



## Long-Term Care Homes & Services

### 2016 – 2025 CAPITAL BUDGET AND PLAN OVERVIEW

Long-Term Care Homes & Services (LTCHS) is responsible for maintaining 10 long-term care homes with an asset replacement value of \$248.8 million in a state of good repair to ensure the safety and comfort of residents and to meet Ministry of Health and Long-Term (MOHLTC) requirements.

The 2016-2025 Capital Budget and Plan totaling \$94.266 million includes funding to complete the redevelopment of Kipling Acres Phase II project, continue the capital maintenance program for the City's long-term care homes and provide funding to commence a service improvement project which is expected to improve care planning and support care based decision making.

### Highlights

#### Overview

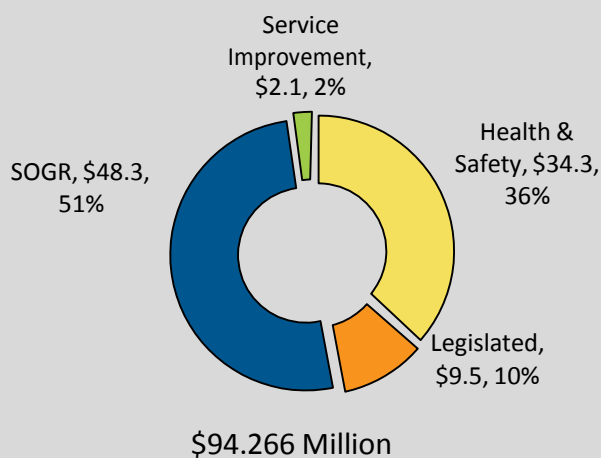
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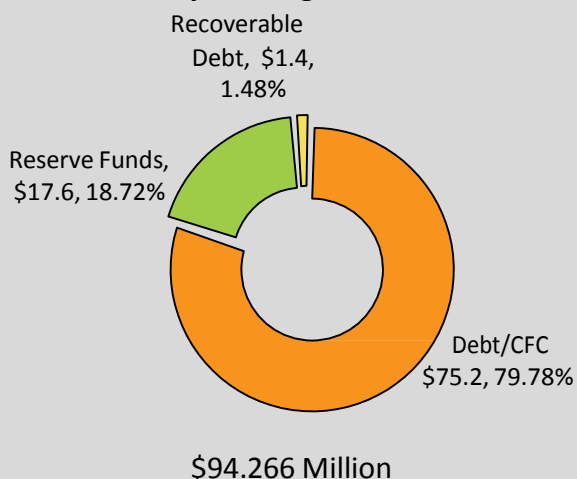
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### Capital Spending and Financing

#### 2016-2025 Capital Budget and Plan by Expenditures Category



#### 2016-2025 Capital Budget and Plan by Funding Source



### Where does the money go?

The 2016–2025 Capital Budget and Plan totaling \$94.266 million provides funding for:

- Completion of mandated Kipling Acres Redevelopment project (Phase II).
- Service Improvement Project (Electronic Healthcare Record System) that will deliver a client-information system to improve care planning and decision making.
- State of Good Repair (SOGR) projects that include Health & Safety projects such as building upgrades, electrical, mechanical and specialty systems.

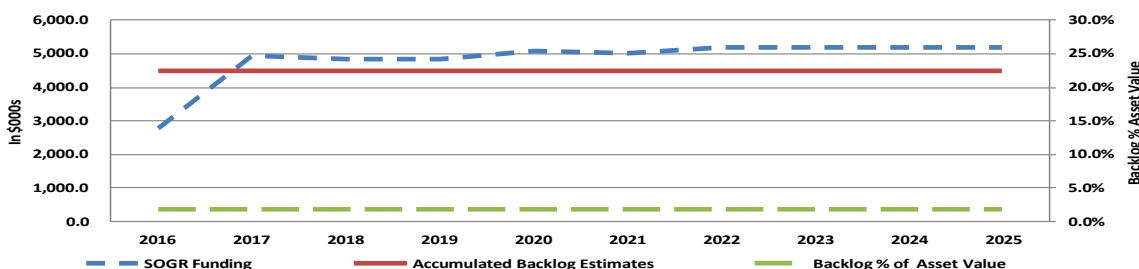
### Where does the money come from?

The 10-Year Capital Plan is funded by 3 major sources:

- New debt funding of \$75.214 million comprises 80% of the Program's 10 – year capital funding which meets the debt guidelines over the 10 year planning period.
- Reserve Funding of \$17.652 million or 19% will be provided from the Homes for the Aged Capital Reserve to partially fund Capital Maintenance program and Service Improvement Project.
- Recoverable debt funding of \$1.400 million or 1% is related to the Kipling Acres Phase II project. The City initially funds this debt; MOHLTC contributes Construction Subsidy on a 25-year period following project completion.

### State of Good Repair Backlog

The 10-Year Capital Plan includes cash flow funding of \$48.268 million for State of Good Repair projects to address the backlog. The SOGR backlog as a % of asset replacement value is expected to remain at 1.8% between 2016-2025.



## Key Issues & Priority Actions

**Long Term Homes – Unmet needs** As mandated by the Ministry of Health and Long-Term Care (MOHLTC), the City of Toronto has five long-term care homes classified as "B" and "C" that need to be redeveloped over a 10-15 year period.

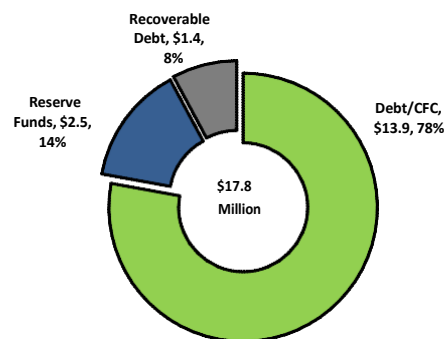
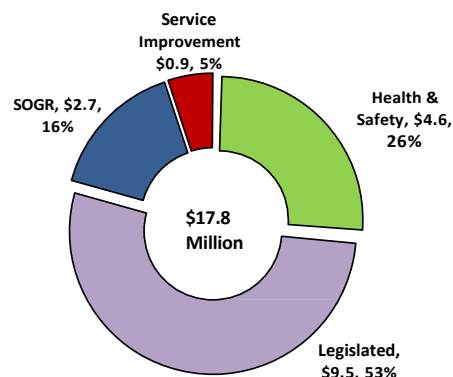
- ✓ The 5 long-term care homes identified for redevelopment are Carefree Lodge, Castleview Wychwood Towers, Fudger House, Lakeshore Lodge and Seven Oaks. The cost estimate, excluding George Street Revitalization (GSR) is \$414.0 million, of which \$138.6 million will be recovered from the MOHLTC after project completion over a 25-year period.
- ✓ Work is currently underway to develop procurement and delivery options for the larger GSR project and a report is expected in June 2016. Please refer to the 2016 Capital Budget Notes for Shelter, Support and Housing Administration for further information.
- ✓ The capital costs to redevelop the five remaining homes are not included in the 2016-2025 Capital Budget and Plan. However the plan includes \$48.268 million to maintain state of good repair until redevelopment can start.



## 2016 Capital Budget Highlights

The 2016 Capital Budget for Long-Term Care Homes & Services of \$17.871 million, excluding carry forward funding, will:

- Complete the construction of Kipling Acres Phase II, 145 bed facility expected in May 2016 (\$9.500 million);
- Continue the capital maintenance plan to address the required SOGR and Health and Safety Requirements at 10 long-term care homes (\$7.465 million);
- Begin the needs analysis, risk assessment and specification development for the Electronic Healthcare Record System (\$0.906 million). The project will provide a comprehensive electronic record of health-related information which will create efficiencies in business processes.



**II: COUNCIL APPROVED BUDGET**

City Council approved the following recommendations:

1. City Council approve the 2016 Capital Budget for Long-Term Care Homes & Services with a total project cost of \$6.571 million, and 2016 cash flow of \$21.681 million and future year commitments of \$4.046 million comprised of the following:
  - a) New Cash Flow Funds for:
    - i. 6 new / change in scope sub-projects with a 2016 total project cost of \$6.571 million that requires cash flow of \$6.571 million in 2016 and future year cash flow commitments of \$3.658 million for 2017 and \$0.388 million for 2018;
    - ii. 3 previously approved sub-projects with a 2016 cash flow of \$11.300 million; and
  - b) 2015 approved cash flow for 8 previously approved sub-projects with carry forward funding from 2015 into 2016 totaling \$3.810 million.
2. City Council approve the 2017 - 2025 Capital Plan for Long-Term Care Homes & Services totaling \$76.395 million in project estimates, comprised of \$10.073 million in 2017; \$9.078 million for 2018; \$8.690 million for 2019; \$7.977 million for 2020; \$7.977 million for 2021; \$8.150 million for 2022; \$8.150 million for 2023; \$8.150 million for 2024; and \$8.150 million in 2025.

