



## BOARD REPORT

REPORT No.: 2025-34

MEETING DATE: SEPTEMBER 18, 2025

SUBJECT: 2025 SECOND QUARTER FINANCIAL REPORT

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### RECOMMENDATION

For information only.

### REPORT SUMMARY

To provide The District of Thunder Bay Social Services Administration Board (TBDSSAB or the Board) with the 2025 Second Quarter Financial Report, and projection to year-end as well as progress of Key Performance Indicators (KPI).

### BACKGROUND

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

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

### COMMENTS

Overall, total spending on TBDSSAB-delivered programs, for the period ended June 30, 2025, was \$9,710,700 (14.6%) less than the year-to-date Budget, with a net surplus of \$206,600.

Overall, from a program levy operating perspective, Administration is forecasting to be on budget for the 2025 year. A summary of net forecast cost variances, by program, is presented below:

**Table 1:**

<b>2025 Forecast Program Levy Operating Position Variance</b>	
Social Assistance	\$ 160,500
Child Care and Early Years	\$ (125,500)
Community Housing Programs	\$ 108,400
Direct-Owned Community Housing Building Operations	\$ (143,400)
<b>Forecast Program Levy Operating Surplus/(Deficit)</b>	<b>\$ -</b>

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

- **Social Assistance:** Administration expects a favourable variance due primarily to temporary staff vacancies during the year.
- **Child Care and Early Years:** Administration expects an unfavourable variance due to the change in order which government funding can be utilized.
- **Community Housing Programs:** Administration expects a favourable variance due primarily to additional administration recoveries based on the favourable timing of the completion of capital projects through 100% funded programs.
- **Direct-Owned Community Housing Building Operations:** Administration expects an unfavourable variance due primarily to accounting provisions associated with allowance for doubtful accounts.

Highlights for the second quarter and full-year forecast to year-end, as well as detailed variance explanations are provided in Attachment #1 - 2025 Second Quarter Financial Report.

Highlights for the second quarter capital expenditures and project status updates are provided in Attachment #2 – 2025 Second Quarter Financial Report – Capital and KPI commentary is provided in Attachment #3 – Key Performance Indicators.

### **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 #4 - 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 strategic direction of Financial Stewardship, with a focus on ensuring accountability of TBDSSAB resources.

## FINANCIAL IMPLICATIONS



There are no direct financial implications associated with this Report.

## CONCLUSION

It is concluded that the 2025 Second Quarter Financial Report indicates a year-to-date net surplus of \$206,600, but forecasting being on budget from a program levy operating perspective by year end.

## REFERENCE MATERIALS

- Attachment #1      [2025 Second Quarter Financial Report - Operating](#)
- #2      [2025 Second Quarter Financial Report - Capital](#)
- #3      [Key Performance Indicators](#)
- #4      [Fiduciary Responsibility Checklist](#)

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

# 2025 SECOND QUARTER FINANCIAL REPORT

Operating Budget



## INTRODUCTION

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

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

## EXECUTIVE SUMMARY

Reflecting results for the 6-month period ending June 30, 2025, this Report provides an indication of TBDSSAB's financial status for the year, and identification of any significant variances from the 2025 approved Operating Budget.

Overall, from an operating levy perspective, Administration is forecasting to be on budget for the 2025 year. Table 1 provides a breakdown of the forecast year-end variances, by program.

**Table 1:**

<b>2025 Forecast Program Levy Operating Position Variance</b>	
Social Assistance	\$ 160,500
Child Care and Early Years	\$ (125,500)
Community Housing Programs	\$ 108,400
Direct-Owned Community Housing Building Operations	\$ (143,400)
<b>Forecast Program Levy Operating Surplus/(Deficit)</b>	<b>\$ -</b>

2025 Second Quarter Financial Report  
Operating Budget

Table 2 shows the 2025 Operating Budget revenue and expenditures, second quarter variances, and year-end projections.

Table 2:

Description	Year-To-Date				Year 2025			
	Budget (\$000s)	Actuals (\$000s)	Variance		Budget (\$000s)	Forecast (\$000s)	Variance	
			(\$000s)	(%)			(\$000s)	(%)
<b>Financing</b>								
Levy to municipalities & TWOMO	13,228.1	13,207.9	(20.2)	-0.2%	26,456.1	26,456.1	-	0.0%
Federal grants	18,369.6	10,368.0	(8,001.6)	-43.6%	36,739.1	22,382.2	(14,356.9)	-39.1%
Provincial grants	29,127.1	27,601.7	(1,525.4)	-5.2%	58,254.1	70,252.3	11,998.2	20.6%
Rents	5,881.3	5,951.0	69.7	1.2%	11,762.6	12,155.2	392.6	3.3%
Other revenue	122.8	259.4	136.6	111.2%	245.6	415.8	170.2	69.3%
Interest on unrestricted funds	200.0	200.0	-	0.0%	400.0	400.0	-	0.0%
Interest on restricted funds	375.0	614.0	239.0	63.7%	750.0	750.0	-	0.0%
From (to) reserve funds	(963.4)	(1,365.7)	(402.4)	41.8%	(1,926.7)	(2,252.5)	(325.8)	16.9%
<b>Total Financing</b>	<b>66,340.4</b>	<b>56,836.3</b>	<b>(9,504.1)</b>	<b>-14.3%</b>	<b>132,680.8</b>	<b>130,559.1</b>	<b>(2,121.7)</b>	<b>-1.6%</b>
<b>Expenses</b>								
Personnel services	7,999.5	7,563.3	436.2	5.5%	15,998.9	15,295.5	703.4	4.4%
Interest on long-term debt	62.3	65.5	(3.3)	-5.2%	124.5	134.4	(9.9)	-8.0%
Materials	11,364.6	10,714.8	649.8	5.7%	24,330.8	24,669.0	(338.2)	-1.4%
Contract services	119.2	93.6	25.6	21.4%	238.3	254.3	(16.0)	-6.7%
Rents and financial expenses	65.2	(30.6)	95.8	147.0%	130.3	382.3	(252.0)	-193.4%
External transfers	45,771.1	37,241.5	8,529.5	18.6%	89,940.5	87,907.2	2,033.3	2.3%
Loan principal repayment	958.8	981.6	(22.9)	-2.4%	1,917.5	1,916.4	1.1	0.1%
<b>Total Expenses</b>	<b>66,340.4</b>	<b>56,629.7</b>	<b>9,710.7</b>	<b>14.6%</b>	<b>132,680.8</b>	<b>130,559.1</b>	<b>2,121.7</b>	<b>1.6%</b>
<b>Excess (Deficiency) of Revenues over Expenses</b>	<b>-</b>	<b>206.6</b>	<b>206.6</b>	<b>n/a</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>n/a</b>



## 2025 SECOND QUARTER OPERATING BUDGET RESULTS

The Second Quarter Report provides an indication of TBDSSAB's financial status as at June 30, 2025, and a projection for the year, and identifies any significant variances from the 2025 Operating Budget. Overall, in Q2, TBDSSAB recorded a net surplus of \$206,600, and is projecting to be on budget at year-end.

### A. Board and Office of the Chief Executive Officer

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

Table 3:

Description	Year-To-Date				Year 2025			
	Budget (\$000s)	Actuals (\$000s)	Variance		Budget (\$000s)	Forecast (\$000s)	Variance	
			(\$000s)	(%)			(\$000s)	(%)
<b>Allocation</b>								
Direct-owned community housing building operations	80.6	75.7	(4.9)	-6.0%	161.1	160.6	(0.5)	-0.3%
Ontario Works	454.3	433.0	(21.3)	-4.7%	908.5	901.5	(7.0)	-0.8%
Child care and early years programs	63.2	61.1	(2.1)	-3.3%	126.4	125.0	(1.4)	-1.1%
Housing programs	76.7	74.0	(2.7)	-3.5%	153.4	151.7	(1.7)	-1.1%
<b>Total Allocation</b>	<b>674.7</b>	<b>643.8</b>	<b>(30.9)</b>	<b>-4.6%</b>	<b>1,349.4</b>	<b>1,338.8</b>	<b>(10.6)</b>	<b>-0.8%</b>
<b>Financing</b>								
Other Revenue	-	-	-	n/a	-	-	-	n/a
From (to) reserve funds	45.0	89.2	44.2	98.2%	90.0	89.2	(0.8)	-0.9%
<b>Total Financing</b>	<b>45.0</b>	<b>89.2</b>	<b>44.2</b>	<b>98.2%</b>	<b>90.0</b>	<b>89.2</b>	<b>(0.8)</b>	<b>-0.9%</b>
<b>Expenses</b>								
Personnel services	569.9	615.6	(45.8)	-8.0%	1,139.7	1,134.6	5.1	0.4%
Materials	112.5	91.6	20.9	18.5%	224.9	221.3	3.6	1.6%
Contract services	37.4	25.8	11.6	31.0%	74.8	72.1	2.7	3.6%
<b>Total Expenses</b>	<b>719.7</b>	<b>733.0</b>	<b>(13.3)</b>	<b>-1.8%</b>	<b>1,439.4</b>	<b>1,428.0</b>	<b>11.4</b>	<b>0.8%</b>
<b>Excess (Deficiency) of Revenues over Expenses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>n/a</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>n/a</b>

Table 3, above, shows the 2025 Operating Budget revenues and expenditures, second quarter variances and year-end projections for the Board and Office of the CEO.

