

2024 Budget Notes

Seniors Services and Long-Term Care

While we aim to provide fully accessible content, there is no text alternative available for some of the content within these pages. If you require alternate formats or need assistance understanding our charts, graphs, or any other content, please contact us at FPD@toronto.ca.

Description

Seniors Services and Long-Term Care (SSLTC) is responsible for service planning and strategic integration of City services for seniors. We support Toronto seniors and people in long-term care to have the healthiest, most fulfilling lives possible through exceptional care and services, including:

- Directly operating ten (10) Long-Term Care Homes (LTCHs) providing 24-hour resident-focused and safe care within a welcoming environment.
- Community support programs such as Adult Day Programs (ADP), Supportive Housing (SH) services, tenancy support and Homemakers & Nurses Services (HMNS) for vulnerable individuals who reside in the community.

Why We Do It

We are committed to ensuring eligible adults and seniors have access to City operated long-term care homes and community services that are inclusive, available, diverse and resident focused which contribute to improved health outcomes quality of life.

We want seniors to maintain their independence and stay in their homes as long as possible (i.e. age in place) 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.

Program / Agency:

Jennifer Dockery

General Manager

Tel: 416-392-8896

Email: Jennifer.Dockery@toronto.ca

Corporate:

Karin Dahm

Manager, Financial Planning

Tel: 416-392-8167

Email: Karin.Dahm@toronto.ca

What Service We Provide

Long-Term Care Homes:

Who We Serve: 2600+ diverse residents requiring 24-hour nursing and personal LTC care (60+ countries of origin, 50+ languages/dialects, 43% require financial assistance), family caregivers, 4000+ staff members and 1000+ volunteers.

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

How Much Resources (gross 2024 operating budget): \$373.8 Million

Seniors Services and Community Programs:

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) and 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.

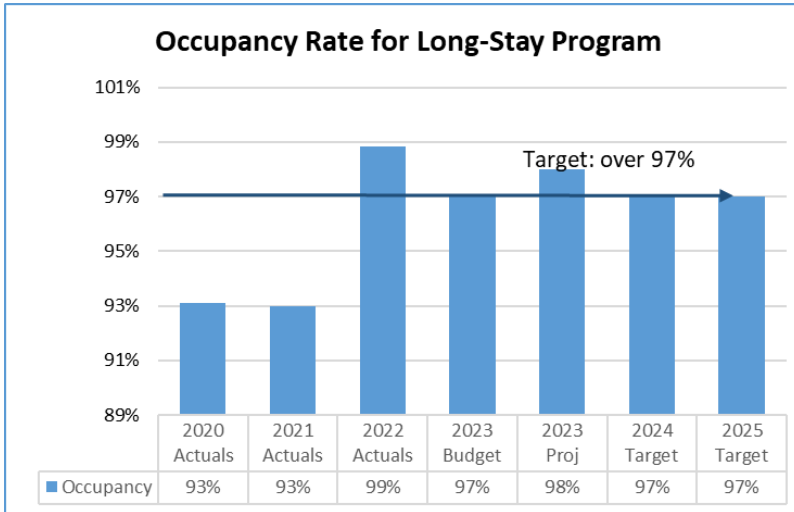
What We Deliver: Directly operate several programs for diverse and frail seniors/adults living independently in the community, including: HMNS, SH and ADP. Coordinate 40+ City services for seniors across multiple divisions, and lead the Toronto Seniors Strategy, facilitating information and resource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

How Much Resources (gross 2024 operating budget): \$14.2 Million

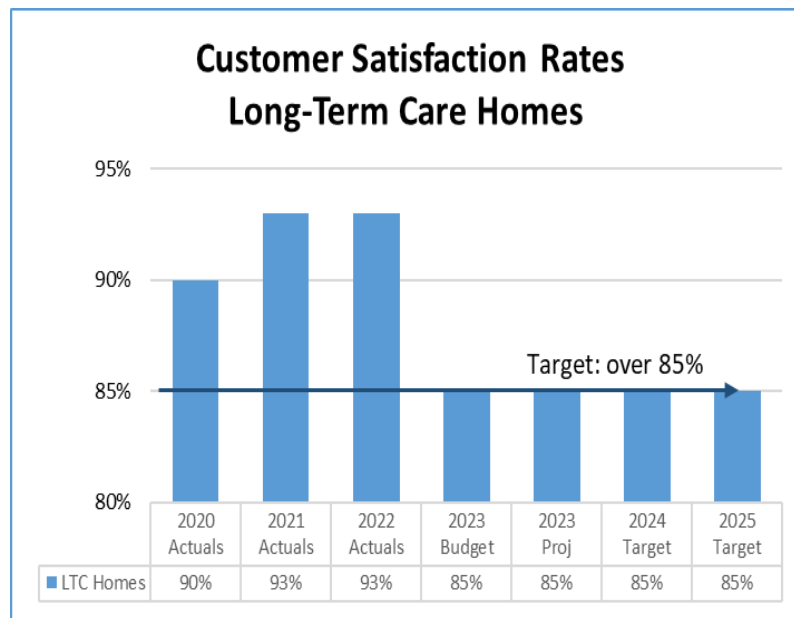
Budget at a Glance

2024 OPERATING BUDGET				2024 - 2033 10-YEAR CAPITAL PLAN			
<u>\$Million</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>	<u>\$Million</u>	<u>2024</u>	<u>2025-2033</u>	<u>Total</u>
Revenues	\$308.6	\$307.9	\$307.9	Gross Expenditures	\$18.0	\$284.7	\$302.7
Gross Expenditures	\$388.0	\$407.0	\$409.4	Debt		\$41.7	\$41.7
Net Expenditures	\$79.4	\$99.1	\$101.5	City Building Fund	\$12.1	\$145.8	\$157.9
Approved Positions	3,612.6	3,612.6	3,609.6	Note: Includes 2023 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) Teams to ensure a smooth transition for new residents and has historically been well above the occupancy target.



