

2022 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 including residents in long-term care. As leaders in high-quality and ground-breaking initiatives, SSLTC provides age friendly, age equitable, age inclusive services and programs for seniors in Toronto including:

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

In response to COVID-19 pandemic, the Division implemented extensive legislated changes across programs [including screening and increased infection prevention and control (IPAC) protocols] to ensure the safety of our diverse clients/residents, families and staff. This has driven the entire 2021 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.

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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): \$313.2 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.

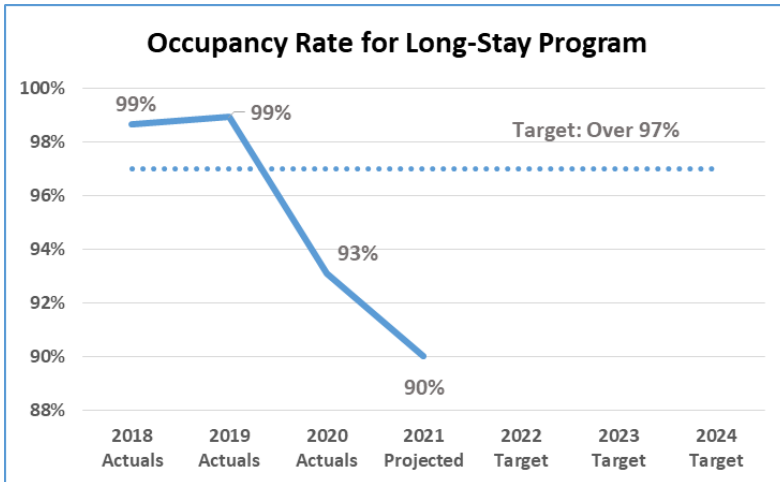
What We Deliver: Directly operate several programs for diverse and vulnerable seniors living independently in the community, including: HMNS, SH and ADP, coordinate 40+ City services for seniors across multiple divisions, and lead the Toronto Seniors Strategy, including facilitating information and resource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

How Much Resources (gross operating budget): \$14.2 Million

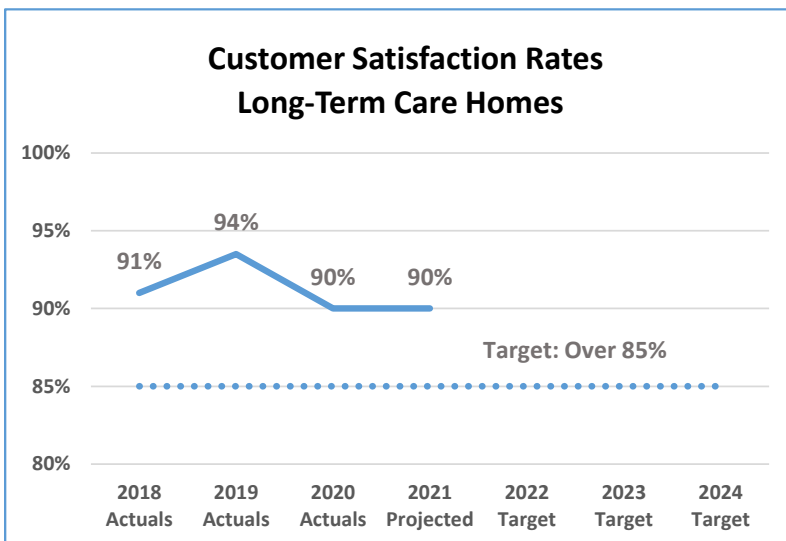
Budget at a Glance*

2022 OPERATING BUDGET				2022 - 2031 10-YEAR CAPITAL PLAN			
\$Million	2022	2023	2024	\$Million	2022	2023-2031	Total
Revenues	\$254.2	\$265.9	\$280.9	Gross Expenditures	\$17.5	\$262.9	\$280.4
Gross Expenditures	\$327.5	\$330.4	\$350.3	Debt			
Net Expenditures	\$73.3	\$64.5	\$69.5	City Building Fund	\$13.0	\$157.2	\$170.2
Approved Positions	3,039.0	3,062.3	3,250.7	Note: Includes 2021 carry forward funding			

How Well We Are Doing – Behind the Numbers



- The Provincial target for occupancy in long-term care homes is 97%.
- SSLTC works closely with the Home and Community Care Support Services (HCCSS) 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 2021 and beyond.
- This trend is expected to continue into 2022 as residents and their families continue to remain hesitant about entering long-term care.



- 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.
- The reduction of programs arising from outbreak precautions separated families and created social isolation which resulted in lower levels of customer satisfaction in 2020 and restoring public trust with the LTC Sector will be a big part of the recovery from COVID-19.
- The Division is aiming to maintain the level of resident satisfaction at 85% or higher over the next three years.

How Well We Are Doing

Service	Measure	2019 Actual	2020 Actual	2021 Target	2021 Projection	Status	2022 Target	2023 Target
Outcome Measures								
LTC Homes	Customer Satisfaction Rates at LTC Homes	94%	90%	Over 85%	90%	●	Over 85%	Over 85%
Community and Seniors Services	Customer Satisfaction Rates Adult Day Program	100%	n/a*	Over 85%	90%	●	Over 85%	Over 85%
Community and Seniors Services	Customer Satisfaction Rates Supportive Housing Program	93%	96%	Over 85%	93%	●	Over 85%	Over 85%
Community and Seniors Services	Customer Satisfaction Rates Homemakers and Nurses Program	95%	n/a*	Over 85%	90%	●	Over 85%	Over 85%
Service Level Measures								
LTC Homes	Resident Care Index	106.3	106.0	106.5	106.6	●	106.9	106.9
LTC Homes	LTC Homes Occupancy Rate**	99%	93%	Over 97%	90%	●	Over 97%	Over 97%
Community and Seniors Services	Clients Assisted through Community-Based Programs**	3,804	3,124	Over 3,500	2,859	●	Over 3,000	Over 3,000
Other Measures								
LTC Homes	% of staff and visitors screened for COVID-19 upon entering home	n/a	100%	100%	100%	●	100%	100%

* 2020 measures were not available due to temporary program suspension from the impact of COVID-19.

** 2021 measures are projected to be lower than target due to the impact of COVID-19

COVID-19 IMPACT AND RECOVERY

2022 Impact and Recovery

Operating Budget Impact

- To safely respond to **COVID-19**, 141 temporary positions are required. These positions are essential to support IPAC measures in order to protect vulnerable seniors in LTC homes.
- Costs will continue to be high as personal protective equipment, visitor screening and enhanced cleaning will be required as long as **COVID-19** is a risk in LTC homes and the community. Additional costs to maintain safe dining practices will also continue.
- Additional Provincial funding to support the full **COVID-19** impacts of \$18.0 million is anticipated. To-date, \$1.5 million or 8% in **COVID-19** funding has been confirmed by the province, which is included in the 2022 Budget.

