929.1	24,951.3	(22.2)	-0.1%
Internal administration allocation	1,003.1	1,031.2	(28.2)	-2.8%	4,012.3	4,060.2	(47.9)	-1.2%
Imputed rent recovery	242.9	242.9	-	0.0%	971.4	971.4	-	0.0%
Total Expenses	8,656.8	8,618.7	38.1	0.4%	34,627.0	34,565.4	61.6	0.2%
Recoveries								
From homelessness programs	10.7	17.6	6.9	64.3%	42.8	41.9	(0.9)	-2.1%
Total Expenses Less Recoveries	8,646.1	8,601.1	45.0	0.5%	34,584.2	34,523.5	60.7	0.2%
Excess (Deficiency) of Revenues over Expenses	-	67.0	67.0	n/a	-	47.1	47.1	n/a

Provincial grants are determined by applying the various cost-sharing formulae to actual expenses. Expense highlights for Q1 and the full-year forecast include:

Personnel Services	Forecast \$131,700 (3.2%) favourable
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Personnel Services expenses were lower than budget in Q1 and are forecast to be under budget by \$131,700 at year-end due to temporarily vacant positions throughout the year.

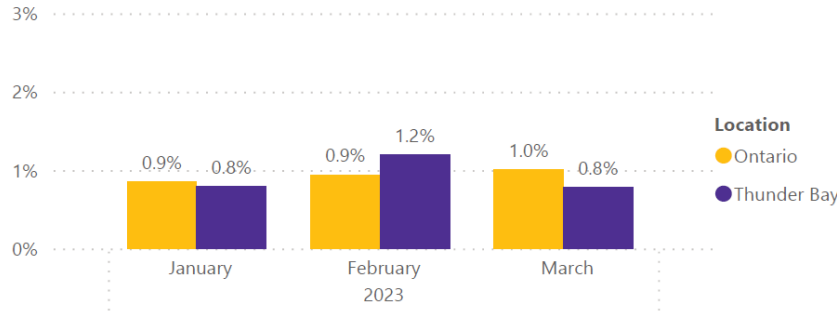


Key Performance Indicators

To develop and deliver appropriate programming to help individuals move along the continuum towards employment and self-sufficiency

Average % of caseload exiting to employment - Performance Report

Target: Higher than Ontario Average

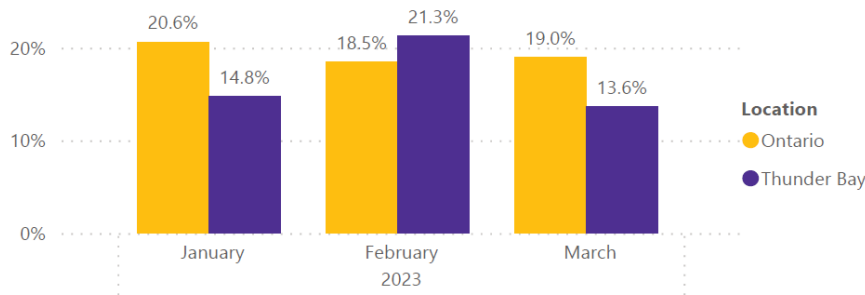


2.4%

of Caseload Exiting to Employment - including Retroactive Case Closures

Average % of terminations exiting to employment - Performance Report

Target: Higher than Ontario Average



% of clients that are employment-ready - Unable to report - waiting on Common Assessment Tool

Ontario Works is an employment-focused program with the goal of moving individuals along the continuum towards employment and self-sufficiency. The Social Assistance Program KPIs include the percentage of caseload exiting to employment in comparison to the Provincial average. For Q1, the percentage of caseload exiting to employment is 0.93% compared to the Provincial average of 0.98%.

A mandatory Common Assessment Tool is currently being developed and will eventually be mandatory for caseworkers to complete with each adult of the benefit unit. This will provide a more accurate picture of the caseload employment readiness. This KPI will be reported once the tool is ready.



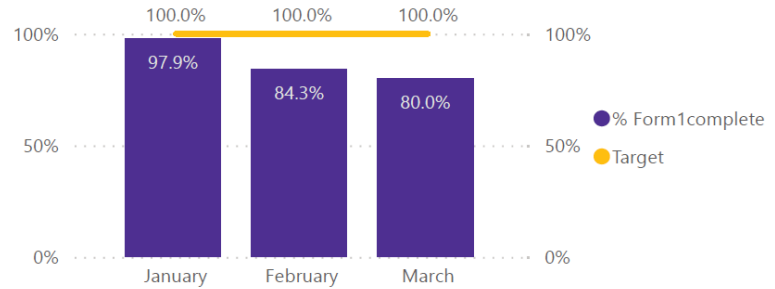
To provide a respectful, supportive environment for all clients accessing TBDSSAB services

% of responses to client survey that are positive

Survey to be administered Q2, results in Q3

To deliver the OW program in accordance with legislation and regulations

% of Form 1 Complete by Month of Review



Ontario Works Legislation requires a full financial update to all client files at least once every 24 months. Administration has developed supplemental controls including a monthly check on the Form 1 application for a portion of active cases to ensure the update has been completed. For Q1, 4% of the reviewed files were not updated within 24 months.

Administration uses client-surveys to determine the overall satisfaction of experiences with social assistance. Administration is targeting Q2 2023 to conduct the next survey and will report this KPI once the results have been analyzed.

F. Child Care and Early Years

TBDSSAB is the service system manager for child care and early years' services in the District of Thunder Bay and administers child care and EarlyON programs to create a comprehensive, consistent, quality-driven system to support children and families.