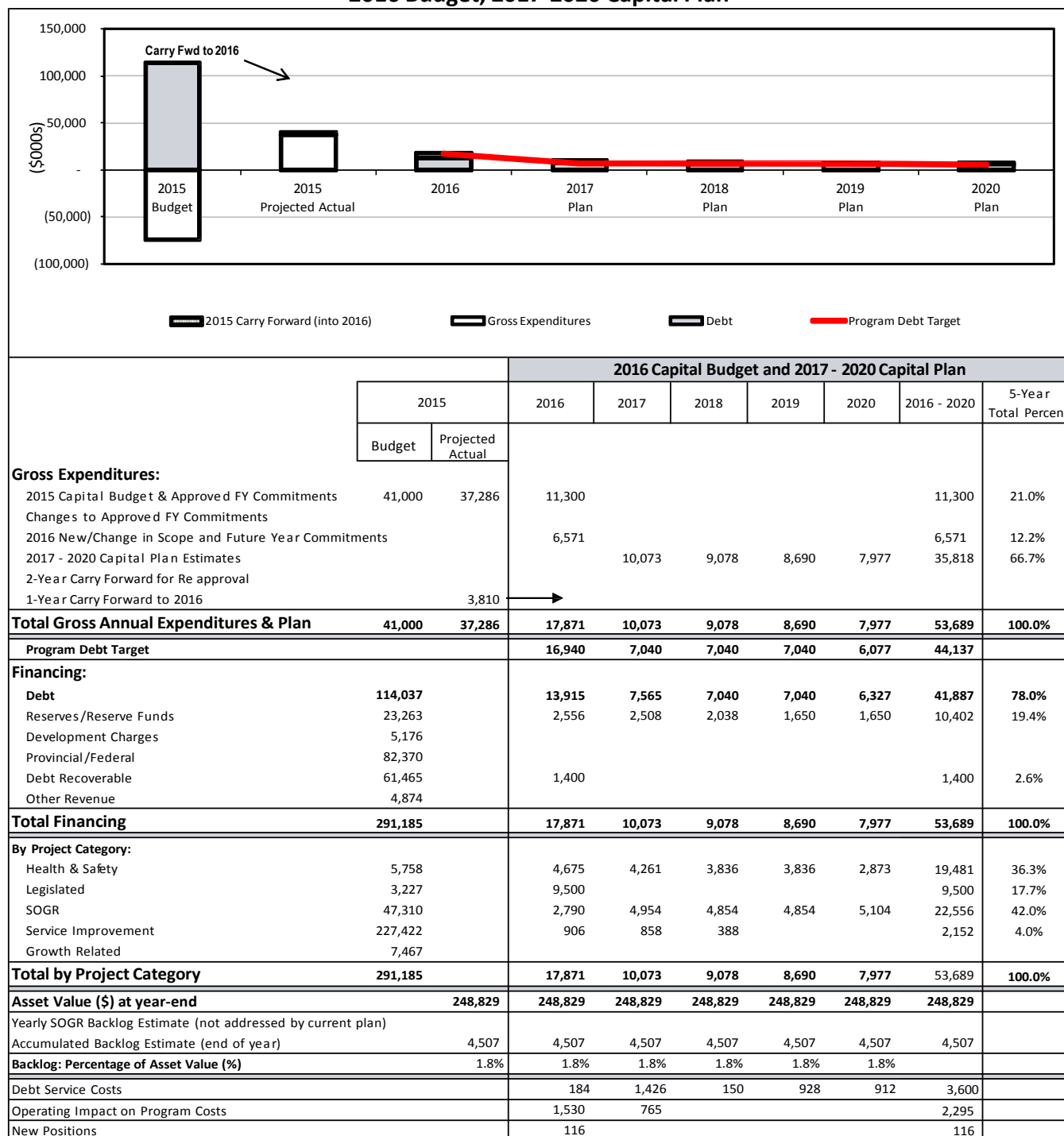


## **Part I:**

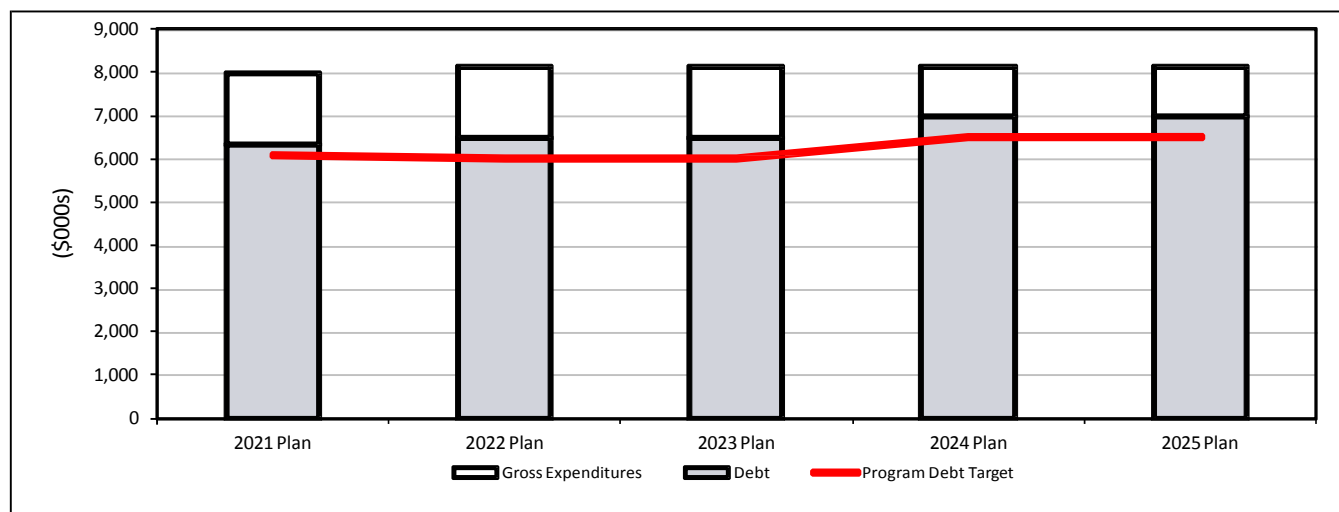
### 10-Year Capital Plan

# 10 Year Capital Plan

**Table 1a**  
**2016 Budget, 2017-2020 Capital Plan**



**Table 1b**  
**2021 - 2025 Capital Plan**



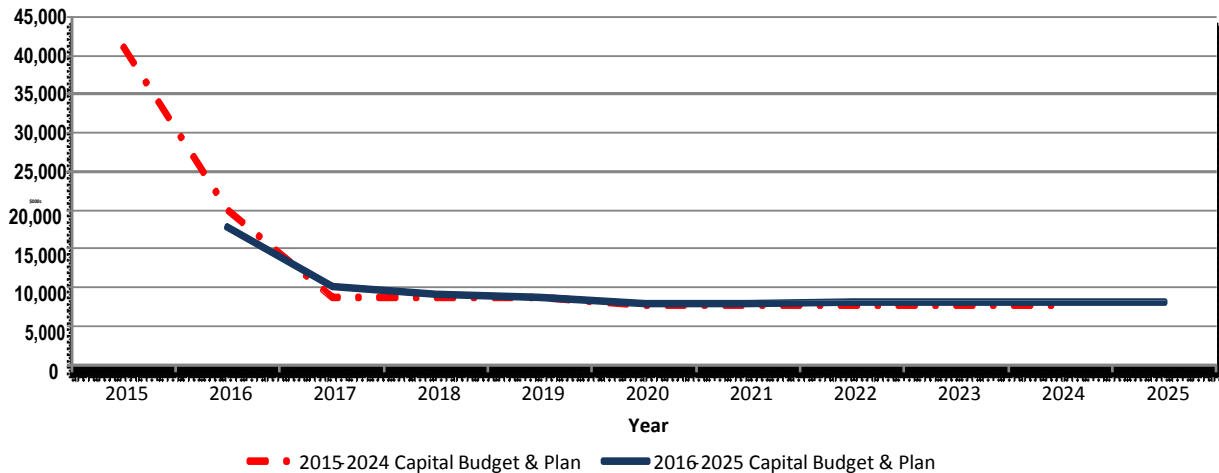
	2021 - 2025 Capital Plan						
	2021	2022	2023	2024	2025	2016 - 2025	10-Yea 5 Total Percent
<b>Gross Expenditures:</b>							
2015 Capital Budget & Approved FY Commitments						11,300	12.0%
Changes to Approved FY Commitments							
2016 New/Change in Scope and Future Year Commitments						6,571	7.0%
2021 - 2025 Capital Plan Estimates	7,977	8,150	8,150	8,150	8,150	76,395	81.0%
2-Year Carry Forward for Re approval							
<b>Total Gross Annual Expenditures &amp; Plan</b>	<b>7,977</b>	<b>8,150</b>	<b>8,150</b>	<b>8,150</b>	<b>8,150</b>	<b>94,266</b>	<b>100.0%</b>
<b>Program Debt Target</b>	<b>6,077</b>	<b>6,000</b>	<b>6,000</b>	<b>6,500</b>	<b>6,500</b>	<b>75,214</b>	
<b>Financing:</b>							
<b>Debt</b>	<b>6,327</b>	<b>6,500</b>	<b>6,500</b>	<b>7,000</b>	<b>7,000</b>	<b>75,214</b>	79.8%
Reserves/Reserve Funds	1,650	1,650	1,650	1,150	1,150	17,652	18.7%
Development Charges							
Provincial/Federal							
Debt Re coverable						1,400	1.5%
Other Revenue							
<b>Total Financing</b>	<b>7,977</b>	<b>8,150</b>	<b>8,150</b>	<b>8,150</b>	<b>8,150</b>	<b>94,266</b>	<b>100.0%</b>
<b>By Project Category:</b>							
Health & Safety	2,973	2,973	2,973	2,973	2,973	34,346	36.4%
Legislated						9,500	10.1%
SOGR	5,004	5,177	5,177	5,177	5,177	48,268	51.2%
Service Improvement						2,152	2.3%
Growth Related							
<b>Total by Project Category</b>	<b>7,977</b>	<b>8,150</b>	<b>8,150</b>	<b>8,150</b>	<b>8,150</b>	<b>94,266</b>	<b>100.0%</b>
<b>Asset Value (\$) at year-end</b>	<b>248,829</b>	<b>248,829</b>	<b>248,829</b>	<b>248,829</b>	<b>248,829</b>	<b>248,829</b>	
Yearly SOGR Backlog Estimate (not addressed by current plan)							
Accumulated Backlog Estimate (end of year)	4,507	4,507	4,507	4,507	4,507	4,507	
<b>Backlog: Percentage of Asset Value (%)</b>	<b>1.8%</b>	<b>1.8%</b>	<b>1.8%</b>	<b>1.8%</b>	<b>1.8%</b>		
Debt Service Costs	834	837	856	867	922	7,917	
Operating Impact on Program Costs						2,295	
New Positions						116	