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

**B. Corporate Services**

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

Table 4:

Description	Year-To-Date				Year 2025			
	Budget (\$000s)	Actuals (\$000s)	Variance		Budget (\$000s)	Forecast (\$000s)	Variance	
			(\$000s)	(%)			(\$000s)	(%)
<b>Allocation</b>								
Direct-owned community housing building operations	226.6	192.2	(34.4)	-15.2%	906.5	873.4	(33.1)	-3.7%
Ontario Works	682.5	677.9	(4.6)	-0.7%	2,729.9	2,752.2	22.3	0.8%
Child care and early years programs	60.4	58.1	(2.3)	-3.8%	241.7	241.6	(0.1)	0.0%
Housing programs	87.7	83.2	(4.4)	-5.1%	350.7	361.5	10.8	3.1%
<b>Total Allocation</b>	<b>1,057.2</b>	<b>1,011.5</b>	<b>(45.7)</b>	<b>-4.3%</b>	<b>4,228.8</b>	<b>4,228.7</b>	<b>(0.1)</b>	<b>0.0%</b>
<b>Financing</b>								
Levy to municipalities and TWOMO	(100.0)	(100.0)	-	0.0%	(400.0)	(400.0)	-	0.0%
Interest on unrestricted funds	100.0	100.0	-	0.0%	400.0	400.0	-	0.0%
Interest on restricted funds	187.5	614.0	426.5	227.4%	750.0	750.0	-	0.0%
Other revenue	-	0.1	0.1	n/a	-	0.1	0.1	n/a
From (to) reserve funds	(187.5)	(614.0)	(426.5)	227.4%	(750.0)	(750.0)	-	0.0%
From levy stabilization	7.5	-	(7.5)	-100.0%	30.0	30.0	-	0.0%
<b>Total Financing</b>	<b>7.5</b>	<b>0.1</b>	<b>(7.4)</b>	<b>-99.2%</b>	<b>30.0</b>	<b>30.1</b>	<b>0.1</b>	<b>0.3%</b>
<b>Expenses</b>								
Personnel services	718.9	623.7	95.2	13.2%	2,875.6	2,804.1	71.5	2.5%
Materials	356.3	398.9	(42.6)	-12.0%	1,425.3	1,481.7	(56.4)	-4.0%
Contract services	21.0	17.6	3.3	16.0%	83.8	95.4	(11.6)	-13.8%
Rents and financial expenses	3.4	6.2	(2.8)	-84.1%	13.5	17.0	(3.5)	-25.9%
<b>Total Expenses</b>	<b>1,099.6</b>	<b>1,046.4</b>	<b>53.2</b>	<b>4.8%</b>	<b>4,398.2</b>	<b>4,398.2</b>	<b>-</b>	<b>0.0%</b>
<b>Recoveries</b>								
From HQ building operations	34.9	34.9	-	0.0%	139.4	139.4	-	0.0%
<b>Total Expenses Less Recoveries</b>	<b>1,064.7</b>	<b>1,011.5</b>	<b>53.2</b>	<b>5.0%</b>	<b>4,258.8</b>	<b>4,258.8</b>	<b>-</b>	<b>0.0%</b>
<b>Excess (Deficiency) of Revenues over Expenses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>n/a</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>n/a</b>

Table 4, above, shows the 2025 Operating Budget revenues and expenditures, second quarter variances and year-end projections for Corporate Services.

Expenses related to Corporate Services are allocated to programs as Internal Administration Allocation, based on a predetermined weighting approved through the annual Operating Budget.





Expense highlights for Q2 and the full-year forecast include:

**Personnel Services** Forecast **\$66,600 (2.3%) favourable**

Personnel Services expenses were lower than budget in Q2 and are forecast to be under budget by \$66,600 at year-end due to temporarily vacant positions throughout the year, in the Finance, Information Services, Infrastructure & Asset Management departments. The vacant positions are in various stages of the recruitment process.

### C. Office Headquarters Building Operations

Table 5, below, shows the 2025 Operating Budget revenues and expenditures, second quarter variances and year-end projections for the Office Headquarters Building Operations.

Table 5:

Description	Year-To-Date				Year 2025			
	Budget (\$000s)	Actuals (\$000s)	Variance		Budget (\$000s)	Forecast (\$000s)	Variance	
			(\$000s)	(%)			(\$000s)	(%)
<b>Allocation</b>								
Direct-owned community housing building operations	74.0	74.0	0.1	0.1%	147.9	147.9	-	0.0%
Ontario Works	569.2	569.2	-	0.0%	1,138.4	1,138.4	-	0.0%
Child care and early years programs	37.0	37.0	0.1	0.1%	73.9	73.9	-	0.0%
Housing programs	59.2	59.2	0.1	0.1%	118.3	118.3	-	0.0%
<b>Total Allocation</b>	<b>739.3</b>	<b>739.4</b>	<b>0.2</b>	<b>0.0%</b>	<b>1,478.5</b>	<b>1,478.5</b>	<b>-</b>	<b>0.0%</b>
<b>Financing</b>								
Other revenue	1.8	1.7	(0.1)	-2.9%	3.5	3.5	-	0.0%
From (to) reserve funds	(108.8)	(108.8)	(0.1)	0.0%	(217.5)	(217.5)	-	0.0%
Imputed rent adjustment	(121.4)	(173.0)	(51.7)	42.6%	(242.7)	(244.2)	(1.5)	0.6%
<b>Total Financing</b>	<b>(228.4)</b>	<b>(280.1)</b>	<b>(51.8)</b>	<b>22.7%</b>	<b>(456.7)</b>	<b>(458.2)</b>	<b>(1.5)</b>	<b>0.3%</b>
<b>Expenses</b>								
Interest on long-term debt	32.5	33.9	(1.4)	-4.3%	65.0	71.4	(6.4)	-9.8%
Materials	282.5	230.4	52.1	18.4%	564.9	557.0	7.9	1.4%
Loan principal repayment	163.0	162.0	1.0	0.6%	326.0	326.0	-	0.0%
Internal administrative expense	33.0	33.0	(0.1)	-0.2%	65.9	65.9	-	0.0%
<b>Total Expenses</b>	<b>510.9</b>	<b>459.3</b>	<b>51.6</b>	<b>10.1%</b>	<b>1,021.8</b>	<b>1,020.3</b>	<b>1.5</b>	<b>0.1%</b>
<b>Excess (Deficiency) of Revenues over Expenses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>n/a</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>n/a</b>

Expenses related to Office Headquarters Building Operations are allocated to programs as an Imputed Rent, based on a predetermined calculation approved through the annual Operating Budget. Overall, expenses were over budget in Q2 but are forecast to be on budget at year-end.



### D. Integrated Social Services Program Support

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

Table 6, below, shows the 2025 Operating Budget revenues and expenditures, second quarter variances and year-end projections for ISS Program Support.

Table 6:

Description	Year-To-Date				Year 2025			
	Budget (\$000s)	Actuals (\$000s)	Variance		Budget (\$000s)	Forecast (\$000s)	Variance	
			(\$000s)	(%)			(\$000s)	(%)
<b>Allocation</b>								
Direct-owned community housing building operations	70.6	64.1	(6.5)	-9.1%	141.1	129.1	(12.0)	-8.5%
Ontario Works	720.8	660.5	(60.3)	-8.4%	1,441.5	1,333.8	(107.7)	-7.5%
Child care and early years programs	204.3	189.8	(14.5)	-7.1%	408.5	389.4	(19.1)	-4.7%
Housing programs	89.5	84.2	(5.3)	-5.9%	178.9	171.4	(7.5)	-4.2%
<b>Total Allocation</b>	<b>1,085.0</b>	<b>998.6</b>	<b>(86.4)</b>	<b>-8.0%</b>	<b>2,170.0</b>	<b>2,023.7</b>	<b>(146.3)</b>	<b>-6.7%</b>
<b>Financing</b>								
Other revenue	-	-	-	n/a	-	-	-	n/a
<b>Total Financing</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>n/a</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>n/a</b>
<b>Expenses</b>								
Personnel services	1,302.8	1,229.4	73.4	5.6%	2,605.5	2,460.0	145.5	5.6%
Materials	31.1	18.1	13.0	41.8%	62.2	61.4	0.8	1.3%
Contract services	-	-	-	n/a	-	-	-	n/a
<b>Total Expenses</b>	<b>1,333.9</b>	<b>1,247.5</b>	<b>86.4</b>	<b>6.5%</b>	<b>2,667.7</b>	<b>2,521.4</b>	<b>146.3</b>	<b>5.5%</b>
<b>Recoveries</b>								
From homelessness programs	248.9	248.9	(0.1)	0.0%	497.7	497.7	-	0.0%
<b>Total Expenses Less Recoveries</b>	<b>1,085.0</b>	<b>998.6</b>	<b>86.4</b>	<b>8.0%</b>	<b>2,170.0</b>	<b>2,023.7</b>	<b>146.3</b>	<b>6.7%</b>
<b>Excess (Deficiency) of Revenues over Expenses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>n/a</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>n/a</b>

Expenses related to ISS Program Support are allocated to programs as Internal Administration Allocation, based on a predetermined weighting approved through the annual Operating Budget. Expense highlights for Q2 and the full-year forecast include:

#### Personnel Services

**Forecast \$145,500 (5.6%) favourable**

Personnel Services costs were lower than budget in Q2 and are forecast to be lower than budget by \$145,500 at year-end due to temporarily vacant positions throughout the year, primarily in the Data & Research department. Vacant positions are in various stages of the recruitment process.



