



## BOARD REPORT

REPORT No.: 2024-21

MEETING DATE: MAY 16, 2024

SUBJECT: 2024 FIRST QUARTER FINANCIAL REPORT

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### RECOMMENDATION

For information only.

### REPORT SUMMARY

To provide The District of Thunder Bay Social Services Administration Board (TBDSSAB or the Board) with the 2024 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, 2024, was \$2,542,600 (8.4%) less than the year-to-date Budget, with a net deficit of \$319,300.

Overall, from a program levy operating perspective, Administration is forecasting to be on budget for the 2024 year. A summary of net forecast cost variances, by program, is presented below:

**Table 1:**

<b>2024 Forecast Program Levy Operating Position Variance</b>	
Social Assistance	\$ 38,200
Child Care and Early Years	\$ 27,500
Community Housing Programs	\$ 56,400
Direct-Owned Community Housing Building Operations	\$ (122,100)
<b>Forecast Program Levy Operating Surplus/(Deficit)</b>	<b>\$ -</b>

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

- **Direct-Owned Community Housing Building Operations:** Administration expects an unfavourable variance due primarily to over-spending on electrical standards compliance, and plumbing repairs and maintenance. 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 - 2024 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 2024 First Quarter Financial Report indicates a year-to-date net deficit of \$319,300, but forecasting to be on budget from a program levy operating perspective at year end.

## REFERENCE MATERIALS

- Attachment #1      [2024 First Quarter Financial Report - Operating](#)  
#2                    [Fiduciary Responsibility Checklist](#)

PREPARED BY:	Tafadzwa Mukubvu, CPA, CGA, Manager, Finance
SIGNATURE	
APPROVED BY	Georgina Daniels, FCPA, FCA, Director - Corporate Services Division
SIGNATURE	
SUBMITTED BY:	William (Bill) Bradica, Chief Executive Officer



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

**2024 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.

Through the 2024 Budget, the Board approved Key Performance Indicators (KPI) for all areas of the organization. This Report includes KPI results and commentary on progress towards objectives.

## EXECUTIVE SUMMARY

Reflecting results for the 3-month period ending March 31, 2024, this Report provides an indication of TBDSSAB's financial status for the year, and identification of any significant variances from the 2024 approved Operating Budget.

Overall, from an operating levy perspective, Administration is forecasting to be on budget for the 2024 year. Table 1 provides a breakdown of the forecast year-end variances, by program.

**Table 1:**

<b>2024 Forecast Program Levy Operating Position Variance</b>	
Social Assistance	\$ 38,200
Child Care and Early Years	\$ 27,500
Community Housing Programs	\$ 56,400
Direct-Owned Community Housing Building Operations	\$ (122,100)
<b>Forecast Program Levy Operating Surplus/(Deficit)</b>	<b>\$ -</b>



Table 2 shows the 2024 Operating Budget revenue and expenditures, first quarter variances, and year-end projections.

Table 2:

Description	Year-To-Date				Year 2024			
	Budget (\$000s)	Actuals (\$000s)	Variance		Budget (\$000s)	Forecast (\$000s)	Variance	
			(\$000s)	(%)			(\$000s)	(%)
<b>Financing</b>								
Levy to municipalities & TWOMO	6,308.3	6,308.3	-	0.0%	25,233.0	25,233.0	-	0.0%
Federal grants	5,336.0	4,176.2	(1,159.8)	-21.7%	21,343.8	17,370.4	(3,973.4)	-18.6%
Provincial grants	16,000.4	14,406.6	(1,593.8)	-10.0%	64,001.7	64,062.4	60.7	0.1%
Rents	2,883.9	2,894.9	11.0	0.4%	11,535.5	11,535.5	-	0.0%
Other revenue	89.5	71.6	(17.8)	-19.9%	357.8	297.8	(60.0)	-16.8%
Interest on unrestricted funds	100.0	100.0	-	0.0%	400.0	400.0	-	0.0%
Interest on restricted funds	187.5	614.0	426.5	227.4%	750.0	750.0	-	0.0%
From (to) reserve funds	(718.7)	(1,246.7)	(528.0)	73.5%	(2,874.7)	(1,683.9)	1,190.8	-41.4%
Prior year surplus	-	-	-	n/a	-	-	-	n/a
<b>Total Financing</b>	<b>30,186.8</b>	<b>27,324.9</b>	<b>(2,861.9)</b>	<b>-9.5%</b>	<b>120,747.1</b>	<b>117,965.2</b>	<b>(2,781.9)</b>	<b>-2.3%</b>
<b>Expenses</b>								
Personnel services	3,802.5	3,510.6	291.9	7.7%	15,210.0	14,792.2	417.8	2.7%
Interest on long-term debt	43.5	43.6	(0.1)	-0.2%	173.9	173.9	-	0.0%
Materials	5,269.0	5,879.2	(610.1)	-11.6%	21,076.1	21,542.1	(466.0)	-2.2%
Contract services	68.0	37.8	30.1	44.4%	271.8	306.0	(34.2)	-12.6%
Rents and financial expenses	32.6	(185.7)	218.3	670.1%	130.3	128.6	1.7	1.3%
External transfers	20,435.6	17,790.7	2,644.9	12.9%	81,742.2	78,879.6	2,862.6	3.5%
Loan principal repayment	535.7	568.0	(32.3)	-6.0%	2,142.8	2,142.8	-	0.0%
<b>Total Expenses</b>	<b>30,186.8</b>	<b>27,644.1</b>	<b>2,542.6</b>	<b>8.4%</b>	<b>120,747.1</b>	<b>117,965.2</b>	<b>2,781.9</b>	<b>2.3%</b>
<b>Excess (Deficiency) of Revenues over Expenses</b>	<b>-</b>	<b>(319.3)</b>	<b>(319.3)</b>	<b>n/a</b>	<b>-</b>	<b>0.0</b>	<b>0.0</b>	<b>n/a</b>



## 2024 FIRST QUARTER OPERATING BUDGET RESULTS

The First Quarter Report provides an indication of TBDSSAB's financial status as at March 31, 2024, and a projection for the year, and identifies any significant variances from the 2024 Operating Budget. Overall, in Q1, TBDSSAB recorded a net deficit of \$319,300, 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 Executive Officer

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

Table 3:

Description	Year-To-Date				Year 2024			
	Budget	Actuals	Variance		Budget	Forecast	Variance	
	(\$000s)	(\$000s)	(\$000s)	(%)	(\$000s)	(\$000s)	(\$000s)	(%)
<b>Allocation</b>								
Direct-owned community housing building operations	79.7	74.4	(5.3)	-6.6%	318.7	307.8	(10.9)	-3.4%
Ontario Works	170.8	159.5	(11.3)	-6.6%	683.1	665.0	(18.1)	-2.6%
Child care and early years programs	42.3	44.6	2.3	5.5%	169.1	168.5	(0.6)	-0.4%
Housing programs	62.4	61.6	(0.7)	-1.2%	249.5	248.0	(1.5)	-0.6%
<b>Total Allocation</b>	<b>355.1</b>	<b>340.1</b>	<b>(15.0)</b>	<b>-4.2%</b>	<b>1,420.4</b>	<b>1,389.3</b>	<b>(31.1)</b>	<b>-2.2%</b>
<b>Financing</b>								
Other Revenue	-	-	-	n/a	-	-	-	n/a
From (to) reserve funds	5.6	8.3	2.7	47.5%	22.5	52.5	30.0	133.3%
<b>Total Financing</b>	<b>5.6</b>	<b>8.3</b>	<b>2.7</b>	<b>47.5%</b>	<b>22.5</b>	<b>52.5</b>	<b>30.0</b>	<b>133.3%</b>
<b>Expenses</b>								
Personnel services	284.4	273.4	11.1	3.9%	1,137.7	1,108.0	29.7	2.6%
Materials	53.7	56.2	(2.5)	-4.6%	214.9	213.0	1.9	0.9%
Contract services	22.6	18.8	3.7	16.6%	90.3	120.8	(30.5)	-33.8%
<b>Total Expenses</b>	<b>360.7</b>	<b>348.4</b>	<b>12.3</b>	<b>3.4%</b>	<b>1,442.9</b>	<b>1,441.8</b>	<b>1.1</b>	<b>0.1%</b>
<b>Excess (Deficiency) of Revenues over Expenses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>n/a</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>n/a</b>

Table 3, above, shows the 2024 Operating Budget revenues and expenditures, first quarter variances and year-end projections for the Board and Office of the CEO.

