

2025 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 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 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 and Nurses Services (HMNS) for vulnerable individuals who reside in the community.

Why We Do It

Seniors Services and Long-Term Care is 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 and 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.

For further information about Seniors Services and Long-Term Care, please visit: <https://www.toronto.ca/city-government/accountability-operations-customer-service/city-administration/staff-directory-divisions-and-customer-service/seniors-services-long-term-care/>

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What Service We Provide

Long-Term Care Homes:

Who We Serve: 2,600+ diverse residents requiring 24-hour nursing and personal LTC care (60+ countries of origin, 50+ languages/dialects, 38% require financial assistance), family caregivers, 4,000+ staff members and 1,000+ volunteers.

What We Deliver: Directly operate ten 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 2025 operating budget): \$397.9 Million

Seniors Services and Community Programs:

Who We Serve: Approximately 2,500 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 2025 operating budget): \$14.6 Million

Budget at a Glance

2025 OPERATING BUDGET

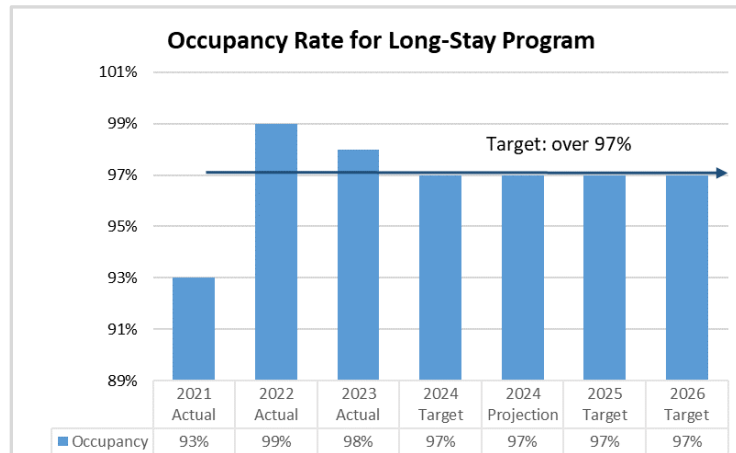
<u>\$Million</u>	<u>2025</u>	<u>2026</u>	<u>2027</u>
Revenues	\$331.7	\$324.7	\$324.7
Gross Expenditures	\$412.5	\$423.8	\$425.2
Net Expenditures	\$80.8	\$99.1	\$100.5
Approved Positions	3,623.3	3,623.3	3,623.3

2025 - 2034 10-YEAR CAPITAL PLAN

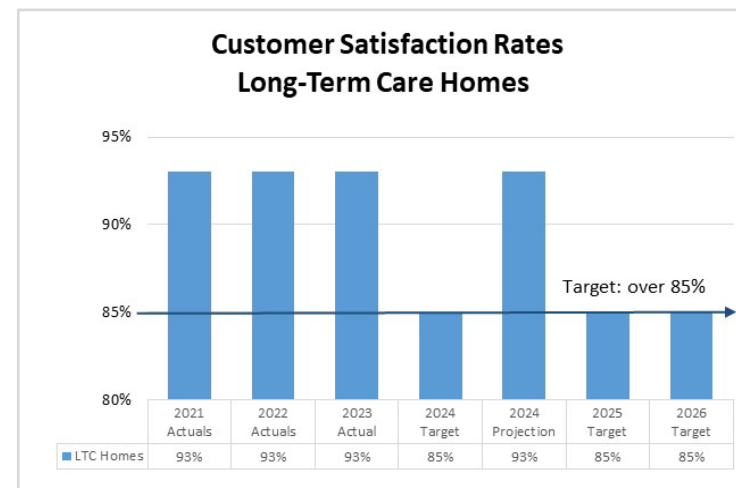
<u>\$Million</u>	<u>2025</u>	<u>2026-2034</u>	<u>Total</u>
Gross Expenditures	\$18.1	\$506.7	\$524.8
Debt			

Note: Includes 2024 carry forward funding

How Well We Are Doing – Behind the Numbers



- The Provincial target for occupancy in long-term care homes is 97%.
- Senior Services and Long-Term Care (SSLTC) work closely with the Ontario Home and Community Care Support Services Teams to ensure a smooth transition for new residents and has historically been well above the occupancy target.



- There are ten long-term care homes with 2,600+ residents who are no longer able to live on their own.
- SSLTC conducts annual surveys to assess clients' level of satisfaction with services experienced in all 10 homes.
- Customer satisfaction rates have returned to pre-pandemic levels 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	2022 Actual	2023 Actual	2024 Target	2024 Projection	Status	2025 Target	2026 Target
Outcome Measures								
LTC Homes	Customer Satisfaction Rates at LTC Homes	93%	93%	Over 85%	93%	●	Over 85%	Over 85%
Community and Seniors Services	Customer Satisfaction Rates Adult Day Program	n/a*	n/a*	Over 85%	96%	●	Over 85%	Over 85%
Community and Seniors Services	Customer Satisfaction Rates Supportive Housing Program	97%	96%	Over 85%	100%	●	Over 85%	Over 85%
Community and Seniors Services	Customer Satisfaction Rates Homemakers and Nurses Program	96%	95%	Over 85%	96%	●	Over 85%	Over 85%
Service Level Measures								
LTC Homes	Resident Care Index	106.6	108.0	106.9	107.5	●	106.9	106.9
LTC Homes	LTC Homes Occupancy Rate	99%	98%	Over 97%	Over 97%	●	Over 97%	Over 97%
Community and Seniors Services	Clients Assisted through Community – Based Programs	2,545	2,533	3,065	2,715**	●	3,065	3,065

*Measures were not collected due to reduced service as a result of COVID-19.

