



BOARD REPORT

REPORT No.: 2024-45

MEETING DATE: NOVEMBER 21, 2024

SUBJECT: 2024 THIRD QUARTER FINANCIAL REPORT

RECOMMENDATION

For information only.

REPORT SUMMARY

To provide The District of Thunder Bay Social Services Administration Board (TBDSSAB or the Board) with the 2024 Third 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 September 30, 2024, was \$11,831,600 (13.1%) less than the year-to-date Budget, with a net deficit of \$269,600.

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

Table 1:

2024 Forecast Program Levy Operating Position Variance	
Social Assistance	\$ 45,200
Child Care and Early Years	\$ 84,800
Community Housing Programs	\$ 254,900
Direct-Owned Community Housing Building Operations	\$ (384,900)
Forecast Program Levy Operating Surplus/(Deficit)	\$ -

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 a favourable variance due primarily to temporary staff vacancies during the year.
- **Community Housing Programs:** Administration expects a favourable variance due primarily to additional administrative recoveries that were not anticipated during the budget development process.
- **Direct-Owned Community Housing Building Operations:** Administration expects an unfavourable variance 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 a favourable variance in personnel services due to temporarily vacant positions.

Highlights for the third quarter and full-year forecast to year-end, as well as detailed variance explanations and KPI commentary are provided in Attachment #1 - 2024 Third Quarter Financial Report.

Highlights for the third quarter capital expenditures and project status updates are provided in Attachment #2 – 2024 Third Quarter Financial Report – Capital.

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 strategic direction of Financial Stewardship, with a focus on ensuring accountability of TBDSSAB resources.

FINANCIAL IMPLICATIONS



There are no direct financial implications associated with this Report.

CONCLUSION

It is concluded that the 2024 Third Quarter Financial Report indicates a year-to-date net deficit of \$269,800 but forecasting a balanced budget from a program levy operating perspective at year end.

REFERENCE MATERIALS

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

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

**2024 THIRD QUARTER
FINANCIAL REPORT**

Operating Budget



INTRODUCTION

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

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

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

EXECUTIVE SUMMARY

Reflecting results for the 9-month period ending September 30, 2024, this Report provides an indication of TBDSSAB's financial status for the year, and identification of any significant variances from the 2024 approved Operating Budget.

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

Table 1:

2024 Forecast Program Levy Operating Position Variance	
Social Assistance	\$ 45,200
Child Care and Early Years	\$ 84,800
Community Housing Programs	\$ 254,900
Direct-Owned Community Housing Building Operations	\$ (384,900)
Forecast Program Levy Operating Surplus/(Deficit)	\$ -



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

Table 2:

Description	Year-To-Date				Year 2024			
	Budget (\$000s)	Actuals (\$000s)	Variance		Budget (\$000s)	Forecast (\$000s)	Variance	
			(\$000s)	(%)			(\$000s)	(%)
Financing								
Levy to municipalities & TWOMO	18,924.8	18,924.8	-	0.0%	25,233.0	25,233.0	-	0.0%
Federal grants	16,007.9	12,488.3	(3,519.6)	-22.0%	21,343.8	18,688.5	(2,655.3)	-12.4%
Provincial grants	48,001.3	39,646.3	(8,355.0)	-17.4%	64,001.7	63,775.0	(226.7)	-0.4%
Rents	8,651.6	8,675.7	24.1	0.3%	11,535.5	11,624.0	88.5	0.8%
Other revenue	268.4	197.2	(71.1)	-26.5%	357.8	259.0	(98.8)	-27.6%
Interest on unrestricted funds	300.0	300.0	-	0.0%	400.0	400.0	-	0.0%
Interest on restricted funds	562.5	1,146.2	583.7	103.8%	750.0	1,000.0	250.0	33.3%
From (to) reserve funds	(2,156.0)	(2,919.4)	(763.4)	35.4%	(2,874.7)	(2,831.6)	43.1	-1.5%
Prior year surplus	-	-	-	n/a	-	-	-	n/a
Total Financing	90,560.3	78,459.0	(12,101.3)	-13.4%	120,747.1	118,147.9	(2,599.2)	-2.2%
Expenses								
Personnel services	11,407.5	10,608.6	798.9	7.0%	15,210.0	14,476.7	733.3	4.8%
Interest on long-term debt	130.4	117.7	12.7	9.7%	173.9	170.2	3.7	2.1%
Materials	15,807.1	15,551.8	255.3	1.6%	21,076.1	22,220.3	(1,144.2)	-5.4%
Contract services	203.9	142.6	61.2	30.0%	271.8	323.1	(51.3)	-18.9%
Rents and financial expenses	97.7	409.3	(311.6)	-318.9%	130.3	264.6	(134.3)	-103.1%
External transfers	61,306.7	50,251.8	11,054.8	18.0%	81,742.2	78,571.1	3,171.1	3.9%
Loan principal repayment	1,607.1	1,646.8	(39.7)	-2.5%	2,142.8	2,121.9	20.9	1.0%
Total Expenses	90,560.3	78,728.8	11,831.6	13.1%	120,747.1	118,147.9	2,599.2	2.2%
Excess (Deficiency) of Revenues over Expenses	-	(269.8)	(269.8)	n/a	-	-	-	n/a

2024 THIRD QUARTER OPERATING BUDGET RESULTS

The Third Quarter Report provides an indication of TBDSSAB's financial status as at September 30, 2024, and a projection for the year, and identifies any significant variances from the 2024 Operating Budget. Overall, in Q3, TBDSSAB recorded a net deficit of \$269,800, but is projecting to be on budget at year-end.

KPI results and commentary are also provided in each section.

A. Board and Office of the Chief Executive Officer

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

Table 3:

Description	Year-To-Date				Year 2024			
	Budget	Actuals	Variance		Budget	Forecast	Variance	
	(\$000s)	(\$000s)	(\$000s)	(%)	(\$000s)	(\$000s)	(\$000s)	(%)
Allocation								
Direct-owned community housing building operations	239.0	217.7	(21.3)	-8.9%	318.7	286.8	(31.9)	-10.0%
Ontario Works	512.3	464.4	(47.9)	-9.3%	683.1	645.1	(38.0)	-5.6%
Child care and early years programs	126.8	125.8	(1.0)	-0.8%	169.1	178.0	8.9	5.3%
Housing programs	187.1	175.8	(11.4)	-6.1%	249.5	261.8	12.3	4.9%
Total Allocation	1,065.3	983.7	(81.6)	-7.7%	1,420.4	1,371.7	(48.7)	-3.4%
Financing								
Other Revenue	-	-	-	n/a	-	-	-	n/a
From (to) reserve funds	16.9	44.7	27.8	164.8%	22.5	50.6	28.1	124.9%
Total Financing	16.9	44.7	27.8	164.8%	22.5	50.6	28.1	124.9%
Expenses								
Personnel services	853.3	828.1	25.2	3.0%	1,137.7	1,137.5	0.2	0.0%
Materials	161.2	119.7	41.5	25.7%	214.9	167.1	47.8	22.2%
Contract services	67.7	80.7	(12.9)	-19.1%	90.3	117.7	(27.4)	-30.3%
Total Expenses	1,082.2	1,028.4	53.8	5.0%	1,442.9	1,422.3	20.6	1.4%
Excess (Deficiency) of Revenues over Expenses	-	0.0	0.0	n/a	-	-	-	n/a

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

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



Key Performance Indicators

Office of the Chief Executive Officer



The Office of the CEO is responsible for the overall strategic direction and management of TBDSSAB. This includes ensuring the Board's Strategic Plan 2024-27 is implemented. The new strategic plan has been mapped out and work has begun to target 90% implementation by the end of 2027, with 30% progress expected in 2024. The current progress on the report for 2024-Q3 is 31%.

