

2021 Budget Notes

Shelter, Support and Housing Administration

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Description

Shelter, Support and Housing Administration (SSHA) manages a coordinated and effective system of shelter and housing services to improve the housing stability of people who are at risk of, or experiencing homelessness in Toronto. SSHA manages a complex service system of emergency and transitional shelter beds, temporary refugee program beds, 24-hour respite sites, 24-hour women's drop-ins, street outreach, funding and oversight of 250 housing providers with 92,000 social and affordable housing units, as well as the provision of various housing support programs, including prevention services, drop-in services, supports, and housing allowances.

Why We Do It

SSHA's vision is that Toronto is a city where everyone has a safe and affordable place to call home.

- People experiencing homelessness in Toronto have access to safe, high quality emergency shelters that offer housing-focused supports (permanent housing help)
- The experience of homelessness in Toronto is rare, brief and non-recurring
- Low-income households have access to housing benefit programs that provide affordability and stability

What Service We Provide

Homelessness and Housing First Solutions

Outcome 1: The experience of homelessness is rare, brief and non-recurring.

Outcome 2: People experiencing homelessness in Toronto have access to safe, high quality emergency shelters that offer housing-focused supports.

Who We Serve: Persons experiencing homelessness and persons at risk of experiencing homelessness

What We Deliver:

- SSHA provides shelter to 7,500 and 8,000 people nightly
- Street outreach through the Streets to Homes Program
- Services to find housing and prevent homelessness and Housing support services

How Much Resources (gross operating budget): \$663.2 million

Social Housing System Management

Outcome 3: Low-income households have access to housing benefit programs that provide affordability and stability

Who We Serve: Tenants/members and applicants

What We Deliver:

- Service system management including funding and oversight of 250 housing providers, 92,040 social and affordable housing units, including 59,000+ Toronto Community Housing Corporation housing units.
- Operation of the Centralized Waiting List and provision of over 7,100 Housing Allowances

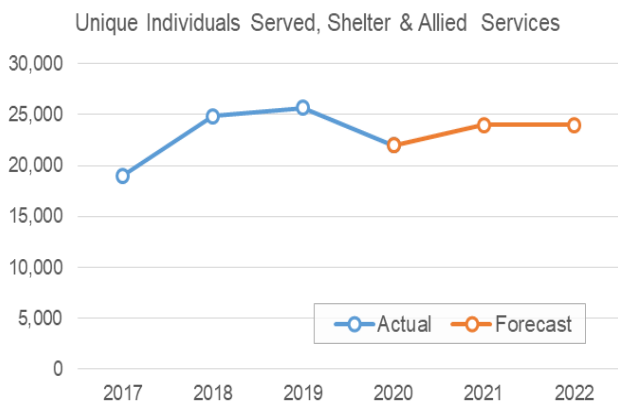
How Much Resources (gross operating budget): \$522.1 million

Budget at a Glance*

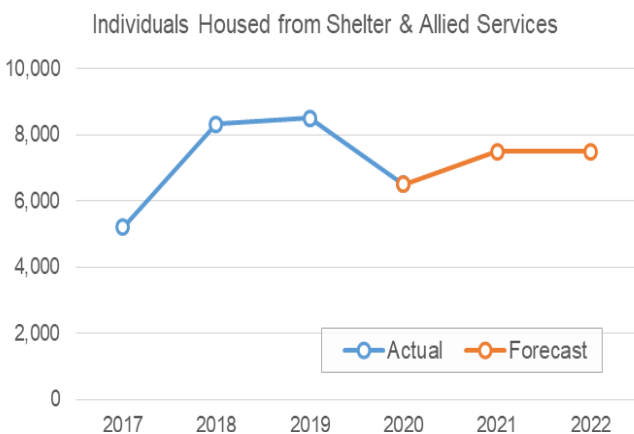
2021 OPERATING BUDGET				2021 - 2030 10-YEAR CAPITAL PLAN			
\$ Millions	2021	2022	2023	\$ Millions	2021	2022-2030	Total
Revenues	\$408.0	\$241.4	\$218.2	Gross Expenditures	\$242.5	\$1,985.1	\$2,227.6
Gross Expenditures	\$1,185.3	\$910.6	\$885.1	Debt	\$227.3	\$1,985.1	\$2,212.4
Net Expenditures	\$777.3	\$669.2	\$666.9	Note: Includes 2020 carry forward funding to 2021			
Approved Positions	1,106.2	922.2	921.2				

1. 2021 Budgeted positions include 134 positions for COVID 19 response & the rest of the additions are mainly due to the extension of temporary positions into 2021 to meet the increased pressure within Shelters resulting from the COVID-19 Pandemic response.

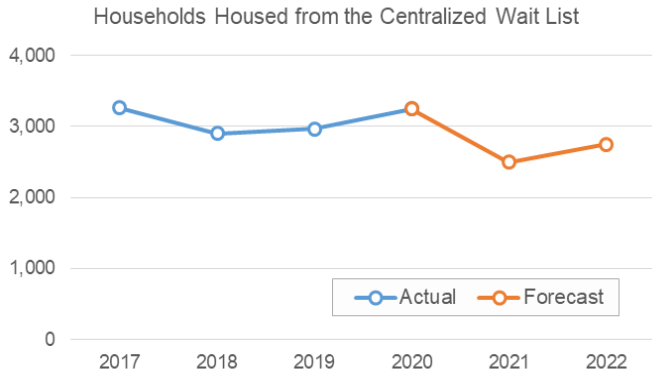
How Well We Are Doing – Behind the Numbers



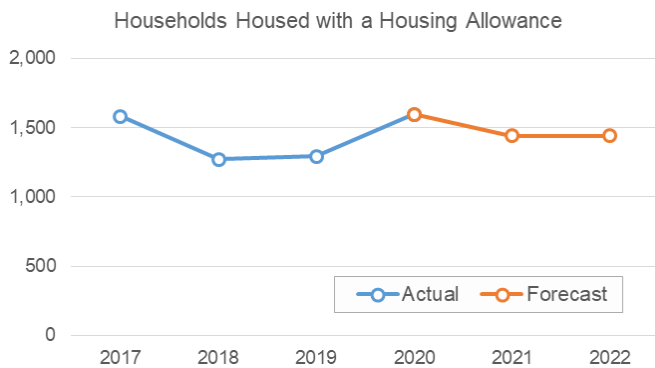
- Unique individuals served increased significantly in 2018, and have remained at this level since. This is due to a number of factors, including:
 - An increase in demand from people experiencing homelessness in Toronto due to international migration, particularly refugee claimants. This demand has been addressed through implementation of Temporary Refugee Response programs.
 - An expansion in capacity of the permanent shelter system, in keeping with Council’s direction to add 1,000 new beds to the shelter system.
- In 2020, as a result of the COVID-19 pandemic, there have been significant changes in trends for overnight service use. The closure of Canada’s borders has reduced new arrivals by refugee/asylum claimants to almost none. At the same time, the shelter system has been significantly transformed through operation of 25 temporary shelter sites to achieve physical distancing in existing shelters. Demand for homelessness services remains high.



- The number of people housed from shelter and allied services has followed a similar trend as the number of unique individuals served over the last few years.
- If not for a concerted additional effort to house over 2,000 people (as of September 1, 2020) through a focussed on initiatives for people staying in shelters, housing outcomes would have been significantly lower in 2020.
- This statistic is derived from discharge information for clients at time of discharge. SSHA has made refinements to its data systems to continue to improve the comprehensiveness of this data going forward.



- This measure includes households who were on the Centralized Wait List for social housing (CWL) who have moved into Rent-Geared-to-Income (RGI) housing or have received a COHB benefit and thus left the CWL.
- RGI households are staying in their units longer than in past years, resulting in fewer units available to new tenants.
- There was a reduction in placements from the CWL into RGI housing in 2020 due to COVID-19.
- The introduction of the Canada-Ontario Housing Benefit program (COHB) has allowed for an anticipated 1,100 additional households to be housed from the Centralized Wait List in 2020.
- COHB program funding allocations were maximized in 2020 and the rate of new benefit allocations will drop significantly in 2021.



- This measure shows the number of households who newly accessed a housing allowance.
- The housing allowance program is focussed on supporting chronically homeless individuals to exit homelessness into permanent housing.
- The ability to sustain the housing allowance program relies on partnership funding from the Provincial and Federal governments.
- Based on available provincial funding for new housing allowances, the rate of new benefit allocations is expected to decrease marginally in 2021.