**2024 projection is lower than target due to the impact of COVID-19 and its transition back to full capacity.

2024 Projection to 2024 Target Comparison

● 80 - 100% (MET TARGET) ● 70 - 79% (LOW RISK) ● 69% and Under (REQUIRES ATTENTION)

EXPERIENCES, CHALLENGES AND PRIORITIES

Our Experience and Success

- Annual stakeholder surveys found that 93% of Long-Term Care (LTC) residents are satisfied with the quality of care and service they receive and 92% of their family members would recommend a City-run LTC home to others; 96% of clients receiving homemakers and nurses' services indicate they are satisfied with the program and that they can remain independent in their own home; and 100% 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.
- Expanded CareTO, the made-in-Toronto emotion-centered care model, to Bendale Acres, True Davidson Acres, and Wesburn Manor. Now one-third (800+) of Senior Services and Long-Term Care residents, including those at the pilot site Lakeshore Lodge, live in CareTO model homes.
- Opened a new Ministry of Long-Term Care designated 17-bed pilot specialized unit at Kipling Acres; Beaumont Heights provided 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.
- Celebrated 60 years of exemplary care and service at Bendale Acres; earlier in the year, the Lieutenant Governor of Ontario, the Honourable Edith Dumont, visited and had tea with the residents.
- Partnered with Toronto Public Health to launch a free mobile dental care program for seniors, screening over 400 LTC residents across three different LTCs: Kipling Acres, Castlevue Wychwood Towers and Bendale Acres. Approximately half of the residents screened received dental treatment from the program. 91% of residents and caregivers report satisfaction with the dental service received.
- Hosted a recipe and cooking showcase with George Brown College Culinary School students and LTC chefs using protein alternatives, for judging by LTC residents.
- Improved Homemakers and Nurses Services coordination between clients and contracted service providers, significantly decreasing issues related to inconsistent care and communication challenges.
- Recruited and welcomed a new cohort of volunteer members to the Toronto Seniors' Forum program advisory.

Key Challenges and Risks

- Toronto has a diverse and aging population. Long-Term Care admissions have high acuity and complex care needs. Additionally, the City-run LTC homes have waitlists of over 5,900 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 Senior Services and Long-Term Care Capital Redevelopment Plan. State of Good Repair escalation funding is required to maintain all sites, no matter the age of the infrastructure, while redeveloped sites are brought online.

Priority Actions

Drive Excellence in Care and Services

- Integrate programs and services to establish Senior Services and Long-Term Care as a Centre of Excellence for seniors' services and long-term care.
- Advance resident-centred care through implementation of CareTO to drive culture change.
- Improve care and service outcomes and align to *Fixing Long-Term Care Act* and Regulations.

Integrated Care and Service Continuum

- Enable and support easy access to a full continuum of care for Toronto seniors.
- Enhance connectivity and collaboration within care teams and with external stakeholders via robust information technologies and effective partnerships.

Implement Strategies to Support a Thriving Workforce

- Evolve and embrace an equitable, diverse, and inclusive environment.
- Foster a stable workforce of skilled, motivated people who strive for excellence.
- Establish a culture of continuous learning.

CITY STAFF PREPARED BUDGET

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

1. The 2025 Operating Budget for Seniors Services and Long-Term Care of \$412.513 million gross, \$331.761 million revenue and \$80.753 million net for the following services:

Service:

	Gross Expenditures (\$000s)	Revenue (\$000s)	Net Expenditures (\$000s)
Long-Term Care Homes	397,942.9	320,272.6	77,670.3
Community and Seniors Services	14,570.5	11,488.2	3,082.3
Total Program Budget	412,513.4	331,760.8	80,752.6

- The 2025 staff complement for Seniors Services and Long-Term Care of 3,623.3 positions is comprised of 1.0 capital position and 3,622.3 operating positions.
2. The 2025 Capital Budget for Seniors Services and Long-Term Care with cash flows and future year commitments totaling \$468.328 million as detailed by project in [Appendix 5a](#).
 3. The 2026-2034 Capital Plan for Seniors Services and Long-Term Care totalling \$56.502 million in project estimates as detailed by project in [Appendix 5b](#).
 4. That all third-party funding included in the 2025 Budget be subject to the execution of an agreement or receipt of funding. If such agreement or funding is not in place by 2025 or forthcoming, the approval to spend must be reassessed by City Council relative to other City-funded priorities and needs in future budget processes.

2025
OPERATING BUDGET

2025 OPERATING BUDGET OVERVIEW

Table 1: 2025 Operating Budget by Service

(In \$000s)	2023 Actual	2024 Budget	2024 Projection*	2025 Base Budget	2025 New / Enhanced	2025 Budget	Change v. 2024 Budget	
By Service	\$	\$	\$	\$	\$	\$	\$	%
Revenues								
Community & Seniors Services	9,806.2	11,117.2	10,659.0	11,488.2		11,488.2	371.0	3.3%
Long-Term Care Homes	268,545.7	297,812.9	305,210.6	320,272.6		320,272.6	22,459.7	7.5%
Total Revenues	278,351.9	308,930.1	315,869.5	331,760.8		331,760.8	22,830.7	7.4%
Expenditures								
Community & Seniors Services	12,369.9	14,165.4	12,614.3	14,570.5		14,570.5	405.0	2.9%
Long-Term Care Homes	343,344.0	375,517.2	367,912.3	397,942.9		397,942.9	22,425.7	6.0%
Total Gross Expenditures	355,713.9	389,682.7	380,526.6	412,513.4		412,513.4	22,830.7	5.9%
Net Expenditures	77,362.0	80,752.6	64,657.1	80,752.6		80,752.6	0.0	0.0%
Approved Positions**	3,440.8	3,624.3	N/A	3,623.3		3,623.3	(1.0)	(0.0%)

* 2024 Projection based on 9 Month Variance

**YoY comparison based on approved positions

KEY DRIVERS

Total 2025 Budget expenditures of \$412.513 million gross reflects an increase of \$22.831 million in spending above 2024 budget, predominantly arising from:

- Annualization of new positions added in 2024 for Direct Care program with additional funding from the province;
- Salary and benefits adjustment and alignment for base staffing;
- Inflationary increase for contracted services and food costs to align with experience; mostly offset by
- Increased funding in the base Level-of-Care per diem funding envelope from the province resulting in a net \$0 change in property tax funding from 2024.