## Key Changes to the 2015 - 2024 Approved Capital Plan

The 2016 Capital Budget and the 2017 - 2025 Capital Plan reflects a decrease of \$31.198 million in capital expenditures from the 2015 - 2024 Approved Capital Plan.

The table and chart below provide a breakdown of the \$31.198 million or 24.9% decrease in the Capital Program on an annual basis from 2015 to 2025.

**Chart 1**  
**Changes to the 2015 -2024 Approved Capital Plan (In \$000s)**



(\$000s)	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	10-Year Total
2015 - 2024 Capital Budget & Plan	41,000	19,990	8,690	8,690	8,690	7,727	7,727	7,650	7,650	7,650		125,464
2016 - 2025 Capital Budget & Plan		17,871	10,073	9,078	8,690	7,977	7,977	8,150	8,150	8,150	8,150	94,266
Change %		(10.6%)	15.9%	4.5%	0.0%	3.2%	3.2%	6.5%	6.5%	6.5%		(24.9%)
Change \$		(2,119)	1,383	388	0	250	250	500	500	500		(31,198)

As shown in the chart above, the \$31.198 million decrease in the Capital Program reflects the completion of the Kipling Acres Phase II Redevelopment Project which had cash flows of \$24.250 million in 2015 and \$9.5 million in 2016. The rest of the Capital Plan reflects a more normalized Capital Program.

As reflected in Table 2 on the following page, changes to the 2015 – 2024 Approved Capital Plan, specifically the \$1.652 million increase in capital funding over the nine common years of the Capital Plans (2016 – 2024) arise from the reprioritization of Long-Term Care Homes & Services capital projects, based on the following factors:

- Cash flows for state of good repair projects were realigned to historical spending rates and project delivery timelines.
- One new Electronic Healthcare Record System project was added to the Capital plan to review the Program's current business processes to establish the requirements for automation and efficiencies.



A summary of project changes for the years 2016 to 2024 totaling \$1.652 million are provided in Table 2 below:

**Table 2**  
**Summary of Project Changes (In \$000s)**

\$000s	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2016 - 2024 Total
2015 - 2024 Capital Budget & Plan	41,000	19,990	8,690	8,690	8,690	7,727	7,727	7,650	7,650	7,650		84,464
2016 - 2025 Capital Budget & Plan		17,871	10,073	9,078	8,690	7,977	7,977	8,150	8,150	8,150		86,116
<b>Capital Budget &amp; Plan Changes (2016 - 2024)</b>		(2,119)	1,383	388		250	250	500	500	500		1,652

	Total Project Cost	2016	2017	2018	2019	2020	2021	2022	2023	2024	2016 - 2024	2025	Revised Total Project Cost
<i>Previously Approved</i>													
Building Upgrade	41,471	(1,249)	100				150	400	400	400	451		41,922
Electrical	23,710	(2,384)	(500)				100	100	100	100	(2,484)		21,226
Mechanical	14,992	552	700								1,252		16,244
Specialty Systems	10,371	56	225								281		10,652
Kipling Acres Redevelopment - 145 beds	47,500										-		47,500
<b>Total Previously Approved</b>	138,044	(3,025)	525				250	500	500	500	1,652		137,544
<i>New</i>													
Electronic Healthcare Record System											2,152		2,152
<b>Total New</b>		906	858	388									2,152
<b>Total Changes</b>		(2,119)	1,383	388			250	500	500	500	1,652		139,696

### Significant Capital Project Changes in Long-Term Care Homes & Services:

Cash flow funding estimates for all State of Good Repair and Health & Safety sub-projects were reviewed to align with Program's project plan, timelines and historical spending rates. Adjustments to existing cash flow funding freed up funding capacity to reallocate to projects in need of urgent building maintenance requirements as described below:

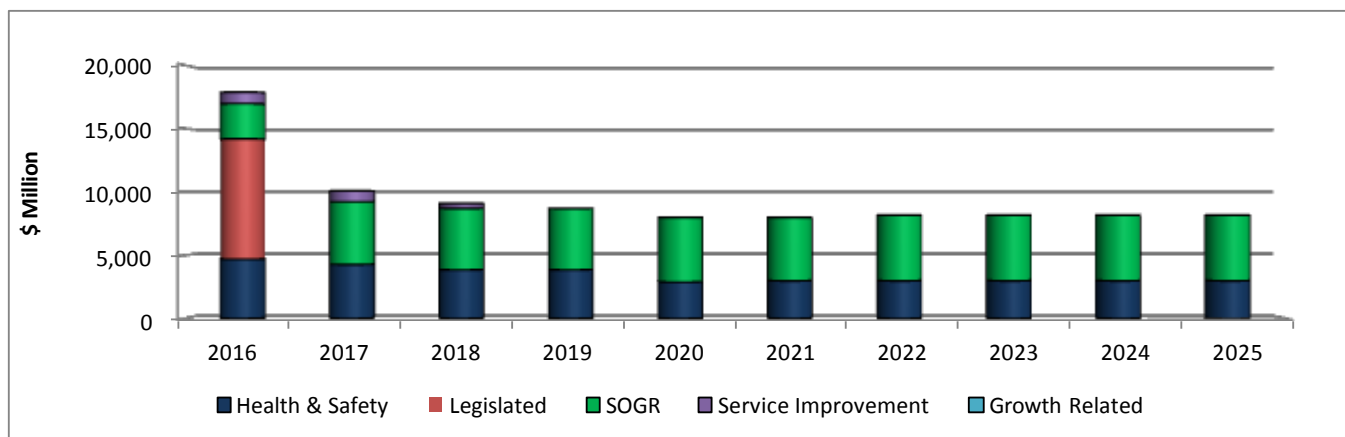
- *Building Upgrades* – Funding for this project was increased by \$0.451 million to address urgent external and internal facility requirements.
- *Electrical*– The overall project costs were reduced by \$2.484 million to reallocate funding to Mechanical, Building Upgrades and Specialty System projects for urgent building maintenance, roof replacements and mechanical upgrades.
- *Mechanical* – Funding was increased by \$1.252 million to replace HVAC control systems and other priority work.
- *Specialty Systems*– cash flow funding increased by \$0.281 million to ensure life safety issues at the facilities are addressed.

One new project totaling \$2.152 million has been added to the 2016 – 2025 Capital Plan:

- *Electronic Healthcare Record System Project* – the project will deliver a resident and client-information system to provide a comprehensive electronic record of health-related information creating efficiencies in business processes and improved health care.

# 2016 – 2025 Capital Plan

Chart 2  
2016 – 2025 Capital Plan by Project Category (In \$000s)



As illustrated in the chart above, the 10-Year Capital Plan for Long-Term Care Homes & Services of \$94.266 million predominantly provides (51.2%) funding for State of Good Repair (SOGR) projects, Health & Safety (36.4%) , Legislative mandated projects (10.1%) and (2.3%) for Service Improvement projects.