## 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 2025 Operating Budget revenues and expenditures, second quarter variances and year-end projections for the OW program. Overall, OW program expenses were lower than budget in Q2, and are forecast to be lower than budget by \$160,500 at year-end.

Table 7:

Description	Year-To-Date				Year 2025			
	Budget (\$000s)	Actuals (\$000s)	Variance		Budget (\$000s)	Forecast (\$000s)	Variance	
			(\$000s)	(%)			(\$000s)	(%)
<b>Financing</b>								
Levy to municipalities & TWOMO	2,220.4	2,220.4	-	0.0%	4,440.8	4,440.8	-	0.0%
Provincial grants	15,060.6	14,764.2	(296.4)	-2.0%	30,121.1	29,961.8	(159.3)	-0.5%
Other revenues	-	-	-	n/a	-	-	-	n/a
From (to) reserve funds	-	-	-	n/a	-	-	-	n/a
Imputed rent adjustment	93.5	133.2	39.7	42.5%	187.0	188.2	1.2	0.6%
<b>Total Financing</b>	<b>17,374.5</b>	<b>17,117.8</b>	<b>(256.7)</b>	<b>-1.5%</b>	<b>34,748.9</b>	<b>34,590.8</b>	<b>(158.1)</b>	<b>-0.5%</b>
<b>Expenses</b>								
Personnel services	1,955.7	1,859.5	96.2	4.9%	3,911.4	3,678.8	232.6	5.9%
Materials	183.1	195.2	(12.1)	-6.6%	366.2	407.4	(41.2)	-11.3%
Contract services	2.5	-	2.5	100.0%	5.0	5.0	-	0.0%
Rents and financial expenses	53.6	55.2	(1.6)	-3.0%	107.2	123.9	(16.7)	-15.6%
External transfers	12,033.8	11,790.6	243.2	2.0%	24,067.5	24,038.8	28.7	0.1%
Internal administration allocation	2,642.6	2,552.2	90.4	3.4%	5,285.2	5,170.0	115.2	2.2%
Imputed rent recovery	569.2	569.2	-	0.0%	1,138.4	1,138.4	-	0.0%
<b>Total Expenses</b>	<b>17,440.5</b>	<b>17,021.9</b>	<b>418.6</b>	<b>2.4%</b>	<b>34,880.9</b>	<b>34,562.3</b>	<b>318.6</b>	<b>0.9%</b>
<b>Recoveries</b>								
From homelessness programs	66.0	66.0	-	0.0%	132.0	132.0	-	0.0%
<b>Total Expenses Less Recoveries</b>	<b>17,374.5</b>	<b>16,955.9</b>	<b>418.6</b>	<b>2.4%</b>	<b>34,748.9</b>	<b>34,430.3</b>	<b>318.6</b>	<b>0.9%</b>
<b>Excess (Deficiency) of Revenues over Expenses</b>	<b>-</b>	<b>161.9</b>	<b>161.9</b>	<b>n/a</b>	<b>-</b>	<b>160.5</b>	<b>160.5</b>	<b>n/a</b>

Provincial grants are determined by applying the various cost-sharing formulae to actual expenses. Expense highlights for Q2 and the full-year forecast include:

<b>Personnel Services</b>	<b>Forecast \$232,600 (5.9%) favourable</b>
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Personnel Services costs were lower than budget in Q2 and are forecast to be lower than budget by \$232,600 at year-end due to temporarily vacant positions throughout the year.



<b>Internal Administration Allocation</b>	<b>Forecast \$115,200 (2.2%) favourable</b>
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Internal Administration is comprised of Board, Office of the Chief Executive Officer, Corporate Services, and ISS Program Support. These costs are allocated to programs based on a predetermined weighting approved through the annual Operating Budget.

Further variance explanation was provided above.

## 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 2025 Operating Budget revenues and expenditures, second quarter variances, and year-end projections for child care and early years' programs. Overall, child care and early years' program expenses were higher than budget in Q2 and are forecast to be more than budget at year-end.

**Table 8:**

Description	Year-To-Date				Year 2025			
	Budget (\$000s)	Actuals (\$000s)	Variance		Budget (\$000s)	Forecast (\$000s)	Variance	
			(\$000s)	(%)			(\$000s)	(%)
<b>Financing</b>								
Levy to municipalities & TWOMO	686.5	666.3	(20.2)	-2.9%	1,372.9	1,372.9	-	0.0%
Federal grants	14,634.3	7,496.3	(7,138.0)	-48.8%	29,268.6	15,072.6	(14,196.0)	-48.5%
Provincial grants	5,398.1	8,306.5	2,908.5	53.9%	10,796.1	17,126.9	6,330.8	58.6%
From (to) reserve funds	-	-	-	n/a	-	-	-	n/a
Imputed rent adjustment	6.1	8.6	2.6	42.1%	12.1	12.0	(0.1)	-0.8%
<b>Total Financing</b>	<b>20,724.9</b>	<b>16,477.7</b>	<b>(4,247.2)</b>	<b>-20.5%</b>	<b>41,449.7</b>	<b>33,584.4</b>	<b>(7,865.3)</b>	<b>-19.0%</b>
<b>Expenses</b>								
Personnel services	232.5	235.2	(2.7)	-1.2%	465.0	459.4	5.6	1.2%
Materials	28.0	34.3	(6.3)	-22.5%	56.0	59.1	(3.1)	-5.5%
Contract services	2.4	-	2.4	100.0%	4.7	4.7	-	0.0%
External transfers	19,989.2	15,755.5	4,233.7	21.2%	39,978.3	32,263.3	7,715.0	19.3%
Internal administration allocation	613.5	593.3	20.2	3.3%	1,227.0	1,204.7	22.3	1.8%
Imputed rent recovery	37.0	37.0	(0.1)	-0.1%	73.9	73.9	-	0.0%
<b>Total Expenses</b>	<b>20,902.5</b>	<b>16,655.3</b>	<b>4,247.2</b>	<b>20.3%</b>	<b>41,804.9</b>	<b>34,065.1</b>	<b>7,739.8</b>	<b>18.5%</b>
<b>Recoveries</b>								
Other recoveries	177.6	177.6	-	0.0%	355.2	355.2	-	0.0%
<b>Total Expenses Less Recoveries</b>	<b>20,724.9</b>	<b>16,477.7</b>	<b>4,247.2</b>	<b>20.5%</b>	<b>41,449.7</b>	<b>33,709.9</b>	<b>7,739.8</b>	<b>18.7%</b>
<b>Excess (Deficiency) of Revenues over Expenses</b>	-	-	-	n/a	-	(125.5)	(125.5)	n/a

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



Per Report No. 2024-44, Proposed 2025 Operating and Capital Budget, Administration identified that although the total funding allocation had been identified by the province, the specific guidelines had yet to be released at the time of writing, and that the 2025 Child Care and Early Years budget had been provided in a manner consistent with 2024, and that updates would be provided through the quarterly financial variance report process.

In that regard, and upon receipt of further information from the Ministry, it was confirmed that the order in which government funding is utilized has changed; in the past, program funding was used in the following order: Federal funding, Provincial funding, and then Municipal contributions based on the cost share requirements. With the change and subsequent clarification in the CWELCC funding model, provincial and municipal contribution must be fully utilized as per the funding agreement and identified cost-sharing requirements, before accessing the Federal funding. Administration is continuing to work through the implementation of these new guidelines to achieve full clarity relative to the funding impacts and will provide updates in subsequent Quarterly Financial Reports.

