



BOARD REPORT

REPORT No.: 2024-15

MEETING DATE: APRIL 18, 2024

SUBJECT: 2023 FOURTH QUARTER FINANCIAL REPORT AND PROGRAM LEVY
OPERATING POSITION

RECOMMENDATION

THAT with respect to Report No. 2024-15, we, The District of Thunder Bay Social Services Administration Board (TBDSSAB or the Board), approve actual income earned on unrestricted funds, in excess of \$615,300, be transferred to the Levy Stabilization Reserve Fund.

REPORT SUMMARY

To provide The District of Thunder Bay Social Services Administration Board (TBDSSAB or the Board) with the 2023 Fourth Quarter Financial Report, with an update regarding the 2023 program levy operating position.

BACKGROUND

In accordance with Budget Policy No. CS-02:83, a Financial Report is prepared and reported to the Board quarterly. This Report provides 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 information is provided on the same basis that Federal/ Provincial funding is provided, where certain accruals for potential future employee entitlements and asset retirement obligations are not considered, and are only funded when paid, and purchases of capital assets are reported as expenditures in the year purchased.

COMMENTS

Financial Status – Operating

Overall, spending on TBDSSAB delivered programs, for the period ended December 31, 2023, was \$2,115,701 (1.91%) higher than Budget, with a balanced program levy operating position (\$0).

A summary of net cost variances, by program, is presented below:

Table 1:

2023 Program Levy Operating Surplus/(Deficit)	
Social Assistance	\$ 53,322
Child Care and Early Years	\$ (9,433)
Community Housing Programs	\$ 438,437
Direct-Owned Community Housing Building Operations	\$ (797,580)
Additional Interest on Unrestricted Funds	\$ 315,254
Program Levy Operating Net Position	\$ 0

This result is consistent with the 2023 Third Quarter Financial Report projected program levy operating surplus of \$7,100. Although the overall program levy operating position is balanced (\$0), there were significant variances within the programs:

- **Community Housing Programs:** There was a favourable variance of \$438,437 in Community Housing Programs, due to additional administrative recovery that was not anticipated during the budget development process.
- **Direct-Owned Community Housing Building Operations:** There was an unfavourable variance (\$797,580) in Direct-Owned Community Housing Building Operations. The largest single reason for the unfavourable variance relates to rent-geared-to-income rental revenue, which was \$566,539 below budget due mainly to the impact of the provincial rent freeze implemented in 2021 and a higher than expected vacancy rate. Although the freeze was lifted January 1, 2022, the result was significant retroactive adjustments to annual tenant rents during the annual reviews in 2022 which carried into 2023. As well, over-spending on repairs and maintenance, certain operating services, and insurance, increased the unfavourable position. This was somewhat offset by favourable variances in utilities, snow removal, and personnel services due to temporarily vacant positions.

Highlights for the 2023 year, and detailed variance explanations, are provided in Attachment #1: 2023 Fourth Quarter Financial Report – Operating Budget.

Financial Status – Capital

At the end of 2022, the Chief Administrative Officer approved the carryforward of 60 capital projects totaling \$3,326,980. Total capital expenditures on these carryforward projects, for the period ended December 31, 2023, were \$1,718,331. Fourteen projects, totaling \$907,536 will be carried forward into 2024.

The Board-approved capital budget for 2023 was \$4,324,000 representing 136 projects. Total capital expenditures on the projects, for the period ended December 31, 2023, were \$632,260. Eighty-four (84) projects, totaling \$2,987,291 will be carried forward into 2024.

In total, 98 projects, totaling \$3,894,827 will be carried forward from previous years into 2024. These projects are identified per Report No. 2024-14, Carryforward of Capital Projects.

Highlights for the 2023 year, and detailed variance explanations, are provided in Attachment #2: 2023 Fourth Quarter Financial Report – Capital Budget.

2023 Program Levy Operating Position

The 2023 TBDSSAB program levy operating position is balanced at year end; therefore, no levy disposition options are presented.

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 #3: 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 2020-2023 strategic direction of Financial Stewardship, with a focus on ensuring accountability of TBDSSAB resources.

FINANCIAL IMPLICATIONS

This Report provides the financial results for the 2023 year, on the same basis as the approved Budget.



CONCLUSION

It is concluded that the 2023 Fourth Quarter Financial Report indicates a balanced program levy operating position for the year.

It is further concluded that no surplus disposition is presented as the program levy operating position is balanced to \$0 at year end.

REFERENCE MATERIALS

- Attachment #1 [2023 Fourth Quarter Financial Report – Operating Budget](#)
- #2 [2023 Fourth Quarter Financial Report – Capital Budget](#)
- #3 [Fiduciary Responsibility Checklist](#)

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SIGNATURE	
SUBMITTED BY:	William (Bill) Bradica, Chief Administrative Officer



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

**2023 FOURTH 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 program levy operating surplus, or deficit, for the year.

EXECUTIVE SUMMARY

Reflecting results for the 12-month period ending December 31, 2023, this Report provides TBDSSAB's financial status for the year, and explains significant variances from the 2023 approved Operating Budget.

Overall, TBDSSAB incurred a breakeven program levy operating position for the 2023 year. Table 1 provides a breakdown of the year-end variances, by program.

2023 Program Levy Operating Position Variance	
Social Assistance	\$ 53,322
Child Care and Early Years	\$ (9,433)
Community Housing Programs	\$ 438,437
Direct-Owned Community Housing Building Operations	\$ (797,580)
Additional Interest on Unrestricted Funds	\$ 315,254
Program Levy Operating Position	\$ 0

The 2023 program levy operating position is consistent with the Q3 forecast previously reported.

Table 2 shows the 2023 Operating Budget revenue and expenditures, and actual results for the year.

Table 2:

Description	Year 2023			
	Budget (\$000s)	Actuals (\$000s)	Variance	
			(\$000s)	(%)
Financing				
Levy to municipalities & TWOMO	24,330.5	24,330.5	-	0.0%
Federal grants	22,570.3	19,818.8	(2,751.5)	-12.2%
Provincial grants	54,032.9	58,983.3	4,950.4	9.2%
Rents	11,410.2	10,843.9	(566.3)	-5.0%
Other revenue	377.3	310.3	(67.0)	-17.8%
Interest on unrestricted funds	300.0	615.3	315.3	105.1%
Interest on restricted funds	722.6	1,360.4	637.8	88.3%
From (to) reserve funds	(2,933.4)	(3,736.3)	(802.9)	27.4%
Prior year surplus	-	400.0	400.0	n/a
Total Financing	110,810.4	112,926.1	2,115.7	1.9%
Expenses				
Personnel services	14,867.7	14,327.1	540.6	3.6%
Interest on long-term debt	226.7	223.5	3.2	1.4%
Materials	21,442.7	20,464.2	978.5	4.6%
Contract services	198.0	200.7	(2.7)	-1.4%
Rents and financial expenses	130.5	261.1	(130.6)	-100.1%
External transfers	71,592.9	75,097.6	(3,504.7)	-4.9%
Loan principal repayment	2,351.9	2,351.9	(0.0)	0.0%
Total Expenses	110,810.4	112,926.1	(2,115.7)	-1.9%
Excess (Deficiency) of Revenues over Expenses	-	0.0	0.0	n/a

2023 FOURTH QUARTER OPERATING BUDGET RESULTS

The Fourth Quarter Report provides an indication of TBDSSAB's financial status for the year ending December 31, 2023, and identifies any significant variances from the 2023 Operating Budget. Overall, TBDSSAB recorded a net breakeven for the 2023 year. The financial detail for each program area is provided below.

