

2025 Budget Notes

Toronto Shelter and Support Services

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Description

Toronto Shelter and Support Services is responsible for managing a coordinated and effective system of homelessness services, working from Housing First and human rights approaches with a focus on the people we serve. Toronto's homelessness service system provides immediate, housing-focused, person-centred services for people experiencing homelessness. The homelessness service system consists of emergency shelters, 24-hour respite sites, 24-hour drop-ins, daytime drop-ins, and street outreach services and encampment response for individuals living outdoors and other public spaces.

Why We Do It

Toronto Shelter and Support Services' vision is that Toronto is a city where everyone has a safe and affordable place to call home.

In 2024, Toronto's shelter system accommodated more than 12,000 people per night with additional spaces to protect people from cold weather during the winter season. This service level will not be sufficient to meet anticipated demand. Demand is so high that every night the City is unable to provide shelter to hundreds of people requesting a space. It has become harder to connect shelter users to housing, due to lack of housing opportunities and unpredictability of the Canada-Ontario Housing Benefit. Without supports to help people obtain housing, there is lack of turnover in shelter spaces, which leaves more people waiting to access the shelter system. As a result, the City is seeing increasing levels of homelessness on the street, in encampments, and on the City's transit system.

Toronto Shelter and Support Services continues to work closely with the federal and provincial governments to coordinate an effective and sustainable funding model to support the needs of all groups of service users experiencing homelessness in Toronto, including ensuring access to appropriate primary health care, harm reduction, overdose prevention and mental health case management services, addressing the urgent issue of encampments and unsheltered homelessness, and supporting people experiencing homelessness to exit the shelter system into permanent housing.

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.

For further information about TSSS, please visit: <https://www.toronto.ca/city-government/accountability-operations-customer-service/city-administration/staff-directory-divisions-and-customer-service/toronto-shelter-support-services/>

Toronto Shelter and Support Services

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What Service We Provide

Emergency Shelter and Overnight Services

Who We Serve: People experiencing homelessness in emergency base shelter system including refugee claimants.

What We Deliver: Safe and welcoming emergency shelter and 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 2025 operating budget): \$695.0 million

Refugee Claimants

Who We Serve: Refugees claimants in need of shelter.

What We Deliver: Temporary emergency accommodations for refugee claimants with specialized services and supports that serve the distinct needs of the refugee population. Refugee claimants are also supported through the base shelter system.

How Much Resources (gross 2025 operating budget): \$154.5 million

Services for People Sleeping Outdoors

Who We Serve: People sleeping outdoors and in encampments.

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 to provide supports to move into shelter and housing. Coordination of services to support individuals sleeping in encampments, with a focus on prevention, identification and resolution of encampments, prioritization of health and safety of individuals, and provision of stabilization supports.

How Much Resources (gross 2025 operating budget): \$34.1 million

Drop-Ins and Housing Focused Client Supports

Who We Serve: People experiencing homelessness and households exiting homelessness to housing.

What We Deliver: Daytime drop-in services to people who need access to basic services and referrals. Follow-up support services to people who have exited homelessness to help maintain housing.

How Much Resources (gross 2025 operating budget): \$14.4 million

Budget at a Glance

2025 OPERATING BUDGET

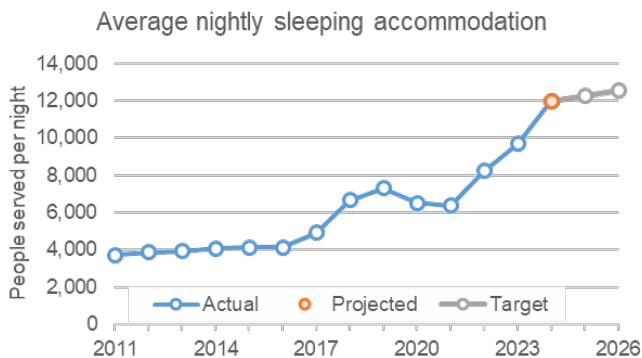
\$Million	2025	2026	2027
Revenues	\$ 656.8	\$ 542.5	\$ 154.3
Gross Expenditures	\$ 898.0	\$ 911.2	\$ 927.7
Net Expenditures	\$ 241.2	\$ 368.7	\$ 773.4
Approved Positions	1,497.5	1,419.0	1,402.0

2025 - 2034 10-YEAR CAPITAL PLAN

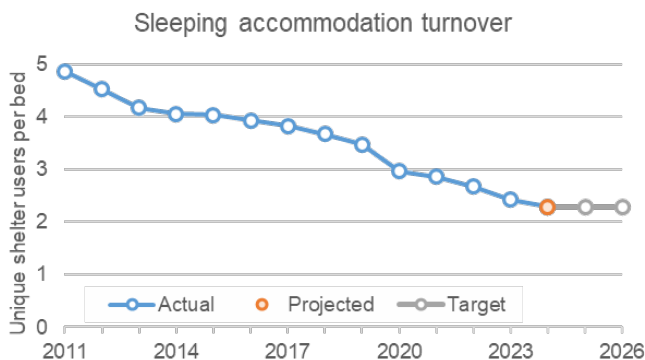
\$Million	2025	2026-2034	Total
Gross Expenditures	\$125.5	\$831.6	\$957.1
Debt	\$ 35.0	\$655.0	\$690.0

Note: Includes 2024 carry forward funding

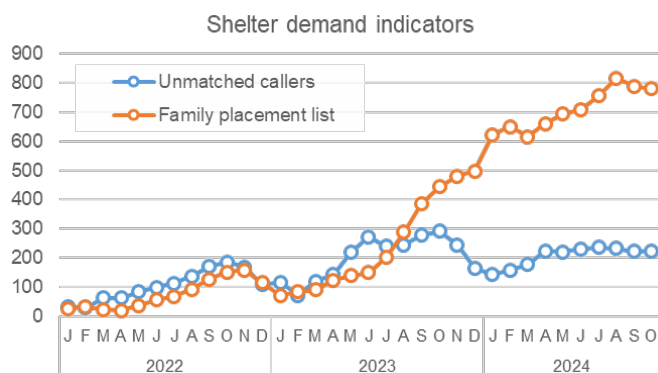
How Well We Are Doing – Behind the Numbers



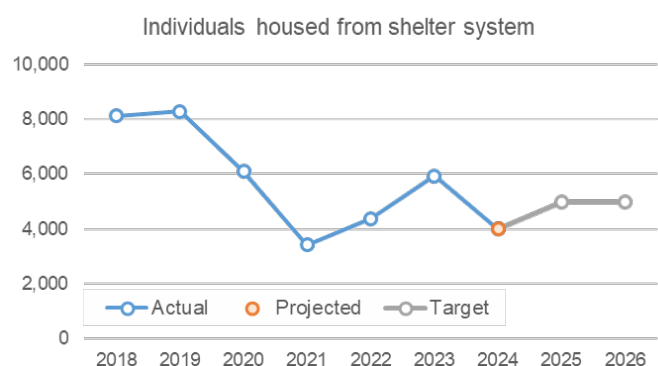
- Growing demand for shelter services, driven by the increasing cost of housing and insufficient income supports, continues to outpace the expansion of shelter and allied services in Toronto.
- The growth in demand for family shelter has resulted in significant expansion of bridging accommodations for families to ensure children are not sleeping outdoors when the shelter system is full or when there is no other appropriate alternative.
- The 2025 budget proposes an increased service level of 12,235 people accommodated per night. This service level may not be sufficient to meet the continually growing demand.



- Sleeping accommodation turnover is a measure of how many individuals are accommodated in a single bed in a single year. It is a ratio of the number of unique shelter users to receive accommodation in a year to the average number of occupied accommodation spaces over the course of that year.
- Continued erosion of housing affordability has meant that shelter users are having to stay longer in shelter programs, meaning that beds serve fewer shelter users in a year. In 2011, nearly five unique shelter users were able to use a shelter system bed in a year. In 2024 that figure is just above two unique shelter users per year.



- Individual and couple callers to the Central Intake shelter referral service who cannot be matched to a shelter space are tracked daily as unmatched callers.
- The family placement list is also maintained by Central Intake and indicates the number of families waiting to access shelter.
- The number of unmatched callers has remained consistently high throughout 2024, averaging over 200 callers per day since April.
- Families waiting to access shelter grew significantly over 2024, peaking in August at over 800 families waiting to access shelter programs.



- Annual totals from the Shelter System Flow dashboard shows the number of people recorded as discharged to housing from a shelter program.
- Following two years of declining housing outcomes during the COVID-19 pandemic, they increased in 2022, driven by the new Canada-Ontario Housing Benefit (COHB) program.
- In 2023, Toronto and Ontario's top-up to the COHB supported even stronger housing outcomes.
- In 2024, delays in federal and provincial COHB funding resulted in a decrease of approximately 50% in people housed in 2024 compared to 2023. COHB funds were allocated to Toronto in fall of 2024. This delay contributed to increased lengths of shelter stay and lack of turnover in shelter spaces.

How Well We Are Doing

Service	Measure	2022 Actual	2023 Actual	2024 Target	2024 Projection	Status	2025 Target	2026 Target
Outcome Measures								
Homelessness Services	Unique individuals provided with sleeping accommodation*	22,000	24,758	26,500	28,000	●	28,000	28,600
Homelessness Services	Average daily callers to Central Intake not matched to a shelter space	105	202	0	225	●	250	250
Homelessness Services	Individuals housed from overnight shelter and allied services	4,385	5,927	4,500	4,300	●	5,000	5,000
Homelessness Services	Individuals housed by Street Outreach services	274	358	275	280	●	275	275
Homelessness Services	Sleeping accommodation turnover (people served per bed)*	2.68	2.43	n/a	2.29	n/a	2.29	2.29
Service Level Measures								
Homelessness Services	Average nightly sleeping accommodation provided*	8,221**	9,697**	10,550	12,000	●	12,235	12,535
Homelessness Services	Street Outreach site visits conducted	25,047***	26,787	28,000	25,500	●	26,000	26,000

*These three measures are new and are introduced to include individuals provided accommodation in programs outside the shelter system, specifically in bridging and triage hotel programs that support families unable to access space in a program within the City's shelter services. These families are supported with accommodation costs but are not provided other services that would be provided in a shelter system program.

**Service levels reported in 2022 and 2023 were supported in part by programs outside of Toronto Shelter and Support Services' budget. The values for previous years are presented here for the sake of comparison.

***Methodology revised to focus on Streets to Homes only, previously reported number is revised since it included community partner reported totals that have not been sustained in subsequent years.

2024 Projection to 2024 Target Comparison

● 80 - 100% (MET TARGET) ● 70 - 99% (LOW RISK) ● 69% and Under (REQUIRES ATTENTION)

Service	Measure	2022 Actual	2023 Actual	2024 Target	2024 Projection	Status	2025 Target	2026 Target
Other Measures								
Homelessness Services	Entries into homelessness*	9,795	10,183	11,500	5,950	n/a	12,000	14,000
Homelessness Services	Chronic homelessness	4,895	5,774	7,250	8,500	n/a	9,500	11,000
Homelessness Services	Returns to homelessness	940	688	1,100	400	n/a	1,000	1,200

*Entries into homelessness: the number of people who entered homelessness in the shelter system for the first time in the year. The drop in 2024 projection is due to lack of available space in the shelter system and not a decrease in demand.