Expense highlights for Q2 and the full-year forecast include:

<b>External Transfers</b>	<b>Forecast \$7,715,000 (19.3%) favourable</b>
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External transfers for child care and early years were less than budget in Q2 and are expected to be less than budget at year-end due to General Operating and CWELCC advances being less than expected. General Operating has now been combined with CWELCC for age groups 0-5 years, with only age groups 6-12 years being covered by General Operating. Total enrollment in licensed child care has been lower than expected and as a result, less CWELCC has been advanced to child care operators. Lower enrollment is expected to continue through 2025 as workforce constraints are preventing child care operators from operating at full capacity. Administration continues to work through the process to implement CWELCC. A further breakdown of External Transfers is provided in Table 9, below:

Table 9:

Description	Year-To-Date				Year 2025			
	Budget (\$000s)	Actuals (\$000s)	Variance		Budget (\$000s)	Forecast (\$000s)	Variance	
			(\$000s)	(%)			(\$000s)	(%)
External Transfers								
Fee Subsidy	500.0	462.6	37.4	7.5%	1,000.0	925.2	74.8	7.5%
Special Needs	849.0	849.0	-	0.0%	1,698.0	1,698.0	-	0.0%
General Operating	2,718.2	111.9	2,606.3	95.9%	5,436.4	223.7	5,212.7	95.9%
Wage Enhancement	-	-	-	n/a	-	170.6	(170.6)	n/a
Other	73.8	-	73.8	100.0%	147.5	191.5	(44.0)	-29.8%
Early Learning and Child Care	-	-	-	n/a	-	-	-	n/a
EarlyON	1,124.4	988.1	136.3	12.1%	2,248.8	2,116.6	132.2	5.9%
Journey Together	588.7	588.6	0.1	0.0%	1,177.4	1,177.4	-	0.0%
CWELCC	14,135.1	12,753.8	1,381.3	9.8%	28,270.2	25,758.8	2,511.4	8.9%
<b>Total</b>	<b>19,989.2</b>	<b>15,755.5</b>	<b>4,233.7</b>	<b>21.2%</b>	<b>39,978.3</b>	<b>32,263.3</b>	<b>7,715.0</b>	<b>19.3%</b>



## G. Housing Programs

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

Table 10, below, shows the 2025 Operating Budget revenues and expenditures, second quarter variances and year-end projections for Housing Programs.

Table 10:

Description	Year-To-Date				Year 2025			
	Budget	Actuals	Variance		Budget	Forecast	Variance	
	(\$000s)	(\$000s)	(\$000s)	(%)	(\$000s)	(\$000s)	(\$000s)	(%)
<b>Financing</b>								
Levy to municipalities & TWOMO	4,332.2	4,332.2	-	0.0%	8,664.4	8,664.4	-	0.0%
Federal grants	3,090.6	2,227.0	(863.6)	-27.9%	6,181.1	6,020.2	(160.9)	-2.6%
Provincial grants	8,668.5	4,531.0	(4,137.5)	-47.7%	17,336.9	23,163.6	5,826.7	33.6%
Other revenue	-	-	-	n/a	-	-	-	n/a
From (to) reserve funds	30.0	-	(30.0)	-100.0%	60.0	60.0	-	0.0%
Imputed rent adjustment	9.7	13.7	4.0	41.2%	19.4	19.5	0.1	0.5%
<b>Total Financing</b>	<b>16,130.9</b>	<b>11,103.9</b>	<b>(5,027.0)</b>	<b>-31.2%</b>	<b>32,261.8</b>	<b>37,927.7</b>	<b>5,665.9</b>	<b>17.6%</b>
<b>Expenses</b>								
Personnel services	286.3	245.5	40.8	14.3%	572.6	579.6	(7.0)	-1.2%
Materials	878.3	361.1	517.2	58.9%	3,358.2	3,202.8	155.4	4.6%
Contract services	30.0	15.3	14.7	49.0%	60.0	52.5	7.5	12.5%
Rents and financial expenses	-	-	-	n/a	-	-	-	n/a
External transfers	13,712.5	9,705.7	4,006.7	29.2%	25,823.3	31,543.6	(5,720.3)	-22.2%
Internal administration allocation	1,606.4	1,197.2	409.2	25.5%	3,212.8	3,238.7	(25.9)	-0.8%
Imputed rent recovery	59.2	59.2	(0.1)	-0.1%	118.3	118.3	-	0.0%
<b>Total Expenses</b>	<b>16,572.6</b>	<b>11,584.0</b>	<b>4,988.6</b>	<b>30.1%</b>	<b>33,145.2</b>	<b>38,735.5</b>	<b>(5,590.3)</b>	<b>-16.9%</b>
<b>Recoveries</b>								
From housing programs	74.8	65.3	(9.5)	-12.7%	149.6	203.6	54.0	36.1%
From homelessness programs	366.9	156.7	(210.2)	-57.3%	733.8	712.5	(21.3)	-2.9%
<b>Total Expenses Less Recoveries</b>	<b>16,130.9</b>	<b>11,362.0</b>	<b>4,768.9</b>	<b>29.6%</b>	<b>32,261.8</b>	<b>37,819.4</b>	<b>(5,557.6)</b>	<b>-17.2%</b>
<b>Excess (Deficiency) of Revenues over Expenses</b>	<b>-</b>	<b>(258.1)</b>	<b>(258.1)</b>	<b>n/a</b>	<b>-</b>	<b>108.3</b>	<b>108.3</b>	<b>n/a</b>

Overall, Housing Program expenses were higher than budget in Q2, and are forecast to be under budget by \$108,300 at year-end.

Federal and Provincial grants are determined by applying various cost-sharing formulae to actual expenses. Expense highlights for Q2 and the full-year forecast include:





<b>Materials</b>	<b>Forecast \$155,400 (4.6%) favourable</b>
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Materials were lower than budget in Q2 and are expected to be \$155,400 higher than budget at year-end. A further breakdown of this variance is provided in Table 11, below:

Table 11:

Description	Year-To-Date				Year 2025			
	Budget (\$000s)	Actuals (\$000s)	Variance		Budget (\$000s)	Forecast (\$000s)	Variance	
			(\$000s)	(%)			(\$000s)	(%)
Materials								
OPHI	41.8	210.2	(168.4)	-402.9%	83.6	498.0	(414.4)	-495.7%
COCHI	822.0	125.7	696.3	84.7%	3,245.5	2,675.2	570.3	17.6%
Other	14.6	25.2	(10.7)	-73.2%	29.1	29.6	(0.5)	-1.7%
<b>Total</b>	<b>878.3</b>	<b>361.1</b>	<b>517.2</b>	<b>58.9%</b>	<b>3,358.2</b>	<b>3,202.8</b>	<b>155.4</b>	<b>4.6%</b>

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

<b>External Transfers</b>	<b>Forecast \$5,720,300 (22.2%) unfavourable</b>
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External transfers for Housing Programs were lower than budget in Q2 and are expected to be \$5,720,300 higher than budget at year-end. A further breakdown of this variance is provided in Table 12, below:

Table 12:

Description	Year-To-Date				Year 2025			
	Budget (\$000s)	Actuals (\$000s)	Variance		Budget (\$000s)	Forecast (\$000s)	Variance	
			(\$000s)	(%)			(\$000s)	(%)
External Transfers								
Provincial Reformed	2,443.9	2,490.1	(46.2)	-1.9%	4,887.8	4,863.8	24.0	0.5%
Former Provincial Reformed	270.6	239.9	30.7	11.3%	541.1	477.4	63.7	11.8%
Urban Native housing program	404.4	484.9	(80.5)	-19.9%	808.8	867.2	(58.4)	-7.2%
Private landlord rent supplement	1,139.9	1,178.4	(38.5)	-3.4%	2,279.7	2,335.4	(55.7)	-2.4%
Non-profit rent supplement	374.7	354.7	20.0	5.3%	749.4	708.1	41.3	5.5%
Portable Housing Benefit	635.6	587.8	47.8	7.5%	1,271.2	1,217.4	53.8	4.2%
IAH Ontario Renovates	150.0	84.3	65.7	43.8%	300.0	301.9	(1.9)	-0.6%
OPHI Ontario Renovates	146.7	-	146.7	100.0%	293.4	-	293.4	100.0%
COCHI capital repairs	394.0	16.9	377.1	95.7%	-	-	-	n/a
COCHI rent supplement	406.8	488.2	(81.4)	-20.0%	-	-	-	n/a
COCHI transitional operating	41.8	23.7	18.1	43.2%	83.6	23.7	59.9	71.7%
HPP Operating	3,278.7	3,192.5	86.2	2.6%	6,557.4	7,105.7	(548.3)	-8.4%
HPP Capital	3,973.1	135.0	3,838.1	96.6%	7,946.2	12,784.4	(4,838.2)	-60.9%
Home for Good	52.4	52.4	(0.1)	-0.1%	104.7	104.7	-	0.0%
<b>Total</b>	<b>13,712.5</b>	<b>9,705.7</b>	<b>4,006.7</b>	<b>29.2%</b>	<b>25,823.3</b>	<b>31,543.6</b>	<b>(5,720.3)</b>	<b>-22.2%</b>

The HPP Capital unfavourable variance is due to the timing of project completion. The HPP, COCHI and OPHI are 100% funded so there is no impact on the levy.



## H. Direct-Owned Community Housing Building Operations

TBDSSAB operates and maintains 2,471 direct-owned housing units throughout the District of Thunder Bay. Table 13, below, shows the 2025 Operating Budget revenues and expenditures, first quarter variances, and year-end projections for direct-owned Community Housing building operations.

