

2023 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, coordination, and strategic integration of City services for seniors. As leaders in high-quality and ground-breaking initiatives for healthy aging, SSLTC delivers a range of services and programs to support diverse seniors in Toronto including:

- Long-Term Care Homes (LTCHs)
- Community Support Programs [Homemakers & Nurses Services (HMNS), Supportive Housing (SH), Adult Day Programs (ADPs)], and 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 continues to implement novel and extensive legislated changes across programs, including screening and infection prevention and control (IPAC) protocols to ensure the safety of our diverse clients/residents.

Why We Do It

We are deeply committed to ensuring eligible adults and seniors across Toronto have **access** to City operated long-term care homes and community services that **are inclusive, responsive, and resident-focused**, and which promote health and quality of life.

Our vision is a Toronto in which seniors, whoever and wherever they are, maintain their independence and age at home with support and 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: Currently serving 2600+ diverse residents requiring 24-hour nursing and personal LTC care (55 countries of origin, 50 languages/dialects, 42% 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 2023 operating budget): \$360.8 Million

Community and Seniors Services

Who We Serve: 3000+ clients with limited financial resources requiring assistance with household activities (HMNS); 500+ seniors residing in designated buildings requiring assistance with personal support (SH); ~175 seniors in the community (ADPs), all seniors in Toronto, as well as adults experiencing frailty, disabilities, and/or chronic illnesses, seniors service providers and community partners, and other City divisions supporting seniors.

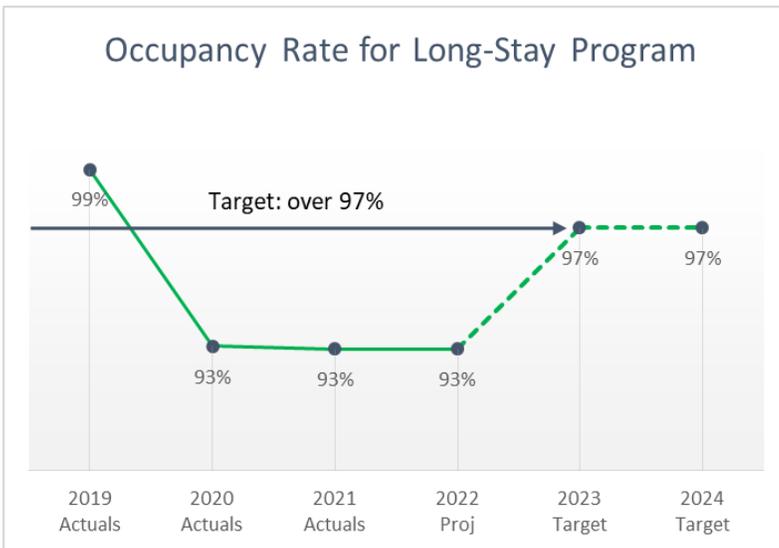
What We Deliver: Directly operate several programs for diverse and frail seniors/adults living independently in the community, including: HMNS, SH and ADP. Coordinate 40+ City services for seniors across multiple divisions, oversee the Integrated Service Model in 83 seniors-designated Toronto Community Housing buildings, supporting aging in place for approximately 15,000 seniors and leads the Toronto Seniors Strategy, facilitating knowledge exchange, collaboration, and transformation across the seniors services sector.

How Much Resources (gross 2023 operating budget): \$13.6 Million

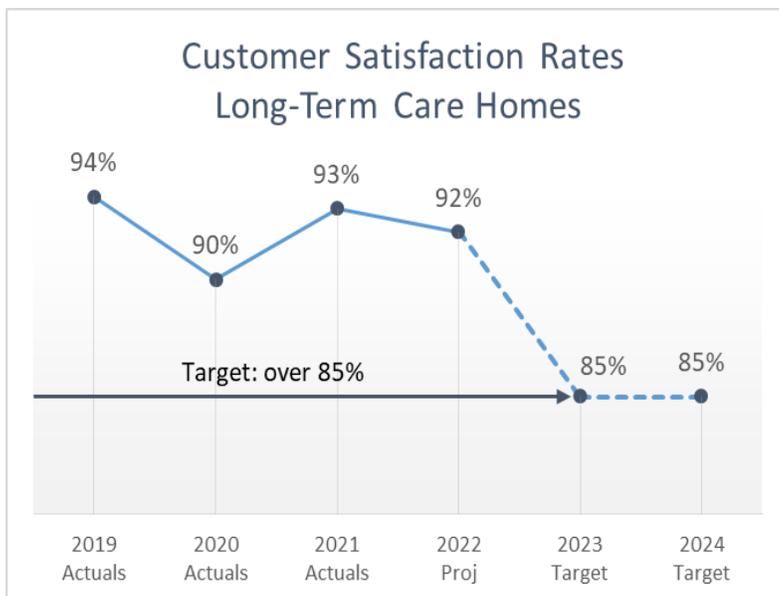
Budget at a Glance

2023 OPERATING BUDGET				2023 - 2032 10-YEAR CAPITAL PLAN			
\$Million	2023	2024	2025	\$Million	2023	2024-2032	Total
Revenues	\$280.9	\$293.4	\$293.4	Gross Expenditures	\$29.9	\$255.8	\$285.7
Gross Expenditures	\$374.4	\$390.3	\$396.6	Debt			
Net Expenditures	\$93.5	\$96.9	\$103.2	City Building Fund	\$24.6	\$112.2	\$136.8
Approved Positions	3,440.8	3,534.5	3,534.5	Note: Includes 2022 carry forward funding			

How Well We Are Doing – Behind the Numbers



- The Provincial target for occupancy in long-term care homes is 97% established by the Ministry of Long Term Care ("Ministry").
- SSLTC works closely with the Ontario Health Teams to ensure a smooth transition for new residents and has historically been well above the occupancy target.
- While long waitlists normally ensure occupancy levels well above 97%, COVID-19 restrictions around accepting new residents and physical distancing/isolation requirements are expected to result in lower occupancy rates in 2022.
- Restrictions around accepting new residents are easing, but lower occupancy rates may continue as a result of hesitancy to accept LTC admission due to reduced trust in the long-term care system highlighted during the pandemic.