- 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's level of satisfaction with services experienced in all ten 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 to 2022 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	2021 Actual	2022 Actual	2023 Target	2023 Projection	Status	2024 Target	2025 Target
Outcome Measures								
LTC Homes	Customer Satisfaction Rates at LTC Homes	93%	93%	Over 85%	Over 85%	●	Over 85%	Over 85%
Community and Seniors Services	Customer Satisfaction Rates Adult Day Program	n/a*	n/a*	Over 85%	n/a*	*	Over 85%	Over 85%
Community and Seniors Services	Customer Satisfaction Rates Supportive Housing Program	98%	97%	Over 85%	Over 85%	●	Over 85%	Over 85%
Community and Seniors Services	Customer Satisfaction Rates Homemakers and Nurses Program	96%	96%	Over 85%	Over 85%	●	Over 85%	Over 85%
Service Level Measures								
LTC Homes	Resident Care Index	106.6	106.6	106.9	108.0	●	106.9	106.9
LTC Homes	LTC Homes Occupancy Rate	93%	99%	Over 97%	98%	●	Over 97%	Over 97%
Community and Seniors Services	Clients Assisted through Community – Based Programs	2,652	2,545	3,050	2,685**	●	3,065	3,065

*Measures were not available due to temporary program suspension in 2020 and reduced service in 2021-2023 as a result of COVID-19.

**2023 projection is lower than target due to the impact of COVID-19 and its transition back to full capacity.

2023 Projection to 2023 Target Comparison
 ● 100% (MET TARGET) ● 70 - 99% (LOW RISK) ● 69% and Under (REQUIRES ATTENTION)

EXPERIENCES, CHALLENGES AND PRIORITIES

Our Experience and Success

- Awarded Accreditation with Exemplary Standing, the highest possible rating, reflecting compliance with evaluated criteria of the national long-term care accreditation program.
- General Manager Jennifer Dockery received provincial AdvantAge Ontario Leadership Award for outstanding leadership, commitment, and contribution to overall management excellence.
- Three student volunteers recognized with provincial AdvantAge Ontario awards for their volunteer service.
- Ontario Long-Term Care Clinicians recognized Dr. Jean Robison (Fudger House) as the 2023 Physician of the Year.
- 2023 survey found overall, 93% of LTC residents are satisfied with the quality of care and service they receive and 95% of their family members would recommend a City LTC home to others.
- 2023 survey found 98% of clients receiving homemakers and nurses services indicate that with the program, they can remain independent in their own home.
- 2023 survey found 96% of supportive housing services clients are satisfied with the overall quality of the homemaking and personal support services (e.g. light cleaning, help with showering) provided.
- Completed review to ensure compliance with Phase I & II amendments of the Fixing Long-Term Care Act, new multi-faceted legislation including major impacts in the areas of Infection, Prevention, & Control, Emergency Management, Palliative Care Program, Menu Planning, Staffing Qualifications, Medication Management & Drug Administration, Visitor Policy & Log requirements were successfully operationalized.
- With new provincial funding for Nurse Practitioners, SSLTC now has a strong contingent working as part of the care team to assess, diagnose, prescribe medications, monitor, and provide education.
- Received Ministry designation for 17-bed pilot Specialized Unit at Kipling Acres to provide specialized care, accommodation, services, programs and goods for residents with heightened responsive behaviours, unable to be safely and effectively managed in other LTC resident home areas.
- Hosted the 30th Toronto Challenge run and walk to raise awareness and funds for senior's programs.

Key Challenges and Risks

- COVID and other respiratory outbreaks continued to challenge LTC residents and staff. Mandatory indoor masking remained in place in LTC until June 30, 2023, and was reinstated for staff members on November 7, 2023, along with a strong recommendation for all visitors and guests to mask when indoors.
- Toronto has a diverse and aging population. LTC admissions have high acuity and complex care needs and all City LTC homes have waitlists. There are currently 6,400+ waiting list applications.
- Without a new funding model, City Council has signaled to the province an inability to implement the previously announced 978 new LTC home beds as part of the SSLTC Capital Redevelopment Plan.

Priority Actions

Drive Excellence in Care & Services

- Ensure the safety of all residents and clients through clinical transformation.
- Strengthen emergency and incident management and streamline clinical and non-clinical risk.
- Advance resident-centred culture change with CareTO rollout and Ministry increase in direct hours of care.
- Advance LTC build at 4610 Finch Ave East and include co-location of City services.
- Build partnerships across the health sector to support LTC within communities and/or hospital campuses.
- Implement the Fixing Long Term Care Act and Regulations.

Integrated Care & Service Continuum

- Enhance connectivity and collaboration with healthcare, academic and other partners.
- Incorporate wider coordination of municipal services for seniors.
- Lead and advance centre of excellence through clinical research and use of information technology and data analytics to improve evidence-based decision making and performance measurement.
- Foster partnerships with the Indigenous community and support joint redevelopment and advance dedicated LTC beds for Indigenous residents.

Implement Strategies to Support a Thriving Workforce

- Promote and actualize a workplace culture that promotes equity, inclusion, and diversity of staff.
- Evolve human resources strategy, management structure and workflows.

CITY STAFF PREPARED BUDGET

The City Manager and Chief Financial Officer and Treasurer have prepared the following budget:

1. The 2024 Operating Budget for Seniors Services and Long-Term Care of \$387.974 million gross, \$308.569 million revenue and \$79.405 million net for the following services:

Service:

	Gross Expenditures (\$000s)	Revenue (\$000s)	Net Expenditures (\$000s)
Long-Term Care Homes	373,806.9	297,451.4	76,355.5
Community and Seniors Services	14,166.9	11,117.3	3,049.6
Total Program Budget	387,973.8	308,568.7	79,405.1

- The 2024 staff complement for Seniors Services and Long-Term Care of 3,612.6 positions comprised of 2.0 capital positions and 3,610.6 operating positions.
2. The 2024 Capital Budget for Seniors Services and Long-Term Care with cash flows and future year commitments totaling \$217.425 million as detailed by project in [Appendix 5a](#).
 3. The 2025-2033 Capital Plan for Seniors Services and Long-Term Care totalling \$85.318 million in project estimates as detailed by project in [Appendix 5b](#).
 4. That all sub-projects with third party financing be subject to the receipt of such financing in 2024 and if such funding is not forthcoming, their priority and funding be reassessed by City Council relative to other City-financed priorities and needs.

