



City Budget
2013

Long-Term Care Homes and Services Capital Budget Analyst Notes

The City of Toronto's budget is presented by program and service, in Analyst Note format. The City's Capital Budget funds major infrastructure.

2013 - 2022 Capital Program

2013 CAPITAL BUDGET ANALYST BRIEFING NOTES

BUDGET COMMITTEE NOVEMBER 29, 2012

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PART I: RECOMMENDATIONS

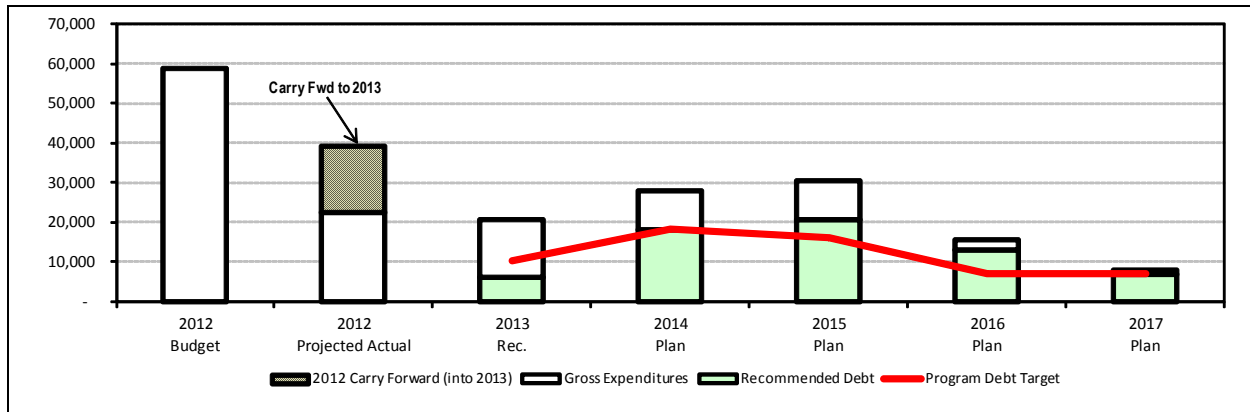
The City Manager and Acting Chief Financial Officer recommend that:

1. City Council approve the 2013 Recommended Capital Budget for Long-Term Care Homes and Services with a total project cost of \$5.824 million, and 2013 cash flow of \$37.629 million and future year commitments of \$50.000 million comprised of the following:
 - a) New Cash Flow Funding for:
 - i) 5 new / change in scope sub-projects with a 2013 total project cost of \$5.824 million that requires cash flow of \$3.324 million in 2013 and \$2.500 in 2014,
 - ii) 4 previously approved sub-projects with a 2013 cash flow of \$0.750 million; and a future year cash flow commitment of \$17.750 million in 2014; \$22.250 million in 2015; and \$7.500 million in 2016,
 - iii) 11 sub-projects from previously approved projects with carry forward funding from 2011 and prior years requiring 2013 cash flow of \$16.772 million which forms part of the affordability target that requires City Council to reaffirm its commitment; and
 - b) 2012 approved cash flow for 10 previously approved sub-projects with carry forward funding from 2012 into 2013 totalling \$16.783 million.
2. City Council approve new debt service costs of \$0.109 million in 2013 and incremental debt costs of \$0.839 million in 2014, \$1.395 million in 2015, \$1.518 million in 2016, and \$0.627 million in 2017 resulting from the approval of the 2013 Recommended Capital Budget, to be included in the 2013 and future year operating budgets;
3. City Council approve the 2014-2022 Recommended Capital Plan for Long-Term Care Homes and Services totalling \$72.761 million in project estimates, comprised of \$7.996 million in 2014; \$8.313 million in 2015; \$8.313 million in 2016; \$8.036 million in 2017; \$8.036 million in 2018; \$8.036 million in 2019; \$8.036 million in 2020; \$8.036 million in 2021; and \$7.959 million in 2022; and
4. City Council consider operating savings of \$0.348 million net and related reduction of 17.2 positions in 2013, operating costs of \$1.050 million net and related increase of 118 positions in 2015, and operating costs of \$1.050 million net in 2016, emanating from the approval of the 2013 Recommended Capital Budget for inclusion in the 2013 and future year operating budgets.
5. All sub-projects with third party financing be approved conditionally, subject to the receipt of such funding in 2013 and if such funding is not forthcoming, their priority and funding be reassessed by City Council relative to other City-financed priorities and needs.
6. Long-Term Care Homes and Services be given the authority to use one-time Ministry of Health and Long-Term Care funding payments and grants in the amount of \$2.000 million in 2013, and an additional \$1.000 million spread over the 2014-2022 period, to the Homes for the Aged Reserve Fund XR2103 in order to complete the necessary upgrades and repairs for the Homes in the 10-year Recommended Capital Plan.

7. The Program report back to the Budget Committee through the Community Development and Recreation Committee on a plan to redevelop the remaining type B and C long-term care homes.

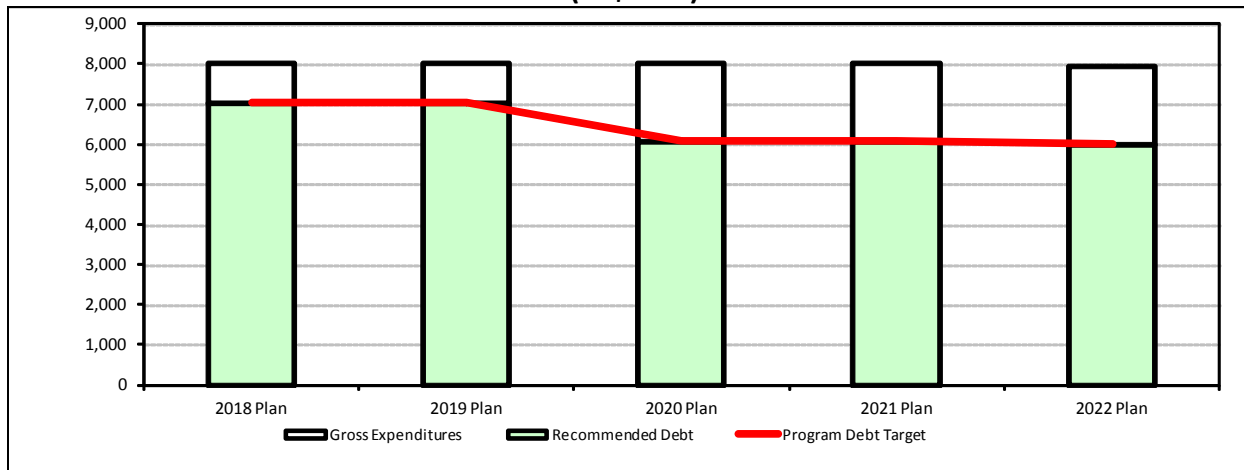
PART II: 2013 – 2022 CAPITAL PROGRAM

10-Year Capital Plan
2013 Recommended Budget, 2014 - 2017 Recommended Plan
(In \$000s)



	2013 Rec. Budget and 2014-2017 Plan							5-Year Total Percent	
	2012		2013	2014	2015	2016	2017		2013-2017
	Budget	Projected Actual							
Gross Expenditures:									
2012 Capital Budget & Approved FY Commitments	59,001	22,551	10,750	20,250	16,750			47,750	46.1%
Recommended Changes to Approved FY Commitments			(10,000)	(2,500)	5,500	7,500		500	0.5%
2013 New/Change in Scope and Future Year Commitments			3,324	2,500				5,824	5.6%
2014- 2017 Capital Plan Estimates				7,996	8,313	8,313	8,036	32,658	31.6%
2-Year Carry Forward for Reapproval			16,772					16,772	16.2%
1-Year Carry Forward to 2013		16,783							
Total Gross Annual Expenditures & Plan	59,001	22,551	20,846	28,246	30,563	15,813	8,036	103,504	100.0%
Program Debt Target			10,390	18,192	16,240	7,040	7,040	58,902	
Financing:									
Recommended Debt			6,251	18,192	20,779	13,140	7,040	65,402	63.2%
Reserves/Reserve Funds			1,455	1,044	1,273	1,273	996	6,041	5.8%
Development Charges									
Provincial/Federal									
Recoverable Debt (Provincial)			13,140	9,010	8,511	1,400		32,061	31.0%
Other Revenue									
Total Financing			20,846	28,246	30,563	15,813	8,036	103,504	100.0%
By Project Category:									
Health & Safety			1,316	3,142	3,442	3,442	3,175	14,517	14.0%
Legislated			16,986	20,250	22,250	7,500		66,986	64.7%
SOGR			2,544	4,854	4,871	4,871	4,861	22,001	21.3%
Service Improvement									
Growth Related									
Total by Project Category			20,846	28,246	30,563	15,813	8,036	103,504	100.0%
Asset Value (\$) at year-end	248,829		248,829	248,829	248,829	248,829	248,829		
Yearly SOGR Backlog Estimate (not addressed by current plan)									
Accumulated Backlog Estimate (end of year)	4,371		5,078	3,224	1,475	813	141		
Backlog: Percentage of Asset Value (%)	1.8%		2.0%	1.3%	0.6%	0.3%	0.1%		
Debt Service Costs			109	961	2,233	2,772	1,066	7,141	
Operating Impact on Program Costs			(348)		1,050	1,050		1,752	
New Positions			(17)		118			101	