Expenses related to the Board and Office of the CEO 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 CEO expenses is materially on budget.



## Key Performance Indicators

### Office of the Chief Executive Officer

*Strategic Plan 2024-2027 progress*



Strategic Plan Objectives Complete

**5.0%**

Goal: 30.0% (-83.3%)

\* Goal 30% by end of 2024

***To improve communications, engagement, and advocacy.***

*Participation rate of Indigenous partner organizations in consultation meetings.*

*- to be reported beginning in Q2*

The Office of the CEO is responsible for the overall strategic direction and management of TBDSSAB. This includes ensuring the Board's Strategic Plan 2024-27 is implemented. The new strategic plan has been mapped out and work has begun to target 90% implementation by the end of 2027, with 30% progress expected in 2024. The current progress on the report for 2024-Q1 is 5%.

The Office of the CEO is also responsible for initiatives related to communications, engagement, and advocacy. Advocacy around Indigenous Relations and Reconciliation has been a priority for the organization for the past few strategic plans. To measure success in these advocacy efforts, a key performance indicator for 2024 will be the level of engagement with Indigenous partner organizations during consultations related to Indigenous representation on the Board. The goal is to achieve a participation rate of 75% of Invited Indigenous partner organizations in consultation meetings. Consultations will begin in Q2.





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## **Human Resources**

***To understand staff satisfaction.***

*Completion percentage of the staff survey.*

*- to be reported in Q2*

***To provide staff training in unconscious bias and microaggressions.***

*Completion percentage of the staff training.*

*- to be reported in Q4*

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. The Human Resources (HR) Department has established KPI's related to workplace culture and development.

A Staff Satisfaction Survey is underway for 2024. To measure success in implementing this survey, the HR Department is aiming for a staff survey completion rate of 75%.

All staff training in unconscious bias and microaggressions will be implemented in 2024. To measure success in achieving this objective, the HR department is aiming to achieve a training completion rate of 90% for all staff members have completed the unconscious bias and microaggressions training program. This training will be implemented in the third or fourth quarter.

Board education about reconciliation will also be implemented in 2024. The CEO Division, with the support of Human Resources, is aiming to achieve a training completion rate of at least 90% of all Board Members. This training will be scheduled for Q4.



## B. Corporate Services

Corporate Services includes costs associated with the Director's Office, Purchasing, Finance, Information Services, and Infrastructure and Asset Management.

Table 4:

Description	Year-To-Date				Year 2024			
	Budget (\$000s)	Actuals (\$000s)	Variance		Budget (\$000s)	Forecast (\$000s)	Variance	
			(\$000s)	(%)			(\$000s)	(%)
<b>Allocation</b>								
Direct-owned community housing building operations	375.9	373.6	(2.3)	-0.6%	1,503.6	1,440.4	(63.2)	-4.2%
Ontario Works	533.9	536.3	2.4	0.4%	2,135.7	2,048.9	(86.8)	-4.1%
Child care and early years programs	44.3	43.0	(1.3)	-2.8%	177.1	168.4	(8.7)	-4.9%
Housing programs	66.8	65.0	(1.8)	-2.7%	267.0	252.9	(14.1)	-5.3%
<b>Total Allocation</b>	<b>1,020.9</b>	<b>1,017.9</b>	<b>(3.0)</b>	<b>-0.3%</b>	<b>4,083.4</b>	<b>3,910.6</b>	<b>(172.8)</b>	<b>-4.2%</b>
<b>Financing</b>								
Levy to municipalities and TWOMO	(100.0)	(100.0)	-	0.0%	(400.0)	(400.0)	-	0.0%
Interest on unrestricted funds	100.0	100.0	-	0.0%	400.0	400.0	-	0.0%
Interest on restricted funds	187.5	614.0	426.5	227.4%	750.0	750.0	-	0.0%
Other revenue	-	-	-	n/a	-	-	-	n/a
From (to) reserve funds	(187.5)	(614.0)	(426.5)	227.4%	(750.0)	(750.0)	-	0.0%
From levy stabilization	50.0	-	(50.0)	-100.0%	200.0	263.4	63.4	31.7%
<b>Total Financing</b>	<b>50.0</b>	<b>-</b>	<b>(50.0)</b>	<b>-100.0%</b>	<b>200.0</b>	<b>263.4</b>	<b>63.4</b>	<b>31.7%</b>
<b>Expenses</b>								
Personnel services	679.5	597.0	82.6	12.2%	2,718.1	2,602.7	115.4	4.2%
Materials	360.3	416.2	(55.9)	-15.5%	1,441.3	1,443.9	(2.6)	-0.2%
Contract services	38.0	12.7	25.3	66.5%	151.8	155.5	(3.7)	-2.4%
Rents and financial expenses	3.4	2.4	1.0	29.5%	13.5	13.2	0.3	2.2%
<b>Total Expenses</b>	<b>1,081.2</b>	<b>1,028.2</b>	<b>53.0</b>	<b>4.9%</b>	<b>4,324.7</b>	<b>4,215.3</b>	<b>109.4</b>	<b>2.5%</b>
<b>Recoveries</b>								
From HQ building operations	10.3	10.3	-	0.0%	41.3	41.3	-	0.0%
<b>Total Expenses Less Recoveries</b>	<b>1,070.9</b>	<b>1,017.9</b>	<b>53.0</b>	<b>4.9%</b>	<b>4,283.4</b>	<b>4,174.0</b>	<b>109.4</b>	<b>2.6%</b>
<b>Excess (Deficiency) of Revenues over Expenses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>n/a</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>n/a</b>

Table 4, above, shows the 2024 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:

<b>Personnel Services</b>	<b>Forecast \$115,400 (4.2%) favourable</b>
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Personnel Services expenses were lower than budget in Q1 and are forecast to be under budget by \$115,400 at year-end due to temporarily vacant positions throughout the year, across the Purchasing, Finance, Information Services, and Infrastructure & Asset Management departments. The Vacant positions are in various stages of 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 the 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

8 !  
Goal: 5 (-60%)

*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%)

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

Business Days to Close

14 !  
Goal: 10.00 (-40%)

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 Q1, journal entries and business close timelines were slightly exceeded due to adjustments required during the year end process. It is expected that targets will be met for the remainder of the year.