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

of Consultations with Indigenous Partners

52% !
Goal: 75% (-30.67%)

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 KPI 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 for Q3 were at 52%, with further consultations scheduled in Q4.



Human Resources

To understand staff satisfaction.

Completion percentage of the staff survey.

- to be reported in Q4

To provide staff training in unconscious bias and microaggressions.

Completion percentage of the staff training.

- to be reported in Q4

Human resource management is vital to TBDSSAB's operations as it enables effective recruitment and retention of employees, and maintains a healthy, accepting workplace culture and environment. The Human Resources (HR) Department has established KPI's related to workplace culture and development.

A Staff Satisfaction Survey is underway for 2024. To measure success in implementing this survey, the HR Department is aiming for a staff survey completion rate of 75%. This KPI will be reported in Q4.

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

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



B. Corporate Services

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

Table 4:

Description	Year-To-Date				Year 2024			
	Budget (\$000s)	Actuals (\$000s)	Variance		Budget (\$000s)	Forecast (\$000s)	Variance	
			(\$000s)	(%)			(\$000s)	(%)
Allocation								
Direct-owned community housing building operations	1,127.7	1,022.3	(105.5)	-9.4%	1,503.6	1,343.5	(160.1)	-10.6%
Ontario Works	1,601.8	1,509.3	(92.4)	-5.8%	2,135.7	2,031.1	(104.6)	-4.9%
Child care and early years programs	132.8	122.5	(10.4)	-7.8%	177.1	165.9	(11.2)	-6.3%
Housing programs	200.3	184.0	(16.2)	-8.1%	267.0	248.7	(18.3)	-6.9%
Total Allocation	3,062.6	2,838.1	(224.5)	-7.3%	4,083.4	3,789.2	(294.2)	-7.2%
Financing								
Levy to municipalities and TWOMO	(300.0)	(300.0)	-	0.0%	(400.0)	(400.0)	-	0.0%
Interest on unrestricted funds	300.0	300.0	-	0.0%	400.0	400.0	-	0.0%
Interest on restricted funds	562.5	1,146.2	583.7	103.8%	750.0	1,000.0	250.0	33.3%
Other revenue	-	0.2	0.2	n/a	-	0.2	0.2	n/a
From (to) reserve funds	(562.5)	(1,146.2)	(583.7)	103.8%	(750.0)	(1,000.0)	(250.0)	33.3%
From levy stabilization	150.0	-	(150.0)	-100.0%	200.0	150.0	(50.0)	-25.0%
Total Financing	150.0	0.2	(149.8)	-99.9%	200.0	150.2	(49.8)	-24.9%
Expenses								
Personnel services	2,038.6	1,741.3	297.3	14.6%	2,718.1	2,352.4	365.7	13.5%
Materials	1,081.0	1,061.1	19.9	1.8%	1,441.3	1,445.2	(3.9)	-0.3%
Contract services	113.9	55.3	58.6	51.5%	151.8	170.4	(18.6)	-12.3%
Rents and financial expenses	10.1	11.6	(1.5)	-14.7%	13.5	12.7	0.8	5.9%
Total Expenses	3,243.5	2,869.2	374.3	11.5%	4,324.7	3,980.7	344.0	8.0%
Recoveries								
From HQ building operations	31.0	31.0	-	0.0%	41.3	41.3	-	0.0%
Total Expenses Less Recoveries	3,212.6	2,838.3	374.3	11.7%	4,283.4	3,939.4	344.0	8.0%
Excess (Deficiency) of Revenues over Expenses	-	-	-	n/a	-	-	-	n/a

Table 4, above, shows the 2024 Operating Budget revenues and expenditures, third 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 Q3 and the full-year forecast include:

Personnel Services	Forecast \$365,700 (13.5%) favourable
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Personnel Services expenses were lower than budget in Q3 and are forecast to be under budget by \$365,700 at year-end due to temporarily vacant positions throughout the year, across all departments within the Corporate Services Division: Purchasing, Finance,



Information Services, and Infrastructure & Asset Management. The Vacant positions are in various stages of the recruitment process.

Key Performance Indicators

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

6.44 !

Goal: 5 (-28.89%)

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

9 ✓

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 2023 year audit.

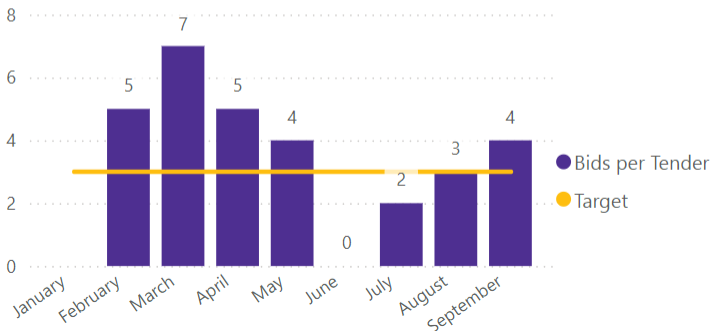
The other Finance Department KPIs, as indicated above, are measures related to the timeliness and accuracy of the financial information to enable informed decision-making. In Q3, journal entries were slightly exceeded due to adjustments required during interim reporting process. It is expected that targets will be met for the remainder of the year.

Purchasing

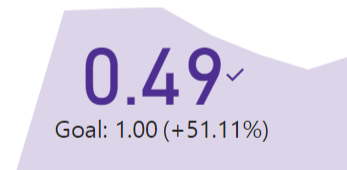
To provide efficient, transparent, ethical, and cost-effective procurement services to TBDSSAB.

Bids Received per Posted Procurement Process

Target: 3 or more



Average Addenda Issued per Bid Document



To manage supply base efficiently and effectively.

Attracting multiple bidders improves the opportunity to attain greater cost savings/ cost avoidance, the ability to optimize organizational spending allocation, and that the specifications being written are being understood clearly. This will also eliminate the dependency of relying on too few bidders which in turn affects the competitive process adversely. An average of three (3) bids per procurement process has been established as the target to balance the number of submissions for those projects that are more general, and those projects that require specific expertise and would naturally have a limited number of bidders. The target has been achieved in Q3 with an average of three (3) bids per posted procurement process.

The quality of bid documents is key to achieving efficient, transparent, ethical, and cost-effective outcomes through the purchasing process. The quality of those documents is measured by the number of addenda (changes, questions, or clarifications) issued for each public procurement process because a high-quality bid document should result in fewer addenda required during the bidding process. The structure of the specifications in the document should result in less bidders being excluded from this process, while increasing the number of potential bids being submitted. This enhanced quality contributes to greater transparency related to the specifications and requirements, and greater confidence from potential bidders on the work to be completed, which should result in enhanced competitive bidding per posted procurement document. This confidence will result in bidders submitting bids with appropriate costs and reduces the opportunity for change orders that negatively impacts the budget of the project. Recognizing that even miscellaneous clarifications may be required once a document is released, a target of one addendum per public procurement process has been established. The target has been achieved through Q3 results.



Information Systems

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

Goal: -10.0% (-100%)

- To be reported annually (Q4)

To minimize security breaches

Security Breaches

0✓

Goal: 0

Active Viruses that Penetrated Defenses

0✓

Goal: 0

To ensure client information is accessible, current and organized

Mail Error Rate

3.00%!

Goal: 2.00% (-50%)

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 Q3 was 100%.

An additional KPI relative to Patch Management was included in 2024 to ensure systems are up to date. Patches are software updates that can contain fixes for security vulnerabilities. In that regard, it is expected that critical patches (updates) on high and medium priority devices are patched within 90 days of release. This target was met through Q3.

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 network security breaches or viruses that penetrated TBDSSAB's defenses in Q3.