How Well We Are Doing

Population Outputs

Service	Service Measure	2018 Actual	2019 Actual	2020 Target	2020 Projection	2021 Target	2022 Target
Homeless & Housing First Solutions	# of Shelter Beds - DOS	1,750	1,787	1,643	1,281	1,281	1,300*
Homeless & Housing First Solutions	# of Beds -POS	3,199	3,111	3,192	1,842	1,842	2,600*
Homeless & Housing First Solutions	Shelter Expansion Initiative - # of Beds *	342	300**	68	32	200	0
Homeless & Housing First Solutions	Refugee/ Asylum Response - # Beds	1,527	2,487	2,500	1,782	2,036	2,036***
Homeless & Housing First Solutions	Winter Respite Services - # of Spaces Provided	550	640	660	350	350	350
Homeless & Housing First Solutions	Street Outreach -# Street Outreach clients offered Assistance	1,091	1,400	1,300	1,600	1,300	1,300
Homeless & Housing First Solutions	Housing Follow up - # Clients	160	150	150	150	150	150
Homeless & Housing First Solutions	Transition to Housing Beds - # Clients	129	334	334	330	330	330
Homeless & Housing First Solutions	Covid19 Response - # of Beds				2610	3,000	0****

Notes:

*SSHA new Service Plan will begin to pivot from emergency shelter development into supportive housing development thereby reducing the overall number of shelter beds.

***Subject to Immigration, Refugees and Citizenship Canada program continuing beyond 2020 and 2021.

****Assumes physical distancing requirements are no longer needed.

Population Outputs

Service	Measure	2018 Actual	2019 Actual	2020 Target	2020 Projection	2021 Target	2022 Target
Homelessness and Housing First Solutions	Unique individuals served with overnight shelter and/or allied services	24,836	25,675	26,000	22,000	24,000	24,000
Homelessness and Housing First Solutions	Individuals housed from overnight shelter and allied services	8,327	8,500	8,000	6,500	7,500	7,500
Social Housing System Management	Households housed from the Centralized Waitlist	2,898	2,966	3,250	3,250	2,500	2,750
Social Housing System Management	Households housed with a Housing Allowance	1,272	1,291	1,595	1,595	1,440	1,440

Social Housing Outputs

Service	Service Measure	2018	2019	2020	2020	2021	2022
		Actual	Actual	Target	Projection	Target	Target
Social Housing System Management	Co-op Housing Subsidy- # of Units	7,296	7,296	7,296	7,296	7,296	7,296
Social Housing System Management	Non-Profit Housing Subsid- # of Units	15,486	14,332	14,332	13,733	15,001	15,001
Social Housing System Management	Municipal Corporation Housing Subsidy (TCH)- # of Units*	59,017	59,291	53,000	52,320	53,000	53,000
Social Housing System Management	Centralized Social Housing Waitlist - # Households**	106,774	106,654	106,654	78,713	78,713	78,713
Social Housing System Management	Rent Supplements - Private Landlords - # of Units	2,511	2,448	2,545	2,550	2,675	2,675
Social Housing System Management	Rent Supplements -Non-Profit Housing - # of Units	979	961	961	925	925	925

Notes:

* Reporting method changed in 2020 to reflect RGI units only, no longer includes market units.

** A review of the status of applications resulted in a large number of applications changing from active to inactive status in 2019 and a drop in the size of the active waiting list.

COVID-19 IMPACT AND RECOVERY

2020 Impact	2021 Impact and Recovery
<p>Financial Impact (Operating)</p> <ul style="list-style-type: none"> SSHA provided for up to 3,000 temporary spaces for physical distancing, isolation & recovery. COVID related impacts are estimated to total \$170.9 million in added expenditures. Offsets to added expenditures have been secured through revenues that include \$24.9 million in federal funding under the Reaching Home program; \$38.9 million under SSRF phase 1 and \$102.7 million for phase 2 and \$0.02 million donation. 	<p>Financial Impact (Operating)</p> <ul style="list-style-type: none"> \$276.3 million (Gross Expenditure), \$39.1 million Revenues (SSRF Phase 2 & RH), \$237.2 million Net pressure in 2021 Based on the following assumptions;: <ul style="list-style-type: none"> Full 12 months response 3,000 maximum bed capacity Inflation in cost of services Additional positions to replace redeployed staff Enhanced services such as mental health, counselling, community safety and security to be provided at five sites. SSHA has recently hired 134 administrative/operational staff to maintain required operational levels as part of the COVID-19 response. This has allowed redeployed City staff to return to their base positions and resume their normal duties.
<p>Financial Impact (Capital)</p> <ul style="list-style-type: none"> Lower than plan spending of \$5.4 million resulting from implementation delays in George Street Revitalization project Implementation delays resulting in underspending of \$2.0 million for 625 Church St. Modernization project Lower than plan spending of \$3.9 million for non-critical SOGR projects. 	<p>Financial Impact (Capital)</p> <ul style="list-style-type: none"> A number of smaller-scale capital projects, including the electronic choice-based waitlist and central intake enhancement, have been delayed as a result of project staff being redeployed to positions deemed essential to the COVID-19 response. \$7.7 million in funding under the Investing in Canada Infrastructure Program - COVID-19 Response. Infrastructure upgrades at existing City-owned shelters.
<p>Service Level Changes</p> <ul style="list-style-type: none"> 2,610 temporary spaces secured for physical distancing within shelters, isolation and recovery for infection prevention and control. Enhanced services for mental health, counselling, community safety and security were also provided to clients. 	<p>Service Level Changes</p> <ul style="list-style-type: none"> Maintain up to 3,000 temporary beds for physical distancing within shelters, isolation and recovery for infection prevention and control. Enhanced services for mental health, counselling, community safety and security will continue to be provided.

EXPERIENCES, CHALLENGES AND PRIORITIES

Our Experience and Success

- Implemented a 3-tier response to COVID-19:
 - **Prevention:** Maintain and enhance strong infection prevention and control measures, ensure physical distancing across the shelter system, and open new facilities. Since March 2020, we have opened 40 temporary facilities and moved more than 3,600 people into temporary community centre programs, hotels, and permanent housing to achieve physical distancing in our shelter system and provide spaces for people to move indoors from encampments
 - **Mitigation:** Screening and testing for COVID-19 for shelter staff and clients, and isolation programs for clients waiting for test results. Over 4,900 individual tests have been administered through 98 mobile testing sessions and more than 774 clients have been provided space for isolation with medical supports
 - **Recovery:** Two shelter programs for clients who tested positive for COVID-19, Rapid Re-housing initiative, leveraging investments for permanent housing, and ensuring housing stability. More than 1,570 people have been housed between March and August, a 50% increase over the same period last year.
- Released the Interim Shelter Recovery Strategy and Implementation Plan in partnership with United Way to guide divisional activities over the next 12 months
- Released the 2020-2021 Winter Plan for People Experiencing Homelessness. The winter plan will provide approximately 620 additional spaces through a combination of shelter and 24-hour respite beds, hotel rooms and supportive housing units. The City will also continue to offer the 200 beds that remain open from last year's winter plan, and 221 spaces in existing 24-hour respite sites that remain open year-round. All services identified under the 2020-2021 winter plan have been considered from the lens of providing safer services during the pandemic

Key Challenges and Risks

- The COVID-19 pandemic has added significant challenges in terms of identifying additional space for physical distancing, identifying partners and staff to operate programming in those spaces, ensuring services are available in those spaces, and maintaining rigorous health and safety standards for all staff and clients. These actions will need to continue in 2021 without any future funding commitments beyond March 31, 2021 from either order of government.
- SSHA continues to be challenged with extremely high demand for temporary emergency shelter.
- The Refugee/Asylum Seeker Program continues to be unfunded and unclear of its future requirements due to border closure.
- Timelines for the remaining 1,000 beds project have shifted to 2023 due to a challenging real estate market, site conditions, shifting construction schedules and from COVID-19.
- George Street Revitalization project has incurred delays due to COVID-19, significant increases in construction costs, and unforeseen remedial work for transitional sites.
- Increased cost pressures resulting from End of Federal operating agreements in Social Housing portfolio and Rent Freeze Legislation.
- Supportive Housing funding is committed by the federal/provincial government for 2021 only. The city has requested the Province of Ontario & Government of Canada provide \$48 million in annual ongoing operating funding to create and maintain 2,000 new supportive housing units. Non-availability of the anticipated funding will add pressure in 2022 and subsequent years.

Priority Actions

- Address the disproportionate representation of Black people in Toronto's homeless population, promote Black leadership in homelessness services, collect and act on data to address inequitable outcomes, and work with the homelessness service system to ensure all providers operate from an anti-Black racism framework.
- Prioritize Indigenous-specific housing in strategies to secure more permanent housing infrastructure, expand Indigenous-led outreach and supports for Indigenous individuals during the pandemic, establish protocols to ensure Indigenous individuals who have been moved into new housing are connected with an Indigenous provider, support Indigenous providers to act quickly and lead solutions.
- Invest in housing and supports to decrease the volume and duration of need for emergency shelter.
- Shift the way we shelter people to provide COVID-safe, dignified options.
- Minimize the flow of people into traditional emergency shelters.
- Deepen collaboration and coordination with health partners.

