



## BOARD REPORT

REPORT No.: 2025-13

MEETING DATE: APRIL 17, 2025

SUBJECT: 2024 FOURTH QUARTER FINANCIAL REPORT AND PROGRAM LEVY  
SURPLUS DISPOSITION

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### RECOMMENDATION

THAT with respect to Report No. 2025-13 (Corporate Services Division) we, The District of Thunder Bay Social Services Administration Board, approve the transfer of the net levy surplus of \$24,367 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 2024 Fourth Quarter Financial Report, with an update regarding the 2024 program levy operating surplus.

### 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 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.

### COMMENTS

#### Financial Status – Operating

Overall, spending on TBDSSAB delivered programs, for the period ended December 31, 2024, was \$7,471,885 (6.2%) lower than Budget, with a net program levy operating surplus \$24,367.

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

**Table 1:**

| <b>2024 Program Levy Operating Surplus/(Deficit)</b> |                  |
|--|------------------|
| Social Assistance                                    | \$ 373,194       |
| Child Care and Early Years                           | \$ 0             |
| Community Housing Programs                           | \$ 142,412       |
| Direct-Owned Community Housing Building Operations   | \$ (491,238)     |
| <b>Program Levy Operating Surplus</b>                | <b>\$ 24,367</b> |

This result is fairly consistent with the 2024 Third Quarter Financial Report projected program levy operating balance of (\$0). Although the overall program levy operating position is \$24,367, there were significant variances within the programs:

- **Social Assistance:** There was a favourable variance (\$373,194) in Social Assistance Programs, due primarily to personnel services vacancies.
- **Community Housing Programs:** There was a favourable variance (\$142,412) due primarily to additional administrative recoveries that were not anticipated during the budget development process.
- **Direct-Owned Community Housing Building Operations:** There was an unfavourable variance (\$491,238), due primarily to over-spending on electrical standards compliance, door repairs, and plumbing repairs and maintenance as well as operating services such as building security. This is somewhat offset by underspending in personnel services due to temporarily vacant positions.

Highlights for the 2024 year, and detailed variance explanations, as well as Key Performance Indicator (KPI) commentary, are provided in Attachment #1: 2024 Fourth Quarter Financial Report – Operating Budget.

### **Financial Status – Capital**

In accordance with the Budget Policy (CS-02:83), Administration reviews the status of all Board approved capital projects at year-end. Projects that have been awarded, but not completed by December 31, must be carried forward to the following year, as TBDSSAB has made a commitment to the vendor(s) through the procurement process.

Projects that were not awarded during the year but are still required to be completed based on management expertise, may be carried forward at the Chief Executive Officer's (CEO) discretion.

In that regard, subsequent to the 2023 year end process, the CEO approved the carryforward of 98 capital projects totaling \$3,894,827. Total capital expenditures on these carryforward projects for the period ended December 31, 2024 were \$1,288,833. Fifty-six (56) projects, totaling \$2,243,223, will be carried forward into 2024.

The Board-approved capital budget for 2024 was \$4,845,000 representing 65 projects. Total capital expenditures on the projects for the period ended December 31, 2024, were \$620,181. Twenty-nine (29) projects, totaling \$2,181,992, will be carried forward into 2025.

In total 85 projects, totaling \$4,425,215 will be carried forward from previous years into 2025. These projects are provided in Confidential Attachment #5: Carryforward List of Capital Projects.

Highlights for the 2024 year and detailed variance explanations are provided in Attachment #2: 2024 Fourth Quarter Financial Report – Capital Budget.

### **2024 Program Levy Operating Surplus Position**

The 2024 TBDSSAB program levy operating surplus is \$24,367 at year end; The following options concerning the disposition of the remaining net surplus are presented:

- Option 1 – Return the surplus to municipalities. The full surplus of \$24,367 would be returned to municipalities using the 2024 weighted assessment calculation.
- Option 2 – Transfer to the Levy Stabilization Reserve Fund. The full surplus of \$24,367 would be transferred into the Levy Stabilization Reserve Fund to provide opportunities for relevant community initiatives that support programming outcomes.

### **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 Executive 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 2024-2027 strategic direction of Financial Stewardship with a focus on ensuring accountability of TBDSSAB resources.

## FINANCIAL IMPLICATIONS

This report provides the financial results for the 2024 year on the same basis as the approved Budget.

The financial implications relate to the disposition of the 2024 program levy operating surplus of \$24,367. Administration is recommending Option 2 – transfer the net program levy surplus into the Levy Stabilization Reserve Fund. The financial impact for each municipality is provided in Attachment #4 – Distribution of the 2024 Program Levy Operating Surplus by Municipality.

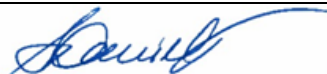

## CONCLUSION

It is concluded that the 2024 Fourth Quarter Financial Report indicates a program levy operating surplus for the year of \$24,367, or 0.1% of the 2024 levy.

It is further concluded that the program levy operating surplus of \$24,367 should be transferred to the Levy Stabilization Reserve Fund.

## REFERENCE MATERIALS

|               |  |
|---------------|--|
| Attachment #1 | <a href="#">2024 Fourth Quarter Financial Report – Operating Budget</a>                          |
| #2            | <a href="#">2024 Fourth Quarter Financial Report – Capital Budget</a>                            |
| #3            | <a href="#">Fiduciary Responsibility Checklist</a>   |
| #4            | <a href="#">Distribution of the 2024 Program Levy Operating Surplus by Municipality</a>          |
| #5            | <a href="#">Confidential Carryforward List of Capital Projects (Presented in Closed Session)</a> |

|               |   |
|---------------|---|
| PREPARED BY:  | Tafadzwa Mukubvu, CPA, Manager, Finance   |
| SIGNATURE     |  |
| APPROVED BY   | Georgina Daniels, FCPA, FCA, Director - Corporate Services Division                 |
| SIGNATURE     |  |
| SUBMITTED BY: | Ken Ranta, Chief Executive Officer  |



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

# 2024 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, 2024, this Report provides TBDSSAB's financial status for the year and explains significant variances from the 2024 approved Operating Budget.

Overall, TBDSSAB favourable program levy operating surplus of \$24,367 for the 2024 year. Table 1 provides a breakdown of the year-end variances, by program.

**Table 1:**

| <b>2024 Program Levy Operating Surplus/(Deficit)</b> |                  |
|--|------------------|
| Social Assistance                                    | \$ 373,194       |
| Child Care and Early Years                           | \$ -             |
| Community Housing Programs                           | \$ 142,412       |
| Direct-Owned Community Housing Building Operations   | \$ (491,238)     |
| <b>Program Levy Operating Surplus</b>                | <b>\$ 24,367</b> |

The 2024 program levy operating position is fairly consistent with the Q3 forecast previously reported.

Table 2 shows the 2024 Operating Budget revenue and expenditures, and actual results for the year.



Table 2:

| Description  | Year 2024          |                     |                  |              |
|--|--------------------|---------------------|------------------|--------------|
|  | Budget<br>(\$000s) | Actuals<br>(\$000s) | Variance         |              |
|  |                    |                     | (\$000s)         | (%)          |
| <b>Financing</b>                                     |                    |                     |                  |              |
| Levy to municipalities & TWOMO                       | 25,233.0           | 25,233.0            | -                | 0.0%         |
| Federal grants                                       | 21,343.8           | 17,783.3            | (3,560.5)        | -16.7%       |
| Provincial grants                                    | 64,001.7           | 60,250.6            | (3,751.1)        | -5.9%        |
| Rents  | 11,535.5           | 11,564.6            | 29.1             | 0.3%         |
| Other revenue  | 357.8              | 300.2               | (57.6)           | -16.1%       |
| Interest on unrestricted funds                       | 400.0              | 400.0               | -                | 0.0%         |
| Interest on restricted funds                         | 750.0              | 1,528.7             | 778.7            | 103.8%       |
| From (to) reserve funds                              | (2,874.7)          | (3,760.9)           | (886.2)          | 30.8%        |
| Prior year surplus                                   | -                  | -                   | -                | n/a          |
| <b>Total Financing</b>                               | <b>120,747.1</b>   | <b>113,299.6</b>    | <b>(7,447.5)</b> | <b>-6.2%</b> |
| <b>Expenses</b>                                      |                    |                     |                  |              |
| Personnel services                                   | 15,210.0           | 14,216.4            | 993.6            | 6.5%         |
| Interest on long-term debt                           | 173.9              | 155.7               | 18.2             | 10.5%        |
| Materials  | 21,114.6           | 20,632.3            | 482.3            | 2.3%         |
| Contract services                                    | 271.8              | 346.9               | (75.1)           | -27.6%       |
| Rents and financial expenses                         | 130.3              | 382.6               | (252.3)          | -193.6%      |
| External transfers                                   | 81,703.7           | 75,398.1            | 6,305.6          | 7.7%         |
| Loan principal repayment                             | 2,142.8            | 2,143.4             | (0.6)            | 0.0%         |
| <b>Total Expenses</b>                                | <b>120,747.1</b>   | <b>113,275.2</b>    | <b>7,471.9</b>   | <b>6.2%</b>  |
|  |                    |                     |                  |              |
| <b>Excess (Deficiency) of Revenues over Expenses</b> | <b>-</b>           | <b>24.4</b>         | <b>24.4</b>      | <b>n/a</b>   |

### 2024 FOURTH QUARTER OPERATING BUDGET RESULTS

The Fourth Quarter Report provides an indication of TBDSSAB's financial status for the year ending December 31, 2024, and identifies any significant variances from the 2024 Operating Budget. Overall, TBDSSAB recorded a net surplus of \$24,367 for the 2024 year. The financial detail for each program area is provided below.