Information Management ensures that client information is accessible, accurate and available as mail delivery is an essential communication mechanism for the people TBDSSAB serves. The accuracy of mail delivery and receipt is important as it provides consistent and timely communication. The Error Rate KPI for mail delivery was established at 2% of all pieces of mail that are posted and relates to mail being returned to TBDSSAB due to incorrect addresses. The Error Rate for mail delivery in Q3 was 3.0% and continues to be impacted by the change in financial benefits' delivery (via electronic means). Administration continues to work on process updates to identify gaps in address validation or assist recipients in moving to a fully paperless process.

Recognizing that delays in Freedom of Information (FOI) requests can have repercussions on external processes, the KPI for completion of FOI requests within the legislated timeline is 100%. The result for Q3 was 100%.

Given TBDSSAB's commitment to environmental stewardship, its move to electronic documents for client records, as well as its continual review of processes to move more of its records to digital format, TBDSSAB expects to reduce the number of archive (paper) boxes over time. The annual target is based on the reduction in the number of boxes stored off-site per the approved destruction schedule; for 2024, the target is 5% or 150 boxes. The KPI is measured and reported at year end.

Infrastructure & Asset Management

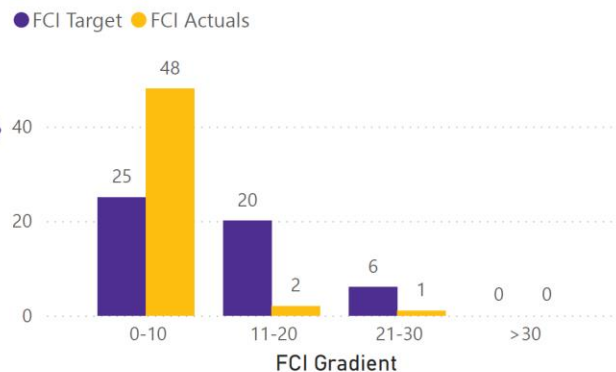
To maximize financial stewardship decision making relative to long term sustainable planning for TBDSSAB's physical assets and to maximize the efficiency and effectiveness of asset life cycle performance

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

of Properties per FCI Gradient



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 Q3, this target was met.

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. Because this indicator is impacted by the capital program, it is normally measured on an annual basis after capital budget projects have been completed. With the updated Building Condition Assessments in 2024, current targets for the percentage of properties within each FCI gradient was positively exceeded. The benchmark will be reviewed at year end based on the 2024 Building Condition Assessment results with a view to updating the 2025 KPIs.

C. Office Headquarters Building Operations

Table 5, below, shows the 2024 Operating Budget revenues and expenditures, third quarter variances and year-end projections for the Office Headquarters Building Operations.

Table 5:

Description	Year-To-Date				Year 2024			
	Budget (\$000s)	Actuals (\$000s)	Variance		Budget (\$000s)	Forecast (\$000s)	Variance	
			(\$000s)	(%)			(\$000s)	(%)
Allocation								
Direct-owned community housing building operations	190.1	190.1	-	0.0%	253.4	253.4	-	0.0%
Ontario Works	728.6	728.6	-	0.0%	971.4	971.4	-	0.0%
Child care and early years programs	52.8	52.8	-	0.0%	70.4	70.4	-	0.0%
Housing programs	84.5	84.5	-	0.0%	112.6	112.6	-	0.0%
Total Allocation	1,055.9	1,055.9	-	0.0%	1,407.8	1,407.8	-	0.0%
Financing								
Other revenue	2.6	2.9	0.3	9.7%	3.5	3.5	-	0.0%
From (to) reserve funds	(155.3)	(155.3)	-	0.0%	(207.1)	(207.1)	-	0.0%
Imputed rent adjustment	(153.7)	(218.2)	(64.5)	42.0%	(204.9)	(231.5)	(26.6)	13.0%
Total Financing	(306.4)	(370.6)	(64.2)	21.0%	(408.5)	(435.1)	(26.6)	6.5%
Expenses								
Interest on long-term debt	55.4	42.5	12.9	23.3%	73.9	72.0	1.9	2.6%
Materials	412.0	360.9	51.0	12.4%	549.3	524.6	24.7	4.5%
Loan principal repayment	236.3	236.0	0.3	0.1%	315.0	315.0	-	0.0%
Internal administrative expense	45.8	45.8	-	0.0%	61.1	61.1	-	0.0%
Total Expenses	749.5	685.2	64.2	8.6%	999.3	972.7	26.6	2.7%
Excess (Deficiency) of Revenues over Expenses	-	-	-	n/a	-	-	-	n/a

Expenses related to Office Headquarters Building Operations are allocated to programs as an Imputed Rent, based on a predetermined calculation approved through the annual Operating Budget. Overall, expenses were under budget in Q3 but are forecast to be materially on budget at year-end.



D. Integrated Social Services Program Support

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

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

Table 6:

Description	Year-To-Date				Year 2024			
	Budget (\$000s)	Actuals (\$000s)	Variance		Budget (\$000s)	Forecast (\$000s)	Variance	
			(\$000s)	(%)			(\$000s)	(%)
Allocation								
Direct-owned community housing building operations	127.5	121.9	(5.6)	-4.4%	170.0	152.5	(17.5)	-10.3%
Ontario Works	736.7	740.1	3.4	0.5%	982.2	907.6	(74.6)	-7.6%
Child care and early years programs	287.5	255.3	(32.2)	-11.2%	383.3	341.5	(41.8)	-10.9%
Housing programs	349.8	322.1	(27.7)	-7.9%	466.4	425.1	(41.3)	-8.9%
Total Allocation	1,501.4	1,439.4	(62.0)	-4.1%	2,001.9	1,826.7	(175.2)	-8.8%
Financing								
Other revenue	-	-	-	n/a	-	-	-	n/a
Total Financing	-	-	-	n/a	-	-	-	n/a
Expenses								
Personnel services	1,810.1	1,711.8	98.4	5.4%	2,413.5	2,254.7	158.8	6.6%
Materials	48.4	31.5	16.9	35.0%	64.5	48.1	16.4	25.4%
Contract services	-	-	-	n/a	-	-	-	n/a
Total Expenses	1,858.5	1,743.2	115.3	6.2%	2,478.0	2,302.8	175.2	7.1%
Recoveries								
From homelessness programs	357.1	303.8	53.3	14.9%	476.1	476.1	-	0.0%
Total Expenses Less Recoveries	1,501.4	1,439.4	62.0	4.1%	2,001.9	1,826.7	175.2	8.8%
Excess (Deficiency) of Revenues over Expenses	-	-	-	n/a	-	-	-	n/a

Expenses related to ISS Program Support are allocated to programs as Internal Administration Allocation, based on a predetermined weighting approved through the annual Operating Budget. Expense highlights for Q3 and the full-year forecast include:

Personnel Services	Forecast \$158,800 (6.6%) favourable
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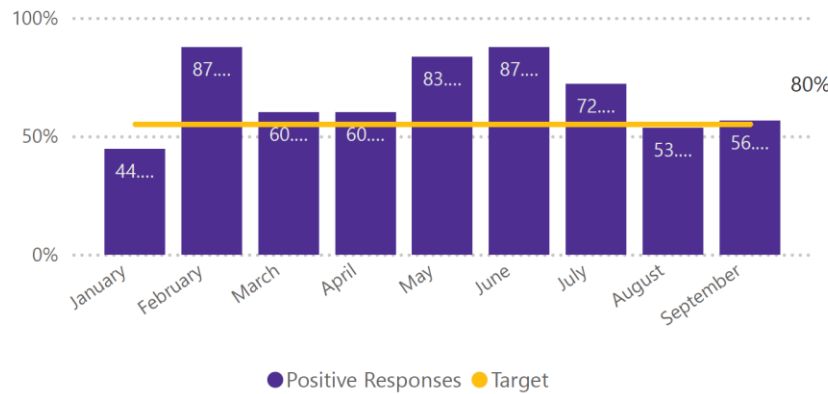
Personnel Services costs were lower than budget in Q3 and are forecast to be under budget by \$158,800 at year-end due to temporarily vacant positions throughout the year, primarily in the Data & Research department. Vacant positions are now filled.



