

2023 Budget Notes

Shelter, Support and Housing Administration

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Description

SSHA is responsible for managing a coordinated and effective system of homelessness services, working from Housing First and human rights approaches and with a focus on the people we serve.

Toronto's homelessness service system provides immediate, housing-focused, person-centred services for people experiencing homelessness, and consists of emergency shelters, 24-hour respite sites, 24-hour drop-ins, temporary COVID-19 response programs, street outreach services, and day-time drop-ins.

Why We Do It

SSHA's vision is that Toronto is a city where everyone has a safe and affordable place to call home. We continue to build and strengthen a responsive homelessness service system which uses an integrated and person-centred approach to address homelessness. These priorities will advance our shared goal of ending chronic homelessness in Toronto.

Outcomes:

- People experiencing homelessness in Toronto have access to safe, high quality emergency shelters that offer housing-focused supports
- The experience of homelessness in Toronto is rare, brief and non-recurring

The City of Toronto aims to deliver these outcomes equitably, efficiently and with excellent customer service to help improve the lives of Torontonians and work to earn their trust and confidence.

Shelter, Support & Housing Administration

Gordon Tanner

General Manager

Tel: (416) 392-5417

Email: Gordon.Tanner@toronto.ca

Corporate:

Ritu Sadana

Manager, Financial Planning

Tel: (416) 395-6449

Email: Ritu.Sadana@toronto.ca

What Service We Provide

Emergency Shelter & Overnight Services

Who We Serve: People experiencing homelessness in emergency shelter system

What We Deliver: Safe & welcoming emergency shelter & overnight services for those in housing crisis

Supports for people experiencing homelessness to develop a housing plan and to access housing and stabilization supports

Navigation and referrals to appropriate community and health services

How Much Resources (gross 2023 operating budget): **\$287.0 Million**

Street Outreach Services

Who We Serve: People sleeping outdoors

What We Deliver: Street outreach services for people staying outdoors, with a focus on establishing supportive relationships to address immediate health and safety needs and provide supports to move into shelter and housing

How Much Resources (gross 2023 operating budget): **\$11.0 Million**

Refugee Services

Who We Serve: Refugee claimants and/or asylum seekers experiencing homelessness

What We Deliver: Temporary emergency accommodations for refugee claimants and/or asylum seekers with specialized services that serve the distinct needs of this population

Supports and partnerships with organizations that serve refugee claimants and/or asylum seekers to ensure access housing, settlement and stabilization supports

How Much Resources (gross 2023 operating budget, excluding Admin Costs of \$4.595): **\$91.9 Million**

COVID-19 Emergency Response

Who We Serve: People experiencing homelessness

What We Deliver: COVID-19 emergency response (enhanced services)

How Much Resources (gross 2023 operating budget): **\$317.2 Million**

Budget at a Glance

2023 OPERATING BUDGET				2023 - 2032 10-YEAR CAPITAL PLAN			
\$Million	2023	2024	2025	\$Million	2023	2024-2032	Total
Revenues	\$216.2	\$193.5	\$193.1	Gross Expenditures	\$36.3	\$675.1	\$711.4
Gross Expenditures	\$707.1	\$719.8	\$729.5	Debt	\$24.1	\$643.3	\$667.4
Net Expenditures	\$490.9	\$526.3	\$536.4	Note: Includes 2022 carry forward funding			
Approved Positions	1,060.9	1,058.9	1,058.9				

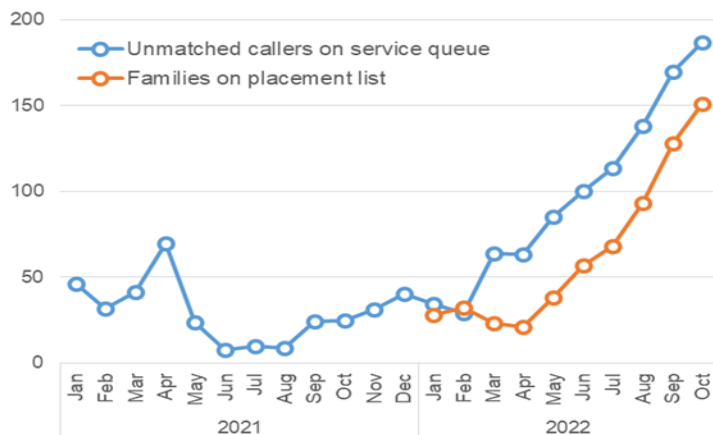
How Well We Are Doing – Behind the Numbers

Average nightly occupancy, Toronto shelter system



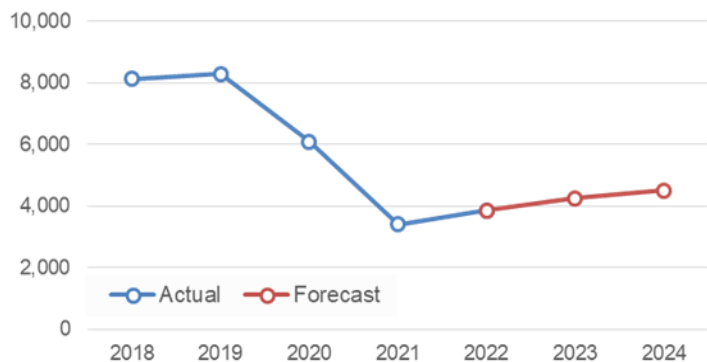
- Occupancy levels in Toronto's shelter system have increased dramatically since 2016. They dropped slightly in the early days of the COVID-19 pandemic but shortly after the shelter system added significant capacity to serve the growing demand.
- In 2020 and 2021, as a result of the COVID-19 pandemic, there were significant changes in trends for overnight service use. The closure of Canada's borders dramatically reduced new arrivals by refugee claimants and/or asylum seekers. Refugee claimants and/or asylum seekers currently represent nearly 30% of the shelter system population.
- At the same time, the shelter system was significantly transformed through activation of more than 40 temporary shelter sites over the course of the pandemic to achieve physical distancing in existing shelters and create space for people to move from encampments.
- In January 2020, average nightly occupancy in the shelter system was approximately 7,400. The system is expected to accommodate over 9,000 people each night in 2023.

Shelter demand indicators



- Despite increases to overall capacity across the shelter system, there has been a significant rise in demand for shelter services since summer 2021. This increase in demand for shelter services is driven by increasing demand for shelter from a challenging local housing market and an increase in international migration driven demand.
- In late 2020, SSHA began tracking callers to its Central Intake referral service who could not be matched to a shelter space. Despite growing system capacity, the average number of unmatched callers has increased from 25 in October 2021 to 187 in October 2022.
- In January 2022, SSHA reintroduced its family placement list. The family placement list indicates the number of families waiting to access shelter. This metric has also seen a significant increase in demand since May 2022.

Individuals Housed from Toronto Shelter System



- This data from the Shelter System Flow dashboard shows the number of people recorded as discharged to housing from a shelter program.
- The number of people housed from shelter and allied services decreased over the first two years of the pandemic. This primarily reflects the reduced number of total people using shelter because of a decrease in the number of families with larger household size, but also an increasingly challenging housing market.
- 2022 has seen improvement from 2021 housing outcomes due in part to uptake of the Canada-Ontario Housing Benefit, and more supportive housing opportunities coming online.