RECOMMENDATIONS

The City Manager and Chief Financial Officer and Treasurer recommend that:

1. City Council approve the 2021 Operating Budget for Shelter, Support and Housing Administration of \$1,185.308 million gross, \$408.036 million revenue and \$777.272 million net for the following services:

Service:

	Gross Expenditures (\$000s)	Revenue (\$000s)	Net Expenditures (\$000s)
Homeless and Housing First Solutions	663,213.6	255,782.1	407,431.5
Social Housing System Management	522,094.3	152,253.9	369,840.4
Total Program Budget	1,185,307.9	408,036.0	777,271.9

2. City Council approve the 2021 staff complement for Shelter, Support and Housing Administration of 1,106.2 positions comprised of 37.0 capital positions and 1,069.2 operating positions.
3. City Council approve 2021 Capital Budget for Shelter, Support and Housing Administration with cash flows and future year commitments totaling \$761.722 million as detailed by project in appendix 6a.
4. City Council approve the 2022-2030 Capital Plan for Shelter, Support and Housing Administration totalling \$1,465.894 million in project estimates as detailed by project in Appendix 6b.
5. City Council request that capital funding requirements for Toronto Community Housing Corporation, including \$160 million of capital City funding in 2030, be revisited and confirmed in future years along with ongoing Provincial and Federal funding.
6. City Council request that all sub-projects with third party financing be approved conditionally, subject to the receipt of such financing in 2021 and if such funding is not forthcoming, their priority and funding be reassessed by City Council relative to other City-financed priorities and needs.

Shelter, Support & Housing Administration

Mina Fayez-Bahgat

Director, Program Support

Tel: (416) 397-4161

Email: Mina.Fayez-Bahgat@toronto.ca

Corporate:

Ritu Sadana

Manager, Financial Planning

Tel: (416) 395-6449

Email: Ritu.Sadana@toronto.ca

2021 OPERATING BUDGET

2021 OPERATING BUDGET OVERVIEW

Table 1: 2021 Operating Budget by Service

(In \$000s)	2019 Actual	2020 Budget	2020 Projection *	2021 Base Budget	2021 New / Enhanced Requests	2021 Budget	Change v. 2020 Projection	
By Service	\$	\$	\$	\$	\$	\$	\$	%
Revenues								
Homeless and Housing First Solutions	215,079.3	238,319.9	362,791.7	255,782.1		255,782.1	(107,009.6)	-29%
Social Housing System Management	266,571.4	292,635.2	240,346.9	152,253.9		152,253.9	(88,093.0)	-37%
Total Revenues	481,650.7	530,955.1	603,138.6	408,036.0	0.0	408,036.0	(195,102.6)	-32%
Expenditures								
Homeless and Housing First Solutions	365,808.1	395,774.4	545,381.6	663,213.6		663,213.6	117,832.0	22%
Social Housing System Management	596,046.5	642,344.0	586,055.2	522,094.3		522,094.3	(63,960.9)	-11%
Total Gross Expenditures	961,854.6	1,038,118.4	1,131,436.8	1,185,307.9	0.0	1,185,307.9	53,871.1	5%
Net Expenditures	480,203.9	507,163.3	528,298.2	777,271.9	0.0	777,271.9	248,973.7	47%
Approved Positions	935.4	968.6	968.6	1,106.2	0.0	1,106.2	137.6	14%

*2020 Projection based on Q3 Variance Report

Notes:

1- 2020 Projection - Homeless and Housing First Solutions includes Revenue of \$166,525.6 and Expenditures of \$170,852.1 for COVID 19 response.

2- 2021 Budget - positions include 134 for COVID 19 response & the rest of the additions are mainly due to the extension of temporary positions in 2021 to meet the increased pressure within Shelters to meet the COVID 19 requirements

COSTS TO MAINTAIN EXISTING SERVICES

Total 2021 Base Budget expenditures of \$1.185 billion gross reflecting an increase of \$53.871 million in spending above 2020 projected year-end actuals, predominantly arising from:

- Annualized impact of up to 3,000 temporary shelter beds for physical distancing within shelters, isolation and recovery for infection prevention and control in response to COVID-19 pandemic;
- Increase in Operating costs of new shelter programs anticipated to be open in 2021 as well as annualized operating impacts of new shelters that commenced operations in 2020;
- Increase in Social Housing subsidies due to end of federal operating agreements legislated cost factor increases under the Housing Services Act and cost pressures resulting from provincial rent freeze legislation;
- The 2021 Operating Subsidy to TCHC is \$250.960 million which is consistent with 2020 Operating Subsidy.

All operating and capital budgets that support Housing Secretariat's initiatives have been transferred from SSHA to Housing Secretariat. Please refer to Housing Secretariat's 2021 Budget Notes for further details.

Given the financial impacts of COVID-19 on 2020 actuals, a further comparison of the 2021 Recommended Budget (excluding 2021 COVID-19) to the 2020 Council approved Budget is provided below:

- 2021 Base Budget of \$777.272 million in net expenditures reflects a \$32.883 million net increase from the 2020 Council Approved Budget, when excluding \$237.226 million in estimated net COVID-19 financial impacts.

EQUITY IMPACTS OF BUDGET CHANGES

Investing in additional shelter, hotel and isolation/recovery spaces for people experiencing homelessness:

SSHA's 2021 Staff Recommended Operating Budget includes an increased investment of \$276.335 million in COVID-19 response funding for people experiencing homelessness. The proposed budget will positively impact access to housing and homelessness services for a range of equity-seeking groups, including newcomers, people experiencing chronic homelessness, seniors, low-income households, persons with disabilities and youth. In particular, SSHA's budget proposal ensures COVID-19 response and recovery is rooted in confronting anti-Black racism and Indigenous reconciliation. This increase supports the Toronto's HousingTO Plan, Poverty Reduction Strategy, Newcomer Strategy, and Confronting Anti-Black Racism Action Plan.

2021 OPERATING BUDGET KEY DRIVERS

The 2021 Operating Base Budget for Shelter, Support and Housing Administration is \$53.871 million gross or 4.76% higher than the 2020 Projected Actuals. Table 2a below summarizes the key cost drivers for the base budget, while Table 2b summarizes Balancing Actions.

Table 2a: 2021 Key Drivers – Base Budget

Key Cost Drivers (\$000)	2019 Actuals	2020 Budget	2020 Projection	2021 Base Budget	YoY Changes	
					\$	%
Expenditures						
Salaries and Benefits	96,139.4	98,379.8	95,726.7	101,141.1	5,414.5	5.66%
Materials & Supplies	6,427.2	6,249.5	6,280.1	7,221.8	941.8	15.00%
Equipment	577.1	518.5	643.3	987.8	344.5	53.55%
Service and Rent	149,002.0	173,402.6	157,287.0	166,379.4	9,092.3	5.78%
Contribution To Capital				0.0	0.0	0.00%
Contribution To Reserves	1,668.0	1,668.0	1,668.0	1,729.9	61.9	3.71%
COVID-19 Impact			170,852.1	276,335.8	105,483.7	61.74%
Toronto Pandemic Pay			11,806.8	0.0	(11,806.8)	-100.00%
Other Expenditures	708,040.9	757,900.0	687,172.8	631,512.0	(55,660.8)	-8.10%
Total Expenditures	961,854.6	1,038,118.4	1,131,436.8	1,185,307.9	53,871.1	4.76%
Revenues						
Provincial Subsidies	199,115.9	205,493.1	185,290.5	155,293.7	(29,996.8)	-16.19%
Federal Subsidies	183,640.9	202,797.4	150,392.8	204,432.7	54,039.9	35.93%
User Fees & Donations	129.4		22.5	0.0	(22.5)	-100.00%
Transfers from Capital	60,263.6	85,683.3	80,849.7	7,399.5	(73,450.1)	-90.85%
Contribution from Reserves	34,968.5	36,117.3	9,754.4	1,036.2	(8,718.2)	-89.38%
Other Revenues (Covid 19)			166,525.6	39,110.2	(127,415.4)	-76.51%
Other Revenues TPP			12,397.2	0.0	(12,397.2)	-100.00%
Other Revenues	3,532.4	864.0	(2,094.2)	763.6	2,857.8	-136.46%
Total Revenues	481,650.7	530,955.1	603,138.6	408,036.0	(195,102.6)	-32.35%
Net Expenditures	480,203.9	507,163.4	528,298.2	777,271.9	248,973.7	47.13%
Approved Positions	935.4	968.6	968.6	1,106.2	137.6	14.20%

Salaries & Benefits:

- Salaries & Benefits include inflationary increases to unionized staff and annualized impact of temporary positions. The 2021 Budget positions include 134 positions required to sustain the City's COVID 19 response.