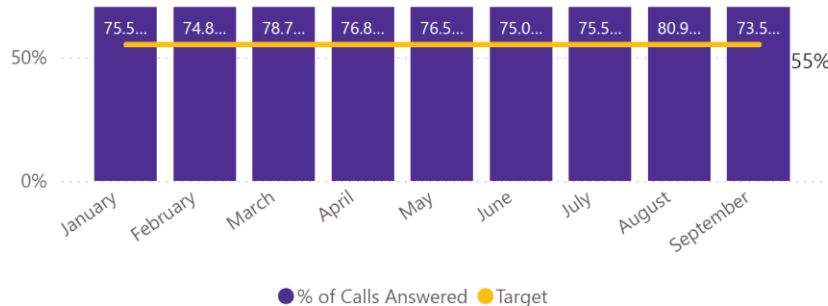
Key Performance Indicators

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

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

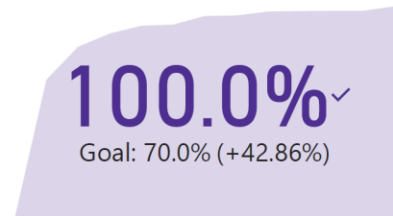


% of Incoming Calls Answered by Staff Month



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

Housing Waitlist Applications Processed within 10 Business Days*



* Applications received in the quarter

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

In February of 2023, the online housing application process was implemented. The target is 70% of the housing applications will be processed within ten (10) business days; For Q3, 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, third quarter variances and year-end projections for the OW program. Overall, OW program expenses were lower than budget in Q3, and are forecast to be lower than budget at year end, with a favourable variance projected to year-end of \$45,200.

Table 7:

Description	Year-To-Date				Year 2024			
	Budget (\$000s)	Actuals (\$000s)	Variance		Budget (\$000s)	Forecast (\$000s)	Variance	
			(\$000s)	(%)			(\$000s)	(%)
Financing								
Levy to municipalities & TWOMO	2,757.4	2,757.4	-	0.0%	3,676.5	3,676.5	-	0.0%
Provincial grants	23,167.1	22,554.4	(612.7)	-2.6%	30,889.5	30,862.6	(26.9)	-0.1%
Other revenues	-	-	-	n/a	-	-	-	n/a
From (to) reserve funds	-	-	-	n/a	-	-	-	n/a
Imputed rent adjustment	106.1	150.5	44.5	41.9%	141.4	159.7	18.3	12.9%
Total Financing	26,030.6	25,462.3	(568.3)	-2.2%	34,707.4	34,698.8	(8.6)	0.0%
Expenses								
Personnel services	2,982.8	2,723.8	259.0	8.7%	3,977.0	3,977.0	-	0.0%
Materials	363.5	272.7	90.8	25.0%	484.6	540.8	(56.2)	-11.6%
Contract services	3.8	-	3.8	100.0%	5.0	5.0	-	0.0%
Rents and financial expenses	80.4	79.0	1.4	1.7%	107.2	104.6	2.6	2.4%
External transfers	18,903.8	18,560.3	343.4	1.8%	25,205.0	25,314.8	(109.8)	-0.4%
Internal administration allocation	3,066.2	2,929.2	136.9	4.5%	4,088.2	3,871.0	217.2	5.3%
Imputed rent recovery	728.6	728.6	-	0.0%	971.4	971.4	-	0.0%
Total Expenses	26,128.8	25,293.6	835.2	3.2%	34,838.4	34,784.6	53.8	0.2%
Recoveries								
From homelessness programs	98.3	40.8	(57.4)	-58.4%	131.0	131.0	-	0.0%
Total Expenses Less Recoveries	26,030.6	25,252.7	777.8	3.0%	34,707.4	34,653.6	53.8	0.2%
Excess (Deficiency) of Revenues over Expenses	-	209.5	209.5	n/a	-	45.2	45.2	n/a

Provincial grants are determined by applying the various cost-sharing formulae to actual expenses. Expense highlights for Q3 and the full-year forecast include:

External Transfers	Forecast \$109,800 (0.4%) unfavourable
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External Transfer expenses were lower than budget in Q3 and are forecast to be over budget by \$109,800 at year-end, specifically related to increases in cost per case for financial benefits. OW financial assistance is 100% provincially funded, so there is no impact on the levy to Municipalities and TWOMO.



Internal Administration Allocation **Forecast \$217,200 (5.3%) favourable**

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

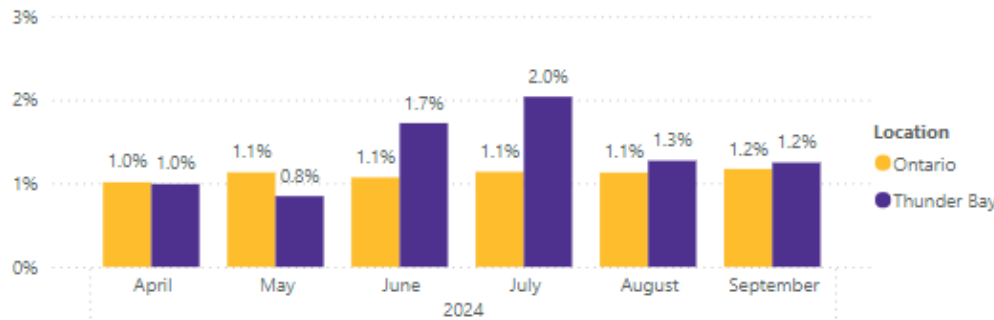
Key Performance Indicators

Social Assistance

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

Average % of caseload exiting to employment - Performance Report

Target: Higher than Ontario Average

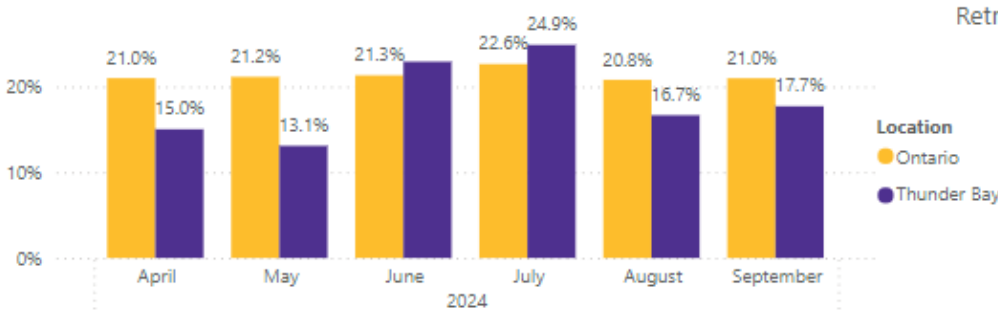


2.6%

of Caseload Exiting to Employment - including Retroactive Case Closures

Average % of terminations exiting to employment - Performance Report

Target: Higher than Ontario Average



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

Ontario Works is an employment-focused program with the goal of moving individuals along the continuum towards employment and self-sufficiency. The Social Assistance Program KPIs include the percentage of caseload exiting to employment in comparison to the Provincial average. For Q3, the percentage of caseload exiting to employment is 2.6% compared to the Provincial average of 1.04%.