Table 8, below, shows the 2023 Operating Budget revenues and expenditures, first quarter variances, and year-end projections for child care and early years' programs. Overall, child care and early years' program expenses were lower than budget in Q1 and are forecast to be less than budget by \$3.3 million at year-end.

Table 8:

Description	Year-To-Date				Year 2023			
	Budget (\$000s)	Actuals (\$000s)	Variance		Budget (\$000s)	Forecast (\$000s)	Variance	
			(\$000s)	(%)			(\$000s)	(%)
Financing								
Levy to municipalities & TWOMO	317.9	317.9	-	0.0%	1,271.5	1,271.5	-	0.0%
Federal grants	2,772.4	2,433.9	(338.4)	-12.2%	11,089.4	7,980.0	(3,109.4)	-28.0%
Provincial grants	3,875.8	4,083.8	208.0	5.4%	15,503.2	15,318.7	(184.5)	-1.2%
From (to) reserve funds	-	-	-	n/a	-	-	-	n/a
Imputed rent adjustment	3.0	5.0	1.9	64.1%	12.1	13.4	1.3	10.7%
Total Financing	6,969.1	6,840.6	(128.5)	-1.8%	27,876.2	24,583.6	(3,292.6)	-11.8%
Expenses								
Personnel services	114.4	143.0	(28.6)	-25.0%	457.6	499.9	(42.3)	-9.2%
Materials	10.6	25.2	(14.5)	-136.9%	42.5	42.6	(0.1)	-0.2%
Contract services	0.3	-	0.3	100.0%	1.0	6.4	(5.4)	-540.0%
External transfers	6,645.9	6,480.5	165.3	2.5%	26,583.4	23,234.9	3,348.5	12.6%
Internal administration allocation	268.6	273.7	(5.1)	-1.9%	1,074.4	1,081.2	(6.8)	-0.6%
Imputed rent recovery	17.6	17.6	-	0.0%	70.4	70.4	-	0.0%
Total Expenses	7,057.3	6,940.0	117.3	1.7%	28,229.3	24,935.4	3,293.9	11.7%
Recoveries								
Other recoveries	88.3	88.3	-	0.0%	353.1	353.1	-	0.0%
Total Expenses Less Recoveries	6,969.1	6,851.8	117.3	1.7%	27,876.2	24,582.3	3,293.9	11.8%
Excess (Deficiency) of Revenues over Expenses	-	(11.2)	(11.2)	n/a	-	1.3	1.3	n/a

Federal and Provincial grants are determined by applying the various cost-sharing formulae to actual expenses. Expense highlights for Q1 and the full-year forecast include:

Personnel Services Forecast **\$42,300 (9.2%) unfavourable**

Personnel Services expenses were higher than budget in Q1 and are forecast to be higher than budget by \$42,300 at year-end due to additional staff resources to implement CWELCC and develop the CCEY long-term service system plan. These resources will be financed from CWELCC Admin so there is no impact on the levy.



External Transfers	Forecast \$3,348,500 (12.6%) favourable
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External transfers for child care and early years were less than budget in Q1 and are expected to be less than budget at year-end due to CWELCC advances being less than expected. Under CWELCC, in 2023, parent fees have been reduced by 52.75% and CWELCC funding is provided to child care operators to replace this revenue. Total enrollment in licensed child care has been lower than expected and as a result, less CWELCC has been advanced to child care operators. Lower enrollment is expected to continue in 2023 as workforce constraints are preventing child care operators from operating at full capacity. Administration continues to work through the process to implement the CWELCC. A further breakdown of External Transfers is provided in Table 9, below:

Table 9:

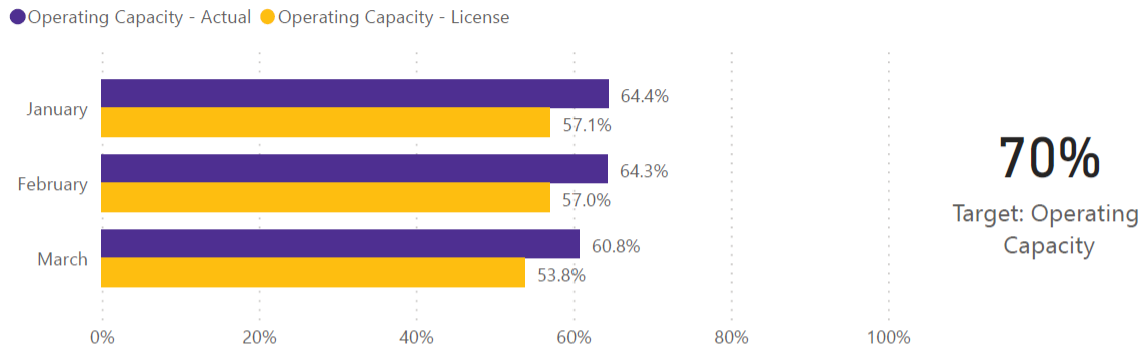
Description	Year-To-Date				Year 2023			
	Budget (\$000s)	Actuals (\$000s)	Variance		Budget (\$000s)	Forecast (\$000s)	Variance	
			(\$000s)	(%)			(\$000s)	(%)
External Transfers								
Fee Subsidy	500.0	404.1	95.9	19.2%	2,000.0	1,676.8	323.2	16.2%
Special Needs	385.9	385.8	0.1	0.0%	1,543.6	1,543.6	-	0.0%
General Operating	2,007.2	1,576.1	431.1	21.5%	8,028.6	8,351.8	(323.2)	-4.0%
Occupancy Incentive	-	-	-	n/a	-	-	-	n/a
Wage Enhancement	306.3	1,086.4	(780.1)	-254.7%	1,225.2	1,086.4	138.8	11.3%
Other	73.4	29.2	44.2	60.2%	293.6	293.6	-	0.0%
Workforce Funding	174.1	696.3	(522.2)	-300.0%	696.3	696.3	-	0.0%
Federal Safe Restart	-	-	-	n/a	-	-	-	n/a
Early Learning and Child Care	-	-	-	n/a	-	-	-	n/a
EarlyON	550.9	537.0	14.0	2.5%	2,203.7	2,203.7	-	0.0%
Journey Together	294.4	294.3	0.1	0.0%	1,177.4	1,177.4	-	0.0%
CWELCC	2,353.8	1,471.3	882.4	37.5%	9,415.0	6,205.3	3,209.7	34.1%
Total	6,645.9	6,480.5	165.3	2.5%	26,583.4	23,234.9	3,348.5	12.6%