Service Level Changes

- To ensure a safe response to **COVID-19** and legislative requirements, there have been increased services levels related to resident care, screening, cleaning and infection prevention and control (IPAC).
 - Increased one-to-one resident care to meet physical distancing requirements and loss of community/volunteer programming and support, resulting in higher staff needs.
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EXPERIENCES, CHALLENGES AND PRIORITIES

Our Experience and Success

- When surveyed, 95% of LTC residents and 97% of their family members stated that their City long-term care home's COVID-19 response met their expectations (based on almost 1,400 responses)
- Delivered proactive testing and enhanced screening, including the introduction of rapid testing, and vaccine prioritization for long-term care residents, essential caregivers and staff members
- Reintroduced small groups, resident programs and volunteer supports, then as permitted, larger group activities, following the suspension of many services as a result of COVID-19
- Successfully completed Accreditation Canada's supplemental survey including review of required organizational practices (ROPs), confirming all tests were met for the 22 relevant ROPs and associated priority processes to meet national standards of excellence
- Received the City Manager's Award of Excellence (Innovation) for the electronic Healthcare Record project, modernizing and streamlining operations with efficient use of technology
- Recognized with provincial Innovation and Excellence Supporting Seniors Award for IPAC Innovative Practices and focus on technology, research, best practices, training, innovative practices, and rapid change methodology to prevent and mitigate COVID-19
- Bendale Acres' Pavillon Omer Deslauriers was the first municipal home in Ontario to receive Partial Designation under the *French Language Services Act* for bilingual provision of residents care
- Introduced the IPAC module in the electronic healthcare record replacing manual paper-based daily surveillance and outbreak line lists
- Released a new Directory of Services for Seniors and Caregivers in Toronto with resources on a wide range of City, community and government supports
- Completed and published update on all Toronto Seniors Strategy recommendations
- Conducted staff survey and review of feedback to better understand experiences of anti-Black racism in the workplace; preparing divisional and site-specific work plans.

Key Challenges and Risks

- Resurgence of COVID-19 and the arrival of new variants of concern requires maintaining critical and essential staffing levels along with enhanced IPAC measures to prevent and mitigate virus spread
- Pressure stemming from the rapid growth of the aging demographic, increased acuity and complexity of LTC resident care needs and the higher demand for specialized services
- All City LTC homes have waitlists, 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 modernize and meet new design standards along with IPAC measures
- Securing upfront City funding for redevelopment costs that are then 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 as pandemic restrictions are being adjusted as per Ministry direction
- Advance the redevelopment of Carefree Lodge to meet new provincial design standards
- Advance Council-adopted emotion-centred approach to care pilot and implement new provincial funding that will increase incrementally to 3.55 hours of direct care, per resident, per day in by March 31, 2022 and 3.85 hours by March 31, 2023. The model envisions an increase to 4.6 hours by March 31, 2025, subject to available provincial/city funding
- Workforce planning by attracting and developing talent, organizational capacity and strengthening healthcare and educational partnerships
- Continue to incorporate wider coordination of municipal services for seniors and progress the 27 recommendations within Toronto Seniors Strategy 2.0
- Implement integrated service model, a tri-level partnership with the Seniors Housing Unit (SHU) of TCHC and the Home and Community Care Support Services, Toronto Centre (formerly Toronto Central LHIN) in 83 buildings to better support 15,000+ senior tenants.

RECOMMENDATIONS

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

1. City Council approve the 2022 Operating Budget for Seniors Services and Long- Term Care of \$327.475 million gross, \$254.161 million revenue and \$73.315 million net for the following services:

Service:

	Gross Expenditures (\$000s)	Revenue (\$000s)	Net Expenditures (\$000s)
Long-Term Care Homes	313,226.7	242,363.2	70,863.5
Community and Seniors Services	14,248.4	11,797.4	2,451.0
Total Program Budget	327,475.1	254,160.6	73,314.5

2. City Council approve the 2022 staff complement for Seniors Services and Long- Term Care of 3,039.04 positions comprised of 1.0 capital position and 3,038.04 operating positions.
3. City Council approve 2022 Capital Budget for Seniors Services and Long- Term Care with cash flows and future year commitments totaling \$204.915 million as detailed by project in [Appendix 6a](#).
4. City Council approve the 2023-2031 Capital Plan for Seniors Services and Long- Term Care totalling \$75.442 million in project estimates as detailed by project in [Appendix 6b](#).
5. City Council request that all sub-projects with third party financing be approved conditionally, subject to the receipt of such financing in 2022 and if such funding is not forthcoming, their priority and funding be reassessed by City Council relative to other City-financed priorities and needs

2022 OPERATING BUDGET

2022 OPERATING BUDGET OVERVIEW

Table 1: 2022 Operating Budget by Service

(In \$000s)	2020 Actual	2021 Budget	2021 Projection*	2022 Base Budget	2022 New / Enhanced	2022 Budget	Change v. 2021 Projection	
By Service	\$	\$	\$	\$	\$	\$	\$	%
Revenues								
Long-Term Care Homes	244,918.7	214,355.8	242,313.3	230,348.1	12,015.1	242,363.2	49.9	0.0%
Community & Seniors Services	8,817.7	11,797.4	10,331.6	11,797.4		11,797.4	1,465.8	14.2%
Total Revenues	253,736.4	226,153.2	252,644.9	242,145.4	12,015.1	254,160.6	1,515.7	0.6%
Expenditures								
Long-Term Care Homes	300,605.0	281,265.0	304,402.5	295,057.4	18,169.3	313,226.7	8,824.3	2.9%
Community & Seniors Services	9,748.8	13,425.0	12,011.0	13,827.2	421.3	14,248.4	2,237.4	18.6%
Total Gross Expenditures	310,353.8	294,690.0	316,413.5	308,884.5	18,590.6	327,475.1	11,061.6	3.5%
Net Expenditures	56,617.4	68,536.8	63,768.6	66,739.1	6,575.4	73,314.5	9,545.9	15.0%
Approved Positions**	2,435.2	2,746.9	N/A	2,742.9	296.2	3,039.0	N/A	N/A

*2021 Projection based on Q3 Variance Report

**YoY comparison based on approved positions

COSTS TO MAINTAIN EXISTING SERVICES

Total 2022 Base Budget expenditures of \$308.885 million gross reflecting a decrease of \$7.529 million in spending compared to 2021 projected year-end actuals (prior to enhancements), predominantly arising from:

- Lower salary and benefit costs for responding to COVID-19 assumes the impact of the virus eases through 2022.
- The savings will be partially offset by:
 - 2021 annualized costs, fully funded by the Ministry of Long-Term Care, to increase direct care hours by 3.55 hours (3 hours nursing, 0.55 Allied care) per resident, per day by March 2022.
 - Higher costs are also anticipated from the return of full programming for Community Based programs which resumed in mid-2021, and;
 - Inflationary increases for COLA, utilities (primarily hydro) and food costs.

Given the financial impacts of COVID-19 on 2021 actuals, a further comparison of the 2022 Base Budget (excluding 2022 COVID-19 impacts) to the 2021 Council approved Budget (excluding 2021 COVID-19 impact) is provided below:

- **2022 Base Budget of \$66.739 million in net expenditures reflects a \$0.623 million net increase from the 2021 Council approved Budget, when excluding COVID-19 financial impacts.**

COSTS TO ENHANCE SERVICES

New and Enhanced Service expenditures of \$18.591 million gross, \$6.575 million net enabling:

- The advancement of the Emotion-Centred Approach to Care model
- Strengthening of the Workforce Planning Unit
- Increase in staffing for meal planning, preparation and service
- LTC home redevelopment and resources to improve capital project completion
- Expanded scope for the Seniors Services Unit

EQUITY IMPACTS OF BUDGET CHANGES

Increasing equity for vulnerable seniors with low-income and disabilities: Seniors Services and Long-Term Care's 2022 Staff Recommended Operating Budget includes a net investment of \$6.6M to implement a number of long-term care reform initiatives and to expand of the Seniors Services Unit. These initiatives will have a positive impact on vulnerable seniors living both, in long-term care and community settings, increasing their access to City services, health services, affordable eldercare, their sense of identity and belonging, safety and security. This investment supports the Toronto Senior Strategy Version 2.0, Poverty Reduction Strategy and the HousingTO 2020-2030 Action Plan as well as Council's commitment to increasing senior's equity.