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 2023			
	Budget (\$000s)	Actuals (\$000s)	Variance	
			(\$000s)	(%)
Allocation				
Direct-owned community housing building operations	323.3	320.4	(2.9)	-0.9%
Ontario Works	667.4	663.9	(3.5)	-0.5%
Child care and early years programs	165.9	165.7	(0.2)	-0.1%
Housing programs	232.1	232.7	0.6	0.3%
Total Allocation	1,388.7	1,382.7	(6.0)	-0.4%
Financing				
Other Revenue	-	4.3	4.3	n/a
From (to) reserve funds	28.4	28.4	-	0.0%
Total Financing	28.4	32.7	4.3	15.1%
Expenses				
Personnel services	1,097.3	1,126.4	(29.1)	-2.7%
Materials	214.5	193.9	20.6	9.6%
Contract services	105.3	95.1	10.2	9.7%
Total Expenses	1,417.1	1,415.4	1.7	0.1%
Excess (Deficiency) of Revenues over Expenses	-	-	-	n/a

Table 3, above, shows the 2023 Operating Budget revenues and expenditures, and results for the 2023 year 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. Overall, Board and Office of the CAO expenses were materially on budget for the 2023 year.



Key Performance Indicators

Office of the CAO

Strategic Plan 2020-2023 progress



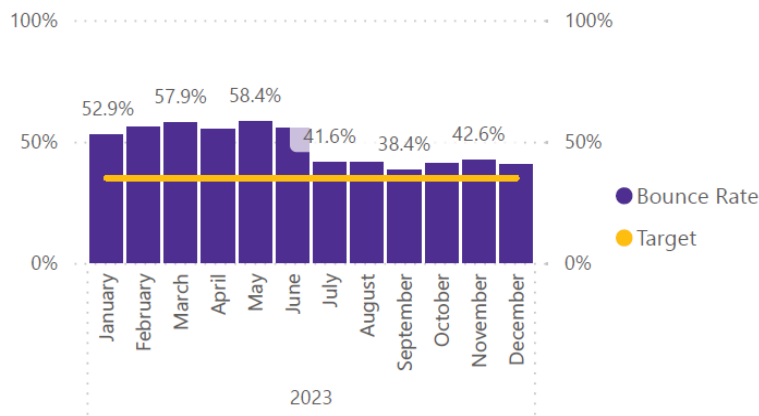
Strategic Plan Objectives Complete

93.0% ✓
Goal: 90.0% (+3%)

To improve website navigation by updating and reducing content.

Website Bounce Rate

Target: Decrease Bounce Rate by 25% in 2023



Pages Removed From Website
During Quarter

72 ✓
Goal: 38% (+89.47%)

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. 93% of the strategic plan was implemented by the end of 2023.

Due to an update in the Google Analytics platform, where the statistics for the TBDSSAB website are derived, Page Exit rate is no longer available. This metric has been adjusted to Bounce Rate for this quarter (Bounce Rate is the percentage of visitors to a website who navigate away from the site after viewing only one page. It is calculated by dividing the single page visits by the total visits to the website).

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; through this clean-up, the goal of a 38% reduction in web pages has been exceeded.

Human Resources

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

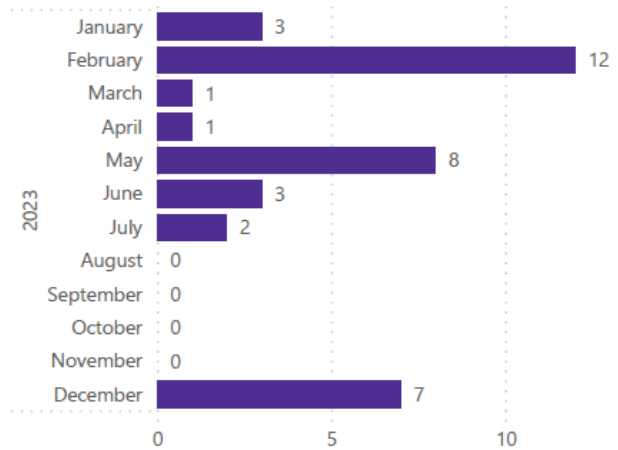
EAP Utilization Rate

16.0% ✓
Goal: 15.0% (+6.67%)

Grievances Received
During Quarter

0 ✓
Goal: 0

EAP Utilization Monthly



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 Q4 there were no grievances received. This result is consistent with the positive relationship between management and the bargaining unit.

Also, in Q4, the EAP utilization rate was 16%. 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.

All Key Performance Indicator targets were met by year end.

B. Corporate Services

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

Table 4:

Description	Year 2023			
	Budget (\$000s)	Actuals (\$000s)	Variance	
			(\$000s)	(%)
Allocation				
Direct-owned community housing building operations	1,476.3	1,400.6	(75.7)	-5.1%
Ontario Works	2,113.6	2,173.1	59.5	2.8%
Child care and early years programs	173.0	172.5	(0.6)	-0.3%
Housing programs	259.0	260.2	1.2	0.5%
Total Allocation	4,021.9	4,006.4	(15.5)	-0.4%
Financing				
Levy to municipalities and TWOMO	(300.0)	(300.0)	-	0.0%
Interest on unrestricted funds	300.0	615.3	315.3	105.1%
Interest on restricted funds	722.6	1,360.4	637.8	88.3%
Other revenue	-	1.1	1.1	n/a
From (to) reserve funds	(722.6)	(1,360.4)	(637.8)	88.3%
Total Financing	-	316.4	316.4	n/a
Expenses				
Personnel services	2,790.0	2,690.0	100.0	3.6%
Materials	1,204.7	1,271.3	(66.6)	-5.5%
Contract services	56.7	75.3	(18.6)	-32.8%
Rents and financial expenses	13.5	13.9	(0.4)	-2.7%
Total Expenses	4,064.9	4,050.5	14.4	0.4%
Recoveries				
From HQ building operations	43.0	43.0	-	0.0%
Total Expenses Less Recoveries	4,021.9	4,007.5	14.4	0.4%
Excess (Deficiency) of Revenues over Expenses	-	315.3	315.3	n/a

2023 Fourth Quarter Financial Report
Operating Budget

Table 4, above, shows the 2023 Operating Budget revenues and expenditures, and results for the 2023 year 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 2023 include:

Interest on Unrestricted Funds	\$315,300 (105.1%) favourable
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Unrestricted interest income is generated based on the operating accounts maintained by TBDSSAB for regular business operations. With interest rates at a substantially higher level during 2023, additional interest income was earned, and was available for inclusion in the operating revenues.

At Q3, Administration recommended using all unrestricted interest income earned in 2023, then estimated at \$650,000, to offset the rent revenue adjustments due to the impact of COVID rent restrictions. At year end, Administration has included \$615,300 of the total unrestricted interest income earned in 2023 to operations to offset the adjustment due to the impact on Direct-Owned Housing rent revenue due to COVID rent restrictions and discussed within the Direct-Owned Community Housing Building Operations section later in this report.

This requires an update to the Interest Income and related Reserve Fund Resolution originally approved in the 2023 Operating Budget Report, Report No. 2023-07 – The District of Thunder Bay Social Services Administration Board Proposed 2023 Operating and Capital Budgets.

Personnel Services	\$100,000 (3.6%) favourable
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Personnel Services expenses were lower than budget by \$100,000 at year-end due to temporarily vacant positions throughout the year, across all departments in the division.

Materials	\$66,600 (5.5%) unfavourable
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Materials expenses were higher than budget by \$66,600 at year-end, primarily due to higher costs associated with computer hardware, leases, and software.



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

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

Reported in Auditor's Management Letter

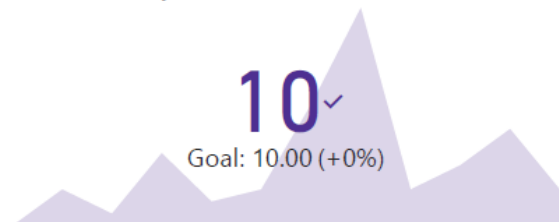
100%✓
Goal: 100.0% (+0%)

Average Journal Entries Posted to Correct
Errors



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

Business Days to Close



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 Board's Auditor delivered a clean Internal Control Letter, for the 2023 fiscal year.

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 Q4, the Finance Department has met the established targets.