**10-Year Capital Plan
2018-2022 Recommended Plan
(In \$000s)**



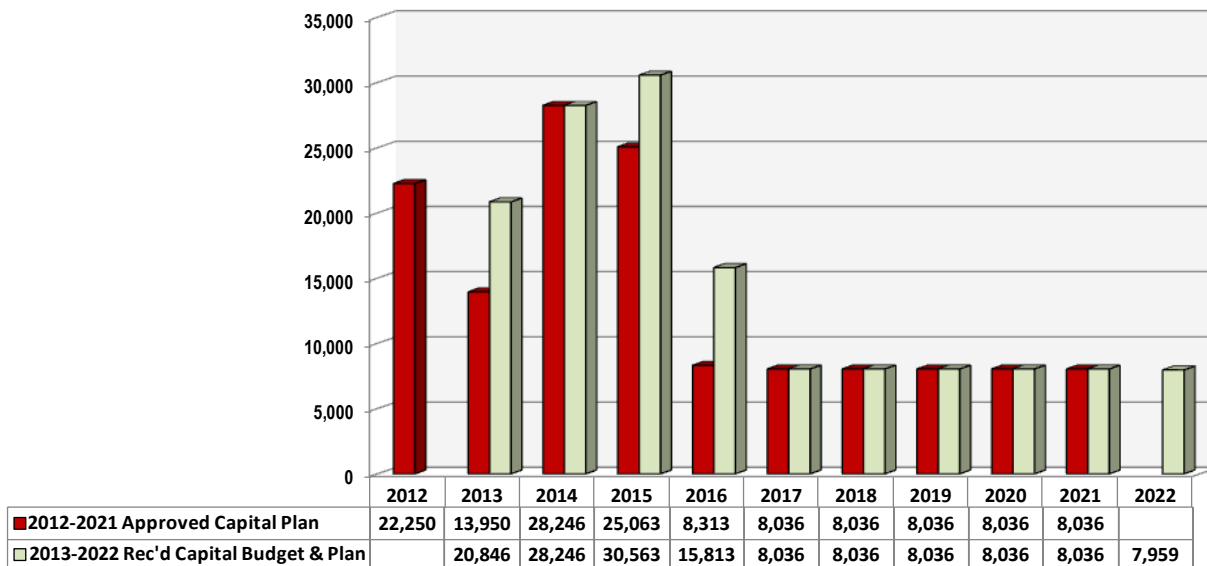
	2018-2022 Capital Plan						10-Year Total Percent	
	2018	2019	2020	2021	2022	2013-2022		
Gross Expenditures:								
2012 Capital Budget & Approved FY Commitments							47,750	33.3%
Recommended Changes to Approved FY Commitments							500	0.3%
2013 New/Change in Scope and Future Year Commitments							5,824	4.1%
2018 - 2022 Capital Plan Estimates	8,036	8,036	8,036	8,036	7,959	72,761	50.7%	
2-Year Carry Forward for Reapproval							16,772	11.7%
Total Gross Annual Expenditures & Plan	8,036	8,036	8,036	8,036	7,959	143,607	100.0%	
Program Debt Target	7,040	7,040	6,077	6,077	6,000	91,136		
Financing:								
Recommended Debt	7,040	7,040	6,077	6,077	6,000	97,636	68.0%	
Reserves/Reserve Funds	996	996	1,959	1,959	1,959	13,910	9.7%	
Development Charges								
Provincial/Federal								
Recoverable Debt (Provincial)							32,061	22.3%
Other Revenue								
Total Financing	8,036	8,036	8,036	8,036	7,959	143,607	100.0%	
By Project Category:								
Health & Safety	3,175	3,175	3,175	3,175	3,175	30,392	21.2%	
Legislated							66,986	46.6%
SOGR	4,861	4,861	4,861	4,861	4,784	46,229	32.2%	
Service Improvement								
Growth Related								
Total by Project Category	8,036	8,036	8,036	8,036	7,959	143,607	100.0%	
Asset Value(\$) at year-end	248,829	248,829	248,829	248,829	248,829			
Yearly SOGR Backlog Estimate (not addressed by current plan)								
Accumulated Backlog Estimate (end of year)								
Backlog: Percentage of Asset Value (%)								
Debt Service Costs	846	846	830	731	729	11,123		
Operating Impact on Program Costs							1,752	
New Positions							101	

10-Year Capital Plan Overview

- Long-Term Care Homes and Services' 10-year Recommended Capital Plan provides funding to maintain 10 long-term care homes (with an asset replacement value of \$248.8 million) in a state of good repair and meet the Ministry of Health and Long-Term Care compliance requirements regarding safety. The 10-Year Recommended Capital Plan also includes funding for the mandatory redevelopment of the 337-bed Kipling Acres long-term care home based on revised Provincial standards and requirements.
- The 10-year Recommended Capital Plan of \$143.607 million, exclusive of 1 year carry forward funding from 2012 to 2013 of \$16.783 million, is funded from three sources: debt of \$97.636 million (68%), Recoverable Debt of \$32.061 million (22%), and the Homes for the Aged Capital Reserve Fund of \$13.910 million (10%).
- Once the 192-bed Kipling Acres redevelopment project is completed and at full occupancy, the City will receive annual Provincial subsidy of \$1.002 million each year for 25 years, for total Provincial funding of \$25.053 million to repay ongoing debt charges. Similarly, when the 145-bed Kipling Acres redevelopment project is completed and at full occupancy at the end of 2015, the City will receive annual Provincial subsidy of \$0.756 million each year for 25 years, for total Provincial funding of \$18.920 million to repay ongoing debt charges for this project.
- A comprehensive building condition assessment completed in the spring of 2006 identified a backlog of State of Good Repair (SOGR) maintenance of \$4.371 million (or 1.8%) by the end of 2012 for the Program's 10 homes, valued at \$248.8 million. The 2013-2022 Recommended Capital Plan will eliminate the SOGR backlog by 2018.
 - Although the homes are being maintained through SOGR, 5 B and C homes have been identified for redevelopment to meet Provincial safety requirements, excluding Kipling Acres, which are: Fudger House, Carefree Lodge, Castlevue Wychwood Towers, Lakeshore Lodge, and Seven Oaks. The cost to redevelop these homes is significant and has not been included in the 10-Year Recommended Capital Plan at this time.
- Approval of the 2013-2022 Recommended Capital Plan will reduce the 2013 Recommended Operating Budget by \$0.348 million net and 17.2 positions in 2013 due to the temporary downsizing of Kipling Acres during its redevelopment. These temporary savings will be partially reversed in 2015 with the completion of the 145-bed Kipling Acres project, resulting in a net operating cost increase of \$1.050 million net and an increase of 118 positions. The remainder of the temporary cost savings, in the amount of \$1.050 million net, will be fully reversed in 2016. The anticipated savings achieved through the elimination of the shift overlap in 2013 through to 2015 will fully offset the Kipling Acres net operating cost increase.

Key Changes to the 2012 - 2021 Approved Capital Plan

**Changes to the 2012 -2021 Approved Capital Plan
(In \$000s)**



The 2013 Recommended Capital Budget and the 2014 - 2022 Recommended Capital Plan reflects an increase of \$19.896 million or 17.2% from the 2012 to 2021 Approved Capital Plan.

The changes to the 2012-2022 Council Approved Capital Plan result from Financial Planning and the Program staff's review of projects to address urgent capital maintenance repairs required at its ten homes, as well as updated construction schedules/readiness to proceed for the redevelopment of Kipling Acres project.

The following highlights the key recommended changes to the 10-year period:

- Capital Maintenance Projects: The cash flow funding for the Capital Maintenance Project has increased by \$0.660 million in order to address urgent building envelope repairs required at the 10 homes through re-prioritization within the four sub-projects; namely:
 - *Building Upgrades* – cash flow increase of \$1.468 million in 2013;
 - *Electrical* – cash flow funding decrease of \$0.740 million in 2013;
 - *Mechanical* – cash flow funding increase of \$0.188 million in 2013; and
 - *Specialty Systems* – cash flow funding decrease of \$0.256 million in 2013.
- Kipling Acres Redevelopment Project: The cash flow funding for the Kipling Acres Redevelopment Project has been adjusted by \$19.236 million in the 10-year period. The Program has revised its 10-year Recommended Capital Plan for the two Kipling Acres projects based on updated construction projections to ensure cash flow funding is aligned to the Program's readiness to proceed, as follows:

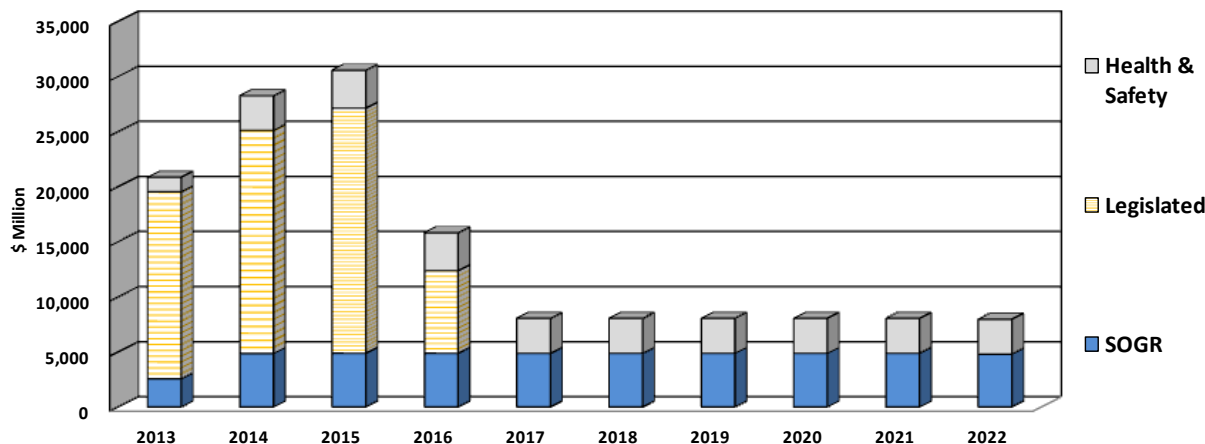
- *Kipling Acres 192-bed Redevelopment*: Project cash flow funding has increased by \$10.616 million in 2013 and \$5.000 million in 2014 due to delays in construction stemming from delays in approvals by the Ministry of Health and Long Term Care. Overall project costs remain unchanged, however annual cash flows have been adjusted to reflect current construction schedules.
- *Kipling Acres 145-bed Redevelopment*: project cash flow funding has decreased by \$3.925 million in 2013 and \$5.000 million in 2014, with an increase of \$5.500 million in 2015 and \$7.500 million in 2016 due to delays in commencing the project as commencement of construction is dependent upon completion of the 192-bed redevelopment.
- The following chart details the key project cash flow changes to the 2012-2021 Approved Capital Plan.