How Well We Are Doing

Service	Measure	2020 Actual	2021 Actual	2022 Target	2022 Projection	Status	2023 Target	2024 Target
Population Measures								
Homelessness Services	Unique individuals served with overnight shelter and/or allied services	19,508	18,500	20,000	22,000	●	22,000	22,000
Homelessness Services	Individuals housed from overnight shelter and allied services	6,094	3,409	3,500	3,850	●	4,250	4,500
Homelessness Services	Total shelter and allied services bed nights provided	2,377,991	2,329,525	2,920,000	2,900,000	●	3,200,000	2,900,000

2022 Projection to 2022 Target Comparison
 ● 80% - 100% ● 64 - 79% ● 63% and Under

Service	Measure	2022 Target	2022 Projection	Status	2023 Target	2024 Target
Population Measures						
Homelessness Services	Street Outreach site visits conducted*	N/A	28,500	●	28,500	28,500
Homelessness Services	Individuals housed by Street Outreach services*	N/A	250	●	250	250

*New population measures started in 2022

● 80% - 100% ● 64 - 79% ● 63% and Under

COVID-19 IMPACT AND RECOVERY

2023 Impact and Recovery

Operating Budget Impact

- The 2023 gross COVID-19 budget is \$317.2 million, including operating costs to support COVID-19 response and wind-down expenses. The ongoing COVID-19 response has an impact on SSHA operations through increased shelter locations to create physical distancing, staffing, and enhanced support, as well as enhanced infection prevention and control at core shelter programs. The unpredictable nature of ongoing health and safety needs requires resourcing and operational response flexibility. SSHA is currently working on implementing the COVID-19 Shelter Transition and Relocation plan and it is expected that SSHA will be challenged to return to pre-COVID-19 standards. SSHA is projecting ongoing pressure in future years due to rising demand for shelter and continuation of public health measures.
- 2023 COVID-19 related funding support (inter-governmental funding request) of \$317.2 million is included in the City's overall budget and reported corporately with all other COVID-19 related pressures.

Service Level Changes

- There are 23 temporary shelter sites open across the city outside of SSHA's base shelter system, amounting to over 3,000 temporary beds secured for physical distancing, isolation and recovery. This includes enhanced services for mental health, counselling, community safety and security.
- The COVID-19 Shelter Transition and Relocation plan, approved by City Council on April 6, 2022, recommended a phased approach to support a gradual transition out of temporary shelter sites, including the continued use of most sites, where possible, while the phased transition and relocation plan is implemented.
- An update to the relocation and transition plan will go forward to Council in January 2023, with a plan for closing up to five temporary shelter sites in 2023. The plan will focus on ensuring people have housing plans in place to support moves to permanent housing wherever possible, and offsetting shelter capacity. The latter will be achieved through a number of initiatives such as moving individuals to permanent housing, establishing a dedicated shelter system for refugee claimants and/or asylum seekers, and increasing occupancy at remaining sites where feasible.
- Given current pressures on the system, double occupancy will be implemented at some temporary emergency shelter sites to create much-needed system capacity. Also, as directed by City Council in April 2022, the City has introduced a safe and moderate increase to capacity in the base shelter system. A full return to the pre-COVID-19 accommodation levels – 0.75 meters lateral distancing – is not recommended. Instead, where increased capacity is needed, changes in bed separation will be adjusted from 2 metres laterally, to 1.25 metres. This work is being implemented through a phased approach, following rigorous infection prevention and control measures, and is estimated to have increased capacity by an additional 500 beds.

EXPERIENCES, CHALLENGES AND PRIORITIES

Our Experience and Success

- From January to November 2022, more than 3,800 people experiencing homelessness moved from the shelter system into permanent housing. All shelters in Toronto adopted a Housing First model, with a priority to assist clients to secure permanent housing and provide support to help with the transition.
- SSHA continued to focus on permanent housing solutions, which was not only maintained throughout the pandemic response, but also increased to ensure people who are at high risk from COVID-19-related harms were able to access permanent housing as quickly as possible.
- SSHA continued to strengthen its partnerships with Indigenous organizations in the housing and homelessness sector as well as implementing the commitments and actions in the Meeting in the Middle Engagement Strategy and Action Plan. In 2022, SSHA collaborated with the Housing Secretariat and the Toronto Indigenous Community Advisory Board to implement an Indigenous funding stream with a 20% allocation of grant program funding.
- SSHA continued its commitment to advancing Confronting Anti-Black Racism through client-facing and internal initiatives.
- SSHA implemented a prioritization policy to ensure housing opportunities are allocated to the people who need it most. Priority population groups were identified by considering who is over-represented among those experiencing homelessness and who is more likely to face discrimination when accessing housing. This was determined in collaboration with the Community Advisory Boards, the Shelter, Support and Housing Administration's Confronting Anti-Black Racism Steering Committee and other sector partners.
- SSHA implemented a comprehensive response to COVID-19 to serve people experiencing homelessness, which focused on infection prevention, recovery and housing strategies.
- SSHA finalized a COVID-19 Shelter Transition and Relocation Plan that considers site-specific needs and focuses on providing supports for people to transition to housing, where possible, or other appropriate shelter locations.
- SSHA worked effectively with healthcare partners to support vaccine uptake in the shelter system. As of November 2022, 76% of people staying in the City's shelter system received at least one dose of the COVID-19 vaccine, and 70% received their second dose.
- As part of an Integrated Prevention and Harm Reduction initiative (iPHARE), SSHA, along with community partners, implemented a range of harm reduction measures in all shelter locations to save lives and reduce the risks of overdoses.
- As part of the larger COVID-19 response, SSHA provided enhanced services for mental health, counselling, harm reduction, primary care services, community safety, and security for shelter clients across the system.
- SSHA invested in State of Good Repair projects at directly operated shelter sites, including roof, kitchen, bathroom, elevator, window, and flooring upgrades; hot water tank replacement; day care centre upgrades; medical trainer installation; and sump pump installation. In 2022, SSHA received \$7.7 million in federal and provincial funding through the COVID-19 Resilience Program to support HVAC upgrades in City-owned facilities that will support the creation of greater air circulation as an infection prevention and control measure. The funding allowed for upgrades in nine locations.
- To respond to a notable increase in refugee claimants and/or asylum seekers seeking temporary accommodations, in 2022, SSHA began work to create a distinct shelter system for refugee claimants and/or asylum seekers that operates in parallel to the existing base shelter system. Programs that serve refugee claimants and/or asylum seekers provide specialized services to help improve the outcomes for this population seekers and also free up space in the base shelter system by allowing refugee claimants and/or asylum seekers currently in shelters to move to the new programs. The City has provided funding to community-based service providers that work with refugee claimants and/or asylum seekers to manage these programs, including COSTI Immigrant Services, Sojourn House, Christie Refugee Welcome Centre, The Coalition of Refugee Houses and Red Cross. Additionally, SSHA increased funding to FCJ Refugee Centre's shelter diversion program, which diverted over 900 individuals from entering shelter in 2022.