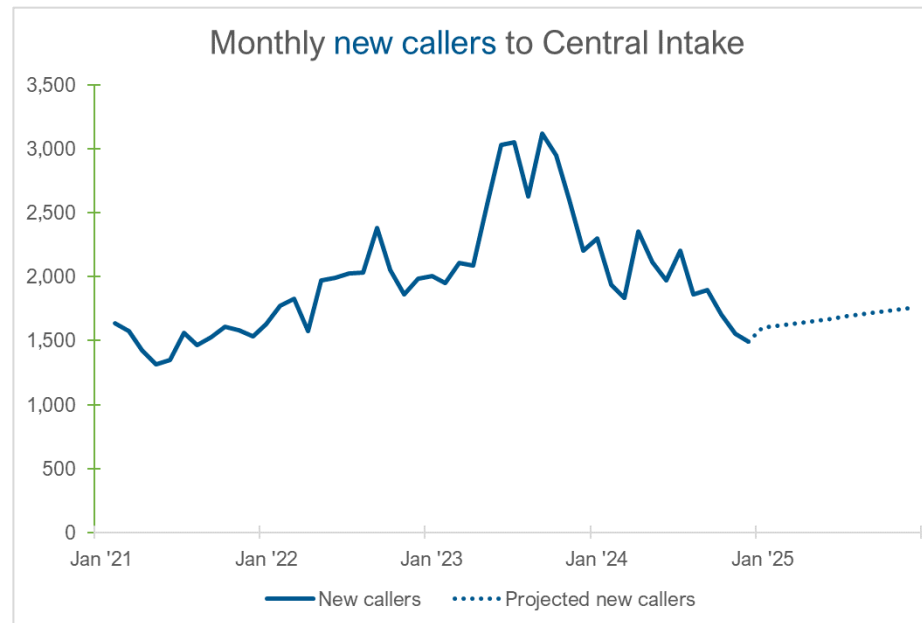
These other measures are provided as additional context on homelessness services in Toronto. This information helps the City and our community partners measure progress towards the vision of ensuring homelessness in Toronto is rare, brief, and non-recurring.

These measures count the number of people entering, experiencing, and leaving homelessness in the City's shelter system each month. Other forms of homelessness (outdoor homelessness, hidden homelessness, etc.) are not currently accounted for in these measures. As a result, these measures are affected by the ability of people to access the City's shelter system. The 2024 projections vary significantly from their targeted levels due to the significant challenges in helping shelter residents access housing.

Status ratings are not provided for these context measures.

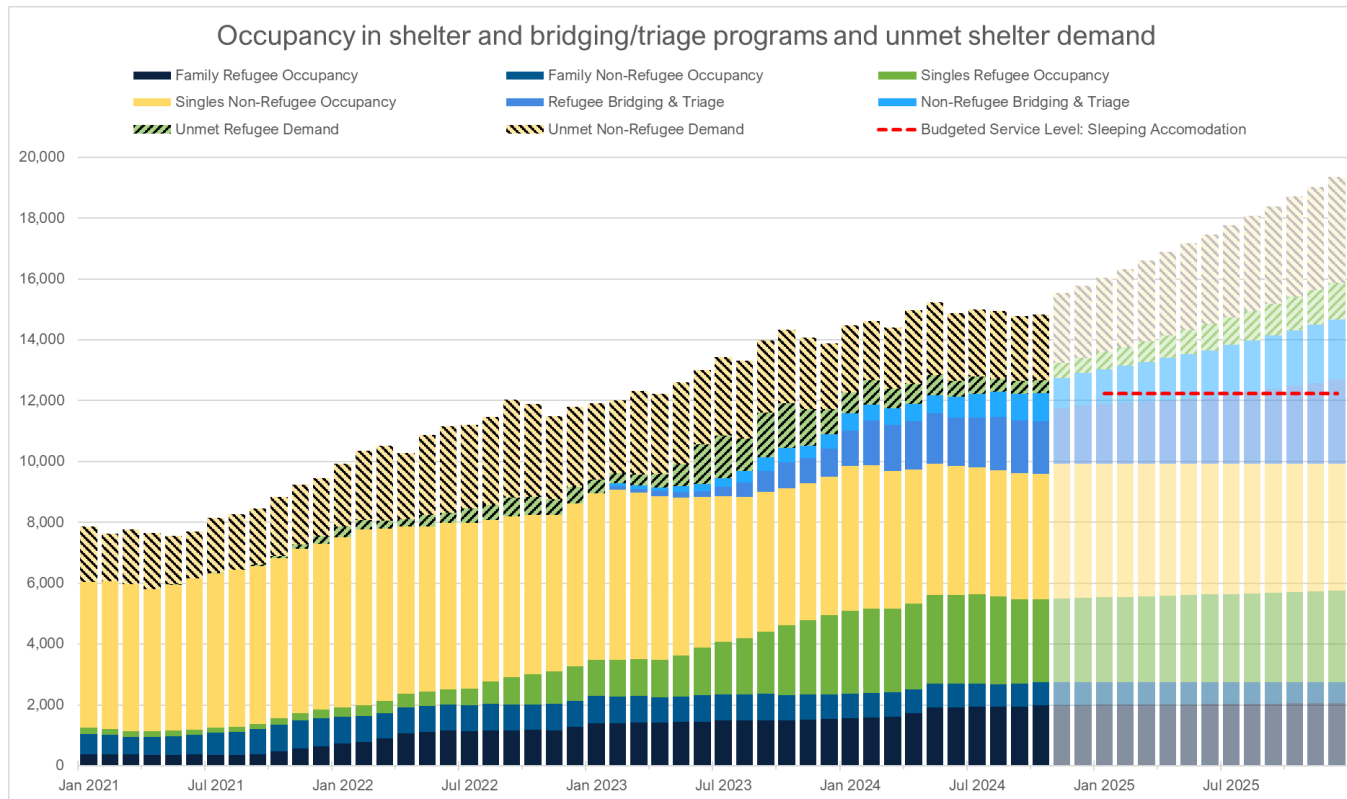
DEMAND FOR SHELTER FORECASTED TO REMAIN HIGH IN 2025

- Toronto Shelter and Support Services uses demand for shelter at its Central Intake service as a proxy to understand total demand for shelter services. Future demand is forecasted based on previous months' demand, capacity, and occupancy statistics.
- While new shelter demand is forecasted to decrease in 2025, new demand will still be significantly higher than what can be accommodated in the shelter system. In 2024 through October, a total of 20,180 unique callers (representing households) to Central Intake have sought shelter for the first time, but only 5,435 unique individuals have accessed the City's shelter system for the first time. These trends are expected to continue in 2025.



DEMAND EXCEEDS SYSTEM CAPACITY, LEAVING THOUSANDS WITHOUT SHELTER

- Shelter demand is forecasted to remain high throughout 2025. This is due to a variety of reasons, which include inadequate and unaffordable housing supply, increased cost of living, low wages and inadequate income supports, high inflation, and a lack of access to health and mental health supports.
- Although demand for shelter has decreased over 2024, demand still significantly outpaces available capacity.
- Toronto Shelter and Support Services' 2025 budget proposes to increase the spaces for sleeping accommodation to 12,235 (including 2,517 for bridging and triage program based on current service level) but this increase for nightly accommodation is not anticipated to be sufficient to meet demand as the number of people who are not able to access shelter services is expected to continue to grow.
- This chart details past and projected occupancy in shelter programs, actual and forecasted demand on bridging and triage programs for families, and the amount of unmet demand for singles and couples in the shelter program.



Category	Oct 2024	Jan 2025	Dec 2025
Bridging demand			
Refugee	1,715	1,947	2,748
Non-refugee	922	1,142	1,978
Unmet demand in Shelter			
Refugee	424	559	1,213
Non-refugee	2,161	2,454	3,467

- Bridging demand is actual/forecast average occupancy in bridging and triage programs (2,517 spaces are supported through this budget).
- Unmet demand is the number of actual/forecast callers to Central Intake in a month who are not admitted to a shelter within 30 days.

EXPERIENCES, CHALLENGES AND PRIORITIES

Our Experience and Success

- From January to November 2024, Toronto Shelter and Support Services (TSSS) in collaboration with the Housing Secretariat, moved 3,808 people experiencing homelessness from the shelter system into permanent housing.
- Toronto Shelter and Support Services has enhanced its investment in the shelter system by utilizing the savings achieved through long-term hotel lease contracts.
- As a result of the City's on-going intergovernmental efforts, TSSS continues to secure significant financial support from both levels of government allowing investment in strengthening the shelter system and providing services to clients.
- Advanced work on the [Homelessness Services Capital Infrastructure Strategy](#) which outlined a long-term, proactive approach for TSSS to improve the stability and recovery of the shelter system and address the unprecedented demand for shelter beds. Secured and announced the locations of the first 6 shelters.
- Continued to prioritize a Housing First model and permanent housing solution. As part of efforts to drive successful housing outcomes, TSSS released the third component of the Service Triage, Assessment and Referral Support common assessment tool.
- On June 27, 2024, Council adopted [EC13.8 - The City's Encampment Approach and Strategy](#) with amendments which included the City's updated City of Toronto Interdivisional Protocol for Encampments in Toronto. This includes a commitment to a human rights-based approach to connecting people in encampments with immediate shelter and permanent housing options. Over the course of 2024, reduced 2,910 encampments across 308 parks with the enhanced outreach approach ending encampments at Allan Gardens, Clarence Square and Bellevue Square.
- Continued to take significant steps to prioritize shelter safety, including the development of a [Shelter Safety Action Plan](#), which provides a 36-month road map to help ensure staff are better protected, clients are safe and the shelter system is more resilient.
- Responded to the refugee crisis in Toronto and secured federal funding through the Interim Housing Assistance Program for costs incurred for sheltering refugee claimants. More than 4,500 people were moved from Toronto to Immigration, Refugees and Citizenship Canada shelter hotel programs throughout Ontario.
- Strengthened partnerships with Indigenous organizations in the homelessness sector and implement commitments and actions in the [Meeting in the Middle Action Plan and Engagement Strategy](#). This includes allocation of 25% of all new housing opportunities through the Priority Access to Housing with Supports program to Indigenous people experiencing homelessness.
- Advanced commitments to Confronting Anti-Black Racism through client-facing and internal initiatives, including an update to the Toronto Shelter Standards to incorporate a Confronting Anti-Black Racism lens.
- Continued to work with Toronto Public Health to provide guidance to homeless service providers on Infection Prevention and Control measures through responsive webinars, communications, and directives, to reduce risk from transmission of infectious illnesses for clients and shelter staff.
- Continued implementing the 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.

Key Challenges and Risks

- Toronto's shelter system is full. Current demand for shelter space is so high that every night the City is unable to provide shelter to hundreds of people requesting a space. As of November 17, 2024, an average of 216 callers per day to the Central Intake Call Centre could not be matched to shelter space. There are an additional 681 families on the family shelter placement list waiting for a space in the family shelter system. As a result, the City is experiencing increasing levels of homelessness on the street, in encampments and on the City's transit system.
- In 2024, Toronto's shelter system accommodated more than 12,000 people nightly while continuing to face significant unmet demand for shelter.
- The City's shelter system has been growing to respond to the inadequacy of other systems to meet the needs of residents which has led to a rise in homelessness in Toronto and the City expects demand to continue to rise in 2025. Reasons include, but not limited to, insufficient affordable housing supply, increased cost of living, inadequate income supports and a lack of access to health and mental health supports.