Overall, direct-owned Community Housing building operation expenses were lower than budget in Q2 and are expected to be \$143,400 higher than budget at year-end which will result in a program levy operating deficit of \$143,400.

Table 13:

Description	Year-To-Date				Year 2025			
	Budget (\$000s)	Actuals (\$000s)	Variance		Budget (\$000s)	Forecast (\$000s)	Variance	
			(\$000s)	(%)			(\$000s)	(%)
<b>Financing</b>								
Levy to municipalities & TWOMO	6,189.0	6,189.0	-	0.0%	12,378.0	12,378.0	-	0.0%
Federal grants	644.7	644.7	-	0.0%	1,289.4	1,289.4	-	0.0%
Provincial grants	-	-	-	n/a	-	-	-	n/a
Rents	5,881.3	5,951.0	69.7	1.2%	11,762.6	12,155.2	392.6	3.3%
Other revenue	121.1	257.6	136.6	112.8%	242.1	412.1	170.0	70.2%
From (to) reserve funds	(569.6)	(732.1)	(162.5)	28.5%	(1,139.2)	(1,464.2)	(325.0)	28.5%
Imputed rent adjustment	12.1	17.3	5.2	43.0%	24.2	24.3	0.1	0.4%
<b>Total Financing</b>	<b>12,278.6</b>	<b>12,327.5</b>	<b>49.0</b>	<b>0.4%</b>	<b>24,557.1</b>	<b>24,794.8</b>	<b>237.7</b>	<b>1.0%</b>
<b>Expenses</b>								
Personnel services	2,214.6	2,061.5	153.1	6.9%	4,429.1	4,174.1	255.0	5.8%
Interest on long-term debt	29.8	31.6	(1.9)	-6.2%	59.5	63.0	(3.5)	-5.9%
Materials	9,136.6	9,042.5	94.1	1.0%	18,273.1	18,743.5	(470.4)	-2.6%
Contract services	5.0	-	5.0	100.0%	10.0	10.0	-	0.0%
Rents and financial expenses	4.8	(92.0)	96.8	2016.7%	9.6	245.0	(235.4)	-2452.1%
External transfers	35.7	(10.3)	46.0	128.9%	71.4	61.4	10.0	14.0%
Loan principal repayment	795.8	819.6	(23.9)	-3.0%	1,591.5	1,590.4	1.1	0.1%
Internal administration allocation	604.4	539.8	64.6	10.7%	1,208.7	1,146.6	62.1	5.1%
Imputed rent recovery	74.0	74.0	(0.1)	-0.1%	147.9	147.9	-	0.0%
<b>Total Expenses</b>	<b>12,900.4</b>	<b>12,466.7</b>	<b>433.7</b>	<b>3.4%</b>	<b>25,800.8</b>	<b>26,181.9</b>	<b>(381.1)</b>	<b>-1.5%</b>
<b>Recoveries</b>								
Recovery from Ontario Works progra	102.7	102.7	0.1	0.0%	205.3	205.3	-	0.0%
Recovery from homelessness progra	508.4	328.4	(180.0)	-35.4%	1,016.7	1,016.7	-	0.0%
Recovery from building overhead	10.9	10.9	0.1	0.5%	21.7	21.7	-	0.0%
<b>Total Expenses Less Recoveries</b>	<b>12,278.6</b>	<b>12,024.7</b>	<b>253.9</b>	<b>38.3%</b>	<b>24,557.1</b>	<b>24,938.2</b>	<b>(381.1)</b>	<b>-1.5%</b>
<b>Excess (Deficiency) of Revenues over Expenses</b>	<b>-</b>	<b>302.8</b>	<b>302.8</b>	<b>n/a</b>	<b>-</b>	<b>(143.4)</b>	<b>(143.4)</b>	<b>n/a</b>

Highlights for Q2 and the full-year forecast include:

### Personnel Services

**Forecast \$255,000 (5.8%) favourable**

Personnel Services costs were lower than budget in Q2 and are forecast to be lower than budget by \$255,000 at year-end due to temporarily vacant positions throughout the year.





<b>Materials</b>	<b>Forecast \$470,400 (2.6%) unfavourable</b>
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Materials costs were higher than budget in Q2 and are expected to be \$470,400 higher than budget at year-end. A further breakdown of this variance is provided in Table 14, below:

Table 14:

Description	Year-To-Date				Year 2025			
	Budget (\$000s)	Actuals (\$000s)	Variance		Budget (\$000s)	Forecast (\$000s)	Variance	
			(\$000s)	(%)			(\$000s)	(%)
Materials								
Repairs and maintenance	1,767.8	1,707.1	60.7	3.4%	3,535.5	3,862.1	(326.6)	-9.2%
Operating services	1,467.5	1,345.9	121.6	8.3%	2,935.0	3,079.1	(144.1)	-4.9%
Insurance	527.9	519.2	8.7	1.6%	1,055.8	1,055.8	-	0.0%
Gas	389.5	415.6	(26.2)	-6.7%	778.9	778.9	-	0.0%
Electricity	917.0	1,136.5	(219.6)	-23.9%	1,833.9	1,833.9	-	0.0%
Water	922.1	855.2	66.9	7.3%	1,844.1	1,844.1	-	0.0%
Hot water tanks	55.7	49.6	6.1	11.0%	111.4	126.5	(15.1)	-13.6%
Municipal taxes	2,944.9	2,842.3	102.6	3.5%	5,889.8	5,835.5	54.3	0.9%
Other	144.4	171.1	(26.8)	-18.5%	288.7	327.6	(38.9)	-13.5%
<b>Total</b>	<b>9,136.6</b>	<b>9,042.5</b>	<b>94.1</b>	<b>1.0%</b>	<b>18,273.1</b>	<b>18,743.5</b>	<b>(470.4)</b>	<b>-2.6%</b>

The anticipated unfavourable variance is due primarily to over-spending within Repairs and Maintenance and Operating Services, specifically related to the following:

Repairs and maintenance variance is anticipated to be unfavourable due to electrical repairs higher than budget by \$202,000 due to electrical standards compliance, and life safety repairs being higher than budget \$107,500.

Operating services variance is anticipated to be unfavourable due to building security higher than budget by \$130,600.

<b>Rents and Financial Expenses</b>	<b>Forecast \$235,400 (2,452.1%) unfavourable</b>
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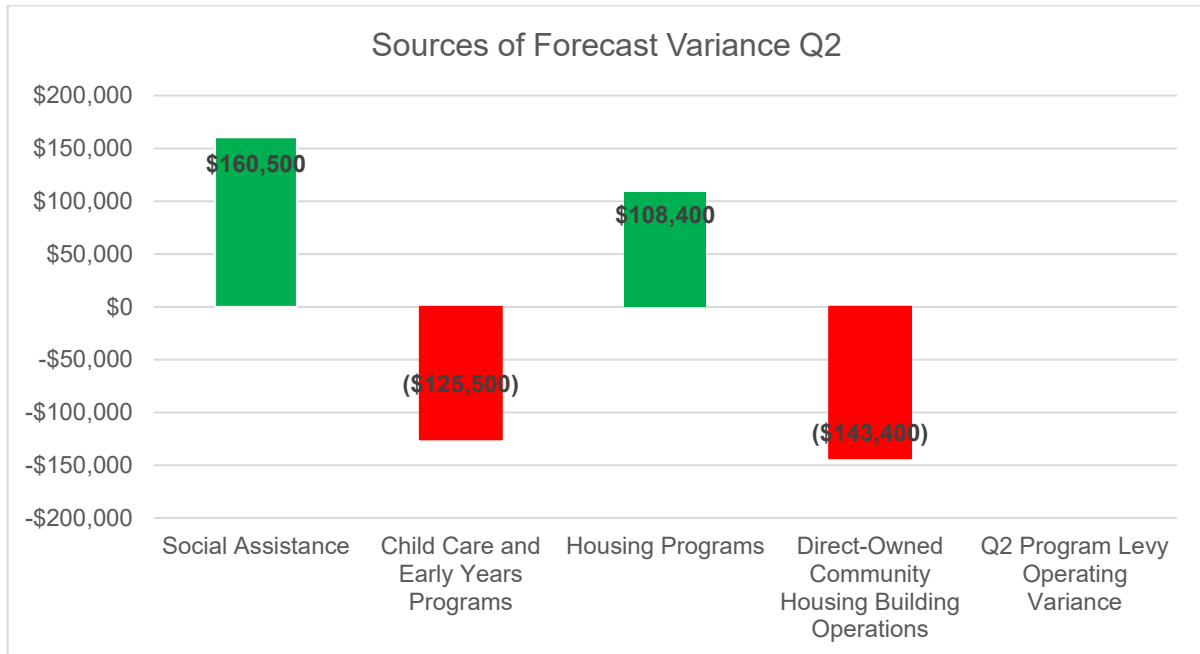
Rents and Financial Expenses were lower than budget in Q2 and are expected to be \$235,400 higher than budget at year-end. The variance is due to accounting provisions associated with allowance for doubtful accounts.

