

# 2021 Budget Notes

## Seniors Services and Long-Term Care

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### Description

Seniors Services and Long-Term Care (SSLTC) is responsible for service planning and strategic coordination of City services for seniors. As leaders in high-quality and ground-breaking services for healthy aging, SSLTC delivers a range of services to seniors in Toronto including:

- Long-Term Care Homes (LTCHs)
- Community and Seniors Services, including:
  - Community Support Programs [Homemakers & Nurses Services (HMNS), Supportive Housing (SH) and Adult Day Programs (ADPs)]
  - Delivering on the Toronto Seniors Strategy, including improving access to City services for seniors
  - Fostering partnerships with Seniors Service sector in Toronto

In response to COVID-19, the Division implemented extensive legislated changes across programs, including screening and infection prevention and control (IPAC) protocols, to ensure the safety of our diverse clients/residents. This has driven the entire 2020 overspending for the Division.

### Why We Do It

Eligible adults and seniors have **access** to City operated long-term care and services that **are inclusive, available, diverse** and **resident focused** which contribute to improved quality of life.

Seniors maintain their independence and stay in their homes longer (i.e age in place) through access to integrated City services that are timely, inclusive and comprehensive.

*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*

### What Service We Provide

#### Long-Term Care Homes

**Who We Serve:** 2600+ diverse residents requiring 24-hour nursing and personal LTC care (70 countries of origin, 59 languages/dialects, 43% require financial assistance), family caregivers, 2000+ staff members and 2000+ volunteers

**What We Deliver:** Directly operate 10 LTCHs providing 24-hour resident-focused care for permanent, convalescent, and short-stay admissions; care, services and programs to enhance quality of life by responding to individual resident needs

**How Much Resources (gross operating budget):** \$279.3 Million

#### Community and Seniors Services

**Who We Serve:** 3000+ clients with limited financial resources requiring assistance with household activities (HMNS); 450+ seniors residing in designated buildings requiring assistance with personal support (SH); ~175 seniors in the community (ADPs)\*, all seniors in Toronto, with a focus on vulnerable seniors, seniors service providers and community partners, and other City divisions supporting seniors.

**What We Deliver:** Directly operate several programs for diverse and vulnerable seniors living independently in the community, including: HMNS, SH and ADP, coordinate 40+ City services for seniors across multiple divisions, and lead the Toronto Seniors Strategy, including facilitating information and resource sharing across the seniors services sector

**How Much Resources (gross operating budget):** \$13.4 Million

## Budget at a Glance\*

### 2021 OPERATING BUDGET

\$Million	2021	2022	2023
Revenues	\$224.1	\$226.9	\$229.6
Gross Expenditures	\$292.7	\$300.3	\$310.1
Net Expenditures	\$68.5	\$73.4	\$80.5
Approved Positions	2,649.5	2,702.0	2,758.6

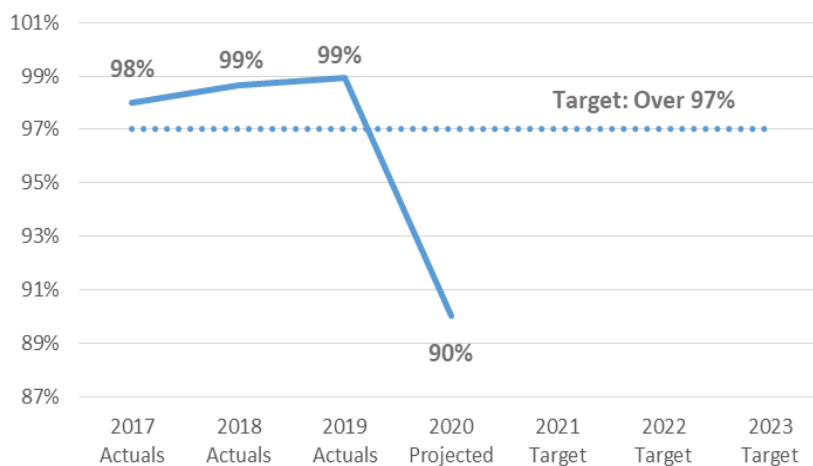
### 2021 - 2030 10-YEAR CAPITAL PLAN

\$Million	2021	2022-2030	Total
Gross Expenditures	\$32.1	\$260.6	\$292.7
Debt	\$0.0	\$0.0	\$0.0

Note: Includes 2020 carry forward funding to 2021

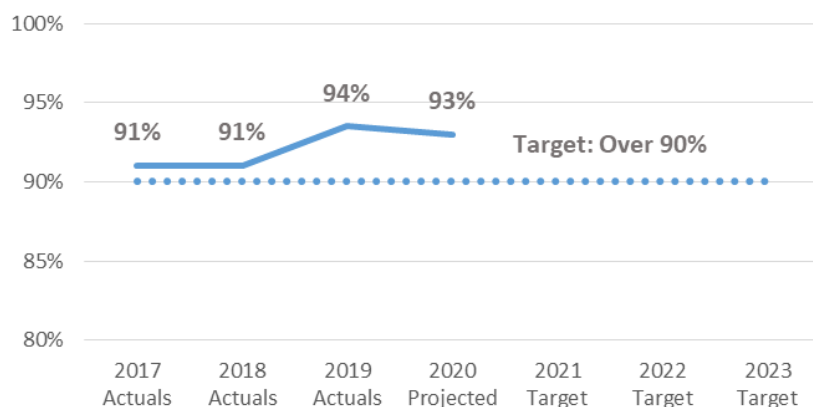
## How Well We Are Doing – Behind the Numbers

### Occupancy Rate for Long-Stay Program



- The Provincial target for occupancy in long-term care homes is 97%.
- SSLTC works closely with the LHIN's to ensure a smooth transition for new residents and has historically been well above the occupancy target.
- COVID-19** restrictions around accepting new residents and physical distancing/isolation requirements are expected to result in lower occupancy rates in 2020 and beyond.

### Customer Satisfaction Rates Long-Term Care Homes



- 10 long-term care homes located city-wide are committed to providing 24-hour nursing and personal care and supportive programming for those who are no longer able to live on their own.
- SSLTC conducts annual surveys to assess client's level of satisfaction with services experienced in all 10 homes.
- COVID-19** precautions and changes in programs arising from outbreak precautions may result in lower levels of customer satisfaction in 2020, but the Division is aiming to maintain the level of resident satisfaction at 90% or higher over the next three years.

## How Well We Are Doing

Service	Service Measure	2018 Actual	2019 Actual	2020 Target	2020 Projection	2021 Target	2022 Target	Status
Outcome Measures								
<b>LTC Homes</b>	Customer Satisfaction Rates at LTC Homes	91%	94%	Over 90%	93%	Over 90%	Over 90%	●
<b>Community and Seniors Services</b>	Customer Satisfaction Rates Adult Day Program (*Program is currently suspended)	100%	100%	Over 85%	n/a*	Over 85%	Over 85%	●
<b>Community and Seniors Services</b>	Customer Satisfaction Rates Supportive Housing Program	97%	93%	Over 85%	85%	Over 85%	Over 85%	●
<b>Community and Seniors Services</b>	Customer Satisfaction Rates Homemakers and Nurses Program	96%	95%	Over 85%	85%	Over 85%	Over 85%	●
Service Level Measures								
<b>LTC Homes</b>	Resident Care Index	106.6	106.3	106.0	106.0	106.5	106.9	●
<b>LTC Homes</b>	LTC Homes Occupancy Rate*	99%	99%	Over 97%	90%	Over 97%	Over 97%	●
<b>Community and Seniors Services</b>	Clients Assisted through Community-Based Programs*	3,844	3,804	Over 3,500	2,800	Over 3,500	Over 3,500	●
Other Measures								
<b>LTC Homes</b>	% of staff and visitors screened for <b>COVID-19</b> upon entering home	n/a	n/a	100%	100%	100%	100%	●