**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 2024          |                     |               |                |
|--|--------------------|---------------------|---------------|----------------|
|  | Budget<br>(\$000s) | Actuals<br>(\$000s) | Variance      |                |
|  |                    |                     | (\$000s)      | (%)            |
| <b>Allocation</b>                                    |                    |                     |               |                |
| Direct-owned community housing building operations   | 318.7              | 282.1               | (36.6)        | -11.5%         |
| Ontario Works  | 683.1              | 634.5               | (48.6)        | -7.1%          |
| Child care and early years programs                  | 169.1              | 174.6               | 5.5           | 3.2%           |
| Housing programs                                     | 249.5              | 303.5               | 54.0          | 21.6%          |
| <b>Total Allocation</b>                              | <b>1,420.4</b>     | <b>1,394.6</b>      | <b>(25.8)</b> | <b>-1.8%</b>   |
| <b>Financing</b>                                     |                    |                     |               |                |
| Other Revenue  | -                  | -                   | -             | n/a            |
| From (to) reserve funds                              | 22.5               | -                   | (22.5)        | -100.0%        |
| <b>Total Financing</b>                               | <b>22.5</b>        | <b>-</b>            | <b>(22.5)</b> | <b>-100.0%</b> |
| <b>Expenses</b>                                      |                    |                     |               |                |
| Personnel services                                   | 1,137.7            | 1,136.2             | 1.5           | 0.1%           |
| Materials  | 214.9              | 161.4               | 53.5          | 24.9%          |
| Contract services                                    | 90.3               | 105.7               | (15.4)        | -17.0%         |
| <b>Total Expenses</b>                                | <b>1,442.9</b>     | <b>1,403.3</b>      | <b>39.6</b>   | <b>2.7%</b>    |
| <b>Recoveries</b>                                    |                    |                     |               |                |
| Recovery from CWELCC                                 | -                  | 8.7                 | (8.7)         | n/a            |
| <b>Total Expenses Less Recoveries</b>                | <b>1,442.9</b>     | <b>1,394.6</b>      | <b>48.3</b>   | <b>3.3%</b>    |
|  |                    |                     |               |                |
| <b>Excess (Deficiency) of Revenues over Expenses</b> | <b>-</b>           | <b>-</b>            | <b>-</b>      | <b>n/a</b>     |

Table 3, above, shows the 2024 Operating Budget revenues and expenditures, and results for the 2024 year 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. Overall, Board and Office of the CEO expenses were materially on budget for the 2024 year.

## Key Performance Indicators

### Office of the Chief Executive Officer



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. 31% of the strategic plan was implemented by the end of 2024.

### Consultation(s) with Indigenous Partner Organizations\* in relation to Indigenous Representation on the TBDSSAB Board.

#### # of Consultations with Indigenous Partners

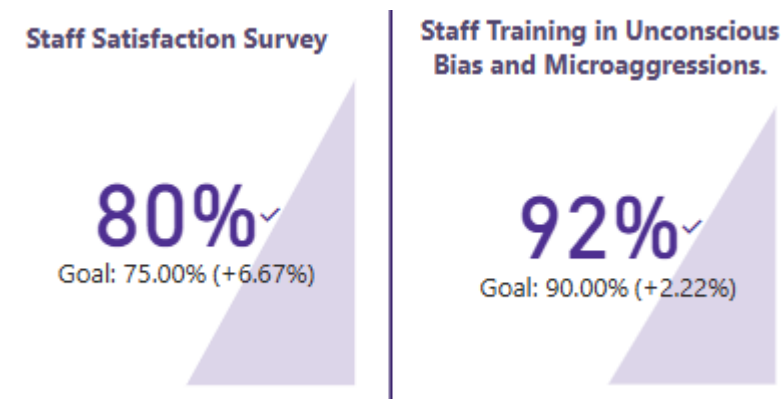


The Office of the CEO is also responsible for initiatives related to communications, engagement, and advocacy. Advocacy around Indigenous Relations and Reconciliation has been a priority for the organization within the previous and current strategic plans. To measure success in these advocacy efforts, 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 achieved the goal of 75%.



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## **Human Resources**



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 was conducted for 2024. To measure success in implementing this survey, the HR Department aimed for a staff survey completion rate of 75%. 80% of staff completed the staff survey during the year.

All staff training in unconscious bias and microaggressions was implemented in 2024. To measure success in achieving this objective, the HR department aimed to achieve a training completion rate of 90% for all staff members. 92% of staff have completed the unconscious bias and microaggressions training program.

Board education related to reconciliation was also planned to be implemented in 2024. The CEO Division, with the support of Human Resources, aimed to achieve a training completion rate of at least 90% of all Board Members. This mandatory training was sent out to all Board Members in Q4.

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 2024          |                     |                |               |
|--|--------------------|---------------------|----------------|---------------|
|  | Budget<br>(\$000s) | Actuals<br>(\$000s) | Variance       |               |
|  |                    |                     | (\$000s)       | (%)           |
| <b>Allocation</b>                                    |                    |                     |                |               |
| Direct-owned community housing building operations   | 1,503.6            | 1,395.8             | (107.8)        | -7.2%         |
| Ontario Works  | 2,135.7            | 1,866.5             | (269.2)        | -12.6%        |
| Child care and early years programs                  | 177.1              | 152.0               | (25.1)         | -14.2%        |
| Housing programs                                     | 267.0              | 227.4               | (39.6)         | -14.8%        |
| <b>Total Allocation</b>                              | <b>4,083.4</b>     | <b>3,641.8</b>      | <b>(441.6)</b> | <b>-10.8%</b> |
| <b>Financing</b>                                     |                    |                     |                |               |
| Levy to municipalities and TWOMO                     | (400.0)            | (400.0)             | -              | 0.0%          |
| Interest on unrestricted funds                       | 400.0              | 400.0               | -              | 0.0%          |
| Interest on restricted funds                         | 750.0              | 1,528.7             | 778.7          | 103.8%        |
| Other revenue  | -                  | 0.4                 | 0.4            | n/a           |
| From (to) reserve funds                              | (750.0)            | (1,528.7)           | (778.7)        | 103.8%        |
| From levy stabilization                              | 200.0              | -                   | (200.0)        | -100.0%       |
| <b>Total Financing</b>                               | <b>200.0</b>       | <b>0.4</b>          | <b>(199.6)</b> | <b>-99.8%</b> |
| <b>Expenses</b>                                      |                    |                     |                |               |
| Personnel services                                   | 2,718.1            | 2,348.4             | 369.7          | 13.6%         |
| Materials  | 1,441.3            | 1,226.9             | 214.4          | 14.9%         |
| Contract services                                    | 151.8              | 187.5               | (35.7)         | -23.5%        |
| Rents and financial expenses                         | 13.5               | 9.4                 | 4.1            | 30.3%         |
| <b>Total Expenses</b>                                | <b>4,324.7</b>     | <b>3,772.2</b>      | <b>552.5</b>   | <b>12.8%</b>  |
| <b>Recoveries</b>                                    |                    |                     |                |               |
| From HQ building operations                          | 41.3               | 41.3                | -              | 0.0%          |
| Recovery from CWELCC                                 | -                  | 88.7                | (88.7)         | n/a           |
| <b>Total Expenses Less Recoveries</b>                | <b>4,283.4</b>     | <b>3,642.1</b>      | <b>641.3</b>   | <b>15.0%</b>  |
| <b>Excess (Deficiency) of Revenues over Expenses</b> | <b>-</b>           | <b>-</b>            | <b>-</b>       | <b>n/a</b>    |



Table 4, above, shows the 2024 Operating Budget revenues and expenditures, and results for the 2024 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 2024 include:

|                           |                                     |
|---------------------------|-------------------------------------|
| <b>Personnel Services</b> | <b>\$369,700 (13.6%) favourable</b> |
|---------------------------|-------------------------------------|

Personnel Services expenses were lower than budget by \$369,700 at year-end due to temporarily vacant positions throughout the year, across all departments in the division.

|                  |                                     |
|------------------|-------------------------------------|
| <b>Materials</b> | <b>\$214,400 (14.9%) favourable</b> |
|------------------|-------------------------------------|

Materials expenses were lower than budget by \$214,400 at year-end, primarily due to lower costs associated with computer hardware, leases, software and computer services, which were partially offset by higher software maintenance costs.