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

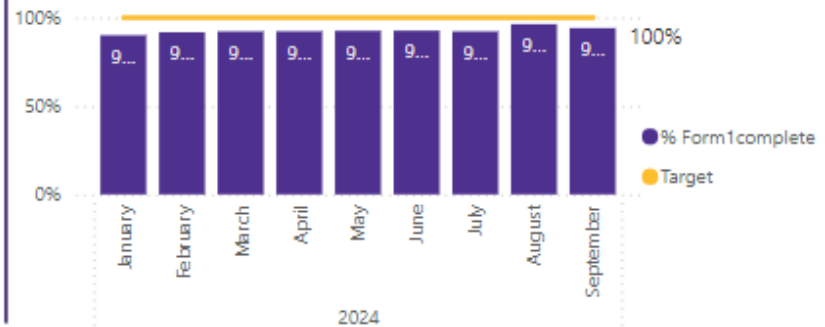
To provide a respectful, supportive environment for all clients accessing TBDSSAB services

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



Ontario Works Legislation requires a full financial update to all client files at least once every 24 months. Administration has developed supplemental controls including a monthly check on the Form 1 application for a portion of active cases to ensure the update has been completed. For Q3, 4% of the reviewed files were not updated within 24 months. It is important to note that the majority of overdue Form 1s are due to missed appointments by the recipient and their assistance is suspended until they attend and complete the update. Assistance is not issued for those who are overdue except under exceptional circumstances.

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



F. Child Care and Early Years

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

Table 8, below, shows the 2024 Operating Budget revenues and expenditures, third quarter variances, and year-end projections for child care and early years' programs. Overall, child care and early years' program expenses were lower than budget in Q3 and are forecast to be less than budget by \$2,616,400 at year-end, with a projected favourable operating levy variance of \$84,800 at year end.

Table 8:

Description	Year-To-Date				Year 2024			
	Budget (\$000s)	Actuals (\$000s)	Variance		Budget (\$000s)	Forecast (\$000s)	Variance	
			(\$000s)	(%)			(\$000s)	(%)
Financing								
Levy to municipalities & TWOMO	962.9	962.9	-	0.0%	1,283.9	1,283.9	-	0.0%
Federal grants	8,621.7	6,120.3	(2,501.4)	-29.0%	11,495.6	9,140.2	(2,355.4)	-20.5%
Provincial grants	11,638.0	11,430.8	(207.2)	-1.8%	15,517.3	15,339.7	(177.6)	-1.1%
From (to) reserve funds	37.5	-	(37.5)	-100.0%	50.0	50.0	-	0.0%
Imputed rent adjustment	7.7	10.9	3.3	42.6%	10.2	11.6	1.4	13.7%
Total Financing	21,267.8	18,524.9	(2,742.8)	-12.9%	28,357.0	25,825.4	(2,531.6)	-8.9%
Expenses								
Personnel services	331.7	291.8	39.9	12.0%	442.3	389.7	52.6	11.9%
Materials	38.1	35.9	2.2	5.8%	50.8	42.5	8.3	16.3%
Contract services	3.5	-	3.5	100.0%	4.7	4.7	-	0.0%
External transfers	20,294.5	17,503.2	2,791.3	13.8%	27,059.3	24,547.9	2,511.4	9.3%
Internal administration allocation	813.5	770.0	43.5	5.4%	1,084.7	1,040.6	44.1	4.1%
Imputed rent recovery	52.8	52.8	-	0.0%	70.4	70.4	-	0.0%
Total Expenses	21,534.2	18,653.6	2,880.5	13.4%	28,712.2	26,095.8	2,616.4	9.1%
Recoveries								
Other recoveries	266.4	266.4	-	0.0%	355.2	355.2	-	0.0%
Total Expenses Less Recoveries	21,267.8	18,387.2	2,880.5	13.5%	28,357.0	25,740.6	2,616.4	9.2%
Excess (Deficiency) of Revenues over Expenses	-	137.7	137.7	n/a	-	84.8	84.8	n/a

Federal and Provincial grants are determined by applying the various cost-sharing formulae to actual expenses. Expense highlights for Q3 and the full-year forecast include:

External Transfers	Forecast \$2,511,400 (9.3%) favourable
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External transfers for child care and early years were less than budget in Q3 and are expected to be less than budget at year-end due mainly to CWELCC advances being less than expected. Total enrollment in licensed child care has been lower than expected



and as a result, less CWELCC has been advanced to child care operators. Lower enrollment is expected to continue through 2024 as workforce constraints are preventing child care operators from operating at full capacity. Administration continues to work through the process to implement the CWELCC. A further breakdown of External Transfers is provided in Table 9, below:

Table 9:

Description	Year-To-Date				Year 2024			
	Budget (\$000s)	Actuals (\$000s)	Variance		Budget (\$000s)	Forecast (\$000s)	Variance	
			(\$000s)	(%)			(\$000s)	(%)
External Transfers								
Fee Subsidy	1,500.0	916.3	583.7	38.9%	2,000.0	1,343.2	656.8	32.8%
Special Needs	1,157.7	1,157.4	0.3	0.0%	1,543.6	1,543.6	-	0.0%
General Operating	5,982.9	6,398.1	(415.2)	-6.9%	7,977.2	8,530.2	(553.0)	-6.9%
Occupancy Incentive	-	-	-	n/a	-	-	-	n/a
Wage Enhancement	918.9	1,289.1	(370.2)	-40.3%	1,225.2	1,289.2	(64.0)	-5.2%
Other	295.2	81.5	213.7	72.4%	393.6	374.9	18.7	4.8%
Workforce Funding	-	-	-	n/a	-	-	-	n/a
Federal Safe Restart	-	-	-	n/a	-	-	-	n/a
Early Learning and Child Care	-	-	-	n/a	-	-	-	n/a
EarlyON	1,686.6	1,566.1	120.5	7.1%	2,248.8	2,193.3	55.5	2.5%
Journey Together	883.1	882.9	0.2	0.0%	1,177.4	1,177.4	-	0.0%
CWELCC	7,870.1	5,211.7	2,658.4	33.8%	10,493.5	8,096.1	2,397.4	22.8%
Total	20,294.5	17,503.2	2,791.3	13.8%	27,059.3	24,547.9	2,511.4	9.3%

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.

of Governance, Administrative and Financial Reviews administered



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

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

% of Pedagogical Model Implemented

43.6%!

Goal: 80% (-45.56%)


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

TBDSSAB's pedagogical model has been implemented and Administration is targeting 80% of service providers showing improvement over time using the Capacity Building



Rubric. In Q3 the percentage implemented was 43.6%. Administration anticipates the percentage will go up as more service providers are educated on using the Capacity Building Rubric, as well as a staff vacancy being filled in the department.


*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.

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

Administration uses staff surveys to determine the learning needs of staff to build capacity through professional learning. Administration will also conduct satisfaction surveys to educators to assess if the professional learning met their needs and a target of 75% has been set. In Q3 no professional learning surveys were carried out as administration was working on defining parameters surrounding the indicators. Reporting will be done in Q4.