Key Performance Indicators

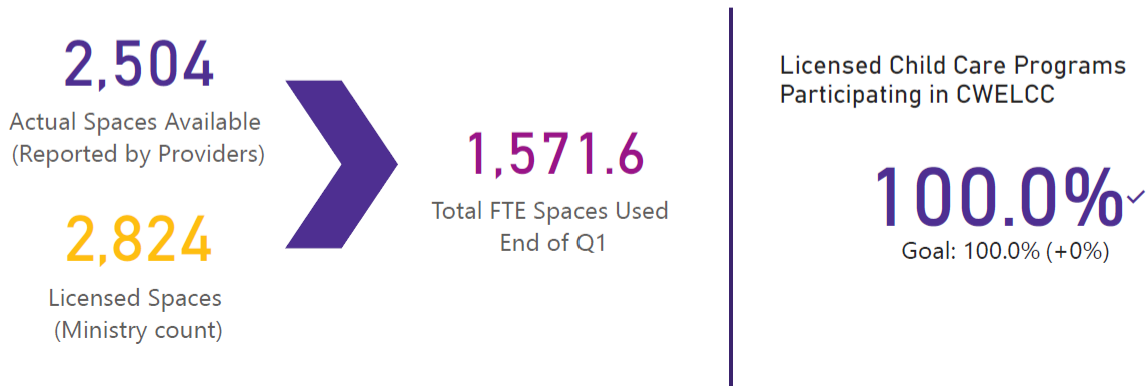
The role of the Service Manager is to maximize accessibility and affordability of child care for children and families in the District of Thunder Bay.

To maximize accessibility and affordability of child care for children and families in the District of Thunder Bay

Licensed Spaces Filled (Operating Capacity - Actual and License) by Month



Note - includes all licensed spaces from birth to 12 years of age (infant to school age)



Total licensed spaces in the District is currently 2,824 and child care operators must work within provincially established ratios. However, operators are permitted to have mixed-ratio groups and as a result, the actual available spaces, as currently reported by operators, is 2,504. For 2023, an overall target of 70% of spaces filled has been established as workforce constraints are a barrier for child care operators to be able to operate at full capacity. In the first quarter, 63% of licensed spaces (reported by operators) were filled. There is a significant shortage of registered Early Childhood Educators (ECE) locally and across the province.

Administration, in partnership with Confederation College, has established a bursary program for prospective and active students to encourage recruitment and retention in the child care sector. Also, TBDSSAB has provided funding to support Confederation



College in implementing a fast-track ECE program which will allow educators, currently working in the sector, to become registered ECEs and count towards child/educator ratios. These initiatives will boost the workforce and allow the sector to move towards operating at full capacity.

Administration anticipates 35 new ECE graduates from Confederation College in spring 2023, and 26 have already secured employment in the sector either on a part-time or full-time basis. As well, most first year students have secured employment within the child care sector for the summer of 2023.

To provide a respectful, supportive environment for all clients accessing TBDSSAB services

% of responses to client survey that are positive

*Not Applicable -
Child Care Survey not scheduled for 2023*

To support Ontario's pedagogy for the early years: "How does learning happen?"

% of Pedagogical Model Implemented

22.5% ✓

Goal: 22.5% (+0%)

Administration uses parent-surveys to determine the overall satisfaction of experiences in the child care sector. The last parent-survey was conducted in 2018 before the pandemic. Administration is targeting 2024 to conduct the next survey and will report this KPI at that time.

TBDSSAB's pedagogical model, developed in 2019 is currently being implemented and is on track to be fully implemented in 2024.

G. Housing Programs

TBDSSAB is the service system manager for various housing and homelessness programs and services in the District of Thunder Bay. TBDSSAB supports housing units operated by non-profit housing providers, rent supplement agreements and portable housing benefits. TBDSSAB also administers programs and services aimed at reducing chronic homelessness in the District of Thunder Bay.

The following significant events have impacted, or will impact, the financial performance within Housing Programs:

- Homelessness Prevention Program (HPP) – In April 2023, Administration received confirmation of its HPP allocation for the 2023/24 year. The allocation of \$16.5 million is \$11.0 million higher than what was expected during 2023 budget deliberations. Administration has submitted an investment plan to the Province and will work towards its implementation.

Table 10, below, shows the 2023 Operating Budget revenues and expenditures, first quarter variances and year-end projections for Housing Programs.