**COVID-19 IMPACT AND RECOVERY**

2020 Impact	2021 Impact and Recovery
<p><b>Financial Impact (Operating)</b></p> <ul style="list-style-type: none"> <li>Operating expenses are higher in 2020 as the <b>COVID-19</b> pandemic response increased costs to maintain staffing levels, purchase additional personal protective equipment, introduce visitor screening and implement enhanced cleaning protocols. These costs were required to meet legislative requirements and protect vulnerable residents.</li> <li>The Division had to compete to maintain and attract staff due to the increased demand for healthcare workers across the sector and restrictions on working in multiple locations.</li> <li><b>COVID-19</b> costs have been partially offset by increased provincial government revenues.</li> <li>Pandemic pay for front-line staff also contributed to increases in expenditures, which will be fully offset by provincial funding.</li> </ul>	<p><b>Financial Impact (Operating)</b></p> <ul style="list-style-type: none"> <li>As a result of legislative changes, 207 positions are required to safely respond to <b>COVID-19</b>. These positions are essential to protect vulnerable seniors in LTC homes</li> <li>Costs will continue to be high as the personal protective equipment, visitor screening and enhanced cleaning will be required as long as <b>COVID-19</b> is a risk in LTC homes. Additional costs to maintain safe dining practices will also continue.</li> <li>Additional funding from the Province is anticipated, but has not been confirmed, so no allowance has been included in the budget.</li> </ul>
<p><b>Financial Impact (Capital)</b></p> <ul style="list-style-type: none"> <li>Capital projects were delayed as contractors were not allowed in LTC resident home areas due to essential visitor restrictions and project managers were diverted to the <b>COVID-19</b> response.</li> </ul>	<p><b>Financial Impact (Capital)</b></p> <ul style="list-style-type: none"> <li>Capital project spending is expected to return to normal levels, with a focus on projects with minimal impact to LTC resident areas and consideration of the impact on the project in the event of <b>COVID-19</b> resurgence.</li> </ul>
<p><b>Service Level Changes</b></p> <ul style="list-style-type: none"> <li>Maintained services levels, through accelerated hiring and use of redeployed staff, but some resident programming had to be suspended for physical distancing restrictions.</li> <li>Adult Day Programs were closed in March. Plans for reopening are underway.</li> <li>Homemakers and Nurses Services were reduced with only high risk clients receiving service throughout pandemic.</li> <li>Supportive housing programs continued.</li> <li>Continued to drive progress on Toronto Seniors Strategy V2.0, with 67% full implementation of recommendations</li> </ul>	<p><b>Service Level Changes</b></p> <ul style="list-style-type: none"> <li>To ensure a safe response to <b>COVID-19</b> and legislative requirements, we have increased services related to screening, cleaning and infection prevention and control (IPAC).</li> <li>Increased one-to-one care to meet physical distancing requirements and loss of community/volunteer programming and support, resulting in higher staff needs.</li> </ul>

## EXPERIENCES, CHALLENGES AND PRIORITIES

### Our Experience and Success

- Mobilized all available resources to rapidly respond to the uncertain and evolving nature of the **COVID-19** pandemic which significantly impacted seniors and those living in congregate settings, including long-term care homes (LTC).
- Leveraged technology to support seamless LTC resident care including virtual physician rounds and consultations with other medical services. The expansion of public Wi-Fi and donations of tablets and other technologies made it possible to facilitate virtual visits and promote connections between 2,600+ LTC residents and their families and to access online programs to reduce resident isolation and loneliness.
- Enhanced stakeholder communication with weekly Update Bulletins and 3/week updates during outbreaks. Established a Family Contact Centre pilot to connect callers with a trained staff member, while reducing pressures on frontline staff members providing direct resident care.
- Made 12 recommendations to the Independent Commission on Long-Term Care with a focus on safety and necessary investments to ensure resiliency in the sector, improve quality of care and life for residents in long-term care, enhance trust and accountability to residents, family members, and loved ones, and improve working conditions for members of the inter-professional teams.
- Advanced applications for the Council-approved Capital Renewal Plan to redevelop 378 long-term care beds as part of the George Street Redevelopment project and for 205 redeveloped and 223 new long-term care beds in the Carefree Lodge project.
- Developed information resources to support isolated seniors in the community with food access, mental health, safety, transportation and more, via webinars and distribution of multi-lingual resources.
- Increased information-sharing, resource distribution and donation opportunities with 70+ external partners via the Seniors Strategy Accountability Table, Toronto Seniors Forum, housing provider partners, Seniors Active Living Centres and others, to support seniors in the community.
- Continued to coordinate and drive progress on Toronto Seniors Strategy V2.0, with 67% of recommendations fully implemented.
- Received Council approval to oversee and evaluate the Integrated Service Model for seniors in the 83 TCHC seniors-designated buildings, to improve access to health and housing services for senior tenants and support aging in place, through the Accountability Framework.
- Assembled a Confronting Anti-Black Racism (CABR) Steering Committee, provided staff training on Anti-Black Racism and created staff survey to better understand staff experiences of anti-Black racism in the workplace.

### Key Challenges and Risks

- Response to resurgence of **COVID-19**, community spread and new outbreaks will require timely impacts to reduce and mitigate virus spread including enhanced IPAC measures to prevent future outbreaks.
- Critical and essential staffing levels must be maintained in order to respond to **COVID-19**.
- Pressure stemming from the aging demographic, increases in acuity and complexity of LTC resident care needs and the higher demand for specialized services.
- All City of Toronto directly-operated LTC homes have waitlists. Depending on the home, it may take between 1 and 9 years for an offer of admission.
- Provincially mandated redevelopment of 5 City operated long-term care homes to meet new design standards.
- Securing upfront City funding for redevelopment; redevelopments costs are partially offset by MOLTC per diem subsidy over 25 years.

### Priority Actions

- Ensuring the safety of all residents and clients, their families and the well-being of staff members, resident programming and volunteer supports reintroduced following the **COVID-19** lockdown.
- Advance the redevelopment of Carefree Lodge to meet new provincial design standards.
- Implement Council adopted emotion-centred approach to care pilot and pursue new provincial funding to support the full implementation of this initiative.
- Develop talent and organizational capacity and strengthen healthcare and educational partnerships.
- Continue to incorporate wider coordination of municipal services for seniors.
- Implement Council approved accountability framework and implementation plan for an integrated service model in 83 TCHC seniors buildings.

## RECOMMENDATIONS

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

1. City Council approve the 2021 Operating Budget for Seniors Services and Long-Term Care of \$292.677 million gross, \$224.140 million revenue and \$68.537 million net for the following services:

**Service:**

	<b>Gross Expenditures (\$000s)</b>	<b>Revenue (\$000s)</b>	<b>Net Expenditures (\$000s)</b>
Long-Term Care Homes	279,251.7	212,342.5	66,909.2
Community and Seniors Services	13,425.0	11,797.4	1,627.6
<b>Total Program Budget</b>	<b>292,676.7</b>	<b>224,139.9</b>	<b>68,536.8</b>

2. City Council approve the 2021 staff complement for Seniors Services and Long-Term Care of 2,649.5 positions comprised of 1.0 capital position and 2,648.5 operating positions.
5. City Council approve 2021 Capital Budget for Seniors Services and Long-Term Care with cash flows and future year commitments totaling \$204.826 million as detailed by project in [Appendix 6a](#).
6. City Council approve the 2022-2030 Capital Plan for Seniors Services and Long-Term Care totalling \$87.855 million in project estimates as detailed by project in [Appendix 6b](#).
7. City Council direct that all sub-projects with third party financing be approved conditionally, subject to the receipt of such financing in 2021 and if such funding is not forthcoming, their priority and funding be reassessed by City Council relative to other City-financed priorities and needs.