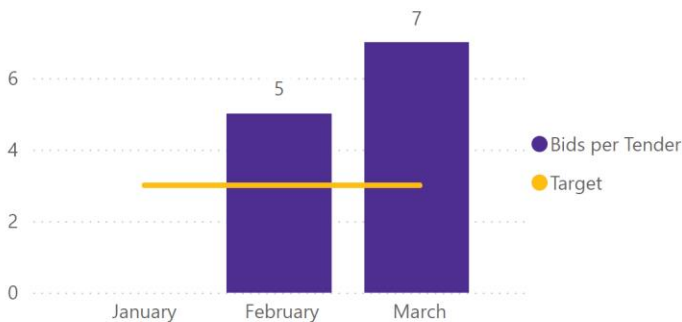
## Purchasing

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

Average Addenda Issued per Bid Document

Bids Received per Posted Procurement Process

Target: 3 or more



1.00 ✓  
Goal: 1.00 (+0%)

*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 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. An average of three (3) 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 in Q1 with an average of 5 bids per posted procurement process.



## Information Services

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

Average Phone Uptime

**100%**✓

Goal: 99.00% (+1.00%)

Average System Uptime

**100%**✓

Goal: 99.00% (+1.00%)

*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*

Mail Error Rate

**4.00%**!

Goal: 2.00% (-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 for total IT system, and phone system uptime was established at 99% to ensure maximum productivity. The average uptime for both systems for Q1 was 100%.

An additional KPI relative to Patch Management was included in 2024 to ensure systems are up to date. Patches are software updates that can contain fixes for security vulnerabilities. In that regard, it is expected that critical patches (updates) on high and medium priority devices are patched within 90 days of release. This target was met through Q1.

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 that 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 as it provides consistent and timely communication. The Error Rate KPI for mail delivery was established at 2% of all pieces of mail that are posted and relates to mail being returned to TBDSSAB due to incorrect addresses. The Error Rate for mail delivery in Q1 was 4.0% and continues to be impacted by the change in financial benefits' delivery (via electronic means). Administration continues to work on process updates to identify gaps in address validation or assist recipients in moving to a fully paperless process.

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%.

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. The annual target is based on the reduction in the number of boxes stored off-site per the approved destruction schedule; for 2024, the target is 5% or 150 boxes. The KPI is measured and reported at year end.

## Infrastructure & 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 within each FCI gradient  
-determination of the appropriate benchmarks 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*

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.

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 KPI was updated in 2024 to track the movement to the desired outcome for all properties and shows the effectiveness of long-term capital plans and the related financial sustainability of capital plans. Because this indicator is impacted by the capital program, it is normally measured on an annual basis after capital budget projects have been completed. With the updated Building Condition Assessments in 2024, the starting benchmark will be re-established in Q2.





### C. Office Headquarters Building Operations

Table 5, below, shows the 2024 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 2024			
	Budget (\$000s)	Actuals (\$000s)	Variance		Budget (\$000s)	Forecast (\$000s)	Variance	
			(\$000s)	(%)			(\$000s)	(%)
<b>Allocation</b>								
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%
<b>Total Allocation</b>	<b>352.0</b>	<b>352.0</b>	<b>-</b>	<b>0.0%</b>	<b>1,407.8</b>	<b>1,407.8</b>	<b>-</b>	<b>0.0%</b>
<b>Financing</b>								
Other revenue	0.9	0.9	0.0	2.2%	3.5	3.5	-	0.0%
From (to) reserve funds	(51.8)	(51.8)	-	0.0%	(207.1)	(207.1)	-	0.0%
Imputed rent adjustment	(51.2)	(65.8)	(14.6)	28.5%	(204.9)	(204.9)	-	0.0%
<b>Total Financing</b>	<b>(102.1)</b>	<b>(116.7)</b>	<b>(14.6)</b>	<b>14.3%</b>	<b>(408.5)</b>	<b>(408.5)</b>	<b>-</b>	<b>0.0%</b>
<b>Expenses</b>								
Interest on long-term debt	18.5	18.2	0.3	1.7%	73.9	73.9	-	0.0%
Materials	137.3	123.8	13.5	9.9%	549.3	549.3	-	0.0%
Loan principal repayment	78.8	78.0	0.8	1.0%	315.0	315.0	-	0.0%
Internal administrative expense	15.3	15.3	-	0.0%	61.1	61.1	-	0.0%
<b>Total Expenses</b>	<b>249.8</b>	<b>235.2</b>	<b>14.6</b>	<b>5.8%</b>	<b>999.3</b>	<b>999.3</b>	<b>-</b>	<b>0.0%</b>
<b>Excess (Deficiency) of Revenues over Expenses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>n/a</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>n/a</b>

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 the Director's Office, integrated program eligibility, policy and data research, and the shared intake and reception area located at TBDSSAB headquarters.

Table 6, below, shows the 2024 Operating Budget revenues and expenditures, first quarter variances and year-end projections for ISS Program Support.

Table 6:

Description	Year-To-Date				Year 2024			
	Budget (\$000s)	Actuals (\$000s)	Variance		Budget (\$000s)	Forecast (\$000s)	Variance	
			(\$000s)	(%)			(\$000s)	(%)
<b>Allocation</b>								
Direct-owned community housing building operations	42.5	39.7	(2.8)	-6.6%	170.0	166.6	(3.4)	-2.0%
Ontario Works	245.6	229.1	(16.5)	-6.7%	982.2	928.9	(53.3)	-5.4%
Child care and early years programs	95.8	79.1	(16.7)	-17.4%	383.3	355.8	(27.5)	-7.2%
Housing programs	116.6	100.0	(16.6)	-14.2%	466.4	444.8	(21.6)	-4.6%
<b>Total Allocation</b>	<b>500.5</b>	<b>447.9</b>	<b>(52.6)</b>	<b>-10.5%</b>	<b>2,001.9</b>	<b>1,896.1</b>	<b>(105.8)</b>	<b>-5.3%</b>
<b>Financing</b>								
Other revenue	-	-	-	n/a	-	-	-	n/a
<b>Total Financing</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>n/a</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>n/a</b>
<b>Expenses</b>								
Personnel services	603.4	539.6	63.8	10.6%	2,413.5	2,307.7	105.8	4.4%
Materials	16.1	9.8	6.3	39.3%	64.5	64.5	-	0.0%
Contract services	-	-	-	n/a	-	-	-	n/a
<b>Total Expenses</b>	<b>619.5</b>	<b>549.4</b>	<b>70.1</b>	<b>11.3%</b>	<b>2,478.0</b>	<b>2,372.2</b>	<b>105.8</b>	<b>4.3%</b>
<b>Recoveries</b>								
From homelessness programs	119.0	101.5	17.5	14.7%	476.1	476.1	-	0.0%
<b>Total Expenses Less Recoveries</b>	<b>500.5</b>	<b>447.9</b>	<b>52.6</b>	<b>10.5%</b>	<b>2,001.9</b>	<b>1,896.1</b>	<b>105.8</b>	<b>5.3%</b>
<b>Excess (Deficiency) of Revenues over Expenses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>n/a</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>n/a</b>

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 Q1 and the full-year forecast include:

<b>Personnel Services</b>	<b>Forecast \$105,800 (4.4%) favourable</b>
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Personnel Services costs were lower than budget in Q1 and are forecast to be under budget by \$105,800 at year-end due to temporarily vacant positions throughout the year, primarily in the Data & Research department. Vacant positions are now filled.