Key Challenges and Risks

- SSHA continues to be challenged with extremely high and growing demand for emergency shelter services. This unprecedented demand for shelter space is due to a national housing crisis, a precarious economic situation with increasing costs and high inflation, insufficient income supports that are too low to cover individual shelter and basic needs in Ontario and especially in Toronto, and growing demand for shelter as a result of international borders re-opening and easing of international travel restriction.
- The City continues to experience an increasing number of refugee claimants and/or asylum seekers arriving in Toronto seeking shelter. The number of refugee claimants and/or asylum seekers in Toronto's shelter system has increased by more than 1,500 people per night over the past year, from a low of about 530 in September 2021 to more than 2,150 per night in October 2022.
- The overall number of people provided shelter also remains high due to increasing demand from individuals who are not refugee claimants and/or asylum seekers.
- SSHA has significantly increased the number of individuals provided with shelter service each night. Toronto's shelter system is currently accommodating more than 8,600 people nightly – more people than it ever has, and 1,400 more people a night than this time last year.
- Despite continually adding new beds, there is ever-increasing pressure on the shelter system, which is at capacity most nights.
- Toronto officials continue to re-iterate that shelters are full and that City and community agency capacity is limited due to various pressures including COVID-19, border re-opening, the overdose crisis and the Ukrainian response.
- The City has undertaken significant planning to increase housing opportunities for people to exit homelessness, including advancing the 24-Month COVID-19 Housing and Homelessness Response Plan to create new permanent supportive homes for people experiencing homelessness before the end of 2022.
- Planning took place in a very different environment than the current economic situation, which is marked by an unstable housing market, increasing costs, and high interest rates. While there has been progress in 2022, the demand for supportive, affordable and social housing continues to outstrip what we have been able to bring online.
- Without the recent successes in housing outcomes, there would be even more pressure on the shelter system. New affordable and supportive housing has helped to mitigate the pressure on the emergency shelter system.
- Inadequate housing outcomes leads to longer shelter stays and more shelter residents entering chronic homelessness.
- There are additional people who are not captured by shelter system data, including people who are couch surfing or staying exclusively outdoors (e.g., in encampments). It is difficult to determine how many people may be homeless at any given time.
- Until there is a greater commitment from the federal and provincial governments to help address the complex elements of Toronto's homelessness issue, the City's shelter system will continue to remain at capacity and under strain.

Priority Actions

- The 2023 proposed budget will invest \$7 million towards the purchase of service shelter operators to address funding disparities between purchase of service and directly operated shelters as part of a longer-term plan to address funding differences.
 - Develop new shelter diversion approaches targeted at people requesting shelter who are newly homeless and evaluate effectiveness.
 - Implement the COVID-19 Shelter Transition and Relocation Plan, with a gradual, phased approach to transition out of temporary shelter sites. In 2023, update on the transition and relocation work done to date and recommendations for phase 2.
 - Implement the Homelessness Health Services Framework, including primary care, mental health supports and harm reduction, in partnership with Ontario Health, Inner City Health Associates, Ontario Health Teams and community health providers.
 - Continue to work with the Federal government to ensure that the City receives the required financial support to continue to serve the growing number of asylum claimants.
 - Continue to work with intergovernmental, regional and sector partners to reduce transitions from other service systems (i.e. child welfare, health and corrections) into homelessness.
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- Enhance housing-focused service delivery to align with the Toronto Auditor General recommendations around case management and better supporting clients to access permanent housing opportunities.
 - Enhance follow-up support services once someone transitions to housing to help people maintain their housing and improve outcomes.
 - Continue to work with the Housing Secretariat to create supportive housing opportunities for people experiencing chronic homelessness, in partnership with federal and provincial partners who must provide capital and operating funding and more flexible rules.
 - Continue to work with Seniors Services and Long-Term Care to develop and test models of service for seniors experiencing homelessness, with funding requested from the Province to operate the facility as a long-term care home specializing in providing appropriate primary health care, harm reduction, overdose prevention and mental health case management services for people experiencing homelessness.
 - Continue to implement the recommendations of the Meeting in the Middle Engagement Strategy and Action Plan to meaningfully address Indigenous homelessness.
 - Deliver on commitments under the City's Confronting Anti-Black Racism Action Plan, including applying an anti-Black racism analysis to program and service delivery.
 - Develop a Capital Infrastructure Strategy for shelters to ensure state of good repair and shelter capacity is maintained and enhanced as required.
 - Implement the Shelter Design & Technical Guidelines in the development of new shelters and renovation of existing sites to reduce the impact of shelter buildings on our environment while improving their resilience to climate change.
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TABLED BUDGET

The City Manager and Chief Financial Officer and Treasurer have tabled:

1. The 2023 Operating Budget for Shelter, Support and Housing Administration of \$707.150 million gross, \$216.210 million revenue and \$490.940 million net for the following services:

Service:

	Gross Expenditures (\$000s)	Revenue (\$000s)	Net Expenditures (\$000s)
Homeless and Housing First Solutions	707,149.5	216,210.1	490,939.4
Total Program Budget	707,149.5	216,210.1	490,939.4

- The above includes a 2023 budgeted staff complement for Shelter, Support and Housing Administration of 1,060.9 positions comprised of 21.0 capital positions and 1,039.9 operating positions.
2. The 2023 Capital Budget for Shelter, Support & Housing Administration with cash flows and future year commitments totaling \$646.359 million as detailed by project in [Appendix 6a](#).
 3. The 2024-2032 Capital Plan for Shelter, Support & Housing Administration totalling \$675.069 million in project estimates as detailed by project in [Appendix 6b](#).
 4. City Council continue to advocate to the Federal and Provincial governments for ongoing funding for the COVID-19 Emergency Response and Refugee/Asylum Claimant programs.

2023 OPERATING BUDGET

2023 OPERATING BUDGET OVERVIEW

Table 1: 2023 Operating Budget by Service

(In \$000s)	2021 Actual	2022 Budget	2022 Projection*	2023 Base Budget	2023 New / Enhanced	2023 Budget	Change v. 2022 Projection	
By Service	\$	\$	\$	\$	\$	\$	\$	%
Revenues								
Homeless and Housing First Solutions	195,692.1	176,875.0	130,578.4	216,210.1		216,210.1	85,631.7	65.6%
Total Revenues	195,692.1	176,875.0	130,578.4	216,210.1		216,210.1	85,631.7	65.6%
Expenditures								
Homeless and Housing First Solutions	624,470.3	628,031.8	663,681.1	707,149.5		707,149.5	43,468.3	6.5%
Total Gross Expenditures	624,470.3	628,031.8	663,681.1	707,149.5		707,149.5	43,468.3	6.5%
Net Expenditures (including COVID-19)	428,778.2	451,156.8	533,102.8	490,939.4		490,939.4	(42,163.4)	(7.9%)
Required COVID-19 Support	265,662.2	288,340.0	341,550.9	317,205.3		317,205.3	(24,345.6)	(7.1%)
Net Budget (excluding COVID-19 supports)	163,116.0	162,816.8	191,551.9	173,734.1		173,734.1	(17,817.8)	(9.3%)
Approved Positions**	1,015.2	946.1	N/A	1,060.9		1,060.9	N/A	N/A

* 2022 Projection based on 9 Month Variance

**YoY comparison based on approved positions

The 2023 Net Budget of \$490.939 million reflects a \$42.163 million or 7.9% decrease from 2022 projections comprised of:

- \$24.346 million or 7.1% net decrease in expected COVID-19 impacts compared to 2022 projections due to anticipated closure of up to five temporary shelter sites in 2023 as a part of phase 2 of the COVID-19 Shelter Transition and Relocation Plan; and
- \$17.818 million or 9.3% decrease in the 2023 Net Budget (excluding COVID-19) compared to 2022 projections, based on two distinct groupings:
 - \$82.000 million decrease in net funding compared to 2022 projections based on the expectation of 2023 Federal support funding of \$96.509 million for the City's Refugee/Asylum Claimant program. Without an existing funding commitment for 2022 for refugee claimant and/or asylum seeker expenses the 2022 projections assume a net pressure from the lack of federal reimbursement (further details noted below); and
 - \$64.182 million in added net funding above 2022 projections when excluding COVID-19 and refugee claimant and/or asylum seeker dedicated system response costs.