**Summary of Project Changes
(In \$000s)**

Key Projects	Total Project Cost	2013	2014	2015	2016	2017	2018	2019	2020	2021	2013 - 2021	Revised Total Project Cost
<i>Previously Approved</i>												
Building Upgrades	33,202	1,468									1,468	
Electrical Upgrades	22,410	(740)									(740)	
Mechanical Upgrades	11,174	188									188	
Specialty System Upgrades	9,835	(256)									(256)	
Kipling Acres Redevelopment - 192 beds	54,500	10,161	5,000								15,161	
Kipling Acres Redevelopment - 145 beds	47,500	(3,925)	(5,000)	5,500	7,500						4,075	
Total Previously Approved	178,621	6,896		5,500	7,500						19,896	
Total Changes	178,621	6,896		5,500	7,500						19,896	

2013 – 2022 Recommended Capital Plan

2013–2022 Capital Plan by Project Category
(In \$000s)



The 10-Year Recommended Capital Plan of \$143.607 million provides funding for Health and Safety projects of \$30.392 million; Legislated projects of \$66.986 million, and State of Good Repair (SOGR) projects of \$46.229 million.

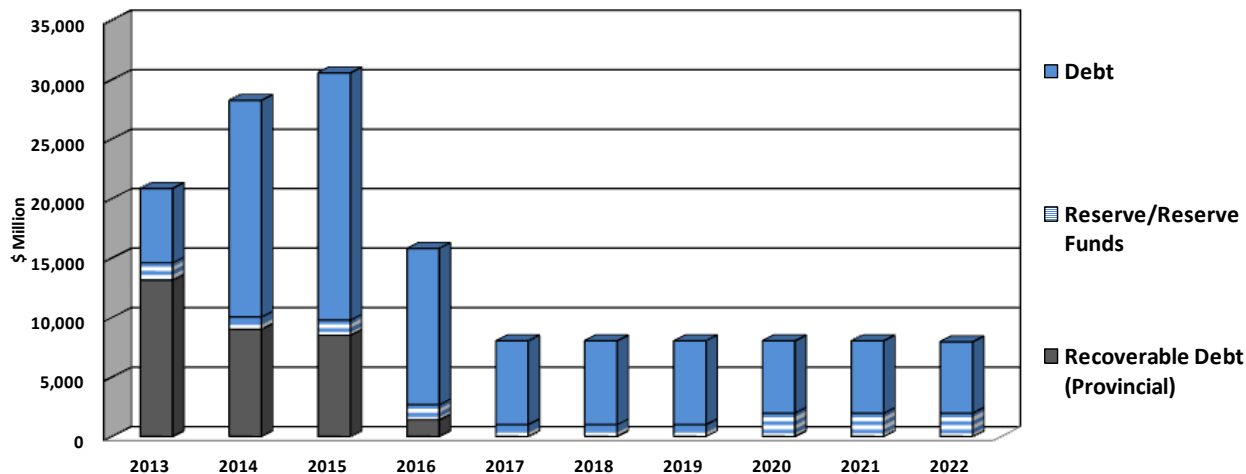
- Health and Safety projects total \$30.392 million or 21% of the 10-year Recommended Capital Plan's capital expenditures.

 - The projects are planned from 2013 through to 2022, and ensure that health and safety issues are addressed and that the ten homes are maintained in a state of good repair to prevent further major costs from becoming necessary.
- Capital funding requirements for Legislated projects total \$66.986 million or 47% of the 10-year Recommended Capital Plan.

 - The projects are planned from 2013 through to 2016, and comprise the majority of the funding over the first 5 years of the 10-year Recommended Capital Plan. Funding includes work related to the 192-bed and 145-bed Kipling Acres redevelopment projects.
- SOGR projects total \$46.229 million or 32% of planned cash flow funding in the 10-year Recommended Capital Plan.

 - The projects are planned from 2013 through to 2022. Funding includes state of good repair work to the homes' exterior and interiors, and repairs for building upgrades, mechanical, electrical and specialty systems.

2013–2022 Capital Plan by Funding Source
(In \$000s)



The 10-Year Recommended Capital Plan of \$143.607 million will be financed by \$97.636 million of debt, \$13.910 million from Reserve / Reserve funds, and \$32.061 million from Provincial funding (recoverable debt).

- Debt accounts for \$65.402 million or 63% of the financing required for the 2013 Budget and 2014 – 2017 Capital Plan's expenditures and amounts to \$97.636 million or 68% over the 10-Year Recommended Capital Plan.
 - The Program is under debt target by \$4.139 million in 2013 and over debt target by \$4.539 million and \$6.100 million in 2015 and 2016 respectively. Overall, Long-Term Care Homes and Services is over the 10-Year Recommended Capital Plan debt target by \$6.500 million overall, driven by delays in construction of the 192-bed and 145-bed Kipling Acres redevelopment due to delayed Provincial approvals, which have now been resolved. As a result, debt funding has been carried forward and adjusted based on revised timelines.
 - Debt funding for the first 5 years of the 10-year Recommended Capital Plan provides financing for the Legislated 192-bed and 145-bed Kipling Acres redevelopment, Health and Safety, and SOGR projects.
 - Debt funding for the second 5-years of the 10-year Recommended Capital Plan period is allocated to Health and Safety and SOGR projects.
- Reserve and Reserve Funds constitute \$6.041 million or 6% of required financing in the first 5 years and \$13.910 million or 10% over 10 years.
 - Reserve Funds for the 10-year Recommended Capital Plan are primarily for Health and Safety and SOGR projects.
- Recoverable debt constitutes \$32.061 million or 22% of total financing required for the 10-year Recommended Capital Plan.

- Recoverable debt is utilized entirely in the first 5 years of the 10-year Recommended Capital Plan and is for the 192-bed and 145-bed Kipling Acres redevelopment projects.
- Provincial funding will be received on a per diem basis over a 25-year period and will begin once each phase for the Kipling Acres redevelopment is at full occupancy. This translates to the City receiving a combined amount of \$1.758 million per year for 25 years to recover the Provincial portion of debt costs for the Kipling Acres long-term care home.

Major Capital Initiatives by Category

Summary of Major Capital Initiatives by Category
(In \$000s)

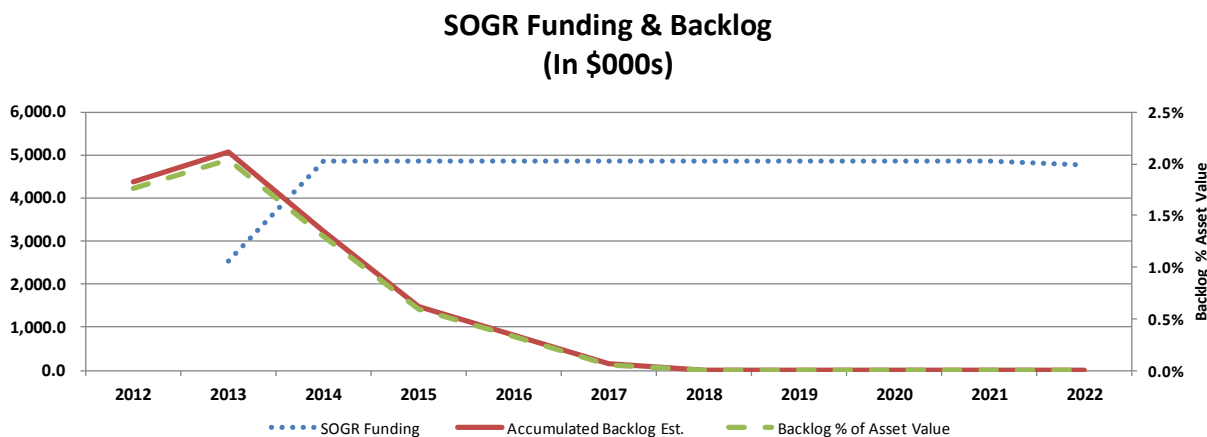
	Total Project Cost	2013 Rec. Budget	2014 Plan	2015 Plan	2016 Plan	2017 Plan	2018 Plan	2019 Plan	2020 Plan	2021 Plan	2022 Plan	2013-2022 Total
State of Good Repair (includes H&S and Legislated)												
Building Upgrades	33,202	1,920	3,479	3,479	3,479	3,479	3,479	3,479	3,479	3,479	3,450	33,202
Electrical Upgrades	22,410	790	2,490	2,490	2,490	2,360	2,360	2,360	2,360	2,360	2,350	22,410
Mechanical Upgrades	11,174	956	958	1,267	1,267	1,121	1,121	1,121	1,121	1,121	1,121	11,174
Specialty System Upgrades	9,835	194	1,069	1,077	1,077	1,076	1,076	1,076	1,076	1,076	1,038	9,835
Kipling Acres Redevelopment - 192 beds	54,500	15,161	5,000									20,161
Kipling Acres Redevelopment - 145 beds	47,500	1,825	15,250	22,250	7,500							46,825
Sub-Total	178,621	20,846	28,246	30,563	15,813	8,036	8,036	8,036	8,036	8,036	7,959	143,607
Total	178,621	20,846	28,246	30,563	15,813	8,036	8,036	8,036	8,036	8,036	7,959	143,607

The 10-Year Recommended Capital Plan supports Long-Term Care Homes and Services' objectives of balancing the need for home redevelopment with state of good repair work and required upgrades to the homes.