G. Housing Programs

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

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

Table 10:

Description	Year-To-Date				Year 2024			
	Budget (\$000s)	Actuals (\$000s)	Variance		Budget (\$000s)	Forecast (\$000s)	Variance	
			(\$000s)	(%)			(\$000s)	(%)
Financing								
Levy to municipalities & TWOMO	6,546.4	6,546.4	-	0.0%	8,728.5	8,728.5	-	0.0%
Federal grants	5,739.2	4,720.9	(1,018.2)	-17.7%	7,652.2	7,352.3	(299.9)	-3.9%
Provincial grants	13,196.2	5,661.2	(7,535.0)	-57.1%	17,594.9	17,572.7	(22.2)	-0.1%
Other revenue	45.0	-	(45.0)	-100.0%	60.0	-	(60.0)	-100.0%
From (to) reserve funds	45.0	25.0	(20.0)	-44.4%	60.0	60.0	-	0.0%
Prior year surplus	-	-	-	n/a	-	-	-	n/a
Imputed rent adjustment	12.3	17.5	5.2	41.9%	16.4	18.5	2.1	12.8%
Total Financing	25,584.0	16,970.9	(8,613.1)	-33.7%	34,112.0	33,732.0	(380.0)	-1.1%
Expenses								
Personnel services	386.5	418.4	(32.0)	-8.3%	515.3	542.1	(26.8)	-5.2%
Materials	1,563.9	1,175.8	388.1	24.8%	2,085.2	2,237.0	(151.8)	-7.3%
Contract services	7.5	6.7	0.8	10.6%	10.0	15.3	(5.3)	-53.0%
Rents and financial expenses	-	-	-	n/a	-	-	-	n/a
External transfers	22,054.9	14,157.7	7,897.2	35.8%	29,406.5	28,637.0	769.5	2.6%
Internal administration allocation	2,056.0	1,702.5	353.5	17.2%	2,741.3	2,836.7	(95.4)	-3.5%
Imputed rent recovery	84.5	84.5	-	0.0%	112.6	112.6	-	0.0%
Total Expenses	26,153.2	17,545.5	8,607.6	32.9%	34,870.9	34,380.7	490.2	1.4%
Recoveries								
From housing programs	85.1	129.3	44.2	51.9%	113.5	243.4	129.9	114.4%
From homelessness programs	484.1	252.3	(231.8)	-47.9%	645.4	660.2	14.8	2.3%
Total Expenses Less Recoveries	25,584.0	17,163.9	8,420.1	32.9%	34,112.0	33,477.1	634.9	1.9%
Excess (Deficiency) of Revenues over Expenses	-	(193.0)	(193.0)	n/a	-	254.9	254.9	n/a

Overall, Housing Program expenses were lower than budget in Q3, and are forecast to have a favourable operating levy variance of \$254,900 at year-end. Federal and Provincial grants are determined by applying various cost-sharing formulae to actual expenses.

Expense highlights for Q3 and the full-year forecast include:

Materials Forecast \$151,800 (7.3%) unfavourable

Materials were lower than budget in Q3 and are expected to be \$151,800 higher than budget at year-end. A further breakdown of this variance is provided in Table 11, below:

Table 11:

Description	Year-To-Date				Year 2024			
	Budget (\$000s)	Actuals (\$000s)	Variance		Budget (\$000s)	Forecast (\$000s)	Variance	
			(\$000s)	(%)			(\$000s)	(%)
Materials								
OPHI	161.2	307.7	(146.5)	-90.9%	214.9	833.0	(618.1)	-287.6%
COCHI	1,382.0	838.7	543.3	39.3%	1,842.6	1,370.6	472.0	25.6%
Other	20.8	29.4	(8.7)	-41.7%	27.7	33.4	(5.7)	-20.6%
Total	1,563.9	1,175.8	388.1	24.8%	2,085.2	2,237.0	(151.8)	-7.3%

The unfavourable variance in Ontario Priorities Housing Initiative (OPHI) and 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, therefore there is no impact on the municipal levy.

External Transfers Forecast \$769,500 (2.6%) favourable

External transfers for Housing Programs were lower than budget in Q3 and are expected to be \$769,500 lower than budget at year-end. A further breakdown of this variance is provided in Table 12, below:

Table 12:

Description	Year-To-Date				Year 2024			
	Budget (\$000s)	Actuals (\$000s)	Variance		Budget (\$000s)	Forecast (\$000s)	Variance	
			(\$000s)	(%)			(\$000s)	(%)
External Transfers								
Provincial Reformed	3,860.0	3,908.5	(48.5)	-1.3%	5,146.7	5,196.4	(49.7)	-1.0%
Former Provincial Reformed	291.5	344.5	(52.9)	-18.2%	388.7	470.2	(81.5)	-21.0%
Urban Native housing program	785.8	861.0	(75.2)	-9.6%	1,047.7	1,078.3	(30.6)	-2.9%
Private landlord rent supplement	1,861.9	1,778.4	83.5	4.5%	2,482.5	2,329.2	153.3	6.2%
Non-profit rent supplement	605.8	583.0	22.8	3.8%	807.7	759.9	47.8	5.9%
Portable Housing Benefit	847.4	796.8	50.6	6.0%	1,129.8	1,084.3	45.5	4.0%
IAH Ontario Renovates	375.0	188.1	186.9	49.8%	500.0	300.6	199.4	39.9%
OPHI Ontario Renovates	565.4	229.3	336.1	59.4%	753.9	233.9	520.0	69.0%
COCHI capital repairs	662.6	372.6	290.0	43.8%	883.4	846.7	36.7	4.2%
COCHI rent supplement	684.1	631.9	52.2	7.6%	912.1	868.7	43.4	4.8%
COCHI transitional operating	70.5	77.2	(6.7)	-9.6%	94.0	94.0	-	0.0%
Reaching Home	45.0	-	45.0	100.0%	60.0	-	60.0	100.0%
HPP Operating	4,535.7	4,307.8	227.9	5.0%	6,047.6	5,801.2	246.4	4.1%
HPP Capital	6,785.8	-	6,785.8	100.0%	9,047.7	9,091.9	(44.2)	-0.5%
Home for Good	78.5	78.5	(0.0)	0.0%	104.7	104.7	-	0.0%
Total	22,054.9	14,157.7	7,897.2	35.8%	29,406.5	28,637.0	769.5	2.6%

Favourable balances within the various External transfers amounts relate to the timing of completion of projects, in addition to reconciliation of funding allocations to the provincial fiscal year end (March 31). IAH, OPHI, COCHI, HPP are funded 100% by the Federal and Provincial governments, and therefore there is no impact on the municipal levy.



Key Performance Indicators

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

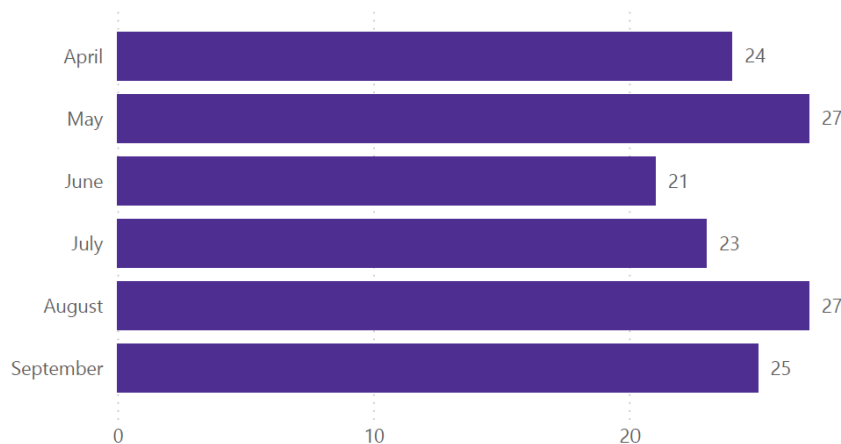
Net New Housing Supports*



In the third quarter of 2024, Housing Programs staff have added 76 Portable Housing Benefits and Private Landlord Rent Supplements, exceeding the target by 46. The majority of these additions have come by way of Portable Housing Benefits as the low vacancy rate in the private market and corresponding high rental rates has made it challenging to attract landlords to the program.

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

41

YTD Total Unique Individuals Experiencing Chronic Homelessness Served at Shelters

In support of the Province's goal of eliminating chronic homelessness, Administration monitors individuals utilizing emergency shelters. Through outreach and engagement, staff work with these individuals to find more permanent housing solutions. The number of people experiencing chronic homelessness using a shelter have trended higher in Q3.



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

Active Clients on the By Name List Over Time

Target: Decrease in active clients experiencing homelessness

Active Clients on the By Name List at the end of Q4

-to be reported at Q4



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, third quarter variances, and year-end projections for direct-owned Community Housing building operations.