- Ten long-term care homes 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 satisfaction with services in all 10 homes.
- COVID-19 precautions and changes in programs arising from outbreak precautions resulted in lower levels of customer satisfaction in 2020 but did increase to comparable pre-pandemic levels in 2021 due to SSLTC's ongoing commitment to restoring public trust through recovery efforts.
- 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	2020 Actual	2021 Actual	2022 Target	2022 Projection	Status	2023 Target	2024 Target
Outcome Measures								
LTC Homes	Customer Satisfaction Rates at LTC Homes	90%	93%	85%	92%	●	Over 85%	Over 85%
Community and Seniors Services	Customer Satisfaction Rates Adult Day Program	n/a*	n/a*	85%	n/a*	*	Over 85%	Over 85%
Community and Seniors Services	Customer Satisfaction Rates Supportive Housing Program	96%	98%	85%	97%	●	Over 85%	Over 85%
Community and Seniors Services	Customer Satisfaction Rates Homemakers and Nurses Program	n/a*	96%	85%	93%	●	Over 85%	Over 85%
Service Level Measures								
LTC Homes	Resident Care Index	106.0	106.6	106.5	106.5	●	106.9	106.9
LTC Homes	LTC Homes Occupancy Rate*	93%	93%	97%	93%	●	Over 97%	Over 97%
Community and Seniors Services	Clients Assisted through Community – Based Programs*	3,124	2,652	3,110	2,685	●	3,050	3,065
Other Measures								
LTC Homes	% of staff and visitors screened for COVID-19 upon entering home	100%	100%	100%	100%	●	100%	100%

*2020-22 measures are lower than target due to the impact of COVID-19. Reduced program and service access due to pandemic restrictions. 2022 customer satisfaction rates are not available for the Adult Day Program due to COVID.

2022 Projection to 2022 Target Comparison

● 80% - 100% ● 64 - 79% ● 63% and Under

COVID-19 IMPACT AND RECOVERY

2023 Impact and Recovery

Operating Budget Impact

- To safely respond to **COVID-19**, 135.7 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.

Service Level Changes

- To ensure a safe response to **COVID-19** and legislative requirements, there have been increased service levels related to resident care, screening, cleaning and infection prevention and control (IPAC).
 - Increased one-to-one resident care to meet ongoing pandemic/outbreak restrictions 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 93% of their family members stated that their City long-term care home's COVID-19 response met their expectations (based on 930+ responses)
- Successfully completed Accreditation Canada's on-site survey. Overall, 97% of applicable criteria including Required Organizational Practices (ROPs) were met
- Implemented new provincial legislation and regulations under the *Fixing Long-Term Care Act* including refreshed Residents' Bill of Rights, Visitor Policy, Menu Enhancements, Enhanced IPAC Program and roles, and Emergency & Disaster Management to better support preparedness in the event of emergency, including outbreaks, epidemics and pandemics
- Created online [COVID Resource Guide](#) to assist staff, volunteers, family and friends with strategies for providing resident emotional support and meaningful engagement
- Received provincial Community Connections Award for Leading & Learning with Pride: A Revitalized Tool Kit on Supporting 2SLGBTQI+ Seniors
- Ministry designation and enhanced funding for 15 bed Behavioural Specialized Unit (BSU) at Bendale Acres for residents with responsive behaviours who need extra support to transition into long-term care
- Institute for Safe Medication Practices Canada selected 4 City LTCs to champion medication safety.
- Initiated discussion with Anishnawbe Health Toronto on collaborative opportunities for Indigenous long-term care as part of City's LTC Capital Renewal Plan and Truth & Reconciliation Action Plan
- Published final report on all 27 recommendations in Toronto Seniors Strategy 2.0 advancing age-equity
- Reduced wait lists and welcomed 300 new clients with limited financial resources into the Homemakers and Nursing Services program, supporting seniors to age safely at own home through assistance with household activities such as light housekeeping, laundry, shopping, and meal preparation
- Built on survey feedback, created Confronting Anti-Black Racism in the Workplace 3 Year Action Plan

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 an increasingly diverse aging population, 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 one and nine years for an offer of admission
- Provincially-mandated redevelopment of five City operated long-term care homes to modernize and meet new design and building standards along with IPAC measures.
- The Ministry's Construction Premium of \$23.78 per bed per day has been fixed since 2018
- Securing upfront funding for redevelopment costs that are then partially offset by MOLTC per diem subsidy over 25 years.