2024 OPERATING BUDGET

2024 OPERATING BUDGET OVERVIEW

Table 1: 2024 Operating Budget by Service

(In \$000s)	2022 Actual	2023 Budget	2023 Projection*	2023 Budget excl COVID	2024 Base Budget	2024 New / Enhanced	2024 Budget	Change v. 2023 Budget excl COVID	
By Service	\$	\$	\$	\$	\$	\$	\$	\$	%
Revenues									
Long-Term Care Homes	271,702.3	270,186.6	271,559.2	268,657.9	280,544.6	16,906.8	297,451.4	28,793.5	10.7%
Community & Seniors Services	9,105.4	10,703.1	8,131.1	10,703.1	11,117.2		11,117.2	414.2	3.9%
Total Revenues	280,807.7	280,889.7	279,690.3	279,360.9	291,661.8	16,906.8	308,568.7	29,207.7	10.5%
Expenditures									
Long-Term Care Homes	340,716.9	361,874.1	345,189.4	342,233.5	356,900.0	16,906.8	373,806.9	31,573.4	9.2%
Community & Seniors Services	11,192.2	13,620.7	11,004.7	13,620.7	14,166.9		14,166.9	546.2	4.0%
Total Gross Expenditures	351,909.1	375,494.8	356,194.1	355,854.2	371,067.0	16,906.8	387,973.8	32,119.6	9.0%
Net Expenditures	71,101.4	94,605.1	76,503.8	76,493.3	79,405.1		79,405.1	2,911.9	3.8%
Approved Positions**	3,048.9	3,440.8	N/A	3,305.1	3,319.4	293.2	3,612.6	N/A	N/A

* 2023 Projection based on 9 Month Variance

**YoY comparison based on approved positions

KEY DRIVERS

Total 2024 Budget expenditures of \$387.974 million gross reflecting an increase of \$32.120 million in spending above 2023 budget, predominantly arising from:

- New funding to further advance resident-centred care through CareTO by increasing direct nursing hours per resident per day from 3.66 to 4 to enable the City to meet the Ministry's target in 2024.
- Annualization and inflationary increases in base salary and benefits partially offset by assumed turnover and alignment with actual recruitment experience and anticipating hiring plan resulting in less than full year salaries and benefits budget.
- Increased costs for contracted services to align with experience.
- Ongoing requirement to maintain additional personal protective equipment.

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 2024 Operating Budget includes a gross investment of \$16.907 million to increase the direct nursing hours per resident per day from 3.66 to 4. 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 60+ 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.

2024 OPERATING BUDGET KEY COST DRIVERS

The 2024 Net Operating Budget for Seniors Services and Long-Term Care of \$79.405 million is \$2.912 million or 4% higher than the net 2023 Budget, when reversing 2023 pandemic costs and applying a zero-base budget approach to all prior year COVID-19 related financial impacts. Table 2 below summarizes the key cost drivers for the 2024 Budget.

Table 2: 2024 Key Cost Drivers

(In \$000s)	2024				2025
	Revenues	Gross	Net	Positions**	Annualized
2023 Budget	280,889.7	375,494.8	94,605.1	3,440.8	N/A
2023 Projection*	279,690.3	356,194.1	76,503.8	N/A	N/A
2023 Budget (excl. COVID)	279,360.9	355,854.2	76,493.3	3,305.1	N/A
Key Cost Drivers:					
Operating Impacts of Capital					
Capital Redevelopment	201.7	201.7			
Salary & Benefits					
COLA, Step, Annualization and associated Benefits		13,473.8	13,473.8	14.3	1,323.3
Non-Salary Inflation					
Contracted Services	31.6	1,550.0	1,518.4		16.6
Revenue Changes					
Increase in Provincial Funding	9,441.8	337.1	(9,104.7)		
Other Changes					
Ongoing Enhanced Health and Safety Measures		5,815.7	5,815.7		
Leap Year Adjustments to Per Diem Services	670.9	40.5	(630.4)		630.4
Alignment to Actuals	1,954.9	1,672.0	(282.8)		
New and Enhanced					
Direct Care Staffing	16,906.8	16,906.8		293.2	9,869.0
Sub Total Key Cost Drivers	29,207.7	39,997.7	10,790.0	307.5	11,839.4
Affordability Measures:					
Salary & Benefit Adjustments		(7,878.1)	(7,878.1)		7,878.1
Sub-Total Affordability Measures		(7,878.1)	(7,878.1)		7,878.1
Total 2024 Budget	308,568.7	387,973.8	79,405.1	3,612.6	19,717.5
Change from 2023 Budget (excl. COVID) (\$)	29,207.7	32,119.6	2,911.9	N/A	N/A
Change from 2023 Budget (excl. COVID) (%)	10%	9%	4%	N/A	N/A

*Based on 9 Month Variance

**YoY comparison based on approved positions

Key Base Drivers:

Operating Impacts of Capital:

- Continued funding for positions to support the redevelopment at 4610 Finch Ave East and state of good repair work.

Salary & Benefits:

- Annualization of 2023 direct care staffing increase combined with inflationary increases for base staffing.

Non-Salary Inflation:

- Increase in contracted services due to inflationary pressures to align with experience.

Revenue Changes:

- Increase in the base Level-of-Care (LOC) per diem funding envelope adjusted with Resident Care Mix Index to maintain the existing level of care set by the Ministry of Long-Term Care in City operated long-term care homes.

Other Changes:

- Enhanced health and safety measures for containment and prevention of respiratory infections, which began during the pandemic, will continue in 2024. The budget of \$5.816 million will maintain the same level of services and is consistent with 2023 experience.
- Increase in revenue due to Ministry’s new Comprehensive Minor Capital Fund for Infection, Prevention & Control, offset with corresponding expenses in this new program.

Affordability Measures:

Table 3: Offsets and Efficiencies

(In \$000s)									
Recommendation	Savings Type	Equity Impact	2024				2025 (Incremental)		
			Revenue	Gross	Net	Positions	Gross	Net	Positions
Salary & Benefit Adjustments	Match to Actuals	None		(7,878.1)	(7,878.1)		7,878.1	7,878.1	
Total Affordability Measures				(7,878.1)	(7,878.1)	-	7,878.1	7,878.1	-

- Salary & Benefit Adjustments** – To align the budget with actual experience / anticipated hiring plans that result in less than full year salaries & benefits budget.