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# 2021 OPERATING BUDGET

## 2021 OPERATING BUDGET OVERVIEW

Table 1: 2021 Operating Budget by Service

(In \$000s)	2019 Actual	2020 Budget	2020 Projection*	2021 Base Budget	2021 New / Enhanced Requests	2021 Budget	Change v. 2020 Projection	
By Service	\$	\$	\$	\$	\$	\$	\$	%
<b>Revenues</b>								
Long-Term Care Homes	211,814.8	210,974.2	227,631.0	212,342.5		212,342.5	(15,288.5)	(6.7%)
Community and Seniors Services	9,739.7	12,263.7	9,087.5	11,797.4		11,797.4	2,709.9	29.8%
<b>Total Revenues</b>	<b>221,554.5</b>	<b>223,237.9</b>	<b>236,718.5</b>	<b>224,139.9</b>		<b>224,139.9</b>	<b>(12,578.6)</b>	<b>(5.3%)</b>
<b>Expenditures</b>								
Long-Term Care Homes	256,462.3	259,009.0	294,062.7	279,251.7		279,251.7	(14,811.1)	(5.0%)
Community and Seniors Services	11,022.9	13,868.7	10,125.5	13,425.0		13,425.0	3,299.5	32.6%
<b>Total Gross Expenditures</b>	<b>267,485.2</b>	<b>272,877.7</b>	<b>304,188.2</b>	<b>292,676.7</b>		<b>292,676.7</b>	<b>(11,511.6)</b>	<b>(3.8%)</b>
<b>Net Expenditures</b>	<b>45,930.7</b>	<b>49,639.8</b>	<b>67,469.8</b>	<b>68,536.8</b>		<b>68,536.8</b>	<b>1,067.0</b>	<b>1.6%</b>
<b>Approved Positions</b>	<b>2,426.6</b>	<b>2,435.2</b>	<b>2,435.2</b>	<b>2,649.5</b>		<b>2,649.5</b>	<b>214.3</b>	<b>8.8%</b>

\*2020 Projection based on Q3 Variance Report

### COSTS TO MAINTAIN EXISTING SERVICES

**Total 2021 Base Budget** expenditures of \$292.677 million gross reflecting a decrease of \$11.512 million in spending from 2020 projected year-end actuals, predominantly arising from:

- \$9 million in temporary pandemic pay received in 2020 which is not expected to be available in 2021
- \$5 million in lower costs from improvements and previous experience with responding to **COVID-19**

These savings have been partially offset by:

- \$3 million in higher costs from the return of full programming for Community programs which was temporarily suspended in 2020

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

- 2021 Base Budget excluding estimated COVID-19 financial impacts totalling \$19.032 million in net expenditures reflects a \$0.135 million decrease from the 2020 Council approved Budget,**

### COSTS TO ENHANCE SERVICES

- N/A

### EQUITY IMPACTS OF BUDGET CHANGES

**Maintain access to quality care for vulnerable seniors.** Seniors Services and Long-Term Care's 2021 Operating Budget is anticipated to have no equity impact.



**2021 OPERATING BUDGET KEY DRIVERS**

The 2021 Operating Base Budget for Seniors Services and Long-Term Care is \$292.677 million gross or 3.8% lower than the 2020 Projected Actuals. Table 2a below summarizes the key cost drivers for the base budget, while Table 2b summarizes New and Enhanced requests

**Table 2a: 2021 Key Drivers – Base Budget**

Key Cost Drivers		2019 Actuals	2020 Budget	2020 Projection*	2021 Base Budget	Change Vs. 2020 Projection	
						\$	%
Expenditures							
1	Salaries and Benefits	219,485.0	222,883.8	254,696.6	237,511.2	(17,185.4)	-6.7%
2	Materials & Supplies	20,138.0	21,191.1	24,201.1	26,014.5	1,813.4	7.5%
3	Equipment	4,677.7	3,761.7	3,761.7	3,711.7	(50.0)	-1.3%
4	Service and Rent	21,111.2	22,726.3	19,214.0	23,112.9	3,898.9	20.3%
5	Contribution To Reserves	1,071.7	1,071.7	1,071.7	1,088.7	17.0	1.6%
6	Contribution To Capital/Other	913.2	1,243.2	1,243.2	1,237.7	(5.5)	-0.4%
Total Expenditures		267,396.8	272,877.7	304,188.2	292,676.7	(11,511.6)	-3.8%
Revenues							
1	Provincial Subsidies	161,348.3	162,617.6	176,513.4	164,782.7	(11,730.7)	-6.6%
2	User Fees & Donations	59,095.1	58,206.8	58,206.8	58,252.6	45.8	0.1%
4	Draw from Reserve Funds		466.3	466.3		(466.3)	-100.0%
5	Other Revenues (Inc. IDR's)	1,111.1	1,947.2	1,531.9	1,104.5	(427.4)	-27.9%
Total Revenues		221,554.5	223,237.9	236,718.5	224,139.9	(12,578.6)	-5.3%
Net Expenditures		45,842.3	49,639.8	67,469.8	68,536.8	1,067.0	1.6%
Approved Positions		2,426.6	2,435.2	2,435.2	2,649.5	214.3	8.8%

\*2020 Projection based on Q3 Variance Report

**Salaries & Benefits:**

- Pandemic pay (\$9 million), fully funded by the province in 2020 is not expected to occur in 2021.
- 200 temporary and 7 permanent positions have been added to safely respond to COVID-19. These positions are essential to protect vulnerable seniors in LTC homes.
- The 2021 Base Budget includes funding to resume the Emotion-Based Approach to Care pilot at Lakeshore Lodge

**Materials & Supplies:**

- Additional costs for PPE and cleaning supplies.

**Services and Rent:**

- Community programs stopped, but are anticipated to restart in 2021.

**Provincial Funding Loss:**

- Additional **COVID-19** Provincial support is anticipated, but hasn't been included in the 2021 budget.

**Draw from Reserve Funds:**

- One-time funding from the Innovation Reserve Fund (XR1713) in 2020 to support Seniors Services expired in 2021.

**Table 2b: 2021 Balancing Actions**

(\$000s)								
Recommendation	Savings Type	2021				2022		
		Revenue	Gross	Net	Positions	Gross	Net	Positions
MOLTC Funding Annual Increase (1.5%)	Revenue Increase (Other)	2,737.7		(2,737.7)			(2,737.7)	
Conversion of 40 Hour positions to 35 Hour positions	Efficiencies		(218.8)	(218.8)		(192.9)		
Consolidate and Streamline Operations	Efficiencies	(36.8)	(128.9)	(92.1)		(128.9)	(92.1)	
<b>Total Balancing Actions</b>		<b>2,700.9</b>	<b>(347.7)</b>	<b>(3,048.7)</b>	<b>-</b>	<b>(321.8)</b>	<b>(2,829.8)</b>	<b>-</b>

**MOLTC Funding Annual Increase (1.5%)** – Mainly due to a provincial announcement regarding a 1.5% increase in the Long-Term Care (LTC) Home per diem rates.

**Conversion of 40 hours positions to 35 hour positions** – Some 40 hour per week positions have been converted to 35 hours as the positions become vacant.

**Consolidate and Streamline Operations** – Comprised primarily of a reduction in the Water and Natural Gas budgets along with other nominal budgets.