## Key Performance Indicators

*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

- Survey will be conducted in 2025

*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

The KPIs for the Intake and Eligibility Department are centered 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 February of 2023, the online housing application process was implemented. The target is 70% of the housing applications will be processed within 10 business day; For Q1, the target has been exceeded as 100% of the housing applications were processed within 10 business days.

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

TOSW Outreach Contacts with People Not on Caseload

- to be reported in Q2

Through outreach and engagement, staff work with people experiencing homelessness or at risk of homelessness to find more permanent housing solutions. Administration is currently working to update the collection process for the KPI relative to the Transitional Outreach and Support Worker caseload for 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 2024 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 \$38,200 at year-end.

Table 7:

Description	Year-To-Date				Year 2024			
	Budget (\$000s)	Actuals (\$000s)	Variance		Budget (\$000s)	Forecast (\$000s)	Variance	
			(\$000s)	(%)			(\$000s)	(%)
<b>Financing</b>								
Levy to municipalities & TWOMO	919.1	919.1	-	0.0%	3,676.5	3,676.5	-	0.0%
Provincial grants	7,722.4	7,617.8	(104.6)	-1.4%	30,889.5	30,851.3	(38.2)	-0.1%
Other revenues	-	-	-	n/a	-	-	-	n/a
From (to) reserve funds	-	-	-	n/a	-	-	-	n/a
Imputed rent adjustment	35.4	45.4	10.1	28.5%	141.4	141.4	-	0.0%
<b>Total Financing</b>	<b>8,676.9</b>	<b>8,582.4</b>	<b>(94.5)</b>	<b>-1.1%</b>	<b>34,707.4</b>	<b>34,669.2</b>	<b>(38.2)</b>	<b>-0.1%</b>
<b>Expenses</b>								
Personnel services	994.3	932.5	61.8	6.2%	3,977.0	3,937.3	39.7	1.0%
Materials	121.2	83.6	37.5	31.0%	484.6	484.6	-	0.0%
Contract services	1.3	-	1.3	100.0%	5.0	5.0	-	0.0%
Rents and financial expenses	26.8	23.4	3.4	12.6%	107.2	107.2	-	0.0%
External transfers	6,301.3	6,267.1	34.2	0.5%	25,205.0	25,326.5	(121.5)	-0.5%
Internal administration allocation	1,022.1	996.6	25.4	2.5%	4,088.2	3,930.0	158.2	3.9%
Imputed rent recovery	242.9	242.9	-	0.0%	971.4	971.4	-	0.0%
<b>Total Expenses</b>	<b>8,709.6</b>	<b>8,546.1</b>	<b>163.5</b>	<b>1.9%</b>	<b>34,838.4</b>	<b>34,762.0</b>	<b>76.4</b>	<b>0.2%</b>
<b>Recoveries</b>								
From homelessness programs	32.8	13.9	(18.9)	-57.7%	131.0	131.0	-	0.0%
<b>Total Expenses Less Recoveries</b>	<b>8,676.9</b>	<b>8,532.2</b>	<b>144.6</b>	<b>1.7%</b>	<b>34,707.4</b>	<b>34,631.0</b>	<b>76.4</b>	<b>0.2%</b>
<b>Excess (Deficiency) of Revenues over Expenses</b>	<b>-</b>	<b>50.1</b>	<b>50.1</b>	<b>n/a</b>	<b>-</b>	<b>38.2</b>	<b>38.2</b>	<b>n/a</b>

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

<b>External Transfers</b>	<b>Forecast \$121,400 (0.5%) unfavourable</b>
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External Transfer expenses were lower than budget in Q1 and are forecast to be over budget by \$121,400 at year-end, specifically related to Employment Related Expenses. Positive interactions with clients have resulted in more engagement in employment activities, resulting in more support being issued. OW financial assistance is 100% provincially funded, so there is no impact on the levy to Municipalities and TWOMO.

**Internal Administration Allocation**      **Forecast \$158,200 (3.9%) favourable**

Internal Administration is comprised of Board, Office of the Chief Administrative Officer, Corporate Services, and ISS Program Support. These costs are allocated to programs based on a predetermined weighting approved through the annual Operating Budget.

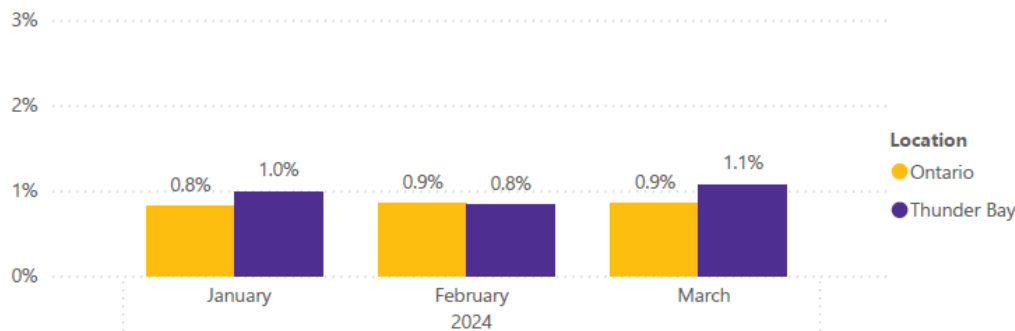
Further variance explanation was provided above.

**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

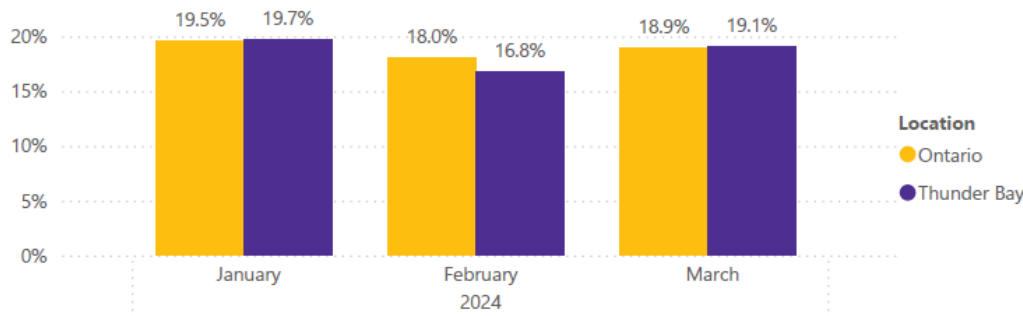


**0.97%**

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 0.97% compared to the Provincial average of 0.87%.



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.

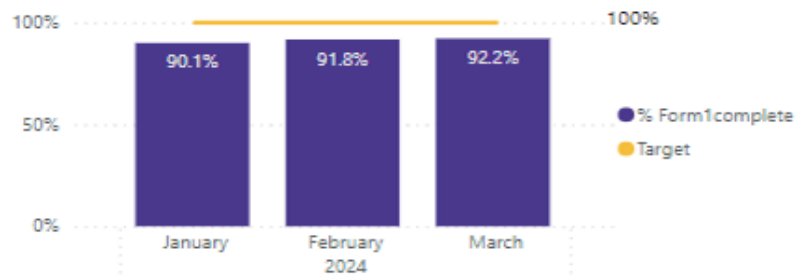
*To provide a respectful, supportive environment for all clients accessing TBDSSAB services*

% of responses to client survey that are positive

*Survey to be administered in 2025*

*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, 6% of the reviewed files were not updated within 24 months. 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.