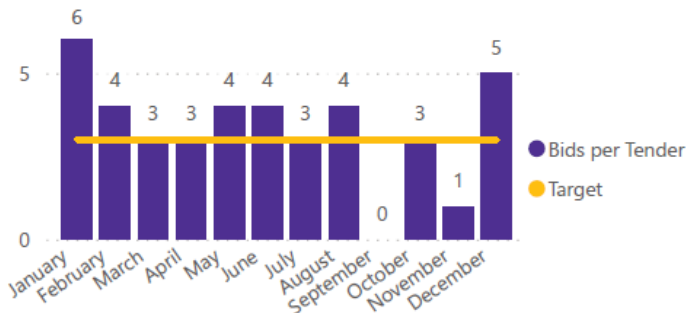


Purchasing and Inventory Control

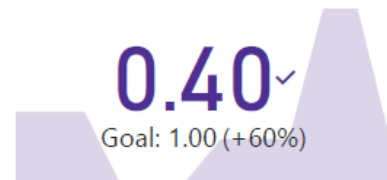
To provide efficient, transparent, ethical, and cost-effective procurement services to TBDSSAB.

Bids Received per Posted Procurement Process

Target: 3 or more



Average Addenda Issued per Bid Document



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 Q4 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. An average of three bids per procurement process has been established as the target 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 Q4 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

100%✓

Goal: 99.00% (+1.01%)

To ensure privacy requests are completed within the legislated timeframe

Privacy Requests Completed by Required Timeframe

100%✓

Goal: 100.00% (+0%)

Reduction of Boxes Stored at Off-Site Facility

-7.3%!

Goal: -10.0% (-27.47%)

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

Mail Error Rate

6.80%!

Goal: 1.00% (-580%)

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 Q4 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 Q4.

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 Q4 was 100%.



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. The final KPI at year end was 7.3%.

Information Management ensures that the client information is accessible, accurate and available as mail delivery is an essential communication mechanism for the people TBDSSAB serves. The accuracy of mail delivery and receipt is important, it provides consistent and timely communication. 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 Q4 was 6.80%. This relates to mail being returned to TBDSSAB and is attributed to two (2) events: The Social Assistance Survey sent out in June to all active Social Assistance recipients, and an increase in termination of service letters sent in August and September. Administration will work to gather additional information where possible to identify gaps in address validation or assist recipients in moving to a paperless process.

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 when BCAs become available

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 Q4, this target was met.

C. Office Headquarters Building Operations

Table 5, below, shows the 2023 Operating Budget revenues and expenditures, and results for the 2023 year for the Office Headquarters Building Operations.

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. Expenses were materially on budget at year end.

Table 5:

Description	Year 2023			
	Budget (\$000s)	Actuals (\$000s)	Variance	
			(\$000s)	(%)
Allocation				
Direct-owned community housing building operations	253.4	253.4	-	0.0%
Ontario Works	971.4	971.4	-	0.0%
Child care and early years programs	70.4	70.4	-	0.0%
Housing programs	112.6	112.6	-	0.0%
Total Allocation	1,407.8	1,407.8	-	0.0%
Financing				
Other revenue	3.5	3.6	0.1	2.6%
From (to) reserve funds	(203.0)	(203.0)	-	0.0%
Imputed rent adjustment	(243.3)	(252.5)	(9.2)	3.8%
Total Financing	(442.8)	(451.9)	(9.1)	2.0%
Expenses				
Interest on long-term debt	81.6	82.1	(0.5)	-0.6%
Materials	514.0	504.5	9.5	1.9%
Loan principal repayment	306.0	306.0	-	0.0%
Internal administrative expense	63.4	63.4	-	0.0%
Total Expenses	965.0	955.9	9.1	0.9%
Excess (Deficiency) of Revenues over Expenses	-	-	-	n/a



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, and results for the 2023 year for ISS Program Support.

Table 6:

Description	Year 2023			
	Budget (\$000s)	Actuals (\$000s)	Variance	
			(\$000s)	(%)
Allocation				
Direct-owned community housing building operations	167.4	153.9	(13.5)	-8.1%
Ontario Works	951.5	866.5	(85.0)	-8.9%
Child care and early years programs	382.4	348.5	(33.9)	-8.9%
Housing programs	460.3	436.5	(23.8)	-5.2%
Total Allocation	1,961.6	1,805.5	(156.1)	-8.0%
Financing				
Other revenue	35.0	35.0	0.0	0.1%
Total Financing	35.0	35.0	0.0	0.1%
Expenses				
Personnel services	2,244.2	2,189.1	55.1	2.5%
Materials	53.4	32.3	21.1	39.6%
Contract services	-	-	-	n/a
Total Expenses	2,297.6	2,221.4	76.2	3.3%
Recoveries				
From homelessness programs	301.0	380.9	(79.9)	-26.5%
Total Expenses Less Recoveries	1,996.6	1,840.5	156.1	7.8%
Excess (Deficiency) of Revenues over Expenses	-	-	-	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. Expense highlights for 2023 include:



Personnel Services

\$55,100 (2.5%) favourable

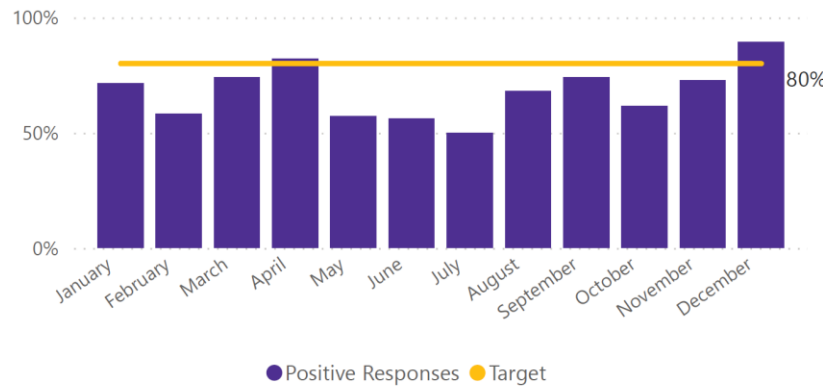
Personnel Services costs were less than budget by \$55,100 at year-end, due to temporarily vacant positions during the year.

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



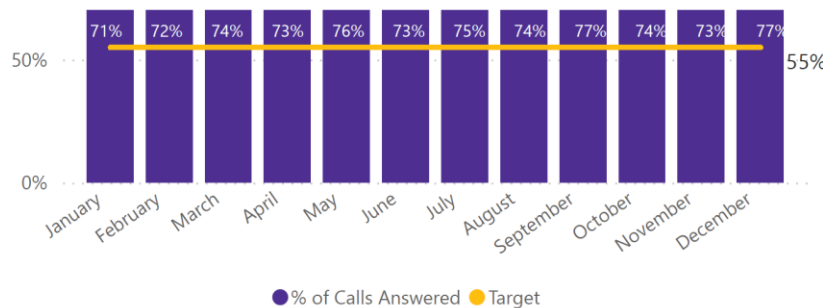
To determine program eligibility and process program applications in a timely manner

Housing Waitlist Applications Processed within 10 Business Days*

100.0% ✓
Goal: 70.0% (+42.86%)

* Applications received in the quarter

% of Incoming Calls Answered by Staff Month



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.

Due to the inclusion of online applications earlier in 2023, the Housing Application Processing indicator required a change for reporting, including new data points to consider. During Q2, the learning curve of the modified job processes caused some

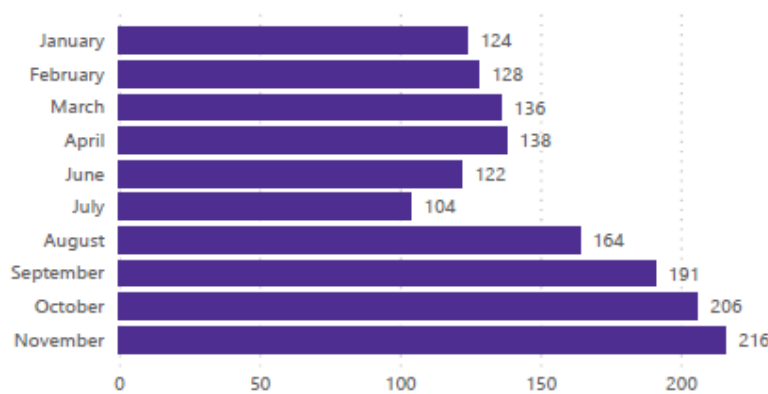


variances in the data, rendering it unreliable. Q4 is an accurate representation of application processing times above the target of 70% of applications processed within 10 business days.