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

(\$000s)	2020 Projection	2021 Budget	2022 Outlook	2023 Outlook
Revenues	236,718.5	224,139.9	226,877.6	229,615.3
Gross Expenditures	304,188.2	292,676.7	300,287.3	310,139.7
<b>Net Expenditures</b>	<b>67,469.8</b>	<b>68,536.8</b>	<b>73,409.7</b>	<b>80,524.4</b>
<b>Approved Positions</b>	<b>2,435.2</b>	<b>2,649.5</b>	<b>2,702.0</b>	<b>2,758.6</b>

**Key drivers**

The 2022 Outlook with total gross expenditures of \$300.287 million reflects an anticipated \$7.611 million or 2.60 per cent increase in gross expenditures above the 2021 Operating Budget; The 2023 Outlook expects a further increase of \$9.852 million or 3.28 per cent above 2022 gross expenditures.

These changes arise primarily from the following:

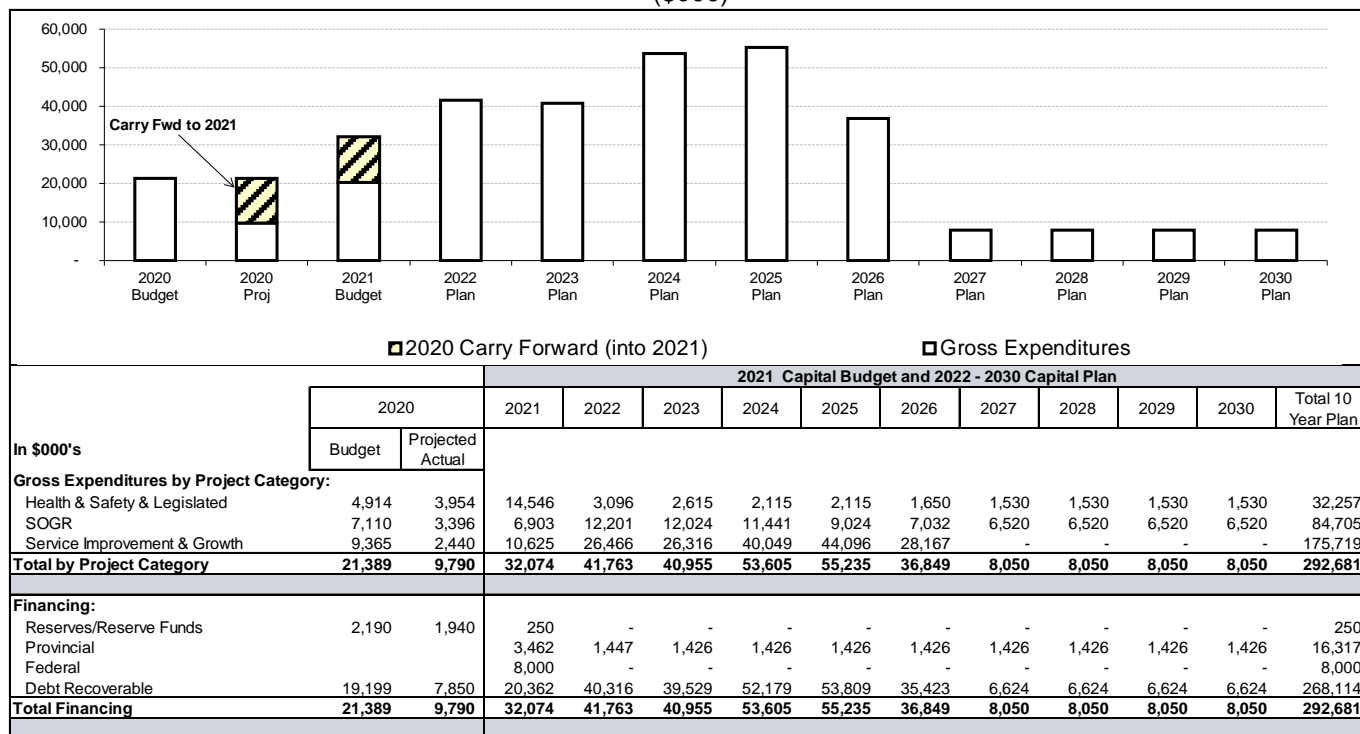
- Anticipated salaries and benefits increases related to corporate step and cost of living adjustments (COLA) of \$2.369 million above the 2021 Operating Budget in 2022 and anticipated increases of \$3.311 million above the 2022 Outlook in 2023.
- The 2022 and 2023 budgets include the full implementation of the Emotion-Based Approach to Care Initiative which will increase direct resident care services per day from 3.5 hours to 4 hours to address the rising acuity and complex care needs of long-term care home residents. This will further increase expenditures by \$4.488 million and 56.57 added positions above the 2021 Operating Budget and expenditures will increase by \$5.871 and 56.57 added positions above the 2022 Outlook in 2023. This initiative does not have confirmed funding from the province. Seniors Services and Long-Term Care is currently in discussions with the Ministry of Long-Term Care for additional funding to fully implement this initiative in the future.
- Funding for 200 temporary positions added in 2021 to protect vulnerable seniors in LTC homes in response to COVID-19 is included in the outlooks and will be adjusted as the threat of COVID-19 declines.

# 2021 – 2030 CAPITAL BUDGET AND PLAN

## 2021 – 2030 CAPITAL BUDGET & PLAN OVERVIEW

Chart 1: 10-Year Capital Plan Overview

(\$'000)



### Changes to Existing Projects (\$0.0 Million)

- A review of updated deliverables for the Carefree Lodge Redevelopment project was conducted and timelines have been revised for project completion to 2026 from 2025.

### New Projects (\$18.7 Million)

- State of Good Repair projects will continue to make repairs and upgrades to the existing homes to prevent major capital costs through regular maintenance.
- Health and Safety projects will continue to ensure that long-term care homes remain compliant with provincial health and safety standards.
- An additional \$10.0 million in Health & Safety projects to respond to **COVID-19**, fully funded by the Federal/Provincial COVID-19 Resilience Infrastructure funding stream under the Investing in Canada Infrastructure Program (ICIP). Projects include: HVAC Upgrades, Facility Innovative and Accessibility Solutions, Fire Alarm Replacement, Generator Upgrades





### Capital Needs Constraints (\$381.0 Million)

- Redevelopment of the remaining four (4) long-term care homes to meet provincial legislative requirements.
- Special projects including Information Technology related to Timekeeping and Electronic Healthcare Record System hardware sustainment.