Materials and Supplies:

- Operating impacts of new shelter programs under 1,000 shelters beds and GSR projects and inflationary increases for hydro, food, kitchen and janitorial supplies.

Services and Rents:

- Primarily resulting from the annualization and 2021 operating impacts of shelters planned for 2021 under 1,000 shelters beds and GSR projects

COVID-19 Impact:

- Annualized costs of \$276.335 million for temporary shelter sites for physical distancing, isolation and recovery for infection prevention and control; as well as enhanced services for mental health, counselling, community safety and security.

- Increase in social housing subsidies resulting from the expiry of federal operating agreements, cost factor increases for social housing providers, higher costs for the Refugee/Asylum Seeker program in 2021 as US-Canada international borders re-open.

Revenue Changes:

- The 2021 budget includes a request of \$60.695 million to the Government of Canada for financial assistance to sustain the Refugee Response program in 2021 as well as an operating funding commitment of \$15.416 million from the federal and provincial governments to provide supportive housing for vulnerable and marginalized individuals experiencing homelessness.

Table 2b: 2021 Balancing Actions

(\$000s)								
Recommendation	Savings Type	2021				2022		
		Revenue	Gross	Net	Positions	Gross	Net	Positions
Hydro rate reduction	Other		(13.2)	(13.2)		(12.0)		
Salaries & Benefits savings for vacant positions	Other		(200.0)	(200.0)				
Total Balancing Actions			(213.2)	(213.2)		(12.0)		

The 2021 Operating Budget Balancing Actions of \$0.213 million gross are comprised of the following initiatives:

- Savings from reduction of Hydro rates of 0.87%.
- Lower salaries & benefits to reflect delayed hiring for vacant positions in 2021.

Note:

1. For additional information on 2021 key cost drivers refer to [Appendix 2](#).

2022 & 2023 OUTLOOKS**Table 3: 2022 and 2023 Outlooks**

(\$000s)	2020 Projections	2021 Budget	2022 Outlook	2023 Outlook
Revenues	603,138.6	408,036.0	241,385.6	218,152.1
Gross Expenditures	1,131,436.8	1,185,307.9	910,634.4	885,112.4
Net Expenditures	528,298.2	777,271.9	669,248.8	666,960.3
Approved Positions	968.6	1,106.2	922.2	921.2

Key drivers

The 2022 Outlook with total gross expenditures of \$910.634 million reflects an anticipated \$274.674 million or 23.17 per cent decrease in gross expenditures below the 2021 Operating Budget. The 2023 Outlooks anticipates a further decrease of \$25.522 million or 2.80 per cent above 2022 gross expenditures.

These changes arise from the following:

- **Impacts of 2020 decisions**

Anticipated reversal of COVID-19 pandemic expenses amounting to \$276.335 million.

- **Inflationary Impact**

Inflationary increases in shelters' operating costs for utilities, food etc.

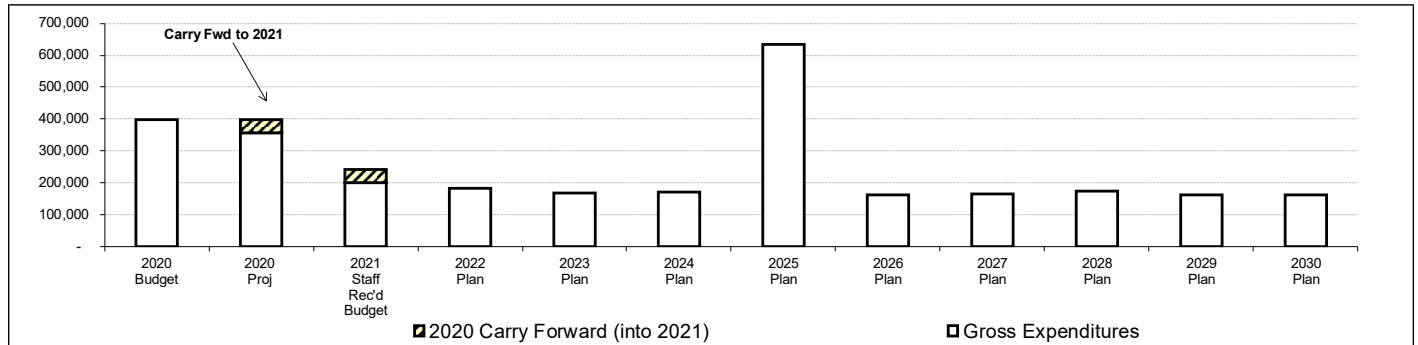
- **Revenue Changes**

Reversal of federal and provincial funding for the COVID-19 pandemic relief, the Refugee/Asylum seeker program, and reversal of one-time federal and provincial funding for the Supportive Housing Initiative in 2022. The City has requested funding of \$44.142 million and \$48.000 million from the federal and provincial governments to sustain the operating requirements for Supportive Housing Initiative in 2022 and 2023 respectively.

2021 – 2030
CAPITAL BUDGET AND PLAN

2021 – 2030 CAPITAL BUDGET & PLAN OVERVIEW

Chart 1: 10-Year Capital Plan Overview
(\$'000)



In \$'000's	2021 Capital Budget and 2022 - 2030 Capital Plan														Total 10 Year Plan
	2020		2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2021 - 2025	2026-2030	
	Budget	Projected Actual													
Gross Expenditures by Project Category:															
Health & Safety & Legislated	2,491	1,364	1,128	1,865	428	560	2,638						6,620		6,620
SOGR **	242,815	238,204	172,641	163,064	162,445	164,179	162,279	163,985	164,198	161,704	162,285	161,755	824,609	813,927	1,638,535
Service Improvement & Growth @	152,703	116,208	68,756	17,882	7,011	6,812	469,081			11,300	610	1,010	569,541	12,920	582,461
Total by Project Category	398,009	355,775	242,525	182,811	169,884	171,551	633,999	163,985	164,198	173,004	162,895	162,765	1,400,770	826,847	2,227,616
Financing:															
Debt	286,452	251,633	227,310	182,811	169,884	171,551	633,999	163,985	164,198	173,004	162,895	162,765	1,385,554	826,847	2,212,401
Reserves/Reserve Funds	13,706	10,159	3,335										3,335		3,335
Development Charges	13,489	10,250	3,239										3,239		3,239
Provincial	76,112	75,482	2,182										2,182		2,182
Federal	5,500	5,500	6,209										6,209		6,209
Debt Recoverable	2,750	2,750	-										-		-
Other Revenue			250										250		250
Total Financing	398,009	355,775	242,525	182,811	169,884	171,551	633,999	163,985	164,198	173,004	162,895	162,765	1,400,770	826,847	2,227,616
** includes TCHC SOGR and SHAIIP Projects	236,112	235,482	160,630	160,000	160,000	160,000	160,000	160,000	160,000	160,000	160,000	160,000	800,630	640,000	1,440,630
@ includes TCHC - Revitalization Projects	34,321	34,321								11,300	610	1,010		12,920	12,920

Changes to Existing Projects ¹	New Projects ²	Capital Needs Constraints ³
Decrease - \$47.3 Million in 2021 Decrease - \$17.7 Million in 2022	Increase - \$20.6 Million in 2028	\$9.0 Million in 2021

Notes:

1. Changes to Existing Projects: Decrease to the plan resulting from technical adjustments to move funding as noted below to the Housing Secretariat:

- \$47.3 million in 2021 (for 660 Supportive Housing units) and \$17.7 million in 2022 (for the 24 months Covid-19 Housing and Homelessness Plan) in funding from the GSR and 1,000 Shelter beds project is being redirected to the Housing Secretariat Division. This is to support the implementation of the Supportive Housing initiative as the City pivots from the addition of temporary emergency shelter beds to permanent supportive housing.

2. New Projects: Increase to the plan by the addition of the following projects:






- \$12.9 million of capital funding from the City will contribute to the next phase of TCHC's Revitalization program which is anticipated to begin in 2028.
- A new project called COVID-19 Resilience Response Infrastructure with a project cost of \$7.7 million and 2021 cash flow of \$7.7 million, fully funded from the federal Investing in Canada Infrastructure Program has been added to SSHA's staff recommended 2021 – 2030 Capital Budget and Plan.

3. Capital Needs Constraints: Swing Space of approximately 20,000 sq. ft. is required to temporarily accommodate shelter clients during major facility upgrades.