With regards to incoming calls, Intake averaged 3,260 calls per month during Q4, with a YTD average of 3,370 per month.

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

272[✓]
Goal: 125 (+117.6%)

* Note - May HIFIS Outage by Lakehead University
- reports unable to run accurately, December
report not available

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 has steadily increased into Q4 and the contacts with people not included in the official caseload, has reached 272 relative to the goal of 125 in Q4.

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, and actual results for OW Programs. Overall, OW program expenses were \$482,200 lower than budget at year-end, with a \$53,300 favourable levy position.

Table 7:

Description	Year 2023			
	Budget (\$000s)	Actuals (\$000s)	Variance	
			(\$000s)	(%)
Financing				
Levy to municipalities & TWOMO	3,667.6	3,667.6	-	0.0%
Provincial grants	30,748.7	30,313.5	(435.2)	-1.4%
Other revenues	-	-	-	n/a
From (to) reserve funds	-	-	-	n/a
Imputed rent adjustment	167.9	174.2	6.3	3.8%
Total Financing	34,584.2	34,155.3	(428.9)	-1.2%
Expenses				
Personnel services	4,077.9	3,861.4	216.5	5.3%
Materials	523.9	499.1	24.8	4.7%
Contract services	5.0	2.0	3.0	59.2%
Rents and financial expenses	107.4	126.3	(18.9)	-17.6%
External transfers	24,929.1	24,701.1	228.0	0.9%
Internal administration allocation	4,012.3	3,983.3	29.0	0.7%
Imputed rent recovery	971.4	971.4	-	0.0%
Total Expenses	34,627.0	34,144.8	482.2	1.4%
Recoveries				
From homelessness programs	42.8	42.8	-	0.0%
Total Expenses Less Recoveries	34,584.2	34,102.0	482.2	1.4%
Excess (Deficiency) of Revenues over Expenses	-	53.3	53.3	n/a

Provincial grants are determined by applying the various cost-sharing formulae to actual expenses. Expense highlights for the 2023 year include:



Personnel Services

\$216,500 (5.3%) favourable

Personnel Services costs were less than budget by \$216,473 at year-end, due to temporarily vacant positions during the year.

External Transfers

\$228,000 (0.9%) favourable

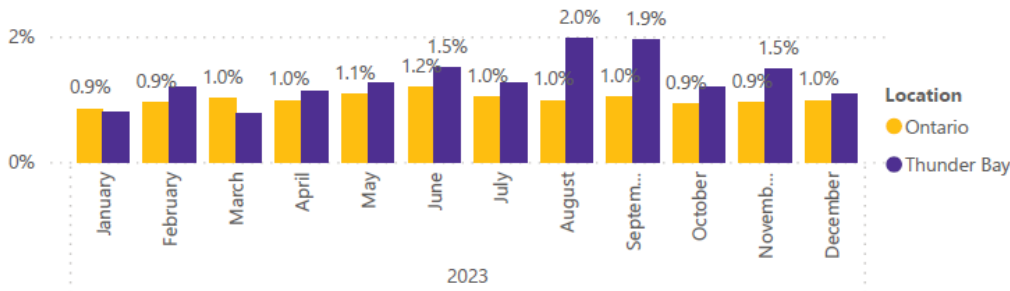
External transfers are lower than budget by \$228,000 at year end based on the actual monthly Ontario Works caseloads in 2023 (2,618) relative to the average monthly number of cases budgeted (2,646). OW financial assistance is 100% provincially funded, so there is no impact on the levy to Municipalities and TWOMO.

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

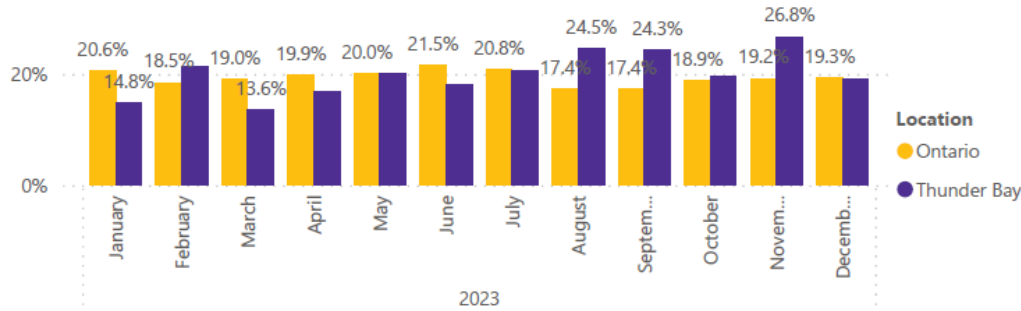


3.4%

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 Q4, the percentage of caseload exiting to employment is 1.0% compared to the Provincial average of 0.9%.

The majority of exits from Ontario Works are grants to ODSP which is a strong indicator of the employability of our caseload. A Common Assessment Tool will be mandatory for caseworkers to complete with each adult of the benefit unit once TBDSSAB is part of the Employment Service Transformation. This will provide a more accurate picture of the caseload employment readiness. This KPI will be reported once the tool is ready.

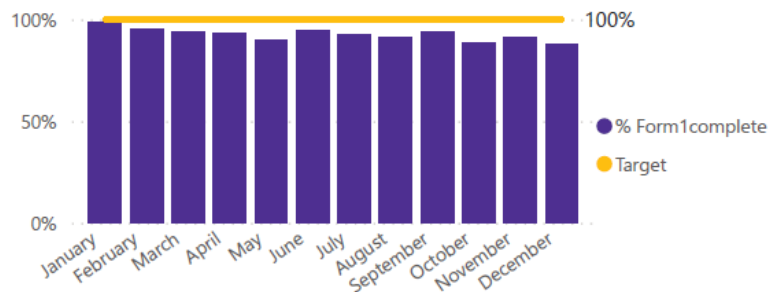
To provide a respectful, supportive environment for all clients accessing TBDSSAB services

92.9%

of respondents that answered positively to the question "Are Staff Friendly, Courteous and Helpful?"

To deliver the OW program in accordance with legislation and regulations

% of Form 1 Complete by Month of Review



Administration uses client-surveys to determine the overall satisfaction of experiences with social assistance. To align with the KPI of providing a respectful, supportive environment for all clients accessing TBDSSAB services, Administration measured the respondents who answered positively that staff are friendly, courteous and helpful. Based on the results of this year's survey, 92.9% of respondents answered this question positively.

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.

It is important to note that the majority of overdue Form 1s are due to missed appointments by the recipient and their assistance is suspended until they attend and complete the update. Assistance is not issued for those who are overdue except under exceptional circumstances.

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, and actual results for child care and early years' programs. Overall, child care and early years' program expenses were \$3,568,200 lower than budget with an overall unfavourable variance of \$9,400 at year-end.