## Key Performance Indicators

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

### Finance

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

Vendor Complaints Over  
Late Payments

0✓

Goal: 0

Average Journal Entries (YTD) and Target Number  
by Report Date

5.42!

Goal: 5 (-8.33%)

*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

11!

Goal: 10 (-10%)

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 2024 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. Although slightly off target on, the Finance Department was within acceptable ranges through Q4.

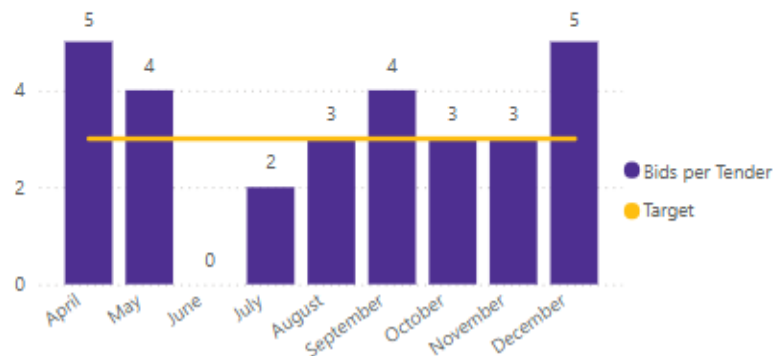


## **Purchasing and Inventory Control**

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

### **Bids Received per Posted Procurement Process**

Target: 3 or more



### **Average Addenda Issued per Bid Document**

**0.74**✓

Goal: 1.00 (+25.83%)

*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 (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 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%)

# of Archive Boxes Stored at Off-site Facility

**-6.0%!**

Goal: -10.0% (-40%)

*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

**2.39%!**

Goal: 2.00% (-19.5%)

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 (0) security breaches through the perimeter. There were no breaches or viruses that penetrated TBDSSAB's defenses in Q4.

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 2% of all pieces of mail that are posted. The Error Rate for mail delivery in Q4 was 2.39% vs 3% at Q3 which moved in a positive direction towards meeting the target of 2%.





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 6.0%.

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 92% as two requests were delayed. The internal processes were updated to enhance the strength of meeting the 100% target.

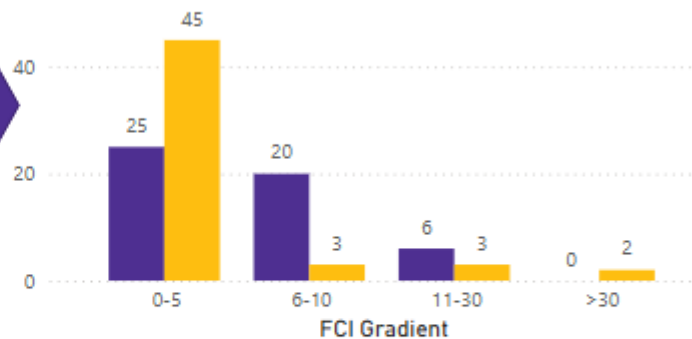
### **Infrastructure and Asset Management**

#### **Infrastructure & Asset Management**

# of Properties per FCI Gradient

● FCI Target ● FCI Actuals

*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*



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.





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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 (0) 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 2024 Operating Budget revenues and expenditures, and results for the 2024 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 2024          |                     |               |              |
|--|--------------------|---------------------|---------------|--------------|
|  | Budget<br>(\$000s) | Actuals<br>(\$000s) | Variance      |              |
|  |                    |                     | (\$000s)      | (%)          |
| <b>Allocation</b>                                    |                    |                     |               |              |
| 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%         |
| <b>Total Allocation</b>                              | <b>1,407.8</b>     | <b>1,407.8</b>      | <b>-</b>      | <b>0.0%</b>  |
| <b>Financing</b>                                     |                    |                     |               |              |
| Other revenue  | 3.5                | 3.5                 | (0.0)         | -1.0%        |
| From (to) reserve funds                              | (207.1)            | (207.1)             | -             | 0.0%         |
| Imputed rent adjustment                              | (204.9)            | (263.7)             | (58.8)        | 28.7%        |
| <b>Total Financing</b>                               | <b>(408.5)</b>     | <b>(467.3)</b>      | <b>(58.8)</b> | <b>14.4%</b> |
| <b>Expenses</b>                                      |                    |                     |               |              |
| Interest on long-term debt                           | 73.9               | 59.3                | 14.6          | 19.8%        |
| Materials  | 549.3              | 505.1               | 44.2          | 8.0%         |
| Loan principal repayment                             | 315.0              | 315.0               | -             | 0.0%         |
| Internal administrative expense                      | 61.1               | 61.1                | -             | 0.0%         |
| <b>Total Expenses</b>                                | <b>999.3</b>       | <b>940.5</b>        | <b>58.8</b>   | <b>5.9%</b>  |
| <b>Excess (Deficiency) of Revenues over Expenses</b> | <b>-</b>           | <b>-</b>            | <b>-</b>      | <b>n/a</b>   |

**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 2024 Operating Budget revenues and expenditures, and results for the 2024 year for ISS Program Support.

**Table 6:**

| Description  | Year 2024          |                     |                |               |
|--|--------------------|---------------------|----------------|---------------|
|  | Budget<br>(\$000s) | Actuals<br>(\$000s) | Variance       |               |
|  |                    |                     | (\$000s)       | (%)           |
| <b>Allocation</b>                                    |                    |                     |                |               |
| Direct-owned community housing building operations   | 170.0              | 153.8               | (16.2)         | -9.5%         |
| Ontario Works  | 982.2              | 900.3               | (81.9)         | -8.3%         |
| Child care and early years programs                  | 383.3              | 327.1               | (56.2)         | -14.7%        |
| Housing programs                                     | 466.4              | 413.5               | (52.9)         | -11.3%        |
| <b>Total Allocation</b>                              | <b>2,001.9</b>     | <b>1,794.6</b>      | <b>(207.3)</b> | <b>-10.4%</b> |
| <b>Financing</b>                                     |                    |                     |                |               |
| Other revenue  | -                  | -                   | -              | n/a           |
| <b>Total Financing</b>                               | <b>-</b>           | <b>-</b>            | <b>-</b>       | <b>n/a</b>    |
| <b>Expenses</b>                                      |                    |                     |                |               |
| Personnel services                                   | 2,413.5            | 2,274.9             | 138.6          | 5.7%          |
| Materials  | 64.5               | 45.7                | 18.8           | 29.1%         |
| Contract services                                    | -                  | -                   | -              | n/a           |
| <b>Total Expenses</b>                                | <b>2,478.0</b>     | <b>2,320.7</b>      | <b>157.3</b>   | <b>6.3%</b>   |
| <b>Recoveries</b>                                    |                    |                     |                |               |
| From homelessness programs                           | 476.1              | 476.1               | -              | 0.0%          |
| Recovery from CWELCC                                 | -                  | 50.0                | (50.0)         | n/a           |
| <b>Total Expenses Less Recoveries</b>                | <b>2,001.9</b>     | <b>1,794.6</b>      | <b>207.3</b>   | <b>10.4%</b>  |
| <b>Excess (Deficiency) of Revenues over Expenses</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 2024 include:

|                           |                                    |
|---------------------------|------------------------------------|
| <b>Personnel Services</b> | <b>\$138,600 (5.7%) favourable</b> |
|---------------------------|------------------------------------|

Personnel Services costs were less than budget by \$138,600 at year-end, due to temporarily vacant positions during the year.

|                             |                                |
|-----------------------------|--------------------------------|
| <b>Recovery from CWELCC</b> | <b>\$50,000 (%) favourable</b> |
|-----------------------------|--------------------------------|

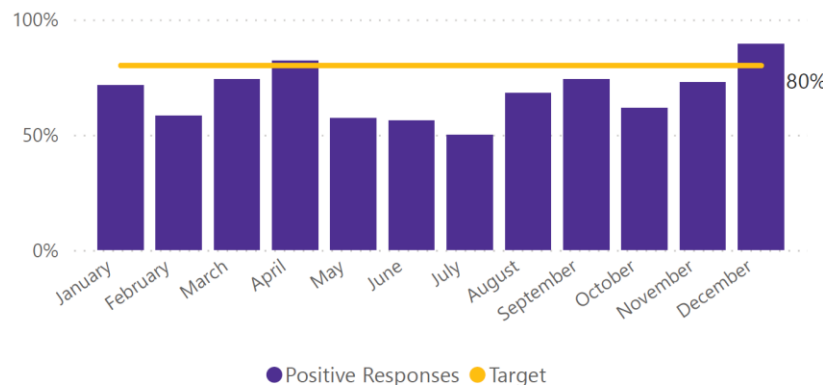
Recoveries were higher by \$50,000 due to CWELCC incremental funding received during the year.