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.

Senior Services and Long-Term Care's (SSTLC's) 2025 Operating Budget includes a \$22.831 million gross, \$0 net investment and will have an overall equity impact that is positive. Seniors living in LTC homes are among some of the most vulnerable seniors in the city. An intersectional analysis reveals that the 2,600+ residents living in SSLTC's ten LTC homes are culturally diverse, coming from 63 countries of origin; 67% have dementia; and 38% are subsidized and require financial assistance or rate reductions. As such, these individuals 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. SSLTC also serves 2,500+ clients living on a low income in the community through the Homemakers and Nurses Services program and Supportive Housing program. These programs support older adults to live safely and independently in their homes. These ongoing initiatives led by SSLTC will continue to have a positive impact on vulnerable seniors' access to City services, access to health services, sense of identity and belonging and safety and security.

2025 OPERATING BUDGET KEY COST DRIVERS

The 2025 Net Operating Budget for Seniors Services and Long-Term Care of \$80.753 million is the same as the 2024 Net Budget. Table 2 below summarizes the key cost drivers for the 2025 Budget.

Table 2: 2025 Key Cost Drivers

(In \$000s)	2025				2026 Annualized impact (Net)
	Revenues	Gross	Net	Positions**	
2024 Projection*	315,869.5	380,526.6	64,657.1	N/A	N/A
2024 Budget	308,930.1	389,682.7	80,752.6	3,624.3	N/A
Key Cost Drivers:					
Prior Year Impacts					
Reversal of 2024 Leap Year Impact	(670.9)	(40.5)	630.4		
Annualization of Behavior Support Unit at Kipling Acres	317.6	317.6			
Delivery of Capital Projects	(187.1)	(187.1)		(1.0)	
Salary and Benefits					
Salary and Benefits Adjustment		8,953.3	8,953.3		11,290.5
Annualization of 2024 Direct Care Staffing		7,747.1	7,747.1		
Non-Salary Inflation					
Contracted Services		3,211.0	3,211.0		
Food Costs		1,434.3	1,434.3		
Utilities		489.2	489.2		
Revenue Changes					
Provincial Funding	23,420.8		(23,420.8)		7,037.0
Other Changes					
Alignment to Historical Actuals		584.2	584.2		
Various Adjustments	(49.6)	321.6	371.2		51.8
Sub Total Key Cost Drivers	22,830.8	22,830.8	0.0	(1.0)	18,379.3
Total 2025 Base Budget	331,760.8	412,513.4	80,752.6	3,623.3	18,379.3
2025 Budget	331,760.8	412,513.4	80,752.6	3,623.3	18,379.3
Change from 2024 Budget (\$)	22,830.8	22,830.8		(1.0)	N/A
Change from 2024 Budget (%)	7.4%	5.9%	0.0%	0.0%	N/A

*Based on 9 Month Variance

**YoY comparison based on approved positions

Key Base Drivers:**Prior Year Impacts:**

- Reversal of 2024 leap year adjustments for per diem services.

Delivery of Capital Projects:

- The 2025 Operating Budget accounts for a decrease for a temporary position no longer required for the delivery of capital projects.

Salary and Benefits:

- Annualization of 293.2 Direct Care positions approved in 2024 Budget combined with salary and benefits adjustment and alignment to base staffing.

Non-Salary Inflation:

- Increases in contracted services, food costs and utilities due to inflationary pressures to align with experience.

Revenue Changes:

- Increase funding from the Province for the base Level-of-Care per diem funding envelope adjusted by the 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 and in Direct Care Staffing funding to meet the Ministry of Long-Term Care's target of 4.0 direct nursing hours per resident per day.
- One-time funding of \$6.715 million from the province to meet the *Ontario Fire Code* requirements.

Other Changes:

- Alignment of non-salary expenses to match experience.
- Increase in inter-divisional charges for services and insurance contribution.

Note:

1. For additional information, please refer to [Appendix 4](#) for Operating Program Provincial/Federal Funding Streams by Funding Source, respectively.

2026 AND 2027 OUTLOOKS**Table 5: 2026 and 2027 Outlooks**

(In \$000s)	2025 Budget	2026 Incremental Outlook	2027 Incremental Outlook
Revenues			
Reversal of One-Time Funding		(6,715.3)	
Other Adjustment		(315.0)	18.8
Total Revenues	331,760.8	(7,030.3)	18.8
Gross Expenditures			
Salary & Benefits		11,292.0	1,321.7
Other Adjustment		57.0	60.5
Total Gross Expenditures	412,513.4	11,349.0	1,382.3
Net Expenditures	80,752.6	18,379.3	1,363.5
Approved Positions	3,623.3		

Key Outlook Drivers

The 2026 Outlook with total gross expenditures of \$423.862 million reflects an anticipated \$11.349 million or 2.75% increase in gross expenditures above the 2025 Operating Budget. The 2027 Outlook expects a further increase of \$1.382 million or 0.33% above the 2026 Outlook.

