



STAFF REPORT INFORMATION ONLY

Supplementary Report: 2015 Heads and Beds Levy on Institutions

Date:	July 6, 2015
To:	City Council
From:	Acting Treasurer
Wards:	All
Reference Number:	P:\2015\Internal Services\rev\cc15017rev (AFS21550)

SUMMARY

This report provides supplementary information on Item EX7.22: *2015 Heads and Beds Levy on Institutions*, which was adopted with amendments by the Executive Committee at its meeting held June 30, 2015. The staff report submitted to Executive Committee identified that the 2015 Heads and Beds levy was based on estimated capacity figures for colleges, as the final capacity figures for colleges had not been reported to the City.

In its consideration of this item, the Executive Committee adopted a recommendation authorizing the Acting Treasurer to report directly to Council at its scheduled meeting of July 7, 2015 on the final 2015 "Heads and Beds" levy amount should the final 2015 capacity figures for colleges be received from the Province prior to this Council meeting. The City received final capacity figures for colleges from the Ministry of Municipal Affairs and Housing on June 30, 2015. This report updates the estimated financial impact information that was previously reported to the Executive Committee with the final 2015 heads and beds levy amount.

Financial Impact

The final 2015 Heads and Beds levy on provincial institutions (universities, colleges, hospitals and correctional facilities), will raise approximately \$17.2 million, based on the capacity figures most recently reported to the City by the Ministry of Municipal Affairs and Housing.

The earlier staff report dated June 10, 2015 that was adopted with amendments by Executive Committee on June 30, 2015 identified an estimated total 2015 levy of \$17.1 million. This figure included an estimated levy amount for colleges totalling \$5,238,675, based on the 2014 capacity figures of 69,849 reported for colleges, as final 2015 capacity figures for colleges had not yet been reported to the City.

The actual 2015 capacity for colleges as most recently reported is 71,447, an increase of 1,598 over the estimated amount previously reported. As a result, the final 2015 levy on colleges is \$5,358,525, or \$119,850 more than the earlier estimate.

The final 2015 levy on all institutions (including actual capacity figures for colleges) will therefore raise approximately \$17.2 million, an increase of \$0.1 million over the amount previously reported to Executive Committee. The capacity figures for universities, hospitals and correctional facilities have not changed since previously reported.

The final 2015 Heads and Beds levy on institutions is provided in Table 1 below.

Table 1
Payment in Lieu Levy on Institutions 2012 – 2015 with updated College Capacity Figures

Taxation Year	Universities		Colleges		Hospitals		Correctional Facilities		Total	
	Capacity Figures	Amount (\$)	Capacity Figures	Amount (\$)	Capacity Figures	Amount (\$)	Capacity Figures	Amount (\$)	Capacity Figures	Amount (\$)
2015	142,003	\$10,650,225	71,447	\$5,358,525	15,082	\$1,131,150	1,152	\$86,400	229,684	\$17,226,300
2014	139,105	\$10,432,875	69,849	\$5,238,675	15,069	\$1,130,175	1,748	\$131,100	225,771	\$16,932,825
2013	137,021	\$10,276,575	66,716	\$5,003,700	15,050	\$1,128,750	1,617	\$121,275	220,404	\$16,530,300
2012	126,770	\$9,507,750	68,630	\$5,147,250	15,198	\$1,139,850	1,617	\$121,275	212,215	\$15,916,125

The figures above are based on the letter received from the Ministry of Municipal Affairs with the updated college capacity figures dated June 30, 2015 (Attachment 1).

The Deputy City Manager & Chief Financial Officer has reviewed this report and agrees with the financial impact information.

COMMENTS

Item EX7.22: *2015 Heads and Beds Levy on Institutions* was adopted with amendments by the Executive Committee at its meeting held June 30, 2015. This report is available at: <http://app.toronto.ca/tmmis/viewAgendaItemHistory.do?item=2015.EX7.22>

The above report included a recommendation authorizing the Acting Treasurer to report directly to Council at its scheduled meeting of July 7, 2015 on the final 2015 Heads and Beds levy amount should the final 2015 capacity figures for colleges be received from the Province prior to this Council meeting. The City received final capacity figures for

colleges from the Ministry of Municipal Affairs and Housing on June 30, 2015 (Attachment 1).

This report updates the estimated financial impact information that was previously reported to the Executive Committee with the final 2015 heads and beds levy amount.

The final 2015 levy on all institutions (including actual capacity figures for colleges) will raise approximately \$17.2 million, an increase of \$0.1 million over the amount previously reported to Executive Committee. The capacity figures for universities, hospitals and correctional facilities have not changed since previously reported.

The recommendations adopted by the Executive Committee in respect of Item EX7.22 remain unchanged as a result of this supplementary report.