- The Ontario government's changing legislation related to supervised consumption sites as well as the growth of encampments may present risks and challenges for people experiencing homelessness and sleeping outdoors in Toronto.
- Growth in demand for family shelter has resulted in significant expansion of bridging accommodations for families to ensure children are not sleeping outdoors when the shelter system is full or when there is no other appropriate alternative.
- The number of refugee claimants needing shelter continues to rise. At the end of 2024, there were more than 4,500 refugee claimants in the City's shelter system, as well as an additional 1,300 refugee claimants being supported outside of the system. The delayed establishment of a regional response including the creation of a reception centre will continue to contribute to increased pressures on the shelter system.
- Immigration, Refugees and Citizenship Canada is making changes to the funding criteria and approach through the Interim Housing Assistance Program and it is unknown what the impact will be on funding to support municipalities for refugee claimant shelter costs during and after 2025.
- The percentage of people experiencing chronic homelessness continues to increase. More people are staying in the shelter system longer. As of October 2024, approximately 78% of people accessing Toronto's shelter system have stayed in the shelter system long enough to meet the chronically homeless criteria. This has risen steadily from approximately 32% in January 2018.
- There continues to be more people entering the shelter system than those leaving to permanent housing.
- The City requires ongoing investments from other orders of government to address the complex elements of Toronto's homelessness issue, which is situated within the broader context of an affordability crisis. A coordinated regional response is required, including measures focusing on prevention and diversion from the shelter system.

Priority Actions

- Provide sleeping accommodations for 12,235 people nightly, and expansion of additional spaces to protect people from cold weather during winter season.
- Continue to work with other orders of government to advocate for funding to address the complex elements of the homelessness emergency in Toronto.
- Address the urgent issues of encampments and unsheltered homelessness, with support from federal funding for encampments, with an emphasis on a housing-first approach to reducing the number of encampments and connecting people to shelter and permanent housing, with support through additional staff to engage people living outdoors and in the transit system (TTC).
- Respond to the refugee crisis in Toronto by developing a refugee service model and pathways to respond to the unique needs of refugee claimants, including specialized accommodations and support services, diversion programs, and strategic partnerships that aim to develop community capacity and influence creation of a coordinated national refugee response system.
- Continue improving shelter safety for staff and service users, including implementing the [Shelter Safety Action Plan](#) and development of a specialized program for service users with complex needs.
- Continue to implement the recommendations of the [Meeting in the Middle Engagement Strategy and Action Plan](#) to meaningfully address Indigenous homelessness, including working with Indigenous partners to identify and create culturally appropriate shelter spaces for Indigenous Peoples.
- 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, including Toronto's Shelter Standards.
- Invest in staff and sector capacity and better housing outcomes through additional stabilization funding to address disparities between community providers.
- Implement the Homelessness Services Capital Infrastructure Strategy which includes beginning the site development process for the six shelter locations identified and acquired in 2024 and continue the search for additional shelter locations.
- Analyze the results from the 2024 Street Needs Assessment, a federally mandated City-wide point-in-time count and survey of people experiencing homelessness in Toronto in collaboration with community partners in the homelessness sector, to inform service planning and delivery.
- Develop a strategic plan that will serve as a roadmap to address homelessness, utilizing a multi-divisional and sector-wide approach, and propose major initiatives with defined outcomes and create a multi-year blueprint for making strategic decisions and investments around homelessness.
- Continue to implement a phased transition and relocation plan for temporary sites that considers the needs of service users and ensures adequate shelter capacity is maintained.

CITY STAFF PREPARED BUDGET

The City Manager and Chief Financial Officer and Treasurer have prepared the following budget:

1. The 2025 Operating Budget for Toronto Shelter and Support Services of \$897.957 million gross, \$656.778 million revenue and \$241.178 million net for the following services:

Service:

	Gross Expenditures (\$000s)	Revenue (\$000s)	Net Expenditures (\$000s)
Homeless and Housing First Solutions	897,956.6	656,778.4	241,178.2
Total Program Budget	897,956.6	656,778.4	241,178.2

- The 2025 staff complement for Toronto Shelter and Support Services of 1,497.5 positions comprised of 3.0 capital positions and 1,494.5 operating positions.
2. The 2025 Capital Budget for Toronto Shelter and Support Services with cash flows and future year commitments totaling \$904.517 million as detailed by project in [Appendix 5a](#).
 3. The 2026-2034 Capital Plan for Toronto Shelter and Support Services totalling \$52.587 million in project estimates as detailed by project in [Appendix 5b](#).
 4. That all third-party funding included in the 2025 Budget be subject to the execution of an agreement or receipt of funding. If such agreement or funding is not in place by 2025 or forthcoming, the approval to spend must be reassessed by City Council relative to other City-funded priorities and needs in future budget processes.

2025 OPERATING BUDGET

2025 OPERATING BUDGET OVERVIEW

Table 1: 2025 Operating Budget by Service

(In \$000s)	2023 Actual	2024 Budget	2024 Projection*	2025 Base Budget	2025 New / Enhanced	2025 Budget	Change v. 2024 Budget	
By Service	\$	\$	\$	\$	\$	\$	\$	%
Revenues								
Homeless and Housing First Solutions	553,154.8	605,135.0	614,602.5	656,778.4		656,778.4	51,643.4	8.5%
Total Revenues	553,154.8	605,135.0	614,602.5	656,778.4		656,778.4	51,643.4	8.5%
Expenditures								
COVID-19 Response	290,355.6							
Homeless and Housing First Solutions	688,200.7	846,313.2	843,995.5	893,336.0	4,620.6	897,956.6	51,643.4	6.1%
Total Gross Expenditures	978,556.3	846,313.2	843,995.5	893,336.0	4,620.6	897,956.6	51,643.4	6.1%
Net Expenditures	425,401.5	241,178.2	229,393.0	236,557.6	4,620.6	241,178.2	0.0	0.0%
Approved Positions**	1,064.9	1,256.5	N/A	1,466.5	31.0	1,497.5	241.0	19.2%

* 2024 Projection based on 9 Month Variance

**YoY comparison based on approved positions

KEY DRIVERS

Total 2025 Budget expenditures of \$897.957 million gross reflects an increase of \$51.643 million in spending above 2024 budget, predominantly arising from:

- Expansion of City's encampment response, working from a human-rights approach to connect people living outdoors with immediate shelter and permanent housing options, and strengthening security and safety throughout the shelter system and local community.
- Increased investment in the Refugee Response program, including shelter supplement for families in the bridging program as the City continues to see significant numbers of refugee claimants needing shelter. Continuing the current service level in shelter, requires an additional investment in shelter supplement in bridging and triage programs for refugee families with children and pregnant women in their third trimester and for oversight of the program.
- Salary and benefit adjustments, alignment to actual requirements and investment in additional positions for support and stabilization in the shelter system.
- Inflationary increase for contracted services and food costs to align with experience.

The 2025 Budget forecasts costs to support refugee claimants of \$321.672 million (including administration cost) for which \$300 million in federal funding is requested. Toronto Shelter and Support Services' is budgeting for an average of 6,650 refugee claimants each night in 2025 of which it is estimated that 2,467 will be supported in refugee specific shelter programs, 2,443 will be in the base shelter system, and 1,740 as part of the bridging and triage programs. The actual 2025 costs associated with refugee claimants could vary significantly subject to changes in demand and the success of the federal reception centre.

EQUITY IMPACTS OF BUDGET CHANGES

Toronto Shelter and Support Services' 2025 Operating Budget will have a positive impact on people experiencing homelessness in Toronto. Ensuring people experiencing homelessness, including those sleeping outdoors and in encampments, have access to safe, high-quality emergency shelter, and access to permanent housing opportunities and income supports is an important determinant of health and improves the social and economic status of an individual. This budget will positively impact access to homelessness services, including emergency shelter, outreach services, and housing-focussed supports, for a range of equity-deserving groups, including but not limited to 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.

2025 OPERATING BUDGET KEY COST DRIVERS

The 2025 Net Operating Budget for Toronto Shelter and Support Services (TSSS) of \$241.178 million is the same as the 2024 Net Budget. Table 2 below summarizes the key cost drivers for the 2025 Budget.

Table 2: 2025 Key Cost Drivers

(In \$000s)	2025				2026 Annualized impact (Net)
	Revenues	Gross	Net	Positions*	
2024 Projection*	614,602.5	843,995.5	229,393.0	N/A	N/A
2024 Budget	605,135.0	846,313.2	241,178.2	1,256.5	N/A
Key Cost Drivers:					
<i>Prior Year Impacts</i>					
Reversal of One-time Revenue	(92.7)	(92.7)			
<i>Delivery of Capital Projects</i>	416.7	416.7		3.0	
<i>Operating Impacts of Capital</i>	95.6	1,052.5	956.9		15,243.6
<i>Salary and Benefits</i>					
Salary and Benefits Adjustment		5,823.0	5,823.0	1.4	1,925.7
Other Complement Changes		10,388.5	10,388.5	153.6	1,010.0
<i>Non-Salary Inflation</i>					
Per Diem, Grants, Room and Food Costs		6,799.9	6,799.9		6,661.8
Utilities		215.0	215.0		
<i>Revenue Changes</i>					
Increase Federal Funding for Refugee Response	50,000.0		(50,000.0)		112,192.6
<i>Other Changes</i>					
Purchase of Services Shelters Enhancement		7,000.0	7,000.0		7,000.0
Shelter Supplement for Families and Oversight	1,993.0	23,280.5	21,287.5	14.0	
Encampment Support - All Divisions		8,806.7	8,806.7		(8,806.7)
Contribution Social Housing Stabilization Reserve		7,100.0	7,100.0		(7,100.0)
Other	(769.2)	8,859.7	9,628.9		73.2
Sub-Total - Key Cost Drivers	51,643.4	79,649.8	28,006.4	172.0	128,200.2
Affordability Measures		(32,627.0)	(32,627.0)	38.0	
Total 2025 Base Budget	656,778.4	893,336.0	236,557.6	1,466.5	128,200.2
2025 New / Enhanced		4,620.6	4,620.6	31.0	(715.7)
2025 Budget	656,778.4	897,956.6	241,178.2	1,497.5	127,484.5
Change from 2024 Budget (\$)	51,643.4	51,643.4	0.0	241.0	N/A
Change from 2024 Budget (%)	8.5%	6.1%	0.0%	19.2%	N/A

*Based on 9 Month Variance

**YoY comparison based on approved positions

Key Drivers:**Prior Year Impacts:**

- Reversal of one-time donation for Robertson House.

Delivery of Capital Projects:

- Operating costs for three temporary positions to support the capital delivery of the Homelessness Services Capital Infrastructure Strategy capital project.

Operating Impacts of Capital:

- Operating costs for sites delivered under the Housing and Shelter Infrastructure Development project (previously known as the 1,000 New Shelter Beds project).

Salary and Benefits:

- Adjustment to salary and benefits for contractual obligations as well as the addition of 155.0 staff complement to stabilize shelter operations and align to actual experience.

Non-Salary Inflation:

- Inflationary adjustments on per diems, grants, room rent, utilities, and food costs across the shelter system.

Revenue Changes:

- An increase in Federal Interim Housing Assistance Program (IHAP) funding for the Refugee Response program of \$50 million to continue serving refugee claimants at current level. The total 2025 anticipated federal funding for the Refugee Response program is \$300 million compared to 2024 budgeted federal funding of \$250 million based on previous IHAP directives. The Federal Government released new IHAP directives which as currently identified are expected to limit and possibly reduce access to funding for the Refugee Response program during and after 2025. The City is committed to working with the Federal Government to minimize the impact of new IHAP directives and ensure that the City continues to be able to serve all refugee claimants in Toronto who are in need of shelter.
- It should be noted that TSSS continues its reliance on base funding of \$200 million for a second budget year from the Province of Ontario operating support for shelters and homelessness as part of the Toronto-Ontario New Deal Agreement.

Other Changes:

- Enhanced funding of \$7.000 million for Purchase of Service shelters for year four of the ten-year strategy to stabilize the shelter system and harmonize operating and working conditions for non-profit staff to that of the City.
- Increase support for the Refugee Response program to provide additional investments of \$21.288 million in shelter supplement in bridging program for refugee families with children and pregnant women in their third trimester and \$1.993 million, and 14 positions, for oversight of the program.
- One-time support of \$8.807 million to support planned city-wide encampment and response activities to be performed by other divisions (Corporate Real Estate Management, Parks Forestry and Recreation, and Transportation Services).
- One-time contribution to the Social Housing Stabilization Reserve of \$7.100 million to support sustainment and creation of affordable housing to ease pressure on shelter demand.
- Increase to various programs and sites to align budget to reflect actual experience including \$6.645 million for security and community safety.