Table 10:

Description	Year-To-Date				Year 2023			
	Budget (\$000s)	Actuals (\$000s)	Variance		Budget (\$000s)	Forecast (\$000s)	Variance	
			(\$000s)	(%)			(\$000s)	(%)
Financing								
Levy to municipalities & TWOMO	2,133.5	2,133.5	-	0.0%	8,533.9	8,533.9	-	0.0%
Federal grants	2,237.8	1,332.1	(905.7)	-40.5%	8,951.1	10,381.9	1,430.8	16.0%
Provincial grants	1,942.4	2,161.3	218.9	11.3%	7,769.5	13,310.7	5,541.2	71.3%
Other revenue	15.0	16.7	1.7	11.3%	60.0	17.8	(42.2)	-70.3%
From (to) reserve funds	77.5	75.0	(2.5)	-3.2%	310.0	310.0	-	0.0%
Prior year surplus	-	-	-	n/a	-	400.0	400.0	n/a
Imputed rent adjustment	4.9	7.9	3.1	63.0%	19.5	21.4	1.9	9.7%
Total Financing	6,411.0	5,726.5	(684.5)	-10.7%	25,644.0	32,975.7	7,331.7	28.6%
Expenses								
Personnel services	113.1	121.0	(7.9)	-7.0%	452.2	456.1	(3.9)	-0.9%
Materials	830.0	48.6	781.3	94.1%	3,319.8	3,106.8	213.0	6.4%
Contract services	5.0	1.6	3.4	67.9%	20.0	20.0	-	0.0%
Rents and financial expenses	-	-	-	n/a	-	-	-	n/a
External transfers	5,019.8	5,079.0	(59.3)	-1.2%	20,079.0	27,340.4	(7,261.4)	-36.2%
Internal administration allocation	538.8	566.4	(27.6)	-5.1%	2,155.1	2,425.5	(270.4)	-12.5%
Imputed rent recovery	28.2	28.2	-	0.0%	112.6	112.6	-	0.0%
Total Expenses	6,534.7	5,844.7	689.9	10.6%	26,138.7	33,461.4	(7,322.7)	-28.0%
Recoveries								
From housing programs	56.4	30.2	(26.2)	-46.4%	225.7	232.7	7.0	3.1%
From homelessness programs	67.3	97.4	30.2	44.9%	269.0	524.0	255.0	94.8%
Total Expenses Less Recoveries	6,411.0	5,717.1	693.9	10.8%	25,644.0	32,704.7	(7,060.7)	-27.5%
Excess (Deficiency) of Revenues over Expenses	-	9.5	9.5	n/a	-	271.0	271.0	n/a



Overall, Housing Program expenses were lower than budget in Q1, but are forecast to be higher than budget by \$2,008,700 at year-end. However, at this time a small program levy operating surplus of \$18,400 is expected.

Federal and Provincial grants are determined by applying various cost-sharing formulae to actual expenses. Expense highlights for Q1 and the full-year forecast include:

Materials	Forecast \$213,000 (6.4%) favourable
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Materials were lower than budget in Q1 and are expected to be \$213,000 lower than budget at year-end. A further breakdown of this variance is provided in Table 11, below:

Table 11:

Description	Year-To-Date				Year 2023			
	Budget (\$000s)	Actuals (\$000s)	Variance		Budget (\$000s)	Forecast (\$000s)	Variance	
			(\$000s)	(%)			(\$000s)	(%)
Materials								
OPHI	120.0	-	120.0	100.0%	480.0	589.1	(109.1)	-22.7%
COCHI	703.1	29.1	674.0	95.9%	2,812.4	2,490.3	322.1	11.5%
Other	6.9	19.5	(12.7)	-185.1%	27.4	27.4	-	0.0%
Total	830.0	48.6	781.3	94.1%	3,319.8	3,106.8	213.0	6.4%

The favourable variance in the Canada-Ontario Community Housing Initiative (COCHI) is due to anticipated timing of project completion. OPHI and COCHI are funded 100% by the Federal and Provincial governments.



External Transfers	Forecast \$7,261,400 (36.2%) unfavourable
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External transfers for Housing Programs were higher than budget in Q1 and are expected to be \$7,261,400 higher than budget at year-end. A further breakdown of this variance is provided in Table 12, below:

Table 12:

Description	Year-To-Date				Year 2023			
	Budget (\$000s)	Actuals (\$000s)	Variance		Budget (\$000s)	Forecast (\$000s)	Variance	
			(\$000s)	(%)			(\$000s)	(%)
External Transfers								
Provincial Reformed	1,407.0	1,469.1	(62.1)	-4.4%	5,627.8	5,636.9	(9.1)	-0.2%
Former Provincial Reformed	72.8	48.2	24.5	33.7%	291.1	291.1	-	0.0%
Urban Native housing program	261.5	284.3	(22.8)	-8.7%	1,046.0	1,056.7	(10.7)	-1.0%
Private landlord rent supplement	596.5	587.9	8.5	1.4%	2,385.8	2,440.2	(54.4)	-2.3%
Non-profit rent supplement	197.4	194.6	2.8	1.4%	789.6	776.6	13.0	1.6%
Portable Housing Benefit	255.6	176.9	78.7	30.8%	1,022.3	952.4	69.9	6.8%
IAH Rent Supplement	11.7	43.1	(31.4)	-268.9%	46.7	60.7	(14.0)	-30.0%
IAH Ontario Renovates	-	32.1	(32.1)	n/a	-	112.3	(112.3)	n/a
IAH-SIF housing allowance	5.9	10.6	(4.7)	-79.6%	23.6	21.4	2.2	9.3%
OPHI Rental Housing	125.0	185.4	(60.4)	-48.3%	500.0	500.0	-	0.0%
OPHI Ontario Renovates	103.8	80.0	23.7	22.9%	415.0	461.7	(46.7)	-11.3%
COCHI rental housing	-	-	-	n/a	-	1,652.0	(1,652.0)	n/a
COCHI capital repairs	218.1	-	218.1	100.0%	872.4	872.4	-	0.0%
COCHI rent supplement	222.3	238.4	(16.2)	-7.3%	889.0	840.7	48.3	5.4%
COCHI transitional operating	22.7	22.7	0.0	0.1%	90.9	90.9	-	0.0%
Reaching Home	15.0	17.8	(2.8)	-18.3%	60.0	17.8	42.2	70.3%
HPP	1,216.0	1,661.7	(445.7)	-36.7%	4,864.1	9,861.6	(4,997.5)	-102.7%
SSRF	262.5	-	262.5	100.0%	1,050.0	1,590.3	(540.3)	-51.5%
Home for Good	26.2	26.2	(0.0)	0.0%	104.7	104.7	-	0.0%
Total	5,019.8	5,079.0	(59.3)	-1.2%	20,079.0	27,340.4	(7,261.4)	-36.2%