Administration uses client-surveys to determine the overall satisfaction of experiences with social assistance. Administration completed the bi-annual survey in 2023 where the results were positive. The next survey is scheduled for 2025.

## 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 2024 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 \$27,500 at year-end.

Table 8:

Description	Year-To-Date				Year 2024			
	Budget (\$000s)	Actuals (\$000s)	Variance		Budget (\$000s)	Forecast (\$000s)	Variance	
			(\$000s)	(%)			(\$000s)	(%)
<b>Financing</b>								
Levy to municipalities & TWOMO	321.0	321.0	-	0.0%	1,283.9	1,283.9	-	0.0%
Federal grants	2,873.9	1,810.5	(1,063.4)	-37.0%	11,495.6	9,353.7	(2,141.9)	-18.6%
Provincial grants	3,879.3	4,686.8	807.5	20.8%	15,517.3	15,554.5	37.2	0.2%
From (to) reserve funds	12.5	-	(12.5)	-100.0%	50.0	50.0	-	0.0%
Imputed rent adjustment	2.6	3.3	0.7	29.1%	10.2	10.2	-	0.0%
<b>Total Financing</b>	<b>7,089.3</b>	<b>6,821.6</b>	<b>(267.6)</b>	<b>-3.8%</b>	<b>28,357.0</b>	<b>26,252.3</b>	<b>(2,104.7)</b>	<b>-7.4%</b>
<b>Expenses</b>								
Personnel services	110.6	88.7	21.9	19.8%	442.3	416.9	25.4	5.7%
Materials	12.7	27.3	(14.6)	-114.6%	50.8	50.8	-	0.0%
Contract services	1.2	-	1.2	100.0%	4.7	4.7	-	0.0%
External transfers	6,764.8	6,480.9	283.9	4.2%	27,059.3	24,989.3	2,070.0	7.6%
Internal administration allocation	271.2	255.5	15.6	5.8%	1,084.7	1,047.9	36.8	3.4%
Imputed rent recovery	17.6	17.6	-	0.0%	70.4	70.4	-	0.0%
<b>Total Expenses</b>	<b>7,178.1</b>	<b>6,870.0</b>	<b>308.1</b>	<b>4.3%</b>	<b>28,712.2</b>	<b>26,580.0</b>	<b>2,132.2</b>	<b>7.4%</b>
<b>Recoveries</b>								
Other recoveries	88.8	88.8	-	0.0%	355.2	355.2	-	0.0%
<b>Total Expenses Less Recoveries</b>	<b>7,089.3</b>	<b>6,781.2</b>	<b>308.1</b>	<b>4.3%</b>	<b>28,357.0</b>	<b>26,224.8</b>	<b>2,132.2</b>	<b>7.5%</b>
<b>Excess (Deficiency) of Revenues over Expenses</b>	<b>-</b>	<b>40.4</b>	<b>40.4</b>	<b>n/a</b>	<b>-</b>	<b>27.5</b>	<b>27.5</b>	<b>n/a</b>

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:

**External Transfers** Forecast **\$2,070,000 (7.6%) favourable**

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. 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 through 2024 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 2024			
	Budget (\$000s)	Actuals (\$000s)	Variance		Budget (\$000s)	Forecast (\$000s)	Variance	
			(\$000s)	(%)			(\$000s)	(%)
External Transfers								
Fee Subsidy	500.0	259.0	241.0	48.2%	2,000.0	1,323.1	676.9	33.8%
Special Needs	385.9	385.8	0.1	0.0%	1,543.6	1,543.6	-	0.0%
General Operating	1,994.3	2,132.1	(137.8)	-6.9%	7,977.2	8,704.1	(726.9)	-9.1%
Occupancy Incentive	-	-	-	n/a	-	-	-	n/a
Wage Enhancement	306.3	1,287.2	(980.9)	-320.2%	1,225.2	1,289.1	(63.9)	-5.2%
Other	98.4	25.8	72.6	73.8%	393.6	393.6	-	0.0%
Workforce Funding	-	-	-	n/a	-	-	-	n/a
Federal Safe Restart	-	-	-	n/a	-	-	-	n/a
Early Learning and Child Care	-	-	-	n/a	-	-	-	n/a
EarlyON	562.2	535.8	26.4	4.7%	2,248.8	2,248.8	-	0.0%
Journey Together	294.4	294.3	0.1	0.0%	1,177.4	1,177.4	-	0.0%
CWELCC	2,623.4	1,560.9	1,062.4	40.5%	10,493.5	8,309.6	2,183.9	20.8%
<b>Total</b>	<b>6,764.8</b>	<b>6,480.9</b>	<b>283.9</b>	<b>4.2%</b>	<b>27,059.3</b>	<b>24,989.3</b>	<b>2,070.0</b>	<b>7.6%</b>

### 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 increase oversight of service providers governance, administrative, and financial accountability*

# of Governance, Administrative and Financial Reviews administered

*Per scheduled time available - to be reported annually*

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

% of Pedagogical Model Implemented

**29.5%**  
Goal: 80.0% (-63.1%)

Administration has oversight of service providers governance, administrative, and financial accountability. Administration is targeting to have 6 operational reviews completed in 2024 and the KPI will be reported at the end of the year.

TBDSSAB's pedagogical model has been implemented and Administration is targeting 80% of service providers showing improvement over time using the Capacity Building Rubric. In Q1 the percentage implemented was 29.5%. Administration anticipates the percentage will go up as more service providers are educated on using the Capacity Building Rubric as well as a staff vacancy being filled in the department.



***In accordance with TBDSSABs Canada Wide Early Learning Child Care (CWELCC) growth target for 2024 increase the number of available licensed home child care spaces***

*# of Licensed Home Child Care spaces*

*-to be reported annually*

***To increase child care and yearly years' staff capacity***

*% of educators reporting the professional learning they accessed met their needs*

*-to be reported from Q2 going forward*

Administration has set a growth target for Canada Wide Early Learning Child Care (CWELCC) for 2024 to increase the number of available licensed home child care spaces. The target for 2024 is 5 homes with 30 licensed spaces which will be reported at the end of the year.

Administration uses staff surveys to determine the learning needs of staff to build capacity through professional learning. Administration will also conduct satisfaction surveys to educators to assess if the professional learning met their needs and a target of 75% has been set. In Q1 no professional learning surveys were carried out as administration was working on defining parameters surrounding the indicators.





## 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.

Table 10, below, shows the 2024 Operating Budget revenues and expenditures, first quarter variances and year-end projections for Housing Programs.