Priority Actions

Pandemic Recovery / Restoration of Services

- Continue to maximize 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
- Reintroduce resident programming and volunteer supports following the **COVID-19** lockdown

Drive Excellence in Care and Services

- Advance resident-centred, equitable care through CareTO and the Ministry's Increase in Direct Care Model
- Advance the redevelopment of 4610 Finch Ave. East to meet new provincial design and building standards

Integrated Care & Service Continuum

- Continue to incorporate wider coordination of municipal services for seniors to age in place
- Ongoing oversight and strategic support of the Integrated Service Model in 83 Toronto Seniors Housing Corporation buildings supporting aging in place for approximately 15,000 low-income senior tenants
- Champion innovation in long-term care and support services to seniors through recognition as a centre of excellence, which includes leading clinical research and expanding Information Technology and Data Analytics to improve evidence-based decision making and performance measurement

Implement Strategies to Support a Thriving Workforce

- Strengthen healthcare and educational partnerships to access talent and expand organizational capacity

TABLED BUDGET

The City Manager and Chief Financial Officer and Treasurer have tabled:

1. The 2023 Operating Budget for Seniors Services and Long-Term Care of \$374.379 million gross, \$280.890 million revenue and \$93.489 million net for the following services:

Service:

	Gross Expenditures (\$000s)	Revenue (\$000s)	Net Expenditures (\$000s)
Long-Term Care Homes	360,758.2	270,186.6	90,571.6
Community and Seniors Services	13,620.8	10,703.1	2,917.7
Total Program Budget	374,379.0	280,889.7	93,489.3

- The above includes a 2023 budgeted staff complement for Seniors Services and Long-Term Care of 3,440.8 positions comprised of 2.0 capital positions and 3,438.8 operating positions.
3. The 2023 Capital Budget for Seniors Services and Long-Term Care with cash flows and future year commitments totaling \$217.614 million as detailed by project in [Appendix 6a](#).
 4. The 2024-2032 Capital Plan for Seniors Services and Long-Term Care totalling \$68.121 million in project estimates as detailed by project in [Appendix 6b](#).
 5. That all sub-projects with third party financing be approved conditionally, subject to the receipt of such financing in 2023 and if such funding is not forthcoming, their priority and funding be reassessed by City Council relative to other City-financed priorities and needs.

2023 OPERATING BUDGET

2023 OPERATING BUDGET OVERVIEW

Table 1: 2023 Operating Budget by Service

(In \$000s)	2021 Actual	2022 Budget	2022 Projection*	2023 Base Budget	2023 New / Enhanced	2023 Budget	Change v. 2022 Projection	
By Service	\$	\$	\$	\$	\$	\$	\$	%
Revenues								
Long-Term Care Homes	246,029.0	243,439.9	264,587.4	270,186.6		270,186.6	5,599.2	2.1%
Community & Seniors Services	9,142.7	11,797.4	9,258.6	10,703.1		10,703.1	1,444.5	15.6%
Total Revenues	255,171.7	255,237.3	273,846.0	280,889.7		280,889.7	7,043.7	2.6%
Expenditures								
Long-Term Care Homes	308,886.5	314,303.4	334,992.2	360,758.2		360,758.2	25,766.0	7.7%
Community & Seniors Services	11,009.8	14,248.4	11,501.3	13,620.7		13,620.7	2,119.5	18.4%
Total Gross Expenditures	319,896.3	328,551.8	346,493.5	374,379.0		374,379.0	27,885.5	8.0%
Net Expenditures (including COVID-19)	64,724.7	73,314.5	72,647.5	93,489.3		93,489.3	20,841.8	28.7%
Required COVID-19 Support	17,958.6	16,541.0	12,299.3	18,111.9		18,111.9	5,812.6	47.3%
Net Budget (excluding COVID-19 supports)	46,766.1	56,773.5	60,348.2	75,377.4		75,377.4	15,029.2	24.9%
Approved Positions**	2,746.9	3,048.9	N/A	3,440.8		3,440.8	N/A	N/A

* 2022 Projection based on 9 Month Variance

**YoY comparison based on approved positions

The 2023 Net Budget of \$93.489 million in net expenditures reflects a \$20.842 million or 28.7% increase from 2022 projections comprised of:

- \$5.813 million or 47.3% net increase in COVID-19 impacts expected in 2023 compared to 2022 projections; and
- \$15.029 million or 24.9% net increase in the 2023 Net Budget (excluding COVID) compared to 2022 projections.

KEY COST DRIVERS – FUNDING PRIORITIES

Total 2023 Budget expenditures of \$374.379 million gross reflecting an increase of \$27.886 million or 8.0% in spending above 2022 projected year-end actuals, predominantly arising from:

- The advancement of resident-centred care through CareTO with increased Direct Care Model funding. The model is cost shared with the Ministry funding approximately 80% of the program.
- Increase in the cost of food and utilities due to inflationary pressures to align with experience
- Increase in anticipated OMERS costs due to expanded eligibility effective January 1, 2023
- Incremental costs associated with the \$3 per hour Personal Support Worker (PSW) wage enhancement program for front-line workers, fully funded by the province

EQUITY IMPACTS OF BUDGET CHANGES

Vulnerable seniors access to City services, access to health services, sense of identity and belonging and safety and security will be positively impacted. Seniors Services and Long-Term Care's 2023 Operating Budget includes a net investment of \$14.421 million to increase the direct nursing hours per resident day from 3.25 to 3.66. 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.

2023 OPERATING BUDGET KEY DRIVERS

The 2023 Operating Budget for Seniors Services and Long-Term Care of \$374.379 million in gross expenditures is \$27.886 million or 8.0% higher than the 2022 Projected Actuals. Table 2 below summarizes the key cost drivers for the 2023 Budget.