Note: 2023 Net Budget appears to be lower by \$42.163 million compared to 2022 Projections as the 2022 year-end projections do not reflect federal funding of \$82.000 million for the Refugee/Asylum Claimant program as funding has not been confirmed. However, the 2023 Budget includes the costs and assumed Federal funding of \$96.509 million to provide financial support to address interim shelter pressures resulting from increased arrivals of refugee claimants and/or asylum seekers. Urgent leadership from the federal government is required to support refugee claimants and/or asylum seekers seeking shelter. Without Federal financial support, this must be reassessed by City Council relative to other City-financed priorities and needs.

KEY COST DRIVERS – FUNDING PRIORITIES

Total 2023 Budget expenditures of \$707.150 million gross, reflecting an increase of \$43.468 million in spending above 2022 projected year-end actuals, predominantly arising from the following programs:

- Refugee/Asylum Claimant Response** - The 2023 budget for the Refugee/Asylum Claimant program is \$96.509 million (includes admin costs of \$4.595 million), which is greater than the 2022 actuals due to a projected increase in demand as a result of the re-opening of Canadian international borders. The Federal government has yet to confirm the assumed funding of \$96.509 million in the 2023 budget. In addition, the City is providing 500 beds at a cost of \$34.0 million as part of its responsibilities to support refugee claimants and/or asylum seekers in its emergency shelter system on an annual basis.

- **Purchase of Service Shelters** - (Total increase \$8.476 million) - \$7.000 million increase in funding for Purchase of Service shelters enhancement and \$1.476 million representing 2% inflationary increase.

EQUITY IMPACTS OF BUDGET CHANGES

SSHA's 2023 Operating Budget will have a positive impact on persons experiencing homelessness in Toronto. The proposed budget will positively impact access to homelessness services, including emergency shelter, outreach services and housing-focussed supports, for a range of equity-seeking groups, including Indigenous and Black people, newcomers, people experiencing chronic homelessness, seniors, persons with disabilities, youth and members of the 2SLGBTQ+ community. The budget supports Toronto's HousingTO Action Plan, Poverty Reduction Strategy, Newcomer Strategy, Confronting Anti-Black Racism Action Plan, Reconciliation Action Plan and SafeTO Community Safety and Well-Being Plan.

2023 OPERATING BUDGET KEY DRIVERS

The 2023 Operating Budget for Shelter, Support and Housing Administration of \$707.150 million in gross expenditures is \$43.468 million or 6.5% higher than the 2022 Projected Actuals. Table 2 below summarizes the key cost drivers for the 2023 Budget.

Table 2: 2023 Operating Budget by Revenue / Expenditure Category

Category (In \$000s)	2020 Actual	2021 Actual	2022 Budget	2022 Projection*	2023 Budget	2023 Change from 2022 Projection	
	\$	\$	\$	\$	\$	\$	%
Provincial Subsidies	263,288.3	133,479.0	97,567.1	112,590.5	84,734.1	(27,856.4)	(24.7%)
Federal Subsidies	80,872.4	57,197.4	72,680.5	12,316.5	107,813.3	95,496.9	775.4%
User Fees & Donations	67.3	115.4		28.8		(28.8)	(100.0%)
Transfers From Capital	9,372.3	4,112.1	6,392.0	5,360.4	6,498.0	1,137.6	21.2%
Contribution From Reserves/Reserve Funds	693.4				14,095.4	14,095.4	
Sundry and Other Revenues	931.0	777.0	187.0	270.9	479.6	208.6	77.0%
Inter-Divisional Recoveries	118.5	11.3	48.3	11.3	2,589.6	2,578.4	22919.0%
Total Revenues	355,343.1	195,692.1	176,875.0	130,578.4	216,210.1	85,631.7	65.6%
Salaries and Benefits	105,306.1	115,618.4	117,776.2	125,631.6	123,849.6	(1,782.0)	(1.4%)
Materials & Supplies	12,586.9	12,935.2	19,273.4	25,807.6	30,623.0	4,815.4	18.7%
Equipment	1,808.4	3,879.0	667.3	2,061.2	1,344.9	(716.2)	(34.7%)
Service and Rent	247,022.6	331,704.3	337,444.1	344,497.3	359,818.0	15,320.7	4.4%
Contribution To Reserves/Reserve Funds	1,404.6	1,456.1	1,625.2	1,625.2	1,422.6	(202.6)	(12.5%)
Other Expenditures	139,223.6	152,736.1	145,226.7	156,065.4	182,586.3	26,520.9	17.0%
Inter-Divisional Charges	4,087.1	6,141.2	6,018.9	7,992.9	7,505.0	(488.0)	(6.1%)
Total Gross Expenditures	511,439.4	624,470.5	628,031.8	663,681.1	707,149.5	43,468.3	6.5%
Net Expenditures	156,096.4	428,778.3	451,156.8	533,102.8	490,939.4	(42,163.4)	(7.9%)

*Projection based on 9 Month Variance

Key Base Drivers:

Salaries & Benefits:

The reduction is mainly due to higher spending in 2022 for the COVID-19 Emergency Response program, offset by an increase in the cost of living adjustments and OMERS' Adjustment to part-time staff salaries.

Materials and Supplies:

The increase is mainly due to higher food and utilities costs due to inflationary and operational impacts from completed capital projects.

Services and Rents:

The increase in costs is mainly due to the Purchase of Service shelters enhancement and the anticipated opening of a new shelter site in 2023 under the Housing and Shelter Infrastructure Development (HSID) Project. Also, the 2023 operating costs of the Refugee/Asylum Claimant program are expected to increase due to the re-opening of the Canadian border.

Other Expenditures:

The increase is mainly due to the purchase of service enhancements under the Refugee/Asylum Claimant program in 2023, partially offset by decrease in COVID-19 related expenditures resulting from the anticipated closure of up to five temporary sites.

Other Revenue Changes:

Federal Revenues- The 2023 budget includes a request of \$96.509 million to the Government of Canada for financial assistance to sustain the Refugee/Asylum Claimant program, this funding as well as the 2022 request is yet to be confirmed.

Provincial Revenues- The decrease in provincial revenue is due to the reversal of 2022 one-time provincial grant revenue and the transfer of revenue budget to the Housing Secretariat as a part of the Housing Secretariat Transformation Initiative.

The funding for the 2023 COVID-19 Response is included and reported corporately.

2024 & 2025 OUTLOOKS**Table 3: 2024 and 2025 Outlooks**

(\$000s)	2023 Budget	2024 Incremental Outlook	2025 Incremental Outlook
Revenues			
One-time Reserve draws		(14,095.4)	
One-time funding from Housing Secretariat		(2,200.0)	
Reversal of Revenues in Operating Impact of Capital (HSID, GSR and Central Intake)		(6,060.2)	(437.8)
Revenue Changes		(381.1)	5.7
Total Revenues	216,210.1	(22,736.8)	(432.1)
Gross Expenditures			
Salaries and Benefits		1,848.4	34.8
POS Shelter Base Budget Enhancement		7,000.0	7,000.0
Annualized impact of new HSID sites begin operations and GSR Transition change		3,626.9	2,609.1
Other Expense Changes		192.1	2.0
Total Gross Expenditures	707,149.5	12,667.3	9,645.9
Net Expenditures	490,939.4	35,404.1	10,078.0
Approved Positions	1,060.9	(2.0)	0.0

Key drivers

The 2024 Outlook, with total gross expenditures of \$719.817 million, reflects an anticipated \$12.667 million or 1.8% increase in gross expenditures above the 2023 Operating Budget; The 2025 Outlook expects a further increase of \$9.646 million or 1.3% above 2024 gross expenditures.