State of Good Repair (SOGR); Health and Safety and Legislated Projects

- Funding for state of good repair projects will enable the Program to repair the homes' exteriors and interiors, and complete repairs for mechanical, electrical, and specialty systems.
 - Planned projects include work to ensure that health and safety issues are addressed and that the ten homes are maintained in a state of good repair to prevent future major costs from becoming necessary (\$76.621 million gross/\$63.008 million debt). The maintenance program averages \$4.9 million per year starting in 2014, which will eliminate the SOGR backlog by 2018. See page 12 for greater detail of the backlog.
- The largest capital project, Kipling Acres redevelopment (\$66.986 million gross/\$34.924 million debt/\$30.161 million recoverable debt) will be completed by 2016 in two phases (the 192-bed and 145-bed facilities), on the existing site. Upon completion, the redevelopment will provide beds for 337 residents, as previously.

State of Good Repair (SOGR) Backlog



The 10-Year Recommended Capital Plan dedicates \$22.001 million to SOGR spending in the first five years of the Plan and \$24.228 million over the last five years which on average is \$4.623 million annually.

- Long-Term Care Homes and Services' SOGR strategy ensures the safety and protection of residents through the preservation and ongoing maintenance of the ten homes' physical plants. The 10-year Recommended Capital Plan ensures heating/mechanical systems, outside repairs (i.e. windows, brickwork and paving), elevators and roofing are maintained and replaced as required.

 - While the homes will be maintained through state of good repair, new Provincial standards will require redevelopment of 5 additional homes excluding Kipling Acres (Fudger House, Carefree Lodge, Castleview Wychwood Towers, Lakeshore Lodge, and Seven Oaks). The budget for the redevelopment of these homes has yet to be determined and has not been included in the 10-year Recommended Capital Plan.
- The accumulated backlog at the end of 2012 is estimated to be \$4.371 million or 1.8% of the asset replacement value of \$248.829 million. The backlog increases to a high of \$5.078 million or 2.0% of the asset replacement value of \$248.829 million in 2013 due to the Program's focus on completing the 192-bed Kipling Acres redevelopment project. Upon occupancy of the 192-bed redevelopment at the end of 2013, LTCHS will focus on increasing SOGR work in order to reduce the backlog.
- The SOGR backlog decreases to \$0.141 million or 0.1% of the asset replacement value of \$248.829 million by the end of 2017 as SOGR spending increases to approximately \$4.9 million annually commencing in 2014, with elimination of the backlog projected in 2018.

10-Year Capital Plan Impact on the Operating Budget
Operating Impact Summary
(In \$000s)

Program Costs, Revenues and Net (\$000s)	2013 Rec. Budget	2014 Plan	2015 Plan	2016 Plan	2017 Plan	2018 Plan	2019 Plan	2020 Plan	2021 Plan	2022 Plan	2013-2022 Total
2013 Recommended Capital Budget											
Program Gross Expenditure	(1,588)										(1,588)
Program Revenue	(1,240)										(1,240)
Program Costs (Net)	(348)										(348)
Approved Positions	(17)										(17)
Recommended 10-Year Capital Plan											
Program Gross Expenditure			5,800	5,800							11,600
Program Revenue			4,750	4,750							9,500
Program Costs (Net)			1,050	1,050							2,100
Approved Positions			118								118
Total											
Program Gross Expenditure	(1,588)		5,800	5,800							10,012
Program Revenue	(1,240)		4,750	4,750							8,260
Program Cost (Net)	(348)		1,050	1,050							1,752
Approved Positions	(17)		118								101

Approval of the 2013 Recommended Capital Budget will result in an operating budget reduction of \$0.348 million net, with approved positions decreasing by 17.2 positions due to the temporary downsizing of Kipling Acres during redevelopment.

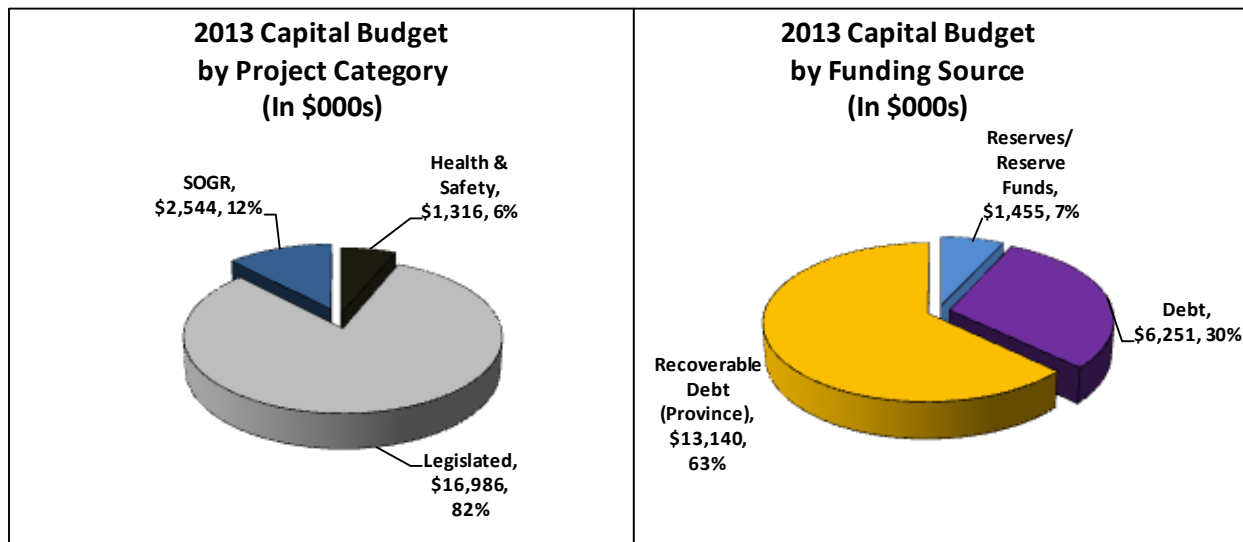
The 10-Year Recommended Capital Plan will increase future year Operating Budgets by a total of \$1.752 million net over the 2013 – 2022 period. Approved positions will increase by 100.8 over the 10-year time frame. The increase is due to the reopening of the completed 192-bed and 145-bed Kipling Acres redevelopments anticipated to commence mid-2015. As a result, operating cost increases have been spread over 2015 and 2016 in the amount of \$1.050 million annually. The anticipated savings achieved through the elimination of the shift overlap, as per the Local 79 Collective Agreement, will fully offset the Kipling Acres operating cost increases.

Net Operating Impact by Project
(In \$000s)

Project	2013 Rec. Budget		2014 Plan		2015 Plan		2016 Plan		2017 Plan		2013 - 2017 Capital Budget Plan		2018 - 2022 Capital Plan	
	\$000s	Positions	\$000s	Positions	\$000s	Positions	\$000s	Positions	\$000s	Positions	\$000s	Positions	\$000s	Positions
Previously Approved Projects														
Kipling Acres Redevelopment - 192-bed	(348)	(17)			1,050	118	1,050				1,752	101		
Total Recommended (Net)	(348)	(17)			1,050	118	1,050				1,752	101		

PART III - 2013 RECOMMENDED CAPITAL BUDGET

2013 Capital Budget by Project Category and Funding Source



The 2013 Recommended Capital Budget requires 2013 cash flow funding of \$20.846 million, excluding carry forward funding.

- State of Good Repair projects account for \$2.544 million or 12% of the 2013 Capital Budget's expenditures and include building safety upgrades and mechanical work on the homes.
- Health and Safety projects represent \$1.316 million or 6% of the 2013 Capital Budget's spending and include electrical work on the homes.
- Legislated projects represent \$16.986 million or 82% of the 2013 Capital Budget's expenditures and include construction work for the 192-bed Kipling Acres redevelopment and site accommodation and architectural/engineering work for the 145-bed Kipling Acres redevelopment.
- The 2013 Capital Budget for Long-Term Care Homes and Services is funded primarily from recoverable debt, which accounts for \$13.140 million or 63% of 2013 capital financing for this Program's Capital Budget.
- Debt funding accounts for \$6.251 million or 30% of the 2013 Capital Budget's financing. This is \$4.139 million below the debt affordability target of \$10.390 million set for this Program in 2013.
- Reserve funds account for \$1.455 million or 7% of the 2013 financing required for LTCHS' Recommended Capital Budget.

2013 Recommended Cash Flow & Future Year Commitments

(In \$000s)

	2011 & Prior Year Carry Forward	2012 Previously Approved Cash Flow Commitments	2013 New Cash Flow Rec'd	2013 Total Cash Flow Rec'd	2012 Carry Forwards	Total 2013 Cash Flow (Incl 2012 C/Fwd)	2014	2015	2016	2017	2018	2019	2020	2021	2022	Total Cost
Expenditures																
Previously Approved	16,772	750		17,522	16,783	34,305	17,750	22,250	7,500							81,805
Change in Scope			124				2,500									2,624
New			3,200	3,200		3,200										3,200
New w/Future Year																
Total Expenditure	16,772	750	3,324	20,846	16,783	37,629	20,250	22,250	7,500							87,629
Financing																
Debt	3,876	750	1,624	6,251	6,101	12,351	11,240	13,739	6,100							43,430
Debt Recoverable	12,640		500	13,140	8,862	22,002	9,010	8,511	1,400							40,923
Reserves/Res Funds	255		1,200	1,455	1,820	3,275										3,275
Development Charges Provincial/Federal																
Total Financing	16,772	750	3,324	20,846	16,783	37,629	20,250	22,250	7,500							87,629

Long-Term Care Homes and Services 2013 Recommended Capital Budget of \$37.629 million provides carry forward funding for previously approved 2012 projects totalling \$16.783 million, \$16.772 million in carry forward funding from 2011, \$0.750 million in funding for previously approved cash flow commitments from 2012, and \$3.324 million in new projects.

- New projects requiring \$3.324 million in 2013 include capital maintenance work for building upgrades, electrical, mechanical and specialty systems work.
- Approval of the 2013 Recommended Capital Budget will result in Council's commitment to future year cash flow funding of \$20.250 million in 2014, \$22.250 million in 2015, and \$7.500 million in 2016 to complete the 192-bed and 145-bed Kipling Acres redevelopment projects.
- 2014 includes \$2.500 million for a change in scope in the previously approved Kipling Acres 145-bed construction sub-project, based on updated construction schedules/readiness to proceed for the 145-bed Kipling Acres redevelopment project with no change in project costs.