## CONCLUSION

Through the 2025 Second Quarter Financial Report, Administration is projecting to be on budget overall for the 2025 year. The chart below summarizes the Q2 forecast levy operating surplus/deficit for 2025, by program:



## 2025 Second Quarter Financial Report Operating Budget





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

# 2025 SECOND 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 2025 Capital Budget which included 69 projects totaling \$2,915,000. This includes individual capital projects in the direct-owned community housing portfolio.

In 2025, the Capital Budget is financed from the Housing Portfolio Capital Reserve Fund, the Canada Mortgage and Housing Corporation (CMHC), and the Canada-Ontario Community Housing Initiative (COCHI).

Also, subsequent to the 2024 year-end process, the Chief Executive Officer (CEO) approved 85 capital projects, totaling \$4,425,215 from the 2024 Capital Budget to be carried forward and completed in 2025/26.

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.

## 2025 SECOND QUARTER CAPITAL BUDGET RESULTS

Reflecting results for the six-month period ending June 30, 2025, this Report provides an indication of TBDSSAB's financial status in relation to the approved Capital Budget and plans.

Overall, in Q2, TBDSSAB has spent or committed \$2,713,100 towards capital projects (2025 Approved Capital Budget and Carryforward projects).

### A. 2024 Carryforward Projects

Through the 2024 year-end process, the CEO approved the carryforward of 85 capital projects totaling \$4,425,215. At June 30, 2025, TBDSSAB had spent or committed \$2,235,000 related to 2024 capital carryforward projects. Twenty-five (25) projects were completed. As of June 30, 2025, of the remaining 60 projects:

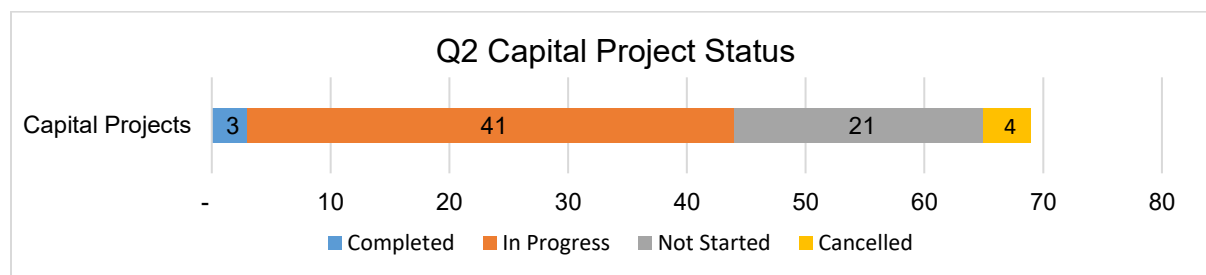
- Twenty-three (23) were awarded and are in construction with completion expected later in 2025, or 2026;
- Five (5) have been tendered with completion expected later in 2025 or 2026;
- Eight (8) have been submitted to procurement for tendering;
- Fifteen (15) are in the review process or have been scoped;
- Two (2) projects have not yet been started;
- Seven (7) projects have been cancelled.



## B. 2025 Individual Capital Projects

The Board approved a total Capital Budget related to individual direct-owned housing portfolio projects totaling \$2,915,000. 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 June 30, 2025, \$478,100 or 16% of the approved capital budget had been spent or committed against the approved projects. Projects have been delayed as internal resources have been focused on making progress towards completion of the 2024 capital carryforward projects:



As of June 30, 2025, of the 41 projects that are “in progress”:

- fourteen (14) have been awarded;
- three (3) were in the procurement stage;
- and twenty-four (24) were in the scope/review stage

It is anticipated that most of the projects will be completed or awarded by the end of the year, or significant progress will be made towards completion, minimizing the carryforward requirement. However, supply chain issues and continued temporary vacancies in technical positions within the Infrastructure and Asset Management Department will likely result in several projects being carried forward and completed in 2026.

## CONCLUSION

As of June 30, 2025, approximately 84% of the 2024 carryforward capital projects were either completed, in construction, awarded, tendered, or are in the procurement stage.

Administration has developed an aggressive schedule with the intent that most capital projects are completed during this calendar year.

Any project that has not commenced by October 15, 2025, will be reviewed, and a determination will be made whether to proceed in 2025 or to defer to future years.

## The District of Thunder Bay Social Services Administration Board Key Performance Indicators – Summary

### The Office of the Chief Executive Officer

The Office of the Chief Executive Officer (CEO) is responsible for the overall strategic direction and management of The District of Thunder Bay Social Services Administration Board (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 45% progress expected in 2025.

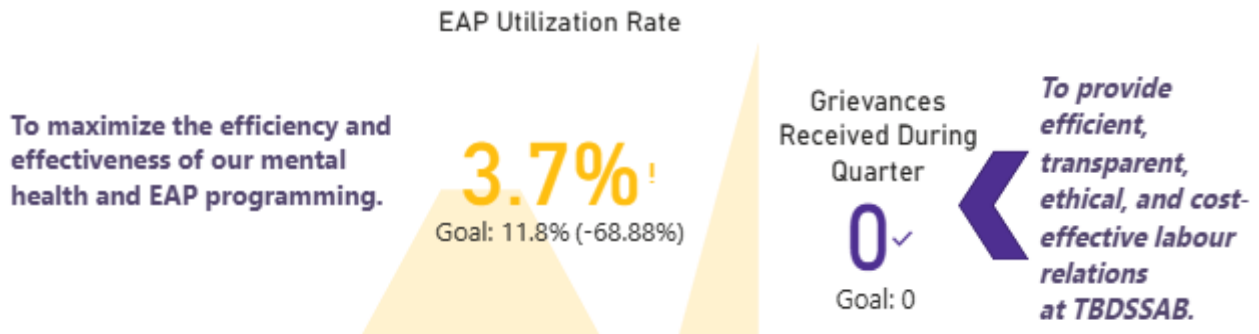


The Office of the CEO is also responsible for initiatives related to communications, engagement, and advocacy. Advocacy around Indigenous Relations and Reconciliation has been a priority for the organization within the previous and current strategic plans. To measure success in these advocacy efforts, a Key Performance Indicator (KPI) for 2025 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.



### 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. To measure the effectiveness of the Human Resources Department, Administration has established a KPI target of zero grievances received and a target Employee Assistance Program (EAP) utilization rate of 11.8%.



In Q2, there were no grievances received. This result is consistent with the positive relationship between management and the bargaining unit. Also, in Q2, the EAP utilization rate was 3.7%. TBDSSAB offers EAP services to all employees and family members for counselling, consultations, community referrals, and other resources. Services are available 24 hours per day, seven days a week. Administration encourages all staff to utilize these services if needed.

## Corporate Services Division

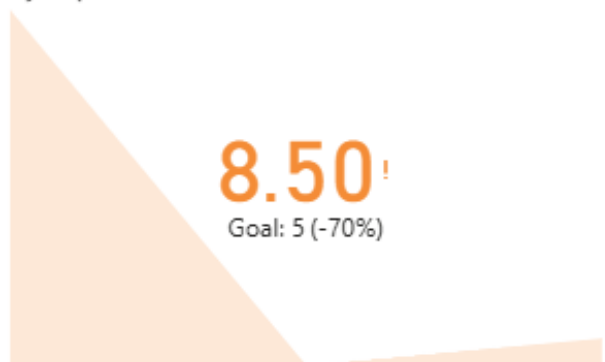
### *Finance*

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 are measures related to the timeliness and accuracy of the financial information to enable informed decision-making which are measured by journal entries and business close timelines with targets of five entries and 10 business days respectively.

In Q2, journal entries and number of business days to close were above the target largely due to internal training of new team members.

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



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

Business Days to Close

20  
Goal: 10 (-100%)

### *Purchasing*

Attracting multiple bidders improves the opportunity to attain greater cost savings/cost avoidance, the ability to optimize organizational spending allocation, and that the specifications being written are being understood clearly. This will also eliminate the dependency of relying on too few bidders which in turn affects the competitive process adversely. An average of three bids per procurement process has been established as the target to balance the number of submissions for those projects that are more general, and those projects that require specific expertise and would naturally have a limited number of bidders. The target has been achieved through Q2 results.

The quality of bid documents is key to achieving efficient, transparent, ethical, and cost-effective outcomes through the purchasing process. The quality of those documents is measured by the number of addenda (changes, questions, or clarifications) issued for each public procurement process because a high-quality bid document should result in fewer addenda required during the bidding process. The structure of the specifications in the

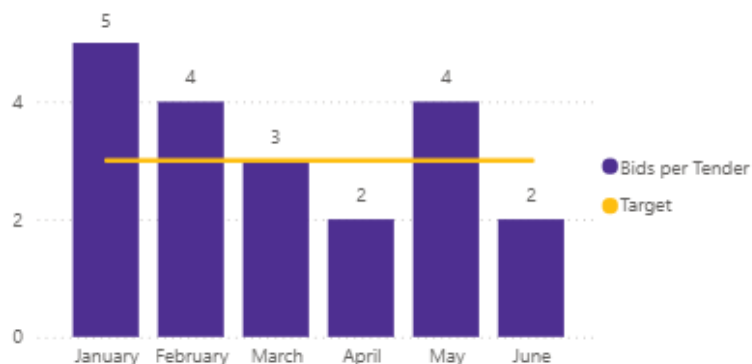


document should result in less bidders being excluded from this process, while increasing the number of potential bids being submitted. This enhanced quality contributes to greater transparency related to the specifications and requirements, and greater confidence from potential bidders on the work to be completed, which should result in enhanced competitive bidding per posted procurement document. This confidence will result in bidders submitting bids with appropriate costs and reduces the opportunity for change orders that negatively impacts the budget of the project. Recognizing that even miscellaneous clarifications may be required once a document is released, a target of one addendum per public procurement process has been established. On average, the target has been achieved through Q2 results.