Table 2: 2023 Operating Budget by Revenue / Expenditure Category

Category (In \$000s)	2020 Actual	2021 Actual	2022 Budget	2022 Projection*	2023 Budget	2023 Change from 2022 Projection	
	\$	\$	\$	\$	\$	\$	%
Provincial Subsidies	196,170.7	200,717.2	195,877.7	213,824.4	221,314.9	7,490.5	3.5%
User Fees & Donations	55,937.5	53,306.0	58,252.6	58,252.6	58,521.6	268.9	0.5%
Transfers From Capital	683.3		392.0	392.0	413.6	21.6	5.5%
Contribution From Reserves/Reserve Funds	466.3						
Sundry and Other Revenues	343.0	888.5	436.5	1,098.5	436.5	(662.0)	(60.3%)
Inter-Divisional Recoveries	135.5	260.0	278.5	278.5	203.2	(75.3)	(27.0%)
Total Revenues	253,736.4	255,171.7	255,237.3	273,846.0	280,889.7	7,043.7	2.6%
Salaries and Benefits	254,116.6	261,547.9	266,435.9	275,056.9	307,411.1	32,354.3	11.8%
Materials & Supplies	27,530.1	29,043.9	29,716.2	35,704.9	33,670.9	(2,034.0)	(5.7%)
Equipment	5,370.8	4,799.1	4,441.8	5,649.0	4,546.0	(1,103.0)	(19.5%)
Service and Rent	21,506.3	22,443.2	25,518.4	27,705.0	26,222.2	(1,482.8)	(5.4%)
Contribution To Reserves/Reserve Funds	1,071.7	1,088.7	1,186.4	1,186.4	1,268.1	81.7	6.9%
Other Expenditures	28.1	120.8	192.4	150.7	160.3	9.5	6.3%
Inter-Divisional Charges	730.3	852.8	1,060.8	1,040.6	1,100.4	59.8	5.7%
Total Gross Expenditures	310,353.8	319,896.3	328,551.8	346,493.5	374,379.0	27,885.5	8.0%
Net Expenditures	56,617.4	64,724.7	73,314.5	72,647.5	93,489.3	20,841.8	28.7%

*Projection based on 9 Month Variance

Key Base Drivers:**Salaries and Benefits:**

Direct care modeling increases, including the annualization of 2022 direct care hours with the amount of \$4.342 million and the 2023 increase to add 393.9 positions at a gross cost of \$17.252 million (net \$5.978 million), will enable the City to meet the Ministry's target of 3.66 direct nursing hours per resident per day in 2023. These increases combined with inflationary increases, incremental costs associated with the PSW wage enhancement program, and the expansion of OMERS are partially offset by a decrease in costs related to COVID-19 support.

Materials and Supplies:

Additional food and utility cost due to inflation. Partially offset by lower costs for PPE/cleaning supplies in response to COVID-19.

Services and Rents:

Costs to resume full service in Community Based Programs that were disrupted in 2022 due to COVID-19 are offset by lower costs related to agency PSW/Nursing services in response to COVID-19.

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. The 2023 year over year comparison indicates 28.7% net budget increase (in the rightmost column) in the chart above, incorporating an overall increase in net COVID-19 impacts due to lack of confirmation of provincial funding. .

2024 & 2025 OUTLOOKS**Table 3: 2024 and 2025 Outlooks**

(\$000s)	2023 Budget	2024 Incremental Outlook	2025 Incremental Outlook
Revenues			
Salaries and Benefits		14,113.5	
COVID-19 Revenue Impacts		(1,528.8)	
Other		(75.6)	0.7
Total Revenues	280,889.7	12,509.1	0.7
Gross Expenditures			
Salaries and Benefits		35,633.5	6,264.2
COVID-19 Expenditure Impacts		(19,640.6)	
Other		(72.2)	3.4
Total Gross Expenditures	374,379.0	15,920.6	6,267.6
Net Expenditures	93,489.3	3,411.5	6,266.8
Approved Positions	3,440.8	93.7	0.0

Key drivers

The 2024 outlook with total gross expenditures of \$390.300 million reflects an anticipated \$15.921 million or 4.3% increase in gross expenditures above the 2023 Operating Budget; The 2025 outlook includes a further increase of \$6.268 million or 1.6% above 2024 gross expenditures.

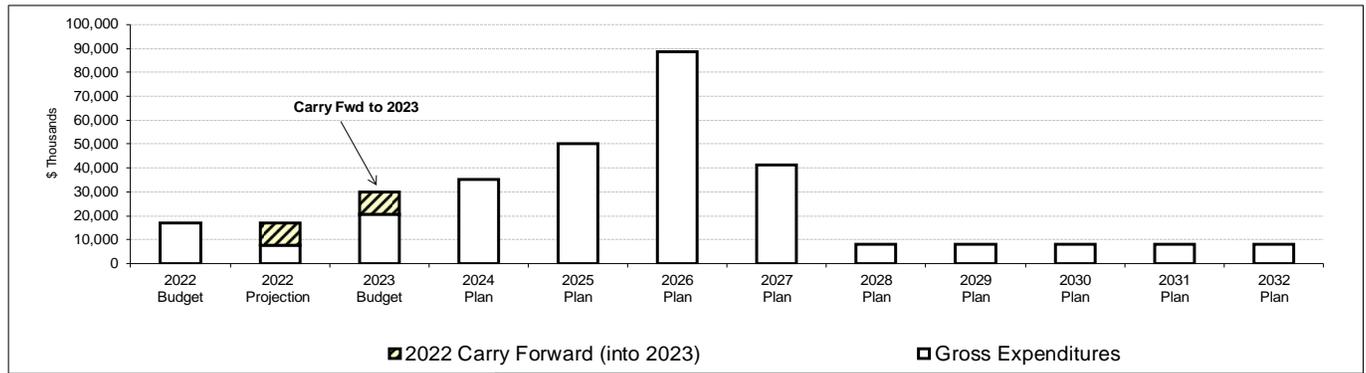
These changes arise from the following:

- Anticipated salaries and benefits increases related to corporate step and cost of living adjustments (COLA) of \$6.602 million above the 2023 Operating Budget in 2024.
- The CareTO model envisions an increase of direct nursing hours from 3.66 in 2023 to 4.00 hours of care per day by March 31, 2025, subject to available provincial/city funding, to address the rising acuity and complex care needs of long-term care home residents. This will further increase expenditures by \$29.026 million and 229.40 added positions above the 2023 Operating Budget and expenditures will increase by \$6.168 above the 2024 Outlook in 2025. 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 \$18.112 million with 135.71 temporary positions added in 2023 to protect vulnerable seniors in LTC homes in response to COVID-19 are reversed in the 2024 Outlook.

2023 – 2032 CAPITAL BUDGET AND PLAN

2023 – 2032 CAPITAL BUDGET & PLAN OVERVIEW

Chart 1: 10-Year Capital Plan Overview



In \$000's	2022		2023 Capital Budget and 2024 - 2032 Capital Plan											Total 10 Year Plan
	Budget	Projected Actual	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032		
	Gross Expenditures by Project Category:													
Health & Safety & Legislated	6,084	2,587	5,612	4,230	2,115	1,650	1,530	1,530	1,530	1,530	1,530	1,530	1,530	22,787
SOGR	6,088	2,818	18,464	10,853	12,055	7,032	6,520	6,520	6,520	6,520	6,520	6,520	6,520	87,524
Service Improvement & Growth	4,978	1,300	5,829	20,325	36,000	80,000	33,270							175,424
Total by Project Category	17,150	6,705	29,905	35,408	50,170	88,682	41,320	8,050	8,050	8,050	8,050	8,050	8,050	285,735
Financing:														
Debt														
Reserves/Reserve Funds			575	325										900
Development Charges			2,000	6,274	14,887	14,026								37,187
Provincial			1,880	1,646	3,649	1,426	1,426	1,426	1,426	1,426	1,426	1,426	1,426	17,157
Federal				851										851
Debt Recoverable			24,599	27,163	31,634	73,230	39,894	6,624	6,624	6,624	6,624	6,624	6,624	229,640
Total Financing			29,905	35,408	50,170	88,682	41,320	8,050	8,050	8,050	8,050	8,050	8,050	285,735

Changes to Existing Projects
(\$0.0 Million)

The 2023-2032 Capital Budget and Plan reflects the following changes to existing projects over the nine common years (2023-2031):

- \$14.2M in 2023 cash flows for the 4610 Finch Avenue East Redevelopment project have been shifted to future years to better align with project deliverables.

New Projects
(\$20.8 Million)

The 2023-2032 Capital Budget and Plan includes new projects. Key projects are as follows:

- State of Good Repair projects (\$14.3M), such as community parkland, flooring, electrical panels, emergency generators, shower/tub rooms 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 (\$5.8M), such as humidifier replacements, will ensure that long-term care homes remain compliant with provincial health and safety standards.

Capital Needs Constraints
(\$759.0 Million)

Seniors Services and Long-Term Care has the following unmet needs that will continue to be reviewed for inclusion in the Capital Plan as part of future budget processes:

- Redevelopment of the five long-term care homes (\$757.8M). The City incurs the full cost up front, with partial recovery over a 25 year period following completion.
- Special projects (\$1.2M) including Information Technology related to Timekeeping System implementation.

Note:

For additional information, please refer to [Appendix 6](#) for a more detailed listing of the 2023 and 2024-2032 Capital Budget & Plan by project; [Appendix 7](#) for Reporting on Major Capital Projects – Status Update; [Appendix 8](#) for Capacity to Spend Review; and [Appendix 9](#) for Capital Needs Constraints, respectively

2023 – 2032 CAPITAL BUDGET AND PLAN**\$285.7 Million 10-Year Gross Capital Program**

			
Health and Safety	State of Good Repair	Redevelopment	Information Technology
\$22.8M 7.97%	\$87.5M 30.63%	\$174.5M 61.09%	\$0.9M 0.31%
Fire Alarm Boilers Life Safety Systems HVAC	Roofing / Flooring / Windows Building Automation System Emergency Generators Electrical panels Internal upgrades like Shower/Tub rooms Exterior Maintenance	4610 Finch Ave East Esther Shiner Seed	Time and Attendance Feasibility Study eWorkorder System

- Responding to COVID-19 outbreaks has required shifting/prioritizing between exterior & interior projects to complete work safely and to adhere to Provincial directives
- Reduced number of bidders on state of good repair projects due to lack of available trades and health and safety related contracts have caused delays
- Supply chain issues, labour/equipment shortages and increased gas prices have caused significant cost escalation and delayed completion of projects

How the Capital Program is Funded

City of Toronto		Provincial Funding		Federal Funding	
\$267.7 M 94%		\$17.2 M 6%		\$0.9 M 0%	
Debt	\$ 0.0 M	COVID-19 Resilience Infrastructure funding	\$0.2 M	COVID-19 Resilience Infrastructure funding	\$0.9 M
Recoverable Debt - City Building Fund	\$136.8 M	Strategic Priorities Infrastructure Fund - Community Parkland	\$2.7 M		
Recoverable Debt - Province*	\$92.9 M	Minor Capital Program	\$14.3 M		
Development Charges**	\$37.2 M				
Reserve / Reserve Funds	\$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 2027, after the completion of the *4610 Finch Avenue East redevelopment* project.