The unfavourable variance is mainly due to additional 2023/24 HPP funding to be committed/ spent in 2023. The HPP Investment Plan has been submitted to the Province and Administration will work towards implementation of the plan. HPP is 100% Provincially funded so there is no impact on the levy, however the additional HPP funding provides additional administrative recoveries.

There is also an unfavourable variance due to COCHI funding provided to support new rental housing, and Social Services Relief Fund (SSRF) funding that was allocated in prior years and should be fully disbursed in 2023. The COCHI is 100% Federally funded and the SSRF allocations are 100% Provincially funded so there is no impact on the levy.



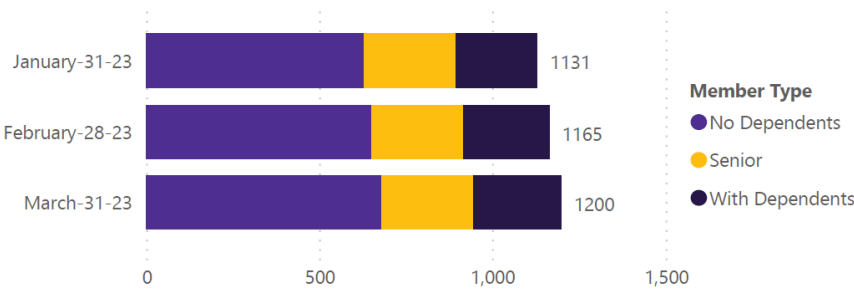
Key Performance Indicators

The role of the Service Manager is to maintain and grow the supply of affordable housing units in the District of Thunder Bay. The Service Manager also provides support for people experiencing homelessness or at risk of homelessness through outreach and engagement.

To maintain existing relationships and grow the supply of new affordable housing units in the District of Thunder Bay

Community Housing Waitlist by Family Status

Target: Decrease in waitlist over time



Net New Housing Supports*

15!
Goal: 30 (-50%)

* New PHB and Rent Supplement units
Target 30 by end of 2023

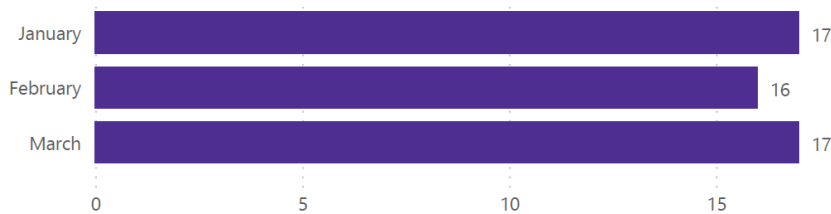
The Community Housing Waitlist is an indicator of housing need in the District of Thunder Bay. In the first quarter, the waitlist has increased due, in part, to the implementation of the new online housing application which has increased the accessibility of the waitlist. Administration is on track to meet its net new housing supports goal for 2023 which will help address the waitlist increase. Also, within its direct-owned housing portfolio, Administration is working towards turning over its unoccupied units to make them available to prospective tenants. This should also help reduce the waitlist.



To support people experiencing homelessness or at risk of homelessness through outreach and engagement:

Number of People Experiencing Chronic Homelessness Using a Shelter

Target: Decrease in number of people experiencing chronic homelessness using shelter



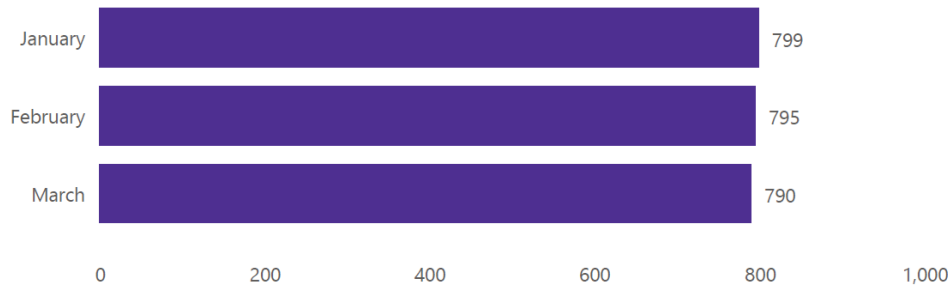
20

Q1 Total Unique Individuals
Experiencing Chronic
Homelessness Served at Shelters

To provide a respectful, supportive environment for all clients accessing TBDSSAB services

Active Clients on the By Name List Over Time

Target: Decrease in active clients experiencing homelessness



790

Active Clients on
the By Name List at
the end of Q1

In support of the Province’s goal of eliminating chronic homelessness, Administration monitors individuals utilizing emergency shelters and manages the ‘By Name’ list of individuals experiencing homelessness. Through outreach and engagement, staff can work with these individuals to find more permanent housing solutions. Both the number of people experiencing chronic homelessness using a shelter, and the by name list have trended lower in Q1. Through the home for good program within the Homelessness Prevention Program, TBDSSAB supported 119 individuals and was able to house seven.