New and Enhanced Service Priorities:

Table 4: New / Enhanced Requests

New / Enhanced Request	2024				2025 Annualized Gross	Equity Impact	Supports Key Outcome / Priority Actions
	Revenue	Gross	Net	Positions			
In \$ Thousands							
1 Direct Care Staffing	16,906.8	16,906.8		293.2	26,775.9	Medium-positive	Enhance direct nursing hours per resident per day to 4 to meet the Ministry's target.
Total New / Enhanced	16,906.8	16,906.8		293.2	26,775.9		

Note:

- For additional information on 2024 Service Changes please refer to [Appendix 2](#) and [Appendix 3](#) for the 2024 New and Enhanced Service Priorities, respectively.

2025 & 2026 OUTLOOKS

Table 5: 2025 and 2026 Outlooks

(\$000s)	2024 Budget	2025 Incremental Outlook	2026 Incremental Outlook
Revenues			
Reversal of Leap Year		(670.9)	
Others		1.3	1.4
Total Revenues	308,568.7	(669.6)	1.4
Gross Expenditures			
Direct Care Staffing		9,869.0	545.0
Salary & Benefits		1,322.8	1,801.9
Reversal of Salary & Benefit Adjustments		7,878.1	
Others		(22.6)	43.4
Total Gross Expenditures	387,973.8	19,047.4	2,390.3
Net Expenditures	79,405.1	19,717.0	2,388.9
Approved Positions	3,612.6	(0.0)	(3.0)

Key Outlook Drivers

The 2025 Outlook with total gross expenditures of \$407.021 million reflects an anticipated \$19.047 million or 4.91% increase in gross expenditures above the 2024 Operating Budget. The 2026 Outlook includes a further increase of \$2.390 million or 0.59% above 2025 gross expenditures.

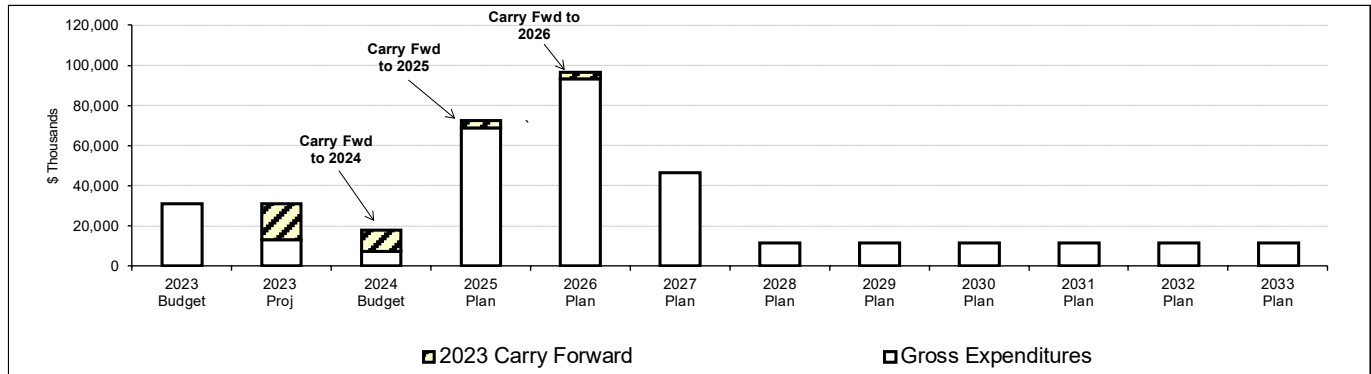
These changes arise from the following:

- **Reversal of Leap Year:** Reduce funding to reflect one less service day in 2025 when compared to 2024.
- **Direct Care Staffing:** The CareTO model envisions an increase of direct nursing hours to four 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 increase expenditures by \$9.869 million in 2025 and further increase by \$0.545 million in 2026 due to annualization. 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.
- **Salary & Benefits:** Anticipated increase of salaries and benefits related to higher benefits and complement realignment.
- **Reversal of Salary & Benefit Adjustments:** SSLTC expects to fill vacant positions by 2025.

2024 – 2033 CAPITAL BUDGET AND PLAN

2024 – 2033 CAPITAL BUDGET & PLAN OVERVIEW

Chart 1: 10-Year Capital Plan Overview



In \$000's	2023		2024 Capital Budget and 2025 - 2033 Capital Plan											Total 10 Year Plan
	Budget	Projection	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033		
	Gross Expenditures by Project Category:													
Health & Safety & Legislated	5,405	2,550	6,085	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	51,085
SOGR	18,835	6,036	8,696	12,666	10,000	6,520	6,520	6,520	6,520	6,520	6,520	6,520	6,520	77,002
Service Improvement & Growth	6,775	1,714	3,214	55,071	81,518	34,853								174,656
Total by Project Category	31,016	10,300	17,995	72,737	96,518	46,373	11,520	11,520	11,520	11,520	11,520	11,520	11,520	302,743
Financing:														
Debt					29,820	11,894								41,714
Reserves/Reserve Funds	575	325	575											575
Development Charges	2,000	1,389	2,639	22,271	10,628	10,768								46,306
Provincial	1,729	1,509	2,673	2,453	1,231	1,231	1,231	1,231	1,231	1,231	1,231	1,231	1,231	14,974
Federal	247	247												
Debt Recoverable	26,464	6,830	12,109	48,013	54,839	22,480	10,289	10,289	10,289	10,289	10,289	10,289	10,289	199,175
Total Financing	31,016	10,300	17,995	72,737	96,518	46,373	11,520	11,520	11,520	11,520	11,520	11,520	11,520	302,743

Changes to Existing Projects
(\$17.7 Million)

The 2024-2033 Capital Budget and Plan reflects the following changes to existing projects over the nine common years (2024-2032) to align with project deliverables:

- \$3.0 million - Increase to the *4610 Finch Avenue East Redevelopment* project and \$19.2 million have been shifted to future years
- \$26.1 million – Increase in *Health & Safety* projects for necessary structural work based on the outcome of recent building condition assessments of the homes
- \$(11.4) million – Decrease in *State of Good Repair* projects to align with prior year spending

New Projects
(\$0.0 Million)

The 2024-2033 Capital Budget and Plan has no new projects.