Affordability Measures:**Table 3: Offsets and Efficiencies**

(In \$000s)									
Recommendation	Savings Type	Equity Impact	2025				2026 (Incremental)		
			Revenue	Gross	Net	Positions	Gross	Net	Positions
Temporary Hotel Program - Leases	Efficiencies	No Equity Impact		(30,496.2)	(30,496.2)				
Cleaning Costs	Efficiencies	No Equity Impact		(2,130.8)	(2,130.8)	38.0			
Total Affordability Measures				(32,627.0)	(32,627.0)	38.0			0.0

Efficiency measures are specific actions taken by TSSS that achieve cost reductions without impacting service levels for people experiencing homelessness in emergency base shelter system including refugee claimants. The key efficiency measures implemented are described below:

- Savings to the temporary hotel program achieved through negotiated longer term hotel lease contracts.
- Reduction in cleaning costs due to replacing contracted janitorial services in the temporary hotel program with 38 City cleaning staff positions.

New and Enhanced Service Priorities:**Table 4: New / Enhanced Requests**

New / Enhanced Request	2025				2026 Annualized Gross	Equity Impact	Supports Key Outcome / Priority Actions
	Revenue	Gross	Net	Positions			
In \$ Thousands							
1 Staff Equity and Wellness Initiatives		568.0	568.0			Medium-positive	Enhance supports to improve TSSS staff and client wellbeing, culture building, engagement, and staff development, in alignment with City's corporate strategic plan.
2 Service User Advisory Group		125.0	125.0			High-positive	In response to the CAMH Shelter Safety Study recommendation #13, create a Service User Advisory Group to support ongoing and meaningful engagement of shelter service users and people currently experiencing homelessness, including people living in encampments.
3 New and Enhanced Positions for Data Strategy		356.3	356.3	4.0		Medium-positive	In response to AG recommendation 2022.AU12.1 & 2022.AU12.2, enhance data management capabilities in business and data process documentation, and data and technology governance to support high quality data inputs.
4 Specialized Program to Support Service Users with Complex Needs		400.0	400.0		400.0	High-positive	In response to AG recommendation: 2022.AU12.1 Rec #5, develop a specialized program to support people with extensive histories of violence, service restrictions and high number of admissions.
5 Encampment Office Expansion		1,790.8	1,790.8	14.0	1,797.0	High-positive	Expand frontline operations and oversight to meet the outgrowing number of encampments.
6 Enhanced Drop-in Hours for the Winter Plan		380.5	380.5		388.1	High-positive	Increase drop-in hours during the winter season by providing additional funding to drop-in service providers.
7 Enhancements to the Streets to Homes TTC Program		1,000.0	1,000.0	13.0	1,319.8	High-positive	Expand the engagement with vulnerable persons on TTC.
Total New / Enhanced		4,620.6	4,620.6	31.0	3,904.9		

Note:

- For additional information, please refer to [Appendix 3](#) for the 2025 New and Enhanced Service Priorities and [Appendix 4](#) for Operating Program Provincial/Federal Funding Streams by Funding Source, respectively.

2026 AND 2027 OUTLOOKS**Table 5: 2026 and 2027 Outlooks**

(In \$000s)	2025 Budget	2026 Incremental Outlook	2027 Incremental Outlook
Revenues			
Intergovernmental Funding - Federal		(112,192.6)	(187,807.4)
Intergovernmental Funding - Provincial			(200,000.0)
Reversal of One-time Funding		(1,993.0)	
Changes in Inter-Divisional Recovery		(88.0)	0.1
Delivery of Capital Projects		1.3	(418.0)
Total Revenues	656,778.4	(114,272.3)	(388,225.3)
Gross Expenditures			
Operating Impact of Capital		15,243.6	3,435.0
Purchase of Services Shelters Enhancement		7,000.0	7,000.0
Per Diem, Grants, Room and Food		6,661.8	7,079.6
Salary and Benefits		2,937.0	1,739.6
Reversal of One-time Funding		(10,799.7)	
Reversal of Reserve Contribution		(7,100.0)	
2025 New and Enhanced		(715.7)	(2,564.0)
Other Changes		(14.8)	(197.6)
Total Gross Expenditures	897,956.6	13,212.2	16,492.6
Net Expenditures	241,178.2	127,484.5	404,717.9
Approved Positions	1,497.5	(78.5)	(17.0)

Key Outlook Drivers

The 2026 Outlook with total gross expenditures of \$911.169 million reflects an anticipated \$13.212 million or 1.47% increase in gross expenditures above the 2025 Operating Budget. The 2027 Outlook expects a further increase of \$16.493 million or 1.81% above the 2026 Outlook.

These changes arise from the following:

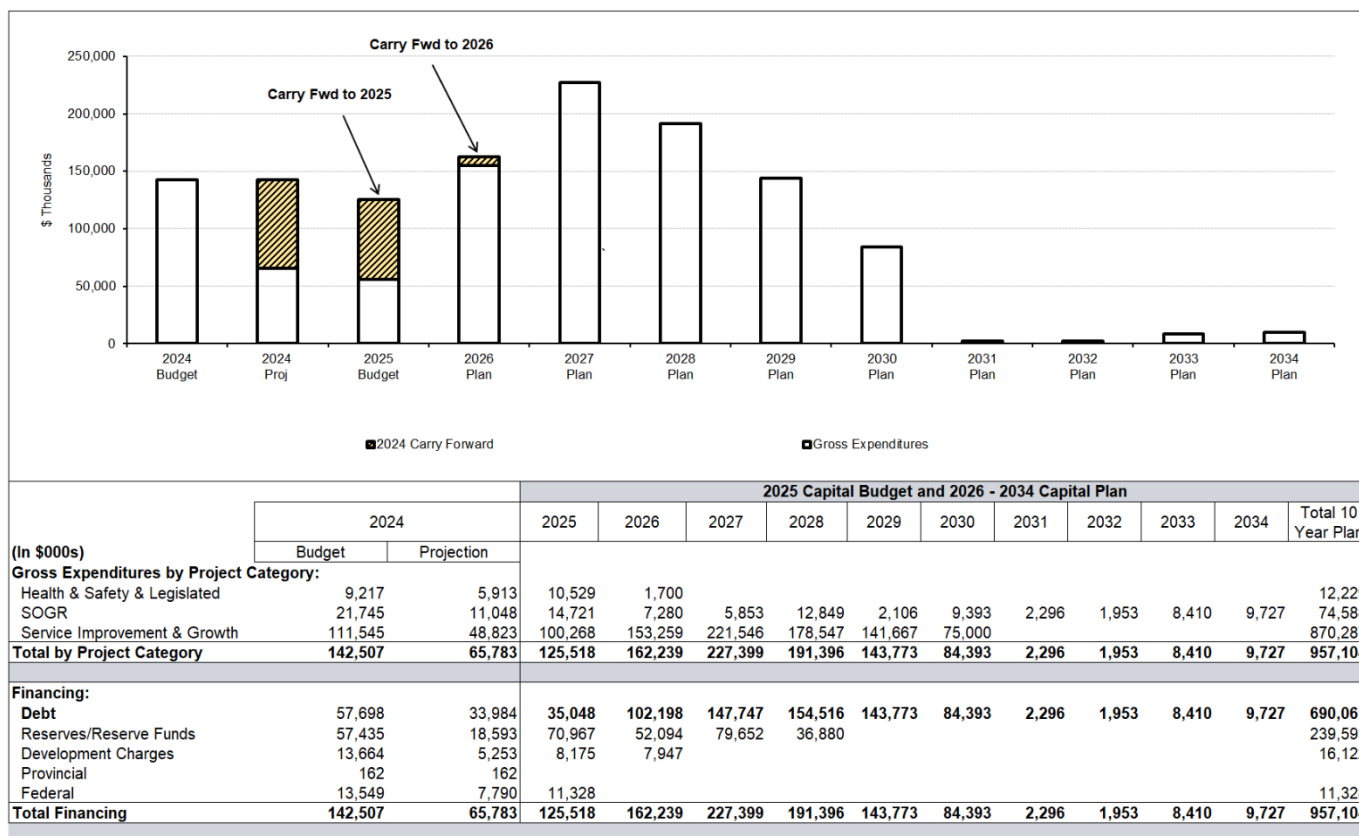
- **Operating Impact of Capital:** Anticipated operating impacts of capital for Homelessness Services Capital Infrastructure Strategy sites in 2026 and 2027 and further Housing and Shelter Infrastructure Development Project (previously known as the 1,000 New Shelter Beds project) site expected to begin operations in 2027.
- **Purchase of Services Shelters (POS) Enhancement:** Increase in POS shelters base budget enhancements in 2026 and 2027 for years five and six of the ten-year strategy to stabilize the shelter system and harmonize operating and working conditions for non-profit staff to that of the City.
- **Per Diem, Grants, Room, and Food:** Anticipated inflationary increases for per diems, grants, room rent, utilities and food costs across the shelter system.
- **Reversal of One-time Items:** Reversal of one-time funding to other divisions for encampment activities (\$8.807 million), contribution to the Social Housing Stabilization Reserve (\$7.100 million) and oversight cost for the bridging program that was fully funded by reserve (\$1.993 million gross and \$0 net).

-
- **Salary and Benefits:** Anticipated increases in salary and benefits adjustments.
 - **Intergovernmental Funding:** Commitments from the Provincial and Federal Governments for the New Deal (\$200 million) and Interim Housing Assistance Program (IHAP) (\$300 million) end in 2026. Reduction of federal funding in 2026 represents the estimate based on an initial review of recently released IHAP directives. The City continues to work with other orders of government to advocate for funding the shelter system and to meet demand for all service user groups.
-

2025 – 2034 CAPITAL BUDGET AND PLAN

2025 – 2034 CAPITAL BUDGET AND PLAN OVERVIEW

Chart 1: 10-Year Capital Plan Overview



Project Updates (\$13.2 Million)

The 2025-2034 Capital Budget and Plan reflects the following changes to existing projects over the nine common years (2025-2033):

- \$9.1 million – Increase for Winter Plan for additional spaces due to replacement of existing sites.
- \$4.1 million – Increase for State of Good Repair projects to assist in stabilizing the shelter system's long-term infrastructure. The cashflow has been adjusted to reflect a more robust and accurate 10-Year Plan and will continue to be refined based on planned condition assessments of asset inventory.
- Cash flow for the GSR has been adjusted from 2025 and realigned in future years based on revised estimated construction timelines. The cashflow could be revised during 2026 budget process when design is completed.

New Projects (\$169.4 Million)




The 2025-2034 Capital Budget and Plan includes new projects. Key projects are as follows:

- \$168.6 million – Funding for the design and construction costs for sites approved by Council ([2024.EX15.3](#)) to advance the Homelessness Services Capital Infrastructure strategy as well as acquisition for additional sites.
- \$0.8 million – Confronting Anti-Black Racism (CABR) Tracking Tool project to document incidents of anti-black racism and create accountability measures for managers to follow-up with the appropriate interventions.

Note:

For additional information, please refer to [Appendix 5](#) for a more detailed listing of the 2025 and 2026-2034 Capital Budget and Plan by project; [Appendix 6](#) for Reporting on Major Capital Projects – Status Update; [Appendix 7](#) for Capacity to Deliver Review; and [Appendix 8](#) for a Summary of Capital Delivery Constraints, [Appendix 9](#) for Capital Program Provincial/Federal Funding Streams by Projects, respectively.