Note:

For additional information, refer to [Appendix 6](#) for a more detailed listing of the 2021 and 2022-2030 Capital Budget & Plan by project; [Appendix 7](#) for Reporting on Major Capital Projects – Status Update; and [Appendix 8](#) for Capital Needs Constraints, respectively

2021 – 2030 CAPITAL BUDGET AND PLAN**\$2,227.6 Million 10-Year Gross Capital Program**

				
Aging Infrastructure	New Shelters/ Housing	Information Technology	Modernization	AODA
\$1,651.5 M 74.1%	\$563.0 M 25.3%	\$3.0 M 0.1%	\$3.5 M 0.2%	\$6.6 M 0.3%
TCHC-State of Good Repair TCHC-SHAIP TCHC-Revitalization SSHA-State of Good Repair COVID-19 Resilience Response Infrastructure	George Street Revitalization 1,000 New Shelter Beds <i>(Housing & Shelter Infrastructure Development)</i> Red Door Shelter Modular Housing	Choice Based Housing Access Central Intake Call Centre	Central Intake Office Modernization	Legislated

How the Capital Program is Funded

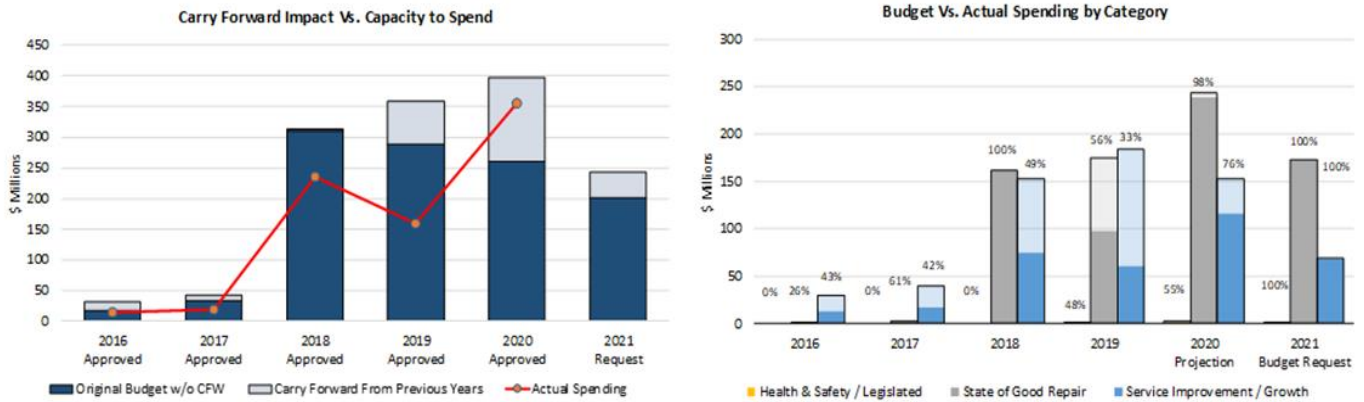
City of Toronto		Provincial Funding		Federal Funding	
\$2,219.2 M 99.6%		\$2.2 M 0.1%		\$6.2 M 0.3%	
Debt	\$ 2,212.4 M	Provincial Grants	\$ 2.2 M	Federal Grants	\$ 6.2 M
Reserve Draws	\$ 3.3 M				
Development Charges	\$ 3.2 M				
Other	\$ 0.3 M				

CAPACITY TO SPEND REVIEW

The 10-Year Capital Plan has been developed with consideration of historical demonstrated ability to spend within any given year of the ten year capital plan. A review was undertaken to ensure budgets align with Shelter, Support and Housing Administration's ability to spend and the market's capacity to deliver.

A key component in determining an appropriate level of annual cash flows includes historical capacity to spend reviews by project categories (Chart 2 below) as well as the level of projected 2020 underspending that will be carried forward into 2021 to complete capital work.

Chart 2 – Capacity to Spend



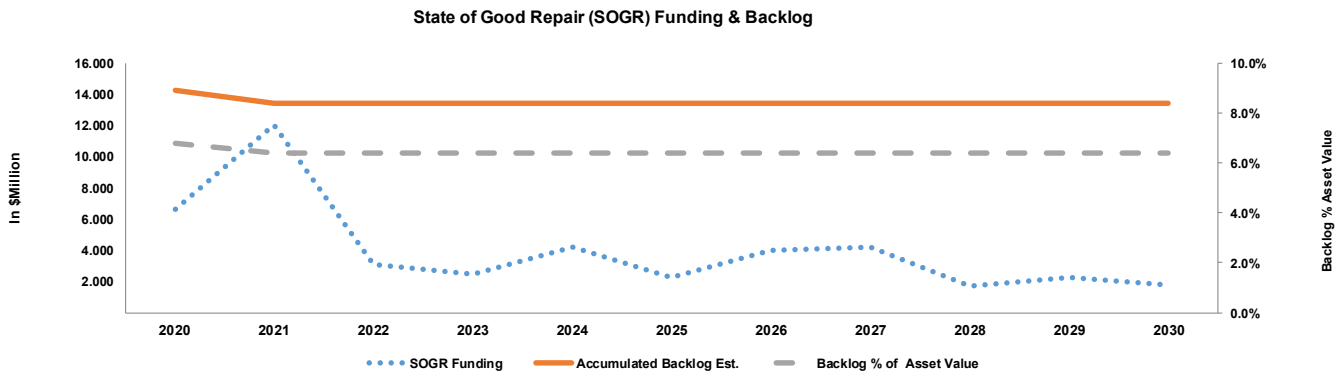
Capacity to Spend Review Impact on the 10-Year Plan

Based on the review of historical capital spending constraints and a capacity to spend review, project cash flows have been aligned with planned project activities in 2021 and future years of the plan.

STATE OF GOOD REPAIR (SOGR) FUNDING & BACKLOG

The chart below depicts the State of Good Repair funding and accumulated backlog estimates for key asset classes in SSHA:

Chart 3: Total SOGR Funding & Backlog



\$ Million	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030
SOGR Funding	6.658	12.011	3.064	2.445	4.179	2.279	3.985	4.198	1.704	2.285	1.755
Accumulated Backlog Est.	14.231	13.431	13.431	13.431	13.431	13.431	13.431	13.431	13.431	13.431	13.431
Backlog % of Asset Value	6.8%	6.4%	6.4%	6.4%	6.4%	6.4%	6.4%	6.4%	6.4%	6.4%	6.4%
Total Asset Value	210.172	210.172	210.172	210.172	210.172	210.172	210.172	210.172	210.172	210.172	210.172

- State of Good Repair projects worth \$12.011 million identifies immediate work required that is achievable in 2021. Projects are being accelerated through the design stage to expedite construction wherever feasible.
- Within the SOGR budget, a \$0.750 million emergency allocation per year has been planned to address unanticipated site conditions and emergencies that occur to prevent overspending.
- Multi-year State of Good Repair funding will help avoid potential loss of beds in a shelter system that is already at capacity. It will also lead to improved living conditions, improved safety, energy efficiency, and improved comfort for clients, staff and visitors.
- The Accumulated Backlog percentage of 6.4% is constant from 2021 through 2030.

OPERATING IMPACT OF COMPLETED CAPITAL PROJECTS

Approval of the 2021 Capital Budget will impact the 2021 Operating Budget by a total of \$13.975 million net, for the operation of George Street Revitalization-Transition sites, 1,000 new shelter beds project sites, Choice Based Housing Access System and the Central Intake Call Center, as shown in Table 4 below.

Table 4: Net Operating Impact Summary
(In \$000's)

Projects	2021 Budget		2022 Plan		2023 Plan		2021-2025		2021-2030	
	\$000s	Positions	\$000s	Positions	\$000s	Positions	\$000s	Positions	\$000s	Positions
Previously Approved										
<i>George Street Revitalization - 200 beds, 3 sites</i>	2,624.9	17.6	0.0	17.6	5.8	17.6	2,630.7	52.7		
<i>1000 New Shelter Beds - 673 beds plus 200 temporary beds, 8 sites</i>	8,321.8		0.0	0.0		0.0	8,321.8	0.00		
<i>Choice Based Housing Access System</i>	1,330.0	(3.0)	0.0	(3.0)		(3.0)	1,330.0	-9.00		
<i>Central Intake Call Center</i>	1,698.4	15.0	0.0	(1.0)		(1.0)	1,698.4	13.0		
Sub-Total: Previously Approved	13,975.0	29.6	0.0	13.6	5.8	13.6	13,980.8	56.7		
Total (Net)	13,975.0	29.6	0.0	13.6	5.8	13.6	13,980.8	56.7		

- **George Street Revitalization:** Operating costs and staffing requirements for one new site opening early in 2021 and Per Diem costs for clients relocated from Seaton House to Purchase of Service shelter providers.
- **1000 New Shelter Beds:** Operating costs of 2 sites expected to open in 2021 and incremental operating costs resulting from the expansion of 2 existing sites.
- **Choice Based Housing Access System:** Annual software license cost and staffing costs to support the delivery of the system.
- **Central Intake Call Center:** Staffing costs to support project delivery as well as computer storage and software costs.