Capital Needs Constraints
(\$716.8 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:





- \$715.6 million - Redevelopment of the four long-term care homes in the 10-Year Capital Plan, but a total of \$906.9 million is needed to complete all projects as construction of one home will extend beyond 2033 to 2035 with additional project costs of \$191.3 million. The City incurs the full cost up front, with partial recovery over a 25-year period following completion
- \$1.2 million - Special projects including Information Technology related to Timekeeping System implementation

Note:

For additional information, please refer to [Appendix 5](#) for a more detailed listing of the 2024 and 2025-2033 Capital Budget & Plan by project; [Appendix 6](#) for Reporting on Major Capital Projects – Status Update; [Appendix 7](#) for Capacity to Spend Review; and [Appendix 8](#) for Capital Needs Constraints, [Appendix 9](#) for Capital Program Provincial/Federal Funding Streams by Projects, respectively.

2024 – 2033 CAPITAL BUDGET AND PLAN

\$302.7 Million 10-Year Gross Capital Program

			
Health and Safety	State of Good Repair	Redevelopment	Information Technology
\$51.1 M 16.9%	\$77.0 M 25.4%	\$174.1 M 57.5%	\$0.6 M 0.2%
Fire Alarm Boilers Life Safety Systems HVAC	Roofing / Flooring / Windows Building Automation Systems Internal upgrades Exterior Maintenance	4610 Finch Ave. East	Time and Attendance Feasibility Study eWorkorder System

How the Capital Program is Funded

City of Toronto		Provincial Funding	
\$287.8 M 95.1%		\$15.0 M 4.9%	
Debt	\$ 41.7 M	Long-Term Care Minor Capital Program	\$ 12.3 M
Recoverable Debt - City Building Fund	\$ 158.0 M	Strategic Priorities Infrastructure Fund	\$ 2.6 M
Recoverable Debt - Debt Servicing Reserve Fund*	\$ 41.2 M		
Development Charges**	\$ 46.3 M		
Reserve / Reserve Fund	\$ 0.6 M		

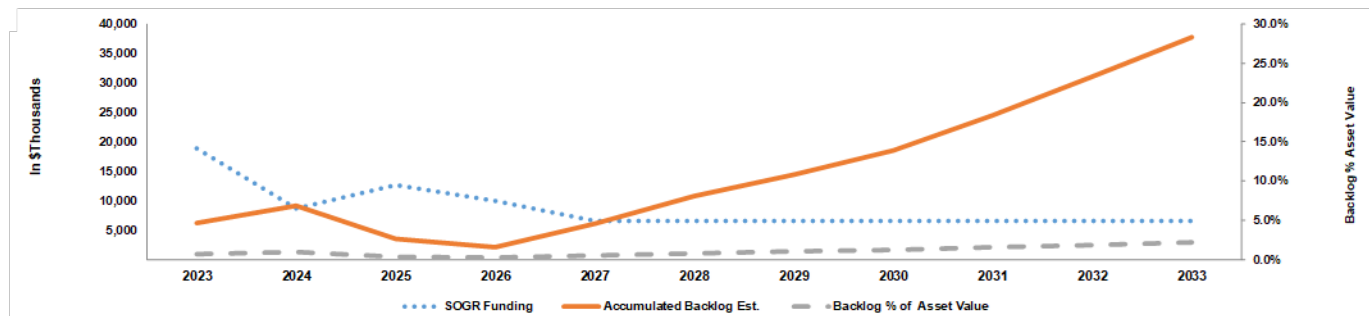
*The Ministry of Long-Term Care's Construction Subsidy program provides funding to recover the cost of completed redevelopment projects at a rate of \$23.78 per bed spread out over a 25-year period.

**Bill 23 impacts City's ability to recover the costs associated with growth-related infrastructure projects and to support complete higher density communities across Toronto. Adjustments to Development Charges revenue forecast resulting in negative reserve balances are reflected in [Appendix 10](#).

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



\$ Thousands	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
SOGR Funding	18,835	8,696	12,666	10,000	6,520	6,520	6,520	6,520	6,520	6,520	6,520
Accumulated Backlog Est.	6,218	9,179	3,526	2,109	6,089	10,736	14,466	18,529	24,509	31,156	37,803
Backlog % of Asset Value	0.7%	0.9%	0.3%	0.2%	0.5%	0.8%	1.0%	1.2%	1.5%	1.9%	2.1%
Total Asset Value	941,945	989,042	1,038,494	1,090,419	1,144,940	1,378,157	1,447,065	1,519,418	1,595,389	1,675,158	1,758,916

- 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 2024-2033 Budget and Capital Plan allocates a total of \$77.002 million over 10 years, including \$8.696 million in 2024 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 \$77.002 million in SOGR, it is still anticipated that the backlog will increase from \$6.218 million in 2023 to \$37.803 million in 2033, representing 2.1% of the total replacement asset value estimated to be \$1.759 billion by 2033.

OPERATING IMPACT OF COMPLETED CAPITAL PROJECTS

Approval of the 2024 Capital Budget will impact the 2028 Operating Budget by a total of \$10.637 million net arising from completing the *4610 Finch Avenue East Redevelopment* project, as shown in Table 6 below.