Table 8:

Description	Year 2023			
	Budget (\$000s)	Actuals (\$000s)	Variance	
			(\$000s)	(%)
Financing				
Levy to municipalities & TWOMO	1,271.5	1,271.5	-	0.0%
Federal grants	11,089.4	8,461.7	(2,627.7)	-23.7%
Provincial grants	15,503.2	14,552.7	(950.5)	-6.1%
From (to) reserve funds	-	-	-	n/a
Imputed rent adjustment	12.1	12.6	0.5	4.3%
Total Financing	27,876.2	24,298.5	(3,577.7)	-12.8%
Expenses				
Personnel services	457.6	500.2	(42.6)	-9.3%
Materials	42.5	34.7	7.8	18.2%
Contract services	1.0	8.4	(7.4)	-744.6%
External transfers	26,583.4	23,007.5	3,575.9	13.5%
Internal administration allocation	1,074.4	1,039.8	34.6	3.2%
Imputed rent recovery	70.4	70.4	-	0.0%
Total Expenses	28,229.3	24,661.1	3,568.2	12.6%
Recoveries				
Other recoveries	353.1	353.1	-	0.0%
Total Expenses Less Recoveries	27,876.2	24,308.0	3,568.2	12.8%
Excess (Deficiency) of Revenues over Expenses	-	(9.4)	(9.4)	n/a

Federal and Provincial grants are determined by applying the various cost-sharing formulae to actual expenses. Expense highlights for the 2023 year include:



External Transfers	\$3,575,900 (13.5%) favourable
---------------------------	---------------------------------------

External transfers for child care and early years were 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 continued throughout the year 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 2023			
	Budget (\$000s)	Actuals (\$000s)	Variance	
			(\$000s)	(%)
External Transfers				
Fee Subsidy	2,000.0	1,323.8	676.2	33.8%
Special Needs	1,543.6	1,543.6	-	0.0%
General Operating	8,028.6	8,142.9	(114.3)	-1.4%
Wage Enhancement	1,225.2	1,063.7	161.5	13.2%
Other	293.6	311.3	(17.7)	-6.0%
Workforce Funding	696.3	672.4	23.9	3.4%
EarlyON	2,203.7	2,006.9	196.8	8.9%
Journey Together	1,177.4	1,177.4	(0.0)	0.0%
CWELCC	9,415.0	6,765.4	2,649.6	28.1%
Total	26,583.4	23,007.5	3,575.9	13.5%

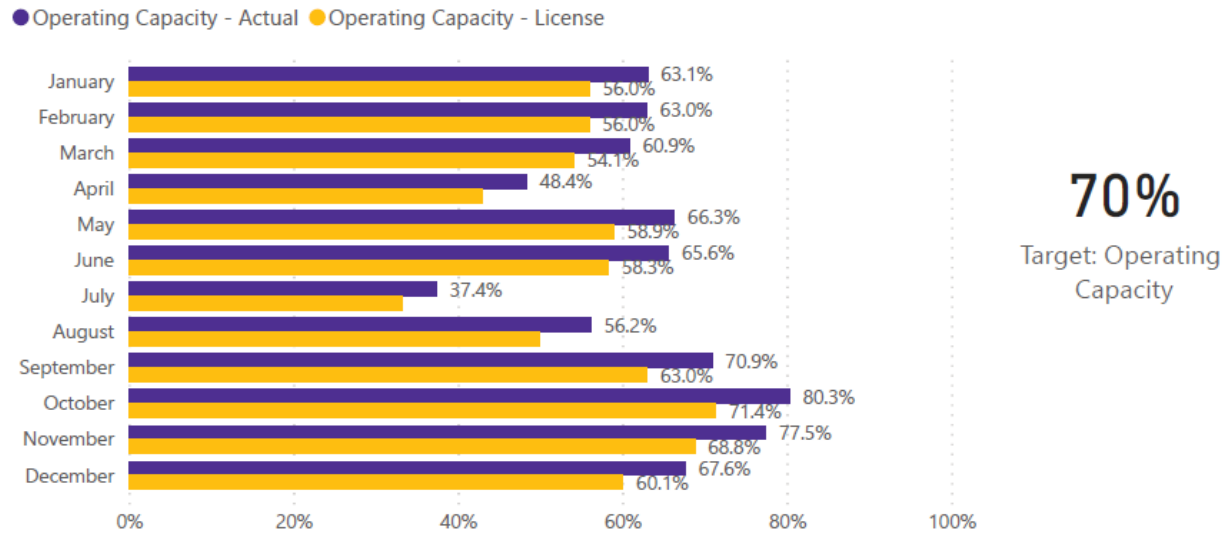


Key Performance Indicators

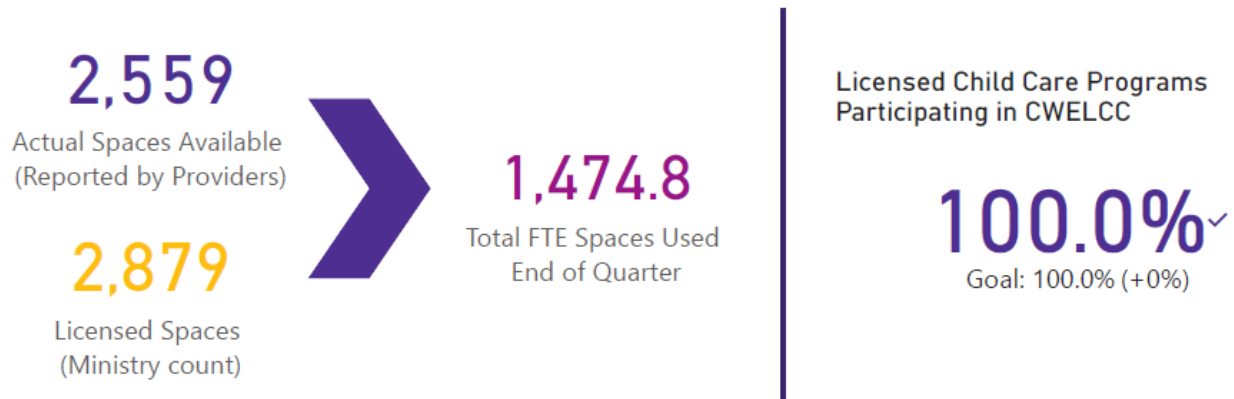
The role of the Service Manager is to maximize accessibility and affordability of child care for children and families in the District of Thunder Bay.

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)



There are currently 2,879 licensed child care spaces throughout the District and child care operators must work within provincially established child-to-adult ratios. However, operators are permitted to have mixed-ratio groups. Coupled with the significant shortage of Registered Early Childhood Educators (RECE) locally and across the province, the actual available spaces, as currently reported by operators, is 2,559. 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. At the end of the fourth quarter, 60.1% of licensed spaces (67.6% of available spaces) were filled.



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.

Thirty-five (35) new ECEs graduated from Confederation College in spring 2023, and twenty-nine (29) secured employment in the sector either on a part-time or full-time basis. As well, most first-year students secured employment within the child care sector for the summer of 2023. For September 2023, there were sixty (60) new students enrolled, and thirty-five (35) students returning into their second year.

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

66.9% ✓
Goal: 66.9% (+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 recently introduced a new capacity build process (CBP) to the Child Care and Early Years community, which was presented to the CCEY managers within the sector. The implementation of the CBP has begun to roll out and will become more robust as TBDSSAB vacant Programs Officer positions are filled; hence, TBDSSAB's pedagogical approach is on track to be fully implemented in 2024.



G. Housing and Homelessness 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.

In April 2023, Administration received confirmation of its Homelessness Prevention Program allocation for the 2023/24 year. The allocation of \$16.5 million was \$11.0 million higher than what was expected during 2023 budget deliberations.

Table 10, below, shows the 2023 Operating Budget revenues and expenditure for Housing and Homelessness Programs.

Table 10:

Description	Year 2023			
	Budget (\$000s)	Actuals (\$000s)	Variance	
			(\$000s)	(%)
Financing				
Levy to municipalities & TWOMO	8,533.9	8,533.9	-	0.0%
Federal grants	8,951.1	8,838.8	(112.3)	-1.3%
Provincial grants	7,769.5	14,117.1	6,347.6	81.7%
Other revenue	60.0	17.8	(42.2)	-70.4%
From (to) reserve funds	310.0	160.0	(150.0)	-48.4%
Prior year surplus	-	400.0	400.0	n/a
Imputed rent adjustment	19.5	20.2	0.7	3.6%
Total Financing	25,644.0	32,087.8	6,443.8	25.1%
Expenses				
Personnel services	452.2	496.1	(43.9)	-9.7%
Materials	3,319.8	1,946.0	1,373.8	41.4%
Contract services	20.0	17.6	2.4	11.8%
Rents and financial expenses	-	-	-	n/a
External transfers	20,079.0	27,380.1	(7,301.1)	-36.4%
Internal administration allocation	2,155.1	2,659.2	(504.1)	-23.4%
Imputed rent recovery	112.6	112.6	-	0.0%
Total Expenses	26,138.7	32,611.8	(6,473.1)	-24.8%
Recoveries				
From housing programs	225.7	190.3	(35.4)	-15.7%
From homelessness programs	269.0	772.1	503.1	187.0%
Total Expenses Less Recoveries	25,644.0	31,649.4	(6,005.4)	-23.4%
Excess (Deficiency) of Revenues over Expenses	-	438.4	438.4	n/a



Overall, Housing Program expenses were higher than budget by \$6,473,100 at year-end, with a program levy operating favourable variance of \$438,400 for the year due to higher administrative recovery related to the additional HPP funding.