H. Direct-Owned Community Housing Building Operations

TBDSSAB operates and maintains 2,493 direct-owned housing units throughout the District of Thunder Bay. Table 13, below, shows the 2023 Operating Budget revenues and expenditures, first quarter variances, and year-end projections for direct-owned Community Housing building operations.

Overall, direct-owned Community Housing building operation expenses were more than budget in Q1 but are expected to be \$66,000 lower than budget at year-end; however, this favourable amount is offset due to lower rent revenues, resulting in a program levy operating deficit of \$319,400 expected by year end.

Table 13:

Description	Year-To-Date				Year 2023			
	Budget (\$000s)	Actuals (\$000s)	Variance		Budget (\$000s)	Forecast (\$000s)	Variance	
			(\$000s)	(%)			(\$000s)	(%)
Financing								
Levy to municipalities & TWOMO	2,789.4	2,789.4	-	0.0%	11,157.5	11,157.5	-	0.0%
Federal grants	632.5	636.8	4.4	0.7%	2,529.8	2,532.7	2.9	0.1%
Provincial grants	2.9	10.4	7.5	261.8%	11.5	27.3	15.8	137.4%
Rents	2,852.6	2,541.8	(310.7)	-10.9%	11,410.2	11,001.7	(408.5)	-3.6%
Other revenue	69.7	49.1	(20.6)	-29.6%	278.8	278.8	-	0.0%
From (to) reserve funds	(586.6)	(603.6)	(17.1)	2.9%	(2,346.2)	(2,346.2)	-	0.0%
Imputed rent adjustment	11.0	17.9	6.9	63.2%	43.8	48.2	4.4	10.0%
Total Financing	5,771.4	5,441.8	(329.6)	-5.7%	23,085.4	22,700.0	(385.4)	-1.7%
Expenses								
Personnel services	937.1	821.1	116.0	12.4%	3,748.5	3,516.8	231.7	6.2%
Interest on long-term debt	36.3	36.9	(0.7)	-1.8%	145.1	145.1	-	0.0%
Materials	3,892.5	4,138.8	(246.3)	-6.3%	15,569.9	15,811.2	(241.3)	-1.5%
Contract services	2.5	-	2.5	100.0%	10.0	10.0	-	0.0%
Rents and financial expenses	2.4	79.0	(76.6)	-3190.7%	9.6	9.6	-	0.0%
External transfers	0.4	-	0.4	100.0%	1.4	1.4	-	0.0%
Loan principal repayment	511.5	511.4	0.0	0.0%	2,045.9	2,045.9	-	0.0%
Internal administration allocation	491.8	496.0	(4.2)	-0.9%	1,967.0	1,891.4	75.6	3.8%
Imputed rent recovery	63.4	63.4	-	0.0%	253.4	253.4	-	0.0%
Total Expenses	5,937.7	6,146.5	(208.8)	-3.5%	23,750.8	23,684.8	66.0	0.3%
Recoveries								
Recovery from Ontario Works progra	70.0	70.0	-	0.0%	279.8	279.8	-	0.0%
Recovery from homelessness progra	91.3	75.2	(16.1)	-17.7%	365.2	365.2	-	0.0%
Recovery from building overhead	5.1	5.1	-	0.0%	20.4	20.4	-	0.0%
Total Expenses Less Recoveries	5,771.4	5,996.3	(225.0)	14.1%	23,085.4	23,019.4	66.0	0.3%
Excess (Deficiency) of Revenues over Expenses	-	(554.5)	(554.5)	n/a	-	(319.4)	(319.4)	n/a

Highlights for Q1 and the full-year forecast include:

Rents **Forecast \$408,500 (3.6%) unfavourable**

Rent revenue was lower than budget in Q1 and is expected to be \$408,500 less than budget at year-end. The variance is primarily related to rent-geared-to-income (RGI) which is based on tenant incomes. The province had implemented a rent-freeze for 2021 which was lifted January 1, 2022. Beginning in the fall of 2022, annual tenant rent reviews have resulted in lower rents retroactive to prior periods. This trend has continued into 2023. Administration had anticipated rents would increase slightly in 2023 as the economy recovered after the pandemic. Also increases in Canada Pension Plan benefits should increase tenant income and RGI rent calculations accordingly. Administration will continue to monitor monthly RGI rent revenue.

Personnel Services **Forecast \$231,700 (6.2%) favourable**

Personnel Services expenses were lower than budget in Q1 and are forecast to be under budget by \$231,700 at year-end due to temporarily vacant positions throughout the year.