APPENDICES

Appendix 1

COVID-19 Financial Impact - Operating

COVID-19 Impacts	(\$000s)					
	2020			2021		
	Revenues	Gross	Net	Revenues	Gross	Net
Expenditure Increase						
Cost on physical distancing, isolation & Recovery shelter sites (cost includes room rents, food, security, cleaning materials, PPE, etc.)	166,525.6	170,852.1	4,326.5	39,110.2	276,335.8	237,225.6
Total COVID-19 Impact	166,525.6	170,852.1	4,326.5	39,110.2	276,335.8	237,225.6

Note:

2020 Revenue includes \$24.98M Reaching Home program, \$20K in donations, \$38.86M SSRF I and 102.67M SSRF II.

2021 Revenue includes \$30.47M Reaching Home (2020-21) and \$8.64M SSRF II

Appendix 2

2021 Operating Budget by Revenue / Expenditure Category

Category (\$000)	2018 Actuals	2019 Actuals	2020 Budget	2020 Projection*	2021 Total Staff Recommended Budget	2021 Change from 2020 Projected Actual	
	\$	\$	\$	\$	\$	\$	%
Provincial Subsidies	233,581.6	199,115.9	205,493.1	339,214.0	163,930.4	(175,283.6)	-51.7%
Federal Subsidies	154,699.8	183,640.9	202,797.4	172,371.9	234,906.3	62,534.4	36.3%
User Fees & Donations	12.7	129.4		42.7	0.0	(42.7)	-100.0%
Transfers from Capital	2,212.8	60,263.6	85,683.3	80,849.7	7,399.5	(73,450.2)	-90.8%
Contribution from Reserves/Reserve Funds	25,522.5	34,968.5	36,117.3	9,754.4	1,036.2	(8,718.2)	-89.4%
Sundry and Other Revenues	256.3	3,456.1	525.2	885.6	725.2	(160.4)	-18.1%
Inter-Divisional Recoveries	75.3	76.3	338.8	20.3	38.4	18.1	89.2%
Total Revenues	416,361.0	481,650.7	530,955.1	603,138.6	408,036.0	(195,102.6)	-32.3%
Salaries and Benefits	87,699.2	96,139.4	98,379.8	129,061.8	125,705.8	(3,356.0)	-2.6%
Materials & Supplies	5,223.5	6,427.2	6,249.5	7,207.8	51,485.4	44,277.6	614.3%
Equipment	506.5	577.1	518.5	1,898.7	987.8	(910.9)	-48.0%
Service and Rent	120,158.5	149,002.0	173,402.6	264,364.9	314,918.7	50,553.8	19.1%
Contribution To Capital	2,700.0				0.0	0.0	0.0%
Contribution To Reserves/Reserve Funds	1,371.4	1,668.0	1,668.0	1,668.0	1,730.0	62.0	3.7%
Other Expenditures	649,832.9	704,369.8	754,932.1	723,293.2	684,771.0	(38,522.2)	-5.3%
Inter-Divisional Charges	4,565.5	3,671.1	2,967.9	3,942.4	5,709.2	1,766.8	44.8%
Total Expenditures	872,057.5	961,854.6	1,038,118.4	1,131,436.8	1,185,307.9	53,871.1	4.8%
Net Expenditures	455,696.5	480,203.9	507,163.4	528,298.2	777,271.9	248,973.7	47.1%
Approved Positions	886.4	935.4	968.6	968.6	1,106.2	137.6	14.2%

* Year-End Projection Based on Q3 2020 Variance Report

Appendix 3

Summary of 2021 Service Changes

N/A

Appendix 4

Summary of 2021 New / Enhanced Service Priorities Included in Budget

N/A

Appendix 5

Summary of 2021 New / Enhanced Service Priorities Not Included in Budget

N/A

Appendix 6

2021 Capital Budget; 2022 - 2030 Capital Plan Including Carry Forward Funding

Project Code	(In \$000s)	2021 Budget	2022 Plan	2023 Plan	2024 Plan	2025 Plan	2026 Plan	2027 Plan	2028 Plan	2029 Plan	2030 Plan	2021 - 2030 Total	Health & Safety & Legislated	SOGR	Growth & Improved Service
HS001	Red Door Shelter	218										218			218
HS002	GSR Main and Transition	24,500	6,534	7,011	6,812	469,081						513,938			513,938
HS003	Choice Based Housing Access System	2,502										2,502			2,502
HS004	1000 Shelter Beds	34,282	11,347									45,629			45,629
HS005	Central Intake	1,084										1,084			1,084
HS006	AODA	1,128	1,865	428	560	2,638						6,620	6,620		
HS007	625 Church Street Modernization	2,931										2,931			2,931
HS008	Modular Housing	3,239										3,239			3,239
HS009	SOGR-SSHA	4,250	3,064	2,445	4,179	2,279	3,985	4,198	1,704	2,285	1,755	30,144		30,144	
HS010	Covid-19 Resilience Response Infrastructure	7,761										7,761			7,761
	SSHA Capital Projects Sub-total	81,895	22,811	9,884	11,551	473,999	3,985	4,198	1,704	2,285	1,755	614,066	6,620	37,905	569,541
HS011	TCHC SOGR	160,000	160,000	160,000	160,000	160,000	160,000	160,000	160,000	160,000	160,000	1,600,000		1,600,000	
HS012	TCHC SHAIIP	630										630		630	
HS013	TCHC Revitalization								11,300	610	1,010	12,920			12,920
	TCHC Capital Projects Sub-total	160,630	160,000	160,000	160,000	160,000	160,000	160,000	171,300	160,610	161,010	1,613,550		1,600,630	12,920
	Total Expenditures (including carry forward from 2020)	242,525	182,811	169,884	171,551	633,999	163,985	164,198	173,004	162,895	162,765	2,227,616	6,620	1,638,535	582,461

Appendix 6a

2021 Cash Flow and Future Year Commitments Including Carry Forward Funding

Project Code	(In \$000s)	2021 Budget	2022 Plan	2023 Plan	2024 Plan	2025 Plan	2026 Plan	2027 Plan	2028 Plan	2029 Plan	2030 Plan	Total 2021-2030 Cash Flow & FY Commits	Previously Approved	Change in Scope	New w/ Future Year
HS001	Red Door Shelter	218										218	218		
HS002	GSR Main and Transition	24,500	6,534	7,011	6,812	469,081						513,938	513,938		
HS003	Choice Based Housing Access System	2,502										2,502	2,502		
HS004	1000 Shelter Beds	34,282	11,347									45,629	45,629		
HS005	Central Intake	1,084										1,084	1,084		
HS006	AODA	1,128	1,865	428	560	2,638						6,620	6,620		
HS007	625 Church Street Modernization	2,931										2,931	2,931		
HS008	Modular Housing	3,239										3,239	3,239		
HS009	SOGR-SSHA	4,250										4,250	4,250		
HS010	Covid-19 Resilience Response Infrastructure	7,761										7,761			7,761
	SSHA Capital Projects Sub-total	81,895	19,747	7,439	7,372	471,719						588,172	580,411		7,761
HS011	TCHC SOGR	160,000										160,000	160,000		
HS012	TCHC SHAIIP	630										630	630		
HS013	TCHC Revitalization								11,300	610	1,010	12,920			12,920
	TCHC Capital Projects Sub-total	160,630							11,300	610	1,010	173,550	160,630		12,920
	Total Expenditure (including carry forward from 2020)	242,525	19,747	7,439	7,372	471,719			11,300	610	1,010	761,722	741,041		20,681

Appendix 6b

2022 - 2030 Capital Plan

Project Code	(In \$000s)	2022 Plan	2023 Plan	2024 Plan	2025 Plan	2026 Plan	2027 Plan	2028 Plan	2029 Plan	2030 Plan	2022 - 2030 Total	Health & Safety & Legislated	SOGR	Growth & Improved Service
HS009	SOGR-SSHA	3,064	2,445	4,179	2,279	3,985	4,198	1,704	2,285	1,755	25,894		25,894	
	SSHA Capital Projects Sub-total	3,064	2,445	4,179	2,279	3,985	4,198	1,704	2,285	1,755	25,894		25,894	
HS011	TCHC SOGR	160,000	160,000	160,000	160,000	160,000	160,000	160,000	160,000	160,000	1,440,000		1,440,000	
	TCHC Capital Projects Sub-total	160,000	160,000	160,000	160,000	160,000	160,000	160,000	160,000	160,000	1,440,000		1,440,000	
	Total Expenditures	163,064	162,445	164,179	162,279	163,985	164,198	161,704	162,285	161,755	1,465,894		1,465,894	