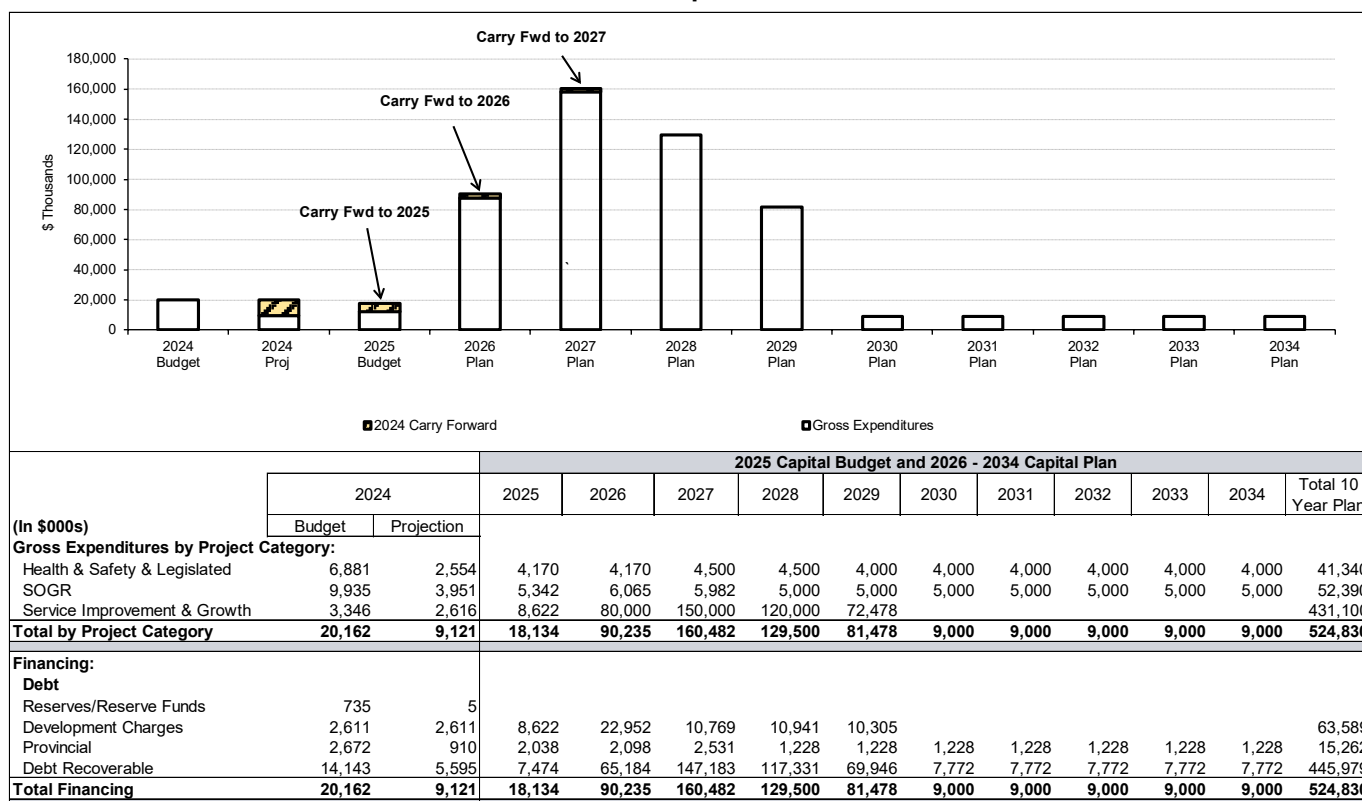
These changes arise from the following:

- **Reversal of One-Time Funding:** Reduced funding in 2026 to reflect one-time provincial funding in 2025 to meet the *Ontario Fire Code* requirements.
- **Salary and Benefits:** Anticipated increase in salary and benefits related to contractual obligations and hiring positions.

2025 – 2034 CAPITAL BUDGET AND PLAN

2025 – 2034 CAPITAL BUDGET AND PLAN OVERVIEW

Chart 1: 10-Year Capital Plan Overview



			2025 Capital Budget and 2026 - 2034 Capital Plan										
(In \$000s)	2024		2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	Total 10 Year Plan
	Budget	Projection											
	Gross Expenditures by Project Category:												
Health & Safety & Legislated	6,881	2,554	4,170	4,170	4,500	4,500	4,000	4,000	4,000	4,000	4,000	4,000	41,340
SOG	9,935	3,951	5,342	6,065	5,982	5,000	5,000	5,000	5,000	5,000	5,000	5,000	52,390
Service Improvement & Growth	3,346	2,616	8,622	80,000	150,000	120,000	72,478						431,100
Total by Project Category	20,162	9,121	18,134	90,235	160,482	129,500	81,478	9,000	9,000	9,000	9,000	9,000	524,830
Financing:													
Debt													
Reserves/Reserve Funds	735	5											
Development Charges	2,611	2,611	8,622	22,952	10,769	10,941	10,305						63,589
Provincial	2,672	910	2,038	2,098	2,531	1,228	1,228	1,228	1,228	1,228	1,228	1,228	15,262
Debt Recoverable	14,143	5,595	7,474	65,184	147,183	117,331	69,946	7,772	7,772	7,772	7,772	7,772	445,979
Total Financing	20,162	9,121	18,134	90,235	160,482	129,500	81,478	9,000	9,000	9,000	9,000	9,000	524,830

Project Updates (\$221.9 Million)

The 2025-2034 Capital Budget and Plan reflects the following changes to existing projects over the nine common years (2025-2033):

- \$259.7 million - Increase in the 4610 Finch Avenue East Redevelopment project due to cost escalations which were identified from the completion of a Class C estimate.
- \$(12.0) million – Decrease in Health and Safety projects to align with capacity to deliver.
- \$(25.8) million – Decrease in State of Good Repair projects to align with capacity to deliver.