Table 10:

Description	Year-To-Date				Year 2024			
	Budget (\$000s)	Actuals (\$000s)	Variance		Budget (\$000s)	Forecast (\$000s)	Variance	
			(\$000s)	(%)			(\$000s)	(%)
<b>Financing</b>								
Levy to municipalities & TWOMO	2,182.1	2,182.1	-	0.0%	8,728.5	8,728.5	-	0.0%
Federal grants	1,913.1	1,816.6	(96.4)	-5.0%	7,652.2	5,820.7	(1,831.5)	-23.9%
Provincial grants	4,398.7	2,102.0	(2,296.7)	-52.2%	17,594.9	17,656.6	61.7	0.4%
Other revenue	15.0	-	(15.0)	-100.0%	60.0	-	(60.0)	-100.0%
From (to) reserve funds	15.0	12.5	(2.5)	-16.7%	60.0	1,157.4	1,097.4	1829.0%
Prior year surplus	-	-	-	n/a	-	-	-	n/a
Imputed rent adjustment	4.1	5.3	1.2	28.5%	16.4	16.4	-	0.0%
<b>Total Financing</b>	<b>8,528.0</b>	<b>6,118.5</b>	<b>(2,409.5)</b>	<b>-28.3%</b>	<b>34,112.0</b>	<b>33,379.6</b>	<b>(732.4)</b>	<b>-2.1%</b>
<b>Expenses</b>								
Personnel services	128.8	138.4	(9.6)	-7.5%	515.3	534.8	(19.5)	-3.8%
Materials	521.3	602.2	(80.9)	-15.5%	2,085.2	2,276.3	(191.1)	-9.2%
Contract services	2.5	6.3	(3.8)	-151.4%	10.0	10.0	-	0.0%
Rents and financial expenses	-	-	-	n/a	-	-	-	n/a
External transfers	7,351.6	5,032.1	2,319.6	31.6%	29,406.5	28,444.3	962.2	3.3%
Internal administration allocation	685.3	586.1	99.3	14.5%	2,741.3	2,742.8	(1.5)	-0.1%
Imputed rent recovery	28.2	28.2	-	0.0%	112.6	112.6	-	0.0%
<b>Total Expenses</b>	<b>8,717.7</b>	<b>6,393.2</b>	<b>2,324.5</b>	<b>26.7%</b>	<b>34,870.9</b>	<b>34,120.8</b>	<b>750.1</b>	<b>2.2%</b>
<b>Recoveries</b>								
From housing programs	28.4	60.8	32.5	114.4%	113.5	152.2	38.7	34.1%
From homelessness programs	161.4	85.1	(76.2)	-47.2%	645.4	645.4	-	0.0%
<b>Total Expenses Less Recoveries</b>	<b>8,528.0</b>	<b>6,247.2</b>	<b>2,280.8</b>	<b>26.7%</b>	<b>34,112.0</b>	<b>33,323.2</b>	<b>788.8</b>	<b>2.3%</b>
<b>Excess (Deficiency) of Revenues over Expenses</b>	<b>-</b>	<b>(128.7)</b>	<b>(128.7)</b>	<b>n/a</b>	<b>-</b>	<b>56.4</b>	<b>56.4</b>	<b>n/a</b>

Overall, Housing Program expenses were lower than budget in Q1, and are forecast to be under budget by \$56,400 at year-end. 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:

<b>Materials</b>	<b>Forecast \$191,100 (9.2%) unfavourable</b>
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Materials were lower than budget in Q1 and are expected to be \$191,100 higher than budget at year-end. A further breakdown of this variance is provided in Table 11, below:

Table 11:

Description	Year-To-Date				Year 2024			
	Budget	Actuals	Variance		Budget	Forecast	Variance	
	(\$000s)	(\$000s)	(\$000s)	(%)	(\$000s)	(\$000s)	(\$000s)	(%)
Materials								
OPHI	53.7	192.7	(139.0)	-258.7%	214.9	858.0	(643.1)	-299.3%
COCHI	460.7	387.5	73.1	15.9%	1,842.6	1,390.6	452.0	24.5%
Other	6.9	21.9	(15.0)	-216.9%	27.7	27.7	-	0.0%
<b>Total</b>	<b>521.3</b>	<b>602.2</b>	<b>(80.9)</b>	<b>-15.5%</b>	<b>2,085.2</b>	<b>2,276.3</b>	<b>(191.1)</b>	<b>-9.2%</b>

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.

<b>External Transfers</b>	<b>Forecast \$962,200 (3.3%) favourable</b>
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External transfers for Housing Programs were lower than budget in Q1 and are expected to be \$962,200 lower than budget at year-end. A further breakdown of this variance is provided in Table 12, below:

Table 12:

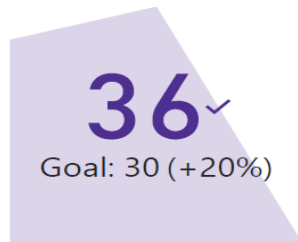
Description	Year-To-Date				Year 2024			
	Budget	Actuals	Variance		Budget	Forecast	Variance	
	(\$000s)	(\$000s)	(\$000s)	(%)	(\$000s)	(\$000s)	(\$000s)	(%)
External Transfers								
Provincial Reformed	1,286.7	1,348.9	(62.2)	-4.8%	5,146.7	5,134.6	12.1	0.2%
Former Provincial Reformed	97.2	105.3	(8.1)	-8.3%	388.7	441.7	(53.0)	-13.6%
Urban Native housing program	261.9	313.4	(51.5)	-19.7%	1,047.7	1,056.9	(9.2)	-0.9%
Private landlord rent supplement	620.6	616.2	4.4	0.7%	2,482.5	2,441.1	41.4	1.7%
Non-profit rent supplement	201.9	201.6	0.4	0.2%	807.7	807.3	0.4	0.0%
Portable Housing Benefit	282.5	239.8	42.7	15.1%	1,129.8	1,121.5	8.3	0.7%
IAH Ontario Renovates	125.0	78.2	46.8	37.5%	500.0	500.2	(0.2)	0.0%
OPHI Ontario Renovates	188.5	208.4	(20.0)	-10.6%	753.9	208.9	545.0	72.3%
COCHI capital repairs	220.9	114.8	106.1	48.0%	883.4	560.3	323.1	36.6%
COCHI rent supplement	228.0	229.7	(1.7)	-0.7%	912.1	878.5	33.6	3.7%
COCHI transitional operating	23.5	22.7	0.8	3.4%	94.0	93.3	0.7	0.7%
Reaching Home	15.0	-	15.0	100.0%	60.0	-	60.0	100.0%
HPP Operating	1,511.9	1,527.0	(15.1)	-1.0%	6,047.6	6,047.6	-	0.0%
HPP Capital	2,261.9	-	2,261.9	100.0%	9,047.7	9,047.7	-	0.0%
Home for Good	26.2	26.2	(0.0)	0.0%	104.7	104.7	-	0.0%
<b>Total</b>	<b>7,351.6</b>	<b>5,032.1</b>	<b>2,319.6</b>	<b>31.6%</b>	<b>29,406.5</b>	<b>28,444.3</b>	<b>962.2</b>	<b>3.3%</b>

Because of the loss of funding for COCHI, OPHI and COHB funding from the Province, there is a corresponding favourable variance as support for certain capital repairs will also be reduced meaning some of the projects originally budgeted will not be completed. The COCHI and OPHI were 100% Federally 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.

### Net New Housing Supports\*

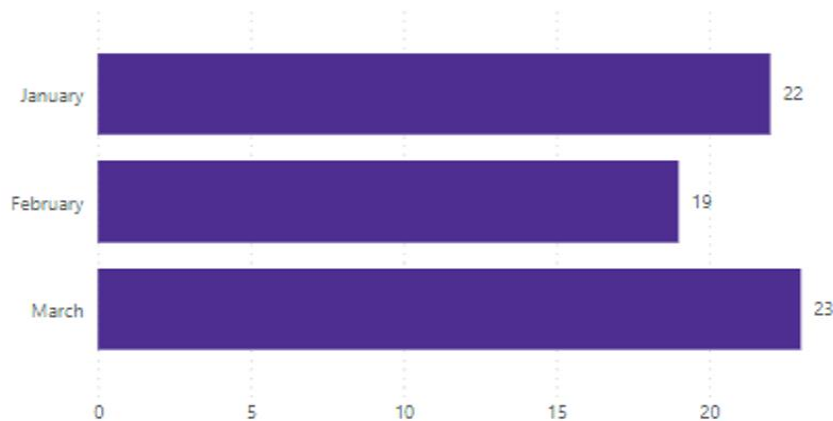


In the first quarter of 2024, Housing Programs staff have added 36 Portable Housing Benefits and Private Landlord Rent Supplements, exceeding the target by 6. The majority of these additions have come by way of Portable Housing Benefits as the low vacancy rate in the private market and corresponding high rental rates has made it challenging to attract landlords to the program.