Appendix 7

Reporting on Major Capital Projects: Status Update

Division/Project name	2020 Cash Flow			Total Project Cost		Status	Start Date	End Date		On Budget	On Time
	Appr.	YTD Spend	YE Project Spend	Appr. Budget	Life to Date			Planned	Revised		
Shelter, Support & Housing Administration											
George Street Revitalization	36,154	11,292	19,377	587,111	56,544	Significant Delay	Jan-16	Dec-23	Sep-25	Ⓒ	Ⓓ
Comments:	<p>705 Progress Avenue project is expected to meet its year-end projected spend. The 354 George project is currently on hold as the site is being used as a COVID-19 response site. The 2299 Dundas project is delayed due to an appeal on the Committee of Adjustment decision, requiring the project to undergo a TLAB hearing which has been indefinitely delayed due to the COVID-19 pandemic and construction will not be moving forward in 2020. The GSR-Main project is delayed, as the completion of the output specifications for release of RFQ/RFP was on hold due to the COVID-19 pandemic. This work has re-started and is expected to meet its year-end projected spend.</p> <p>As part of the 2021 Budget Process, the Council approved total project cost for the GSR project was reduced by \$11.02 million and redirected to Housing Secretariat's Capital Program to support the implementation of the 24-Month COVID-19 Housing and Homelessness Response Plan adopted by City Council at its meeting on December 16, 2020. Please refer to PH19.11 for further details.</p>										
Explanation for Delay:	<p>The following are generally explanations for the delays:</p> <ol style="list-style-type: none"> 1) The 354 George Site is being used as temporary response sites for Covid-related issues; 2) The 2299 Dundas Street project has pending appeals on the Committee of Adjustment decision with TLAB, which has indefinitely been delayed due to the Covid pandemic; and 3) The GSR Main Project is delayed, as the completion of output specifications for release of the RFQ/RFP is pending due to the Covid pandemic. 										
Addition of 1000 New Shelter Beds	41,851	12,843	31,851	112,140	47,083	Significant Delay	Jan-18	Dec-20	Dec-22	Ⓒ	Ⓓ
Comments:	<p>All estimates are conservative and based on assumptions that construction for the finalized sites will be completed in 2022. The project is expected to extend until December 2022 as a result of complexities experienced in both the acquisition and construction phases of the project life cycle. Issues such as the development of sites that are dependent upon the completion of another, and the development of a site that is in partnership with another City division, are examples that have contributed to this extended timeline. Also, due to an appeal on the Committee of Adjustment decision, the project is required to undergo TLAB hearing which has been indefinitely delayed due to COVID-19 Pandemic.</p> <p>As part of the 2021 Budget Process, the Council approved total project cost for the GSR project was reduced by \$54.0m (\$36.3m in 2021 and \$17.7m in 2022) and redirected to Housing Secretariat's Capital Program to support the implementation of the 24-Month COVID-19 Housing and Homelessness Response Plan adopted by City Council at its meeting on December 16, 2020. Please refer to PH19.11 for further details.</p>										
Explanation for Delay:	<p>The following are generally explanations for the delays:</p> <ol style="list-style-type: none"> 1) The project will extend to December 2022 due to complexities in both the acquisition and construction phases of the project life cycle; 2) Dual dependencies of sites; for instance, one site is dependent upon completion of the other and/or is in partnership with another City Division; and 3) Pending appeals on the Committee of Adjustment decision with TLAB, which has indefinitely been delayed due to the Covid pandemic 										
On/Ahead of Schedule	Ⓒ	>70% of Approved Project Cost									
Minor Delay < 6 months	Ⓕ	Between 50% and 70%									
Significant Delay > 6 months	Ⓓ	< 50% or > 100% of Approved Project									

Appendix 8

Summary of Capital Needs Constraints

(In \$ Millions)

Project Description	Total Project	Non-Debt	Debt Required	Cash Flow (In \$ Millions)										
				2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	
Swing Space (20,000 sqft).	9.000		9.000			1.800	7.200							
Total Needs Constraints (Not Included)	9.000		9.000			1.800	7.200							

- Swing Space of approximately 20,000 sq. ft. is required to temporarily accommodate shelter clients during major facility upgrades.

Appendix 9

2021 User Fee Changes (Excludes User Fees Adjusted for Inflation)

N/A

Appendix 10

Inflows and Outflows to/from Reserves and Reserve Funds

2021 Operating Budget

Program Specific Reserve / Reserve Funds

Reserve / Reserve Fund Name (In \$000s)	Reserve / Reserve Fund Number	Withdrawals (-) / Contributions (+)		
		2021	2022	2023W
		\$	\$	\$
Projected Beginning Balance		13,773.2	12,714.3	12,714.3
Social Housing Federal Reserve Fund	XR2105			
<i>Proposed Withdrawals (-) OPERATING</i>				
<i>Proposed Withdrawals (-) CAPITAL</i>		(1,058.9)		
<i>Projected Contributions (+)</i>				
Total Reserve / Reserve Fund Draws / Contributions		12,714.3	12,714.3	12,714.3
Other Program / Agency Net Withdrawals & Contributions				
Balance at Year-End		12,714.3	12,714.3	12,714.3

* Based on 9-month 2019 Reserve Fund Variance Report

Reserve / Reserve Fund Name (In \$000s)	Reserve / Reserve Fund Number	Withdrawals (-) / Contributions (+)		
		2021	2022	2023
		\$	\$	\$
Projected Beginning Balance		13,411.0	9,522.8	8,967.2
Social Housing Stabilization Reserve	XQ1106			
<i>Proposed Withdrawals (-) OPERATING</i>		(552.8)	(555.6)	(558.3)
<i>Proposed Withdrawals (-) CAPITAL</i>		(3,335.4)		
<i>Projected Contributions (+)</i>				
Total Reserve / Reserve Fund Draws / Contributions		9,522.8	8,967.2	8,408.9
Other Program / Agency Net Withdrawals & Contributions				
Balance at Year-End		9,522.8	8,967.2	8,408.9

* Based on 9-month 2019 Reserve Fund Variance Report

Reserve / Reserve Fund Name (In \$000s)	Reserve / Reserve Fund Number	Withdrawals (-) / Contributions (+)		
		2021	2022	2023
		\$	\$	\$
Projected Beginning Balance		4,253.3	4,253.3	4,253.3
Housing Allowance Reserve	XQ1112			
<i>Proposed Withdrawals (-) OPERATING</i>				
<i>Proposed Withdrawals (-) CAPITAL</i>				
<i>Projected Contributions (+)</i>				
Total Reserve / Reserve Fund Draws / Contributions		4,253.3	4,253.3	4,253.3
Other Program / Agency Net Withdrawals & Contributions				
Balance at Year-End		4,253.3	4,253.3	4,253.3

* Based on 9-month 2019 Reserve Fund Variance Report

Corporate Reserve / Reserve Funds

Reserve / Reserve Fund Name (In \$000s)	Reserve / Reserve Fund Number	Withdrawals (-) / Contributions (+)		
		2021	2022	2023W
		\$	\$	\$
Projected Beginning Balance		165.2	173.7	182.3
Vehicle Reserve	XQ1100			
<i>Proposed Withdrawals</i>				
	Total Withdrawals	-	-	-
<i>Projected Contributions (+)</i>		8.6	8.6	8.6
	Total Contributions	8.6	8.6	8.6
Total Reserve/Reserve Fund Draws/Contributions		8.6	8.6	8.6
Balance at Year-End		173.7	182.3	190.8

* Based on 9-month 2020 Reserve Fund Variance Report

Reserve / Reserve Fund Name (In \$000s)	Reserve / Reserve Fund Number	Withdrawals (-) / Contributions (+)		
		2021	2022	2023
		\$	\$	\$
Projected Beginning Balance		23,947.6	21,978.9	20,010.2
Sick Leave Reserve fund	XR1007			
<i>Proposed Withdrawals</i>				
	Total Withdrawals	-	-	-
<i>Projected Contributions (+)</i>		55.5	55.5	55.5
	Total Contributions	55.5	55.5	55.5
Other Program/Agency Net Withdrawals and Contributions		(2,072.4)	(2,072.4)	(1,737.4)
<i>Interest Income</i>		48.2	48.2	63.3
Total Reserve/Reserve Fund Draws/Contributions		(1,968.7)	(1,968.7)	(1,618.7)
Balance at Year-End		21,978.9	20,010.2	18,391.5