New Projects (\$0.0 Million)

The 2025-2034 Capital Budget and Plan has no new projects.

Note:

For additional information, please refer to [Appendix 5](#) for a more detailed listing of the 2025 and 2026-2034 Capital Budget and Plan by project; [Appendix 6](#) for Reporting on Major Capital Projects – Status Update; [Appendix 7](#) for Capacity to Deliver Review; and [Appendix 8](#) for a Summary of Capital Delivery Constraints, [Appendix 9](#) for Capital Program Provincial/Federal Funding Streams by Projects, respectively.

2025 – 2034 CAPITAL BUDGET AND PLAN**\$524.8 Million 10-Year Gross Capital Program**

		
Aging Infrastructure	Health and Safety	Service Improvement and Growth
\$52.4 M 9.98%	\$41.3 M 7.88%	\$431.1 M 82.14%
Roofing / Flooring / Windows Building Automation Systems Internal upgrades Exterior Maintenance	Fire Alarm Boilers Life Safety Systems HVAC	4610 Finch Ave. East

How the Capital Program is Funded

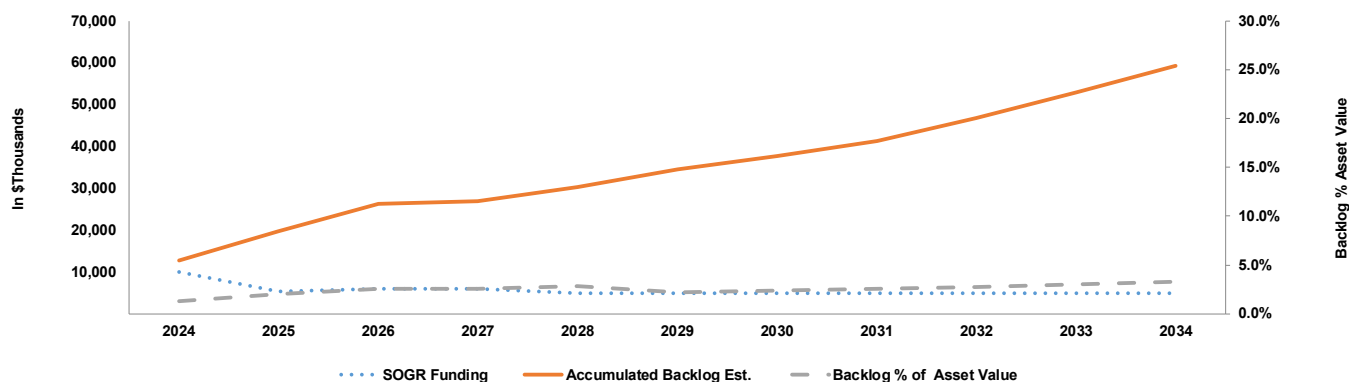
City of Toronto		Provincial Funding	
\$509.6 M 97%		\$15.3 M 3%	
Debt	\$ 0.0 M	Minor Capital Program	\$ 12.7 M
Recoverable Debt - City Building Fund	\$ 404.4 M	Strategic Priorities Infrastructure Fund	\$ 2.6 M
Recoverable Debt - Debt Servicing Reserve*	\$ 41.6 M		
Development Charges	\$63.6 M		

*The Ministry of Long-Term Care's Construction Funding 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. As a result, the City can expect a recovery of approximately \$82.0 million (spread out over 25 years) upon completion of the 378 beds long-term care home redevelopment project located at 4610 Finch Avenue East, expected to be completed in December 2029.

STATE OF GOOD REPAIR (SOGR) FUNDING AND 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 and Backlog



\$ Thousands	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
SOGR Funding	9,935	5,342	6,065	5,982	5,000	5,000	5,000	5,000	5,000	5,000	5,000
Accumulated Backlog Est.	12,666	19,813	26,236	26,837	30,337	34,504	37,754	41,337	46,837	53,004	59,171
Backlog % of Asset Value	1.3%	2.0%	2.5%	2.5%	2.8%	2.2%	2.4%	2.5%	2.8%	3.0%	3.3%
Total Asset Value	973,971	1,001,437	1,029,678	1,058,715	1,088,571	1,554,896	1,598,745	1,643,829	1,690,185	1,737,848	1,786,856

- 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 2025-2034 Budget and Capital Plan allocates a total of \$52.390 million over 10 years, including \$5.342 million in 2025 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 requirements.
- While the Capital Plan includes an investment of \$52.390 million in SOGR for the next 10 years, it is still anticipated that the backlog will increase from \$12.666 million in 2024 to \$59.171 million in 2034, representing 3.3% of the total replacement asset value estimated to be \$1.787 billion by 2034.
- Seniors Services and Long-Term Care will continue to refine these estimates based on planned condition assessments of its asset inventory and the SOGR backlog analysis including asset values.

OPERATING IMPACT OF COMPLETED CAPITAL PROJECTS

Approval of the 2025 Capital Budget will not impact the 2026 Operating Budget.

- For the Previously Approved project 4610 Finch Avenue East Redevelopment there is no longer any future operating impact as the new beds will replace existing LTC beds as per the council approved [EX7.1 Updated Long-Term Financial Plan](#) which recommended that the City inform the Province of Ontario that the City is unable to implement the previously announced 978 new long-term care home beds in the City in the absence of a revised funding model.
- The project and impacts will be reviewed each year and be considered as part of future year budget processes.