Federal and Provincial grants are determined by applying various cost-sharing formulae to actual expenses. Expense highlights for the 2023 year include:

Materials	\$1,373,800 (41.4%) favourable
------------------	---------------------------------------

Materials were lower than budget by \$1,373,800 lower than budget at year-end. A further breakdown of this variance is provided in Table 11, below:

Table 11:

Description	Year 2023			
	Budget (\$000s)	Actuals (\$000s)	Variance	
			(\$000s)	(%)
Materials				
OPHI	480.0	422.2	57.8	12.0%
COCHI	2,812.4	1,500.5	1,311.9	46.6%
Other	27.4	23.4	4.0	14.6%
Total	3,319.8	1,946.0	1,373.8	41.4%

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

External Transfers	\$7,301,100 (36.4%) unfavourable
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External transfers for Housing Programs were higher than budget in 2023. A further breakdown of this variance is provided in Table 12, below:

Table 12:

Description	Year 2023			
	Budget (\$000s)	Actuals (\$000s)	Variance	
			(\$000s)	(%)
External Transfers				
Provincial Reformed	5,627.8	5,573.6	54.2	1.0%
Former Provincial Reformed	291.1	291.1	(0.0)	0.0%
Urban Native housing program	1,046.0	1,139.8	(93.8)	-9.0%
Private landlord rent supplement	2,385.8	2,403.4	(17.6)	-0.7%
Non-profit rent supplement	789.6	775.3	14.3	1.8%
Portable Housing Benefit	1,022.3	849.7	172.6	16.9%
IAH Rent Supplement	46.7	73.2	(26.5)	-56.8%
IAH Ontario Renovates	-	252.2	(252.2)	n/a
IAH-SIF housing allowance	23.6	37.6	(14.0)	-59.4%
OPHI Rental Housing	500.0	-	500.0	100.0%
OPHI Ontario Renovates	415.0	134.4	280.6	67.6%
COCHI rental housing	-	1,652.0	(1,652.0)	n/a
COCHI capital repairs	872.4	672.8	199.7	22.9%
COCHI rent supplement	889.0	828.7	60.3	6.8%
COCHI transitional operating	90.9	179.3	(88.4)	-97.3%
Reaching Home	60.0	17.7	42.3	70.4%
HPP Operating	4,864.1	5,899.6	(1,035.5)	-21.3%
HPP Capital	-	4,904.6	(4,904.6)	n/a
SSRF	1,050.0	1,590.3	(540.3)	-51.5%
Home for Good	104.7	104.7	(0.0)	0.0%
Total	20,079.0	27,380.1	(7,301.1)	-36.4%

The unfavourable variance is mainly due to additional 2023/24 HPP funding spent in 2023. 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 was fully committed in 2023. COCHI is 100% Federally funded and the SSRF is 100% Provincially funded so there is no impact on the levy.

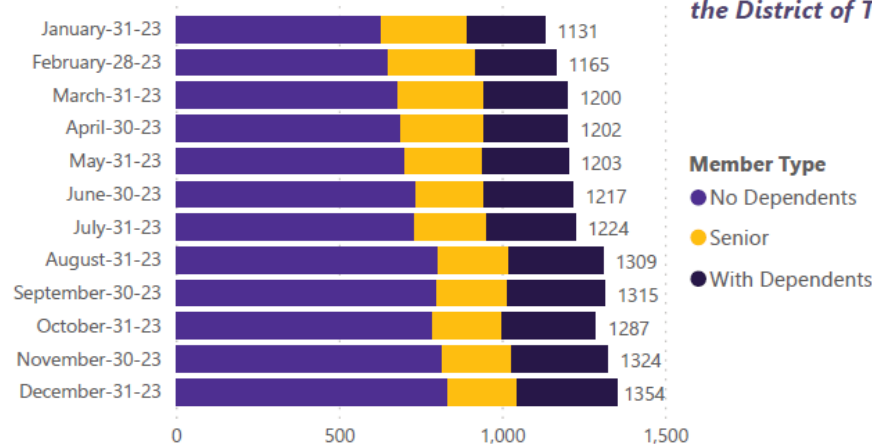


Key Performance Indicators

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.

Community Housing Waitlist by Family Status

Target: Decrease in waitlist over time



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

Net New Housing Supports*

74✓

Goal: 30
(+146.67%)

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

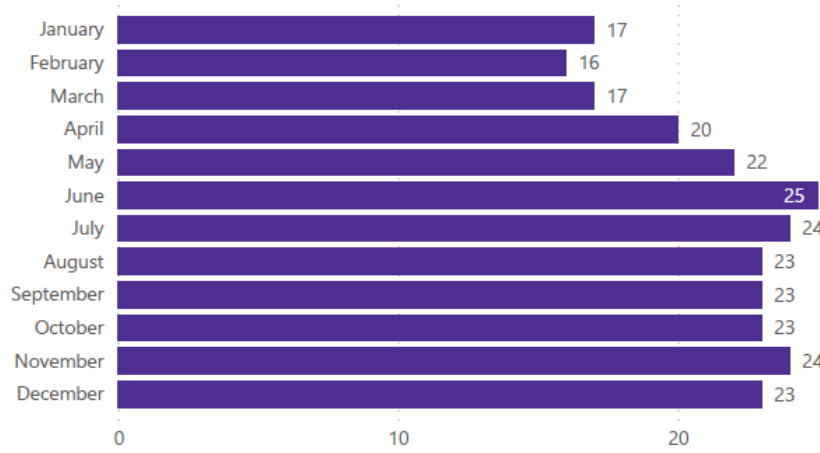
The Community Housing Waitlist is an indicator of housing need in the District of Thunder Bay. In the fourth quarter, the waitlist increased due, in part, to the continued increased outreach efforts to homeless individuals.

During the fourth quarter TBDSSAB staff participated in visits to unsheltered individuals and assisted individuals to complete housing applications. Administration has exceeded 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 quicker to make them available to prospective tenants.



Number of People Experiencing Chronic Homelessness Using a Shelter

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



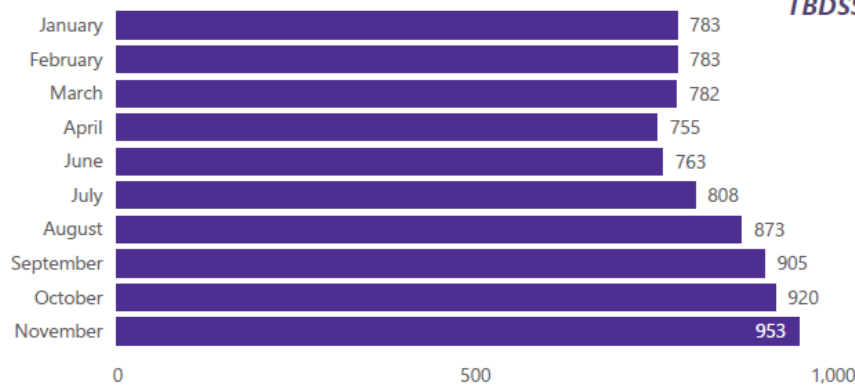
To support people experiencing homelessness or at risk of homelessness through outreach and engagement

44

YTD Total Unique Individuals Experiencing Chronic Homelessness Served at Shelters

Active Clients on the By Name List Over Time

Target: Decrease in active clients experiencing homelessness



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

953

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

* Note - May HIFIS Outage by Lakehead University - reports unable to run accurately; December report not available

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. The number of people experiencing chronic homelessness using a shelter decreased slightly in Q4 and the by name list trended higher in Q4 due in large part to the increased outreach efforts to the homeless encampments.