## 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

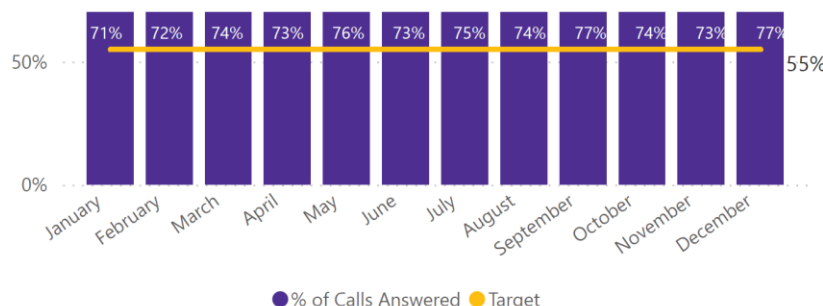


*To determine program eligibility and process program applications in a timely manner*

Housing Waitlist Applications Processed within 10 Business Days\*

**100.0%** ✓  
Goal: 70.0% (+42.86%)

% of Incoming Calls Answered by Staff Month



\* Applications received in the quarter



---

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

In February of 2023, the online housing application process was implemented. The target is 70% of the housing applications will be processed within ten (10) business days; For Q4, the target has been exceeded as 100% of the housing applications were processed within ten (10) business days.

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, and actual results for OW Programs. Overall, OW program expenses were \$1,451,600 lower than budget at year-end, with a \$373,200 favourable levy position.

**Table 7:**

| Description  | Year 2024          |                     |                  |              |
|--|--------------------|---------------------|------------------|--------------|
|  | Budget<br>(\$000s) | Actuals<br>(\$000s) | Variance         |              |
|  |                    |                     | (\$000s)         | (%)          |
| <b>Financing</b>                                     |                    |                     |                  |              |
| Levy to municipalities & TWOMO                       | 3,676.5            | 3,676.5             | -                | 0.0%         |
| Provincial grants                                    | 30,889.5           | 29,770.5            | (1,119.0)        | -3.6%        |
| Other revenues                                       | -                  | -                   | -                | n/a          |
| From (to) reserve funds                              | -                  | -                   | -                | n/a          |
| Imputed rent adjustment                              | 141.4              | 181.9               | 40.5             | 28.7%        |
| <b>Total Financing</b>                               | <b>34,707.4</b>    | <b>33,629.0</b>     | <b>(1,078.4)</b> | <b>-3.1%</b> |
| <b>Expenses</b>                                      |                    |                     |                  |              |
| Personnel services                                   | 3,977.0            | 3,640.5             | 336.5            | 8.5%         |
| Materials  | 484.6              | 441.2               | 43.4             | 9.0%         |
| Contract services                                    | 5.0                | 19.9                | (14.9)           | -298.1%      |
| Rents and financial expenses                         | 107.2              | 105.9               | 1.3              | 1.2%         |
| External transfers                                   | 25,205.0           | 24,519.4            | 685.6            | 2.7%         |
| Internal administration allocation                   | 4,088.2            | 3,688.5             | 399.7            | 9.8%         |
| Imputed rent recovery                                | 971.4              | 971.4               | -                | 0.0%         |
| <b>Total Expenses</b>                                | <b>34,838.4</b>    | <b>33,386.8</b>     | <b>1,451.6</b>   | <b>4.2%</b>  |
| <b>Recoveries</b>                                    |                    |                     |                  |              |
| From homelessness programs                           | 131.0              | 131.0               | 0.0              | 0.0%         |
| <b>Total Expenses Less Recoveries</b>                | <b>34,707.4</b>    | <b>33,255.8</b>     | <b>1,451.6</b>   | <b>4.2%</b>  |
| <b>Excess (Deficiency) of Revenues over Expenses</b> | <b>-</b>           | <b>373.2</b>        | <b>373.2</b>     | <b>n/a</b>   |

Provincial grants are determined by applying the various cost-sharing formulae to actual expenses. Expense highlights for the 2024 year include:



## Personnel Services

**\$336,500 (8.5%) favourable**

Personnel Services costs were less than budget by \$336,500 at year-end, due to temporarily vacant positions during the year.

## External Transfers

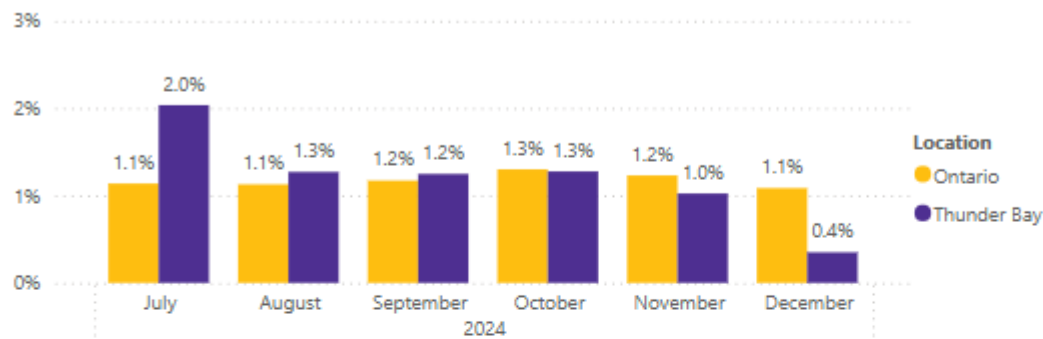
**\$685,600 (2.7%) favourable**

External transfers are lower than budget by \$685,600 at year end based on the actual monthly OW caseloads in 2024 (2,564) relative to the average monthly number of cases budgeted (2,696). OW financial assistance is 100% provincially funded, so there is no impact on the levy to Municipalities and TWOMO.

## Key Performance Indicators

### Average % of caseload exiting to employment - Performance Report

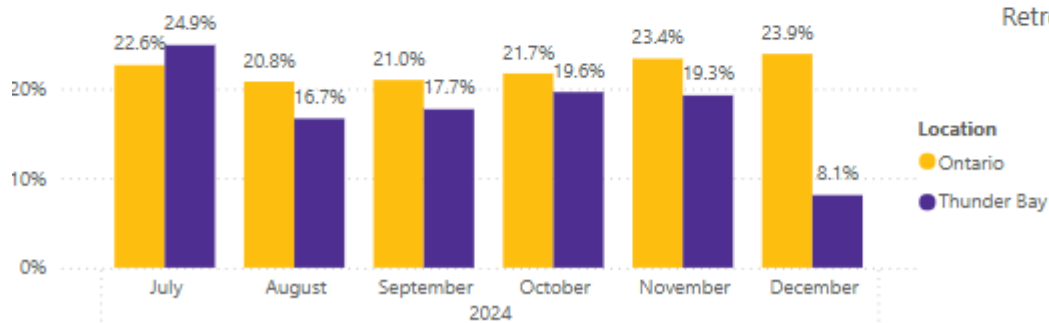
Target: Higher than Ontario Average



**1.2%**

### Average % of terminations exiting to employment - Performance Report

Target: Higher than Ontario Average



of Caseload Exiting to  
Employment - including  
Retroactive Case Closures

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

OW 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 1.2% compared to the Provincial average of 1.09%.



The majority of exits from OW 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.

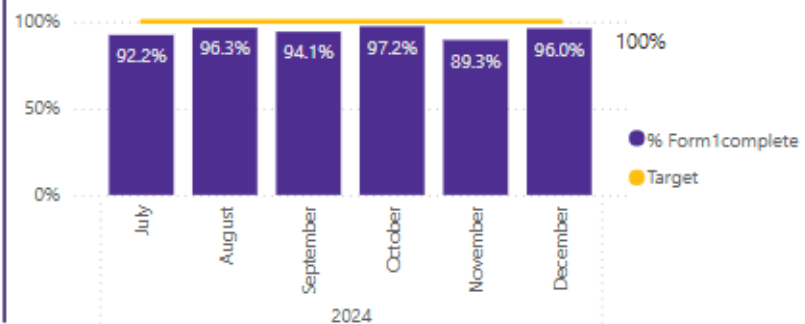
*To provide a respectful, supportive environment for all clients accessing TBDSSAB services*

**96.1%**

of respondents that answered positively to the question "Are Staff Friendly,..."

*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, 96.1% of respondents answered this question positively.

OW Legislation requires a full financial update to all client files at least once every twenty-four (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 2024 Operating Budget revenues and expenditures, and actual results for child care and early years' programs.

Overall, child care and early years' program expenses were \$2,897,700 lower than budget with an overall balanced variance of \$0 at year-end.