2022 OPERATING BUDGET KEY DRIVERS

The 2022 Operating Budget for Seniors Services and Long-Term Care of \$327.475 million gross is 3.5% higher than the 2021 Projected Actuals. Table 2a below summarizes the Operating Budget by revenue and expenditure category, while Table 2b summarizes New and Enhanced requests.

Table 2a: 2022 Operating Budget by Revenue / Expenditure Category

Category (In \$000s)	2019 Actual	2020 Actual	2021 Budget	2021 Projection*	2022 Budget	2022 Change from 2021 Projection	
	\$	\$	\$	\$	\$	\$	%
Provincial Subsidies	161,348.3	196,170.7	166,796.1	193,287.7	194,801.0	1,513.3	0.8%
User Fees & Donations	59,095.1	55,937.5	58,252.6	58,252.6	58,252.6		
Transfers From Capital	322.7	683.3	386.0	386.0	392.0	6.0	1.6%
Contribution From Reserves/Reserve Funds		466.3					
Sundry and Other Revenues	657.4	343.0	436.5	436.5	436.5		
Inter-Divisional Recoveries	131.0	135.5	282.0	282.0	278.5	(3.5)	(1.3%)
Total Revenues	221,554.5	253,736.4	226,153.2	252,644.9	254,160.6	1,515.7	0.6%
Salaries and Benefits	219,485.0	254,116.6	239,521.4	261,907.2	265,793.3	3,886.0	1.5%
Materials & Supplies	20,138.0	27,530.1	26,014.5	26,312.2	29,715.5	3,403.3	12.9%
Equipment	4,677.7	5,370.8	3,711.7	3,711.7	4,441.8	730.1	19.7%
Service and Rent	21,111.2	21,506.3	23,116.1	22,155.9	25,085.0	2,929.1	13.2%
Contribution To Reserves/Reserve Funds	1,071.7	1,071.7	1,088.7	1,088.7	1,186.4	97.7	9.0%
Other Expenditures	124.8	28.1	192.4	192.4	192.4		
Inter-Divisional Charges	788.4	730.3	1,045.3	1,045.3	1,060.8	15.5	1.5%
Total Gross Expenditures	267,396.8	310,353.8	294,690.0	316,413.5	327,475.1	11,061.6	3.5%
Net Expenditures	45,842.3	56,617.4	68,536.8	63,768.6	73,314.5	9,545.9	15.0%

*2021 Projection based on Q3 Variance Report

Key Base Drivers:**Salaries & Benefits:**

Annualization of 2021 costs (fully funded by the province) to increase to 3.55 hours of direct care per resident per day by March 2022 combined with inflationary increases are partially offset by a decrease in costs related to COVID-19 containment measures and pandemic pay.

Materials and Supplies:

Additional costs for PPE and cleaning supplies to respond to COVID-19.

Equipment:

Additional costs related to the Ministries Medication Safety Technology initiative are fully funded by the province.

Services and Rents:

Community based programming resumed in 2021, increased costs are primarily from the full year impact of services.

Offsets and Efficiencies:**Provincial Funding:**

Inflationary increase of Level-of-Care funding envelope is offset by a decrease in Provincial Subsidies related to reimbursement of COVID-19 cost containment expenses. While the 2022 year over year comparison indicates 15% net budget increase (in the rightmost column) in the chart above, it is important to note that gross expenditures include \$18 million for COVID-19 expenditures while the corresponding provincial revenues only reflect confirmed funding of \$1.5 million. Additional funding to offset the remaining COVID-19 cost are anticipated.

Table 2b: 2022 New / Enhanced

New / Enhanced Request	2022				2023 Annualized Gross	Equity Impact	Supports Climate Initiatives	AG Recs	Supports Key Outcome / Priority Actions	
	Revenue	Gross	Net	Positions						
In \$ Thousands										
1	LTC Reform - Emotion-Centred Care	12,015.1	16,116.4	4,101.3	271.6	31,841.5	Medium-positive	No	No	Maintain and create housing that's affordable, Invest in people and neighbourhoods
2	Expand Seniors Services Unit		421.3	421.3	4.0	548.4	Medium-positive	No	No	Maintain and create housing that's affordable, Invest in people and neighbourhoods
3	LTC Reform - Workforce Services		1,728.1	1,728.1	9.0	2,315.6	Medium-positive	No	No	Maintain and create housing that's affordable, Invest in people and neighbourhoods
4	LTC Reform - Food and Nutrition		132.0	132.0	9.6	143.4	High-positive	No	No	Maintain and create housing that's affordable, Invest in people and neighbourhoods
5	LTC Reform - Director Redevelopment		116.7	116.7	1.0	202.9	Low-positive	No	No	Maintain and create housing that's affordable, Invest in people and neighbourhoods
6	LTC Reform - Project Manager		76.1	76.1	1.0	133.1	Low-positive	No	No	Maintain and create housing that's affordable, Invest in people and neighbourhoods
Total New / Enhanced		12,015.1	18,590.6	6,575.4	296.2	35,185.0				

The 2022 Operating Budget includes \$18.591 million in investments to support priority actions as detailed in the table above.

The impact of the COVID-19 pandemic on long-term care homes provided a devastating example of the consequences of the long-standing understaffing and underfunding of the sector. In addition, it highlighted the vulnerability of our long-term care resident population and the need for expanded supports and resources to support our elders and residents.

The initiatives proposed in the Division's Long-Term Care Reform business cases will ensure that the City can continue to be a leader in the sector by providing the highest quality care to our current and future long-term care residents. This will be achieved by expanding our workforce to meet new Ministry requirements for increased direct care hours. It will also include implementation of an emotion-centred approach to care that will enable a shift from a medical, task-focused approach to care to a social model of living and focuses on relationships and connections to nurture a sense of safety and security, belonging, purpose and meaning. It will require enhanced staff education and training, as well as updates of the physical environment from a traditional institutional environment to one that includes a range of colours and personalization of residents' rooms to make them feel more like home. It has been developed based on learning from the best of many models of care.

These initiatives will be supported by an expanded Workforce Services unit that will enhance labour relations and support hiring, training and scheduling staff. It will also support strategic decision-making, data analytics and performance measurement.

The Expanded Seniors Services Unit will enable older adults to access City services that will allow them to live safely, with comfort and dignity in their home and community of choice for as long as possible.

Note:

1. For additional information on 2022 New and Enhanced Service Priorities refer to [Appendix 4](#).

2023 & 2024 OUTLOOKS**Table 3: 2023 and 2024 Outlooks**

(\$000s)	2021 Projection	2022 Budget	2023 Outlook	2024 Outlook
Revenues	252,644.9	254,160.6	265,942.3	280,853.2
Gross Expenditures	316,413.5	327,475.1	330,420.4	350,312.8
Net Expenditures	63,768.6	73,314.5	64,478.0	69,459.6
Approved Positions	N/A	3,039.0	3,062.3	3,250.7

Key drivers

The 2023 Outlook with total gross expenditures of \$330.420 million reflects an anticipated \$2.945 million or 0.90 per cent increase in gross expenditures above the 2022 Operating Budget; The 2024 Outlooks expects a further increase of \$19.892 million or 6.02 per cent above 2023 gross expenditures.