2025 – 2034 CAPITAL BUDGET AND PLAN**\$957.1 Million 10-Year Gross Capital Program**

		
Aging Infrastructure	Health and Safety	Service Improvement and Growth
\$74.6 M 7.8 %	\$12.2 M 1.3%	\$870.3 M 90.9%
State of Good Repair <input checked="" type="checkbox"/> <input checked="" type="checkbox"/>	AODA COVID-19 Resilience Response Infrastructure <input checked="" type="checkbox"/> <input checked="" type="checkbox"/>	George Street Revitalization <input checked="" type="checkbox"/> <input checked="" type="checkbox"/> Homelessness Services Infrastructure Development (Formerly 1,000 Beds) <input checked="" type="checkbox"/> <input checked="" type="checkbox"/> Spadina Project <input checked="" type="checkbox"/> <input checked="" type="checkbox"/> Winter/Respite Sites <input checked="" type="checkbox"/> <input checked="" type="checkbox"/> Office Modernization Homelessness Services Capital Infrastructure Strategy <input checked="" type="checkbox"/> <input checked="" type="checkbox"/> CABR Tracking Tool 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 2025-2034 Capital Budget and Plan cash flows. Does not break out the climate component costs separately.

- The City has requested funding assistance of \$674.5 million from the Government of Canada to support the delivery of the Homelessness Services Capital Infrastructure Strategy (HSCIS) project with the objective to deliver 1,600 shelter beds to the City's shelter system on a priority basis. As of finalization of budget materials the funding is yet to be confirmed. Of the \$674.5 million, the 2025 budget includes new funding of \$168.6 million for advancing HSCIS, funded from City Building Fund under Service Improvement and Growth. This is in addition to the previously approved \$89.5 million ([2024.EX15.3](#)).
- The George Street Revitalization (GSR) project was placed on hold due to cost estimates that exceeded the approved budget. On February 6, 2024 ([2024.EX11.9](#)), Council approved to end the Memorandum of Understanding between the City of Toronto and Ontario Infrastructure and Lands Corporation. Toronto Shelter and Support Services will report back to the Executive Committee and Council in the second quarter of 2025 on a recalibrated project scope and cost estimate. Service Improvement and Growth includes \$572.0 million for the GSR project which facilitate co-location of a long-term care home, shelters, transitional shelters, affordable housing units and a community service hub.

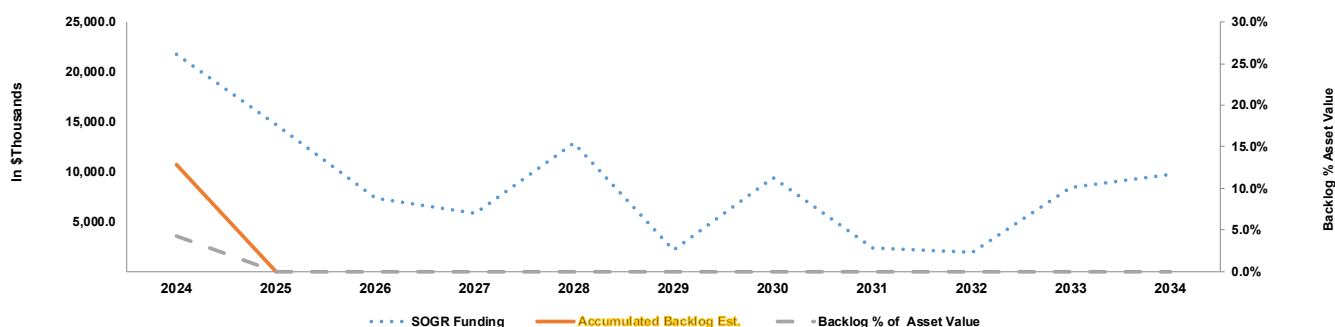
How the Capital Program is Funded

City of Toronto		Federal Funding	
\$945.8 M 99%		\$11.3 M 1%	
Debt	\$690.1 M	Canada Mortgage and Housing Corporation Funding	\$11.3 M
City Building Fund	\$239.6 M		
Development Charges	\$16.1 M		

STATE OF GOOD REPAIR (SGR) FUNDING AND BACKLOG

The chart below depicts the SOGR funding and accumulated backlog estimates for key asset classes in Toronto Shelter and Support Services.

Chart 2: Total SOGR Funding and Backlog



\$ Thousands	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
SOGR Funding	21,744.9	14,721.5	7,280.0	5,853.3	12,848.5	2,106.2	9,392.6	2,295.6	1,953.2	8,409.5	9,727.5
Accumulated Backlog Est.	10,697.3										
Backlog % of Asset Value	4.3%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Total Asset Value	250,372.6	270,462.7	310,221.7	346,756.9	477,388.8	477,388.8	477,388.8	477,388.8	477,388.8	477,388.8	477,388.8

- Toronto Shelter and Support Services' 10-Year Capital Plan includes investments of \$74.6 million in SOGR based on current building condition assessments to maintain buildings and does not have any SOGR backlog. Scopes that were identified in the 2024 budget as backlog have been revised due to change in methodology utilizing the completed building condition assessments to reflect a more robust and accurate SOGR 10-Year Plan. Toronto Shelter and Support Services will continue to refine these estimates based on planned condition assessments of its asset inventory and this SOGR backlog analysis, including asset values.

OPERATING IMPACT OF COMPLETED CAPITAL PROJECTS

Approval of the 2025 Capital Budget will result in an overall operating impact of \$0.957 million net for the operation of the completion of previously approved Housing and Shelter Infrastructure Development (HSID) Phase 2 project sites, as shown in Table 6 below.

Table 6: Net Operating Impact Summary

Projects	2025 Budget		2026 Plan		2027 Plan		2028 Plan		2029 Plan		2025-2029		2025-2034	
	\$000s	Positions	\$000s	Positions	\$000s	Positions	\$000s	Positions	\$000s	Positions	\$000s	Positions	\$000s	Positions
Previously Approved														
Homelessness Services Capital Infrastructure Development (Formerly 1,000 beds)	956.9		(250.0)		3,775.9						4,482.8		4,482.8	
Sub-Total: Previously Approved	956.9		(250.0)		3,775.9						4,482.8		4,482.8	
New Projects - 2025														
Homelessness Services Capital Infrastructure Strategy			15,493.6		(340.9)		(4,233.0)		(3,729.0)		7,190.8		7,937.8	
Sub-Total: New Projects - 2025			15,493.6		(340.9)		(4,233.0)		(3,729.0)		7,190.8		7,937.8	
Total (Net)	956.9		15,243.6		3,435.0		(3,233.0)		(3,729.0)		11,673.6		12,420.6	

Previously Approved projects

- Housing and Shelter Infrastructure Development (HSID): Resulting from realignment of budget to actual experience in 2024 and the final site expected to begin operations in 2027.

New projects

- Homelessness Services Capital Infrastructure Strategy (HSCIS): Included in the 2025 Capital Budget are six confirmed sites (approximately 450 beds) with planned operating dates by 2028. Of these six sites, two sites (approximately 130 beds) and four sites (approximately 320 beds) will be expected to begin operations in 2027 and as early as 2028 respectively. Planned addition of an expansion site (approximately 300 beds family site) early in the 10-year plan will result into net operating cost of \$15.5 million in 2026. Toronto Shelter and Support Services continues to search for additional appropriate sites to acquire, to meet the objectives of the 10-year Homelessness Services Capital Infrastructure Strategy and exact opening dates will be confirmed as detailed design is completed.
 - Opportunity to transition out of high-cost temporary hotels with expansion sites within the strategy over the 10-year plan expects to realize annualized operating savings.
 - Toronto Shelter and Support Services is committed to realizing and capturing all benefits arising from new capital investments as part of the HSCIS by creating purpose-built shelter sites which lead to less operating costs compared to temporary hotels leases.

The 2025 operating costs associated with the HSID in 2025 have been included in the 2025 Operating Budget. Future operating impacts will be reviewed annually for consideration through future year budget processes.

APPENDICES

Appendix 1

2025 Operating Budget by Category

Category (In \$000s)	2022 Actual	2023 Actual	2024 Budget	2024 Projection*	2025 Budget	2025 Change from 2024 Budget	
	\$	\$	\$	\$	\$	\$	%
Provincial Subsidies	162,488.9	313,876.7	286,057.5	261,071.6	286,057.5		
Federal Subsidies	83,387.5	203,937.6	261,241.0	270,151.6	311,241.0	50,000.0	19.1%
User Fees & Donations	36.6	149.7	92.7	114.5		(92.7)	(100.0%)
Transfers From Capital	4,882.1	5,482.7	665.0	474.6	438.7	(226.3)	(34.0%)
Contribution From Reserves/Reserve Funds		25,546.2	55,098.1	82,425.4	57,091.1	1,993.0	3.6%
Sundry and Other Revenues	352.8	1,824.3	1,637.0		1,862.0	225.0	13.7%
Inter-Divisional Recoveries	3,276.4	2,337.6	343.7	364.8	88.1	(255.7)	(74.4%)
Total Revenues	254,424.3	553,154.8	605,135.0	614,602.5	656,778.4	51,643.4	8.5%
Salaries and Benefits	128,913.7	144,267.8	148,075.8	150,837.5	172,450.8	24,375.0	16.5%
Materials & Supplies	22,262.2	15,829.3	12,764.0	14,587.6	18,611.9	5,847.9	45.8%
Equipment	2,398.4	580.2	1,971.3	1,277.5	2,095.7	124.4	6.3%
Service and Rent	371,202.9	348,552.4	401,329.3	346,386.1	387,019.6	(14,309.7)	(3.6%)
Contribution To Reserves/Reserve Funds	43,760.6	254,919.2	57,690.2	75,690.2	64,705.1	7,014.9	12.2%
Other Expenditures	134,816.0	206,217.4	217,419.2	247,809.1	234,666.8	17,247.6	7.9%
Inter-Divisional Charges	8,273.1	8,190.0	7,063.4	7,407.5	18,406.7	11,343.3	160.6%
Total Gross Expenditures	711,626.8	978,556.3	846,313.2	843,995.5	897,956.6	51,643.4	6.1%
Net Expenditures	457,202.4	425,401.5	241,178.2	229,393.0	241,178.2	0.0	0.0%