#### Note:

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

**2021 – 2030 CAPITAL BUDGET AND PLAN****\$292.7 Million 10-Year Gross Capital Program**

			
<b>Health and Safety</b>	<b>State of Good Repair</b>	<b>Redevelopment</b>	<b>Information Technology</b>
\$32.3 M 11.0%	\$84.7 M 28.9%	\$175.5 M 60.0%	\$0.3 M 0.1%
Fire Alarm Nurse Call Bell Life Safety Systems HVAC	Roofing Windows Exterior Maintenance	Carefree Lodge Redevelopment	Kronos Feasibility Study

**How the Capital Program is Funded**

<b>City of Toronto</b>		<b>Provincial Funding</b>		<b>Federal Funding</b>	
<b>\$268 M 92%</b>		<b>\$16 M 6%</b>		<b>\$8 M 2%</b>	
Recoverable Debt - Province*	\$92 M	COVID-19 Resilience Infrastructure funding	\$2 M	COVID-19 Resilience Infrastructure funding	\$8 M
Recoverable Debt - City	\$176 M	Minor Capital Funding	\$14 M		
Reserve Draws	\$ 0 M				

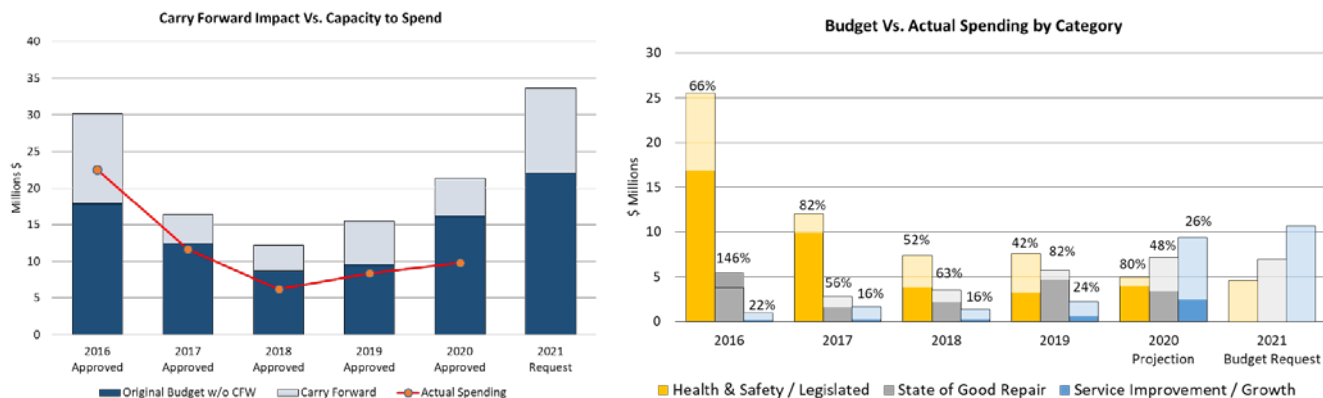
\* For the Province's share of recoverable debt, the City will pay the cost up front and recover it from the Province at a rate of \$23.78 per bed for 428 beds over a 25 year period starting in 2026, after the completion of the Carefree Lodge Redevelopment project.

## CAPACITY TO SPEND REVIEW

The 10-Year Capital Plan has been developed with consideration of historical demonstrated ability to spend within any given year of the ten year capital plan. A review was undertaken to ensure budgets align with Seniors Services and Long-Term Care's ability to spend and the markets capacity to deliver.

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

**Chart 2 – Capacity to Spend**



### Capacity to Spend Review Impact on the 10-Year Plan

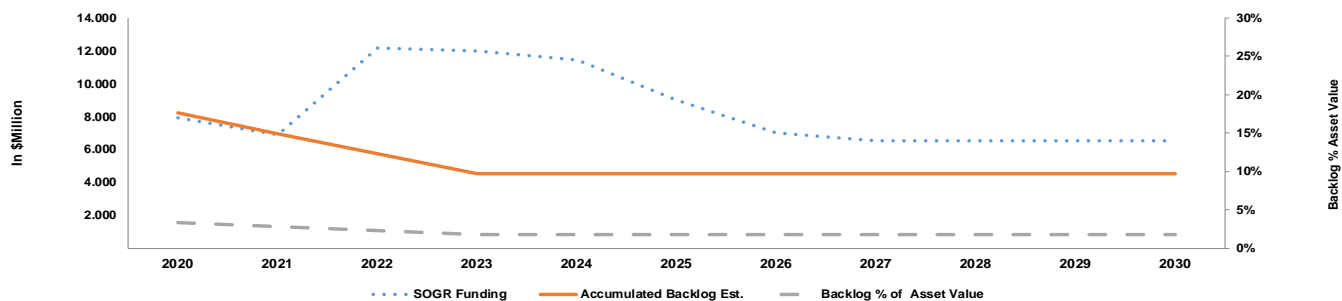
Based on the review of historical capital spending constraints, the capital plan was adjusted from last year to reflect the Division's current needs and its capacity to meet the timelines assumed in the plan.

As a result of this fulsome review, the following key adjustments have been made:

- *Health and Safety* and *State of Good Repair* projects have been prioritized for 2021 with cash flows reflecting the realistic capacity to spend and consideration of increasing critical repairs needed to keep aging homes legislatively compliant and in good repair.
- \$10.0 million in *Health & Safety* projects has been included to respond to COVID-19, subject to Federal and Provincial funding approval, for the COVID-19 Resilience Infrastructure funding stream under the Investing in Canada Infrastructure Program (ICIP).
- Cash flows for the *Carefree Lodge Redevelopment* major project (2021-2026) have been aligned based on a capacity to deliver.

**STATE OF GOOD REPAIR (SOGR) FUNDING & BACKLOG**

The chart below depicts the SOGR funding and accumulated backlog estimates for key asset classes in Seniors Services and Long-Term Care.

**Chart 3: Total SOGR Funding & Backlog**

\$ Million	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030
<b>SOGR Funding</b>	7.909	6.903	12.201	12.024	11.441	9.024	7.032	6.520	6.520	6.520	6.520
<b>Accumulated Backlog Est.</b>	8.221	6.983	5.745	4.507	4.507	4.507	4.507	4.507	4.507	4.507	4.507
<b>Backlog % of Asset Value</b>	3.3%	2.8%	2.3%	1.8%	1.8%	1.8%	1.8%	1.8%	1.8%	1.8%	1.8%
<b>Total Asset Value</b>	248.829	248.829	248.829	248.829	248.829	248.829	248.829	248.829	248.829	248.829	248.829

- The capital maintenance program ensures that life safety issues are addressed and that all ten long-term care homes are maintained in a state of good repair to avoid future major costs from becoming necessary.
- The 2021-2030 Budget and Capital Plan allocates a total \$84.705 million over 10 years, including \$6.903 million in 2021 to ensure the safety, security and comfort of residents as well as mitigate risks to the City while complying with the Ministry of Long-Term Care (MOLTC) requirements.
- Continuous SOGR funding through the 10-year period will ensure the backlog is reduced from \$8.221 million or 3.3% of the asset replacement value of \$248.829 million in 2020 to \$4.507 million or 1.8% of the asset replacement value of \$248.829 million at the end of 2023 through to 2030.



**OPERATING IMPACT OF COMPLETED CAPITAL PROJECTS**

The 10-Year Capital Plan and Budget will impact future year Operating Budgets by \$35.441 million net over the 2021-2030 period, primarily due to the completion of the Carefree Lodge Redevelopment, as shown in Table 4 below.

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

Projects	2021 Budget		2022 Plan		2023 Plan		2024 Plan		2025 Plan		2021-2025		2021-2030	
	\$000s	Positions	\$000s	Positions	\$000s	Positions	\$000s	Positions	\$000s	Positions	\$000s	Positions	\$000s	Positions
<b>Previously Approved</b>														
Electronic Healthcare Record	381.7	2.2	444.6		445.2		458.6		472.3		2,202.5	2.2	4,785.4	2.2
<b>Sub-Total: Previously Approved</b>	<b>381.7</b>	<b>2.2</b>	<b>444.6</b>		<b>445.2</b>		<b>458.6</b>		<b>472.3</b>		<b>2,202.5</b>	<b>2.2</b>	<b>4,785.4</b>	<b>2.2</b>
<b>New Projects - 2021</b>														
Carefree Lodge Redevelopment													30,656.0	229.0
<b>Sub-Total: New Projects - 2021</b>													<b>30,656.0</b>	<b>229.0</b>
<b>New Projects - Future Years</b>														
<b>Total (Net)</b>	<b>381.7</b>	<b>2.2</b>	<b>444.6</b>		<b>445.2</b>		<b>458.6</b>		<b>472.3</b>		<b>2,202.5</b>	<b>2.2</b>	<b>35,441.4</b>	<b>231.2</b>

Previously Approved projects:

- Additional operating funding and 2.2 positions starting in 2021 is required to maintain licences for the Electronic Healthcare Record System project and ensure ongoing support for operations and privacy.
- The *Carefree Lodge Redevelopment* project, to be completed in 2026, will increase the number of beds to 428 from the existing 127 beds. Additional operating expenses to support this increased capacity are forecasted to be \$30.656 million net with 229 added positions and provincial funding.
  - Operating these additional beds will require additional provincial investment and will be challenging without subsidy from the provincial government. Currently, provincial subsidies and user fees contribute 80 per cent of the division's operating budget with a 20 per cent net City contribution.