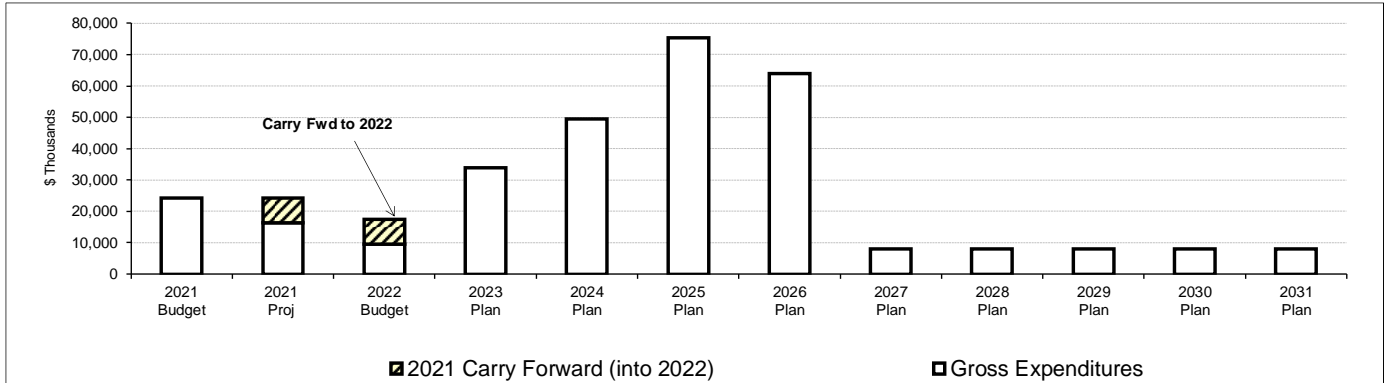
These changes arise from the following:

- Anticipated salaries and benefits increases related to corporate step and cost of living adjustments (COLA) of \$1.420 million above the 2022 Operating Budget in 2023 and anticipated increases of \$2.332 million above the 2023 Outlook in 2024.
- The Emotion-Centred Care model envisions an increase to 4.6 hours by March 31, 2025, subject to available provincial/city funding. The 2023 and 2024 budgets include the increase of direct resident care services incrementally to 3.85 hours and 4.26 hours of direct care, per resident, per day, respectively, to address the rising acuity and complex care needs of long-term care home residents. This will further increase expenditures by \$16.143 million and 163.92 added positions above the 2022 Operating Budget and expenditures will increase by \$15.069 and 188.45 added positions above the 2023 Outlook in 2024. This initiative is partially funded by the province. Seniors Services and Long-Term Care will continue to advocate for increased funding from the Ministry of Long-Term Care to fully implement this initiative in the future.
- COVID-19 financial impact of \$18.030 million with 140.7 temporary positions added in 2022 to protect vulnerable seniors in LTC homes in response to COVID-19 are reversed in the 2023 Outlook.

**2022 – 2031
CAPITAL BUDGET AND PLAN**

2022 – 2031 CAPITAL BUDGET & PLAN OVERVIEW

Chart 1: 10-Year Capital Plan Overview
(\$'000)



In \$'000's	2021		2022 Capital Budget and 2023 - 2031 Capital Plan										Total 10 Year Plan
	Budget	Projection	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	
	Gross Expenditures by Project Category:												
Health & Safety & Legislated	6,209	4,109	5,196	2,115	2,115	2,115	1,650	1,530	1,530	1,530	1,530	1,530	20,841
SOGR	5,725	1,401	7,831	14,894	11,441	9,024	7,032	6,520	6,520	6,520	6,520	6,520	82,822
Service Improvement & Growth	12,299	700	4,424	16,800	36,000	64,230	55,240						176,694
Total by Project Category	24,233	6,210	17,451	33,809	49,556	75,369	63,922	8,050	8,050	8,050	8,050	8,050	280,357
Financing:													
Debt													
City Building Fund	19,047	4,604	12,980	32,362	48,130	36,310	7,256	6,624	6,624	6,624	6,624	6,624	170,158
Reserves/Reserve Funds	1,424	674	924										924
Development Charges													
Provincial	1,922	772	1,867	1,447	1,426	1,426	1,426	1,426	1,426	1,426	1,426	1,426	14,722
Federal	1,840	160	1,680										1,680
Debt Recoverable						37,633	55,240						92,873
Other Revenue													
Total Financing	24,233	6,210	17,451	33,809	49,556	75,369	63,922	8,050	8,050	8,050	8,050	8,050	280,357

Changes to Existing Projects
(\$0.0 Million)

- \$23M in 2022 cash flows for the *Carefree Lodge Redevelopment* project have been shifted to future years to better align with project deliverables.

New Projects
(\$14.1 Million)

- State of Good Repair projects (\$12.0M), such as flooring and kitchen renovations, will continue to make repairs and upgrades to the existing homes to prevent major capital costs through regular maintenance.
- Health and Safety projects (\$2.1M), such as humidifier replacements, will ensure that long-term care homes remain compliant with provincial health and safety standards.





Capital Needs Constraints
(\$532.1 Million)

- Redevelopment of the remaining four long-term care homes (\$530.1M) to meet provincial legislative requirements.
- Special projects (\$2M) 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 2022 and 2023-2031 Capital Budget & Plan by project; [Appendix 7](#) for Reporting on Major Capital Projects – Status Update; and [Appendix 8](#) for Capital Needs Constraints, respectively

2022 – 2031 CAPITAL BUDGET AND PLAN**\$280.4 Million 10-Year Gross Capital Program**

			
Health and Safety	State of Good Repair	Redevelopment	Information Technology
\$20.8 M 7.4%	\$82.8 M 29.5%	\$175.8M 62.7%	\$0.9 M 0.3%
Fire Alarm Nurse Call Bell Life Safety Systems HVAC	Roofing Windows Exterior Maintenance	Carefree Lodge Redevelopment	Time and Attendance Feasibility Study Electronic Healthcare Records System

How the Capital Program is Funded

City of Toronto		Provincial Funding		Federal Funding	
\$263.9 M 94%		\$14.7 M 5%		\$1.7 M 1%	
Recoverable Debt - Province*	\$ 92.8 M	Minor Capital Funding	\$ 14.3 M	COVID-19 Infrastructure	\$ 1.7 M
City Building Fund	\$ 170.2M	COVID-19 Infrastructure	\$0.4 M		
Reserve Draws	\$ 0.9 M				

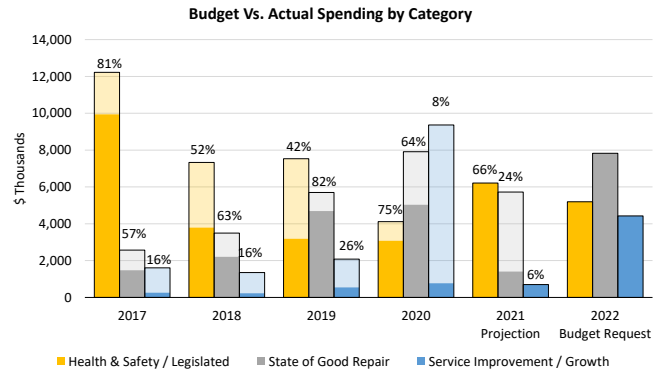
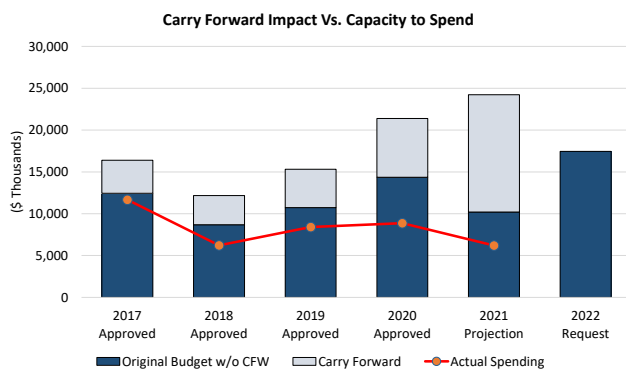
* For the Province's share of recoverable debt, the City will pay the cost up front and recover it from the Province at a rate of \$23.78 per bed for 428 beds over a 25 year period starting in 2026, after the completion of the *Carefree Lodge Redevelopment* project.