APPENDICES

Appendix 1

2025 Operating Budget by Category

Category (In \$000s)	2022 Actual	2023 Actual	2024 Budget	2024 Projection*	2025 Budget	2025 Change from 2024 Budget	
	\$	\$	\$	\$	\$	\$	%
Provincial Subsidies	223,582.0	216,210.7	249,486.0	251,404.7	265,058.8	15,572.8	6.2%
Federal Subsidies	127.7						
User Fees & Donations	55,030.6	60,557.3	57,947.5	62,687.2	65,432.8	7,485.3	12.9%
Transfers From Capital	286.8	208.1	615.4	615.4	428.3	(187.1)	(30.4%)
Sundry and Other Revenues	1,559.0	1,212.5	646.5	927.5	655.8	9.3	1.4%
Inter-Divisional Recoveries	221.5	163.3	234.7	234.7	185.1	(49.6)	(21.1%)
Total Revenues	280,807.7	278,351.9	308,930.1	315,869.5	331,760.8	22,830.7	7.4%
Salaries and Benefits	276,887.5	285,934.6	325,010.4	309,725.4	341,832.8	16,822.4	5.2%
Materials & Supplies	36,088.9	33,357.0	31,388.4	29,275.5	34,832.0	3,443.6	11.0%
Equipment	5,521.3	5,424.9	6,445.8	11,725.0	6,208.6	(237.3)	(3.7%)
Service and Rent	30,987.3	27,769.5	24,263.4	26,368.1	26,743.1	2,479.7	10.2%
Contribution To Reserves/Reserve Funds	1,186.4	1,268.1	1,332.9	1,332.9	1,410.3	77.4	5.8%
Other Expenditures	195.2	423.9	58.5	627.2	54.3	(4.2)	(7.2%)
Inter-Divisional Charges	1,042.5	1,535.9	1,183.2	1,472.5	1,432.3	249.1	21.1%
Total Gross Expenditures	351,909.1	355,713.9	389,682.7	380,526.6	412,513.4	22,830.7	5.9%
Net Expenditures	71,101.4	77,362.0	80,752.6	64,657.1	80,752.6		

*Projection based on 9 Month Variance

Appendix 2

Summary of 2025 Service Changes

N/A

Appendix 3

Summary of 2025 New / Enhanced Service Priorities Included in Budget

N/A

Appendix 4

Operating Program Provincial/Federal Funding Streams by Program

Program Name	Federal / Provincial	Budget (in 000's)		
		2025	2026	2027
<i>Adult Day Services Program</i>	Provincial	1,437	1,444	1,451
<i>Attending Nurse Practitioners</i>	Provincial	246	246	246
<i>Behavioral Specialized Unit</i>	Provincial	3,031	3,031	3,031
<i>Behavioral Supports Ontario</i>	Provincial	2,758	2,758	2,758
<i>Comprehensive Minor Capital</i>	Provincial	1,791	1,791	1,791
<i>Direct Care</i>	Provincial	62,333	62,333	62,333
<i>Equalization Adjustment</i>	Provincial	139	139	139
<i>High Intensity Needs Claims</i>	Provincial	1,034	1,034	1,034
<i>Hiring More Nurse Practitioners</i>	Provincial	659	659	659
<i>Homemakers & Nurses Services</i>	Provincial	4,240	4,240	4,240
<i>Infection Prevention and Control Personnel and Training</i>	Provincial	2,531	2,531	2,531
<i>Integrated Technology Solutions Program</i>	Provincial	232	232	232
<i>Laboratory Services Funding</i>	Provincial	146	146	146
<i>Level of Care</i>	Provincial	157,606	157,269	157,269
<i>Pay Equity</i>	Provincial	6,478	6,478	6,478
<i>PSW Permanent Wage Enhancement</i>	Provincial	7,500	7,500	7,500
<i>Resident Health and Well-Being Program</i>	Provincial	232	232	232
<i>Supporting Professional Growth Fund</i>	Provincial	343	343	343
<i>Supportive Housing</i>	Provincial	5,606	5,614	5,621
<i>One-Time MOLTC Operating funding</i>	Provincial	6,715		
Total Funding		265,059	258,022	258,036

Appendix 5

2025 Capital Budget; 2026 - 2034 Capital Plan Including Carry Forward Funding

Projects (In \$000s)	2025 Budget	2026 Plan	2027 Plan	2028 Plan	2029 Plan	2030 Plan	2031 Plan	2032 Plan	2033 Plan	2034 Plan	2025 - 2034 Total	Health & Safety & Legislated	SOGR	Growth & Improved Service
SPIF Community Parkland	1,105	1,187	1,189								3,481		3,481	
Building SOGR	4,237	4,878	4,793	5,000	5,000	5,000	5,000	5,000	5,000	5,000	48,908		48,908	
Building Health & Safety	4,170	4,170	4,500	4,500	4,000	4,000	4,000	4,000	4,000	4,000	41,340	41,340		
4610 Finch Ave East	8,622	80,000	150,000	120,000	72,478						431,100			431,100
Total Expenditures (including carry forward from 2024)	18,134	90,235	160,482	129,500	81,478	9,000	9,000	9,000	9,000	9,000	524,830	41,340	52,390	431,100

Appendix 5a

2025 Cash Flow and Future Year Commitments Including Carry Forward Funding

Projects (In \$000s)	2025 Budget	2026 Plan	2027 Plan	2028 Plan	2029 Plan	2030 Plan	2031 Plan	2032 Plan	2033 Plan	2034 Plan	Total 2025 Cash Flow & FY Commits	Previously Approved	Change in Scope	New w/ Future Year
SPIF Community Parkland	1,105	1,187	1,189								3,481	3,481		
Building SOGR	4,237	4,878	4,793	2,772	2,739						19,419	19,419		
Building Health & Safety	4,170	4,170	3,427	2,561							14,327	14,327		
4610 Finch Ave East	8,622	80,000	150,000	120,000	72,478						431,100	171,442	259,658	
Total Expenditures (including carry forward from 2024)	18,134	90,235	159,409	125,333	75,217						468,328	208,670	259,658	