- State of Good Repair and Health & Safety projects account for \$48.268 million and provide funding to ensure the safety and protection of residents through the preservation and ongoing maintenance of heating/mechanical systems, outside repairs, elevators and roofing at the LTC homes.
- Service Improvement projects account for \$2.152 million which includes the Electronic Healthcare Record System which will deliver a care planning system to document resident and client health care records.
- Legislated projects comprise \$9.500 million to provide funding to complete the redevelopment of Kipling Acres Phase II.

The following table sets out the projects by category included in the 2016 – 2025 Capital Budget and Plan for Long-Term Care Homes & Services:

**Table 3**  
**Summary of Capital Projects by Category (In \$000s)**

	Total App'd Cash Flows to Date*	2016 Budget	2017 Plan	2018 Plan	2019 Plan	2020 Plan	2021 Plan	2022 Plan	2023 Plan	2024 Plan	2025 Plan	2016 - 2025 Total	Total Project Cost
<b>Total Expenditures by Category</b>													
<b>Health &amp; Safety</b>													
Building Upgrades	3,238	940	650	650	650	650	650	650	650	650	650	6,790	10,028
Electrical	1,316	800	1,574	2,074	2,074	1,111	1,211	1,211	1,211	1,211	1,211	13,688	15,004
Mechanical	1,835	1,810	1,587	887	887	887	887	887	887	887	887	10,493	12,328
Specialty Systems	1,356	1,125	450	225	225	225	225	225	225	225	225	3,375	4,731
<b>Sub-Total</b>	<b>7,745</b>	<b>4,675</b>	<b>4,261</b>	<b>3,836</b>	<b>3,836</b>	<b>2,873</b>	<b>2,973</b>	<b>2,973</b>	<b>2,973</b>	<b>2,973</b>	<b>2,973</b>	<b>34,346</b>	<b>42,091</b>
<b>Legislated</b>													
Kipling Acres 145 bed construction 2015-2019 George Street Revitalization	38,000	9,500										9,500	47,500
	286												286
<b>Sub-Total</b>	<b>38,286</b>	<b>9,500</b>										<b>9,500</b>	<b>47,786</b>
<b>State of Good Repair</b>													
Building Upgrades	2,545	2,290	2,929	2,829	2,829	3,079	2,979	3,229	3,229	3,229	3,229	29,851	32,396
Electrical		500	810	810	810	810	810	733	733	733	733	7,482	7,482
Mechanical	277		371	371	371	371	371	371	371	371	371	3,339	3,616
Specialty Systems			844	844	844	844	844	844	844	844	844	7,596	7,596
<b>Sub-Total</b>	<b>2,822</b>	<b>2,790</b>	<b>4,954</b>	<b>4,854</b>	<b>4,854</b>	<b>5,104</b>	<b>5,004</b>	<b>5,177</b>	<b>5,177</b>	<b>5,177</b>	<b>5,177</b>	<b>48,268</b>	<b>51,090</b>
<b>Service Improvements</b>													
Electronic Healthcare Record System		906	858	388								2,152	2,152
<b>Sub-Total</b>		<b>906</b>	<b>858</b>	<b>388</b>								<b>2,152</b>	<b>2,152</b>
<b>Total Expenditures by Category (excluding carry forward)</b>	<b>48,852</b>	<b>17,871</b>	<b>10,073</b>	<b>9,078</b>	<b>8,690</b>	<b>7,977</b>	<b>7,977</b>	<b>8,150</b>	<b>8,150</b>	<b>8,150</b>	<b>8,150</b>	<b>94,266</b>	<b>143,118</b>

\*Life to Date approved cash flows are provided for multi-year capital projects with cash flow approvals prior to 2016, excluding ongoing capital projects (i.e. Civic Improvement projects)

## 2016 – 2025 Capital Projects

The 10-Year Capital Plan supports Long-Term Care Homes & Services' objective to ensure all health and safety issues are addressed and that the physical assets are maintained in a state of good repair to ensure safe and secure places for residents and visitors.

### Health and Safety

Health & Safety projects account for \$34.346 million or 36.4% of the Total 10-Year Capital Plan.

- Major Health and Safety projects include:
  - *Building Upgrades (\$6.790 million)* – Funding is provided for flooring, roofing and external and internal structural work in the 10 long-term care homes.
  - *Electrical (\$13.688 million)* – These funds are for work required to the General Electrical systems and Nurse Call systems at the LTCH's sites.
  - *Mechanical (\$10.493 million)* – This project provides funds to undertake work on the HVAC control systems, cooling and heating plants and ventilation systems at the long term care homes.
  - *Specialty Systems (\$3.375 million)* – Capital maintenance work will be completed on elevators at LTCH's sites.

### Legislated

- \$9.500 million is provided in the total 10-Year Capital Plan for Kipling Acres Phase II project. 2016 marks the final year of the site's Redevelopment that will provide a new 145 – bed home opening its doors to residents in May 2016. Funding of \$9.500 million in 2016 will fund the completion of construction, internal finishes, and capital close-out costs.

### State of Good Repair (SOGR)

- SOGR projects account for \$48.268 million or 51.2% of the total 10-Year Capital Plan.
  - These projects are required to maintain LTCH's homes in a state of good repair in order to avert major capital costs.

### Service Improvements

- Service Improvement projects account for \$2.152 million or 2.3% of the total 10-Year Capital Plan.
  - *Electronic Healthcare Record System Project* (\$2.152 million) – Care planning system to document resident health records and support care based decisions.

### 2016 Capital Budget and Future Year Commitments

Included as a sub-set of the 10-Year Capital Plan is the 2016 Capital Budget and Future Year Commitments, that consists of 2016 and future year cash flows for projects previously approved by Council; adjustments (Scope Change) to those previously approved projects; as well as new projects that collectively require Council approval to begin, continue or complete capital work.

- Table 3a below lists the 2016 Cash Flow and Future Year Commitments for Long-Term Care Homes and Services:

**Table 3a**  
**2016 Cash Flow & Future Year Commitments (In \$000s)**

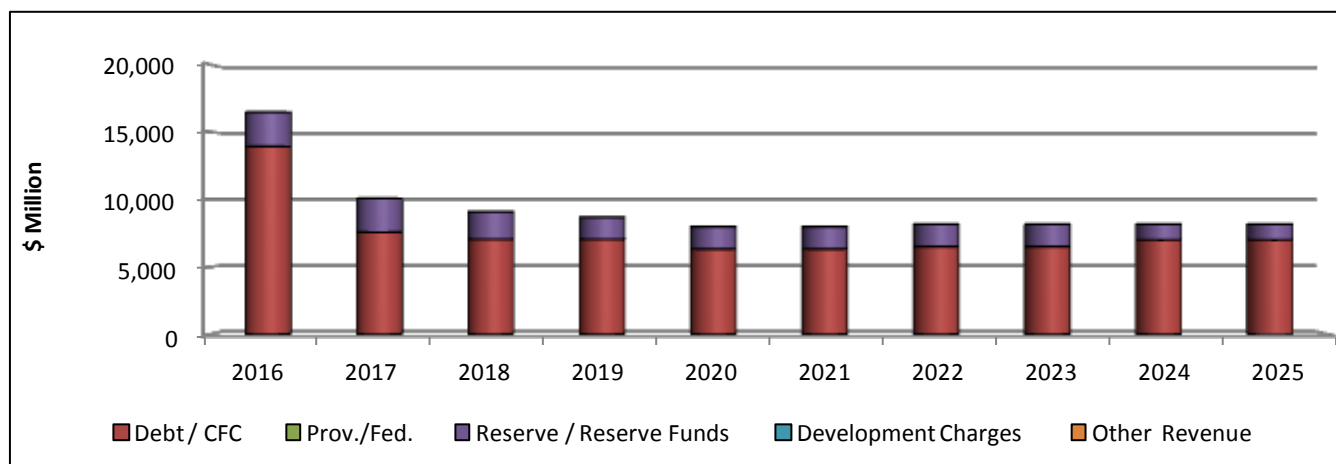
	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	Total 2016 Cash Flow & FY Commits
<b>Expenditures:</b>											
Previously Approved											
<i>Building Upgrades</i>	1,000										1,000
<i>Life and Safety Systems</i>	800										800
<i>Kipling Acres 145 bed construction</i>	9,500										9,500
Subtotal	11,300										11,300
New w/Future Year											
<i>Building Upgrades</i>	2,230	2,100									4,330
<i>Electrical</i>	500										500
<i>Mechanical</i>	1,810	700									2,510
<i>Specialty Systems</i>	1,125										1,125
<i>Electronic Healthcare Record System</i>	906	858	388								2,152
Subtotal	6,571	3,658	388								10,617
<b>Total Expenditure</b>	<b>17,871</b>	<b>3,658</b>	<b>388</b>								<b>21,917</b>
<b>Financing:</b>											
Debt/CFC	13,915	1,800									15,715
Debt Recoverable	1,400										1,400
Reserves/Res Funds	2,556	1,858	388								4,802
<b>Total Financing</b>	<b>17,871</b>	<b>3,658</b>	<b>388</b>								<b>21,917</b>

Approval of the 2016 Capital Budget of \$17.871 million will result in the following:

- Previously approved funding of \$11.300 million to fund the Kipling Acres Redevelopment – 145 long-term care bed home (\$9.500 million), SOGR and Health & Safety projects (\$1.8 million).
- New funding of \$1.625 million in 2016 for electrical and specialty system maintenance.