**Table 8:**

| Description  | Year 2024          |                     |                  |               |
|--|--------------------|---------------------|------------------|---------------|
|  | Budget<br>(\$000s) | Actuals<br>(\$000s) | Variance         |               |
|  |                    |                     | (\$000s)         | (%)           |
| <b>Financing</b>                                     |                    |                     |                  |               |
| Levy to municipalities & TWOMO                       | 1,283.9            | 1,283.9             | -                | 0.0%          |
| Federal grants                                       | 11,495.6           | 9,226.0             | (2,269.6)        | -19.7%        |
| Provincial grants                                    | 15,517.3           | 14,869.4            | (647.9)          | -4.2%         |
| From (to) reserve funds                              | 50.0               | 66.8                | 16.8             | 33.6%         |
| Imputed rent adjustment                              | 10.2               | 13.2                | 3.0              | 29.3%         |
| <b>Total Financing</b>                               | <b>28,357.0</b>    | <b>25,459.3</b>     | <b>(2,897.7)</b> | <b>-10.2%</b> |
| <b>Expenses</b>                                      |                    |                     |                  |               |
| Personnel services                                   | 442.3              | 401.4               | 40.9             | 9.2%          |
| Materials  | 89.3               | 52.9                | 36.4             | 40.7%         |
| Contract services                                    | 4.7                | 19.1                | (14.4)           | -307.1%       |
| External transfers                                   | 27,020.8           | 24,307.0            | 2,713.8          | 10.0%         |
| Internal administration allocation                   | 1,084.7            | 1,008.9             | 75.8             | 7.0%          |
| Imputed rent recovery                                | 70.4               | 70.4                | -                | 0.0%          |
| <b>Total Expenses</b>                                | <b>28,712.2</b>    | <b>25,859.9</b>     | <b>2,852.3</b>   | <b>9.9%</b>   |
| <b>Recoveries</b>                                    |                    |                     |                  |               |
| Other recoveries                                     | 355.2              | 400.6               | 45.4             | 12.8%         |
| <b>Total Expenses Less Recoveries</b>                | <b>28,357.0</b>    | <b>25,459.3</b>     | <b>2,897.7</b>   | <b>10.2%</b>  |
|  |                    |                     |                  |               |
| <b>Excess (Deficiency) of Revenues over Expenses</b> | <b>-</b>           | <b>(0.0)</b>        | <b>(0.0)</b>     | <b>n/a</b>    |



Federal and Provincial grants are determined by applying the various cost-sharing formulae to actual expenses.

Expense highlights for the 2024 year include:

|                           |                                     |
|---------------------------|-------------------------------------|
| <b>External Transfers</b> | <b>\$2,713,800 (10%) favourable</b> |
|---------------------------|-------------------------------------|

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 2024, 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:**

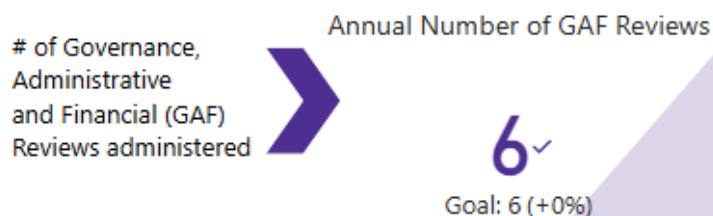
| Description        | Year 2024          |                     |                |              |
|--------------------|--------------------|---------------------|----------------|--------------|
|                    | Budget<br>(\$000s) | Actuals<br>(\$000s) | Variance       |              |
|                    |                    |                     | (\$000s)       | (%)          |
| External Transfers |                    |                     |                |              |
| Fee Subsidy        | 2,000.0            | 934.0               | 1,066.0        | 53.3%        |
| Special Needs      | 1,543.6            | 1,543.6             | -              | 0.0%         |
| General Operating  | 7,977.2            | 8,561.2             | (584.0)        | -7.3%        |
| Wage Enhancement   | 1,225.2            | 1,289.1             | (63.9)         | -5.2%        |
| Other              | 393.6              | 128.8               | 264.8          | 67.3%        |
| Workforce Funding  | -                  | 49.6                | (49.6)         | n/a          |
| EarlyON            | 2,210.3            | 2,123.0             | 87.3           | 3.9%         |
| Journey Together   | 1,177.4            | 1,177.4             | (0.0)          | 0.0%         |
| CWELCC             | 10,493.5           | 8,500.3             | 1,993.2        | 19.0%        |
| <b>Total</b>       | <b>27,020.8</b>    | <b>24,307.0</b>     | <b>2,713.8</b> | <b>10.0%</b> |



## Key Performance Indicators

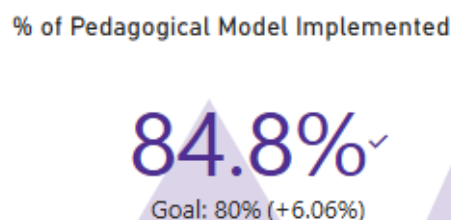
The role of the Service Manager is to maximize accessibility and affordability of child care for children and families in the District of Thunder Bay.

*To increase oversight of service provider's governance, administrative, and financial accountabilities.*



*Per scheduled time available -  
Reporting Frequency: Annually.*

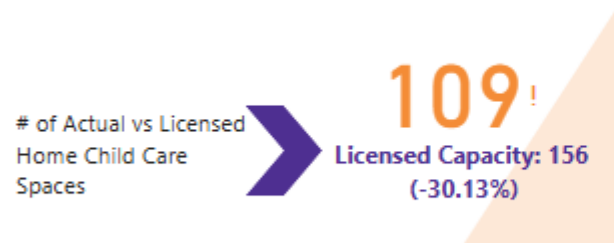
*To support Ontario's pedagogy for the early years: "How does learning happen?"*



Administration has oversight of service providers governance, administrative, and financial accountability. Administration targeted to have six (6) operational reviews completed in 2024 and the target was achieved for 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. At the end of the year the percentage implemented was 84.8%.

*Increase the number of available licensed home child care spaces\**



*\*This is in accordance with TBDSSAB's Canada Wide Early Learning Child Care (CWELCC) growth target for 2024.*

*To increase Child Care and Early Years' Staff Capacity*



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, enhancing the number of homes by five (5) homes and thirty (30) licensed spaces, bringing the total licensed capacity to one hundred and fifty six (156) home child care spaces. The target was not achieved by year end.



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Administration uses staff surveys to determine the learning needs of Child Care Centre staff to build capacity through professional learning. Administration also conducted satisfaction surveys to educators to assess if the professional learning met their needs with a target of 75% being set. As at the end of 2024, 92.91% of educators identified that professional learning accessed met their needs.



### 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.

Table 10, below, shows the 2024 Operating Budget revenues and expenditure for Housing and Homelessness Programs.

**Table 10:**

| Description  | Year 2024          |                     |                  |              |
|--|--------------------|---------------------|------------------|--------------|
|  | Budget<br>(\$000s) | Actuals<br>(\$000s) | Variance         |              |
|  |                    |                     | (\$000s)         | (%)          |
| <b>Financing</b>                                     |                    |                     |                  |              |
| Levy to municipalities & TWOMO                       | 8,728.5            | 8,728.5             | -                | 0.0%         |
| Federal grants                                       | 7,652.2            | 6,361.3             | (1,290.9)        | -16.9%       |
| Provincial grants                                    | 17,594.9           | 15,610.7            | (1,984.2)        | -11.3%       |
| Other revenue  | 60.0               | 0.1                 | (60.0)           | -99.9%       |
| From (to) reserve funds                              | 60.0               | -                   | (60.0)           | -100.0%      |
| Prior year surplus                                   | -                  | -                   | -                | n/a          |
| Imputed rent adjustment                              | 16.4               | 21.1                | 4.7              | 28.6%        |
| <b>Total Financing</b>                               | <b>34,112.0</b>    | <b>30,721.7</b>     | <b>(3,390.3)</b> | <b>-9.9%</b> |
| <b>Expenses</b>                                      |                    |                     |                  |              |
| Personnel services                                   | 515.3              | 538.0               | (22.7)           | -4.4%        |
| Materials  | 2,085.2            | 1,295.8             | 789.4            | 37.9%        |
| Contract services                                    | 10.0               | 8.2                 | 1.8              | 17.7%        |
| Rents and financial expenses                         | -                  | -                   | -                | n/a          |
| External transfers                                   | 29,406.5           | 26,680.8            | 2,725.7          | 9.3%         |
| Internal administration allocation                   | 2,741.3            | 2,769.3             | (28.0)           | -1.0%        |
| Imputed rent recovery                                | 112.6              | 112.6               | -                | 0.0%         |
| <b>Total Expenses</b>                                | <b>34,870.9</b>    | <b>31,404.8</b>     | <b>3,466.1</b>   | <b>9.9%</b>  |
| <b>Recoveries</b>                                    |                    |                     |                  |              |
| From housing programs                                | 113.5              | 170.4               | 56.9             | 50.1%        |
| From homelessness programs                           | 645.4              | 655.1               | 9.7              | 1.5%         |
| <b>Total Expenses Less Recoveries</b>                | <b>34,112.0</b>    | <b>30,579.3</b>     | <b>3,532.7</b>   | <b>10.4%</b> |
| <b>Excess (Deficiency) of Revenues over Expenses</b> | <b>-</b>           | <b>142.4</b>        | <b>142.4</b>     | <b>n/a</b>   |



Table 10, above, shows the 2024 Operating Budget revenues and expenditures, and actual results for Housing Programs. Overall, Housing Program expenses were lower than budget by \$3,532,700 at year-end, with a program levy operating favourable variance of \$142,400 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 2024 year include:

|                  |                                     |
|------------------|-------------------------------------|
| <b>Materials</b> | <b>\$789,400 (37.9%) favourable</b> |
|------------------|-------------------------------------|

Materials were lower than budget by \$789,400 lower than budget at year-end. A further breakdown of this variance is provided in Table 11, below:

**Table 11:**

| Description  | Year 2024          |                     |              |              |
|--------------|--------------------|---------------------|--------------|--------------|
|              | Budget<br>(\$000s) | Actuals<br>(\$000s) | Variance     |              |
|              |                    |                     | (\$000s)     | (%)          |
| Materials    |                    |                     |              |              |
| OPHI         | 214.9              | 329.6               | (114.7)      | -53.4%       |
| COCHI        | 1,842.6            | 932.8               | 909.8        | 49.4%        |
| Other        | 27.7               | 33.4                | (5.7)        | -20.5%       |
| <b>Total</b> | <b>2,085.2</b>     | <b>1,295.8</b>      | <b>789.4</b> | <b>37.9%</b> |

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.

|                           |                                      |
|---------------------------|--------------------------------------|
| <b>External Transfers</b> | <b>\$2,725,700 (9.3%) favourable</b> |
|---------------------------|--------------------------------------|

External transfers for Housing Programs were higher than budget in 2024. A further breakdown of this variance is provided in Table 12, below.