*Projection based on 9 Month Variance

Appendix 2

Summary of 2025 Service Changes

N/A

Appendix 3

Summary of 2025 New / Enhanced Service Priorities Included in Budget

Form ID		Community and Social Services	Adjustments				2026 Plan Net Change	2027 Plan Net Change
Category	Equity Impact		Gross Expenditure	Revenue	Net	Approved Positions		
33061		Staff Equity and Wellness Initiatives						
74	Positive	Description: One-time funding of \$0.568 million gross and net to enhance supports to improve Toronto Shelter and Support Services staff and client wellbeing, culture building, engagement, and staff development, in alignment with City's corporate strategic plan.						
Service Level Impact: Toronto Shelter and Support Services' (TSSS) staffing capacity has grown significantly post pandemic and most are in frontline operations. The enhancement to staff equity and wellness initiatives will place greater focus on developing and supporting staff, which will in turn result in better service delivery for clients through a strengthened and resilient workforce supporting vulnerable clients. Specifically, this funding will support the development of a staff support team, a new function that will operate 24/7 and provide crisis intervention, debrief and follow up supports in City operated shelters. TSSS staff will be able to access dedicated, coordinated, and streamlined wellbeing supports to assist them to heal and recover after a critical incident in the shelter. A team will be immediately deployed to the site impacted to operate debriefs, provide opportunities for 1:1 support and with providing follow up services to support team wellbeing after the incident. This will have a positive impact for staff and clients by improving the health and safety of shelter environments.								
Equity Statement: This proposal's equity impact is medium-positive. This business case aims to support several initiatives which vary in their equity impact: employee and client wellbeing, culture building, confronting anti-Black racism initiatives and professional development and training. Overall, this business case aims to support the needs of staff and clients, including those who are equity-deserving, and provides the investment needs required to maintain a safe and equitable workplace. This business case supports the division's commitment to confronting to anti-Black racism, and its dedication to responding to the mental health and psychological wellbeing and the professional development of the division's staff.								
Service: Homeless and Housing First Solutions								
Total Staff Prepared Budget Changes:			568.0	0.0	568.0	0.00	(568.0)	0.0
Staff Prepared New/Enhanced Service Priorities:			568.0	0.0	568.0	0.00	(568.0)	0.0
33062		Service User Advisory Group						
74	Positive	Description: One-time funding of \$0.125 million gross and net to fund a community/sector organization to develop and operate a Service User Advisory Group. This group will consult on the planning, management, and delivery of homelessness services offered by the City and will support the homelessness service system by contributing their expertise to key project and strategies.						
Service Level Impact: Toronto Shelter and Support Services (TSSS) does not currently operate a Service User Advisory Group. TSSS is now looking to further and more consistently engage clients staying in shelters and living outdoors, by creating a group consisting of current service users who will provide input of system level policy change and implementation. This new initiative will increase the division's ability to develop and implement programs, policies and services that meet the needs of clients, by developing a mechanism for clients to provide input and feedback in an ongoing manner. The inclusion of the perspectives of people with lived experience is vital in the development and implementation of effective and responsive policy and client service. The Service User Advisory Group will serve as a resource for TSSS and help ensure that a service user centered approach is applied to TSSS led initiatives and policy development. TSSS will explore partnering with an existing organization that works with people with lived experience such as the Toronto Alliance to End Homelessness, to leverage TSSS' existing relationships and the experience of a partner agency.								
Equity Statement: This proposal's overall equity impact is high-positive. The development of a Service User Advisory Group will support ongoing and meaningful engagement of shelter service users and people currently experiencing homelessness, including people living in encampments. Meaningful engagement with service users is critical to support the development of key initiatives and strategies, ensuring they are reflective of the needs of people with lived experience of homelessness, and to provide on-going advice and input to policy implementation. It can provide opportunities for practical advice on strategies for improving services for the sector's most vulnerable users or those who have been historically marginalized by it, such as Black, Indigenous, and 2SLGBTQ+ people. This helps to support equity-based, person-centered, housing first and human rights approaches to service delivery.								
Service: Homeless and Housing First Solutions								
Total Staff Prepared Budget Changes:			125.0	0.0	125.0	0.00	(125.0)	0.0
Staff Prepared New/Enhanced Service Priorities:			125.0	0.0	125.0	0.00	(125.0)	0.0

Form ID		Community and Social Services	Adjustments				2026 Plan Net Change	2027 Plan Net Change	
Category	Equity Impact		Gross Expenditure	Revenue	Net	Approved Positions			
33063		Program - Toronto Shelter and Support Services							
74		Positive							
33063		New and Enhanced Positions for Data Strategy							
74		Positive							
		Description: One-time funding of \$0.356 million gross and net to create five new positions (2 Project Managers, 2 Business Analysts and 1 Policy Development Officer) supported by deletion of one (1) existing position (Research Analyst 1) to support the immediate development of technology solutions that will better serve clients, staff and homelessness service providers through more effective, data-informed and coordinated service delivery. More reliable data processes, data and technology governance and user-centered technology solutions are critical to support high quality data and inform forecasting, service standards and performance measurement, which support shelter system planning, monitoring and ensuring equitable client access to services as well as positive client outcomes.							
		Service Level Impact: Review of the current state have revealed several gaps and risks related to business and data process, data quality, and data technology governance. High quality data is critical to plan, monitor and ensure equitable client access to services, as well as positive client outcomes. This proposal will improve and strengthen the collection and analysis of critical information and data about the shelter system and the needs of service users. As the shelter system has grown and the demands for shelter has continued to increase, it is essential that TSSS has resources and capability to use data to monitor system effectiveness and make necessary strategic and programmatic changes as needed. Through this proposal, resources will be used to establish a data management and governance framework that will improve data quality, enhance coordination of enhancements to the Shelter Management Information System (SMIS), and facilitate the design of user-centered technology to strengthen how TSSS and homeless services provides serve clients. This will result in more effective, data-informed and coordinated service delivery. Anticipated improvements in service standards include (1) Improving and standardizing processes for data and technology management; (2) Strengthening oversight and management of the division's major data assets (e.g. SMIS) by coordinating change processes, managing system access to comply with privacy guidelines and legislation and providing centralized support to advance data system improvements; (3) Enhancing data quality to boost confident in the data and improve its reliability for reporting and forecasting purposes; and (4) Enabling improvements to meet the division's evolving needs effectively through critical roles in developing and maintaining documentation for SMIS and the division's data systems.							
		Equity Statement: The proposal's overall impact is medium-positive. The business case supports TSSS' strategic direction around data and technology management, through strengthening the divisional SMIS business process governance and increasing staffing resources to address divisional data priorities and high-profile, high-risk issues that need data-driven solutions. To address equity impacts across service delivery, TSSS needs to be able to have sound, reliable data about clients/residents who belong to equity deserving groups such as but not limited to Black, Indigenous, and 2SLGBTQ+ people, who historically have and continue to be marginalized. This proposal will provide additional technical expertise to compliment existing policy expertise on corporate and divisional commitments regarding Indigenous data sovereignty and Black data governance. Investments in good data governance and data quality will be critical to quantify equitable access, experience, and outcomes of the division's services. The investments proposed support improved governance of technology systems to collect and store this information and improved governance and quality of data.							
		Service: Homeless and Housing First Solutions							
		Total Staff Prepared Budget Changes:		356.3	0.0	356.3	4.00	(356.3)	0.0
		Staff Prepared New/Enhanced Service Priorities:		356.3	0.0	356.3	4.00	(356.3)	0.0
33226		Specialized Program to Support Service Users with Complex Needs							
74		Positive							
		Description: Funding of \$0.400 million gross and net to develop a specialized program to support people with extensive histories of violence, service restrictions and high number of admissions as per AG recommendation: 2022.AU12.1 Rec #5. The objective is to better support service users in the shelter system who have a variety of unmet complex needs which contribute to a higher number of incidents, discharges and service restrictions, in line with the recommendations of the Centre for Addiction and Mental Health (CAMH) Shelter Safety Study.							
		Service Level Impact: Currently, there is no formalized program or model dedicated to supporting people who are discharged and/or service restricted due to problematic behaviour, including violence. Future service levels will include enhanced supports for a select number of service users with extensive histories of violence and service restrictions. This service level will be informed by the staffing ratio for the level of support required for high needs clients. Enhanced supports will facilitate connections between different shelters and provide support to help service users better navigate community and connect with housing. This program will provide mobile case management support to help an identified group of service users, working toward improved outcomes and continuity of care, as well as improved levels of safety within the shelter system.							
		Equity Statement: This proposal's overall equity impact is high-positive. This proposal will support the division in creating a specialized program that improves shelter safety and supports people experiencing homelessness with complex needs with continuity of care. Currently, there is no formalized program or model dedicated to supporting people who are discharged and/or service restricted due to problematic behaviour, including violence. As a result, these service users often end up disconnected from agencies and/or sleeping outside with little or no supports. Many people facing barriers to accessing shelter services are equity-deserving groups including Indigenous and Black people, people experiencing chronic homelessness, youth and members of the 2SLGBTQ+ community. Enhancements to shelter system safety are essential to address systemic barriers and to continue to provide appropriate programs and services that meet the demands of the diverse experiences of clients while maintaining the health and well-being of staff.							
		Service: Homeless and Housing First Solutions							
		Total Staff Prepared Budget Changes:		400.0	0.0	400.0	0.00	0.0	(400.0)
		Staff Prepared New/Enhanced Service Priorities:		400.0	0.0	400.0	0.00	0.0	(400.0)

Form ID		Community and Social Services	Adjustments				2026 Plan Net Change	2027 Plan Net Change
Category	Equity Impact		Gross Expenditure	Revenue	Net	Approved Positions		
33902		Program - Toronto Shelter and Support Services						
74	Positive	TSSS - Encampment Office Expansion Description: Funding request of \$1.791 million gross and net includes 1 Supervisor of Programs and 13 Community Development Officers. TSSS is proposing to expand frontline operations and oversight in the Encampment Office (EO) to meet the growing number of encampments across all City of Toronto-owned properties, through the addition of staff. To address the continuous increase in encampments, this request will allow the EO the ability to increase service delivery from 5 days per week to 7 at large-scale locations (through part-time staff) while offering a dedicated supervisor to support.						
		Service Level Impact: The overall goal of increasing EO staff in 2025 is to enhance frontline response to the unmet encampment growth citywide. The proposed increase in EO staffing will allow for simultaneous frontline presence at encampment; escalations/emergency-resolutions/operations and "Enhanced Service" locations while reducing the impact on day-to-day operations. The following enhancement will provide a 300% increase to frontline operational output (three teams of two staff to twelve teams of two staff) and an increase to the number of "Enhanced Service Model" locations from two in 2024 to four in 2025.						
		Equity Statement: The proposal's overall equity impact is high-positive. Expanding outreach services from 5 to 7 days a week at large-scale locations and overall increases to the number of outreach staff will improve the ability to provide services and supports to people experiencing homelessness outdoors and in encampments. These enhancements better address encampment growth citywide. The proposal is supportive of equity-deserving groups including but not limited to people experiencing chronic homelessness, women, 2SLGBTQ+, youth, Indigenous peoples, Black peoples, racialized groups, persons with disabilities and people who use substances, who would be positively impacted.						
		Service: Homeless and Housing First Solutions Total Staff Prepared Budget Changes:						
			1,790.8	0.0	1,790.8	14.00	6.2	(1,797.0)
		Staff Prepared New/Enhanced Service Priorities:	1,790.8	0.0	1,790.8	14.00	6.2	(1,797.0)
34004		Enhanced Drop-in Hours for the Winter Plan						
74	Positive	Description: Funding of \$0.381 million gross and net for 2025 aims to expand daytime drop-in service hours during the winter season, supporting approximately 60 additional hours of service compared to the 2023/24 winter season. This funding builds on the foundation of the City's winter plan for people experiencing homelessness, provides increased access to warm indoor spaces and better meets community needs, and helps to protect the immediate health and safety needs of users.						
		Service Level Impact: By expanding hours of service provision, the funding directly addresses the growing demand for daytime supports, ensuring critical services are available to those who need them most, particularly in the cold winter months. The additional 60 service hours per week will significantly enhance access to daytime supports, particularly in areas of high demand. This funding builds on the foundation of the City's winter plan, which in 2024/2025 is the largest response to date, including warming centres, outreach to the TTC and hundreds of added 24-hour respite site spaces. Key areas receiving enhanced services include downtown (PARC), Weston (Weston-King), and the city center (Christie Ossington), addressing localized needs effectively. Vulnerable populations, including individuals experiencing homelessness and 2SLGBTQIA+ youth, will have more opportunities to access safe spaces, warmth, and essential services. The increased drop-in hours help to reduce the risk for those individuals unable to find shelter beds by providing alternative warm spaces for daytime respite and support. Additional services may lead to better mental and physical health outcomes for clients, as well as improved connections to housing, employment, and healthcare resources. This will enhance immediate service access and create long-term stability and improved outcomes for Toronto's most vulnerable populations.						
		Equity Statement: The Extending Drop-in Hours proposal's overall equity impact is high-positive. An intersectional analysis shows many people experiencing homelessness who access shelter and drop-in services are equity-deserving groups. This includes but is not limited to: seniors, persons with disabilities, survivors of domestic abuse, low-income individuals and families, Black and Indigenous people, women, people who identify as 2SLGBTQ+, and other vulnerable groups. The shelter system is at capacity and additional drop-in operating hours, particularly during the winter season, will have positive impacts on the sector by increasing capacity to serve vulnerable clients experiencing homelessness.						
		Service: Homeless and Housing First Solutions Total Staff Prepared Budget Changes:						
			380.5	0.0	380.5	0.00	7.6	(388.1)
		Staff Prepared New/Enhanced Service Priorities:	380.5	0.0	380.5	0.00	7.6	(388.1)

Form ID		Community and Social Services Program - Toronto Shelter and Support Services	Adjustments				2026 Plan Net Change	2027 Plan Net Change
Category	Equity Impact		Gross Expenditure	Revenue	Net	Approved Positions		

34033	Enhancements to the Streets to Homes TTC Program
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74	Positive	Description:
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Funding of \$1.000 million gross and net for 13 positions towards enhancement to Streets to Homes Toronto Transit Commission (TTC) programs in order to increase safety presence on TTC's transit system.