\* New PHB and Rent Supplement units  
Target 30 by end of 2024

### 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*

**28**

YTD Total Unique Individuals Experiencing Chronic Homelessness Served at Shelters

In support of the Province's goal of eliminating chronic homelessness, Administration monitors individuals utilizing emergency shelters. Through outreach and engagement, staff work can with these individuals to find more permanent housing solutions. The number of people experiencing chronic homelessness using a shelter have trended lower in Q1.



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***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

# Active Clients on the By Name List at the end of Q2

-to be reported at Q2

2024 First Quarter Financial Report  
Operating Budget

## 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 2024 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 and are expected to be \$122,100 higher than budget at year-end which will result in a program levy operating deficit of \$122,100.

Table 13:

Description	Year-To-Date				Year 2024			
	Budget (\$000s)	Actuals (\$000s)	Variance		Budget (\$000s)	Forecast (\$000s)	Variance	
			(\$000s)	(%)			(\$000s)	(%)
<b>Financing</b>								
Levy to municipalities & TWOMO	2,986.0	2,986.0	-	0.0%	11,944.1	11,944.1	-	0.0%
Federal grants	549.0	549.0	-	0.0%	2,196.0	2,196.0	-	0.0%
Provincial grants	-	-	-	n/a	-	-	-	n/a
Rents	2,883.9	2,894.9	11.0	0.4%	11,535.5	11,535.5	-	0.0%
Other revenue	73.6	70.7	(2.9)	-3.9%	294.3	294.3	-	0.0%
From (to) reserve funds	(562.5)	(601.7)	(39.2)	7.0%	(2,250.1)	(2,250.1)	-	0.0%
Imputed rent adjustment	9.2	11.9	2.6	28.5%	36.9	36.9	-	0.0%
<b>Total Financing</b>	<b>5,939.2</b>	<b>5,910.8</b>	<b>(28.4)</b>	<b>-0.5%</b>	<b>23,756.7</b>	<b>23,756.7</b>	<b>-</b>	<b>0.0%</b>
<b>Expenses</b>								
Personnel services	1,001.5	941.1	60.4	6.0%	4,006.1	3,884.8	121.3	3.0%
Interest on long-term debt	25.0	25.4	(0.4)	-1.6%	100.0	100.0	-	0.0%
Materials	4,046.4	4,560.1	(513.7)	-12.7%	16,185.5	16,459.7	(274.2)	-1.7%
Contract services	2.5	-	2.5	100.0%	10.0	10.0	-	0.0%
Rents and financial expenses	2.4	(211.5)	213.9	8913.3%	9.6	8.2	1.4	14.6%
External transfers	17.9	10.7	7.2	40.3%	71.4	119.5	(48.1)	-67.4%
Loan principal repayment	457.0	490.0	(33.1)	-7.2%	1,827.8	1,827.8	-	0.0%
Internal administration allocation	498.1	487.7	10.4	2.1%	1,992.3	1,914.8	77.5	3.9%
Imputed rent recovery	63.4	63.4	-	0.0%	253.4	253.4	-	0.0%
<b>Total Expenses</b>	<b>6,114.0</b>	<b>6,366.8</b>	<b>(252.8)</b>	<b>-4.1%</b>	<b>24,456.1</b>	<b>24,578.2</b>	<b>(122.1)</b>	<b>-0.5%</b>
<b>Recoveries</b>								
Recovery from Ontario Works progra	71.8	71.8	-	0.0%	287.2	287.2	-	0.0%
Recovery from homelessness progra	98.1	98.1	-	0.0%	392.4	392.4	-	0.0%
Recovery from building overhead	5.0	5.0	-	0.0%	19.8	19.8	-	0.0%
<b>Total Expenses Less Recoveries</b>	<b>5,939.2</b>	<b>6,191.9</b>	<b>(252.8)</b>	<b>-4.1%</b>	<b>23,756.7</b>	<b>23,878.8</b>	<b>(122.1)</b>	<b>-0.5%</b>
<b>Excess (Deficiency) of Revenues over Expenses</b>	<b>-</b>	<b>(281.1)</b>	<b>(281.1)</b>	<b>n/a</b>	<b>-</b>	<b>(122.1)</b>	<b>(122.1)</b>	<b>n/a</b>

Highlights for Q1 and the full-year forecast include:

**Personnel Services** Forecast **\$121,300 (3.0%) favourable**

Personnel Services expenses were lower than budget in Q1 and are forecast to be under budget by \$121,300 at year-end due to temporarily vacant positions throughout the year.



**Materials** **Forecast \$274,200 (1.7%) unfavourable**

Materials costs were higher than budget in Q1 and are expected to be \$274,200 higher than budget at year-end. A further breakdown of this variance is provided in Table 14, below:

Table 14:

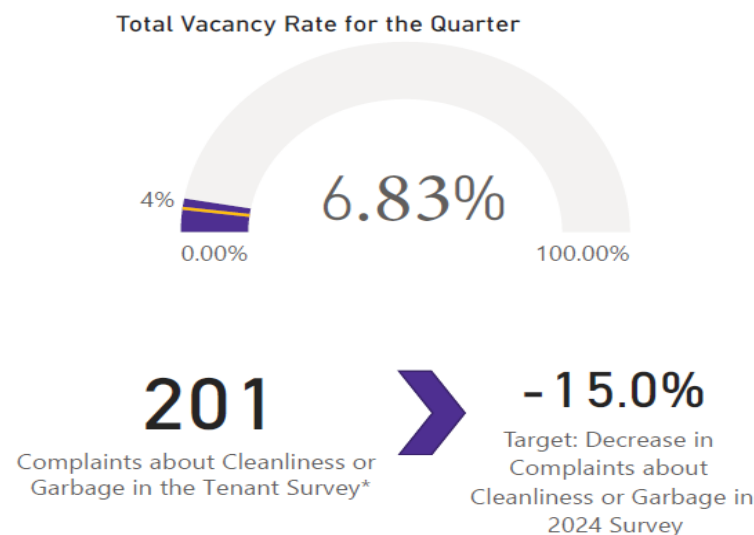
Description	Year-To-Date				Year 2024			
	Budget (\$000s)	Actuals (\$000s)	Variance		Budget (\$000s)	Forecast (\$000s)	Variance	
			(\$000s)	(%)			(\$000s)	(%)
Materials								
Repairs and maintenance	575.5	950.1	(374.7)	-65.1%	2,301.9	2,626.3	(324.4)	-14.1%
Operating services	564.1	583.2	(19.1)	-3.4%	2,256.4	2,256.4	-	0.0%
Insurance	261.9	255.5	6.4	2.4%	1,047.5	1,047.5	-	0.0%
Gas	190.7	278.8	(88.0)	-46.2%	762.9	762.9	-	0.0%
Electricity	479.6	663.0	(183.4)	-38.2%	1,918.5	1,918.5	-	0.0%
Water	444.8	414.0	30.7	6.9%	1,779.0	1,779.0	-	0.0%
Hot water tanks	26.3	29.6	(3.3)	-12.6%	105.2	105.2	-	0.0%
Municipal taxes	1,424.3	1,352.4	71.9	5.0%	5,697.1	5,697.1	-	0.0%
Other	79.3	33.4	45.8	57.8%	317.0	266.8	50.2	15.8%
<b>Total</b>	<b>4,046.4</b>	<b>4,560.1</b>	<b>(513.7)</b>	<b>-12.7%</b>	<b>16,185.5</b>	<b>16,459.7</b>	<b>(274.2)</b>	<b>-1.7%</b>

The anticipated unfavourable variance is due primarily to over-spending on electrical standards compliance, and plumbing repairs and maintenance.