Materials **Forecast \$241,300 (1.5%) unfavourable**

Materials costs were higher than budget in Q1 and are expected to be \$241,300 higher than budget at year-end. A further breakdown of this variance is provided in Table 14, below:

Table 14:

Description	Year-To-Date				Year 2023			
	Budget (\$000s)	Actuals (\$000s)	Variance		Budget (\$000s)	Forecast (\$000s)	Variance	
			(\$000s)	(%)			(\$000s)	(%)
Materials								
Repairs and maintenance	563.0	546.9	16.1	2.9%	2,251.9	2,331.9	(80.0)	-3.6%
Operating services	571.0	668.8	(97.8)	-17.1%	2,284.1	2,436.4	(152.3)	-6.7%
Insurance	200.2	198.5	1.7	0.8%	800.6	800.6	-	0.0%
Gas	185.2	310.5	(125.3)	-67.7%	740.7	790.7	(50.0)	-6.8%
Electricity	468.4	648.8	(180.4)	-38.5%	1,873.5	1,873.5	-	0.0%
Water	431.8	391.2	40.6	9.4%	1,727.2	1,727.2	-	0.0%
Hot water tanks	26.3	21.9	4.4	16.8%	105.2	105.2	-	0.0%
Municipal taxes	1,366.8	1,298.2	68.6	5.0%	5,467.3	5,467.3	-	0.0%
Other	79.9	54.0	25.9	32.4%	319.4	278.4	41.0	12.8%
Total	3,892.5	4,138.8	(246.3)	-6.3%	15,569.9	15,811.2	(241.3)	-1.5%

The anticipated unfavourable variance is due primarily to over-spending on electrical standards compliance, snow removal, and custodial coverage resulting from the staff vacancies mentioned above. Also, natural gas costs are expected to be over budget due to prior period adjustments.

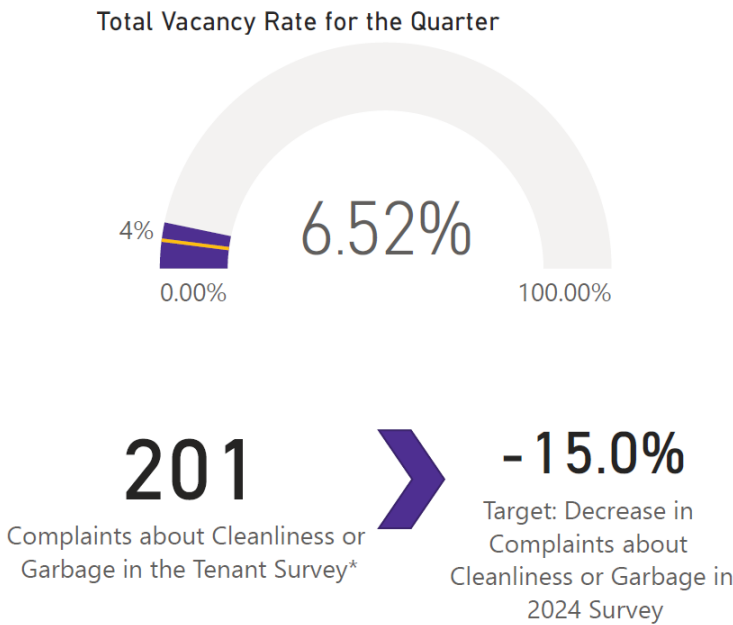
Internal Administration Allocation **Forecast \$75,600 (3.8%) favourable**

Internal Administration is comprised of Board and Office of the CAO, Corporate Services, and Integrated Social Services Program Support. These costs are allocated to programs based on a predetermined weighting approved through the annual Operating Budget. Further variance explanation is provided above.

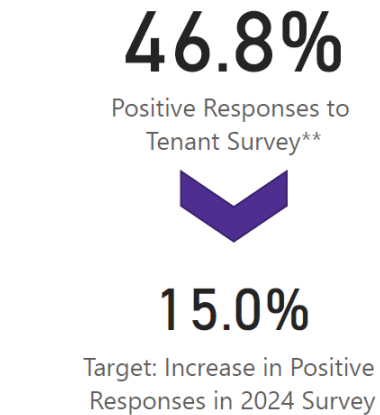
Key Performance Indicators

TBDSSAB provides safe, well-maintained, affordable housing options for tenants and creates vibrant communities through tenant engagement.

To provide clean, safe, well-maintained, affordable housing options for tenants



To provide a respectful, supportive environment for all individuals and families accessing TBDSSAB services



* Complaints for cleanliness or garbage are all "Poor" responses to 4 questions of the 2022 Tenant Survey - 11.5% of the total responses to these questions.

** Positive responses to tenant survey are of all questions asked in the 2022 Tenant Survey

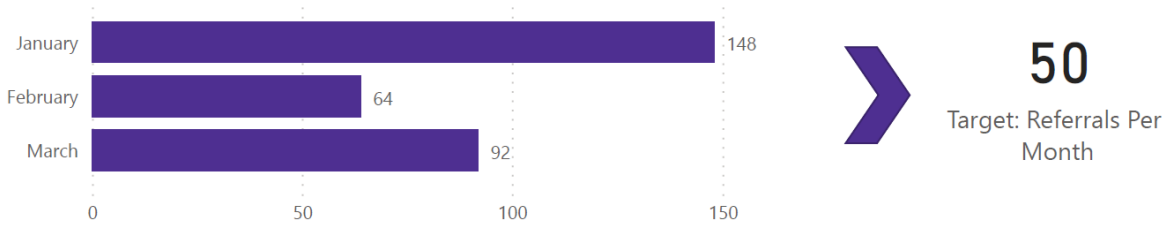
Vacancies in TBDSSAB-owned housing units occur throughout the year as tenants leave community housing or are transferred into other community housing units. Once a tenant moves out, the unit is assessed, and necessary repairs are made. Quick turnaround is important to ensure those individuals and families in need can be housed. Administration had established a target of 4% vacancy. In Q1 the vacancy rate was 6.52% however Administration has taken steps to expedite the turnover of units which should bring the vacancy rate in line with the target by year end.



Administration uses tenant-surveys to determine the overall satisfaction of experiences in the direct-owned housing. The last tenant survey was conducted in 2022 and Administration is targeting 2024 to conduct the next survey and will report this KPI at that time.