2013 Recommended Capital Project Highlights

The 2013 Recommended Capital Budget provides funding of \$37.629 million to:

- Achieve full occupancy for the 192-bed Kipling Acres redevelopment by the end of 2013;
- Continue SOGR and Health and Safety work at ten long-term care homes; and
- Continue site accommodation work and commence architectural and engineering work on the 145-bed Kipling Acres redevelopment.

**2013 Recommended Capital Project Highlights
(In \$000s)**

Project	Total Project Cost	2013	2014	2015	2016	2017	2013 - 2017	2018	2019	2020	2021	2022	2013 - 2022 Total
Building Upgrades	33,202	1,920					1,920						1,920
Electrical Upgrades	22,410	2,410					2,410						2,410
Mechanical Upgrades	11,174	2,407					2,407						2,407
Specialty Systems	9,835	694					694						694
Kipling Acres Redevelopment - 192 beds	54,500	27,873	5,000				32,873						32,873
Kipling Acres Redevelopment - 145 beds	47,500	2,325	15,250	22,250	7,500		47,325						47,325
Total (including carry forward funding)	178,621	37,629	20,250	22,250	7,500		87,629						87,629

PART IV: ISSUES FOR DISCUSSION**2013 and Future Year Issues****2013 Issues***Kipling Acres Redevelopment (337 beds)*

The Province announced on July 31, 2007, plans to redevelop long-term care homes in Ontario over a 10-15 year period. The MOHLTC provided an outline of its capital renewal strategy which is comprised of plans to redevelop all homes classified as a “B” or “C” home. The City of Toronto has six homes, including Kipling Acres, classified as either B or C. Each of them will need to be redeveloped in the next 10-15 years through a multi-year redevelopment plan, on a prioritized basis.

Kipling Acres is LTCHS’ most urgent priority for redevelopment due to its aging facility. As Kipling Acres is deemed to be a type B facility by the MOHLTC standards, the facility is being redeveloped. Not proceeding with the redevelopment would result in the Program being in non-compliance with the Province and could lead to financial penalties and even shutting down of Kipling Acres. Similarly, a delay in the redevelopment would also result in a significant increase in health and safety and SOGR costs.

An application for the redevelopment of Kipling Acres was submitted to the Province (in July 2009) and Provincial approvals were received in early 2010.

Kipling Acres has a planned capacity of 337 long-term care beds. The first phase of the redevelopment of Kipling Acres is to develop a smaller home of 192 beds on the existing 10.5 acre site, and is scheduled for full occupancy at the end of 2013. The second phase for the remaining 145 beds (out of the approved 337 beds for Kipling Acres) will be constructed adjacent to the first phase on the same site in years 2014-2016.

MOHLTC’s capital renewal strategy will provide some funding for redevelopment of long-term care homes. However, it is provided on a per diem basis and cash flowed over a 25-year period. Construction funding will be \$13.30 per diem for a 25 year period. The additional \$1.00 per diem will be available for successful LEED (Leadership in Energy and Environmental Design) Silver Certification. Funding will begin once the home is at full occupancy, which is set for the end of 2013. This translates to annual Provincial funding of \$1.002 million for the 192-bed redevelopment in years 2013-2038, and \$0.756 million for the 145-bed redevelopment in years 2016-2041, thereby requiring the City to fund \$99.750 million in debt in advance of Provincial funding receipts.

Upon completion of the redevelopment of the 192-bed phase, and subsequently the 145-bed phase, annual Provincial funding will be applied against debt charges in the Capital Financing Account (the 'Non-Program Budget') to reduce debt costs for the portion of debt advanced by the City on behalf of the Province.

As shown in table below, the total project cost of the 192-bed redevelopment project is \$54.500 million, of which \$25.053 million is funded by recoverable debt (Provincial subsidies),

\$27.197 million is funded from City debt, \$2.0 million is funded from the HFA Capital Reserve Fund, and \$0.250 million is funded by a one-time Provincial grant.

The total project cost of the 145-bed redevelopment project is \$47.500 million, of which \$18.920 million is funded by recoverable debt (Provincial subsidies), and \$28.580 is funded from City debt. The table below outlines the redevelopment costs and associated financing for Kipling Acres:

Kipling Acres Redevelopment													
192-Bed Redevelopment (Existing Site)	Cash Flows							Total Project Cost	Funding				Total Project Funding
	2010	2011	2012	2013	2014	2015	2016		Recoverable debt	Debt	Reserve	Other*	
Kipling Acres Construction		2,198	15,800	22,002				40,000	25,053	14,697		250	40,000
Architectural Study & Fees	810	1,144	100	445				2,500		500	2,000		2,500
Demolition			1,200	800				2,000		2,000			2,000
Scope Change (Demolition)					5,000			5,000		5,000			5,000
Contingency			175	3,325				3,500		3,500			3,500
Landscaping				1,000				1,000		1,000			1,000
Adult Day Program/Child Care construction			500					500		500			500
Total Kipling Acres 192-bed redevelopment	810	3,342	17,775	27,573	5,000			54,500	25,053	27,197	2,000	250	54,500
145-Bed Redevelopment Existing Site													
Kipling Acres Site Accomodation			175	825				1,000		1,000			1,000
Kipling Acres 145 bed construction					15,000	22,000	7,500	44,500	18,920	25,580			44,500
Kipling Acres 145 bed professional services				1,500	250	250		2,000		2,000			2,000
Total Kipling Acres 145-Bed Redevelopment			175	2,325	15,250	22,250	7,500	47,500	18,920	28,580			47,500
TOTAL KA 337 Bed Redevelopment Cost	810	3,342	17,950	29,898	20,250	22,250	7,500	102,000	43,973	55,777	2,000	250	102,000

* One-time funding grant from the Province related to the Kipling Acres downsizing

Future Year Issues

Redevelopment of Remaining Beds at all B and C Long-Term Care Homes

As per the capital renewal strategy requiring the redevelopment of all Ontario B and C long-term care homes, the Program will be required to also redevelop Fudger House, Carefree Lodge, Castleview Wychwood Towers, Lakeshore Lodge, and Seven Oaks. The costs to redevelop these facilities are significant and in excess of the estimates included in the Recommended 10-Year Capital Plan. It is recommended that the Program report back to the Budget Committee through the Community Development and Recreation Committee on a plan to redevelop the remaining type B and C long-term care homes that includes the following:

- proposed business model;
- minimum financial requirements to reconstruct the type B and C classified long-term care homes;
- timing of expenditures and bed development; and
- implications on state of good repair backlog not proceeding in the next ten years.

Reserve Fund Depletion

The Program's Home for the Aged Reserve Fund provides funding for capital maintenance at the 10 long-term care homes. It is projected that the fund will be nearing depletion at the end of 2012, as demonstrated in Appendix 6 – 2013 Reserve / Reserve Fund Review. Without these reserve funds, the Program will be unable to eliminate its SOGR backlog by 2018 as planned and complete necessary upgrades and repairs at the homes. LTCHS is seeking authority to allocate one-time MOHLTC funding it anticipates receiving, in the amount of \$2.000 million in 2013, and

an additional \$1.000 million spread over the 2014-2022 period to this reserve fund. Replenishment of the fund will allow the Program to complete the necessary upgrades and repairs for the homes in the 10-year Recommended Capital Plan.

Appendix 1

2012 Performance

2012 Key Accomplishments

In 2012, Long-Term Care Homes and Services accomplished the following:

- Completed the access control project in compliance with the Long-Term Care Homes Act in 9 homes (excluding Kipling Acres) across the LTCHS division.
- Completed the installation of a new elevator and modernization work for existing elevators at 3 homes that will improve accessibility for residents.
- Continued work on the 192-bed Kipling Acres redevelopment project, completing foundation work, and commencing construction work on the building envelope.
- Initiated site accommodation work on the 145-bed Kipling Acres redevelopment project.
- Developed a Capital Renewal Strategy that contains options on the future redevelopment of the B and C homes.

2012 Capital Variance Review

2012 Budget to Actual Comparison (In \$000s)

2012 Approved	Actuals as of Sept. 30, 2012 (3rd Quarter Variance)		Projected Actuals at Year End		Unspent Balance	
	\$	% Spent	\$	% Spent	\$ Unspent	% Unspent
59,001	9,368	15.9%	22,551	38.2%	36,450	61.8%

Capital expenditures for the period ending September 30, 2012 total \$9.368 million or 15.9% for the 2012 Approved Capital Budget of \$59.001 million. LTCHS is projecting year-end spending of \$22.551 million or 38.2% of the 2012 Approved Capital Budget.

Of the projected under spending of \$36.450 million by year-end, approximately \$33.555 million will be carried forward to 2013.

The projected year-end under-spending is largely attributable to the following projects:

- The main driver of the projected variance is the delay of the Kipling Acres 192-bed and 145-bed redevelopment project. As of September 30th, 2012, the Program has spent \$7.731 million or 15.5% of the total 2012 approved cash flow of \$49.958 million for the project. LTCHS is projecting to spend \$17.650 million or 35.3% of the total 2012 approved cash flow for the project by year-end.
 - The Ministry of Health and Long-Term Care delayed its long-term care home capital renewal schedule, thereby impacting the redevelopment of Kipling Acres.
 - An on-site construction incident in August 2012 resulted in the slowdown of construction work, further impacting the schedule of the project.
 - Based on updated construction schedules/readiness to proceed for the redevelopment of Kipling Acres, approximately \$29.448 million will be carried forward to 2013.
- Spending for capital maintenance projects as of September 30, 2012 is \$1.165 million or 17.7% of the total 2012 approved cash flow of \$6.585 million. LTCHS is projecting to spend \$2.443 million or 37.1% of the total 2012 approved cash flow for the project by year-end. Approximately \$4.107 million will be carried forward to 2013 with the remaining balance of \$0.035 million not required.
- Spending related to the Long-Term Care Homes Act project (work related to upgrading the alarm and security systems at the Homes) as of September 30, 2012 is \$0.472 million or 19.2% of the 2012 approved cash flow of \$2.458 million for the project. LTCHS is projecting to spend \$2.458 million or 100% of the 2012 approved cash flow for the project by year-end.