Overall, direct-owned Community Housing building operation expenses were more than budget in Q3 and are expected to be \$754,200 higher than budget at year-end which will result in an unfavourable program levy operating variance of \$384,900.

Table 13:

Description	Year-To-Date				Year 2024			
	Budget (\$000s)	Actuals (\$000s)	Variance		Budget (\$000s)	Forecast (\$000s)	Variance	
			(\$000s)	(%)			(\$000s)	(%)
Financing								
Levy to municipalities & TWOMO	8,958.1	8,958.1	-	0.0%	11,944.1	11,944.1	-	0.0%
Federal grants	1,647.0	1,647.0	-	0.0%	2,196.0	2,196.0	-	0.0%
Provincial grants	-	-	-	n/a	-	-	-	n/a
Rents	8,651.6	8,675.7	24.1	0.3%	11,535.5	11,624.0	88.5	0.8%
Other revenue	220.7	194.1	(26.6)	-12.0%	294.3	255.3	(39.0)	-13.3%
From (to) reserve funds	(1,687.6)	(1,687.6)	-	0.0%	(2,250.1)	(1,935.1)	315.0	-14.0%
Imputed rent adjustment	27.7	39.3	11.6	41.9%	36.9	41.7	4.8	13.0%
Total Financing	17,817.5	17,826.6	9.1	0.1%	23,756.7	24,126.0	369.3	1.6%
Expenses								
Personnel services	3,004.6	2,893.5	111.0	3.7%	4,006.1	3,823.3	182.8	4.6%
Interest on long-term debt	75.0	75.3	(0.3)	-0.3%	100.0	98.2	1.8	1.8%
Materials	12,139.1	12,494.2	(355.1)	-2.9%	16,185.5	17,215.0	(1,029.5)	-6.4%
Contract services	7.5	-	7.5	100.0%	10.0	10.0	-	0.0%
Rents and financial expenses	7.2	318.7	(311.5)	-4326.1%	9.6	149.3	(139.7)	-1455.2%
External transfers	53.6	30.7	22.9	42.7%	71.4	71.4	-	0.0%
Loan principal repayment	1,370.9	1,410.8	(40.0)	-2.9%	1,827.8	1,806.9	20.9	1.1%
Internal administration allocation	1,494.2	1,361.9	132.3	8.9%	1,992.3	1,782.8	209.5	10.5%
Imputed rent recovery	190.1	190.1	-	0.0%	253.4	253.4	-	0.0%
Total Expenses	18,342.1	18,775.1	(433.0)	-2.4%	24,456.1	25,210.3	(754.2)	-3.1%
Recoveries								
Recovery from Ontario Works progra	215.4	215.4	-	0.0%	287.2	287.2	-	0.0%
Recovery from homelessness progra	294.3	294.3	-	0.0%	392.4	392.4	-	0.0%
Recovery from building overhead	14.9	14.9	-	0.0%	19.8	19.8	-	0.0%
Total Expenses Less Recoveries	17,817.5	18,250.6	(433.0)	-2.4%	23,756.7	24,510.9	(754.2)	-3.1%
Excess (Deficiency) of Revenues over Expenses	-	(424.0)	(424.0)	n/a	-	(384.9)	(384.9)	n/a

Highlights for Q3 and the full-year forecast include:

Personnel Services

Forecast **\$182,800 (4.6%) favourable**

Personnel Services expenses were lower than budget in Q3 and are forecast to be under budget by \$182,800 at year-end due to temporarily vacant positions throughout the year.



2024 Third Quarter Financial Report
Operating Budget

Materials **Forecast \$1,029,500 (6.4%) unfavourable**

Materials costs were higher than budget in Q3 and are expected to be \$1,029,500 higher than budget at year-end. A further breakdown of this variance is provided in Table 14, below:

Table 14:

Description	Year-To-Date				Year 2024			
	Budget	Actuals	Variance		Budget	Forecast	Variance	
	(\$000s)	(\$000s)	(\$000s)	(%)	(\$000s)	(\$000s)	(\$000s)	(%)
Materials								
Repairs and maintenance	1,726.4	2,177.8	(451.4)	-26.1%	2,301.9	2,735.0	(433.1)	-18.8%
Operating services	1,692.3	1,891.4	(199.1)	-11.8%	2,256.4	2,992.2	(735.8)	-32.6%
Insurance	785.6	767.8	17.8	2.3%	1,047.5	1,024.7	22.8	2.2%
Gas	572.2	530.9	41.3	7.2%	762.9	737.8	25.1	3.3%
Electricity	1,438.9	1,304.1	134.8	9.4%	1,918.5	1,812.5	106.0	5.5%
Water	1,334.3	1,315.0	19.3	1.4%	1,779.0	1,781.2	(2.2)	-0.1%
Hot water tanks	78.9	83.8	(4.9)	-6.1%	105.2	111.0	(5.8)	-5.5%
Municipal taxes	4,272.8	4,209.0	63.8	1.5%	5,697.1	5,697.1	-	0.0%
Other	237.8	214.4	23.3	9.8%	317.0	323.5	(6.5)	-2.1%
Total	12,139.1	12,494.2	(355.1)	-2.9%	16,185.5	17,215.0	(1,029.5)	-6.4%

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 \$176,600 due to electrical standards compliance,
- plumbing repairs higher than budget \$118,500,
- door repairs higher than budget by \$118,200, and
- mechanical repairs being higher than budget \$97,000.

Operating services variance is anticipated to be unfavourable due to:

- building security higher than budget by \$315,000 which will be covered from reserve funds,
- pest control higher than budget by \$112,400 due to increased rodent control measures,
- waste removal higher than budget by \$68,900 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, and
- life safety systems being higher than budget by \$66,300 due to additional emergency backup generator services based on regulatory compliance.

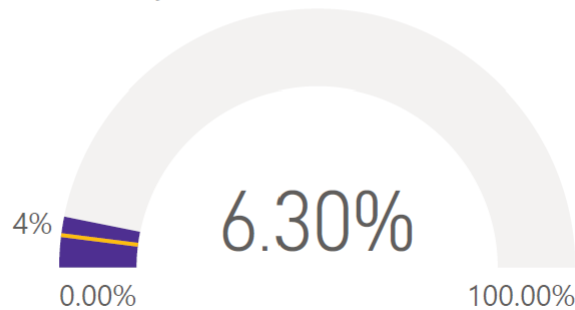


Key Performance Indicators

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

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

Total Vacancy Rate for the Quarter



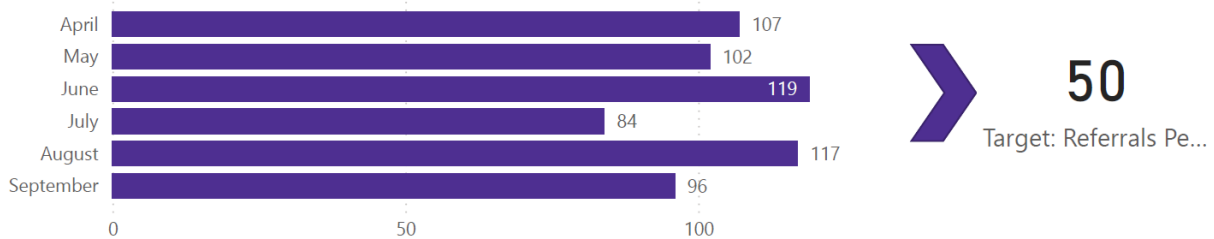
Vacancies in TBDSSAB-owned housing units occurs throughout the year as tenants leave community housing or are transferred into other community housing units. Once a tenant moves out, the unit is assessed, and necessary repairs are made. Timely turnaround is important to ensure those individuals and families in need can be housed. Administration had established a target of 4% vacancy. In Q3 the vacancy rate was 6.30%. Although Administration has continued to focus on the unit turnover process, continual vacancies in the position responsible for the project management of move outs, as well as historic vacancies in custodian and repairperson positions, has and will continue to hamper progress in this area. Administration is working to enhance various aspects of the turn over process, including the development of performance standards and related performance measures relative to turnovers.