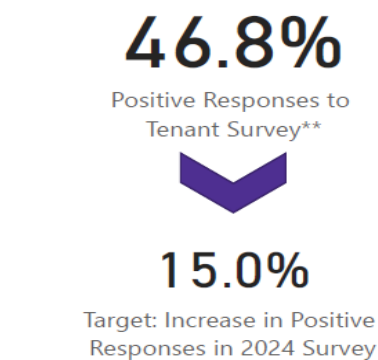
**Key Performance Indicators**

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.

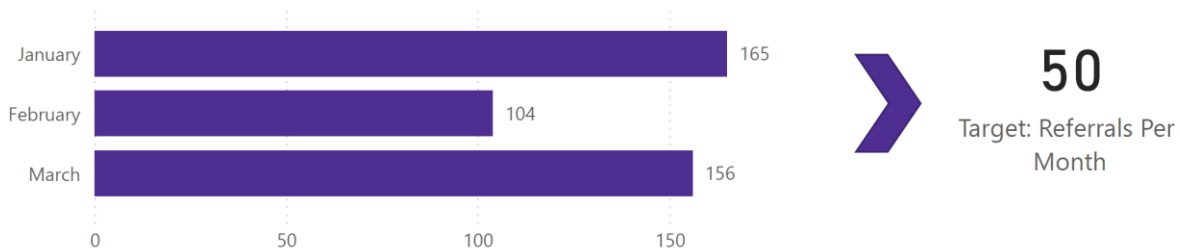
\*\* Positive responses to tenant survey are of all questions asked in the 2022 Tenant Survey

Vacancies in TBDSSAB-owned housing units occurs 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. Timely 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 6.83%. Although Administration has continued to focus on the unit turnover process, continual vacancies in the position responsible for project management of move outs, as well as historic vacancies in custodian and repairperson positions, has and will continue to hamper progress in this area. Administration is working to enhance various aspects of the turn over process, including the development of performance standards and related performance measures relative to turnovers.

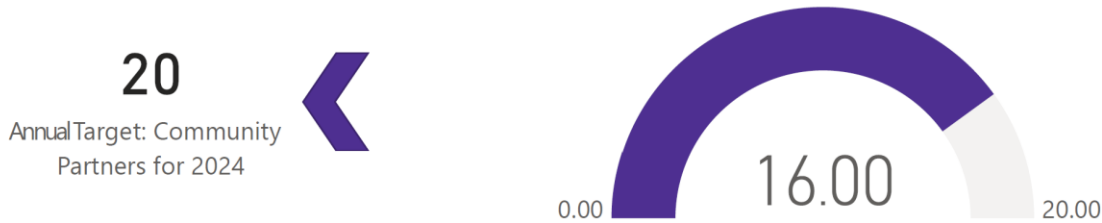
Administration uses tenant-surveys to determine the overall satisfaction of experiences in the direct-owned housing. The last tenant-survey was conducted in 2022 and Administration is targeting 2024 to conduct the next survey and will report this KPI at that time.

***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



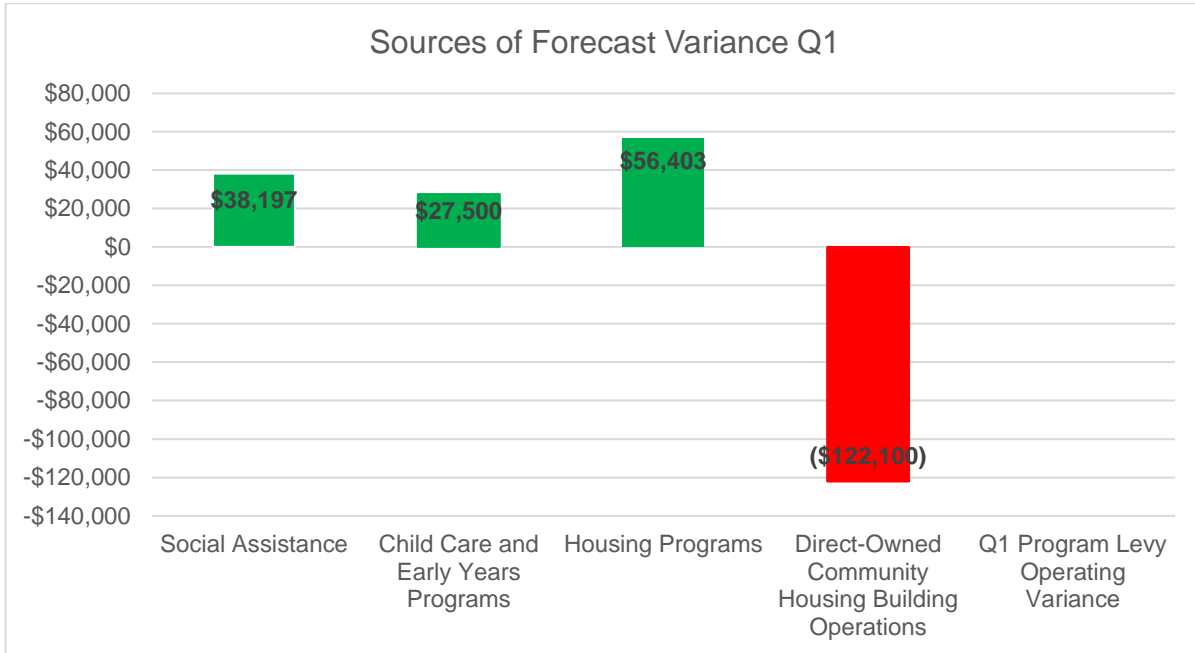
The number of referrals from Tenant Support Workers to external agencies is targeted at 20 community partners for 2024. The number of agencies providing direct services within TBDSSAB properties was 16 at the end of Q1, and is on track to meet or exceed the target for the year.





**CONCLUSION**

Through the 2024 First Quarter Financial Report, Administration is projecting to be on budget overall for the 2024 year. The chart below summarizes the Q1 forecast levy operating surplus/deficit for 2024, by program:







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

**Fiduciary Responsibility Checklist**

Year: 2024

[Supporting Documents](#)

	Q1	Q2	Q3	Q4	Comments
<b>Corporate Filings</b>					
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)					
<b>Internal Governance</b>					
Bank Reconciliation	✓				
Listing of Cheques	✓				
Debt Payments Made	✓				
Insurance Renewal					
<b>Provincial Reporting</b>					
Ontario Works Monthly Subsidy Claim (20 <sup>th</sup> 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

Chief Administrative Officer

Date