- New and multi-year funding of \$4.946 million in 2016 will require future year commitments of \$4.046 million for building upgrades, mechanical and the Electronic Healthcare Record System project.

**Chart 3**  
**2016 – 2025 Capital Plan by Funding Source (In \$000s)**

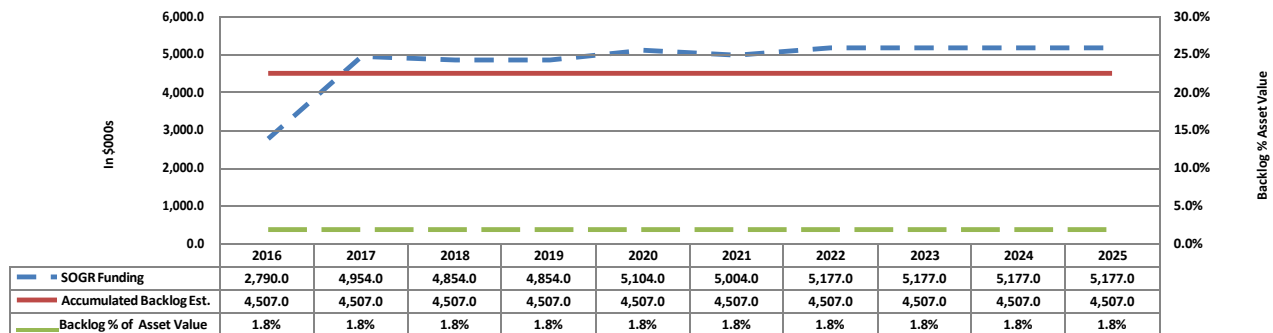


The 10-Year Capital Plan of \$94.266 million cash flow funding will be financed by the following sources:

- Debt accounts for \$75.214 million or 79.8% of the financing over the 10-year period.
  - The debt funding is within the 10-year debt guidelines and funds the SOGR & Health & Safety, and redevelopment project.
  - The cash flow levels for SOGR and Health & Safety projects were adjusted to better reflect historical spending rates and capacity. As a result, the Program is below target by \$3.025 million in 2016 and over debt target in 2017 and from 2020 to 2025.
- Reserve and Reserve Funds constitute \$17.652 million or 18.7% of required funding over 10 years and partially fund the SOGR, H&S and Service Improvement projects.
- Recoverable Debt accounts for \$1.400 million or 1.5% of the 10-Year Capital Budget and Plan's funding and is dedicated to Kipling Acres Redevelopment Project.
  - The City initially funds the Construction project through debt. The Ministry of Health and Long-Term Care's (MOHLTC) provides partial funding for redevelopment of long-term care homes. This funding is provided on a per diem basis and cash flowed over a 25-year period once the project (or Phase) is completed.

## State of Good Repair (SOGR) Backlog

**Chart 4**  
**SOGR Funding & Backlog (In \$000s)**



- Long-Term Care Homes & Services' capital maintenance program ensures that life safety issues are addressed and that the homes are maintained in a state of good repair to prevent future major costs from becoming necessary.
- The 10- Year Capital Plan's spending on State of Good Repair is \$48.268 million. This funding will ensure the safety, security and comfort of residents as well as mitigate risks to the City while complying with the Ministry of Health and Long-Term Care (MOHLTC) requirements.
- The accumulated backlog at the end of 2015 is estimated to be \$4.507 million. Continuous SOGR funding through the 10 year period will ensure the backlog is maintained at \$4.507 million or 1.8% of the asset replacement value of \$248.8 million.

## 10-Year Capital Plan: Net Operating Budget Impact

**Table 5**  
**Net Operating Impact Summary (In \$000s)**

Projects	2016 Budget		2017 Plan		2018 Plan		2019 Plan		2020 Plan		2016 - 2020		2016 - 2025	
	\$000s	Positions	\$000s	Positions	\$000s	Positions	\$000s	Positions	\$000s	Positions	\$000s	Positions	\$000s	Positions
Previously Approved														
Kipling Acres Redevelopment (145 beds)	1,530.0	115.6	765.0								2,295.0	115.6	2,295.0	115.6
<b>Total</b>	<b>1,530.0</b>	<b>115.6</b>	<b>765.0</b>								<b>2,295.0</b>	<b>115.6</b>	<b>2,295.0</b>	<b>115.6</b>

The 10-Year Capital Plan will increase 2016 and future year Operating Budgets by a total of \$2.295 million net over the 2016 – 2025 period and an additional 115.6 positions, as shown in the table above.

This is comprised of funding to sustain the following capital project:

- Opening Phase II of Kipling Acres – 145 bed long-term care home will create an operating pressure requiring \$6.949 million gross, \$1.529 million net in 2016 and additional \$3.140 million gross, \$0.765 million in 2017 to provide funding for 115.6 positions to operate the new facility.



## **Part II:**

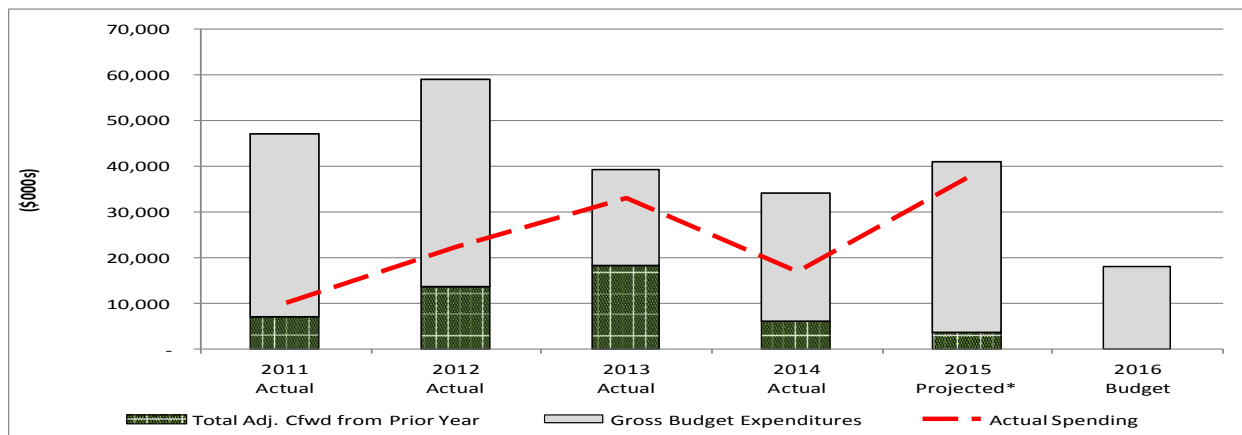
Issues for Discussion

## Issues for Discussion

### Issues Impacting the 2016 Capital Budget

#### *Review of Capital Project and Spending*

- During the 2015 budget process, the Deputy City Manager & Chief Financial Officer commenced a detailed review of the City's 2016 – 2025 capital requirements as part of the City's 2016 Capital Budget process to ensure that debt affordability targets continue to be maintained, and report the results to Budget Committee early in the 2016 Budget process.
- In keeping with the directive, a thorough review of the 10-Year Capital Plan was undertaken to ensure all projects included in the 10-Year Capital Plan are ready to proceed and reflect program's priorities and capacity. The following resulted from this review:
  - Cash flow funding was reallocated between SOGR projects; cash flow funding and project costs for the Electrical project were reduced and the funding allocated to Building Upgrades to ensure urgent unanticipated SOGR needs continue to be addressed within the program's debt capacity;
  - A new System Improvement project – Electronic Healthcare Record System in the amount of \$2.152 million was added, funded from the Homes for the Aged Reserve.
- Further, the capital estimates for all projects were analyzed and cash flows aligned with historical spending as shown in the chart below. The bars for the budget are split between new cash flows and funding carried forward from prior years.