Appendix 2

10-Year Recommended Capital Plan Project Summary (In \$000s)

Project	2013	2014	2015	2016	2017	2013 - 2017	2018	2019	2020	2021	2022	2013 - 2022
Building Upgrades	1,920	3,479	3,479	3,479	3,479	15,836	3,479	3,479	3,479	3,479	3,450	33,202
Electrical Upgrades	2,410	2,490	2,490	2,490	2,360	12,240	2,360	2,360	2,360	2,360	2,350	24,030
Mechanical Upgrades	2,407	958	1,267	1,267	1,121	7,020	1,121	1,121	1,121	1,121	1,121	12,625
Specialty System Upgrades	694	1,069	1,077	1,077	1,076	4,993	1,076	1,076	1,076	1,076	1,038	10,335
Kipling Acres Redevelopment - 192-bed	27,873	5,000				32,873						32,873
Kipling Acres Redevelopment - 145-bed	2,325	15,250	22,250	7,500		47,325						47,325
Total (including carry forwards)	37,629	28,246	30,563	15,813	8,036	120,287	8,036	8,036	8,036	8,036	7,959	160,390

Appendix 3
2013 Recommended Capital Budget;
2014 to 2022 Capital Plan

CITY OF TORONTO

**Gross Expenditures (\$000's)
Appendix 3**

Long Term Care Homes Services

Sub- Project No. Project Name PrioritySubProj No. Sub-project Name Ward Stat. Cat.						Current and Future Year Cash Flow Commitments							Current and Future Year Cash Flow Commitments Financed By											
						2013	2014	2015	2016	2017	Total 2013-2017	Total 2018-2022	Total 2013-2022	Provincial Grants and Subsidies	Federal Subsidy	Development Charges	Reserves	Reserve Funds	Capital from Current	Other 1	Other2	Debt - Recoverable Debt	Total Financing	
<u>HOM907345 BUILDING UPGRADES</u>																								
0	3	HEALTH & SAFETY FUTURE YEARS	CW	S6	01	0	650	650	650	650	2,600	3,250	5,850	0	0	0	0	5,200	0	0	0	650	0	5,850
0	4	SOGR FUTURE YEARS	CW	S6	03	0	2,829	2,829	2,829	2,829	11,316	14,116	25,432	0	0	0	0	6,411	0	0	0	19,021	0	25,432
0	6	2013 SOGR	CW	S4	03	1,920	0	0	0	0	1,920	0	1,920	0	0	0	0	1,200	0	0	0	720	0	1,920
Sub-total						1,920	3,479	3,479	3,479	3,479	15,836	17,366	33,202	0	0	0	0	12,811	0	0	0	20,391	0	33,202
<u>HOM907346 ELECTRICAL</u>																								
0	1	2009 H&S LIFE SAFETY SYSTEMS	CW	S2	01	10	0	0	0	0	10	0	10	0	0	0	0	10	0	0	0	0	0	10
0	3	SOGR FUTURE YEARS	CW	S6	03	0	810	810	810	810	3,240	4,040	7,280	0	0	0	0	0	0	0	0	7,280	0	7,280
0	6	2012 HEALTH & SAFETY	CW	S2	01	1,620	0	0	0	0	1,620	0	1,620	0	0	0	0	1,620	0	0	0	0	0	1,620
0	7	HEALTH & SAFETY FUTURE YEARS	CW	S6	01	0	1,680	1,680	1,680	1,550	6,590	7,750	14,340	0	0	0	0	0	0	0	0	14,340	0	14,340
0	8	2013 HEALTH & SAFETY	CW	S4	01	780	0	0	0	0	780	0	780	0	0	0	0	0	0	0	0	780	0	780
Sub-total						2,410	2,490	2,490	2,490	2,360	12,240	11,790	24,030	0	0	0	0	1,630	0	0	0	22,400	0	24,030
<u>HOM907347 MECHANICAL</u>																								
0	1	2009 H&S HVAC REPAIRS / UPGRADES	CW	S2	01	55	0	0	0	0	55	0	55	0	0	0	0	55	0	0	0	0	0	55
0	2	HEALTH & SAFETY FUTURE YEARS	CW	S6	01	0	587	887	887	750	3,111	3,750	6,861	0	0	0	0	0	0	0	0	6,861	0	6,861
0	3	SOGR FUTURE YEARS	CW	S6	03	0	371	380	380	371	1,502	1,855	3,357	0	0	0	0	0	0	0	0	3,357	0	3,357
0	4	2010 H&S HVAC REPAIRS/UPGRADES	CW	S2	01	83	0	0	0	0	83	0	83	0	0	0	0	83	0	0	0	0	0	83
0	6	2011 HEALTH & SAFETY	CW	S2	01	194	0	0	0	0	194	0	194	0	0	0	0	0	0	0	0	194	0	194
0	7	2012 HEALTH & SAFETY	CW	S2	01	1,134	0	0	0	0	1,134	0	1,134	0	0	0	0	0	0	0	0	1,134	0	1,134
0	8	2012 SOGR	CW	S2	03	441	0	0	0	0	441	0	441	0	0	0	0	0	0	0	0	441	0	441
0	10	2013 SOGR	CW	S4	03	500	0	0	0	0	500	0	500	0	0	0	0	0	0	0	0	500	0	500
Sub-total						2,407	958	1,267	1,267	1,121	7,020	5,605	12,625	0	0	0	0	138	0	0	0	12,487	0	12,625
<u>HOM907348 SPECIALTY SYSTEMS</u>																								
0	1	2009 H&S ELEVATOR UPGRADES	CW	S2	01	107	0	0	0	0	107	0	107	0	0	0	0	107	0	0	0	0	0	107
0	2	HEALTH & SAFETY FUTURE YEARS	CW	S6	01	0	225	225	225	225	900	1,125	2,025	0	0	0	0	0	0	0	0	2,025	0	2,025
0	3	SOGR FUTURE YEARS	CW	S6	03	0	844	852	852	851	3,399	4,217	7,616	0	0	0	0	844	0	0	0	6,772	0	7,616

CITY OF TORONTO

**Gross Expenditures (\$000's)
Appendix 3**

Long Term Care Homes Services

Sub- Project No. Project Name PrioritySubProj No. Sub-project Name Ward Stat. Cat.						Current and Future Year Cash Flow Commitments						Current and Future Year Cash Flow Commitments Financed By													
						2013	2014	2015	2016	2017	Total 2013-2017	Total 2018-2022	Total 2013-2022	Provincial Grants and Subsidies	Federal Subsidy	Development Charges	Reserves	Reserve Funds	Capital from Current	Other 1	Other2	Debt - Recoverable Debt	Total Financing		
HOM907348 SPECIALTY SYSTEMS																									
0	9	2011 HEALTH & SAFETY	CW	S2	01	87	0	0	0	0	87	0	87	0	0	0	0	0	0	0	0	87	0	87	
0	10	2012 HEALTH & SAFETY	CW	S2	01	500	0	0	0	0	500	0	500	0	0	0	200	0	0	0	0	300	0	500	
Sub-total						694	1,069	1,077	1,077	1,076	4,993	5,342	10,335	0	0	0	0	1,151	0	0	0	9,184	0	10,335	
HOM907634 Kipling Acres Redevelopment																									
0	2	Kipling Acres Site (Phase 1)	02	S2	02	22,002	0	0	0	0	22,002	0	22,002	0	0	0	0	0	0	0	0	22,002	0	22,002	
0	5	Kipling Acres Architectural Design & Fees Increase	02	S2	02	446	0	0	0	0	446	0	446	0	0	0	0	0	0	0	0	446	0	446	
0	6	Demolition costs of Kipling Acres	02	S2	02	800	0	0	0	0	800	0	800	0	0	0	0	0	0	0	0	800	0	800	
0	7	Kipling Acres Contingency Plan	02	S2	02	3,325	0	0	0	0	3,325	0	3,325	0	0	0	0	0	0	0	0	3,325	0	3,325	
0	8	Kipling Acres Landscaping	02	S2	02	1,000	0	0	0	0	1,000	0	1,000	0	0	0	0	0	0	0	0	1,000	0	1,000	
0	9	KA Adult Day Program/CS centre construction	02	S2	02	300	0	0	0	0	300	0	300	0	0	0	0	0	0	0	0	300	0	300	
0	10	Kipling Acres Site (Phase 1) - Scope Change	02	S2	02	0	5,000	0	0	0	5,000	0	5,000	0	0	0	0	0	0	0	0	5,000	0	5,000	
Sub-total						27,873	5,000	0	0	0	32,873	0	32,873	0	0	0	0	0	0	0	0	10,871	22,002	32,873	
HOM907695 Kipling Acres Site 2 (Phase 3)																									
0	1	Kipling Acres Site 2 Site Accommodation (Phase 3)	CW	S2	02	3,325	0	0	0	0	3,325	0	3,325	0	0	0	0	0	0	0	0	3,325	0	3,325	
0	2	Kipling Acres 145 bed construction (Phase 3)	CW	S2	02	0	12,500	22,000	7,500	0	42,000	0	42,000	0	0	0	0	0	0	0	0	23,080	18,920	42,000	
0	3	Kipling Acres 145 bed Professional Services (Ph 3)	CW	S2	02	1,500	250	250	0	0	2,000	0	2,000	0	0	0	0	0	0	0	0	2,000	0	2,000	
0	4	Kipling Acres Site 2 Site Accommodation	CW	S3	02	-2,500	0	0	0	0	-2,500	0	-2,500	0	0	0	0	0	0	0	0	-2,500	0	-2,500	
0	5	Kipling Acres 145 bed construction (Phase 3)	CW	S3	02	0	2,500	0	0	0	2,500	0	2,500	0	0	0	0	0	0	0	0	2,500	0	2,500	
Sub-total						2,325	15,250	22,250	7,500	0	47,325	0	47,325	0	0	0	0	0	0	0	0	28,405	18,920	47,325	
Total Program Expenditure						37,629	28,246	30,563	15,813	8,036	120,287	40,103	160,390	0	0	0	0	15,730	0	0	0	103,738	40,922	160,390	