# APPENDICES

## Appendix 1

### COVID-19 Financial Impact – Operating

COVID-19 Impacts	(\$000s)					
	2020			2021		
	Revenues	Gross	Net	Revenues	Gross	Net
<b>Revenue Loss</b>						
Preferred Accomodation Fees	(285.6)		285.6			
<b>Sub-Total</b>	<b>(285.6)</b>		<b>285.6</b>			
<b>Expenditure Increase</b>						
Salaries and Benefits	(415.3)	22,987.2	23,402.5		13,987.8	13,987.8
PPE, Cleaning Supplies and other Expenses		3,009.9	3,009.9		5,044.1	5,044.1
<b>Sub-Total</b>	<b>(415.3)</b>	<b>25,997.1</b>	<b>26,412.4</b>		<b>19,031.9</b>	<b>19,031.9</b>
<b>Savings due to Underspending</b>						
Temporary suspension of Community Programs	(3,176.2)	(3,743.3)	(567.1)			
<b>Sub-Total</b>	<b>(3,176.2)</b>	<b>(3,743.3)</b>	<b>(567.1)</b>			
<b>Support from Other Levels of Gov't</b>						
Ministry COVID-19 Relief	8,301.0		(8,301.0)			
Pandemic Pay	9,056.6	9,056.6				
<b>Sub-Total</b>	<b>17,357.6</b>	<b>9,056.6</b>	<b>(8,301.0)</b>			
<b>Total COVID-19 Impact</b>	<b>13,480.6</b>	<b>31,310.5</b>	<b>17,830.0</b>		<b>19,031.9</b>	<b>19,031.9</b>

## Appendix 2

### 2021 Operating Budget by Revenue / Expenditure Category

Category (In \$000s)	2018 Actual	2019 Actual	2020 Budget	2020 Projection*	2021 Total Budget	2021 Change from 2020 Projected Actual	
	\$	\$	\$	\$	\$	\$	%
Provincial Subsidies	153,447.0	161,348.3	162,617.6	176,513.4	164,782.7	(11,730.7)	(6.6%)
User Fees & Donations	57,261.3	59,095.1	58,206.8	58,206.8	58,252.6	45.8	0.1%
Transfers From Capital		322.7	1,228.6	960.2	386.0	(574.2)	(59.8%)
Contribution From Reserves/Reserve Funds			466.3	466.3		(466.3)	(100.0%)
Sundry and Other Revenues	605.6	657.4	436.5	440.7	436.5	(4.2)	(0.9%)
Inter-Divisional Recoveries	98.9	131.0	282.0	131.0	282.0	151.0	115.3%
<b>Total Revenues</b>	<b>211,412.8</b>	<b>221,554.5</b>	<b>223,237.9</b>	<b>236,718.5</b>	<b>224,139.9</b>	<b>(12,578.6)</b>	<b>(5.3%)</b>
Salaries and Benefits	207,553.4	219,485.0	222,883.8	254,696.6	237,511.2	(17,185.4)	(6.7%)
Materials & Supplies	19,725.7	20,138.0	21,191.1	24,201.1	26,014.5	1,813.4	7.5%
Equipment	6,175.0	4,677.7	3,761.7	3,761.7	3,711.7	(50.0)	(1.3%)
Service and Rent	22,250.5	21,111.2	22,726.3	19,214.0	23,112.9	3,898.9	20.3%
Contribution To Reserves/Reserve Funds	1,959.8	1,071.7	1,071.7	1,071.7	1,088.7	17.0	1.6%
Other Expenditures	94.2	124.8	192.4	192.4	192.4	0.0	0.0%
Inter-Divisional Charges	1,002.4	788.4	1,050.8	1,050.8	1,045.3	(5.5)	(0.5%)
<b>Total Gross Expenditures</b>	<b>258,760.9</b>	<b>267,396.8</b>	<b>272,877.7</b>	<b>304,188.2</b>	<b>292,676.7</b>	<b>(11,511.6)</b>	<b>(3.8%)</b>
<b>Net Expenditures</b>	<b>47,348.1</b>	<b>45,842.3</b>	<b>49,639.8</b>	<b>67,469.8</b>	<b>68,536.8</b>	<b>1,067.0</b>	<b>1.6%</b>
<b>Approved Positions</b>	<b>2,389.9</b>	<b>2,426.6</b>	<b>2,435.2</b>	<b>2,435.2</b>	<b>2,649.5</b>	<b>214.3</b>	<b>8.8%</b>

\* Year-End Projection Based on Q3 2020 Variance Report

## Appendix 3

### Summary of 2021 Service Changes

Form ID		Community and Social Services  Program - Seniors Services and Long-Term Care	Adjustments				2022 Plan Net Change	2023 Plan Net Change
Category	Equity Impact		Gross Expenditure	Revenue	Net	Approved Positions		

<b>2021 Staff Recommended Base Budget Before Service Changes:</b>	293,024.4	221,438.9	71,585.5	2,649.46	7,584.7	9,824.2
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22118	Conversion of 40 hour positions to 35 hour positions
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51	No Impact
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**Description:**

Efficiency savings of \$0.219 million gross and net from the conversion of several positions from 40 to 35 hours. This is part of an ongoing strategy implemented as positions become vacant through natural attrition.

**Service Level Impact:**

This change will have no impact on service levels.

**Equity Statement:**

The Conversion of 40 hour positions to 35 hour positions budget proposal's overall equity impact is no impact. The division has worked within existing resources to mitigate negative impacts from these efficiencies.

**Service: Community & Seniors Services**

Total Staff Recommended Changes:	(11.3)	0.0	(11.3)	(0.00)	2.4	1.7
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**Service: Long-Term Care Homes**

Total Staff Recommended Changes:	(207.5)	0.0	(207.5)	(0.00)	23.5	26.5
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<b>Staff Recommended Service Changes:</b>	<b>(218.8)</b>	<b>0.0</b>	<b>(218.8)</b>	<b>(0.00)</b>	<b>25.9</b>	<b>28.3</b>
---	----------------	------------	----------------	---------------	-------------	-------------

Form ID		Community and Social Services  Program - Seniors Services and Long-Term Care	Adjustments				2022 Plan Net Change	2023 Plan Net Change
Category	Equity Impact		Gross Expenditure	Revenue	Net	Approved Positions		
23308		Consolidate and Streamline Operations						
51	No Impact	<b>Description:</b>						

Efficiency savings of \$0.129 million gross and \$0.092 million net primarily from a reduction in the water and natural gas budgets as well as reduced usage of other nominal budgets including photo and video supplies, non-resident food, and meterage.

**Service Level Impact:**

This change will have no impact on service levels.

**Equity Statement:**

The Consolidate and Streamline Operations budget proposal's overall equity impact is no impact.