Administration uses tenant-surveys to determine the overall satisfaction of experiences in the direct-owned housing. Administration has completed the 2024 survey and will report this KPI at Q3.

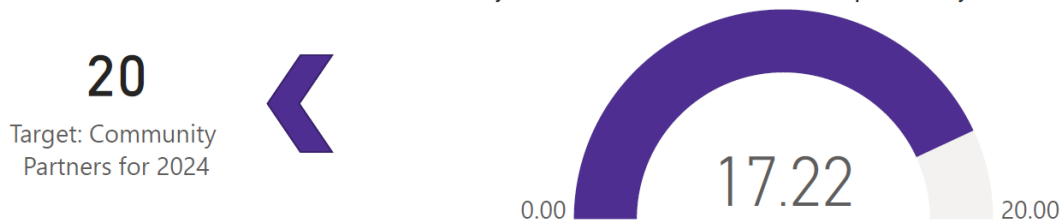


To create vibrant communities for tenants through engagement and collaboration with community partners

Tenant Referrals Made to Services by Month



Community Partners with Services in Properties by Month

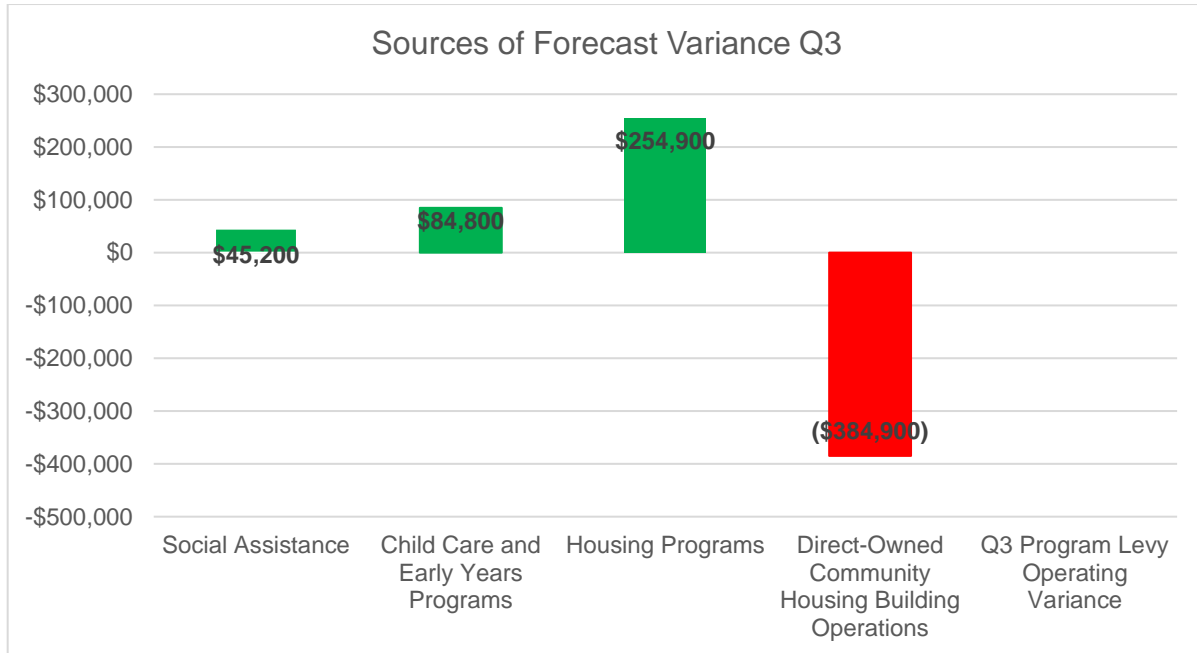


The number of referrals from Tenant Support Workers to external agencies is targeted at twenty (20) community partners for 2024. The number of agencies providing direct services within TBDSSAB properties was seventeen (17) at the end of Q3 and is on track to meet or exceed the target for the year.



CONCLUSION

Through the 2024 Third Quarter Financial Report, Administration is projecting to be on budget for the 2024 year. The chart below summarizes the Q3 forecast levy operating surplus/deficit for 2024, by program:





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

**2024 THIRD QUARTER
FINANCIAL REPORT**

Capital Budget



INTRODUCTION

On December 14, 2023, The District of Thunder Bay Social Services Administration Board (TBDSSAB or the Board) approved the 2024 Capital Budget which included 65 projects totaling \$4,845,000. This includes individual capital projects in the direct-owned housing portfolio.

In 2024, 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 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 and completed in future years.

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 THIRD QUARTER CAPITAL BUDGET RESULTS

Reflecting results for the six-month period ending September 30, 2024, this Report provides an indication of TBDSSAB's financial status in relation to the approved Capital Budget and plans.

Overall, in Q3, TBDSSAB has spent or committed \$1,286,200 towards capital projects (2024 Approved Capital Budget and Carryforward projects).

A. 2023 Carryforward Projects

Through the 2023 year-end process, the CEO approved the carryforward of 98 capital projects totaling \$3,894,827. At September 30, 2024, TBDSSAB had spent or committed \$1,469,600 related to 2023 capital carryforward projects. Twenty-three (23) projects were completed. Of the remaining 75 projects:

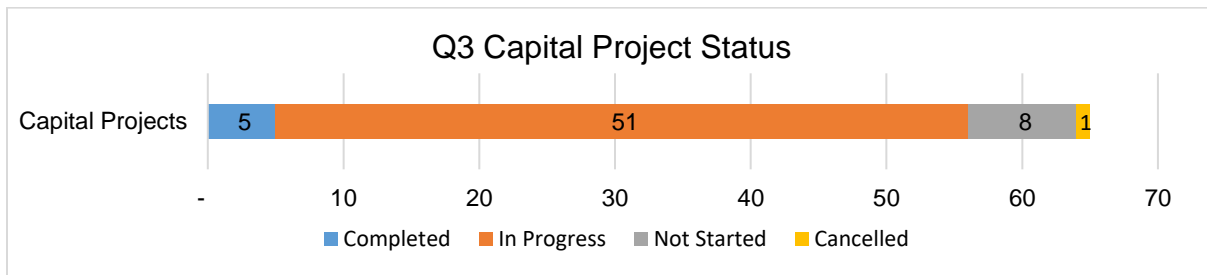
- Nineteen (19) were awarded and are in construction with completion expected later in 2024, or 2025;
- Three (3) have been tendered with completion expected later in 2024 or 2025;
- Fifteen (15) have been submitted to procurement for tendering;
- Thirty-three (33) are in the review process or have been scoped;
- Five (5) projects have not yet been started.



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 September 30, 2024, \$785,400 or 16.21% 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 2023 capital carryforward projects:



Of the 51 projects that are in progress, six (6) have been awarded, ten (10) were in the procurement stage, and thirty-five (35) were in the scope/review stage as at September 30, 2024.

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 staffing vacancies in technical positions within the Infrastructure and Asset Management Department will likely result in several projects being carried forward and completed in 2025.

CONCLUSION

At September 30, 2024, approximately 61% of the 2023 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, 2024, will be reviewed, and a determination will be made whether to proceed in 2024 or to defer to future years.



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

Fiduciary Responsibility Checklist

Year: 2024

[Supporting Documents](#)

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

11-Nov-24

Date

Chief Executive Officer

11-Nov-24

Date