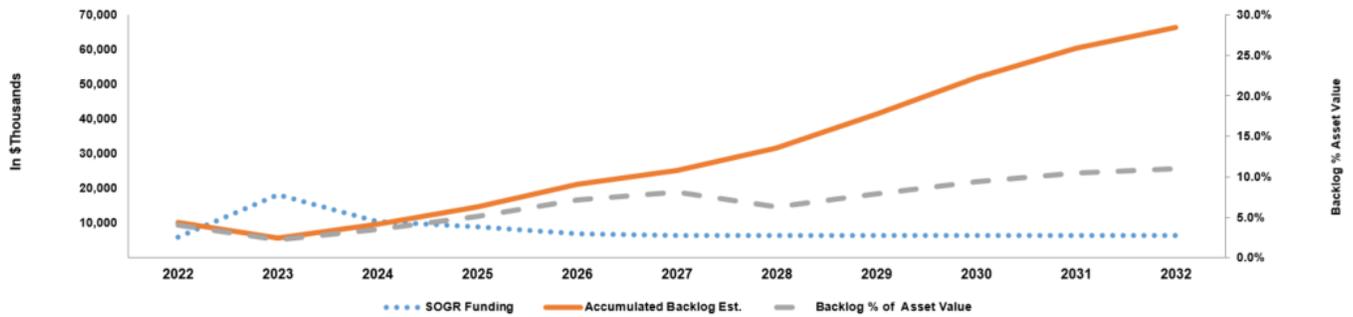
**Bill 23 impacts the City's ability to recover the costs associated with growth-related infrastructure projects and to support higher density communities across Toronto.

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 2: Total SOGR Funding & Backlog

State of Good Repair (SOGR) Funding & Backlog



\$ Thousands	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032
SOGR Funding	6,088	18,164	10,553	9,024	7,032	6,520	6,520	6,520	6,520	6,520	6,520
Accumulated Backlog Est.	10,115	5,792	9,626	14,792	21,292	25,292	31,792	41,459	51,792	60,292	66,292
Backlog % of Asset Value	4.1%	2.2%	3.5%	5.2%	7.1%	8.1%	6.3%	7.9%	9.4%	10.5%	11.0%
Total Asset Value	248,829	260,599	272,925	285,834	299,354	313,514	501,313	525,025	549,859	575,867	603,105

- 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 2023-2032 Budget and Capital Plan allocates a total \$83.9 million over 10 years, including \$18.164 million in 2023 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.
- While the Capital Plan includes an investment of \$83.9 million in SOGR, it is still anticipated that the backlog will increase from \$10.115 million in 2022 to \$66.292 million in 2032, representing 11.0% of the total replacement asset value estimated to be \$603.105 million by 2032.

OPERATING IMPACT OF COMPLETED CAPITAL PROJECTS

Approval of the 2023 Capital Budget will impact the 2028 Operating Budget by a total of \$9.515 million in added costs arising from completing the *4610 Finch Avenue East Redevelopment* project, as shown in Table 4 below.

Table 4: Net Operating Impact Summary

Projects	2023 Budget		2024 Plan		2025 Plan		2026 Plan		2027 Plan		2023-2027		2023-2032	
	\$000s	Positions	\$000s	Positions	\$000s	Positions	\$000s	Positions	\$000s	Positions	\$000s	Positions	\$000s	Positions
Previously Approved														
4610 Finch Ave East													9,514.6	302.0
Sub-Total: Previously Approved													9,514.6	302.0
New Projects - 2023														
Sub-Total: New Projects - 2023														
New Projects - Future Years														
Sub-Total: New Projects - Future Years														
Total (Net)													9,514.6	302.0

Previously Approved projects

- The *4610 Finch Avenue East Redevelopment* project, is targeted to be completed in 2027, 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 \$9.515 million net with 302 added positions and provincial funding.
- Operating these additional beds will require additional provincial investment. 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

Appendix 1	In \$ Thousands				
COVID-19 Impacts	2022		Revenues	2023	
	Budget	Projection*		Gross	Net
Expenditure Increase					
Salaries and Benefits	10,035.9	15,829.9		9,067.1	9,067.1
PPE, IPAC & Other	7,993.6	15,763.4		10,573.5	10,573.5
Sub-Total	18,029.5	31,593.3		19,640.6	19,640.6
Support from Other Levels of Gov't**					
Provincial Covid Prevention and Containment funding	1,488.5	19,294.0	1,528.8		(1,528.8)
Sub-Total	1,488.5	19,294.0	1,528.8		(1,528.8)
Total COVID-19 Impact	16,541.0	12,299.3	1,528.8	19,640.6	18,111.9