The following are the key cost drivers in 2024 and 2025:

- Inflationary increases in salaries & benefits.
- Increase in Purchase of Services for Shelters due to base budget enhancements for 2024 and 2025.
- Annualised operating impacts of capital of two HSID sites starting in 2023 and 2025, respectively.

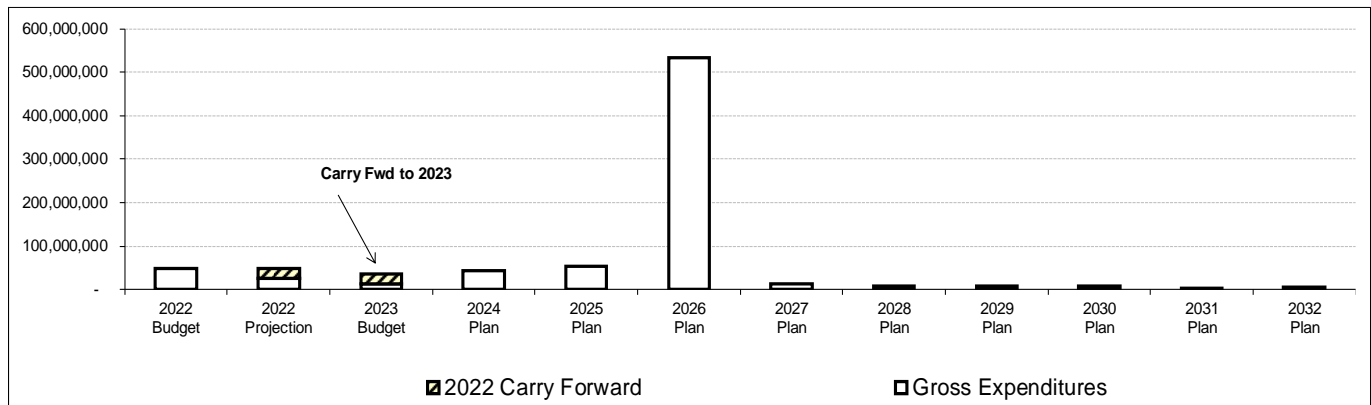
Revenue Changes:

- Reversal of one-time Reserve draws and one-time provincial funding in 2024.
 - Operating Impact of Capital for the two temporary George Street Revitalization (GSR) sites, currently funded in the 10 Year Capital Plan, which will be funded by tax base from 2024 onwards.
 - Refugee/Asylum Claimant program budget includes a request of \$96.509 million in 2024 and 2025 to the Government of Canada for financial assistance to sustain the program.
-

**2023 – 2032
CAPITAL BUDGET AND PLAN**

2023 – 2032 CAPITAL BUDGET & PLAN OVERVIEW

Chart 1: 10-Year Capital Plan Overview



In \$000's	2022		2023 Capital Budget and 2024 - 2032 Capital Plan										Total 10 Year Plan
	Budget	Projected Actual	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	
	Gross Expenditures by Project Category:												
Health & Safety & Legislated	4,233	554	2,379	2,476	6,864	644	788	9,278	7,466	7,616	2,901	4,738	13,151
SOGR	13,779	11,140	7,119	5,442	10,548	7,702	9,322	9,278	7,466	7,616	2,901	4,738	72,132
Service Improvement & Growth	30,989	14,626	26,805	34,950	35,901	525,826	2,607						626,089
Total by Project Category	49,001	26,320	36,303	42,868	53,313	534,172	12,717	9,278	7,466	7,616	2,901	4,738	711,372
Financing:													
Debt	32,097	17,172	24,098	20,435	43,933	534,172	12,717	9,278	7,466	7,616	2,901	4,738	667,354
Debt Recoverable													
Reserves/Reserve Funds	573	342	611										611
Development Charges	8,455	3,420	9,105	22,433	9,380								40,918
Provincial	1,525	1,077	448										448
Federal	6,101	4,310	1,791										1,791
Other Revenue	0		250										250
Total Financing	48,751	26,320	36,303	42,868	53,313	534,172	12,717	9,278	7,466	7,616	2,901	4,738	711,372





Changes to Existing Projects (\$3.8 Million)	New Projects (\$0.1 Million)	Capital Needs Constraints (\$119.5 Million)
<p>The 2023-2032 Capital Budget and Plan reflects the following changes to existing projects over the nine common years (2023-2031):</p> <ul style="list-style-type: none"> \$8.0 million in 2025 – Housing & Shelter Infrastructure Development - cost escalations and supply chain issues \$0.4 million in 2023 – Central Intake – Additional funding required for modules not yet purchased \$4.6 million in 2023 – Realignment of the budgets for GSR and Office Modernization projects in line with updated project schedules. 	<p>The 2023-2032 Capital Budget and Plan include one new project as follows:</p> <ul style="list-style-type: none"> SMIS Software Study - \$0.100 million in 2023 for investigating potential upgrades in SMIS Software per Auditor General Recommendations AU12.1 Rec # 10 	<p>SSHA has five unmet projects over the 10-year planning horizon which are needed to increase the shelter capacity to meet the growing demand and interim spaces to carry out renovations. Key requirements are as follows:</p> <ul style="list-style-type: none"> \$68.0 million to acquire interim and vacant land spaces \$51.5 million for redevelopment and renovations to existing shelters

Note:

For additional information, please refer to [Appendix 6](#) for a more detailed listing of the 2023 and 2024-2032 Capital Budget & Plan by project; [Appendix 7](#) for Reporting on Major Capital Projects – Status Update; [Appendix 8](#) for Capacity to Spend Review; and [Appendix 9](#) for Capital Needs Constraints, respectively

2023 – 2032 CAPITAL BUDGET AND PLAN

\$711.4 Million 10-Year Gross Capital Program

			
Aging Infrastructure	Health and Safety	Enhanced Resiliency	Service Improvement, Growth
\$72.1 M 10.1%	\$13.2 M 1.9%	N/A	\$626.1 M 88.0%
SSHA-State of Good Repair <input checked="" type="checkbox"/> <input checked="" type="checkbox"/> COVID-19 Resilience Response Infrastructure <input checked="" type="checkbox"/>	AODA <input checked="" type="checkbox"/> HVAC Upgrades (Sites # 14) <input checked="" type="checkbox"/> <input checked="" type="checkbox"/>	N/A	George Street Revitalization <input checked="" type="checkbox"/> <input checked="" type="checkbox"/> Housing and Shelter Infrastructure Development <input checked="" type="checkbox"/> <input checked="" type="checkbox"/> Eva's Satellite <input checked="" type="checkbox"/> <input checked="" type="checkbox"/> Central Intake Call Centre Office Modernization <input checked="" type="checkbox"/> SMIS Software Study

- Project supports Climate Resiliency and / or Greenhouse Gas (GHG) Reduction*

- Project includes workforce development requirements as outlined in the City's Social Procurement Program

*Information above includes full project / sub-project 2023-2032 Budget and Plan cash flows. Does not break out the climate component costs separately

- Significant cost escalation in projects due to supply chain issues, inflation and Net Zero Emissions Requirements.
- Cost of borrowing in recent market has affected affordability significantly, deferring timetable of projects.