***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

**0.58**✓  
Goal: 1.00 (+41.61%)

***To manage supply base efficiently and effectively.***

#### Information services

Information technology (IT) systems have been established and are maintained to maximize server and system uptime to support TBDSSAB staff with technology resources. The KPI for total IT system, and phone system uptime was established at 99% to ensure maximum productivity. The average uptime for both systems for Q2 was 100%.

***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%)

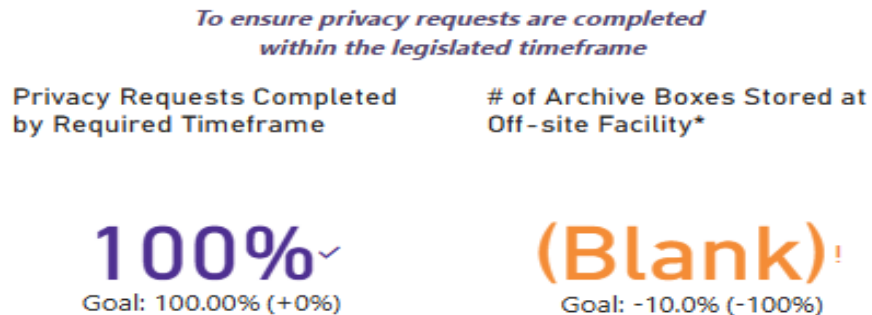
A KPI relative to Patch Management was included to ensure systems are up to date. Patches are software updates that can contain fixes for security vulnerabilities. In that regard, it is expected that critical patches (updates) on high and medium priority devices are patched within 90 days of release. This target was met through Q2.



Information Services provides and maintains network security systems to prevent breaches and viruses from entering TBDSSAB systems. The KPI target is established at zero security breaches through the perimeter. There were no breaches or viruses that penetrated TBDSSAB's defenses in Q2.



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 Q2 was 100%.



- \*To be reported annually (Q4)

Given TBDSSAB's commitment to environmental stewardship, its move to electronic documents for client records, as well as its continual review of processes to move more of its records to digital format, TBDSSAB expects to reduce the number of archive (paper) boxes over time. The annual target is based on the reduction in the number of boxes stored off-site per the approved destruction schedule; for 2025, the target is 10% or 150 boxes. This KPI is measured at year end.

### *Infrastructure & Asset Management*

Preventative Maintenance plans are key to ensuring TBDSSAB's investment in physical capital assets is maintained to maximize system performance and effective risk management. This further supports the ability to implement long-term capital planning processes. The target is to have zero system failures on large mechanical equipment such as elevators, generators, make-up air, and domestic water heater systems. In Q2, this target was met.

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 system performance is key to enhancing a long-term capital planning program. Situations that require immediate or emergency work negate long term physical and financial sustainability. Measuring the condition (Facility Condition Index (FCI)) of the physical assets is the KPI. The KPI was updated in 2024 to track the movement to the desired outcome for all properties and shows the effectiveness of long-term capital plans and the related financial sustainability of capital plans. With the updated Building Condition Assessments (BCA) in 2024, the benchmarks were updated for 2025. This KPI will be measured at year end once the system has been updated for work completed during the year.

## Integrated Social Services Division

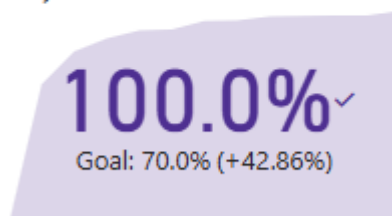
### *Intake and Eligibility*

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

In February of 2023, the online housing application process was implemented. With this new electronic system in place, the target is 70% of the housing applications will be processed within 10 business days.

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

Housing Waitlist Applications  
Processed within 10 Business  
Days\*



\* Applications received in the quarter

Intake and Eligibility ensures that client information is accessible, accurate and available as mail delivery is an essential communication mechanism for the people TBDSSAB serves. The accuracy of mail delivery and receipt is important as it provides consistent and timely communication.

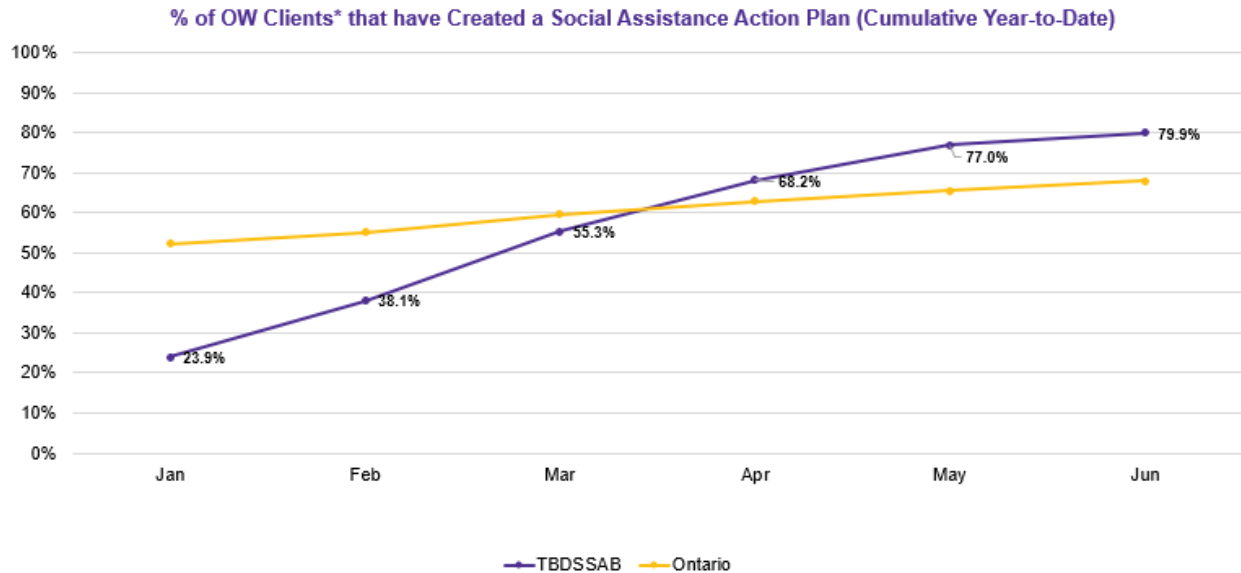
### *Social Assistance*

Ontario Works (OW) is an employment-focused program with the goal of moving individuals along the continuum towards employment and self-sufficiency. With the objective of delivering the OW program in accordance with legislation and regulations, the KPI relates to supporting OW adults and ODSP non-disabled adults with participation requirements.

#### ***Performance Target #1***

To deliver the OW program in accordance with legislation and regulations. Percentage of OW adult and ODSP non-disabled adults with participation requirements that have a proper Action Plan created with a target of 100%.

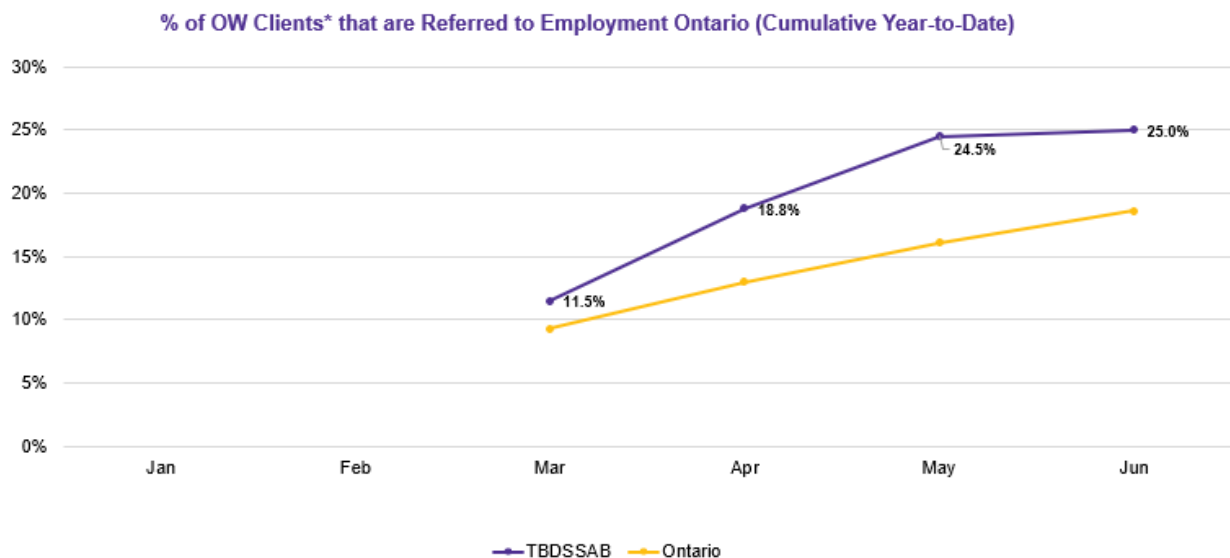
As the Action Plan is a mandatory requirement for eligibility, 100% is unlikely achievable as applicants are granted assistance by Centralized Intake and transferred to the local office. The local office is then responsible to complete the Action Plan with the client within 30 days. Currently TBDSSAB is at 79.9%.