Table 6: Net Operating Impact Summary

Projects	2024 Budget		2025 Plan		2026 Plan		2027 Plan		2028 Plan		2024-2028		2024-2033	
	\$000s	Positions	\$000s	Positions	\$000s	Positions	\$000s	Positions	\$000s	Positions	\$000s	Positions	\$000s	Positions
Previously Approved														
4610 Finch Ave East									10,637.1	302.0	10,637.1	302.0	10,637.1	302.0
Sub-Total: Previously Approved									10,637.1	302.0	10,637.1	302.0	10,637.1	302.0
Total (Net)									10,637.1	302.0	10,637.1	302.0	10,637.1	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 378-384, pending completion of design, from the existing 127 beds. Additional operating expenses to support this increased capacity are forecasted to be \$10.637 million net with 302.0 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

2024 Operating Budget by Category

Category (In \$000s)	2021 Actual	2022 Actual	2023 Budget	2023 Projection*	2024 Budget	2024 Change from 2023 Budget		2024 Change from 2023 Projection	
	\$	\$	\$	\$	\$	\$	%	\$	%
Provincial Subsidies	200,717.2	223,582.0	221,314.9	220,172.6	249,124.5	27,809.7	12.6%	28,951.9	13.1%
Federal Subsidies		127.7							
User Fees & Donations	53,306.0	55,030.6	58,521.6	57,865.4	57,947.5	(574.0)	(1.0%)	82.2	0.1%
Transfers From Capital		286.8	413.6	413.6	615.4	201.7	48.8%	201.7	48.8%
Sundry and Other Revenues	888.5	1,559.0	436.5	1,028.2	646.5	210.0	48.1%	(381.7)	(37.1%)
Inter-Divisional Recoveries	260.0	221.5	203.2	210.5	234.7	31.6	15.5%	24.3	11.5%
Total Revenues	255,171.7	280,807.7	280,889.7	279,690.3	308,568.7	27,679.0	9.9%	28,878.3	10.3%
Salaries and Benefits	261,547.9	276,887.5	308,071.7	285,964.8	323,286.8	15,215.1	4.9%	37,322.0	13.1%
Materials & Supplies	29,043.9	36,088.9	33,803.8	33,218.3	31,776.5	(2,027.3)	(6.0%)	(1,441.8)	(4.3%)
Equipment	4,799.1	5,521.3	4,546.0	6,745.6	6,445.8	1,899.9	41.8%	(299.8)	(4.4%)
Service and Rent	22,443.2	30,987.3	26,544.6	27,477.7	23,890.1	(2,654.5)	(10.0%)	(3,587.6)	(13.1%)
Contribution To Reserves/Reserve Funds	1,088.7	1,186.4	1,268.1	1,268.1	1,332.9	64.7	5.1%	64.7	5.1%
Other Expenditures	120.8	195.2	160.3	192.1	58.5	(101.8)	(63.5%)	(133.7)	(69.6%)
Inter-Divisional Charges	852.8	1,042.5	1,100.4	1,327.5	1,183.2	82.9	7.5%	(144.3)	(10.9%)
Total Gross Expenditures	319,896.3	351,909.1	375,494.8	356,194.1	387,973.8	12,479.0	3.3%	31,779.7	8.9%
Net Expenditures	64,724.7	71,101.4	94,605.1	76,503.8	79,405.1	(15,200.0)	(16.1%)	2,901.4	3.8%

*Projection based on 9 Month Variance

Appendix 2

Summary of 2024 Service Changes

N/A

Appendix 3

Summary of 2024 New / Enhanced Service Priorities Included in Budget

Form ID	Category	Program - Seniors Services and Long-Term Care	Adjustments			2025 Plan Net Change	2026 Plan Net Change
			Gross Expenditure	Revenue	Net		
29498	Equity Impact	Direct Care Staffing					
74	Positive	Description:					

Funding of \$16.907 million gross, zero net and 290 permanent and 3 temporary positions to fund the implementation of the City's CareTO 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 4 hours by 2024. This funding will also support training costs to support the influx of staff required to achieve the City's initiative. 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. The full model emissions an increase to 4 direct-care hours by 2024, subject to available provincial/city funding. The City's CareTO 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.

Service Level Impact:

This enhancement will further improve the health outcomes of residents in the City of Toronto Long-Term Care Homes by increasing hours of direct care per resident per day from 3.66 hours in 2023 to 4 hours by 2024.

Equity Statement:

The Direct Care Staffing Business Case equity impact is medium positive. Most of the 2600+ residents living in the 10 LTC homes operated by the City of Toronto are seniors and are among the most vulnerable people in the City. This initiative will increase the number of direct care hours that each resident in City operated LTC homes receives from 2.5 hours per day to 4 hours per day. While most LTC residents are vulnerable, for residents who are also members of other equity-seeking communities, this vulnerability is exacerbated. For example, for those who are immigrants, whose first language is not English, are members of 2SLGBTQ+ communities, or experience dementia, LTCs often do not feel like home, and the level of care is often lower (Flanagan et al. 2021). An intersectional analysis of the demographic information of residents living in City-operated homes reveals that in addition to being vulnerable seniors, many residents are also members of other equity seeking communities. Residents come from 63 countries of origin and 80% residents are persons with disabilities, 63% experience dementia, and 43% live on a low income. This initiative will make a meaningful and positive impact on residents, many of whom experience the intersections of ageism, ableism, and other forms of systemic oppression. The expansion of caregiving hours and staff will increase staff capacity to develop more person-centred care relationships. Person-centered approaches to care support the potential to respond to the unique needs of the diverse residents who live in the City-operated homes (Hitzig and Sheppard, 2022).

Service: Long-Term Care Homes

Total Staff Prepared Budget Changes:	16,906.8	16,906.8	0.0	293.18	9,869.0	545.0
Staff Prepared New/Enhanced Service Priorities:	16,906.8	16,906.8	0.0	293.18	9,869.0	545.0

Summary:

Staff Prepared New/Enhanced Service Priorities:	16,906.8	16,906.8	0.0	293.18	9,869.0	545.0
---	----------	----------	-----	--------	---------	-------

Appendix 4

Summary of 2024 New / Enhanced Service Priorities Not Included in Budget

N/A

Appendix 5

2024 Capital Budget; 2025 - 2033 Capital Plan Including Carry Forward Funding

(In \$000s)	2024 Budget	2025 Plan	2026 Plan	2027 Plan	2028 Plan	2029 Plan	2030 Plan	2031 Plan	2032 Plan	2033 Plan	2024 - 2033 Total	Health & Safety & Legislated	SOGR	Growth & Improved Service
4610 Finch Ave East	2,639	55,071	81,518	34,853							174,081			174,081
Building Health & Safety	6,085	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	51,085	51,085		
Building SOGR	6,731	11,000	10,000	6,520	6,520	6,520	6,520	6,520	6,520	6,520	73,371		73,371	
SPIF Community Parkland	1,966	1,666									3,632		3,632	
SSLTC Special Projects	575										575			575
Total Expenditures	17,995	72,737	96,518	46,373	11,520	11,520	11,520	11,520	11,520	11,520	302,743	51,085	77,002	174,656