Report Phase 2 - Program 14 Long Term Care Homes Services Program Phase 2 Sub-Project Category 01,02,03,04,05,06,07 Part B Sub-Project Status S2,S5,S6 Part C Sub-Project Status S2,S3,S4

CITY OF TORONTO

Gross Expenditures (\$000's)

Appendix 3

Long Term Care Homes Services

Sub- Priority	Project No. SubProj No.	Project Name Sub-project Name	Ward	Stat.	Cat.	Current and Future Year Cash Flow Commitments and Estimates						Current and Future Year Cash Flow Commitments and Estimates Financed By												
						2013	2014	2015	2016	2017	Total 2013-2017	Total 2018-2022	Total 2013-2022	Provincial Grants and Subsidies	Federal Subsidy	Development Charges	Reserve Reserves	Reserve Funds	Capital from Current	Other 1	Other2	Debt - Recoverable Debt	Total Financing	
Financed By:																								
		Reserve Funds (Ind."XR" Ref.)				3,275	1,044	1,273	1,273	996	7,861	7,869	15,730	0	0	0	0	15,730	0	0	0	0	0	15,730
		Debt				12,352	18,192	20,780	13,140	7,040	71,504	32,234	103,738	0	0	0	0	0	0	0	0	103,738	0	103,738
		Debt - Recoverable				22,002	9,010	8,510	1,400	0	40,922	0	40,922	0	0	0	0	0	0	0	0	0	40,922	40,922
Total Program Financing						37,629	28,246	30,563	15,813	8,036	120,287	40,103	160,390	0	0	0	0	15,730	0	0	0	103,738	40,922	160,390

Status Code	Description
S2	S2 Prior Year (With 2013 and/or Future Year Cashflow)
S3	S3 Prior Year - Change of Scope 2013 and/or Future Year Cost(Cashflow)
S4	S4 New - Stand-Alone Project (Current Year Only)
S5	S5 New (On-going or Phased Projects)
S6	S6 New - Future Year (Commencing in 2014 & Beyond)

Category Code	Description
01	Health and Safety C01
02	Legislated C02
03	State of Good Repair C03
04	Service Improvement and Enhancement C04
05	Growth Related C05
06	Reserved Category 1 C06
07	Reserved Category 2 C07

Appendix 4
2013 Recommended Cash Flow and
Future Year Commitments

CITY OF TORONTO

**Gross Expenditures (\$000's)
Appendix 4**

Long Term Care Homes Services

Sub- Project No. Project Name PrioritySubProj No. Sub-project Name Ward Stat. Cat.						Current and Future Year Cash Flow Commitments						Current and Future Year Cash Flow Commitments Financed By													
						2013	2014	2015	2016	2017	Total 2013-2017	Total 2018-2022	Total 2013-2022	Provincial Grants and Subsidies	Federal Subsidy	Development Charges	Reserves	Reserve Funds	Capital from Current	Other 1	Other2	Debt - Recoverable Debt	Total Financing		
HOM907345 BUILDING UPGRADES																									
0	6	2013 SOGR	CW	S4	03	1,920	0	0	0	0	1,920	0	1,920	0	0	0	0	1,200	0	0	0	720	0	1,920	
Sub-total						1,920	0	0	0	0	1,920	0	1,920	0	0	0	0	1,200	0	0	0	720	0	1,920	
HOM907346 ELECTRICAL																									
0	1	2009 H&S LIFE SAFETY SYSTEMS	CW	S2	01	10	0	0	0	0	10	0	10	0	0	0	0	10	0	0	0	0	0	10	
0	6	2012 HEALTH & SAFETY	CW	S2	01	1,620	0	0	0	0	1,620	0	1,620	0	0	0	0	1,620	0	0	0	0	0	1,620	
0	8	2013 HEALTH & SAFETY	CW	S4	01	780	0	0	0	0	780	0	780	0	0	0	0	0	0	0	0	0	780	0	780
Sub-total						2,410	0	0	0	0	2,410	0	2,410	0	0	0	0	1,630	0	0	0	780	0	2,410	
HOM907347 MECHANICAL																									
0	1	2009 H&S HVAC REPAIRS / UPGRADES	CW	S2	01	55	0	0	0	0	55	0	55	0	0	0	0	55	0	0	0	0	0	55	
0	4	2010 H&S HVAC REPAIRS/UPGRADES	CW	S2	01	83	0	0	0	0	83	0	83	0	0	0	0	83	0	0	0	0	0	83	
0	6	2011 HEALTH & SAFETY	CW	S2	01	194	0	0	0	0	194	0	194	0	0	0	0	0	0	0	0	194	0	194	
0	7	2012 HEALTH & SAFETY	CW	S2	01	1,134	0	0	0	0	1,134	0	1,134	0	0	0	0	0	0	0	0	1,134	0	1,134	
0	8	2012 SOGR	CW	S2	03	441	0	0	0	0	441	0	441	0	0	0	0	0	0	0	0	441	0	441	
0	10	2013 SOGR	CW	S4	03	500	0	0	0	0	500	0	500	0	0	0	0	0	0	0	0	500	0	500	
Sub-total						2,407	0	0	0	0	2,407	0	2,407	0	0	0	0	138	0	0	0	2,269	0	2,407	
HOM907348 SPECIALTY SYSTEMS																									
0	1	2009 H&S ELEVATOR UPGRADES	CW	S2	01	107	0	0	0	0	107	0	107	0	0	0	0	107	0	0	0	0	0	107	
0	9	2011 HEALTH & SAFETY	CW	S2	01	87	0	0	0	0	87	0	87	0	0	0	0	0	0	0	0	87	0	87	
0	10	2012 HEALTH & SAFETY	CW	S2	01	500	0	0	0	0	500	0	500	0	0	0	0	200	0	0	0	300	0	500	
Sub-total						694	0	0	0	0	694	0	694	0	0	0	0	307	0	0	0	387	0	694	
HOM907634 Kipling Acres Redevelopment																									
0	2	Kipling Acres Site (Phase 1)	02	S2	02	22,002	0	0	0	0	22,002	0	22,002	0	0	0	0	0	0	0	0	0	22,002	22,002	
0	5	Kipling Acres Architectural Design & Fees Increase	02	S2	02	446	0	0	0	0	446	0	446	0	0	0	0	0	0	0	0	446	0	446	
0	6	Demolition costs of Kipling Acres	02	S2	02	800	0	0	0	0	800	0	800	0	0	0	0	0	0	0	0	800	0	800	
0	7	Kipling Acres Contingency Plan	02	S2	02	3,325	0	0	0	0	3,325	0	3,325	0	0	0	0	0	0	0	0	3,325	0	3,325	

Report Phase 2 - Program 14 Long Term Care Homes Services Program Phase 2 Sub-Project Category 01,02,03,04,05,06,07 Part B Sub-Project Status S2 Part C Sub-Project Status S2,S3,S4,S5

CITY OF TORONTO

Gross Expenditures (\$000's)
Appendix 4

Long Term Care Homes Services

Sub- Project No. Project Name PrioritySubProj No. Sub-project Name Ward Stat. Cat.						Current and Future Year Cash Flow Commitments						Current and Future Year Cash Flow Commitments Financed By												
						2013	2014	2015	2016	2017	Total 2013-2017	Total 2018-2022	Total 2013-2022	Provincial Grants and Subsidies	Federal Subsidy	Development Charges	Reserve Reserves	Reserve Funds	Capital from Current	Other 1	Other2	Debt - Recoverable Debt	Total Financing	
<u>HOM907634 Kipling Acres Redevelopment</u>																								
0	8	Kipling Acres Landscaping	02	S2	02	1,000	0	0	0	0	1,000	0	1,000	0	0	0	0	0	0	0	1,000	0	1,000	
0	9	KA Adult Day Program/CS centre construction	02	S2	02	300	0	0	0	0	300	0	300	0	0	0	0	0	0	0	300	0	300	
0	10	Kipling Acres Site (Phase 1) - Scope Change	02	S2	02	0	5,000	0	0	0	5,000	0	5,000	0	0	0	0	0	0	0	5,000	0	5,000	
Sub-total						27,873	5,000	0	0	0	32,873	0	32,873	0	0	0	0	0	0	0	0	10,871	22,002	32,873
<u>HOM907695 Kipling Acres Site 2 (Phase 3)</u>																								
0	1	Kipling Acres Site 2 Site Accommodation (Phase 3)	CW	S2	02	3,325	0	0	0	0	3,325	0	3,325	0	0	0	0	0	0	0	3,325	0	3,325	
0	2	Kipling Acres 145 bed construction (Phase 3)	CW	S2	02	0	12,500	22,000	7,500	0	42,000	0	42,000	0	0	0	0	0	0	0	23,080	18,920	42,000	
0	3	Kipling Acres 145 bed Professional Services (Ph 3)	CW	S2	02	1,500	250	250	0	0	2,000	0	2,000	0	0	0	0	0	0	0	2,000	0	2,000	
0	4	Kipling Acres Site 2 Site Accommodation	CW	S3	02	-2,500	0	0	0	0	-2,500	0	-2,500	0	0	0	0	0	0	0	-2,500	0	-2,500	
0	5	Kipling Acres 145 bed construction (Phase 3)	CW	S3	02	0	2,500	0	0	0	2,500	0	2,500	0	0	0	0	0	0	0	2,500	0	2,500	
Sub-total						2,325	15,250	22,250	7,500	0	47,325	0	47,325	0	0	0	0	0	0	0	0	28,405	18,920	47,325
Total Program Expenditure						37,629	20,250	22,250	7,500	0	87,629	0	87,629	0	0	0	0	3,275	0	0	0	43,432	40,922	87,629