Service Level Impact:

With the additional staffing resources the goal of the TTC Outreach Program is to expand the engagement with Vulnerable Persons on TTC's transit system. The additional staffing will provide weekend coverage, and expansion of services to other TTC locations, including buses/street cars. The (Program) Manager will be responsible for developing and implementing plans, processes and guidance to successfully achieve the program objectives between TSSS and TTC. Through the collection of data and the evaluation of performance indicators, the dedicated management team will be responsible to ensure appropriate program delivery and accountability, and to measure program effectiveness.

Equity Statement:

The Street to Homes TTC Program proposal's overall equity impact is high-positive. The proposal supports equity-deserving groups including but not limited to people sleeping outdoors and in encampments, people experiencing chronic homelessness, people who use substances, Indigenous people, Black people, racialized groups, women and 2SLGBTQ+ people. By increasing staff resources to better address needs identified in the downtown core, this enhancement will improve the ability for the TTC program to increase services and supports to people experiencing homelessness accessing TTC services and people staying outdoors.

Service: Homeless and Housing First Solutions

Total Staff Prepared Budget Changes:	1,000.0	0.0	1,000.0	13.00	319.8	21.1
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Staff Prepared New/Enhanced Service Priorities:	1,000.0	0.0	1,000.0	13.00	319.8	21.1
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Appendix 4

Operating Program Provincial/Federal Funding Streams by Program

Program Name	Federal / Provincial	Budget (in 000's)		
		2025	2026	2027
<i>New Provincial Deal</i>	Provincial	200,000	200,000	
<i>Homelessness Prevention Program (HPP)</i>	Provincial	85,848	85,848	85,848
<i>Bridges to Housing</i>	Provincial	209	209	209
Sub-Total - Provincial Funding		286,057	286,057	86,057
<i>Interim Housing Assistance Program (IHAP)</i>	Federal	300,000	187,807	
<i>Reaching Homes</i>	Federal	11,241	11,241	11,241
Sub-Total - Federal Funding		311,241	199,048	11,241
Total Funding		597,298	485,105	97,298

Appendix 5

2025 Capital Budget;

2026 - 2034 Capital Plan Including Carry Forward Funding

Projects (In \$000s)		2025 Budget	2026 Plan	2027 Plan	2028 Plan	2029 Plan	2030 Plan	2031 Plan	2032 Plan	2033 Plan	2034 Plan	2025 - 2034 Total	Health & Safety & Legislated	SOGR	Growth & Improved Service
<i>George Street Revitalization (GSR) Transition</i>	✓	11,206	4,386									15,592			15,592
<i>GSR Main</i>	✓	1,331	55,105	141,667	141,667	141,667	75,000					556,437			556,437
<i>HSID (Formerly 1000 shelter beds)</i>	✓	8,175	21,500									29,675			29,675
<i>AODA</i>		9,211										9,211	9,211		
<i>Office Modernization</i>		1,305										1,305			1,305
<i>SOGR</i>	✓	14,721	7,280	5,853	12,849	2,106	9,393	2,296	1,953	8,410	9,727	74,588		74,588	
<i>COVID Resilience</i>	✓	1,318	1,700									3,018	3,018		
<i>SMIS Software Study</i>		100										100			100
<i>Spadina Project</i>	✓	958	5,320									6,278			6,278
<i>Winter Plan</i>	✓	5,851	14,479	227								20,557			20,557
<i>Homelessness Services Capital Infrastructure Strategy (HSCIS)</i>	✓	70,967	52,094	79,652	36,880							239,593			239,593
<i>CABR Tracking Tool</i>		375	375									750			750
Total Expenditures (including carry forward from 2024)		125,518	162,239	227,399	191,396	143,773	84,393	2,296	1,953	8,410	9,727	957,104	12,229	74,588	870,287

✓ - 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 2025-2034 Capital Budget and Plan cash flows. Does not break out the climate component costs separately.

Appendix 5a

2025 Cash Flow and Future Year Commitments Including Carry Forward Funding

Projects (In \$000s)	2025 Budget	2026 Plan	2027 Plan	2028 Plan	2029 Plan	2030 Plan	2031 Plan	2032 Plan	2033 Plan	2034 Plan	Total 2025 Cash Flow & FY Commits	Previously Approved	Change in Scope	New w/ Future Year
<i>GSR Transition</i>	11,206	4,386									15,592	15,592		
<i>GSR Main</i>	1,331	55,105	141,667	141,667	141,667	75,000					556,437	556,437		
<i>HSID (Formerly 1000 shelter beds)</i>	8,175	21,500									29,675	29,675		
<i>AODA</i>	9,211										9,211	9,211		
<i>Office Modernization</i>	1,305										1,305	1,305		
<i>SOGR</i>	14,721	7,280									22,001	16,467	5,534	
<i>COVID Resilience</i>	1,318	1,700									3,018	3,018		
<i>SMIS Software Study</i>	100										100	100		
<i>Spadina Project</i>	958	5,320									6,278	6,278		
<i>Winter Plan</i>	5,851	14,479	227								20,557	11,480	9,077	
<i>HSCIS</i>	70,967	52,094	79,652	36,880							239,593	70,979		168,614
<i>CABR Tracking Tool</i>	375	375									750			750
Total Expenditure (including carry forward from 2024)	125,518	162,239	221,546	178,547	141,667	75,000					904,517	720,542	14,611	169,364

Appendix 5b

2026 - 2034 Capital Plan

Projects (In \$000s)	2026 Plan	2027 Plan	2028 Plan	2029 Plan	2030 Plan	2031 Plan	2032 Plan	2033 Plan	2034 Plan	2026 - 2034 Total
SOGR		5,853	12,849	2,106	9,393	2,296	1,953	8,410	9,727	52,587
Total Expenditures		5,853	12,849	2,106	9,393	2,296	1,953	8,410	9,727	52,587

Health & Safety & Legislated	SOGR	Growth & Improved Service
	52,587	
	52,587	

Appendix 6

Reporting on Major Capital Projects: Status Update

Division/Project name		2024 Cash Flow			Total Project		Status	Start Date	End Date		On Budget	On Time
		Appr.	YTD Spend	YE Projected Spend	Appr. Budget	Life to Date			Planned	Revised		
Toronto Shelter & Support Services												
George Street Revitalization (GSR)		26,073	14,430	20,093	684,942	107,251	Significant Delay	Jan-16	Feb-28	Feb-30	Ⓜ	Ⓜ
	Comments:	<p>GSR Transition: Difficulties experienced in acquiring and renovating sites to transition clients out of Seaton House have so far delayed the project. 2024 approved cashflows will support construction at 76 Church St. and 2299 Dundas. 76 Church is substantially completed in Q4-2024. Construction at 2299 Dundas had a delayed start and is expected to be completed in Q4-2025.</p> <p>GSR Main: In Q3 2023 the Infrastructure Ontario (IO) lead project was placed on hold due to cost estimates that exceeded the approved budget. On February 6, 2024 (EX11.9) Council approved ending the Memorandum of Understanding between the City of Toronto and Ontario Infrastructure and Lands Corporation to deliver the GSR. A recalibrated project scope and cost estimate is scheduled as a report back to Executive Committee and Council in Q2 2025. These reports will be brought forward by CREM, Heritage and Planning, respectively.</p>										
	Explanation for Delay:	<p>The following are general explanations for the delays:</p> <p>1) The GSR Main Project is delayed, in part due to delays with completion of the output specifications informing the RFQ/RFP. Project has since pivoted to City procured delivery that fits within the current approved budget and achieves better value for money and greater city-building and programming benefits. CREM will report back to City Council with a project update and new strategy Q2 2025. Project execution is planned between 2026 to 2030</p> <p>2) GSR Transition site is delayed due to unexpected site conditions.</p>										
Housing and Shelter Infrastructure Development		13,664	3,122	5,253	120,139	88,334	Significant Delay	Jan-18	Dec-25	Dec-26	Ⓜ	Ⓜ
	Comments:	<p>Construction at 233 Carlton, the precursor for 67 Adelaide, has experienced some site complications, with expected completion slated for Q4-2024. 67 Adelaide is currently in tender phase with construction to begin once 233 Carlton is complete. Project completion is anticipated in December 2026.</p>										
	Explanation for Delay:	<p>The following are general explanations for the delays:</p> <p>1) The project will extend to December 2026 due to complexities in both the acquisition and construction phases of the project;</p> <p>2) One site is dependent upon the completion of the other.</p>										
Homelessness Services Capital Infrastructure Strategy (HSCIS)		57,293	43	18,532	89,511	43	On/Ahead of Schedule	Jul-24	Dec-33		Ⓜ	Ⓜ
	Comments:	<p>The City is in the process of investigating and performing due diligence work for sites with a plan of securing up to six sites in 2024.</p> <p>During 2024's budget process, \$674.5 million capital needs for Implementation of Homelessness Services Capital Infrastructure Strategy (HSCIS) approved by Council on November 8, 2023 (EC7.7). The City's request to the Federal government for funding the project has not yet been confirmed.</p> <p>On June 26, 2024 Council approved funding for \$89.5 million of the \$674.5 million HSCIS budget (Item - 2024.EX15.3) with cash flow commitments of \$57.3 million in 2024 and a future commitment of \$32.2 million in 2025, fully funded by the City Building Reserve Fund, in order to proceed with the due diligence and acquisition of between 5 to 7 sites.</p> <p>The additional funding commitment of \$168.6 million is proposed in 2025 budget to acquire additional sites approved by Council on June 26, 2024 and for the design and construction of up to 6 sites, fully funded by the City Building Reserve Fund. The remaining \$416.40 million has been included for capital delivery constraints in 2025 budget submission.</p>										
	Explanation for Delay:	N/A										

On/Ahead of Schedule

Minor Delay < 6 months

Significant Delay > 6 months



>70% of Approved Project Cost

Between 50% and 70%

< 50% or > 100% of Approved

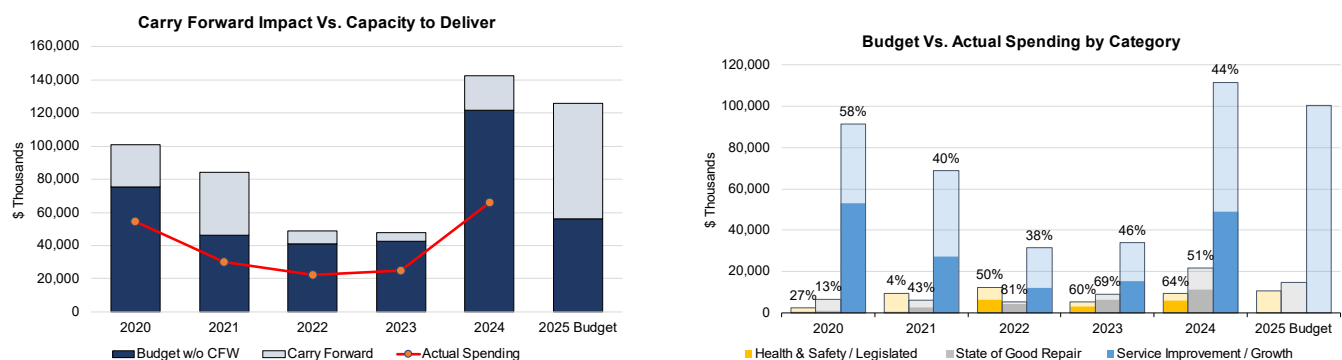
Appendix 7

Capacity to Deliver Review

The 10-year Plan has been developed with consideration of historically demonstrated capacity to deliver within any given year of a 10-year plan. In addition, a review was undertaken to ensure budgets align with the capacity available in the market to deliver on capital projects and assets.