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, and actual results for direct-owned Community Housing building operations.

Table 13:

Description	Year 2023			
	Budget	Actuals	Variance	
	(\$000s)	(\$000s)	(\$000s)	(%)
Financing				
Levy to municipalities & TWOMO	11,157.5	11,157.5	-	0.0%
Federal grants	2,529.8	2,518.3	(11.5)	-0.5%
Provincial grants	11.5	-	(11.5)	-100.0%
Rents	11,410.2	10,843.9	(566.3)	-5.0%
Other revenue	278.8	248.5	(30.3)	-10.9%
From (to) reserve funds	(2,346.2)	(2,361.3)	(15.1)	0.6%
Imputed rent adjustment	43.8	45.4	1.6	3.8%
Total Financing	23,085.4	22,452.3	(633.1)	-2.7%
Expenses				
Personnel services	3,748.5	3,463.8	284.7	7.6%
Interest on long-term debt	145.1	141.4	3.7	2.5%
Materials	15,569.9	15,982.4	(412.5)	-2.6%
Contract services	10.0	2.2	7.8	78.5%
Rents and financial expenses	9.6	120.9	(111.3)	-1159.6%
External transfers	1.4	8.8	(7.4)	-530.2%
Loan principal repayment	2,045.9	2,045.9	(0.0)	0.0%
Internal administration allocation	1,967.0	1,874.9	92.1	4.7%
Imputed rent recovery	253.4	253.4	-	0.0%
Total Expenses	23,750.8	23,893.8	(143.0)	-0.6%
Recoveries				
Recovery from Ontario Works programs	279.8	279.8	-	0.0%
Recovery from homelessness programs	365.2	343.7	(21.5)	-5.9%
Recovery from building overhead	20.4	20.4	-	0.0%
Total Expenses Less Recoveries	23,085.4	23,249.9	(164.5)	5.3%
Excess (Deficiency) of Revenues over Expenses	-	(797.6)	(797.6)	n/a



Overall, direct-owned Community Housing building operations revenues were less than budget by \$633,100, and expenses were higher than budget by \$143,000 at year-end resulting in an unfavourable program levy operating variance of \$797,600 for the year. Highlights for the 2023 year include:

Rents	\$566,300 (5.0%) unfavourable
--------------	--------------------------------------

Rent revenue was lower than budget by \$566,300 at year-end. The variance is related to rent-gear-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 which amounted to \$339,500. This trend has continued into 2023.

During the budget process administration had anticipated rents would increase slightly in 2023 as the economy recovered after the pandemic, however, with only approximately 100 tenants' RGI based on earned income, the increase of \$154,100 did not materialize.

The remaining revenue shortfall of \$72,700 partially relates to vacant units in excess of industry standards. Vacancies were higher than expected due to staff vacancies that increased the completion time of move out ready properties.

Personnel Services	\$284,700 (7.6%) favourable
---------------------------	------------------------------------

Personnel Services costs were less than budget by \$284,700 at year-end, due to temporarily vacant positions during the year.

Materials	\$412,500 (2.6%) unfavourable
------------------	--------------------------------------

Materials were higher than budget by \$412,500 in 2023. A further breakdown of this variance is provided in Table 14, below:

**Table 14:**

Description	Year 2023			
	Budget (\$000s)	Actuals (\$000s)	Variance	
			(\$000s)	(%)
Materials				
Repairs and maintenance	2,251.9	2,449.7	(197.8)	-8.8%
Operating services	2,284.1	2,542.7	(258.6)	-11.3%
Insurance	800.6	1,047.5	(246.9)	-30.8%
Gas	740.7	698.1	42.6	5.8%
Electricity	1,873.5	1,698.4	175.1	9.3%
Water	1,727.2	1,713.6	13.6	0.8%
Hot water tanks	105.2	117.6	(12.4)	-11.8%
Municipal taxes	5,467.3	5,409.5	57.8	1.1%
Other	319.4	305.4	14.0	4.4%
Total	15,569.9	15,982.4	(412.5)	-2.6%

Repairs and maintenance expenses in 2023 were higher than budget by \$197,800. Increases were experienced in a number of areas including doors and windows, electrical standards compliance, mechanical, and plumbing repairs.

The unfavourable variance of \$258,600 in operating services was driven by unfavourable variances within pest control (\$52,600), security costs (\$96,800), grounds maintenance (\$68,700), as well as custodial coverage of \$84,600 which were higher than budgeted resulting from the staff vacancies identified above. These unfavourable variances were offset by a favourable variance of \$103,600 in snow removal as a result of the lack of snowfall in the fall of 2023.

An unfavourable variance of \$246,900 was incurred as a result of the 2023/24 property insurance renewal, with a 29% premium increase for the TBDSSAB direct-owned housing portfolio.

A favourable variance in municipal property taxes of \$57,800 occurred as the municipal tax rates were lower than expected.

Utility costs (Gas and Electricity) were \$218,900 lower than budget as a result of lower consumption levels experienced partially due to warmer and shorter winter conditions.



Rents and financial expenses **\$111,300 (1,159.6%) unfavourable**

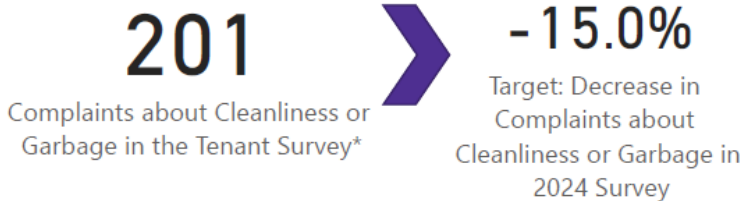
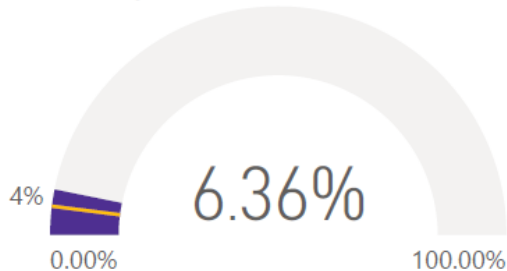
The unfavourable variance of \$111,300 in rents and financial expenses was driven by allowance for bad debts of \$408,200 which was partially offset by tenant recoveries of \$280,000.

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

Total Vacancy Rate for the Quarter



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

46.8%

Positive Responses to Tenant Survey**



15.0%

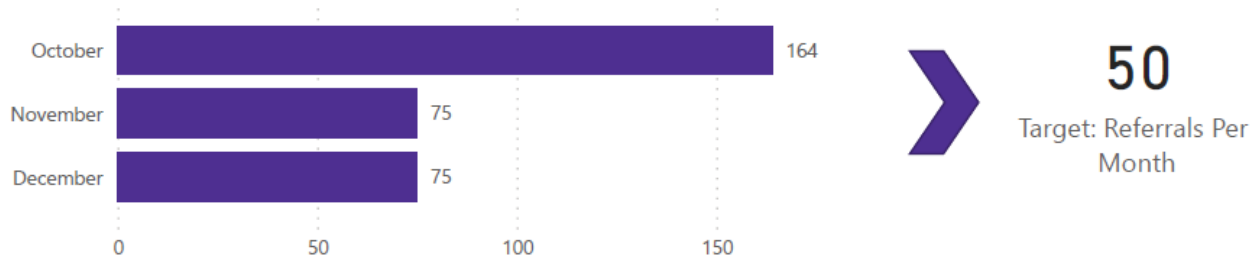
Target: Increase in Positive Responses in 2024 Survey

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. Effective turnaround processes are important to ensure those individuals and families in need can be housed in a safe, well-maintained housing unit. Administration had established a target of 4% vacancy. In Q4 the vacancy rate was 6.36%, an improvement over the Q3 vacancy rate of 6.72%; Administration continues to review practices and processes to expedite the turnover of units with the intention of aligning outcomes with the target.



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.