How the Capital Program is Funded

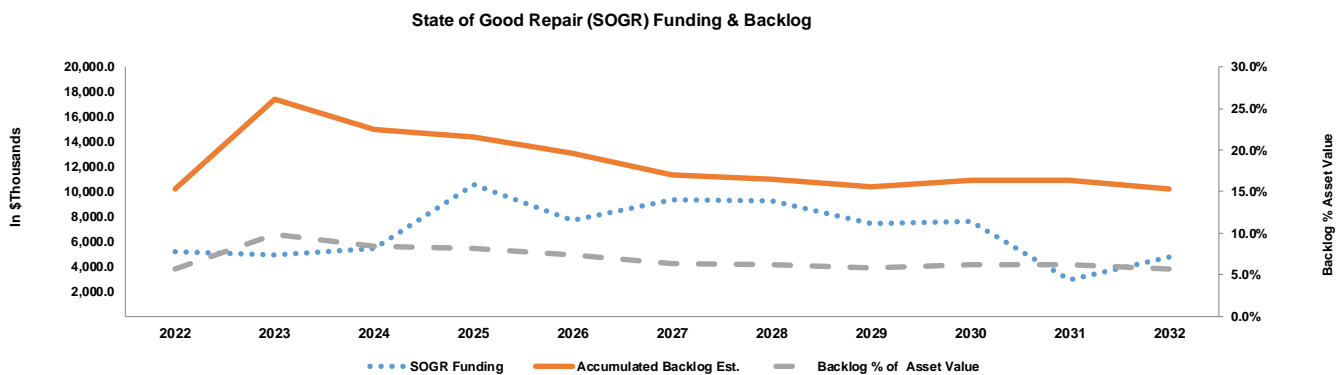
City of Toronto		Provincial Funding		Federal Funding	
\$709.2 M 99.6%		\$0.4 M 0.01%		\$1.8 M 0.03%	
Debt	\$667.4 M	Grants	\$0.4 M	Grants	\$1.8 M
Reserve / Reserve Fund	\$0.6 M				
Development Charges / Section 42*	\$40.9 M				
Other	\$0.3 M				

*Bill 23 impacts City's ability to recover the costs associated with growth-related infrastructure projects and to support complete higher density communities across Toronto. Adjustments to Development Charges revenue forecast resulting in negative reserve balances are reflected in [Appendix 10](#).

STATE OF GOOD REPAIR (SOGR) FUNDING & BACKLOG

The chart below depicts the SOGR funding and accumulated backlog estimates for key asset classes in Shelter, Support and Housing Administration

Chart 2: Total SOGR Funding & Backlog



\$ Thousands	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032
SOGR Funding	5,153.3	4,880.4	5,442.3	10,548.3	7,702.5	9,322.4	9,278.2	7,466.3	7,615.9	2,900.9	4,737.7
Accumulated Backlog Est.	10,178.0	17,429.0	14,963.0	14,385.0	13,070.0	11,349.0	11,007.0	10,385.0	10,931.0	10,907.0	10,178.0
Backlog % of Asset Value	5.7%	9.8%	8.4%	8.1%	7.4%	6.4%	6.2%	5.8%	6.2%	6.1%	5.7%
Total Asset Value	177,696.0	177,696.0	177,696.0	177,696.0	177,696.0	177,696.0	177,696.0	177,696.0	177,696.0	177,696.0	177,696.0

Note : GSR project expects new structure to be finished sometime in 2026, in which case asset value will be determined at that time.

- SSHA's 10-Year Capital Plan includes investment of \$69.895 million to keep SSHA's accumulated SOGR backlog as a percentage of asset value below 10%.
- Adjustments to the 10-Year Plan to the SOGR program reflects significant cost escalations and high priority SOGR needs identified by Building Condition Assessments and feasibility studies.

OPERATING IMPACT OF COMPLETED CAPITAL PROJECTS

Approval of the 2023 Capital Budget will impact the 2023 Operating Budget, which will be reduced by a total of \$2.244 million net. This includes the operation of George Street Revitalization-Transition sites, Housing and Shelter Infrastructure Development sites and Choice Based Housing Access System.

Table 4: Net Operating Impact Summary

Projects	2023 Budget		2024 Plan		2025 Plan		2026 Plan		2027 Plan		2023-2027		2023-2032	
	\$000s	Positions	\$000s	Positions	\$000s	Positions	\$000s	Positions	\$000s	Positions	\$000s	Positions	\$000s	Positions
Previously Approved														
Housing & Shelter Infrastructure Development	(2,343.2)		2,618.3		4,747.0							5,022.1		
George Street Revitalization	76.8		7,072.3		(1,700.0)							5,449.2		
Central Intake Call Centre	22.9	(3.0)	(3.5)									19.4	(3.0)	
Sub-Total: Previously Approved	(2,243.5)	(3.0)	9,687.1		3,047.0							10,490.7	(3.0)	

Previously Approved projects:

- Housing & Shelter Infrastructure Development Operating Impact: Resulting from realignment of budget to actual experience in 2022 and operating cost for a new site expected to commence operations in Q4 of 2023.
- George Street Revitalization project: Clients will be transitioned to an interim site after decanting of Seaton House anticipated in 2023.
- Central In-take Call Centre: Staffing costs to support project delivery and software costs. The project will be completed in Q2 of 2023.

APPENDICES

Appendix 1

COVID-19 Impact and Recovery

In \$ Thousands					
COVID-19 Impacts	2022		2023		
	Budget	Projection*	Revenues	Gross	Net
Revenue Increase					
Other Revenues (cost recoveries)		(11.2)			
Sub-Total		(11.2)			
Expenditure Increase					
Costs for physical distancing, isolation & recovery shelter sites (costs include room rents, food, security, cleaning materials, PPE, etc.)	288,335.8	341,562.1		317,205.3	317,205.3
Sub-Total	288,335.8	341,562.1		317,205.3	317,205.3
Total COVID-19 Impact	288,335.8	341,550.9		317,205.3	317,205.3

* 2022 Projection based on 9 month variance

** Should only reflect COVID-19 program-specific funding that is budgeted or received. Please exclude COVID-19 budget and actuals that are within corporate accounts.

Note:

1- 2023 Revenue is included in the Non-Program Revenue Budget. Also, 2023 revenues have yet to be confirmed by the provincial and federal governments and are not included.