* 2022 Projection based on 9 month variance

Appendix 2

2023 Affordability Measures

N/A

Appendix 3

Summary of 2023 Service Changes

N/A

Appendix 4

Summary of 2023 New / Enhanced Service Priorities Included in Budget

N/A

Appendix 5

Summary of 2023 New / Enhanced Service Priorities Not Included in Budget

N/A

Appendix 6

2023 Capital Budget; 2024 - 2032 Capital Plan Including Carry Forward Funding

Projects (In \$000s)	2023 Budget	2024 Plan	2025 Plan	2026 Plan	2027 Plan	2028 Plan	2029 Plan	2030 Plan	2031 Plan	2032 Plan	2023 - 2032 Total	Health & Safety & Legislated	SOGR	Growth & Improved Service
251 Esther Shiner Blvd (Seed Funding)	2,700										2,700			2,700
4610 Finch Ave East	2,554	20,000	36,000	80,000	33,270						171,824			171,824
Building Health & Safety	5,612	4,230	2,115	1,650	1,530	1,530	1,530	1,530	1,530	1,530	22,787	22,787		
Building SOGR	18,164	10,553	9,024	7,032	6,520	6,520	6,520	6,520	6,520	6,520	83,893		83,893	
SPIF Community Parkland	300	300	3,031								3,631		3,631	
SSLTC Special Projects	575	325									900			900
Total Expenditures (including carry)	29,905	35,408	50,170	88,682	41,320	8,050	8,050	8,050	8,050	8,050	285,735	22,787	87,524	175,424

Appendix 6a

2023 Cash Flow and Future Year Commitments Including Carry Forward Funding

Projects (In \$000s)	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	Total 2023 Cash Flow & FY Commits	Previously Approved	Change in Scope	New w/ Future Year
251 Esther Shiner Blvd (Seed Funding)	2,700										2,700	2,700		
4610 Finch Ave East	2,554	20,000	36,000	80,000	33,270						171,824	171,824		
Building Health & Safety	5,612	4,230									9,842	3,997		5,845
Building SOGR	18,164	10,553									28,717	17,964		10,753
SPIF Community Parkland	300	300	3,031								3,631			3,631
SSLTC Special Projects	575	325									900	250		650
Total Expenditures (including carry forward)	29,905	35,408	39,031	80,000	33,270						217,614	196,735		20,879

Appendix 6b

2024 - 2032 Capital Plan

Projects (In \$000s)	2024 Plan	2025 Plan	2026 Plan	2027 Plan	2028 Plan	2029 Plan	2030 Plan	2031 Plan	2032 Plan	2024 - 2032 Total	Health & Safety & Legislated	SOGR	Growth & Improved Service
Building Health & Safety		2,115	1,650	1,530	1,530	1,530	1,530	1,530	1,530	12,945	12,945		
Building SOGR		9,024	7,032	6,520	6,520	6,520	6,520	6,520	6,520	55,176		55,176	
Total Expenditures		11,139	8,682	8,050	8,050	8,050	8,050	8,050	8,050	68,121	12,945	55,176	

Appendix 7

Reporting on Major Capital Projects: Status Update

Division/Project name	2022 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											
4610 Finch Ave East	2,554	112	1,000	172,970	258	On Track	Mar-20	Dec-26	Dec-27	Ⓜ	Ⓜ
Comments:	RFP/Tender awarded in October 2022. Site and demolition work to start immediately.										
Explanation for Delay:	Cash flows have been shifted to future years to better align with project deliverables.										

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

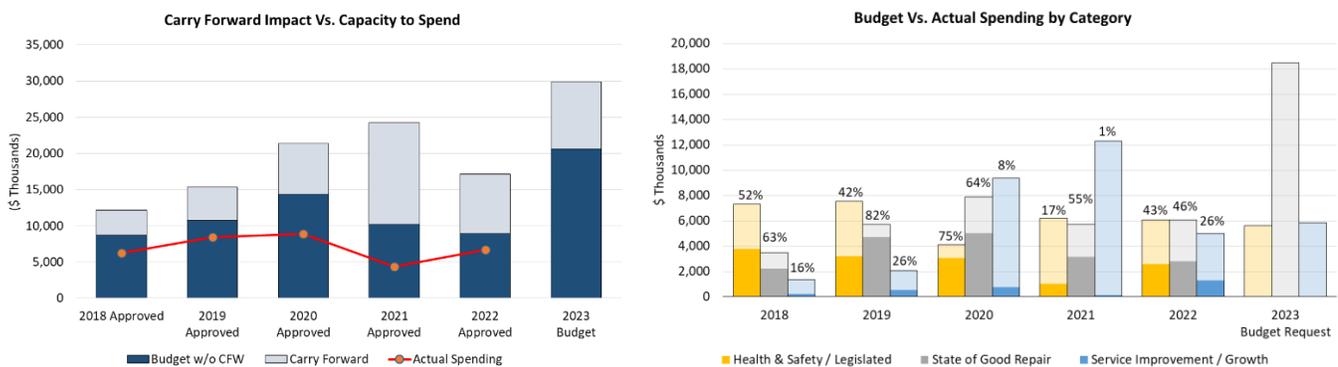
Appendix 8

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 3 below) as well as the level of projected 2022 underspending that will be carried forward into 2023 to complete capital work.

Chart 3 – 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, \$9.271 million in capital spending originally cash flowed in 2022 has been deferred to 2023. Adjustments to the Capital Plan are noted below:

- *Health and Safety* and *State of Good Repair* projects have been prioritized for 2023 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 \$1.1 million work that will be completed by the end of 2023 entirely funded from the Federal and Provincial government.
- Cash flows for the *4610 Finch Avenue East Redevelopment* major project (2022-2027) have been re-aligned based on a review of updated project deliverables and timelines.