Appendix 5a

2024 Cash Flow and Future Year Commitments Including Carry Forward Funding

(In \$000s)	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	Total 2024 Cash Flow & FY Commits	Previously Approved	Change in Scope	New w/ Future Year
4610 Finch Ave East	2,639	55,071	81,518	34,853							174,081	171,081	3,000	
Building Health & Safety	6,085	5,000	5,000								16,085	7,085		9,000
Building SOGR	6,731	9,000	7,322								23,053	23,053		
SPIF Community Parkland	1,966	1,666									3,632	3,632		
SSLTC Special Projects	575										575	575		
Total Expenditures (including carry forward from 2023)	17,995	70,737	93,840	34,853							217,425	205,425	3,000	9,000

Appendix 5b

2025 - 2033 Capital Plan

(In \$000s)	2025 Plan	2026 Plan	2027 Plan	2028 Plan	2029 Plan	2030 Plan	2031 Plan	2032 Plan	2033 Plan	2025 - 2033 Total	Health & Safety & Legislated	SOGR	Growth & Improved Service
Building Health & Safety			5,000	5,000	5,000	5,000	5,000	5,000	5,000	35,000	35,000		
Building SOGR	2,000	2,678	6,520	6,520	6,520	6,520	6,520	6,520	6,520	50,318		50,318	
Total Expenditures	2,000	2,678	11,520	11,520	11,520	11,520	11,520	11,520	11,520	85,318	35,000	50,318	

Appendix 6

Reporting on Major Capital Projects: Status Update

Division/Project name	2023 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		
<i>Seniors Services and Long-Term Care</i>											
4610 Finch Ave East	3,200	659	1,389	172,970	1,159	On Track	Mar-20	Dec-27		Ⓡ	Ⓢ
Comments:	Project is in the Design Development Phase with a focus on preparing the Site Plan Application for Q4-2023 and Contract documents available Q2-2024.										
Explanation for Delay:	Experienced some delays related to transitioning of management/project lead however still projecting to complete on time in Q4 2027.										

- Ⓢ **>70% of Approved Project Cost**
- Ⓨ **Between 50% and 70%**
- Ⓡ **< 50% or > 100% of Approved**

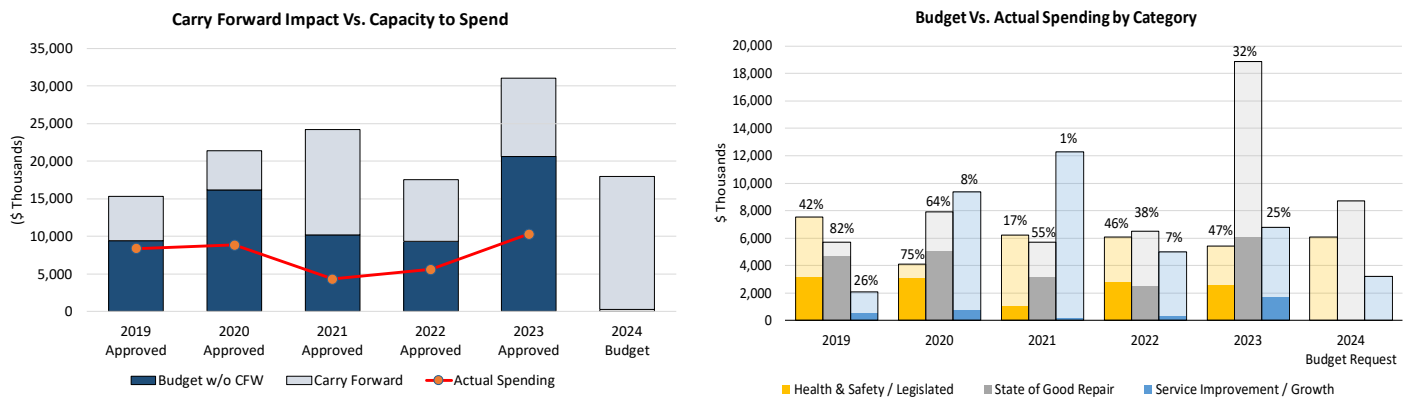
Appendix 7

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 Senior 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 2023 underspending that will be carried forward into 2024 to complete capital work.

Chart 3 – Capacity to Spend



Capacity to Spend Review Impact on the 10-Year Plan

- SSLTC actual spending over the previous five years, from 2019 to 2023, has averaged \$7.500 million per year or 35.9%. The division experienced lower spending from 2020-2022 due to several factors including our division’s prioritization in response to and the related impacts of the COVID-19 pandemic. This included a reduced number of bidders on state of good repair projects due to lack of available trades and health and safety related contracts, supply chain issues and labour/equipment shortages which caused significant cost escalations and delayed completion of projects.
- The projected spending for 2023 is \$10.300 million or 33.2% of the 2023 Council Approved Capital Budget. Challenges in spending for projects are mainly due to delays in Health & Safety, *4610 Finch Ave East*, and State of Goods Repair projects.
- Based on the review of historical capital spending constraints and a capacity to spend review, \$17.715 million in capital spending originally cash flowed in 2023 have been deferred to 2024, 2025 and 2026 with \$10.715 million in 2024, \$4.000 million in 2025 and \$3.000 million in 2026. Adjustments to the Capital Plan are noted below:
 - Health and Safety and State of Good Repair projects have been prioritized for 2024 and recast in the 10-year plan 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 the *4610 Finch Avenue East Redevelopment* project (2023-2027) have been re-aligned based on a review of updated project deliverables and timelines. The project is still anticipated to be completed in 2027.