A key component in determining an appropriate level of annual cash flow includes evaluating historical capacity to deliver by project categories (Chart 3 below) and assessing projected 2024 underspending that will be carried forward into the 2025-2034 Capital Budget and Plan to complete capital work.

Chart 3 – Capacity to Deliver



Impact of Capacity to Deliver Review on the 10-Year Plan

- Toronto Shelter and Support Services' actual spending over the previous five years, from 2020 to 2024, has averaged \$39.518 million per year or 47%. The projected spending for 2024 as of the third quarter is \$65.783 million or 46% of the 2024 Capital Budget. Challenges in spending is mainly from the George Street Revitalization (GSR) and Housing and Shelter Infrastructure Development Project (previously known as the 1,000 New Shelter Beds project) (HSID) projects due to delays in renovating sites, as well as timing of cash flow for a number of site acquisitions for the Homelessness Services Capital Infrastructure Strategy project approved by Council on June 26, 2024 ([2024.EX15.3](#)).
- Based on the review of historical capital spending and assessment of capacity to deliver, \$69.629 million in capital spending originally cash allocated for 2024 has been deferred to 2025, with an additional \$7.014 million deferred to 2026. Adjustments to the 10-Year Capital Plan are noted below:

Project with Carry forward from 2024 (in \$000s)	Total Carry Forward from 2024	2025	2026
George Street Revitalization (GSR) Transition	5,980	5,980	
Homelessness Services Infrastructure Development (Formerly 1,000 Beds)	8,411	8,175	236
AODA	3,305	3,305	
Office Modernization	525	525	
State of Good Repair	10,697	10,697	
SMIS Software Study	100	100	
Spadina Project	3,014	958	2,056
Winter/Respite Sites	5,850	5,850	
Homelessness Services Capital Infrastructure Strategy	38,761	34,039	4,722
Total Funding	76,643	69,629	7,014

- Funding for the GSR and HSID has been deferred from 2025 and realigned in futures years based on revised construction timelines.
- State of Good Repair projects have been recast in the 10-year plan with cash flows reflecting the realistic capacity to deliver and consideration of building condition assessments.

Appendix 8

Summary of Capacity to Deliver Constraints

Projects	Total Project Cost	Non-Debt Funding	Debt Required	Cash Flow (In \$ Millions)									
				2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
NOT INCLUDED													
New Shelter Capital Project HSCIS	416.4		416.4		29.9	76.4	50.3	93.5	70.0	53.0	27.7	15.6	
Total Delivery Constraints (Not Included)	416.4		416.4		29.9	76.4	50.3	93.5	70.0	53.0	27.7	15.6	

In addition to the 10-Year Capital Plan of \$957.1 million, Toronto Shelter and Support Services has identified \$416.4 million in unmet needs as reflected in the table above. The following project is being included on the list of Capacity Delivery Constraints to be considered with other City priorities in future year budget processes.

- On November 8, 2023, Council adopted [2023.EC7.7](#) Shelter Infrastructure and the Homelessness Services Capital Infrastructure Strategy (HSCIS). The City has requested funding assistance of \$674.5 million from the Government of Canada to support the delivery of the HSCIS project with the objective to deliver 1,600 shelter beds to the City's shelter system on a priority basis. Of the \$674.5 million, the 2025 budget includes new funding of \$168.6 million for advancing HSCIS, funded from City Building Fund under Service Improvement and Growth. This is in addition to the previously approved funding of \$89.5 million ([2024.EX15.3](#)). The remaining balance of \$416.4 million is included in Capacity to Deliver Constraints. The City's request to the Federal Government for funding the full project cost has not yet been confirmed as of finalization of budget materials.

Appendix 9

Capital Program Provincial/Federal Funding Streams by Projects

Program Name	Federal / Provincial	Budget (in 000's)		
		2025	2026-2034	Total
SOGR - Canada Mortgage and Housing Corporation	Federal	11,328		11,328
Total Funding		11,328		11,328

Appendix 10

Inflows and Outflows to/from Reserves and Reserve Funds

2025 Operating Budget

Program Specific Reserve / Reserve Funds

Reserve / Reserve Fund Name (In \$000s)	Reserve / Reserve Fund Number	Withdrawals (-) / Contributions (+)		
		2025	2026	2027
		\$	\$	\$
Beginning Balance		218,000.0	216,007.0	16,007.0
Toronto Shelter and Support Services Stabilization	XQ4202			
<i>Withdrawals (-)</i>				
<i>Toronto Shelter and Support Services - Operating</i>		(1,993.0)	(200,000.0)	
<i>Contributions (+)</i>				
Total Reserve / Reserve Fund Draws / Contributions		(1,993.0)	(200,000.0)	-
Balance at Year-End		216,007.0	16,007.0	16,007.0

Corporate Reserve / Reserve Funds

Reserve / Reserve Fund Name (In \$000s)	Reserve / Reserve Fund Number	Withdrawals (-) / Contributions (+)		
		2025	2026	2027
		\$	\$	\$
Beginning Balance		551.3	488.4	260.5
Vehicle Reserve - Toronto Shelter and Support Services	XQ1100			
<i>Withdrawals (-)</i>				
<i>TSSS - Withdrawals</i>				
<i>Contributions (+)</i>				
<i>TSSS - Contributions - Operating</i>		145.0	145.0	145.0
Total Reserve / Reserve Fund Draws / Contributions		145.0	145.0	145.0
Other Program / Agency Net Withdrawals & Contributions		(207.9)	(372.9)	(150.0)
Balance at Year-End		488.4	260.5	255.5

Reserve / Reserve Fund Name (In \$000s)	Reserve / Reserve Fund Number	Withdrawals (-) / Contributions (+)		
		2025	2026	2027
		\$	\$	\$
Beginning Balance		11,434.0	11,434.0	11,434.0
Social Housing Stabilization	XQ1106			
<i>Withdrawals (-)</i>				
<i>TSSS - Withdrawals</i>				
<i>Contributions (+)</i>				
<i>TSSS - Contributions - Operating</i>		7,100.0		
Total Reserve / Reserve Fund Draws / Contributions		7,100.0	-	-
Other Program / Agency Net Withdrawals & Contributions		(7,100.0)		
Balance at Year-End		11,434.0	11,434.0	11,434.0

Reserve / Reserve Fund Name (In \$000s)	Reserve / Reserve Fund Number	Withdrawals (-) / Contributions (+)		
		2025	2026	2027
		\$	\$	\$
Beginning Balance		64,190.9	66,555.7	67,939.1
Sick Leave Reserve Fund	XR1007			
<i>Withdrawals (-)</i>				
<i>TSSS - Withdrawals</i>				
<i>Contributions (+)</i>				
<i>TSSS - Contributions - Operating</i>		55.5	55.5	55.5
Total Reserve / Reserve Fund Draws / Contributions		55.5	55.5	55.5
Other Program / Agency Net Withdrawals & Contributions		1,658.8	658.8	(441.2)
Interest Income		650.5	669.1	677.5
Balance at Year-End		66,555.7	67,939.1	68,230.9

Reserve / Reserve Fund Name (In \$000s)	Reserve / Reserve Fund Number	Withdrawals (-) / Contributions (+)		
		2025	2026	2027
		\$	\$	\$
Beginning Balance		49,056.8	35,116.6	19,252.1
Insurance	XR1010			
<i>Withdrawals (-)</i>				
<i>TSSS - Withdrawals</i>				
<i>Contributions (+)</i>				
<i>TSSS - Contributions - Operating</i>		2,156.3	2,156.3	2,156.3
Total Reserve / Reserve Fund Draws / Contributions		2,156.3	2,156.3	2,156.3
Other Program / Agency Net Withdrawals & Contributions		(16,515.3)	(18,291.2)	(20,407.6)
Interest Income		418.8	270.5	101.3
Balance at Year-End		35,116.6	19,252.1	1,102.0

Reserve / Reserve Fund Name (In \$000s)	Reserve / Reserve Fund Number	Withdrawals (-) / Contributions (+)		
		2025	2026	2027
		\$	\$	\$
Beginning Balance		177,972.8	160,394.1	154,716.5
Debt Servicing	XR1734			
<i>Withdrawals (-)</i>				
<i>TSSS - Withdrawals</i>				
<i>Contributions (+)</i>				
<i>TSSS - Contributions - Operating</i>		150.3	150.3	150.3
Total Reserve / Reserve Fund Draws / Contributions		150.3	150.3	150.3
Other Program / Agency Net Withdrawals & Contributions		(19,412.4)	(7,395.6)	(7,857.4)
Interest Income		1,683.4	1,567.7	1,508.6
Balance at Year-End		160,394.1	154,716.5	148,518.0

Inflows and Outflows to/from Reserves and Reserve Funds**2025 – 2034 Capital Budget and Plan****Program Specific Reserve / Reserve Funds**

Reserve / Reserve Fund Name (In \$000s)	Project / Sub Project Name and Number	Contributions / (Withdrawals)										Total
		2025 Budget	2026 Plan	2027 Plan	2028 Plan	2029 Plan	2030 Plan	2031 Plan	2032 Plan	2033 Plan	2034 Plan	
XR2126	Beginning Balance	17,153	9,109	1,213	1,225	1,238	1,250	1,263	1,275	1,288	1,301	17,153
Development Charge Reserve Fund - Shelter	<i>Withdrawals (-)</i>											
	<i>Housing and Shelter Infrastructure Development</i>	(8,175)	(7,947)									(16,122)
	Total Withdrawals	(8,175)	(7,947)	-	-	-	-	-	-	-	-	(16,122)
	<i>Contributions (+)</i>											
	Total Contributions	-	-	-	-	-	-	-	-	-	-	-
	<i>Interest Income</i>	131	51	12	12	12	13	13	13	13	13	283
Balance at Year-End		9,109	1,213	1,225	1,238	1,250	1,263	1,275	1,288	1,301	1,314	1,314

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 in annual budget.

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

Capital Budget and Plan: A Capital Budget and Plan is the City's 10-year strategy to acquire/build assets or extend the useful lives of existing assets. The Capital Budget is the first year of approved cash flows and future year's commitments and the remaining nine years include project estimates.

Capital Delivery 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.

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

New / Enhanced Service Priorities: 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.

Operating Impact of Completed Capital Projects: The Operating Budget Impact of Capital is the change in operating expenditure and / or revenue, which is projected to occur during the implementation of a capital project and / or when a capital project is completed. These changes should be documented on a Business Case Form in the appropriate category.

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

Salary and Benefits Adjustment: General increases related to contractual obligation, such as cost of living, step increases, pay for performance and progression pay.

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

Tax Supported Budget: Budget funded by property taxes.

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