Appendix 9

Summary of Capital Needs Constraints

Project Description	Total Project Cost	Non-Debt Funding	Debt Required	Cash Flow (In \$ Thousands)										
				2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	
NOT INCLUDED														
<i>Castleview Wychwood Towers Redevelopment</i>	200,897	200,897				624	17,281	41,331	45,054	49,626	46,981			
<i>Fudger House Redevelopment</i>	99,434	99,434								689	12,010	34,035	52,700	
<i>Lakeshore Lodge Redevelopment</i>	91,224	91,224							672	11,028	34,265	45,259		
<i>SSLTC Special Projects</i>	1,250	1,250			1,000	250								
<i>Seven Oaks Redevelopment</i>	191,217	191,217			594	16,448	39,339	42,883	47,235	44,718				
<i>251 Esther Shiner Blvd</i>	175,000	175,000			1,000	2,000	24,000	36,000	36,000	36,000	40,000			
Total Needs Constraints (Not Included)	759,022	759,022			2,594	19,322	80,620	120,214	128,961	142,061	133,256	79,294	52,700	

Note: Initial funds are available for 251 Esther Shiner Blvd project in the Tabled Capital Plan to complete feasibility study and planning and the full project will be considered for inclusion in the Capital Plan as part of future budget processes.

Appendix 10

Inflows and Outflows to/from Reserves and Reserve Funds

2023 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 (+)		
		2023	2024	2025
		\$	\$	\$
Beginning Balance		38,185	36,888	35,565
Sick Leave	XR1007			
<i>Withdrawals (-)</i>				
<i>Other Division/Agency - Operating</i>		(43,075)	(43,075)	(43,075)
<i>Contributions (+)</i>				
<i>Seniors Services and Long-Term Care - Operating</i>		415	415	415
<i>Other Division/Agency - Operating</i>		40,638	40,638	40,638
Total Reserve / Reserve Fund Draws / Contributions		36,163	34,866	33,543
Interest Income		725	700	674
Balance at Year-End		36,888	35,565	34,217

Reserve / Reserve Fund Name (In \$000s)	Reserve / Reserve Fund Number	Withdrawals (-) / Contributions (+)		
		2023	2024	2025
		\$	\$	\$
Beginning Balance		57,291	38,514	20,117
Insurance	XR1010			
<i>Withdrawals (-)</i>				
<i>Other Division/Agency - Operating</i>		(87,556)	(88,941)	(90,308)
<i>Other Division/Agency - Capital</i>		(583)	-	-
<i>Contributions (+)</i>				
<i>Seniors Services and Long-Term Care - Operating</i>		853	853	853
<i>Other Division/Agency - Operating</i>		67,584	69,124	70,729
Total Reserve / Reserve Fund Draws / Contributions		37,589	19,551	1,391
Interest Income		925	566	210
Balance at Year-End		38,514	20,117	1,600

Inflows and Outflows to/from Reserves and Reserve Funds

2023 – 2032 Capital Budget and Plan

Program Specific Reserve / Reserve Funds

Reserve / Reserve Fund Name (In \$000s)	Project / Sub Project Name and Number	Contributions / (Withdrawals)										Total	
		2023 Budget	2024 Plan	2025 Plan	2026 Plan	2027 Plan	2028 Plan	2029 Plan	2030 Plan	2031 Plan	2032 Plan		
XR2103 Seniors Services & Long Term Care	Beginning Balance*	7,851	7,424	7,241	7,382	7,526	7,672	7,822	7,975	8,130	8,289	7,851	
	Withdrawals (-)												
	eWorkorder System	(325)	(325)									(650)	
	Time & Attendance System Review	(250)										(250)	
	Total Withdrawals	(575)	(325)	-	-	-	-	-	-	-	-	-	(900)
	Contributions (+)												
Interest Income	147	142	141	144	147	150	153	156	159	162	162	1,499	
Total Contributions	147	142	141	144	147	150	153	156	159	162	162	1,499	
Balance at Year-End		7,424	7,241	7,382	7,526	7,672	7,822	7,975	8,130	8,289	8,450	8,450	

Reserve / Reserve Fund Name (In \$000s)	Project / Sub Project Name and Number	Contributions / (Withdrawals)										Total	
		2023 Budget	2024 Plan	2025 Plan	2026 Plan	2027 Plan	2028 Plan	2029 Plan	2030 Plan	2031 Plan	2032 Plan		
XR2127 Dev Charges RF - Long Term Care	Beginning Balance*	-	3,977	7,820	3,398	34	10,907	22,167	33,000	42,766	52,904	-	
	Withdrawals (-)												
	4610 Finch Ave East	(2,000)	(6,274)	(14,887)	(14,026)							(37,187)	
	Total Withdrawals	(2,000)	(6,274)	(14,887)	(14,026)	-	-	-	-	-	-	-	(37,187)
	Contributions (+)												
	Development Charges	5,938	10,004	10,357	10,628	10,768	10,941	10,301	9,034	9,215	9,389	96,573	
Interest Income	38	114	108	33	106	319	533	732	924	1,123	4,030		
Total Contributions	5,977	10,118	10,465	10,661	10,873	11,260	10,833	9,765	10,138	10,512	100,603		
Balance at Year-End		3,977	7,820	3,398	34	10,907	22,167	33,000	42,766	52,904	63,416	63,416	

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 Service Priorities: New and enhanced service changes resulting in an increase in service levels from what was previously approved by Council.

Operating Budget: An Operating Budget is the City's annual plan to provide services to the residents of Toronto; the budget includes all revenues and expenses needed to 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).