Appendix 8

Summary of Capital Needs Constraints

Project Description	Total Project Cost	Non Debt Funding	Debt Required	Cash Flow (In \$ Thousands)										
				2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	
NOT INCLUDED														
<i>Castleview Wychwood Towers Redevelopment</i>	271,210	271,210					842	23,329	55,797	60,823	66,995	63,424		
<i>Fudger House Redevelopment</i>	63,091	63,091									931	16,214	45,947	
<i>Lakeshore Lodge Redevelopment</i>	123,152	123,152								907	14,888	46,258	61,100	
<i>Seven Oaks Redevelopment</i>	258,144	258,144				802	22,205	53,108	57,892	63,767	60,369			
<i>SSLTC Special Projects</i>	1,250	1,250				1,000	250							
Total Needs Constraints (Not Included)	716,848	716,848				1,802	23,297	76,437	113,689	125,497	143,183	125,896	107,047	

- In addition to the 10-Year Capital Plan of \$302.743 million, Seniors Services and Long-Term Care staff have also identified \$716.848 million in capital needs constraints as reflected in the table above.
- In total, the City has four SSLTC homes planned for redevelopment: Castleview Wychwood Towers, Fudger House, Lakeshore Lodge and Seven Oaks. These long-term care homes directly operated by the City require redevelopment to meet current design standards.
- Construction of Fudger House will extend beyond the 2033 timeline to 2035 with additional project costs of \$191.315 million, resulting in a Total Capital Needs Constraint of \$908.163 million to complete all the above projects. Without a new funding model, City Council has signaled to the province an inability to implement the SSLTC Capital Redevelopment Plan.

Appendix 9

Capital Program Provincial/Federal Funding Streams by Project

(In \$000s)	Intergovernmental Funding Program	Provincial Funding	Federal Funding	Total Funding
<i>Building SOGR</i>	Long-Term Care Minor Capital Program	12,310		12,310
<i>SPIF Community Parkland</i>	Strategic Priorities Infrastructure Fund	2,626		2,626
Total Funding		14,936		14,936

Appendix 10

Inflows and Outflows to/from Reserves and Reserve Funds

2024 Operating Budget

Program Specific Reserve / Reserve Funds

Reserve / Reserve Fund Name (In \$000s)	Reserve / Reserve Fund Number	Withdrawals (-) / Contributions (+)		
		2024	2025	2026
		\$	\$	\$
Beginning Balance		4	4	4
Senior Services & Long Term Care Stabilization	XQ1110			
<i>Withdrawals (-)</i>				
<i>Contributions (+)</i>				
Total Reserve / Reserve Fund Draws / Contributions		4	4	4
Balance at Year-End		4	4	4

Corporate Reserve / Reserve Funds

Reserve / Reserve Fund Name (In \$000s)	Reserve / Reserve Fund Number	Withdrawals (-) / Contributions (+)		
		2024	2025	2026
		\$	\$	\$
Beginning Balance		55,229	57,629	60,047
Sick Leave	XR1007			
<i>Withdrawals (-)</i>				
<i>Other Division/Agency - Operating</i>		(39,075)	(39,075)	(39,075)
<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		57,207	59,607	62,025
Interest Income		422	440	458
Balance at Year-End		57,629	60,047	62,483

Reserve / Reserve Fund Name (In \$000s)	Reserve / Reserve Fund Number	Withdrawals (-) / Contributions (+)		
		2024	2025	2026
		\$	\$	\$
Beginning Balance		48,281	32,148	16,131
Insurance	XR1010			
<i>Withdrawals (-)</i>				
<i>Other Division/Agency - Operating</i>		(87,196)	(88,511)	(89,851)
<i>Other Division/Agency - Capital</i>		-	-	(600)
<i>Contributions (+)</i>				
<i>Seniors Services and Long-Term Care - Operating</i>		918	918	918
<i>Other Division/Agency - Operating</i>		69,844	71,397	72,996
Total Reserve / Reserve Fund Draws / Contributions		31,847	15,951	(406)
Interest Income		300	180	-
Balance at Year-End		32,148	16,131	(406)

While 2026 is showing a negative ending balance, it is anticipated that one time funding injection, changing priorities or a revision in expenditures will adjust the future year balances.

Inflows and Outflows to/from Reserves and Reserve Funds

2024 – 2033 Capital Budget and Plan

Program Specific Reserve / Reserve Funds

Reserve / Reserve Fund Name (In \$000s)	Project / Sub Project Name and Number	Contributions / (Withdrawals)											
		2024 Budget	2025 Plan	2026 Plan	2027 Plan	2028 Plan	2029 Plan	2030 Plan	2031 Plan	2032 Plan	2033 Plan	Total	
XR2103 Seniors Services & Long Term Care	Beginning Balance	7,529	7,008	7,061	7,114	7,167	7,221	7,275	7,330	7,385	7,440	7,529	
	Withdrawals (-)												
	eWorkorder System	(325)										(325)	
	Time & Attendance System Review	(250)										(250)	
	Total Withdrawals	(575)	-	-	-	-	-	-	-	-	-	-	(575)
	Contributions (+)												
	Interest Income	54	53	53	53	54	54	55	55	55	55	56	542
Total Contributions	54	53	53	53	54	54	55	55	55	55	56	542	
Balance at Year-End		7,008	7,061	7,114	7,167	7,221	7,275	7,330	7,385	7,440	7,496	7,496	

Reserve / Reserve Fund Name (In \$000s)	Project / Sub Project Name and Number	Contributions / (Withdrawals)											
		2024 Budget	2025 Plan	2026 Plan	2027 Plan	2028 Plan	2029 Plan	2030 Plan	2031 Plan	2032 Plan	2033 Plan	Total	
XR2127 Dev Charges RF - Long Term Care	Beginning Balance	5,033	12,463	598	603	607	11,594	22,020	31,253	40,737	50,467	5,033	
	Withdrawals (-)												
	4610 Finch Ave East	(2,639)	(22,271)	(10,628)	(10,768)							(46,306)	
	Total Withdrawals	(2,639)	(22,271)	(10,628)	(10,768)	-	-	-	-	-	-	-	(46,306)
	Contributions (+)												
	Development Charges	10,004	10,357	10,628	10,768	10,941	10,301	9,034	9,215	9,389	9,576	100,213	
	Interest Income	65	49	4	5	46	126	199	269	341	414	1,517	
Total Contributions	10,069	10,406	10,632	10,773	10,987	10,427	9,233	9,484	9,730	9,990	101,730		
Balance at Year-End		12,463	598	603	607	11,594	22,020	31,253	40,737	50,467	60,457	60,457	

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).