Table 12:

| Description                      | Year 2024          |                     |                |             |
|----------------------------------|--------------------|---------------------|----------------|-------------|
|                                  | Budget<br>(\$000s) | Actuals<br>(\$000s) | Variance       |             |
|                                  |                    |                     | (\$000s)       | (%)         |
| External Transfers               |                    |                     |                |             |
| Provincial Reformed              | 5,146.7            | 5,189.2             | (42.5)         | -0.8%       |
| Former Provincial Reformed       | 388.7              | 463.3               | (74.6)         | -19.2%      |
| Urban Native housing program     | 1,047.7            | 1,063.3             | (15.6)         | -1.5%       |
| Private landlord rent supplement | 2,482.5            | 2,335.2             | 147.3          | 5.9%        |
| Non-profit rent supplement       | 807.7              | 755.4               | 52.3           | 6.5%        |
| Portable Housing Benefit         | 1,129.8            | 1,091.4             | 38.4           | 3.4%        |
| IAH Ontario Renovates            | 500.0              | 307.4               | 192.6          | 38.5%       |
| OPHI Ontario Renovates           | 753.9              | 229.3               | 524.6          | 69.6%       |
| COCHI capital repairs            | 883.4              | 785.6               | 97.8           | 11.1%       |
| COCHI rent supplement            | 912.1              | 865.5               | 46.6           | 5.1%        |
| COCHI transitional operating     | 94.0               | 94.0                | 0.0            | 0.0%        |
| Reaching Home                    | 60.0               | -                   | 60.0           | 100.0%      |
| HPP Operating                    | 6,047.6            | 6,228.5             | (180.9)        | -3.0%       |
| HPP Capital                      | 9,047.7            | 7,168.2             | 1,879.5        | 20.8%       |
| Home for Good                    | 104.7              | 104.7               | (0.0)          | 0.0%        |
| <b>Total</b>                     | <b>29,406.5</b>    | <b>26,680.8</b>     | <b>2,725.7</b> | <b>9.3%</b> |

The favourable variance is mainly due to HPP Capital, which relates to timing differences which is partially offset by an unfavourable variance in HPP Operating, due to timing of expenses. HPP is 100% Provincially funded so there is no impact on the levy.

There is also a favourable variance due to OPHI funding provided to support renovations, Ontario Renovates, and the private landlord rent supplement. OPHI is 100% Provincially funded so there is no impact on the levy.



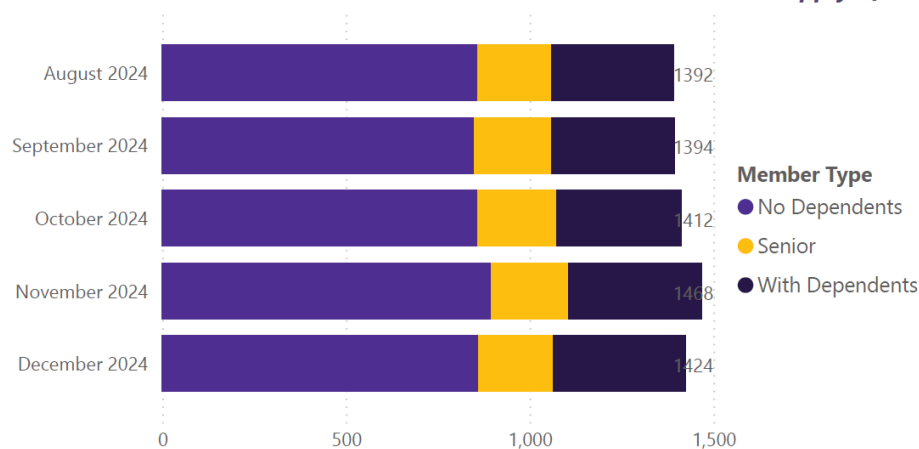
## Key Performance Indicators

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.

## Housing Programs

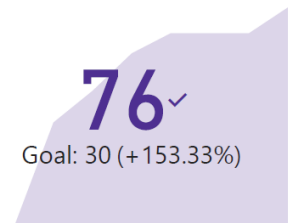
### Community Housing Waitlist by Family Status

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\*



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

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 to add individuals to the waitlist.

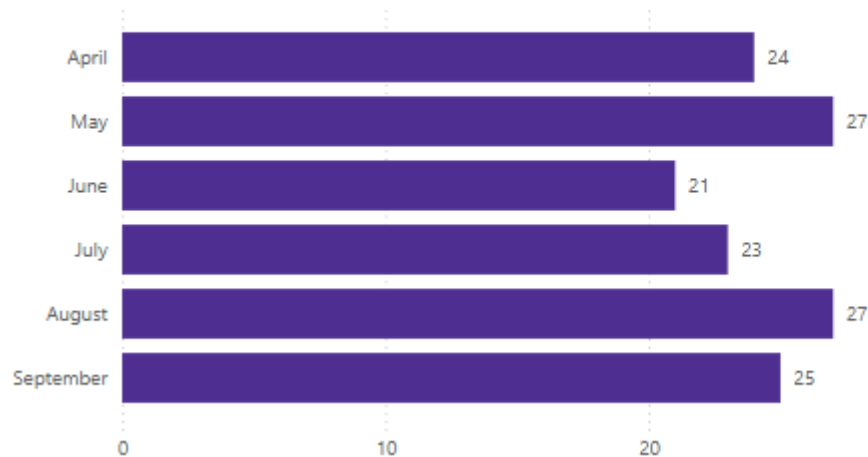
Administration has exceeded its net new housing supports goal for 2024 which will help address the waitlist increase. Also, within its direct-owned housing portfolio, Administration is working towards turning over its unoccupied units quicker to make them available to prospective tenants.





### 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*

**49**

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 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. This data was not available for Q4.

The number of people experiencing chronic homelessness using a shelter increased slightly in Q4 from forty-one (41) to forty-nine (49).



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

**Table 13:**

| Description  | Year 2024          |                     |                |              |
|--|--------------------|---------------------|----------------|--------------|
|  | Budget<br>(\$000s) | Actuals<br>(\$000s) | Variance       |              |
|  |                    |                     | (\$000s)       | (%)          |
| <b>Financing</b>                                     |                    |                     |                |              |
| Levy to municipalities & TWOMO                       | 11,944.1           | 11,944.1            | -              | 0.0%         |
| Federal grants                                       | 2,196.0            | 2,196.0             | -              | 0.0%         |
| Provincial grants                                    | -                  | -                   | -              | n/a          |
| Rents  | 11,535.5           | 11,564.6            | 29.1           | 0.3%         |
| Other revenue  | 294.3              | 296.4               | 2.1            | 0.7%         |
| From (to) reserve funds                              | (2,250.1)          | (2,091.9)           | 158.2          | -7.0%        |
| Imputed rent adjustment                              | 36.9               | 47.5                | 10.6           | 28.6%        |
| <b>Total Financing</b>                               | <b>23,756.7</b>    | <b>23,956.6</b>     | <b>199.9</b>   | <b>0.8%</b>  |
| <b>Expenses</b>                                      |                    |                     |                |              |
| Personnel services                                   | 4,006.1            | 3,877.0             | 129.1          | 3.2%         |
| Interest on long-term debt                           | 100.0              | 96.4                | 3.6            | 3.6%         |
| Materials  | 16,185.5           | 16,903.1            | (717.6)        | -4.4%        |
| Contract services                                    | 10.0               | 6.4                 | 3.6            | 35.9%        |
| Rents and financial expenses                         | 9.6                | 267.3               | (257.7)        | -2684.1%     |
| External transfers                                   | 71.4               | 83.5                | (12.1)         | -17.0%       |
| Loan principal repayment                             | 1,827.8            | 1,828.4             | (0.6)          | 0.0%         |
| Internal administration allocation                   | 1,992.3            | 1,831.7             | 160.6          | 8.1%         |
| Imputed rent recovery                                | 253.4              | 253.4               | -              | 0.0%         |
| <b>Total Expenses</b>                                | <b>24,456.1</b>    | <b>25,147.3</b>     | <b>(691.2)</b> | <b>-2.8%</b> |
| <b>Recoveries</b>                                    |                    |                     |                |              |
| Recovery from Ontario Works programs                 | 287.2              | 287.2               | -              | 0.0%         |
| Recovery from homelessness programs (HPP)            | 392.4              | 392.4               | -              | 0.0%         |
| Recovery from building overhead                      | 19.8               | 19.8                | -              | 0.0%         |
| <b>Total Expenses Less Recoveries</b>                | <b>23,756.7</b>    | <b>24,447.9</b>     | <b>(691.2)</b> | <b>-2.8%</b> |
| <b>Excess (Deficiency) of Revenues over Expenses</b> | <b>-</b>           | <b>(491.2)</b>      | <b>(491.2)</b> | <b>n/a</b>   |



Overall, direct-owned Community Housing building operations revenues were less than budget by \$200,000, and expenses were higher than budget by \$691,200 at year-end resulting in an unfavourable program levy operating variance of \$491,200 for the year.