Appendix 2

2023 Affordability Measures

N/A

Appendix 3

Summary of 2023 Service Changes

N/A

Appendix 4

Summary of 2023 New / Enhanced Service Priorities Included in Budget

N/A

Appendix 5

Summary of 2023 New / Enhanced Service Priorities Not Included in Budget

N/A

Appendix 6

2023 Capital Budget; 2024 - 2032 Capital Plan Including Carry Forward Funding

Project Code	(In \$000s)		2023 Budget	2024 Plan	2025 Plan	2026 Plan	2027 Plan	2028 Plan	2029 Plan	2030 Plan	2031 Plan	2032 Plan	2023 - 2032 Total	Health & Safety & Legislated	SOGR	Growth & Improved Service
HS001	GSR Transition	<input checked="" type="checkbox"/> <input checked="" type="checkbox"/>	8,418	1,600	2,254								12,272			12,272
HS002	GSR Main	<input checked="" type="checkbox"/> <input checked="" type="checkbox"/>	7,253	10,367	24,267	525,826	2,607						570,320			570,320
HS003	HSID (Formerly 100 shelter beds)	<input checked="" type="checkbox"/> <input checked="" type="checkbox"/>	9,105	22,433	9,380								40,918			40,918
HS004	HVAC	<input checked="" type="checkbox"/> <input checked="" type="checkbox"/>	1,011	1,305	4,424								6,740	6,740		
HS005	COVID Resilience	<input checked="" type="checkbox"/>	2,239										2,239		2,239	
HS006	Office Modernization	<input checked="" type="checkbox"/>	768	550									1,318			1,318
HS007	AODA	<input checked="" type="checkbox"/>	1,368	1,171	2,440	644	788						6,411	6,411		
HS008	SOGR	<input checked="" type="checkbox"/> <input checked="" type="checkbox"/>	4,880	5,442	10,548	7,702	9,322	9,278	7,466	7,616	2,901	4,738	69,893		69,893	
HS009	Central In-take		861										861			861
HS010	Eva's Satellite	<input checked="" type="checkbox"/> <input checked="" type="checkbox"/>	300										300			300
HS011	SMIS Software Study		100										100			100
Total Expenditures (including carry forward from 2022)			36,303	42,868	53,313	534,172	12,717	9,278	7,466	7,616	2,901	4,738	711,372	13,151	72,132	626,089

- Project supports Climate Resiliency and / or Greenhouse Gas (GHG) Reduction

- Project includes workforce development requirements as outlined in the City's Social Procurement Program

*Information above includes full project / sub-project 2023-2032 Budget and Plan cash flows. Does not break out the climate component costs separately

Appendix 6a

2023 Cash Flow and Future Year Commitments Including Carry Forward Funding

Project Code	(In \$000s)	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	Total 2023 Cash Flow & FY Commits	Previously Approved	Change in Scope	New w/ Future Year
HS001	GSR Transition	8,418	1,600	2,254								12,272	15,872	(3,600)	
HS002	GSR Main	7,253	10,367	24,267	525,826	2,607						570,320	570,320		
HS003	HSID (Formerly 100 shelter beds)	9,105	22,433	9,380								40,918	32,918	8,000	
HS004	HVAC	1,011	1,305	4,424								6,740	6,740		
HS005	COVID Resilience	2,239										2,239	2,239		
HS006	Office Modernization	768	550									1,318	2,318	(1,000)	
HS007	AODA	1,368	1,171	2,440	644	788						6,411	6,411		
HS008	SOGR	4,880										4,880			4,880
HS009	Central In-take	861										861	481	380	
HS010	Eva's Satellite	300										300	300		
HS011	SMIS Software Study	100										100			100
Total Expenditure (including carry forward from 2022)		36,303	37,426	42,765	526,470	3,395						646,359	637,599	3,780	4,980

Appendix 6b

2024 - 2032 Capital Plan

Project Code	(In \$000s)	2024 Plan	2025 Plan	2026 Plan	2027 Plan	2028 Plan	2029 Plan	2030 Plan	2031 Plan	2032 Plan	2024 - 2032 Total	Health & Safety & Legislated	SOGR	Growth & Improved Service
HS001	GSR Transition	1,600	2,254								3,854			3,854
HS002	GSR Main	10,367	24,267	525,826	2,607						563,067			563,067
HS003	HSID (Formerly 100 shelter beds)	22,433	9,380								31,813			31,813
HS004	HVAC	1,305	4,424								5,729	5,729		
HS005	Office Modernization	550									550			550
HS006	AODA	1,171	2,440	644	788						5,043	5,043		
HS007	SOGR	5,442	10,548	7,702	9,322	9,278	7,466	7,616	2,901	4,738	65,013		65,013	
Total Expenditures		42,868	53,313	534,172	12,717	9,278	7,466	7,616	2,901	4,738	675,069	10,772	65,013	599,284

Appendix 7

Reporting on Major Capital Projects: Status Update

Division/Project name	2022 Cash Flow			Total Project Cost		Status	Start Date	End Date		On Budget	On Time
	Appr.	YTD Spend	YE Projec Spend	Appr. Budget	Life to Date			Planned	Revised		
Shelter, Support & Housing Administration											
George Street Revitalization	18,062	6,115	9,049	668,008	82,481	Significant Delay	Jan-16	Dec-23	Sep-27	Ⓞ	Ⓡ
Comments:	Project has been delayed due to difficulties experienced in the acquisition and renovation of sites required to transition clients out of Seaton House. Renovation of 705 Progress Avenue, a transition site, is now complete. The site commenced operations on May 16, 2022. Design for 76 Church St is complete and construction at this location is expected to commence by the end of Q4 of 2022, with completion planned for the end of Q2 of 2023. Last GSR Transition site is awaiting release of the project RFP at the end of 2022, with any remaining funds from 2022 to be used in 2023										
Explanation for Delay:	The following are general explanations for the delays: 1) The GSR Main Project is delayed, as the completion of output specifications for release of the RFQ/RFP was delayed; and 2) Due to new Council-Directed net-zero mandates, redesign is underway to achieve net-zero.										
Housing and Shelter Infrastructure	8,455	1,919	3,420	120,139	77,721	Significant Delay	Jan-18	Dec-20	Jun-25	Ⓞ	Ⓡ
Comments:	67 Adelaide has been delayed due to complexities experienced in the construction phase. Delays include the development of a precursor site (233 Carlton) requiring the resolution of a TLAB appeal which is now complete. Construction is expected to begin in Q4 of 2022 for 233 Carlton and completed by Q4 of 2023. The Adelaide site remains on track for completion in Q2 of 2025.										
Explanation for Delay:	The following are general explanations for the delays: 1) The project will extend to December 2024 due to complexities in both the acquisition and construction phases of the project; 2) Procurement of major components may be difficult due to supply chain issues and will affect the timeline and budget; 3) TLAB was unusually backlogged. However, the decision was made in City's favour, and construction can proceed at 233 Carlton; and 4) One site is dependent upon the completion of the other.										

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

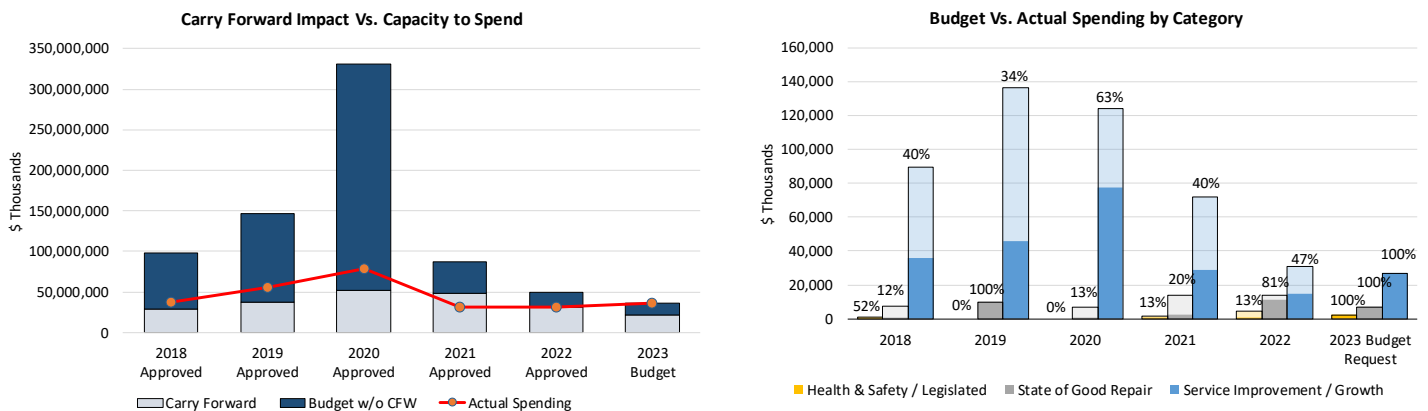
Appendix 8

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 & Housing Administration's ability to spend and the markets 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 3 below) as well as the level of projected 2022 underspending that will be carried forward into 2023 to complete capital work.