### Capital Spending Rate (In \$000s)

Category	2011			2012			2013			2014			2015 Projected			Spending Rate 5 Year Avg. %
	Approved Budget	Actual	Spending Rate %	Approved Budget	Actual	Spending Rate %	Approved Budget	Actual	Spending Rate %	Approved Budget	Actual	Spending Rate %	Approved Budget	Proj'd Actual	Spending Rate %	
Health & Safety	5,856	4,696	80.2%	4,714	457	9.7%	4,704	4,227	89.9%	7,590	4,090	53.9%	7,745	7,745	100.0%	69.3%
Legislated	37,550	3,384	9.0%	52,416	20,289	38.7%	31,552	27,738	87.9%	24,189	10,938	45.2%	30,434	28,434	93.4%	51.5%
SOG	3,494	1,964	56.2%	1,871	1,487	79.5%	2,923	1,085	37.1%	2,337	1,910	81.7%	2,822	2,822	100.0%	68.9%
Total	46,900	10,044	21.4%	59,001	22,233	37.7%	39,179	33,050	84.4%	34,116	16,938	49.6%	41,001	39,001	95.1%	55.1%

- LTCHS has averaged a spending rate of 55.1% over the last 5 years. In determining the Program's readiness and capacity to spend, the projects included in the 10 year Capital plan were reviewed at the sub-project level to ensure that projects were ready to proceed and that the cash flow funding timing reflects the project timelines that take into account the factors noted above.
- As a result of the detailed review, cash flow for the state of good repair projects was revised to better align with the program's requirements and capacity to spend.

#### Kipling Acres Redevelopment (192-bed and 145-bed) – "Major Capital Project" Status Update

- The Kipling Acres project has been redeveloped in 2 phases with the support of the City of Toronto and the Ministry of Health and Long-Term Care (MOHLTC).
  - Phase I was completed in 2014 and resulted in the opening of 192 beds in the new building and demolition of the old building.
  - Phase II is scheduled to be completed on budget in May 2016, and 145 beds held in abeyance during construction, will be returned to service. Upon completion, the redevelopment will provide beds for 337 residents, the same number of beds that were provided prior to the redevelopment.
- The table below summarizes the total cost and funding sources for both phases.

Kipling Acres Redevelopment												
(in \$000's)	Cash Flows							Total Project Cost	City Funding			MOHLTC Construction Funding Subsidy*
	2010	2011	2012	2013	2014	2015	2016		Debt	Reserve	Other	
192-Bed Redevelopment (Existing Site)												
Kipling Acres Construction		2,198	15,800	22,002				40,000	14,697		250	30,853
Architectural Study & Fees	810	1,143	100	447				2,500	500	2,000		
Demolition			1,109	891				2,000	2,000			
Scope Change (Demolition)					5,000			5,000	5,000			
Contingency			3	3,497				3,500	3,500			
Landscaping				1,000				1,000	1,000			
Adult Day Program/Child Care Construction			500					500	500			
Total Kipling Acres 192-Bed Redevelopment	810	3,341	17,512	27,837	5,000			54,500	27,197	2,000	250	30,853
145-Bed Redevelopment (Existing Site)												
Kipling Acres Site Accommodation			208	792				1,000	1,000			23,320
Kipling Acres 145-bed Construction					15,000	20,000	9,500	44,500	25,580			
Kipling Acres 145-bed Professional Services			22	1,478	250	250		2,000	2,000			
Total Kipling Acres 145-Bed Redevelopment			230	2,270	15,250	20,250	9,500	47,500	28,580			23,320
Total Kipling Acres 337-Bed Redevelopment Cost	810	3,341	17,742	30,107	20,250	20,250	9,500	102,000	55,777	2,000	250	54,173

\* MOHLTC Construction funding estimate is in today's dollars and is cash flowed over a 25-year period after project completion (updated based on MOHLTC Policy changes)

- While the City provides up-front capital funding for the redevelopment, MOHLTC provides Construction Funding Subsidy (CFS) on a per diem basis cash flowed over a 25-year period following project completion, to partially fund redevelopment.
  - At the time the Kipling Acres project was initiated, the bed per diem for Kipling Acres was \$14.30 (\$13.30 plus \$1.00 for LEED Silver) which translates to annual Provincial funding of \$1.002 million for the 192-bed redevelopment in years 2014-2039, and \$0.756 million for the 145-bed redevelopment in years 2016-2041 for a combined amount of \$1.758 million per year for 25 years to recover the Provincial portion of debt costs for the Kipling Acres long-term care home.
  - In May 2015, Council received the report (CD3.7) "*Provincial Funding for Enhanced Long-Term Care Home Renewal Strategy*" that indicated that the MOHLTC increased the base bed per diem to \$16.65 plus \$1.00 for LEED Silver, and pending MOHLTC approval, will be retroactive to include both phases of the Kipling Acres project. The additional provincial funding of the completed redevelopment is expected to be \$5.8 million for (Phase I) and \$4.4 million for (Phase II).  
<http://app.toronto.ca/tmmis/viewAgendaItemHistory.do?item=2015.CD3.7>
  - These funds will be applied to the City's debt service costs for the project.
  - As a result of the above decision, the Provincial funding for the Redevelopment Project is expected to increase from previous estimated \$43.9 million to \$54.1 million, which represents an additional \$10.2 million.

## **Issues Impacting the 10-Year Capital Plan**

### **Unmet Needs**

#### **Long Term Homes Capital Renewal Strategy and George Street Revitalization (LTC Homes)**

- Five of Toronto's 10 long-term care homes (1,232 of its 2,641 Ministry approved beds) need to be redeveloped or retrofitted over a 10-15 year period to meet compliance with new design standards under the Province's mandatory redevelopment strategy.
- City Council, at its meeting of November 3, 2015 adopted two companion reports:
  - (EX9.7) "*Long-Term Care Homes & Services Capital Renewal Plan*" that recommended a staged approach to address mandatory redevelopment of five (5) long-term care homes, 1,232 beds. The homes to be redeveloped are: Fudger House, Carefree Lodge, Castlevue Wychwood Towers, Lakeshore Lodge and Seven Oaks.  
<http://app.toronto.ca/tmmis/viewAgendaItemHistory.do?item=2015.EX9.7>
  - The cost estimate, excluding George Street Revitalization (which is captured under a separate project), is \$414.0 million, of which \$138.6 million will be recovered from the MOHLTC after project completion over a 25-year period.
  - Funding for the mandatory redevelopment of five (5) long-term care homes is not currently included in the 10-year Capital Budget and Plan for LTCHS. See the table below.

### Long-Term Care Homes and Services Capital Renewal Plan

Project Description	Total Project Expenditure	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Castleview Wychwood Towers	115,000.0					1,380.0	19,199.0	29,246.0	31,463.0	33,712.0	
Oriole Yard/Esther Shiner Boulevard	83,000.0				6,731.0	18,213.0	28,851.0	29,205.0			
Seven Oaks	118,500.0								1,189.0	16,266.0	31,034.0
Total	316,500.0				6,731.0	19,593.0	48,050.0	58,451.0	32,652.0	49,978.0	31,034.0

- (EX9.6) "George Street Revitalization - Recommended Scope and Approach" and in so doing endorsed the delivery of a 600,000 sq. ft. multi-purpose facility envisioned to include an emergency shelter program, long-term care home, transitional assisted living , affordable housing and a community service hub with a preliminary cost estimate in the range of \$350 to \$550 million and requested staff to report back by June 2016 on the recommended delivery model, the implementation funding needed and the resulting refined capital cost estimates for the project.

<http://app.toronto.ca/tmmis/viewAgendaItemHistory.do?item=2015.EX9.6>

- The implementation of the Long Term Care Homes Capital Renewal Strategy is linked with the approval of the George Street Revitalization project which will act as a catalyst for the redevelopment of the remaining homes without having to acquire additional land in the downtown core.
- Reporting on the status of the *George Street Revitalization* project, which includes the LTCH component, is included in the "Issues Section" of the 2016 Capital Budget and Plan for Shelter, Support and Housing Administration.
- Work is currently underway on developing procurement and delivery options for the GSR project and a report back is expected in June 2016.



## **Appendices**

## Appendix 1

### 2015 Performance

#### 2015 Key Accomplishments

In 2015, Long-Term Care Homes & Services made significant progress and/or accomplished the following:

- ✓ Supported a culture of safety by continuing to improve and adapt the environments of the 10 long-term care homes, responding to the care, comfort and safety needs of residents with higher acuity and dementia, and enhancing safety systems.
- ✓ Continued redevelopment of the remaining 145 beds from Kipling Acres Redevelopment (Phase II). Construction is targeted to be completed in May 2016.
- ✓ Commenced the roofing replacement project at Bendale Acres and Lakeshore Lodge expected to be completed in December 2015.
- ✓ Completed the flooring replacement project at eight homes: Bendale Acres, Carefree Lodge, Castle view Wychwood Towers, Fudger House, Lakeshore Lodge, Seven Oaks, True Davidson Acres and Wesburn Manor.
- ✓ Initiated the exterior building upgrades at Cummer Lodge and Wesburn Manor expected to be completed in December 2015.
- ✓ Completed the roof piping and heat exchanger replacement project at Cummer Lodge.
- ✓ Continued the lighting retrofit project at Castlevue Wychwood Towers.
- ✓ Continued the fire alarm and nurse call upgrades at Seven Oaks which will improve health and safety.
- ✓ Continued parking lot repairs across all homes.
- ✓ Continued the generator code upgrade project across nine homes.
- ✓ Initiated video surveillance at three homes (Castlevue Wychwood Towers, True Davidson Acres and Wesburn Manor) and design development for six other homes (except Kipling Acres, which was completed as part of the redevelopment).