To create vibrant communities for tenants through engagement and collaboration with community partners

Tenant Referrals Made to Services by Month



Community Partners with Services in Properties by Month

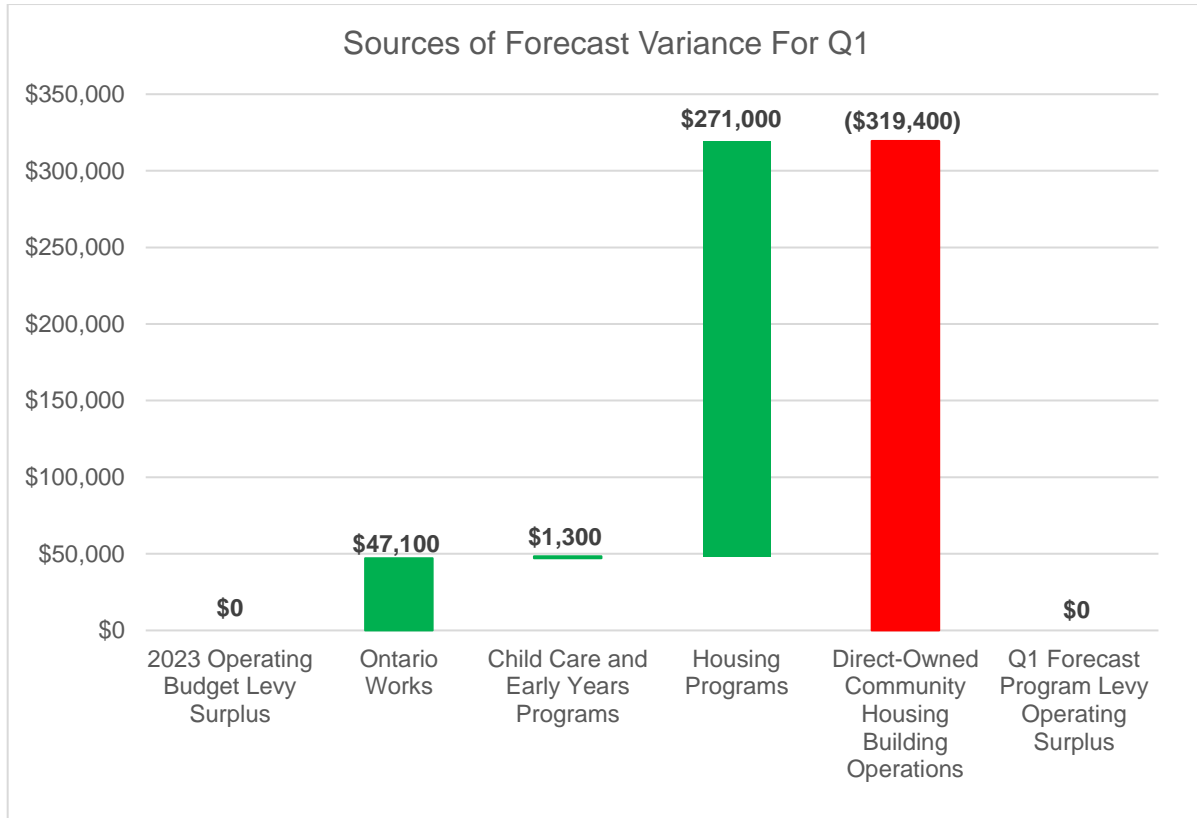


Housing Portfolio Management is maintaining a high level of referrals from Tenant Support Workers to external agencies for supports, the number of agencies providing direct services within TBDSSAB properties remains consistent.



CONCLUSION

Through the 2023 First Quarter Financial Report, Administration is projecting to be on budget overall for the 2023 year. The chart below summarizes the Q1 forecast levy operating surplus/deficit for 2023, by program:





**THE DISTRICT OF THUNDER BAY
SOCIAL SERVICES ADMINISTRATION BOARD**

Fiduciary Responsibility Checklist

Year: 2023

[Supporting Documents](#)

	Q1	Q2	Q3	Q4	Comments
Corporate Filings					
Canada Pension Plan Contributions	✓				
Employment Insurance Premiums	✓				
Employer Health Tax (EHT) Premiums	✓				
Income Tax Deductions	✓				
OMERS Contributions	✓				
Workplace Safety and Insurance Board Premiums	✓				
T4s	✓				
EHT Annual Return	✓				
Harmonized Sales Tax Rebate	✓				
Tax Filing (TBDHC)					
Internal Governance					
Bank Reconciliation	✓				
Listing of Cheques	✓				
Debt Payments Made	✓				
Insurance Renewal	✓				
Provincial Reporting					
Ontario Works Monthly Subsidy Claim (20 th of each month)	✓				
OW Budget Submission					
OW Mid-Year and Year-End Report					
Child Care & Early Years Estimates Report					
Child Care & Early Years Financial Statement Report					
Service Manager Annual Information Return					
Social Housing TWOMO Report	✓				
Canada-Ontario Community Housing Initiative Report	✓				
Canada-Ontario Housing Benefit	✓				
Investment in Affordable Housing Report	✓				
Ontario Priorities Housing Initiative Report	✓				
Homelessness Prevention Program Report	✓				

I certify, to the best of my knowledge and belief, that the above remittances, contributions, filings, and reporting requirements were completed during the period in accordance with established requirements and timelines.

And, I certify, to the best of my knowledge and belief, that TBDSSAB is in compliance with all applicable labour laws, including the Occupational Health and Safety Act, Accessibility for Ontarians with Disabilities Act, Employment Standards Act, and Canada Labour Code.

Director - Corporate Services Division
Date: 12-May-23

Chief Administrative Officer
Date: 12-May-23