Chart 3 – Capacity to Spend



Based on the review of historical capital spending constraints and a capacity to spend review, \$24.626 million in capital spending originally cash flowed in 2022 has been deferred, with \$20.887 million deferred to 2023 and an additional \$3.739 million deferred to 2024. Adjustments to the Capital Plan are noted below:

Project with Carry forward from 2022 (In \$000s)	Total Carry Forward from 2022	2023	2024
GSR Transition	10,125	10,125	
HSID (Formerly 100 shelter beds)	8,501	5,933	2,568
HVAC	741	741	
COVID Resilience	2,239	2,239	
AODA	2,539	1,368	1,171
Central In-take	481	481	
	24,626	20,887	3,739

- Capital projects such as George Street Revitalization and Housing & Shelter Infrastructure Development had costs deferred from 2023 to 2024.
- Delays from Labour shortage and cost escalations have pushed out construction timetables.

Appendix 9

Summary of Capital Needs Constraints

Project Description	Total Project	Non-Debt	Debt Required	Cash Flow (In \$ Millions)									
				2023	2024	2025	2026	2027	2028	2029	2030	2031	2032
Interim and Vacant Land Spaces (Sites # 4)	68.0		68.0	8.0	15.6	13.4	15.0	9.9	6.1				
<i>Women's Residence</i>	18.0		18.0	0.3	2.0	7.5	8.2						
<i>Eva's Satellite</i>	18.0		18.0		0.8	5.0	10.0	2.2					
<i>Warden Woods - Respite Relocation</i>	1.5		1.5	0.8	0.8								
<i>Birkdale Residence</i>	14.0		14.0	0.5	4.0	6.0	3.5						
Total Needs Constraints (Not Included)	119.5		119.5	9.6	23.2	31.9	36.7	12.1	6.1				

Appendix 10

Inflows and Outflows to/from Reserves and Reserve Funds 2023 Operating Budget

Program Specific Reserve / Reserve Funds

N/A

Corporate Reserve / Reserve Funds

Reserve / Reserve Fund Name (In \$000s)	Reserve / Reserve Fund Number	Withdrawals (-) / Contributions (+)		
		2023	2024	2025
		\$	\$	\$
Beginning Balance		133.9	142.5	58.8
Vehicle Reserve - Shelter Sup & Housing Admin	XQ1100			
<i>Withdrawals (-)</i>				
<i>Contributions (+)</i>		8.6	8.6	8.6
Total Reserve / Reserve Fund Draws / Contributions		8.6	8.6	8.6
Other Program / Agency Net Withdrawals & Contributions			(92.2)	
Balance at Year-End		142.5	58.8	67.4

Reserve / Reserve Fund Name (In \$000s)	Reserve / Reserve Fund Number	Withdrawals (-) / Contributions (+)		
		2023	2024	2025
		\$	\$	\$
Beginning Balance		12,391.7	6,669.4	6,665.7
Social Housing Stabilization Reserve	XQ1106			
<i>Withdrawals (-)</i>		(4,706.4)		
<i>Contributions (+)</i>				
Total Reserve / Reserve Fund Draws / Contributions		(4,706.4)	-	-
Other Program / Agency Net Withdrawals & Contributions		(1,015.8)	(3.8)	(3.8)
Balance at Year-End		6,669.4	6,665.7	6,661.9

Reserve / Reserve Fund Name (In \$000s)	Reserve / Reserve Fund Number	Withdrawals (-) / Contributions (+)		
		2023	2024	2025
		\$	\$	\$
Beginning Balance		38,184.6	36,887.6	35,565.3
Sick Leave	XR1007			
<i>Withdrawals (-)</i>				
<i>Contributions (+)</i>		55.5	55.5	55.5
Interest Income		724.9	699.6	673.8
Total Reserve / Reserve Fund Draws / Contributions		780.4	755.1	729.3
Other Program / Agency Net Withdrawals & Contributions		(2,077.4)	(2,077.4)	(2,077.4)
Balance at Year-End		36,887.6	35,565.3	34,217.2

Reserve / Reserve Fund Name (In \$000s)	Reserve / Reserve Fund Number	Withdrawals (-) / Contributions (+)		
		2023	2024	2025
		\$	\$	\$
Beginning Balance		57,291.4	38,514.1	20,116.8
Insurance	XR1010			
<i>Withdrawals (-)</i>				
<i>Contributions (+)</i>		1,358.5	1,358.5	1,358.5
Interest Income		925.1	566.1	209.7
Total Reserve / Reserve Fund Draws / Contributions		2,283.6	1,924.7	1,568.2
Other Program / Agency Net Withdrawals & Contributions		(21,060.9)	(20,321.9)	(20,084.7)
Balance at Year-End		38,514.1	20,116.8	1,600.4

Reserve / Reserve Fund Name (In \$000s)	Reserve / Reserve Fund Number	Withdrawals (-) / Contributions (+)		
		2023	2024	2025
		\$	\$	\$
Beginning Balance			41,673.2	92,464.6
Vacant Home Tax	XR1733			
<i>Withdrawals (-)</i>		(10,000.0)		
Debt Serving Costs		(552.9)	(2,212.3)	(9,345.7)
<i>Contributions (+)</i>				
Interest Income		402.4	1,295.3	2,215.5
Total Reserve / Reserve Fund Draws / Contributions		(10,150.5)	(917.0)	(7,130.1)
Other Program / Agency Net Withdrawals & Contributions		51,823.7	51,708.5	51,623.5
Balance at Year-End		41,673.2	92,464.6	136,958.0

Inflows and Outflows to/from Reserves and Reserve Funds

2023 – 2032 Capital Budget and Plan

Program Specific Reserve / Reserve Funds

Reserve / Reserve Fund Name (In \$000s)	Project / Sub Project Name and Number	Contributions / (Withdrawals)										
		2023 Budget	2024 Plan	2025 Plan	2026 Plan	2027 Plan	2028 Plan	2029 Plan	2030 Plan	2031 Plan	2032 Plan	Total
XR2126 - Development Charges Reserve Fund for Shelter	Beginning Balance	26,797	18,127	(4,306)	(13,686)	(13,686)	(13,686)	(13,686)	(13,686)	(13,686)	(13,686)	26,797
	<i>Withdrawals (-)</i>											
	<i>Housing and Shelter Infrastructure Development</i>	(9,105)	(22,433)	(9,380)								(40,918)
	Total Withdrawals	(9,105)	(22,433)	(9,380)	-	-	-	-	-	-	-	(40,918)
	<i>Contributions (+)</i>											
	Interest Income	434										434
Total Contributions	434	-	-	-	-	-	-	-	-	-	434	
Balance at Year-End		18,127	(4,306)	(13,686)	(13,686)	(13,686)	(13,686)	(13,686)	(13,686)	(13,686)	(13,686)	(13,686)

- Development Charges Reserve fund expected to be insufficient to support planned initiatives starting in 2024 and will have a shortfall of \$13.686 million

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).

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.

Complement: Positions that support the delivery of City services and service levels as 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 provided 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

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

Tax Supported Budget: Budget funded by property taxes.

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).