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 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 2021 underspending that will be carried forward into 2022 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 and a capacity to spend review, \$8.0 million in capital spending originally cash flowed in 2021 has been deferred to 2022, with an additional \$10.0 million deferred to 2023. Adjustments to the Capital Plan are noted below:

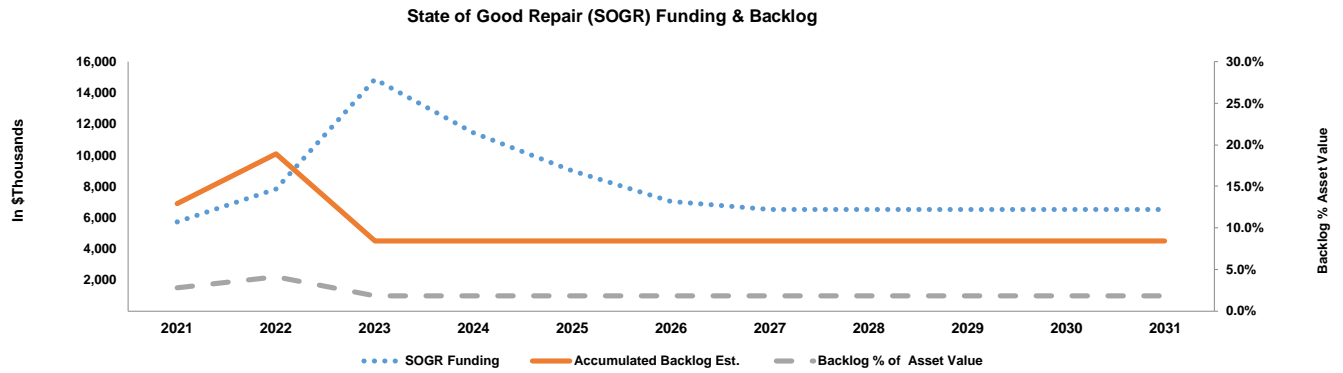
- *Health and Safety* and *State of Good Repair* projects have been prioritized for 2022 with cash flows reflecting the realistic capacity to spend and consideration of increasing critical repairs needed to keep aging homes legislatively compliant and in good repair.
- Cash flows for *Health & Safety* project to respond to COVID-19 through the COVID-19 Resilience Infrastructure funding stream under the Investing in Canada Infrastructure Program (ICIP) has been adjusted based on \$2.1 million work that will be completed by the end of 2022 entirely funded from the Federal and Provincial government.
- Cash flows for the *Carefree Lodge Redevelopment* major project (2022-2026) have been re-aligned based on a review of updated project deliverables and timelines.

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

Total SOGR Funding & Backlog



\$ Thousands	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
SOGR Funding	5,725	7,831	14,894	11,441	9,024	7,032	6,520	6,520	6,520	6,520	6,520
Accumulated Backlog Est.	6,893	10,115	4,507	4,507	4,507	4,507	4,507	4,507	4,507	4,507	4,507
Backlog % of Asset Value	2.8%	4.1%	1.8%	1.8%	1.8%	1.8%	1.8%	1.8%	1.8%	1.8%	1.8%
Total Asset Value	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 2022-2031 Budget and Capital Plan allocates a total \$82.8 million over 10 years, including \$7.8 million in 2022 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 (MLTC) requirements.
- Continuous SOGR funding through the 10-year period will ensure the backlog is reduced from \$6.893 million or 2.8% of the asset replacement value of \$248.829 million in 2021 to \$4.507 million or 1.8% of the asset replacement value of \$248.829 million at the end of 2023 through to 2031.

OPERATING IMPACT OF COMPLETED CAPITAL PROJECTS

Approval of the 2022 Capital Budget will impact future year Operating Budgets by \$6.287 million net over the 2022-2031 period, arising from completing the *Carefree Lodge Redevelopment* project, as shown in Table 4 below.

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

Projects	2022 Budget		2023 Plan		2024 Plan		2025 Plan		2026 Plan		2022-2026		2022-2031	
	\$000s	Positions	\$000s	Positions	\$000s	Positions	\$000s	Positions	\$000s	Positions	\$000s	Positions	\$000s	Positions
Previously Approved														
Carefree Lodge Redevelopment									1,233.0	50.0	1,233.0	50.0	6,287.0	258.0
Sub-Total: Previously Approved									1,233.0	50.0	1,233.0	50.0	6,287.0	258.0
Total (Net)									1,233.0	50.0	1,233.0	50.0	6,287.0	258.0

Previously Approved projects

- 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 \$6.287 million net with 258 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 Impact and Recovery

COVID-19 Impacts	In \$ Thousands				
	2021		2022		
	Budget	Q3 Proj	Revenues	Gross	Net
Expenditure Increase					
COVID-19 Containment*					
Salaries and Benefits	13,997.2	25,027.7		10,035.9	10,035.9
PPE, Cleaning Supplies and Other Expenses	4,963.1	7,348.9	1,488.5	7,993.6	6,505.1
Testing Adherence Funding**					
IPAC Minor Capital**					
Personal Support Worker Wage Enhancement**					
Sub-Total	18,960.3	32,376.6	1,488.5	18,029.5	16,541.0
Total COVID-19 Impact	18,960.3	32,376.6	1,488.5	18,029.5	16,541.0

* Funding for these expenses will be requested from the Ministry of Long-Term Care as part of COVID containment costs.

** The gross amount of Testing Adherence Funding in 2021 is \$972,000.0, the net amount is \$0. The gross amount of IPAC Minor Capital Funding in 2021 is \$1,597,086.0, the net amount is \$0. The projected 2021 Personal Support Worker Wage Enhancement is \$8,333,750.0, which will be fully reimbursed by the Ministry.