CITY OF TORONTO

Gross Expenditures (\$000's)

Appendix 4

Long Term Care Homes Services

Sub- Priority	Project No. SubProj No.	Project Name Sub-project Name	Ward	Stat.	Cat.	Current and Future Year Cash Flow Commitments and Estimates						Current and Future Year Cash Flow Commitments and Estimates Financed By									
						2013	2014	2015	2016	2017	Total 2013-2017	Total 2018-2022	Total 2013-2022	Provincial Grants and Subsidies	Federal Subsidy	Development Charges	Reserve Reserves	Reserve Funds	Capital from Current	Other 1	Other2
Financed By:																					
		Reserve Funds (Ind."XR" Ref.)				3,275	0	0	0	0	3,275	0	3,275	0	0	0	0	0	0	0	3,275
		Debt				12,352	11,240	13,740	6,100	0	43,432	0	43,432	0	0	0	0	0	43,432	0	43,432
		Debt - Recoverable				22,002	9,010	8,510	1,400	0	40,922	0	40,922	0	0	0	0	0	40,922	0	40,922
Total Program Financing						37,629	20,250	22,250	7,500	0	87,629	0	87,629	0	0	0	0	0	43,432	40,922	87,629

Status Code	Description
S2	S2 Prior Year (With 2013 and/or Future Year Cashflow)
S3	S3 Prior Year - Change of Scope 2013 and/or Future Year Cost(Cashflow)
S4	S4 New - Stand-Alone Project (Current Year Only)
S5	S5 New (On-going or Phased Projects)

Category Code	Description
01	Health and Safety C01
02	Legislated C02
03	State of Good Repair C03
04	Service Improvement and Enhancement C04
05	Growth Related C05
06	Reserved Category 1 C06
07	Reserved Category 2 C07

Appendix 5

2013 Recommended Capital Project with Financing Details

(Phase 2) 14-Long Term Care Homes Services

Sub-Project Category: 01,02,03,04,05,06,07

Type: B Sub-Project Status: S2

Type: C Sub-Project Status: S2,S3,S4,S5



CITY OF TORONTO

Appendix 5

Long Term Care Homes Services
Sub-Project Summary

Project/Financing Priority Project	Project Name	Start Date	Completion Date	2013	Financing										
				Cash Flow	Provincial Grants Subsidies	Federal Subsidy	Developmt Charges	Reserves	Reserve Funds	Capital From Current	Other 1	Other 2	Debt	Debt - Recoverable	
0	<u>HOM90734E</u>	<u>BUILDING UPGRADES</u>													
0	6 2013 SOGR	1/1/2013	12/31/2013	1,920	0	0	0	0	1,200	0	0	0	720	0	
	Project Sub-total:			1,920	0	0	0	0	1,200	0	0	0	720	0	
0	<u>HOM90734E</u>	<u>ELECTRICAL</u>													
0	1 2009 H&S LIFE SAFETY SYSTEMS	1/1/2009	12/31/2009	10	0	0	0	0	10	0	0	0	0	0	
0	6 2012 HEALTH & SAFETY	1/1/2012	12/31/2012	1,620	0	0	0	0	1,620	0	0	0	0	0	
0	8 2013 HEALTH & SAFETY	1/1/2013	12/31/2013	780	0	0	0	0	0	0	0	0	780	0	
	Project Sub-total:			2,410	0	0	0	0	1,630	0	0	0	780	0	
0	<u>HOM907347</u>	<u>MECHANICAL</u>													
0	1 2009 H&S HVAC REPAIRS / UPGRADES	1/1/2009	12/31/2009	55	0	0	0	0	55	0	0	0	0	0	
0	4 2010 H&S HVAC REPAIRS/UPGRADES	1/1/2010	12/31/2010	83	0	0	0	0	83	0	0	0	0	0	
0	6 2011 HEALTH & SAFETY	1/11/2011	12/31/2011	194	0	0	0	0	0	0	0	0	194	0	
0	7 2012 HEALTH & SAFETY	1/1/2012	12/31/2012	1,134	0	0	0	0	0	0	0	0	1,134	0	
0	8 2012 SOGR	1/1/2012	12/31/2012	441	0	0	0	0	0	0	0	0	441	0	
0	10 2013 SOGR	1/1/2013	12/31/2013	500	0	0	0	0	0	0	0	0	500	0	
	Project Sub-total:			2,407	0	0	0	0	138	0	0	0	2,269	0	
0	<u>HOM90734E</u>	<u>SPECIALTY SYSTEMS</u>													
0	1 2009 H&S ELEVATOR UPGRADES	1/1/2009	12/31/2009	107	0	0	0	0	107	0	0	0	0	0	
0	9 2011 HEALTH & SAFETY	1/1/2011	12/31/2011	87	0	0	0	0	0	0	0	0	87	0	
0	10 2012 HEALTH & SAFETY	1/1/2012	12/31/2012	500	0	0	0	0	200	0	0	0	300	0	
	Project Sub-total:			694	0	0	0	0	307	0	0	0	387	0	
0	<u>HOM907634</u>	<u>Kipling Acres Redevelopment</u>													
0	2 Kipling Acres Site (Phase 1)	1/1/2010	12/31/2012	22,002	0	0	0	0	0	0	0	0	0	22,002	
0	5 Kipling Acres Architectural Design & Fees Increase	1/1/2010	12/31/2012	446	0	0	0	0	0	0	0	0	446	0	
0	6 Demolition costs of Kipling Acres	1/1/2012	12/31/2012	800	0	0	0	0	0	0	0	0	800	0	
0	7 Kipling Acres Contingency Plan	1/1/2010	12/31/2012	3,325	0	0	0	0	0	0	0	0	3,325	0	
0	8 Kipling Acres Landscaping	1/1/2012	12/31/2012	1,000	0	0	0	0	0	0	0	0	1,000	0	
0	9 KA Adult Day Program/CS centre construction	1/1/2012	12/31/2012	300	0	0	0	0	0	0	0	0	300	0	
	Project Sub-total:			27,873	0	0	0	0	0	0	0	0	5,871	22,002	
0	<u>HOM90769E</u>	<u>Kipling Acres Site 2 (Phase 3)</u>													
0	1 Kipling Acres Site 2 Site Accommodation (Phase 3)	1/1/2011	12/31/2013	3,325	0	0	0	0	0	0	0	0	3,325	0	
0	3 Kipling Acres 145 bed Professional Services (Ph 3)	1/1/2011	12/31/2015	1,500	0	0	0	0	0	0	0	0	1,500	0	

(Phase 2) 14-Long Term Care Homes Services

Sub-Project Category: 01,02,03,04,05,06,07

Type: B Sub-Project Status: S2

Type: C Sub-Project Status: S2,S3,S4,S5



CITY OF TORONTO

Appendix 5

Long Term Care Homes Services

Sub-Project Summary

Project/Financing

Priority Project Project Name

Priority	Project	Project Name	Start Date	Completion Date	2013	Financing											
					Cash Flow	Provincial Grants Subsidies	Federal Subsidy	Developmt Charges	Reserves	Reserve Funds	Capital From Current	Other 1	Other 2	Debt	Debt - Recoverable		
<u>0</u>	<u>HOM90769</u>	<u>Kipling Acres Site 2 (Phase 3)</u>															
0		4 Kipling Acres Site 2 Site Accomodation	1/1/2011	12/31/2013	-2,500	0	0	0	0	0	0	0	0	0	0	-2,500	0
		Project Sub-total:			2,325	0	0	0	0	0	0	0	0	0	0	2,325	0
		Program Total:			37,629	0	0	0	0	3,275	0	0	0	0	0	12,352	22,002

- Status Code Description**
- S2 S2 Prior Year (With 2013 and/or Future Year Cashflow)
 - S3 S3 Prior Year - Change of Scope 2013 and/or Future Year Cost(Cashflow)
 - S4 S4 New - Stand-Alone Project (Current Year Only)
 - S5 S5 New (On-going or Phased Projects)

- Category Code Description**
- 01 Health and Safety C01
 - 02 Legislated C02
 - 03 State of Good Repair C03
 - 04 Service Improvement and Enhancement C04
 - 05 Growth Related C05
 - 06 Reserved Category 1 C06
 - 07 Reserved Category 2 C07

Appendix 6

2013 Reserve / Reserve Fund Review (In \$000s)

Reserve/Reserve Fund Review - Program Specific

Reserve / Reserve Fund Name	Project / SubProject Name and Number	Projected Balance as at Dec 31, 2012 *	Contributions / (Withdrawals)										2013-2022 Total Contributions / (Withdrawals)
			2013 Rec. Budget	2014 Plan	2015 Plan	2016 Plan	2017 Plan	2018 Plan	2019 Plan	2020 Plan	2021 Plan	2022 Plan	
XR-2103 Homes for the Aged Reserve	Beginning Balance as of Jan. 1, 2012	1,114	1,625	1,702	2,039	2,097	2,231	2,716	3,101	3,461	2,933	2,355	
	Contributions												
	Structural Compliance Premium	1,653	1,344	1,273	1,273	1,273	1,273	1,273	1,273	1,273	1,273	1,273	12,801
	Interest Income	8	8	8	8	8	8	8	8	8	8	8	81
	One-time MOHLTC Funding and Grants		2,000	100	50	125	200	100	75	150	100	100	3,000
	Capital Maintenance Withdrawal	(1,150)	(3,275)	(1,044)	(1,273)	(1,273)	(996)	(996)	(996)	(1,959)	(1,959)	(1,959)	(15,730)
Total Reserve Fund Balance at Year-End		1,625	1,702	2,039	2,097	2,231	2,716	3,101	3,461	2,933	2,355	1,777	

* Based on the 3rd Quarter Variance Report