**Service:** Long-Term Care Homes

Total Staff Recommended Changes:	(128.9)	(36.8)	(92.1)	(0.00)	0.0	(0.0)
----------------------------------	---------	--------	--------	--------	-----	-------

<b>Staff Recommended Service Changes:</b>	<b>(128.9)</b>	<b>(36.8)</b>	<b>(92.1)</b>	<b>(0.00)</b>	<b>0.0</b>	<b>(0.0)</b>
---	----------------	---------------	---------------	---------------	------------	--------------

Form ID		Community and Social Services	Adjustments				2022 Plan Net Change	2023 Plan Net Change
Category	Equity Impact		Gross Expenditure	Revenue	Net	Approved Positions		
21965		MOLTC Funding Annual Increase (1.5%)						
52	No Impact	Description:						

Each year, the province sets rates for basic and preferred accommodation user fees and adjusts the amounts the Province pays in per diem and supplementary funding. This business case includes revenue increases mainly due to a provincial announcement regarding a 1.5% increase in the Long-Term Care (LTC) Home per diem rates.

**Service Level Impact:**

This change will have no impact on service levels.

**Equity Statement:**

The MOLTC Funding Annual Increase budget proposal has no equity impact. As the additional revenue approximately offsets inflationary increases, no changes to services are expected.

**Service:** Long-Term Care Homes

Total Staff Recommended Changes:	0.0	2,737.7	(2,737.7)	0.00	(2,737.7)	(2,737.7)
----------------------------------	-----	---------	-----------	------	-----------	-----------

<b>Staff Recommended Service Changes:</b>	<b>0.0</b>	<b>2,737.7</b>	<b>(2,737.7)</b>	<b>0.00</b>	<b>(2,737.7)</b>	<b>(2,737.7)</b>
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**Summary:**

<b>Staff Recommended Service Changes:</b>	<b>(347.7)</b>	<b>2,700.9</b>	<b>(3,048.7)</b>	<b>(0.00)</b>	<b>(2,711.8)</b>	<b>(2,709.5)</b>
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<b>Staff Recommended Base Budget:</b>	<b>292,809.7</b>	<b>224,139.9</b>	<b>68,669.8</b>	<b>2,649.46</b>	<b>4,739.9</b>	<b>7,114.7</b>
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## Appendix 4

### Summary of 2021 New / Enhanced Service Priorities Included in Budget

N/A



## Appendix 5

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

N/A

## Appendix 6

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

Project Code	(In \$000s)	2021 Budget	2022 Plan	2023 Plan	2024 Plan	2025 Plan	2026 Plan	2027 Plan	2028 Plan	2029 Plan	2030 Plan	2021 - 2030 Total	Health & Safety & Legislated	SOGR	Growth & Improved Service
HA001	Building Health & Safety	14,546	3,096	2,615	2,115	2,115	1,650	1,530	1,530	1,530	1,530	32,257	32,257	-	-
HA002	Building SOGR	6,903	12,201	12,024	11,441	9,024	7,032	6,520	6,520	6,520	6,520	84,705	-	84,705	-
HA003	Carefree Lodge Redevelopment	10,375	26,466	26,316	40,049	44,096	28,167	-	-	-	-	175,469	-	-	175,469
HA004	Kronos Feasibility Study	250	-	-	-	-	-	-	-	-	-	250	-	-	250
	<b>Total Expenditures (including carry forward from 2020)</b>	<b>32,074</b>	<b>41,763</b>	<b>40,955</b>	<b>53,605</b>	<b>55,235</b>	<b>36,849</b>	<b>8,050</b>	<b>8,050</b>	<b>8,050</b>	<b>8,050</b>	<b>292,681</b>	<b>32,257</b>	<b>84,705</b>	<b>175,719</b>

## Appendix 6a

### 2021 Cash Flow and Future Year Commitments Including Carry Forward Funding

Project Code	(In \$000s)	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	Total 2021 Cash Flow & FY Commits	Previously Approved	Change in Scope	New w/ Future Year
HA001	Building Health & Safety	14,546	1,481	-	-	-	-	-	-	-	-	16,027	3,911		12,116
HA002	Building SOGR	6,903	6,177	-	-	-	-	-	-	-	-	13,080	6,473		6,607
HA003	Carefree Lodge Redevelopment	10,375	26,466	26,316	40,049	44,096	28,167	-	-	-	-	175,469	175,469		-
HA004	Kronos Feasibility Study	250	-	-	-	-	-	-	-	-	-	250	250		-
	<b>Total Expenditure (including carry forward from 2020)</b>	<b>32,074</b>	<b>34,124</b>	<b>26,316</b>	<b>40,049</b>	<b>44,096</b>	<b>28,167</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>204,826</b>	<b>186,103</b>	<b>-</b>	<b>18,723</b>

## Appendix 6b

### 2022 - 2030 Capital Plan

Project Code	(In \$000s)	2022 Plan	2023 Plan	2024 Plan	2025 Plan	2026 Plan	2027 Plan	2028 Plan	2029 Plan	2030 Plan	2022 - 2030 Total	Health & Safety & Legislated	SOGR	Growth & Improved Service
HA001	<i>Building Health &amp; Safety</i>	1,615	2,615	2,115	2,115	1,650	1,530	1,530	1,530	1,530	16,230	16,230		
HA002	<i>Building SOGR</i>	6,024	12,024	11,441	9,024	7,032	6,520	6,520	6,520	6,520	71,625		71,625	
	<b>Total Expenditures</b>	<b>7,639</b>	<b>14,639</b>	<b>13,556</b>	<b>11,139</b>	<b>8,682</b>	<b>8,050</b>	<b>8,050</b>	<b>8,050</b>	<b>8,050</b>	<b>87,855</b>	<b>16,230</b>	<b>71,625</b>	<b>-</b>

## Appendix 7

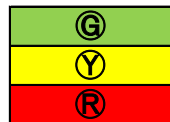
## Reporting on Major Capital Projects: Status Update

Division/Project name		2020 Cash Flow			Total Project Cost		Status	Start Date	End Date		On Budget	On Time
		Appr.	YTD Spend	YE Projec Spend	Appr. Budget	Life to Date			Planned	Revised		
Seniors Services and Long-Term Care												
Project Name: KIPLING ACRES SITE 2		0	0	0	47,500	45,308	Completed	Sep-14	Mar-16	May-17	Ⓞ	Ⓞ
	Comments:	Kipling Acres Redevelopment reached substantial performance in May 2017. All of the cash flow was spent or accrued to resolve remaining deficiencies and legal claims and anticipate these will be resolved by Q4.										
		Explanation for Delay:										
Project Name: Carefree Lodge		7,175	0	250	175,970	0	Minor Delay	Mar-20	Dec-25		Ⓞ	Ⓞ
	Comments:	Carefree Lodge Redevelopment project, planned to start in Q4 of 2020, will be delayed as a result of the division's focus on the COVID-19 response. The division is initiating the recruitment for a Project Director to oversee this redevelopment and begin design and site remediation.										
		Explanation for Delay:										

On/Ahead of Schedule

Minor Delay &lt; 6 months

Significant Delay &gt; 6 months



&gt;70% of Approved Project Cost

Between 50% and 70%

&lt; 50% or &gt; 100% of Approved

## Appendix 8

### Summary of Capital Needs Constraints

(In \$ Millions)

Project Description	Total Project	Non-Debt	Debt Required	Cash Flow (In \$ Millions)									
				2021	2022	2023	2024	2025	2026	2027	2028	2029	2030
<b>NOT INCLUDED</b>													
<i>Castleview Wychwood Towers Redevelopment</i>	220.2	220.2					6.1	12.5	24.2	44.0	49.1	59.5	25.0
<i>Fudger House Redevelopment*</i>	24.6	24.6										6.9	17.7
<i>Lakeshore Lodge Redevelopment</i>	79.3	79.3				2.0	14.0	29.3	34.0				
<i>Seven Oaks Redevelopment*</i>	54.0	54.0								6.1		16.9	31.1
<i>Special Projects</i>	3.0	3.0			1.0	0.8	0.5	0.8					
<b>Total Needs Constraints (Not Included)</b>	<b>381</b>	<b>381</b>			<b>1</b>	<b>3</b>	<b>21</b>	<b>43</b>	<b>58</b>	<b>44</b>	<b>55</b>	<b>83</b>	<b>74</b>

\* Table includes expenditures that are expected to be incurred in a 10- year timeframe. Construction of Fudger House and Seven Oaks will extend beyond the 2030 timeline with significant additional costs that are not reflected in this table.