## 2015 Financial Performance

**Table 9**  
**2015 Budget Variance Analysis (In \$000's)**

2015 Approved	As of Sept. 30, 2015		Projected Actuals at Year End		Unspent Balance	
\$	\$	% Spent	\$	% Spent	\$ Unspent	% Unspent
41,000	24,233	59.1%	37,190	90.7%	3,810	9.3%

\* Based on 2015 Third Quarter Capital Variance Report

## 2015 Experience

At its meeting on December 9, 2015, Council approved the 2015 Capital Variance Report for the nine months ended September 30, 2015. Please refer to the attached link for the staff report regarding the details of variance explanations and year-end projections for Long-Term Care Homes & Services:

<http://app.toronto.ca/tmmis/viewAgendaItemHistory.do?item=2015.EX10.28>

## Impact of the 2015 Capital Variance on the 2016 Budget

- As a result of the delays in the capital projects, as described in the 2015 Q3 Capital Variance Report, funding of \$3.810 million is being carried forward to the 2016 Capital Budget to continue the capital work.
- A detailed review of the 2016 – 2025 Capital Budget and Plan has been conducted and the necessary adjustments have been made to the timing of cash flow funding for unique and major capital projects such as H&S Life Safety Systems and SOGR (Building Upgrades, Electrical and Mechanical) which are the major contributors to annual under expenditures.
  - By deferring the cash flow funding to future years, the 2016 Capital Budget reflects readiness to proceed and will lead to a higher rate of spending.

## Appendix 2

**Table 10**  
**2016 Capital Budget; 2017 to 2025 Capital Plan (\$000s)**

Project	Total Project Cost	Prior Year Carry Forward	2016	2017	2018	2019	2020	2016 - 2020	2021	2022	2023	2024	2025	2016 - 2025 Total
<b>Health &amp; Safety:</b>														
<i>Building Upgrades</i>	10,028	350	940	650	650	650	650	3,540	650	650	650	650	650	7,140
<i>Electrical - 2016</i>	2,116	275	800					800						1,075
<i>Electrical - 2017-2025</i>	12,888			1,574	2,074	2,074	1,111	6,833	1,211	1,211	1,211	1,211	1,211	12,888
<i>Mechanical</i>	12,328	835	1,810	1,587	887	887	887	6,058	887	887	887	887	887	11,328
<i>Specialty Systems</i>	4,731	350	1,125	450	225	225	225	2,250	225	225	225	225	225	3,725
<b>Sub-Total</b>	<b>42,091</b>	<b>1,810</b>	<b>4,675</b>	<b>4,261</b>	<b>3,836</b>	<b>3,836</b>	<b>2,873</b>	<b>19,481</b>	<b>2,973</b>	<b>2,973</b>	<b>2,973</b>	<b>2,973</b>	<b>2,973</b>	<b>36,156</b>
<b>Legislated:</b>														-
<i>Kipling Acres 145 bed construction</i>	47,500	2,000	9,500					9,500						11,500
<i>2015-2019 George Street Revitalization</i>	286													-
<b>Sub-Total</b>	<b>47,786</b>	<b>2,000</b>	<b>9,500</b>					<b>9,500</b>						<b>11,500</b>
<b>State of Good Repair:</b>														-
<i>Building Upgrades</i>	32,396		2,290	2,929	2,829	2,829	3,079	13,956	2,979	3,229	3,229	3,229	3,229	29,851
<i>Electrical</i>	7,482		500	810	810	810	810	3,740	810	733	733	733	733	7,482
<i>Mechanical</i>	3,616		-	371	371	371	371	1,484	371	371	371	371	371	3,339
<i>Specialty Systems</i>	7,596		-	844	844	844	844	3,376	844	844	844	844	844	7,596
<b>Sub-Total</b>	<b>51,090</b>		<b>2,790</b>	<b>4,954</b>	<b>4,854</b>	<b>4,854</b>	<b>5,104</b>	<b>22,556</b>	<b>5,004</b>	<b>5,177</b>	<b>5,177</b>	<b>5,177</b>	<b>5,177</b>	<b>48,268</b>
<b>Service Improvements:</b>														-
<i>Electronic Healthcare Record System</i>	2,152		906	858	388			2,152						2,152
<b>Sub-Total</b>	<b>2,152</b>		<b>906</b>	<b>858</b>	<b>388</b>			<b>2,152</b>						<b>2,152</b>
<b>Total</b>		<b>3,810</b>	<b>17,871</b>	<b>10,073</b>	<b>9,078</b>	<b>8,690</b>	<b>7,977</b>	<b>53,689</b>	<b>7,977</b>	<b>8,150</b>	<b>8,150</b>	<b>8,150</b>	<b>8,150</b>	<b>98,076</b>

## **Appendix 3**

### **2016 Capital Budget; 2017 to 2025 Capital Plan**





CITY OF TORONTO

Gross Expenditures (\$000's)

Long Term Care Homes Services						Current and Future Year Cash Flow Commitments							Current and Future Year Cash Flow Commitments Financed By												
Sub- Project No.		Project Name		Ward	Stat.	Cat.	2016	2017	2018	2019	2020	Total 2016-2020	Total 2021-2025	Total 2016-2025	Provincial Grants and Subsidies	Federal Subsidy	Development Charges	Reserves	Reserve Funds	Capital from Current	Other 1	Other2	Debt - Recoverable Debt	Total Financing	
Priority	SubProj No.	Sub-project Name																							
HOM908198 Electronic Healthcare System																									
0	1	Electronic Healthcare System	CW	S4	04	906	858	388	0	0	2,152		0	2,152	0	0	0	2,152	0	0	0	0	0	0	2,152
Sub-total						906	858	388	0	0	2,152		0	2,152	0	0	0	2,152	0	0	0	0	0	0	2,152
Total Program Expenditure						17,871	10,073	9,078	8,690	7,977	53,689		40,577	94,266	0	0	0	2,152	15,500	0	0	0	75,214	1,400	94,266

Report Phase 2 - Program 14 Long Term Care Homes Services Program Phase 2 Part B Sub-Project Status S5,S6 Part C Sub-Project Status S2,S3,S4 Sub-Project Category 01,02,03,04,05,06,07

CITY OF TORONTO

Gross Expenditures (\$000's)

Long Term Care Homes Services																			
Sub- Project No. Project Name		Current and Future Year Cash Flow Commitments and Estimates									Current and Future Year Cash Flow Commitments and Estimates Financed By								
		2016	2017	2018	2019	2020	Total 2016-2020	Total 2021-2025	Total 2016-2025	Provincial Grants and Subsidies	Federal Subsidy	Development Charges	Reserve Reserves	Reserve Funds	Capital from Current	Other 1	Other2	Debt - Recoverable Debt	Total Financing
Priority	SubProj No. Sub-project Name	Ward	Stat.	Cat.															
Financed By:																			
	Reserves (Ind. "XQ" Ref.)	906	858	388	0	0	2,152	0	2,152	0	0	0	2,152	0	0	0	0	0	2,152
	Reserve Funds (Ind."XR" Ref.)	1,650	1,650	1,650	1,650	1,650	8,250	7,250	15,500	0	0	0	0	15,500	0	0	0	0	15,500
	Debt	13,915	7,565	7,040	7,040	6,327	41,887	33,327	75,214	0	0	0	0	0	0	0	0	75,214	75,214
	Debt - Recoverable	1,400	0	0	0	0	1,400	0	1,400	0	0	0	0	0	0	0	0	1,400	1,400
Total Program Financing		17,871	10,073	9,078	8,690	7,977	53,689	40,577	94,266	0	0	0	2,152	15,500	0	0	0	75,214	94,266

Status Code	Description
S2	S2 Prior Year (With 2016 and/or Future Year Cashflow)
S3	S3 Prior Year - Change of Scope 2016 and/or Future Year Cost(Cashflow)
S4	S4 New - Stand-Alone Project (Current Year Only)
S5	S5 New (On-going or Phased Projects)
S6	S6 New - Future Year (Commencing in 2017 & Beyond)
Category Code Description	
1	Health and Safety C01
2	Legislated C02
3	State of Good Repair C03
4	Service Improvement and Enhancement C04
5	Growth Related C05
6	Reserved Category 1 C06
7	Reserved Category 2 C07

## Appendix 4

### 2016 Cash Flow and Future Year Commitments



CITY OF TORONTO

Gross Expenditures (\$000's)

Long Term Care Homes Services																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																				
Sub- Project No. Project Name PrioritySubProj No. Sub-project Name Ward Stat. Cat.										Current and Future Year Cash Flow Commitments							Current and Future Year Cash Flow Commitments Financed By																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																			
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Report Phase 2 - Program 14 Long Term Care Homes Services Program Phase 2 Part B Sub-Project Status S2 Part C Sub-Project Status S2,S3,S4,S5 Sub-Project Category 01,02,03,04,05,06,07 User Fields ALL