Highlights for the 2024 year include:

|                           |                                    |
|---------------------------|------------------------------------|
| <b>Personnel Services</b> | <b>\$129,100 (3.2%) favourable</b> |
|---------------------------|------------------------------------|

Personnel Services costs were less than budget by \$129,100 at year-end, due to temporarily vacant positions during the year.

|                  |                                      |
|------------------|--------------------------------------|
| <b>Materials</b> | <b>\$717,600 (4.4%) unfavourable</b> |
|------------------|--------------------------------------|

Materials were higher than budget by \$717,600 in 2024. A further breakdown of this variance is provided in Table 14, below:

**Table 14:**

| Description             | Year 2024          |                     |                |              |
|-------------------------|--------------------|---------------------|----------------|--------------|
|                         | Budget<br>(\$000s) | Actuals<br>(\$000s) | Variance       |              |
|                         |                    |                     | (\$000s)       | (%)          |
| Materials               |                    |                     |                |              |
| Repairs and maintenance | 2,301.9            | 3,103.1             | (801.2)        | -34.8%       |
| Operating services      | 2,256.4            | 2,755.7             | (499.3)        | -22.1%       |
| Insurance               | 1,047.5            | 808.1               | 239.4          | 22.9%        |
| Gas                     | 762.9              | 708.1               | 54.8           | 7.2%         |
| Electricity             | 1,918.5            | 1,754.2             | 164.3          | 8.6%         |
| Water                   | 1,779.0            | 1,713.3             | 65.7           | 3.7%         |
| Hot water tanks         | 105.2              | 114.1               | (8.9)          | -8.5%        |
| Municipal taxes         | 5,697.1            | 5,684.6             | 12.5           | 0.2%         |
| Other                   | 317.0              | 261.9               | 55.1           | 17.4%        |
| <b>Total</b>            | <b>16,185.5</b>    | <b>16,903.1</b>     | <b>(717.6)</b> | <b>-4.4%</b> |

Repairs and maintenance expenses in 2024 were higher than budget by \$801,200:

- Moveout related expenses were higher than budget by \$208,200,
- plumbing repairs higher than budget \$161,500,
- door repairs higher than budget by \$117,700,
- waste removal for tenant contents was higher by \$84,800,
- electrical repairs higher than budget by \$71,500 due to electrical standards compliance, and
- mechanical repairs being \$63,000 higher than budget.



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Operating services resulted in an unfavourable variance of \$499,300 due to:

- building security higher than budget by \$262,600 which will be covered from reserve funds,
- building janitorial and custodial coverage were higher than budget by \$214,100
- pest control higher than budget by \$116,400 due to increased rodent control measures,
- waste removal higher than budget by \$90,300 due to additional costs associated with having to dispose of waste through contracted services as garbage collection services were cut off by the City of Thunder Bay at certain properties,
- life safety systems being higher than budget by \$85,200 due to additional emergency backup generator services based on regulatory compliance, and
- snow removal partially offset some of the expenses with a favourable variance of \$299,100 as a result of the lack of snowfall in the year.

A favourable variance of \$239,400 resulted in insurance expenses as a result of more favourable increases in the premium than originally estimated in the budget.

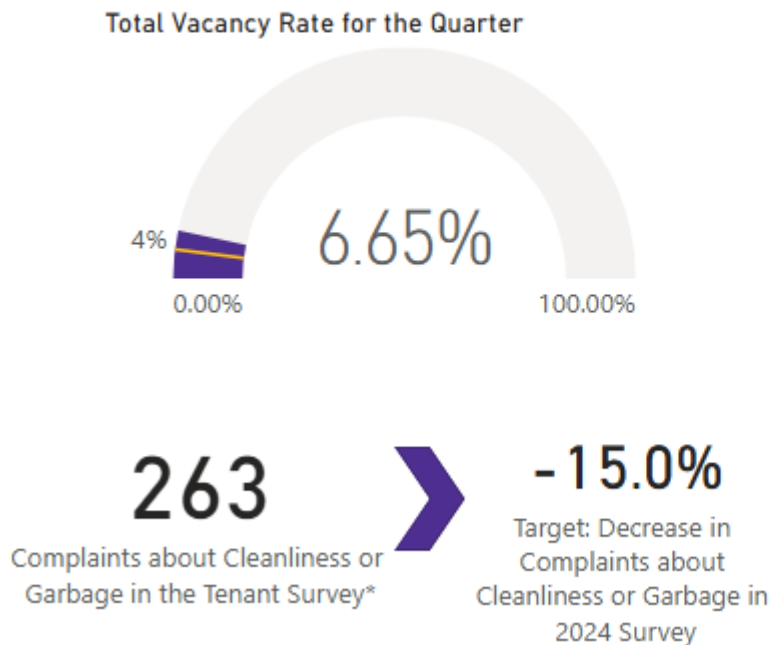
Utility costs (Gas and Electricity) were \$219,100 lower than budget as a result of lower consumption levels experienced partially due to warmer and shorter winter conditions, and the impact of energy efficiency measures implemented across the housing portfolio.



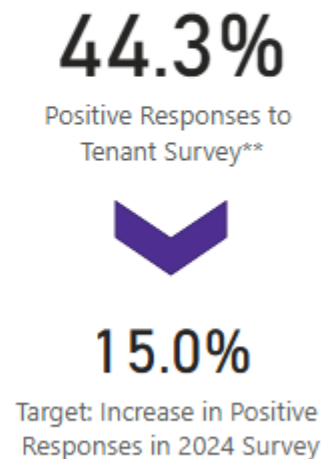
## Key Performance Indicators

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*



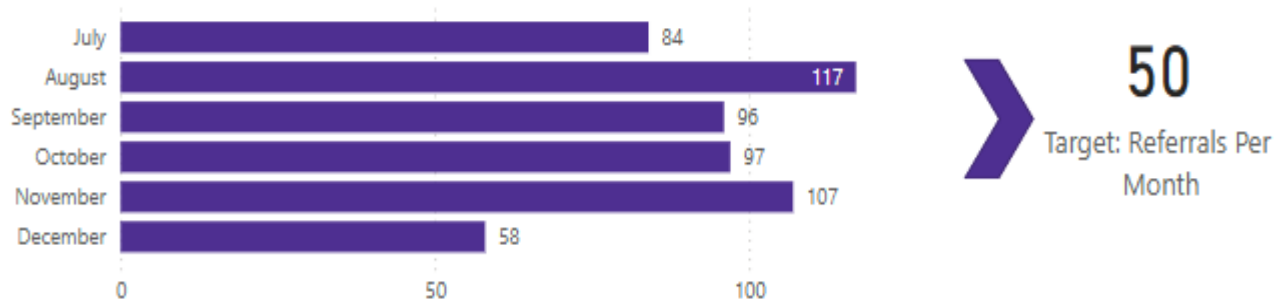
Vacancies in TBDSSAB-owned housing units occur throughout the year as tenants leave community housing or are transferred into other community housing units. Once a tenant moves out, the unit is assessed, and necessary repairs are made. Effective turnaround processes are important to ensure those individuals 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 6.65%, an increase from the Q3 vacancy rate of 6.30%; 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 a follow up survey was completed in 2024.