### **Performance Target #2**

To develop and deliver appropriate programming to help individuals move along the employment continuum. Percentage of OW adult and ODSP non-disabled adults who are referred to Employment Ontario with a target of 31%.

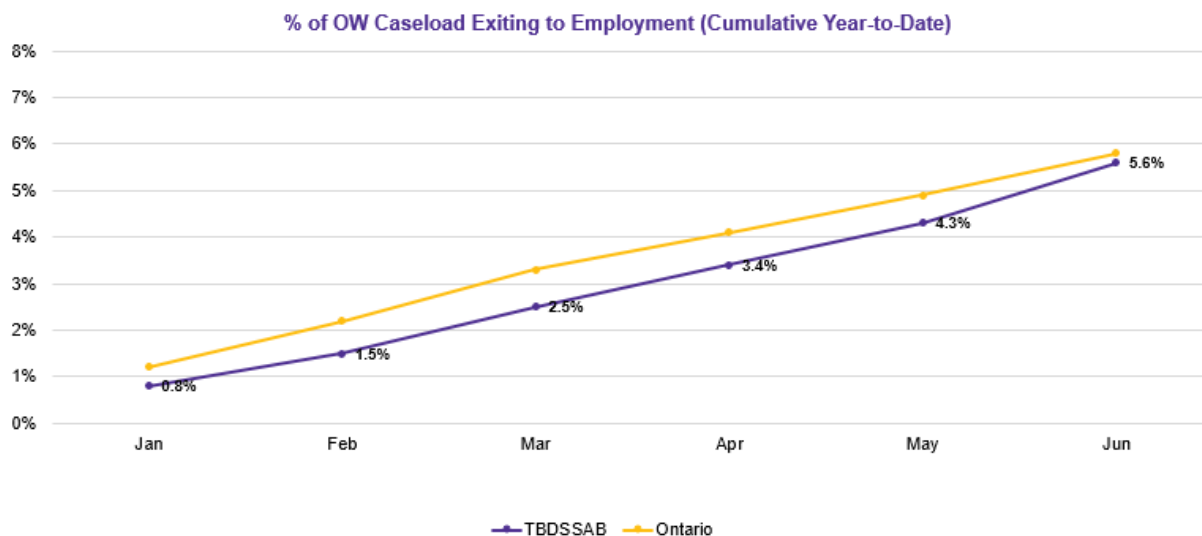
Currently TBDSSAB is at 25% and should achieve the target of 31% by the end of the year.



### **Performance Target #3**

Percentage of OW adult and ODSP non-disabled adults (individual or family units) that exit to employment with a target of 10%.

Currently TBDSSAB is at 5.6% and should achieve the target of 10% by the end of the year.



### **Performance Target #4**

Percentage of OW adult and ODSP non-disabled adults (individual or family units) that exit the program for any reason and return within one year with a target of 37%.

Administration will not be reporting Performance Target #4 as a KPI, because the reason for exiting and reapplying vary for each participant. The report does not have case level detail and therefore circumstances are not clear.

### **Child Care and Early Years**

Administration uses staff surveys to determine the learning needs of staff to build capacity through professional learning. Administration will also conduct satisfaction surveys with educators to assess if the professional learning met their needs and a target of 75% has been set.

Administration has set a growth target for Canada Wide Early Learning Child Care (CWELCC) for 2025 to increase the number of available licensed home child care spaces. The target for 2025 is five homes with 30 licensed spaces and is reported annually in Q4.

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

# of Licensed Home Child Care Spaces



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

**Reporting frequency:** Annually.

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

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



**Reporting frequency:** Annually.

TBDSSAB's pedagogical model has been implemented and Administration is targeting 80% of service providers showing improvement over time using the Capacity Building Rubric. Although the target for Q2 was not achieved the targets will be met for the remainder of the year.

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

% of Pedagogical Model Implemented

**26.4%!**

Goal: 40% (-34.03%)

Administration has oversight of service providers' governance, administrative, and financial accountability. Administration is targeting to have six operational reviews completed in 2025. This KPI is reported annually at year end.

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

# of Governance, Administrative and Financial Reviews administered



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

### *Housing & Homelessness Programs*

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. The KPI relates to the number of net new housing supports (rent supplements, Portable Housing Benefits).

*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 2025. For Q1 & Q2 2025, 27 units were removed from the PHB and RS units. Major reasons for number of deletions: 1. Landlords opted out due to the extent of damages from previous tenants; 2. Tenants moved and property management increased rental rates to open unit to general market; 3. Limited budget unable to meet increasing cost of living.

In support of the Province's goal of eliminating chronic homelessness, Administration monitors individuals utilizing emergency shelters. Through outreach and engagement, staff work with these individuals to find more permanent housing solutions. The KPIs relate to the number of chronic homelessness individuals presenting, and the number of individuals on the by-name list. These KPIs will be reported in subsequent quarterly reports.

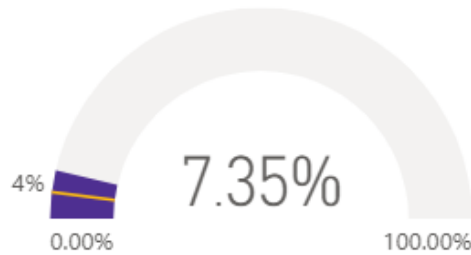
### *Housing Operations*

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. Timely turnaround is important to ensure those individuals and families in need can be housed. In addition, Administration uses tenant surveys to determine the overall satisfaction of experiences in the direct-owned housing with a focus on continuing to improve positive responses.



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

Total Vacancy Rate for the Quarter



\* Complaints for cleanliness or garbage are all "Poor" responses to 4 questions of the 2024 Tenant Survey - 11.5% of the total responses to these questions.

\*\* Positive responses to tenant survey are of all questions asked in the 2024 Tenant Survey

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

44.3%

Positive Responses to Tenant Survey\*\*

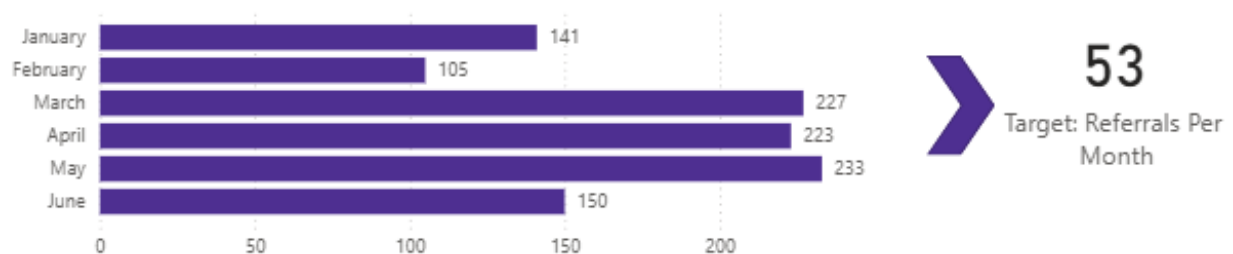


15.0%

Target: Increase in Positive Responses from 2024 Survey

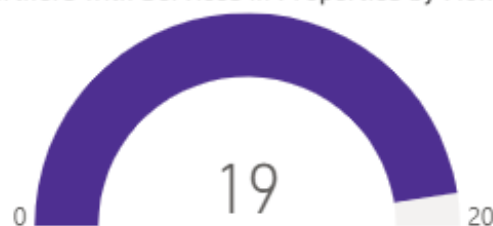
To create vibrant communities for tenants through engagement and collaboration, KPIs relate to the number of referrals from Tenant Support Workers to external agencies, and the number of community partners delivery services within TBDSSAB's properties. The number of agencies providing direct services within TBDSSAB properties was 19 at the end of Q2 and is on track to exceed the target for the year.

Tenant Referrals Made to Services by Month



Community Partners with Services in Properties by Month

20  
Target: Community Partners for 2025





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

**Fiduciary Responsibility Checklist**

Year: 2025

[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	✓	✓			
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 03-Sep-25  
Date

Chief Executive Officer 03-Sep-25  
Date