Tenant Referrals Made to Services by Month



Community Partners with Services in Properties by Month



A high level of referrals from Tenant Support Workers to external agencies for supports continues versus the target. The number of agencies providing direct services within TBDSSAB properties remains consistent at a level slightly below target.

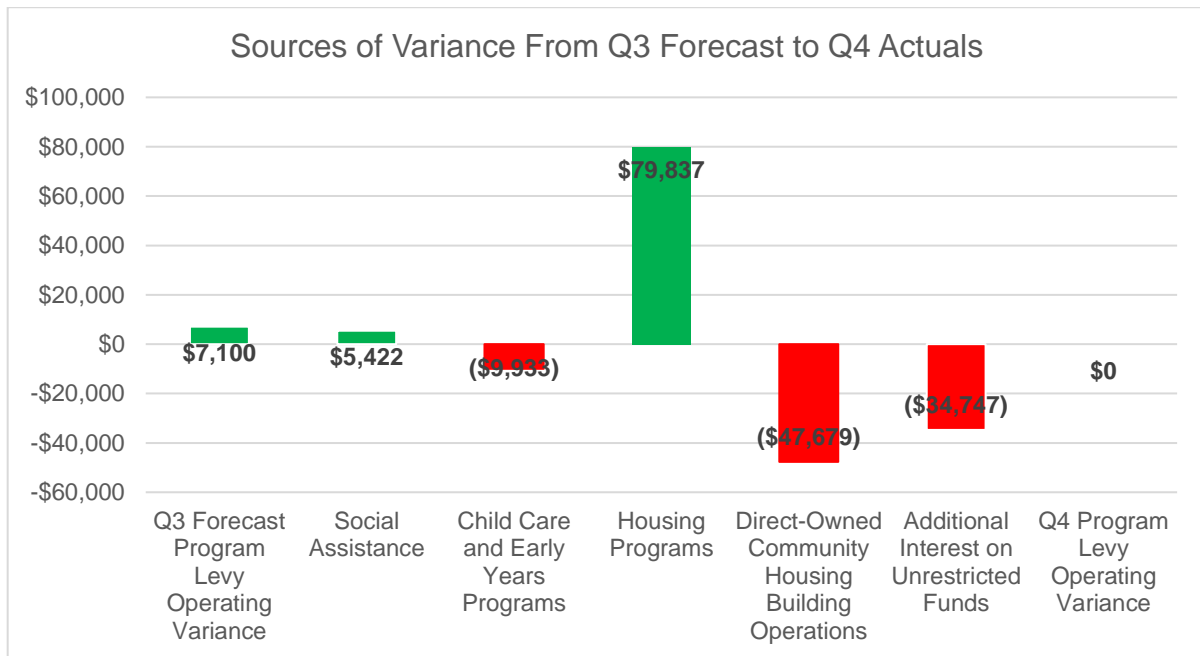


CONCLUSION

The 2023 Third Quarter Financial Report identified a forecast program levy operating surplus of \$7,100 with the Direct-Owned Community Housing Building Operations projected deficit of \$749,900 being offset by favourable variances within Community Housing Programs (\$358,600), Social Assistance (\$47,900) and Additional Interest on Unrestricted Funds (\$350,000).

Through the 2023 Fourth Quarter Financial Report, a balanced program operating levy resulted (\$0) for the 2023 year.

The chart below summarizes the change from Q3 estimates to Q4 actuals, by program.





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

**2023 FOURTH QUARTER
FINANCIAL REPORT**

Capital Budget



INTRODUCTION

On February 16, 2023, The District of Thunder Bay Social Services Administration Board (TBDSSAB or the Board) approved the 2023 Capital Budget which included 136 projects totaling \$4,324,000. This includes individual capital projects in the direct-owned community housing portfolio (\$4,218,000) and TBDSSAB Headquarters (\$106,000).

In 2023, the Capital Budget is financed from the Housing Portfolio Capital Reserve Fund, the Office Building Reserve Fund, and the Canada-Ontario Community Housing Initiative (COCHI).

Also, subsequent to the 2022 year-end process, the Chief Administrative Officer (CAO) approved 60 capital projects, totaling \$3,326,980, from the 2021 and 2022 Capital Budget to be carried forward into 2023.

A financial report is prepared and reported to the Board quarterly to provide a comparison of year-to-date status of the various components of the approved Capital budget.

2023 FOURTH QUARTER CAPITAL BUDGET RESULTS

Reflecting results for the 12-month period ending December 31, 2023, this Report provides an indication of TBDSSAB's financial status in relation to the 2023 approved Capital Budget.

Overall, in 2023, TBDSSAB spent \$2,350,591 on capital projects (2023 Approved Capital Budget and Carryforward projects) and will carryforward \$3,894,827 (98 capital projects) into 2024.

A. Prior Year Carryforward Projects

Through the 2022 year-end process, the CAO approved the carryforward of 60 capital projects totaling \$3,326,980. At December 31, 2023, TBDSSAB had spent \$1,718,331 related to the capital carryforward projects, completing 43 projects. Of the remaining seventeen (17) projects:

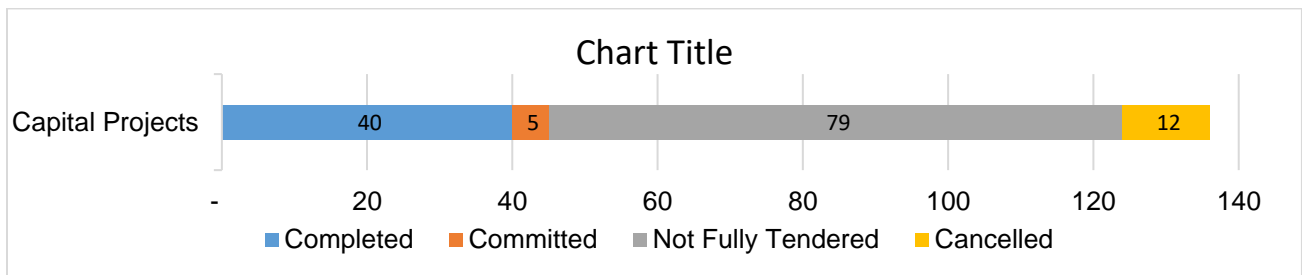
- Nine (9) have construction started with work continuing in 2024;
- Five (5) are being reviewed and will be tendered in 2024; and
- Three (3) were cancelled.

A total of \$907,536 has been carried forward into 2024.

B. 2023 Individual Capital Projects

The Board approved a total Capital Budget related to individual direct-owned housing portfolio projects and TBDSSAB's Headquarters totaling \$4,324,000. Based on the approved list, each project was reviewed and scheduled throughout the year to maximize procurement efficiency and project completion based on the nature of the project.

At December 31, 2023, \$632,260 or 14.6% of the approved capital budget was spent against the approved projects. However, a further \$278,900 was committed to five (5) projects and carried forward to be completed in 2024. Seventy-nine (79) projects totaling \$2,708,400 had not been tendered, however it was determined the projects were required and have been carried forward to 2024.



Highlights of Completed Projects:

- Elizabeth Court roof replacement. End of Life Roofing materials were removed, and new insulation and Ethylene Propylene Diene Terpolymer roof membrane installed;
- Glenwood Court windows. Existing windows, original to the building, were replaced with new windows;
- Wardrope Court balconies. Refurbishment of 52 existing balconies; and
- Spence Court flooring. Replacement of common area hallway flooring on three floors.

Although significant work has been completed on the 2023 capital program, including preparation, and planning for the larger projects (elevators, backup generators, domestic hot water), due to various supply chain challenges and internal staffing vacancies, 84 of the projects will be carried into 2024.

CONCLUSION

At December 31, 2023, 58 of the 60 capital projects carried forward from the prior year were completed, in progress, or cancelled. Of the 136 projects approved in the 2023 Capital Budget, 57 were completed, in progress, or cancelled.



**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	✓	✓	✓	✓	
Community Homelessness Prevention Initiative Report	✓	✓		✓	
Social Services Relief Fund Report	✓	✓	✓	✓	
Home for Good 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

10-Apr-24

Date

Chief Administrative Officer

10-Apr-24

Date