*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**



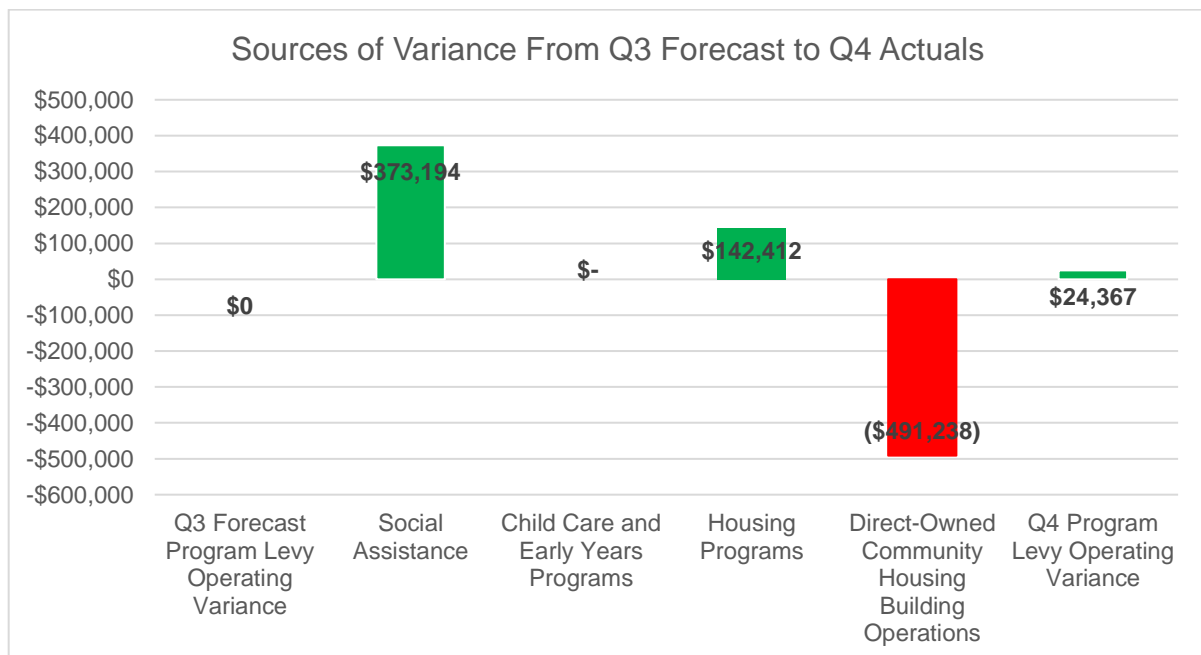
A high level of referrals from Tenant Support Workers to external agencies for supports continues versus the target. The number of agencies providing direct services within TBDSSAB properties remains consistent at a level slightly below target.



## CONCLUSION

The 2024 Third Quarter Financial Report identified a forecast program levy operating surplus of \$0 with the Direct-Owned Community Housing Building Operations projected deficit of \$384,900 being offset by favourable variances within Community Housing Programs (\$254,900), Social Assistance (\$45,200) and Childcare and Early Years Programs (84,800).

Through the 2024 Fourth Quarter Financial Report, TBDSSAB incurred a program levy operating favourable variance of \$24,367 for the 2024 year. The chart below summarizes the change from Q3 estimates to Q4 actuals, by program.





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

# 2024 FOURTH QUARTER FINANCIAL REPORT

Capital Budget





## INTRODUCTION

On December 19, 2024, The District of Thunder Bay Social Services Administration Board (TBDSSAB or the Board) approved the 2024 Capital Budget totaling \$5,045,000. All 65 projects were identified as individual capital projects in the direct-owned community housing portfolio with no identified projects for the TBDSSAB Headquarters.

In 2024, the Capital Budget is financed from the Housing Portfolio Capital Reserve Fund, and the Canada-Ontario Community Housing Initiative (COCHI).

Also, subsequent to the 2023 year-end process, the Chief Executive Officer (CEO) approved 98 capital projects, totaling \$3,894,827, from the 2023 Capital Budget to be carried forward into 2024.

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.

## 2024 FOURTH QUARTER CAPITAL BUDGET RESULTS

Reflecting results for the 12-month period ending December 31, 2024, this Report provides an indication of TBDSSAB's financial status in relation to the 2024 approved Capital Budget.

Overall, in 2024, TBDSSAB spent \$1,909,015 on capital projects (2024 Approved Capital Budget and Carryforward projects) and will carryforward \$4,425,215 (eighty-five (85) capital projects) into 2025.

### A. Prior Year Carryforward Projects

The Budget Policy (CS-02:83) identifies the capital project carryforward process to ensure that the Board is not required to approve the same project in subsequent years. The authority to administer the Board approved capital budget, including carrying capital projects forward into subsequent years, is granted to the CEO.

In that regard, through the 2023 year-end process, the CEO approved the carryforward of ninety-eight (98) capital projects totaling \$3,894,827. At December 31, 2024, TBDSSAB had spent \$1,288,833 related to the capital carryforward projects, completing thirty-two (32) projects. Of the remaining sixty-six (66) projects:

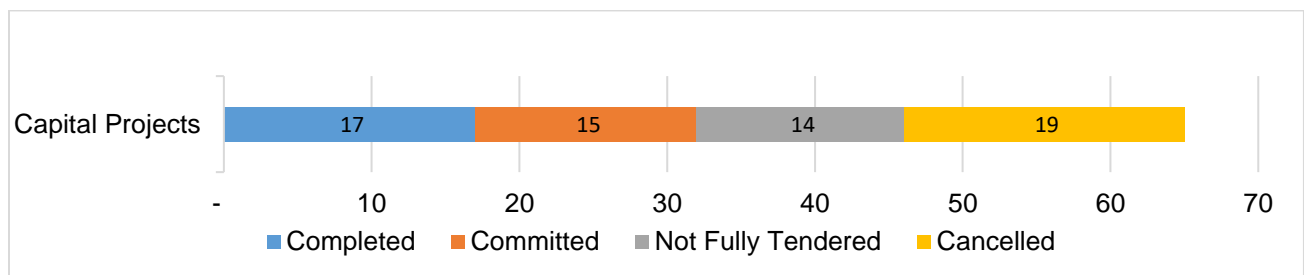
- Seventeen (17) have construction started with work continuing in 2025;
- Thirty nine (39) are being reviewed and will be tendered in 2025; and
- Ten (10) were cancelled.

A total of \$2,243,223 has been carried forward into 2025.

## B. 2024 Individual Capital Projects

The Board approved a total Capital Budget related to individual direct-owned housing portfolio projects totaling \$4,845,000. 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, 2024, \$620,181 or 12.8% of the approved capital budget was spent against the approved projects. However, a further \$437,885 was committed to fifteen (15) projects and carried forward to be completed in 2025. Fourteen (14) projects totaling \$1,744,107 had not been tendered, however it was determined the projects were required and have been carried forward to 2025.



### Highlights of Completed Projects:

- Andras Court. Elevator modernizations as well as sprinkler system upgrade;
- Jasper Place. Backup generator upgrade;
- Assef Court. Existing doors, original to the building, were replaced with new doors;
- Clark Tower. Existing doors, original to the building, were replaced with new doors; and
- Limbrick Place. Replacement of roof for three blocks.

Although significant work has been completed on the 2024 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, twenty-nine (29) of the projects will be carried into 2025.

## CONCLUSION

At December 31, 2024, fifty-five (55) of the ninety-eight (98) capital projects carried forward from the prior year were completed, in progress, or cancelled. Of the sixty-five (65) projects approved in the 2024 Capital Budget, fifty-one (51) were completed, in progress, or cancelled.



**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                              | ✓  | ✓  |    |    | This program has ended |
| 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 10-Apr-25  
Date

  
Chief Executive Officer 10-Apr-25  
Date

**The District of Thunder Bay Social Services Administration Board**  
**Distribution of the 2024 Program Levy Operating Surplus by Municipality**

| <b>Municipality</b> | <b>2024 Weighted<br/>Assessment<br/>\$</b> | <b>(%)</b>       | <b>Option 1<br/>Distribution<br/>\$</b> | <b>Option 2<br/>Distribution<br/>\$</b> |
|---------------------|--|------------------|---|---|
| Conmee              | 73,795,375                                 | 0.3641%          | 89                                      | -                                       |
| Dorion              | 52,576,859                                 | 0.2594%          | 63                                      | -                                       |
| Gillies             | 42,129,207                                 | 0.2079%          | 51                                      | -                                       |
| Greenstone          | 786,222,994                                | 3.8796%          | 945                                     | -                                       |
| Manitouwadge        | 52,339,119                                 | 0.2583%          | 63                                      | -                                       |
| Marathon            | 170,641,890                                | 0.8420%          | 205                                     | -                                       |
| Neebing             | 365,263,297                                | 1.8024%          | 439                                     | -                                       |
| Nipigon             | 103,899,376                                | 0.5127%          | 125                                     | -                                       |
| O'Connor            | 80,496,566                                 | 0.3972%          | 97                                      | -                                       |
| Oliver & Paipoonge  | 919,777,620                                | 4.5387%          | 1,106                                   | -                                       |
| Red Rock            | 41,564,712                                 | 0.2051%          | 50                                      | -                                       |
| Schreiber           | 47,090,121                                 | 0.2324%          | 57                                      | -                                       |
| Shuniah             | 838,990,981                                | 4.1400%          | 1,009                                   | -                                       |
| Terrace Bay         | 120,625,895                                | 0.5952%          | 145                                     | -                                       |
| Thunder Bay         | 14,213,492,840                             | 70.1371%         | 17,090                                  | -                                       |
| TWOMO               | 2,356,443,992                              | 11.6279%         | 2,833                                   | -                                       |
| <b>Total</b>        | <b>20,265,350,844</b>                      | <b>100.0000%</b> | <b>24,367</b>                           | <b>-</b>                                |