Appendix 2

2022 Balancing Actions

N/A

Appendix 3

Summary of 2022 Service Changes

N/A

Appendix 4

Summary of 2022 New / Enhanced Service Priorities Included in Budget

Form ID		Community and Social Services Program - Seniors Services and Long-Term Care	Adjustments				2023 Plan Net Change	2024 Plan Net Change													
Category	Equity Impact		Gross Expenditure	Revenue	Net	Approved Positions															
24472		LTC Reform - Emotion-Centred Care																			
74	Positive	Description:																			
<p>Funding of \$16.116 million gross, \$4.101 million net and 272 permanent positions to fund the implementation of the Emotion-Centred Care model which is intended to improve the health, safety and quality of life of long-term care residents by incrementally increasing direct care hours per resident per day to 3.85 hours from April 2022 to March 2023. This funding will also support training costs to support the influx of staff required to achieve the City's initiative.</p> <p>Additional funding has been provided by the Ministry of Health's Long-Term Care Staffing Increase Funding Policy instituted by the province effective November 1, 2021 to support this model.</p> <p>The full model envisions an increase to 4.6 hours by March 31, 2025, subject to available provincial/city funding.</p> <p>The Emotion-Centred Approach to Care initiative involves a move from a medical, task-focused approach to care to a social model of living and focuses on relationships and connections to nurture a sense of safety and security, belonging, purpose and meaning. It will require enhanced staff education and training, as well as updates of the physical environment from a traditional institutional environment to one that includes a range of colours and personalization of residents' rooms to make them feel more like home. It has been developed based on learning from the best of many models of care.</p> <p>Service Level Impact:</p> <p>This enhancement will further improve the health outcomes of residents in City of Toronto Long-Term Care Homes by increasing hours of direct care per resident per day from 3.55 hours in 2021 to 3.85 hours by March 31, 2023.</p> <p>Equity Statement:</p> <p>The LTC Reform- Emotion Centred Approach to Care budget proposal's overall equity impact is medium positive. Vulnerable seniors access to City services, access to health services, sense of identity and belonging and safety and security will be positively impacted. The new Emotion-Centred Approach to Care will increase the direct care hours that each resident in City operated LTC homes receives from ~2.5 to 4 hours per day. The emphasis is on providing compassionate and emotion-centred care while meeting the complex and individual needs of each resident. Seniors living in LTC homes are amongst some of the most vulnerable in the city. An intersectional analysis reveals that SSLTC's 2,600+ residents are culturally diverse, coming from over 70 countries of origin; have complex care needs, as most (over 80%) are persons living with disabilities; and many (43%) are persons with low-income. As such, they may experience intersecting systems of oppression such as ageism, ableism, sexism, homophobia and racism that can all have negative impacts on health and well-being. Evidence demonstrates that there are significant benefits to residents in terms of health, safety and care outcomes when staff are able to provide more direct care hours.</p> <p>Service: Long-Term Care Homes</p> <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%;">Total Staff Recommended Changes:</td> <td style="text-align: right;">16,116.4</td> <td style="text-align: right;">12,015.1</td> <td style="text-align: right;">4,101.3</td> <td style="text-align: right;">271.62</td> <td style="text-align: right;">2,863.6</td> <td style="text-align: right;">150.3</td> </tr> <tr> <td>Staff Recommended New/Enhanced Services:</td> <td style="text-align: right;">16,116.4</td> <td style="text-align: right;">12,015.1</td> <td style="text-align: right;">4,101.3</td> <td style="text-align: right;">271.62</td> <td style="text-align: right;">2,863.6</td> <td style="text-align: right;">150.3</td> </tr> </table>								Total Staff Recommended Changes:	16,116.4	12,015.1	4,101.3	271.62	2,863.6	150.3	Staff Recommended New/Enhanced Services:	16,116.4	12,015.1	4,101.3	271.62	2,863.6	150.3
Total Staff Recommended Changes:	16,116.4	12,015.1	4,101.3	271.62	2,863.6	150.3															
Staff Recommended New/Enhanced Services:	16,116.4	12,015.1	4,101.3	271.62	2,863.6	150.3															

Form ID		Community and Social Services Program - Seniors Services and Long-Term Care	Adjustments				2023 Plan Net Change	2024 Plan Net Change													
Category	Equity Impact		Gross Expenditure	Revenue	Net	Approved Positions															
24774		Expand Seniors Services Unit																			
74	Positive	Description:																			
<p>Funding of \$0.421 million gross, \$0.421 million net with 3 permanent positions and 1 temporary position to expand the Senior Services Unit. This unit is mandated to conduct service planning and strategic integration of City services for seniors by coordinating 40+ City services for seniors in accordance with version 2.0 of the Toronto Seniors Strategy to improve the wellbeing of seniors by helping all seniors to access the housing, health, social, transportation, financial and other supports they need for healthy, equitable ageing in place.</p> <p>One temporary position will provide support for the Toronto Seniors Housing Corporation during its start-up and transitional phase.</p> <p>Service Level Impact:</p> <p>The expansion is expected to improve support services to integrate 40+ City seniors services to improve access for approximately half a million older adults and oversee seniors housing impacting approximately 15,000 low-income senior tenants</p> <p>Equity Statement:</p> <p>The Expanded Seniors Services Unit budget proposal's overall equity impact is medium positive. Vulnerable seniors' access to City information and access to City services will be positively impacted. As the proportion of seniors grows, so will the demand for integrated City and agency services to support healthy aging. The proposed changes are required to improve access to, and quality of, services for seniors and ultimately facilitate equitable ageing in place. The expanded Seniors Services team will be enabled to take outcome-focused actions to integrate 40+ City services for seniors, benefiting approximately half a million older adults in Toronto. An intersectional analysis reveals that there are low-income vulnerable seniors living in TCHC seniors designated buildings and 3,000 who receive services from SSLTC's Community Programs. The expansion of the Seniors Services team will provide resources for enhanced oversight of TCHC seniors housing and additional resources for Community Programs, directly impacting these groups. Furthermore, the expanded Seniors Services Team will provide the opportunity for better service planning across Toronto to support vulnerable seniors who are experiencing compounding effects of ageism, sexism, homophobia, transphobia, anti-Black racism, and ableism through the monitoring and</p> <p>Service: Community & Seniors Services</p> <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%;">Total Staff Recommended Changes:</td> <td style="width: 12.5%; text-align: right;">421.3</td> <td style="width: 12.5%; text-align: right;">0.0</td> <td style="width: 12.5%; text-align: right;">421.3</td> <td style="width: 12.5%; text-align: right;">4.00</td> <td style="width: 12.5%; text-align: right;">127.1</td> <td style="width: 12.5%; text-align: right;">0.0</td> </tr> <tr> <td>Staff Recommended New/Enhanced Services:</td> <td style="text-align: right;">421.3</td> <td style="text-align: right;">0.0</td> <td style="text-align: right;">421.3</td> <td style="text-align: right;">4.00</td> <td style="text-align: right;">127.1</td> <td style="text-align: right;">0.0</td> </tr> </table>								Total Staff Recommended Changes:	421.3	0.0	421.3	4.00	127.1	0.0	Staff Recommended New/Enhanced Services:	421.3	0.0	421.3	4.00	127.1	0.0
Total Staff Recommended Changes:	421.3	0.0	421.3	4.00	127.1	0.0															
Staff Recommended New/Enhanced Services:	421.3	0.0	421.3	4.00	127.1	0.0															