Appendix 5b

2026 - 2034 Capital Plan

Projects (In \$000s)	2026 Plan	2027 Plan	2028 Plan	2029 Plan	2030 Plan	2031 Plan	2032 Plan	2033 Plan	2034 Plan	2026 - 2034 Total	Health & Safety & Legislated	SOGR	Growth & Improved Service
Building SOGR			2,228	2,261	5,000	5,000	5,000	5,000	5,000	29,489		29,489	
Building Health & Safety		1,073	1,939	4,000	4,000	4,000	4,000	4,000	4,000	27,012	27,012		
Total Expenditures		1,073	4,167	6,261	9,000	9,000	9,000	9,000	9,000	56,502	27,012	29,489	

Appendix 6

Reporting on Major Capital Projects: Status Update

Division/Project name		2024 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 Carae												
4610 Finch Avenue East		2,611	769	2,611	175,970	2,686	On Track	Mar-20	Dec-27	Dec-29	Ⓞ	®
	Comments:	Project is in the design development and zoning application phase. Division is currently working with City planners on the required rezoning application.										
	Explanation for Delay:	Zoning By-law Approval / Site Plan Approval combined submission no longer allowed due to Bill 109. Due to unknown City infrastructure capacity issue, an unplanned Sanitary Flow capacity analysis was required.										

On/Ahead of Schedule



>70% of Approved Project Cost

Minor Delay < 6 months



Between 50% and 70%

Significant Delay > 6 months



< 50% or > 100% of Approved

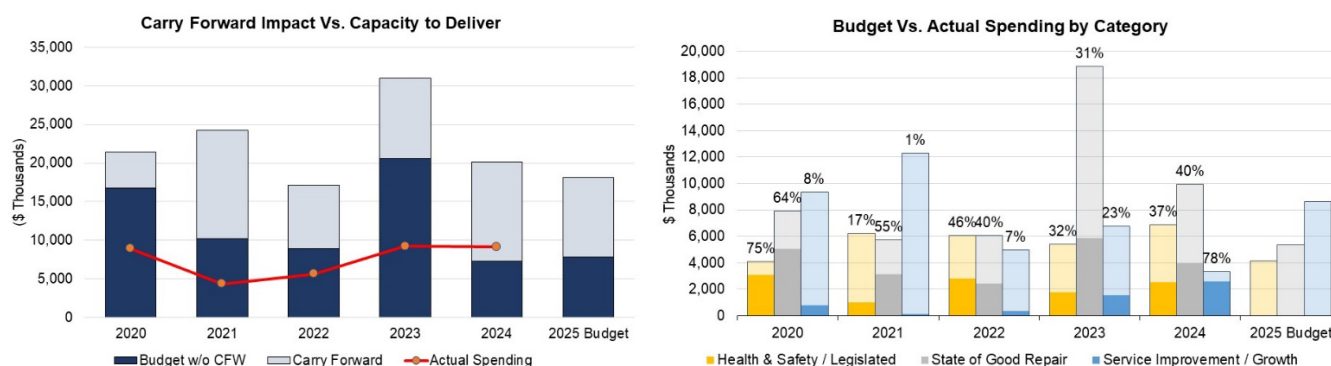
Appendix 7

Capacity to Deliver Review

The 10-year Plan has been developed with consideration of historically demonstrated capacity to deliver within any given year of a 10-year plan. In addition, a review was undertaken to ensure budgets align with the capacity available in the market to deliver on capital projects and assets.

A key component in determining an appropriate level of annual cash flow includes evaluating historical capacity to deliver by project categories (Chart 3 below) and assessing projected 2024 underspending that will be carried forward into the 2025 capital budget and plan.

Chart 3 – Capacity to Deliver



Impact of Capacity to Deliver Review on the 10-Year Plan

- Senior Services and Long-Term Care's actual spending over the previous five years, from 2020 to 2024, has averaged \$7.424 million per year or 33%. The division experienced lower spending from 2020-2022 due to several factors including the impact of the COVID-19 pandemic. This included a reduced number of bidders on state of good repair projects and health and safety related contracts due to lack of available trades, supply chain issues and labour/equipment shortages which caused significant cost escalations and delayed completion of projects.
- The projected spending for 2024 as of the third quarter is \$9.121 million or 45% of the 2024 Capital Budget. Challenges in spending are mainly due to delays in procurement for Health and Safety and State of Goods Repair projects.
- Based on the review of historical capital spending and an assessment of capacity to deliver, \$10.311 million in capital spending originally cash flowed in 2024 has been deferred to 2025, 2026 and 2027 with \$5.636 million in 2025, \$2.626 million in 2026 and \$2.049 million in 2027. Adjustments to the 10-Year Capital Plan are noted below:
 - Health and Safety and State of Good Repair projects have been recast in the 10-year plan with cash flows reflecting the realistic capacity to deliver 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 project (2023-2029) have been re-aligned based on a review of updated project deliverables and timelines. The project is anticipated to be completed in 2029.