* Based on 9-month 2020 Reserve Fund Variance Report

Reserve / Reserve Fund Name (In \$000s)	Reserve / Reserve Fund Number	Withdrawals (-) / Contributions (+)		
		2021	2022	2023
		\$	\$	\$
Projected Beginning Balance		30,142.3	14,678.1	17.8
Insurance Reserve Fund	XR1010			
<i>Proposed Withdrawals</i>				
	Total Withdrawals	-	-	-
<i>Projected Contributions (+)</i>		1,665.9	1,665.9	1,665.9
	Total Contributions	1,665.9	1,665.9	1,665.9
Other Program/Agency Net Withdrawals and Contributions		(17,177.0)	(16,343.1)	884.8
<i>Interest Income</i>		47.0	16.9	4.3
Total Reserve/Reserve Fund Draws/Contributions		(15,464.1)	(14,660.3)	2,554.9
Balance at Year-End		14,678.1	17.8	2,572.8

Inflows and Outflows to/from Reserves and Reserve Funds

2021 – 2030 Capital Budget and Plan

Program Specific Reserve / Reserve Funds

N/A

Corporate Reserve / Reserve Funds

N/A

Appendix 11

Glossary

Approved Position: Permanent or temporary positions that support the delivery of City services and service levels as approved by Council.

Actuals: An actual financial amount paid (or received) for the delivery of City services (these exclude any commitments to be paid in the future).

Affordable Housing Program: Provides housing units where rental or home ownership costs are lower than market rates. It can be developed and operated by either non-profit housing providers or private sector housing providers.

Affordable Rental Housing Program: Provides capital funding for development of rental units where rent is set at or below average market rate by the number of bedrooms, as measured by the Canada Mortgage and Housing Corporation. Rent is calculated based on the unit and not on the household's income. Units may be operated by either non-profit housing providers or private sector housing providers.

Capacity to Spend: Ability to spend money along with the capacity to deliver projects as demonstrated by historic spending patterns and approved contractual obligations.

Capital Budget: A Capital Budget is the City's plan to acquire / build assets or extend the useful life of existing assets; an example of a capital expenditure is the construction of a new community centre.

Capital Needs Constraints: The capital needs that cannot be accommodated within the capital plan that the Division or Agency have the capacity to deliver.

Central Intake: Provides 24/7 telephone-based service that offers referrals to emergency shelter programs and other overnight accommodation, as well as information about other housing stability services.

Centralized Waiting List: The centralized application and waiting list for rent-geared-to-income housing provided by City-funded and administered social housing providers, including the Toronto Community Housing Corporation, as well as more than 200 other non-profit and cooperative housing providers.

Co-operative Housing: Social housing where members of the co-operative (co-op) corporation own the building. Members elect from amongst themselves a board of directors who are responsible for overseeing the management of the building. There is generally a mix of rent-geared-to-income and market rent units within the building. Co-ops are subject to rules in the Co-operative Corporations Act and are not considered to be landlords and therefore are not subject to the Residential Tenancies Act.

Coordinated Access to Housing & Supports: A consistent approach to assessing, prioritizing, and connecting people experiencing homelessness to housing and supports. The system prioritizes access to housing and supports based on a set of criteria and a common assessment tool, and matches high priority clients with available housing and support opportunities.

Complement: Positions that support the delivery of City services and service levels as approved by Council.

Drop-in Services: Provide daytime locations that offer access to a range of services which may include food, showers, laundry facilities, health services, information and referrals, and social and recreational activities. Services are provided in a welcoming, safe, and non-stigmatizing environment. Drop-in services operate year-round.

Efficiencies: Reductions in the cost of delivering a service without a reduction in service level.

Emergency Shelter Program: A homeless shelter program that can be accessed by any individual or family experiencing homelessness with or without a referral.

Eviction Prevention in the Community (EPIC) Program: Provides eviction prevention and shelter diversion services to eligible tenants facing imminent risk of eviction. Operates outside of regular business hours and offers mobile services to meet the client where they are at. A referral is required.

Fixed Rate Rent Supplement Program: A rent supplement program that provides a fixed monthly subsidy to eligible households in the private market or through non-profit housing providers. Funding is provided to non-profit housing

providers or to private market landlords through community agencies. Households do not have to be on the Centralized Waiting List.

Follow-up Supports Program: Provides housing support services to people who have exited homelessness and moved into scattered site housing units, usually in the private rental market. Services are linked to the tenant rather than the unit and can move with the tenant.

Housing Allowance: A fixed-amount housing benefit provided directly to eligible households, usually in the private rental market. It is tied to the household (portable), so it moves where they move. The benefit is intended to ease the household's financial burden but may not completely cover the gap between an affordable rent (defined as 30% of gross household income) and the market rent.

Housing First: An approach to addressing homelessness that focuses on helping people to find permanent housing as quickly as possible, with the supports they need to maintain it. The underlying philosophy of Housing First is that people are more successful in moving forward with their lives if they have housing first. Housing First principles include rapid access to housing with no housing readiness requirements, client choice, strengths based and client-centred supports, and a focus on community integration.

Housing Stability Service System: The full range of housing and homelessness services administered by Shelter, Support and Housing Administration that are intended to address homelessness and increase housing stability for vulnerable residents.

New / Enhanced: New and enhanced service changes resulting in an increase in service levels from what was previously approved by Council.

Operating Budget: An Operating Budget is the City's annual plan to provide services to the residents of Toronto; the budget includes all revenues and expenses needed to provide services; an example of an operating cost would be the cost to run the TTC subways.

Operating Impact of Completed Capital Projects: The additional expense (or savings) and positions needed to operate or maintain a new asset; an example would be the additional expense and staff needed to operate a recently completed community centre.

Rate Supported Budget: Budget fully funded by user fees such as Solid Waste, Toronto Water and Toronto Parking Authority.

Rent Supplement: A housing benefit provided directly to landlords for eligible households living in a specific housing unit. It is tied to the unit (non-portable).

Rent Geared to Income (RGI): A housing benefit where rent is based directly on the household's income so that they pay no more than 30% of their gross (before-tax) monthly household income towards rent. Rent charges for households receiving social assistance are set by the Ontario government.

Social and Affordable Housing: A range of housing types where rental or home ownership costs are lower than market rates.

Staff Recommended Operating / Capital Budget: An operating or capital budget recommended by City Manager and Chief Financial Officer and Treasurer to City Council for consideration and approval.

State of Good Repair (SOGR): The cost of maintaining assets to ensure they are able to support the delivery of City services and meet service outcomes.

Street Outreach Services: Engage people experiencing homelessness who are sleeping outdoors, with a focus on establishing supportive relationships as a first step to addressing their immediate health and safety needs and providing supports to move into housing. Operate year-round throughout the city as part of the Streets to Homes Program.

Streets to Homes (S2H) Program: Provides street outreach services and housing follow-up supports to assist people who are sleeping outdoors or who are street-involved to find and keep housing.

Tax Supported Budget: Budget funded by property taxes.

Toronto Community Housing Corporation (TCHC): Toronto's largest social housing provider, overseen by the City of Toronto as sole shareholder and managed by a Board of Directors. TCHC is Toronto's Local Housing Corporation. The majority of TCHC tenants pay rent-geared-to-income (RGI).

Transitional Housing: Social housing provided for four years or less to people who need some structure, support and skill building as they move from homelessness to permanent housing.

Transitional Shelter Program: A homeless shelter program that provides required, specialized programming and can be accessed by eligible individuals and families experiencing homelessness by referral only.

User Fees: Program generated fee and rental revenue for the use of its services (such as the TTC fare, ice rental fees and various City permits).

Value Based Outcome Review (VBOR): The City conducted a Value Based Outcome Review in 2019 for all of its operations and agencies to identify specific opportunities and strategies to maximize the use of tax dollars, enhance its financial sustainability while achieving service outcomes. These opportunities will help the City chart its financial course in the next four years.

Warming Centre: Provides immediate safe indoor space for people during extreme cold weather alerts. Facilities vary, but often include City of Toronto buildings or community recreation centres. Services vary, depending on the facility, and may include at a minimum resting spaces, snacks, and referrals to emergency shelter. An allied shelter service that operates on a 24/7 basis for the duration of an extreme cold weather alert.

24-Hour Respite Site: A site that operates 24/7 and provides essential services to individuals experiencing homelessness in an environment that prioritized ease of access to safe indoor space. Services provided include resting spaces, meals and service referrals.

24-Hour Women's Drop-in: A type of 24-Hour Respite Site that provides services to women and transgender or gender-non-binary people who are experiencing homelessness.