25719		LTC Reform - Workforce Services																			
74	Positive	Description:																			
<p>Funding of \$1.728 million gross, \$1.728 million net and 9 permanent position to realign and enhance the divisions workforce services unit to strengthen big data management and to support the City's Emotion-Centred Care model which will see an increase in staffing (approx 683 positions over the next 5 years) which will improve resident care by increasing staff-resident interaction.</p> <p>Service Level Impact:</p> <p>The enhancement will expand the workforce services team enabling them to respond to the unique needs, challenges and priorities of the Divisions health human resource. The team will be tasked with hiring, training and scheduling the influx of staff for the Emotion-Centred Care Model and the strengthening of key data to support strategic decision-making, data analytics and performance measurement.</p> <p>Equity Statement:</p> <p>The LTC Reform- People Services budget proposal's overall equity impact is medium positive. Black and racialized women's access to training and/or employment and safety and security will be positively impacted. SSLTC has a workforce comprised of ~4000 staff, with many staff working part-time. SSLTC also has the most diverse staff of any division in the City with 77% of staff self-identifying as women and 67% identifying as racialized. Much of SSLTC's workforce is comprised of personal support workers (PSWs). PSWs, in the LTC sector tend to experience more precarious work with limited benefits. An intersectional analysis reveals that Black women are over-represented in the LTC sector in the role of PSWs. The People Services initiative will enable SSLTC to respond to the unique needs, challenges and priorities of its diverse staff by enabling more equitable recruitment and retention programs and establishing opportunities for professional growth for groups impacted by compounding systems of oppression. The People Services initiative will also increase training on equity for all staff, creating a safer and more inclusive environment for all SSLTC employees.</p> <p>Service: Long-Term Care Homes</p> <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%;">Total Staff Recommended Changes:</td> <td style="width: 12.5%; text-align: right;">1,728.1</td> <td style="width: 12.5%; text-align: right;">0.0</td> <td style="width: 12.5%; text-align: right;">1,728.1</td> <td style="width: 12.5%; text-align: right;">9.00</td> <td style="width: 12.5%; text-align: right;">587.6</td> <td style="width: 12.5%; text-align: right;">5.6</td> </tr> <tr> <td>Staff Recommended New/Enhanced Services:</td> <td style="text-align: right;">1,728.1</td> <td style="text-align: right;">0.0</td> <td style="text-align: right;">1,728.1</td> <td style="text-align: right;">9.00</td> <td style="text-align: right;">587.6</td> <td style="text-align: right;">5.6</td> </tr> </table>								Total Staff Recommended Changes:	1,728.1	0.0	1,728.1	9.00	587.6	5.6	Staff Recommended New/Enhanced Services:	1,728.1	0.0	1,728.1	9.00	587.6	5.6
Total Staff Recommended Changes:	1,728.1	0.0	1,728.1	9.00	587.6	5.6															
Staff Recommended New/Enhanced Services:	1,728.1	0.0	1,728.1	9.00	587.6	5.6															

Form ID		Community and Social Services Program - Seniors Services and Long-Term Care	Adjustments				2023 Plan Net Change	2024 Plan Net Change
Category	Equity Impact		Gross Expenditure	Revenue	Net	Approved Positions		
25721		LTC Reform - Food and Nutrition						
74	Positive	Description:						

Funding of \$0.132 million gross, \$0.132 million net and 9.57 permanent position in order meet provincial standards for food and nutrition staff time in the homes by ensuring that there is sufficient coverage to meet the targets to replace staff who are sick/on vacation.

Service Level Impact:

The enhancement will ensure that there is sufficient coverage to meet the ministry targets when staff are on vacation, sick or on other leaves. Not having the appropriate staff coverage sacrifices the quality of care for vulnerable residents.

Equity Statement:

The LTC Reform- Food and Nutrition Services budget proposal's overall equity impact is high positive. Vulnerable seniors experiencing disabilities' access to food, access to health services and sense of identity and belonging will be positively impacted. Residents living in LTC homes require complex care due to experiences of disability and frailty. They also have an increased need for mealtime assistance; in fact, in some City LTC homes 70% of residents require support with feeding, 91% are dependent and 44% receive mechanically altered diets to address chewing/swallowing difficulties. Increased staffing for meal planning, preparation and mealtime assistance will address these needs, improving quality of life and health for residents with disabilities. An intersectional analysis also reveals that as the diversity of the resident population in City LTC homes increases, more and more residents of City LTC homes will be racialized. To ensure care meets the individual needs of these residents, there will be an increasing need for SSLTC to provide culturally appropriate meals which also come at a higher cost.

Service: Long-Term Care Homes

Total Staff Recommended Changes:	132.0	0.0	132.0	9.57	11.4	18.6
Staff Recommended New/Enhanced Services:	132.0	0.0	132.0	9.57	11.4	18.6

25755		LTC Reform - Director Redevelopment					
74	Positive	Description:					

Funding of \$0.117 million gross, \$0.117 million net and 1 permanent position to provide leadership in advancing the City's Seniors Services and Long-Term Care Capital Renewal Plan and compress the implementation timeline in order to increase access to long-term care beds to the City's residents. The position will also participate in provincial consultation and standardization of design standards and advocate for increased capital funding to support the faster redevelopment of aging long-term care homes and cost avoidance of maintaining aging homes.

Service Level Impact:

The new resource will provide leadership support by:

- expediting the Capital Renewal Plan which currently includes the redevelopment of five existing homes with an estimated budget of over \$800 million to reduce the plan from 15 years to under 10 year.
- redeveloping 1232 existing and adding 978 additional long-term care beds
- avoiding capital maintenance costs associated with the on-going upkeep of older long-term care homes
- strengthening the integration of technology within capital redevelopment

Equity Statement:

The Director Redevelopment budget proposal's overall equity impact is low positive. Vulnerable seniors' access to affordable eldercare and safety and security will be positively impacted. Seniors are the fastest growing age cohort globally, and in Toronto, however there are still significant barriers to accessing long-term care and often long wait times. In addition, some City LTC homes have not been redeveloped since the 1970s and 80s so they are in need of updates. The Director, Redevelopment will lead the redevelopment of 5 City LTC homes to modernize and meet the new Ministry mandates including enhanced infection prevention and control measures. This work will benefit SSLTC's existing residents, who are highly diverse (residents come from over 70 countries, 80% of residents are persons living with disabilities and 43% are persons with low incomes).

Service: Long-Term Care Homes

Total Staff Recommended Changes:	116.7	0.0	116.7	1.00	86.3	0.0
Staff Recommended New/Enhanced Services:	116.7	0.0	116.7	1.00	86.3	0.0

Form ID		Community and Social Services Program - Seniors Services and Long-Term Care	Adjustments				2023 Plan Net Change	2024 Plan Net Change
Category	Equity Impact		Gross Expenditure	Revenue	Net	Approved Positions		
25756		LTC Reform - Project Manager						
74	Positive	Description:						
<p>Funding of \$0.076 million gross, \$0.076 million net and 1 permanent position to in order to support the growing demands of maintaining increasingly aging homes in a state of good repair and improve the divisions overall capital spend rate to better meet the city's annual target.</p> <p>Service Level Impact:</p> <p>The enhancement is expected to improve capital spend in order to meet the city's target of 85% annually.</p> <p>Equity Statement:</p> <p>The LTC Reform-Project Manager budget proposal's overall equity impact is low positive. Vulnerable seniors' safety and security will be positively impacted. Over 2,600 seniors and residents live in City-operated LTC homes and face barriers, such as low-income (43% are persons living with low-incomes), disability and frailty. SSLTC is committed to enhancing the quality of life of vulnerable seniors living in these homes. The Project Manager will lead capital development and maintenance projects for LTC that will help to ensure safe and secure environments for residents.</p> <p>Service: Long-Term Care Homes</p>								
Total Staff Recommended Changes:		76.1	0.0	76.1	1.00	57.0	0.0	
Staff Recommended New/Enhanced Services:		76.1	0.0	76.1	1.00	57.0	0.0	
<hr/>								
Summary:								
Staff Recommended New / Enhanced Services:		18,590.6	12,015.1	6,575.4	296.19	3,733.0	174.4	