CITY OF TORONTO

Gross Expenditures (\$000's)

Long Term Care Homes Services																								
Sub- Project No. Project Name Priority SubProj No. Sub-project Name Ward Stat. Cat.						Current and Future Year Cash Flow Commitments and Estimates					Current and Future Year Cash Flow Commitments and Estimates Financed By													
						2016	2017	2018	2019	2020	Total 2016-2020	Total 2021-2025	Total 2016-2025	Provincial Grants and Subsidies	Federal Subsidy	Development Charges	Reserves	Reserve Funds	Capital from Current	Other 1	Other2	Debt - Recoverable Debt	Total Financing	
Financed By:																								
Reserves (Ind. "XQ" Ref.)						906	858	388	0	0	2,152	0	2,152	0	0	0	2,152	0	0	0	0	0	2,152	
Reserve Funds (Ind."XR" Ref.)						2,000	1,000	0	0	0	3,000	0	3,000	0	0	0	0	3,000	0	0	0	0	3,000	
Capital from Current						1,185	0	0	0	0	1,185	0	1,185	0	0	0	0	0	1,185	0	0	0	1,185	
Debt						16,190	1,800	0	0	0	17,990	0	17,990	0	0	0	0	0	0	0	17,990	0	17,990	
Debt - Recoverable						1,400	0	0	0	0	1,400	0	1,400	0	0	0	0	0	0	0	0	1,400	1,400	
Total Program Financing						21,681	3,658	388	0	0	25,727	0	25,727	0	0	0	2,152	3,000	1,185	0	0	17,990	1,400	25,727

Status Code	Description
S2	S2 Prior Year (With 2016 and/or Future Year Cashflow)
S3	S3 Prior Year - Change of Scope 2016 and/or Future Year Cost(Cashflow)
S4	S4 New - Stand-Alone Project (Current Year Only)
S5	S5 New (On-going or Phased Projects)

Category Code	Description
1	Health and Safety C01
2	Legislated C02
3	State of Good Repair C03
4	Service Improvement and Enhancement C04
5	Growth Related C05
6	Reserved Category 1 C06
7	Reserved Category 2 C07

## Appendix 5

### 2016 Capital Budget with Financing Detail



(Phase 2) 14-Long Term Care Homes Services

Sub-Project Category: 01,02,03,04,05,06,07

Type: B Sub-Project Status: S2

Type: C Sub-Project Status: S2,S3,S4,S5



## CITY OF TORONTO

Long Term Care Homes Services  
Sub-Project Summary

## Project/Financing

Priority Project Project Name

Project/Financing			Start Date	Completion Date	2016	Financing									
Priority	Project	Project Name			Cash Flow	Provincial Grants Subsidies	Federal Subsidy	Developmt Charges	Reserves	Reserve Funds	Capital From Current	Other 1	Other 2	Debt	Debt - Recoverable
0	HOM907345	BUILDING UPGRADES													
0	9	2015 H&S BUILDING UPGRADES	01/01/2015	12/31/2015	350	0	0	0	0	350	0	0	0	0	0
0	10	2015 SOGR BUILDING UPGRADES	01/01/2015	12/31/2015	1,000	0	0	0	0	0	0	0	0	1,000	0
0	11	2016 H&S Building Upgrades	01/01/2016	12/31/2016	940	0	0	0	0	940	0	0	0	0	0
0	12	2016 SOGR Building Upgrades	01/01/2016	12/31/2017	1,290	0	0	0	0	710	0	0	0	580	0
		Project Sub-total:			3,580	0	0	0	0	2,000	0	0	0	1,580	0
0	HOM907346	ELECTRICAL													
0	10	2015 H&S LIFE SAFETY SYSTEMS	01/01/2015	12/31/2015	1,075	0	0	0	0	0	0	0	0	1,075	0
0	11	2016 SOGR Life Safety Systems	01/01/2016	12/31/2016	500	0	0	0	0	0	0	0	0	500	0
		Project Sub-total:			1,575	0	0	0	0	0	0	0	0	1,575	0
0	HOM907347	MECHANICAL													
0	12	2015 HEALTH & SAFETY	01/01/2015	12/31/2015	335	0	0	0	0	0	335	0	0	0	0
0	13	2015 SOGR	01/01/2015	12/31/2015	500	0	0	0	0	0	500	0	0	0	0
0	14	2016 H&S HVAC	01/01/2016	12/31/2017	1,810	0	0	0	0	0	0	0	0	1,810	0
		Project Sub-total:			2,645	0	0	0	0	0	835	0	0	1,810	0
0	HOM907348	SPECIALTY SYSTEMS													
0	13	2014 SOGR KITCHEN & LAUNDRY	01/01/2014	12/31/2014	100	0	0	0	0	0	100	0	0	0	0
0	15	2015 H&S ELEVATOR MODERNIZATION	01/01/2015	12/31/2015	210	0	0	0	0	0	210	0	0	0	0
0	16	2015 H&S SECURITY SAFETY EQUIPMENT	01/01/2015	12/31/2015	40	0	0	0	0	0	40	0	0	0	0
0	17	2016 H&S Specialty Systems	01/01/2016	12/31/2016	1,125	0	0	0	0	0	0	0	0	1,125	0
		Project Sub-total:			1,475	0	0	0	0	0	350	0	0	1,125	0
0	HOM907695	Kipling Acres Site 2 (Phase 3)													
0	2	Kipling Acres 145 bed construction (Phase 3)	01/01/2011	12/31/2013	11,500	0	0	0	0	0	0	0	0	10,100	1,400
		Project Sub-total:			11,500	0	0	0	0	0	0	0	0	10,100	1,400
0	HOM908198	Electronic Healthcare System													
0	1	Electronic Healthcare System	01/01/2015	12/31/2018	906	0	0	0	906	0	0	0	0	0	0
		Project Sub-total:			906	0	0	0	906	0	0	0	0	0	0
Program Total:					21,681	0	0	0	906	2,000	1,185	0	0	16,190	1,400

## Status Code Description

S2 S2 Prior Year (With 2016 and/or Future Year Cashflow)  
 S3 S3 Prior Year - Change of Scope 2016 and/or Future Year Cost(Cashflow)  
 S4 S4 New - Stand-Alone Project (Current Year Only)  
 S5 S5 New (On-going or Phased Projects)

Category	Code	Description
1		Health and Safety C01
2		Legislated C02
3		State of Good Repair C03
4		Service Improvement and Enhancement C04
5		Growth Related C05
6		Reserved Category 1 C06
7		Reserved Category 2 C07

## Appendix 6

## Reserve / Reserve Fund Review

Table 11: Reserve / Reserve Fund – Program Specific  
(\$000s)

Reserve / Reserve Fund Name	Project / Sub Project Name and Number	Projected Balance as at Dec 31, 2015 *	Contributions / (Withdrawals)										2016 - 2025 Total Contributions / (Withdrawals)
			2016 Budget	2017 Plan	2018 Plan	2019 Plan	2020 Plan	2021 Plan	2022 Plan	2023 Plan	2024 Plan	2025 Plan	
Reserve / Reserve Fund Name (XR2103) Homes for the Aged Reserve	Beginning Balance	3,682	5,539	4,338	3,185	2,502	2,207	1,912	1,617	1,322	1,027	1,232	
	With draws (-)												
	Capital Maintenance Draw	(1,650)	(1,650)	(1,650)	(1,650)	(1,650)	(1,650)	(1,650)	(1,650)	(1,650)	(1,150)	(1,150)	(15,500)
	Electronic Healthcare Draw		(906)	(858)	(388)								(2,152)
	<b>Total With draws</b>	<b>(1,650)</b>	<b>(2,556)</b>	<b>(2,508)</b>	<b>(2,038)</b>	<b>(1,650)</b>	<b>(1,650)</b>	<b>(1,650)</b>	<b>(1,650)</b>	<b>(1,650)</b>	<b>(1,150)</b>	<b>(1,150)</b>	<b>(17,652)</b>
	Contributions (+)												
	Interest Income	10	10	10	10	10	10	10	10	10	10	10	100
	Other contributions 1	1,345	1,345	1,345	1,345	1,345	1,345	1,345	1,345	1,345	1,345	1,345	13,450
	Other contributions 2	2,152											
	<b>Total Contributions</b>	<b>3,507</b>	<b>1,355</b>	<b>1,355</b>	<b>1,355</b>	<b>1,355</b>	<b>1,355</b>	<b>1,355</b>	<b>1,355</b>	<b>1,355</b>	<b>1,355</b>	<b>1,355</b>	<b>13,550</b>
Total Reserve Fund Balance at Year-End		5,539	4,338	3,185	2,502	2,207	1,912	1,617	1,322	1,027	1,232	1,437	(4,102)

\* Based on the 2015 Q3 Variance Report