CONTACT

Casey Brendon, Director, Revenue Services

Phone: (416) 392-8065, Fax: (416) 696-4230, E-mail: cbrendo@toronto.ca

SIGNATURE

Mike St. Amant
Acting Treasurer

ATTACHMENTS

Attachment 1: Letter dated June 30, 2015 from Ministry of Municipal Affairs and Housing, Municipal Programs and Education Branch, headed: "Capacity of Institutions Information for the Year 2014"

ATTACHMENT 1

**Ministry of
Municipal Affairs
and Housing**

Municipal Programs &
Education Branch
777 Bay Street, 16th Floor
Toronto ON M5G 2E5
Phone: (416) 585-6096
Fax: (416) 585-7292

**Ministère des
Affaires municipales
et du Logement**

Direction des programmes municipaux
et de la formation du personnel
777, rue Bay, 16^e étage
Toronto ON M5G 2E5
Téléphone: (416) 585-6096
Télécopieur: (416) 585-7292



June 30, 2015

Mike St. Amant
Treasurer
City of Toronto
55 John Street
Metro Hall Floor 14
Toronto, ON M5V3C6

Dear Mike St. Amant,

Re: Capacity of Institutions Information for the year 2014

I am pleased to provide you with updated capacity of institutions information in your municipality provided to us by the Ministry designated for each institution.

In accordance with the current regulations, your municipality may levy an amount up to \$75 per rated capacity designated for each institution listed below. The levy amount is provided in the right-hand column.

<u>Institutions</u>	<u>Capacity</u>	<u>Levy Amount</u>
Baycrest Hospital	300	\$22,500
Bloorview Kids Rehab.....	75	\$5,625
Bridgpoint Hospital	784	\$58,800
Casey House - St Mikes	13	\$975
Centre For Addiction & Mental Health	654	\$49,050
East General Hospital (The)	650	\$48,750
Emmanuel College (U. Of T.).....	77	\$5,775
Glendon College.....	2396.....	\$179,700
Hospital For Sick Children	699	\$52,425
Humber River Regional Hospital (Downsview).....	927	\$69,525
Knox College (U. Of T.).....	66	\$4,950
Mount Sinai Hospital	574	\$43,050
North York General	898	\$67,350
Ont. College Of Art & Design (O.C.A).....	3525	\$264,375
Regis College (U. Of T.).....	70	\$5,250
Rouge Valley Health System	575	\$43,125
Runnymede Healthcare Centre	200	\$15,000

<u>Institutions</u>	<u>Capacity</u>	<u>Levy Amount</u>
Ryerson University.....	26462.....	\$1,984,650
Salvation Army Grace Hospital.....	117.....	\$8,775
Scarborough College (U. Of T.).....	11393.....	\$854,475
Scarborough Hospital, The.....	1072.....	\$80,400
Scarborough Providence Healthcare.....	344.....	\$25,800
St. Augustine's College (U. of T.).....	40.....	\$3,000
St. Joseph's Health Centre.....	611.....	\$45,825
St. Michael's.....	701.....	\$52,575
St. Michael's College (U. Of T.).....	59.....	\$4,425
Sunnybrook Health Sciences Centre.....	1527.....	\$114,525
Toronto East Detention Centre.....	348.....	\$26,100
Toronto South Detention Centre.....	804.....	\$60,300
Trillium Health Partners - Queensway Health Centre.....	429.....	\$32,175
Trinity College (U. of T.).....	55.....	\$4,125
University Health Network.....	2470.....	\$185,250
University of Guelph (Humber).....	3823.....	\$286,725
University Of Toronto.....	52560.....	\$3,942,000
West Park Hospital.....	463.....	\$34,725
William Osler (Etobicoke Site).....	508.....	\$38,100
Women's College Hospital.....	491.....	\$36,825
Wycliffe College (U. Of T.).....	141.....	\$10,575
York University (includes Atkinson and Glendon).....	41336.....	\$3,100,200
Centennial CAAT (Ashtonbee Campus).....	2064.....	\$154,800
Centennial CAAT (Creative Communications).....	1045.....	\$78,375
Centennial CAAT (Progress Campus).....	7757.....	\$581,775
Centennial CAAT (Progress Campus).....	2782.....	\$208,650
George Brown CAAT (Casa Loma).....	5108.....	\$383,100
George Brown CAAT (Hospitality & Tourism).....	3286.....	\$246,450
George Brown CAAT (Main Campus).....	7314.....	\$548,550
George Brown CAAT (Performing Arts).....	111.....	\$8,325
George Brown CAAT (Waterfront).....	2580.....	\$193,500
Humber (Lakeshore Campus).....	8716.....	\$653,700
Humber CAAT.....	14860.....	\$1,114,500
Seneca CAAT.....	10570.....	\$792,750
Seneca CAAT (Jane Campus).....	147.....	\$11,025
Seneca CAAT (York Campus).....	5107.....	\$383,025

The appropriate tax bill should be sent directly to each institution for payment. Please note that in accordance with Section 323 of the Municipal Act, institutions do not have to remit payment until July 1, 2015.

Should you have any question regarding the information provided, please do not hesitate to contact Mike Avila at 416-585-7263.

Yours sincerely,

A handwritten signature in black ink, appearing to read "Andrew Tang". The signature is written in a cursive style with a large, sweeping initial "A".

Andrew Tang
Manager, Information and Analysis Unit
Municipal Programs and Education Branch
Ministry of Municipal Affairs and Housing