Appendix 8

Summary of Capital Delivery Constraints

Projects	Total Project Cost	Non-Debt Funding	Debt Required	Cash Flow (In \$ Millions)									
				2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
NOT INCLUDED													
<i>Castleview Wychwood Towers Redevelopment</i>	547	99	448				2	3	11	43	217	217	54
<i>Fudger House Redevelopment</i>	8		8								1	2	5
<i>Lakeshore Lodge Redevelopment</i>	20		20							1	1	4	14
<i>Seven Oaks Redevelopment</i>	299	54	245			1	2	6	24	118	118	30	
Total Delivery Constraints (Not Included)	874	153	721			1	4	9	34	162	337	251	74

- In addition to the 10-Year Capital Plan of \$524.830 million, Seniors Services and Long-Term Care has identified \$873.943 million in capital delivery constraints as reflected in the table above.
- In total, the City has four SSLTC homes planned for redevelopment presented above: Castleview Wychwood Towers, Fudger House, Lakeshore Lodge and Seven Oaks. These long-term care homes, which are directly operated by the City, require redevelopment to meet current design standards.
- Construction of Fudger House will extend beyond the 2034 timeline to 2038 with additional project costs of \$265.341 million, resulting in a total capital delivery constraint of \$273.600 million.
- Construction of Lakeshore Lodge will extend beyond the 2034 timeline to 2037 with additional project costs of \$160.316 million, resulting in a total capital delivery constraint of \$180.000 million.
- Based on the above update, the total capital delivery constraint to redevelop the four SSLTC homes by 2038 is \$1.300 billion in unmet needs.
- 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

Program Name	Provincial	Budget (in 000's)		
		2025	2026-2034	Total
Long-Term Care Minor Capital Program	Provincial	1,228	11,481	12,709
Strategic Priorities Infrastructure Fund	Provincial	810	1,743	2,553
Total Funding		2,038	13,223	15,262

Appendix 10

Inflows and Outflows to/from Reserves and Reserve Funds

2025 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 (+)		
		2025	2026	2027
		\$	\$	\$
Beginning Balance		64,190.9	66,555.7	67,939.1
Sick Leave	XR1007			
<i>Withdrawals (-)</i>				
Operating Contributions - Seniors Services and Long-Term Care		415.0	415.0	415.0
<i>Contributions (+)</i>				
Total Reserve / Reserve Fund Draws / Contributions		64,605.9	66,970.7	68,354.1
Other Program / Agency Net Withdrawals & Contributions		1,299.3	299.3	(\$800.7)
Interest Income		650.5	669.1	677.5
Balance at Year End		66,555.7	67,939.1	68,230.9

Reserve / Reserve Fund Name (In \$000s)	Reserve / Reserve Fund Number	Withdrawals () / Contributions (+)		
		2025	2026	2027
		\$	\$	\$
Beginning Balance		49,056.8	35,116.6	19,252.1
Insurance	XR1010			
<i>Withdrawals (-)</i>				
Operating Contributions - Seniors Services and Long-Term Care		995.3	995.3	995.3
<i>Contributions (+)</i>				
Total Reserve / Reserve Fund Draws / Contributions		50,052.1	36,111.9	20,247.4
Other Program / Agency Net Withdrawals & Contributions		(\$15,354.3)	(\$17,130.3)	(\$19,246.7)
Interest Income		418.8	270.5	101.3
Balance at Year End		35,116.6	19,252.1	1,102.0

Inflows and Outflows to/from Reserves and Reserve Funds**2025 – 2034 Capital Budget and Plan****Program Specific Reserve / Reserve Funds**

Reserve / Reserve Fund Name (In \$000s)	Project / Sub Project Name and Number	Contributions / (Withdrawals)										Total
		2025 Budget	2026 Plan	2027 Plan	2028 Plan	2029 Plan	2030 Plan	2031 Plan	2032 Plan	2033 Plan	2034 Plan	
XR2127 Dev Charges RF - Long Term Care	Beginning Balance	9,560.2	12,263.7	229.0	231.3	233.6	235.8	9,321.3	18,683.7	28,313.5	38,233.5	
	Withdrawals (-)											
	4610 Finch Ave East	(\$8,622.0)	(\$22,951.9)	(\$10,769.0)	(\$10,941.0)	(\$10,305.1)						(\$63,589.1)
	Total Withdrawals	(\$8,622.0)	(\$22,951.9)	(\$10,769.0)	(\$10,941.0)	(\$10,305.1)						(\$63,589.1)
	Contributions (+)											
	Development Charges	11,217.0	10,855.0	10,769.0	10,941.0	10,305.0	9,038.0	9,223.0	9,396.0	9,589.0	9,302.0	100,635.0
	Total Contributions	11,217.0	10,855.0	10,769.0	10,941.0	10,305.0	9,038.0	9,223.0	9,396.0	9,589.0	9,302.0	100,635.0
	Interest Income	108.6	62.2	2.3	2.3	2.3	47.5	139.3	233.8	331.1	428.8	1,358.3
Balance at Year End		12,263.7	229.0	231.3	233.6	235.8	9,321.3	18,683.7	28,313.5	38,233.5	47,964.4	

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 in annual budget.

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

Capital Budget and Plan: A Capital Budget and Plan is the City's 10-year strategy to acquire/build assets or extend the useful lives of existing assets. The Capital Budget is the first year of approved cash flows and future year's commitments and the remaining nine years include project estimates.

Capital Delivery 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 provide services.

Operating Impact of Completed Capital Projects: The Operating Budget Impact of Capital is the change in operating expenditure and / or revenue, which is projected to occur during the implementation of a capital project and / or when a capital project is completed. These changes should be documented on a Business Case Form in the appropriate category.

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

Salary and Benefits Adjustment: General increases related to contractual obligations, such as cost of living, step increases, pay for performance and progression pay.

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

Tax Supported Budget: Budget funded by property taxes.

User Fees: Includes all program-generated fees and rental revenue for the use of its services (such as the TTC fare, ice rental fees and various City permits).