Appendix 5

Summary of 2022 New / Enhanced Service Priorities Not Included in Budget

N/A

Appendix 6

2022 Capital Budget; 2023 - 2031 Capital Plan Including Carry Forward Funding

(In \$000s)	2022 Budget	2023 Plan	2024 Plan	2025 Plan	2026 Plan	2027 Plan	2028 Plan	2029 Plan	2030 Plan	2031 Plan	2022 - 2031 Total	Health & Safety & Legislated	SOGR	Growth & Improved Service
Building Health & Safety	5,196	2,115	2,115	2,115	1,650	1,530	1,530	1,530	1,530	1,530	20,841	20,841		
Building SOGR	7,831	14,894	11,441	9,024	7,032	6,520	6,520	6,520	6,520	6,520	82,822		82,822	
Carefree Lodge Redevelopment	3,500	16,800	36,000	64,230	55,240						175,770			175,770
Electronic Healthcare System	674										674			674
SSLTC Special Projects	250										250			250
Total Expenditures (including carry forward from 2021)	17,451	33,809	49,556	75,369	63,922	8,050	8,050	8,050	8,050	8,050	280,357	20,841	82,822	176,694

Appendix 6a

2022 Cash Flow and Future Year Commitments Including Carry Forward Funding

(In \$000s)	2022 Budget	2023 Plan	2024 Plan	2025 Plan	2026 Plan	2027 Plan	2028 Plan	2029 Plan	2030 Plan	2031 Plan	Total 2022 Cash Flow & FY Commits	Previously Approved	Change in Scope	New w/ Future Year
Building Health & Safety	5,196	500									5,696	3,581		2,115
Building SOGR	7,831	14,694									22,525	10,501		12,024
Carefree Lodge Redevelopment	3,500	16,800	36,000	64,230	55,240						175,770	175,770		
Electronic Healthcare System	674										674	674		
SSLTC Special Projects	250										250	250		
Total Expenditures (including carry forward from 2021)	17,451	31,994	36,000	64,230	55,240						204,915	190,776		14,139

Appendix 6b

2023 - 2031 Capital Plan

(In \$000s)	2023 Plan	2024 Plan	2025 Plan	2026 Plan	2027 Plan	2028 Plan	2029 Plan	2030 Plan	2031 Plan	2022 - 2031 Total	Health & Safety & Legislated	SOGR	Growth & Improved Service
Building Health & Safety	1,615	2,115	2,115	1,650	1,530	1,530	1,530	1,530	1,530	15,145	15,145		
Building SOGR	200	11,441	9,024	7,032	6,520	6,520	6,520	6,520	6,520	60,297		60,297	
Total Expenditures (including carry	1,815	13,556	11,139	8,682	8,050	8,050	8,050	8,050	8,050	75,442	15,145	60,297	

Appendix 7

Reporting on Major Capital Projects: Status Update

(\$000s)

Life to Date

Division/Project name	2021 Cash Flow			Total Project		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	45,310	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	10,875	20	200	175,970	20	Minor Delay	Mar-20	Dec-26		Ⓞ	Ⓞ
Comments:	Carefree Lodge Redevelopment project, planned to start in Q4 of 2020, has been delayed as a result of the divisions focus on the COVID-19 response. The division has recruited a Project Director to oversee this redevelopment who has started the tendering process for the project design. The project is still planned to be redeveloped and completed in 2026										
Explanation for Delay:											
Project Name										Ⓞ	Ⓞ
Comments:											
Explanation for Delay:											

On/Ahead of Schedule	Ⓞ	>70% of Approved Project
Minor Delay < 6 months	Ⓞ	Between 50% and 70%
Significant Delay > 6 months	Ⓞ	< 50% or > 100% of Approved Project Cost

Appendix 8

Summary of Capital Needs Constraints

(In \$ Millions)

Project Description	Total Project	Non-Debt Funding	Debt Required	Cash Flow (In \$ Thousands)									
				2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
<i>Castleview Wychwood Towers Redevelopment</i>	200.9	200.9					0.6	17.3	41.3	45.1	49.6	47.0	
<i>Fudger House Redevelopment</i>	46.7	46.7									0.7	12.0	34.0
<i>Lakeshore Lodge Redevelopment</i>	91.2	91.2								0.7	11.0	34.3	45.3
<i>SSLTC Special Projects</i>	2.0	2.0			1.0	0.3		0.8					
<i>Seven Oaks Redevelopment</i>	191.2	191.2			0.6	16.4	39.3	42.9	47.2	44.7			
Total Needs Constraints (Not Included)	532.1	532.1			1.6	16.7	40.0	60.9	88.6	90.4	61.3	93.3	79.3

Appendix 9

2022 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

2022 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 (+)		
		2022	2023	2024
		\$	\$	\$
Beginning Balance		31,375.7	29,372.5	27,565.5
Sick Leave	XR1007			
<i>Withdrawals (-)</i>				
<i>Contributions (+)</i>				
Seniors Services and Long-Term Care Operating Contributions		415.0	415.0	415.0
Total Reserve / Reserve Fund Draws / Contributions		31,790.7	29,787.5	27,980.5
Other Program / Agency Net Withdrawals & Contributions		(2,481.9)	(2,431.9)	(2,431.9)
Interest Income		63.7	209.9	220.4
Balance at Year-End		29,372.5	27,565.5	25,769.0

* Based on 9-month 2021 Reserve Fund Variance Report

Reserve / Reserve Fund Name (In \$000s)	Reserve / Reserve Fund Number	Withdrawals (-) / Contributions (+)		
		2022	2023	2024
		\$	\$	\$
Beginning Balance		37,929.3	24,066.1	11,262.6
Insurance	XR1010			
<i>Withdrawals (-)</i>				
<i>Contributions (+)</i>				
Seniors Services and Long-Term Care Operating Contributions		771.4	771.4	771.4
Total Reserve / Reserve Fund Draws / Contributions		38,700.7	24,837.5	12,034.0
Other Program / Agency Net Withdrawals & Contributions		(14,699.6)	(13,705.1)	(13,719.2)
Interest Income		65.0	130.2	-
Balance at Year-End		24,066.1	11,262.6	(1,685.2)

* Based on 9-month 2021 Reserve Fund Variance Report

** Funds will be added through future years to address the projected shortfall in 2024.

Inflows and Outflows to/from Reserves and Reserve Funds

2022 – 2031 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, 2021 *	Contributions / (Withdrawals)										Total	
			2022 Budget	2023 Plan	2024 Plan	2025 Plan	2026 Plan	2027 Plan	2028 Plan	2029 Plan	2030 Plan	2031 Plan		
XR2103 Seniors Services and Long-Term Care Reserve Fund	Beginning Balance	7,809	7,809	6,901	6,952	7,010	7,103	7,215	7,329	7,445	7,562	7,682		
	<i>Withdrawals (-)</i>													
	<i>Electronic Health Care Records System</i>		(674)										(674)	
	<i>Time & Attendance System Review</i>		(250)										(250)	
	Total Withdrawals		(924)	-	-	-	-	-	-	-	-	-	-	(924)
	<i>Contributions (+)</i>													
	<i>Interest Income</i>		15	51	58	93	112	114	116	118	119	121		918
Total Contributions		15	51	58	93	112	114	116	118	119	121		918	
Balance at Year-End		7,809	6,901	6,952	7,010	7,103	7,215	7,329	7,445	7,562	7,682	7,803	(6)	

* Based on 9-month 2021 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

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).