In addition to the 10-Year Capital Plan of \$292.681 million, staff have also identified \$381.084 million in capital needs constraints for Seniors Service and Long-Term Care as reflected in the table above.

- In May 2018, City Council adopted the goal to maximize the potential number of long-term care beds which could be located on the sites requiring redevelopment. Based on the sites identified at the time, this would represent an increase of 978 beds to the existing inventory of 2,641 beds, and would be the first increase (37 per cent) in City-operated long-term care beds in approximately 30 years.
- The 2021 Capital Plan includes a request for approval to commence work on the Carefree Lodge Redevelopment project. The remaining four sites listed above will be requested through future year budget submissions.
- Securing the upfront City funding for redevelopment will be the main challenge as the portion of redevelopment costs that are funded by the Ministry are paid out over 25 years upon completion of the project.
- Several Information Technology projects will also be required starting in 2022, including timekeeping and sustainment of the hardware required for the Electronic Healthcare Record System project implemented in 2016 with a projected completion of December 2020.

## Appendix 9

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

#### **Table 9a - New User Fees**

N/A

#### **Table 9b – Fees Above Inflation**

N/A

#### **Table 9c - User Fees for Discontinuation**

N/A

#### **Table 9d - User Fees for Technical Adjustments**

N/A

#### **Table 9e - User Fees for Transfers**

N/A

#### **Table 9f - User Fees for Rationalization**

N/A

## Appendix 10

### Inflows and Outflows to/from Reserves and Reserve Funds

#### 2021 Operating Budget

#### Program Specific Reserve / Reserve Funds

N/A

#### Corporate Reserve / Reserve Funds

Reserve / Reserve Fund Name (In \$000s)	Reserve / Reserve Fund Number	Withdrawals (-) / Contributions (+)		
		2021	2022	2023
		\$	\$	\$
<b>Beginning Balance</b>		<b>23,947.6</b>	<b>21,978.9</b>	<b>20,010.2</b>
Sick Leave Reserve Fund	XR1007			
<i>Withdrawals (-)</i>				
<i>Seniors Services and Long-Term Care</i>		-	-	-
<i>Contributions (+)</i>				
<i>Seniors Services and Long-Term Care</i>		415.0	415.0	415.0
<b>Total Reserve / Reserve Fund Draws / Contributions</b>		<b>24,362.6</b>	<b>22,393.9</b>	<b>20,425.2</b>
<b>Other Program / Agency Net Withdrawals &amp; Contributions</b>		<b>(2,431.9)</b>	<b>(2,431.9)</b>	<b>(2,096.9)</b>
<b>Interest</b>		<b>48.2</b>	<b>48.2</b>	<b>63.3</b>
<b>Balance at Year-End</b>		<b>21,978.9</b>	<b>20,010.2</b>	<b>18,391.5</b>

\* Based on 9-month 2020 Reserve Fund Variance Report

Reserve / Reserve Fund Name (In \$000s)	Reserve / Reserve Fund Number	Withdrawals (-) / Contributions (+)		
		2021	2022	2023
		\$	\$	\$
<b>Beginning Balance</b>		<b>30,142.3</b>	<b>14,678.1</b>	<b>17.8</b>
Insurance Reserve Fund	XR1010			
<i>Withdrawals (-)</i>				
<i>Seniors Services and Long-Term Care</i>		-	-	-
<i>Contributions (+)</i>				
<i>Seniors Services and Long-Term Care</i>		673.7	673.7	673.7
<b>Total Reserve / Reserve Fund Draws / Contributions</b>		<b>30,816.0</b>	<b>15,351.8</b>	<b>691.5</b>
<b>Other Program / Agency Net Withdrawals &amp; Contributions</b>		<b>(16,184.9)</b>	<b>(15,350.9)</b>	<b>1,877.0</b>
<b>Interest</b>		<b>47.0</b>	<b>16.9</b>	<b>4.3</b>
<b>Balance at Year-End</b>		<b>14,678.1</b>	<b>17.8</b>	<b>2,572.8</b>

\* Based on 9-month 2020 Reserve Fund Variance Report



## Inflows and Outflows to/from Reserves and Reserve Funds

2021 – 2030 Capital Budget and Plan

## Program Specific Reserve / Reserve Funds

Reserve / Reserve Fund Name (In \$000s)	Project / Sub Project Name and Number	Projected Balance as at Dec 31, 2020 *	Contributions / (Withdrawals)										
			2021 Budget	2022 Plan	2023 Plan	2024 Plan	2025 Plan	2026 Plan	2027 Plan	2028 Plan	2029 Plan	2030 Plan	Total
XR2103 Homes for the Aged	Beginning Balance	8,684	8,222	7,739	7,757	7,784	7,850	7,958	8,088	8,220	8,353	8,489	
	<i>Withdrawals (-)</i>												
	<i>Electronic Health Care Records System</i>	(1,940)											-
	<i>Kronos Feasibility</i>		-	-	-	-	-	-	-	-	-	-	-
	<i>Building SOGR - 2020</i>		-	-	-	-	-	-	-	-	-	-	-
	<i>Building SOGR - 2021</i>	-	-	-	-	-	-	-	-	-	-	-	-
	<i>Building SOGR - Future Years</i>		(500)	-	-	-	-	-	-	-	-	-	(500)
	Total Withdrawals	(1,940)	(500)	-	-	-	-	-	-	-	-	-	(500)
	<i>Contributions (+)</i>												
	<i>Interest Income</i>	132	17	18	26	67	108	130	132	134	136	138	905
	<i>Structural Compliance</i>	1,345											-
	<b>Total Contributions</b>	<b>1,477</b>	<b>17</b>	<b>18</b>	<b>26</b>	<b>67</b>	<b>108</b>	<b>130</b>	<b>132</b>	<b>134</b>	<b>136</b>	<b>138</b>	<b>905</b>
Other Program/Agency Net Withdrawals and Contributions													-
<b>Balance at Year-End</b>		<b>8,222</b>	<b>7,739</b>	<b>7,757</b>	<b>7,784</b>	<b>7,850</b>	<b>7,958</b>	<b>8,088</b>	<b>8,220</b>	<b>8,353</b>	<b>8,489</b>	<b>8,627</b>	<b>405</b>

\* Based on 9-month 2020 Reserve Fund Variance Report

## Corporate Reserve / Reserve Funds

N/A

## Appendix 11

### Glossary

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

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

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

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

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

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

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

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

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

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

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

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

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

**Tax Supported Budget:** Budget funded by property taxes.

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

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

**Voluntary Separation Program** – On July 28th, 2020, City Council approved the implementation of a Voluntary Separation Program for staff who are eligible to retire with an unreduced pension providing a lump sum payment of up to three months' salary to eligible employees, subject to the terms of the program guidelines, funded through savings generated from a combination of permanently eliminating vacated positions and/or holding the positions vacant for a minimum of six months.