

JULY 10, 2025

MAPLE VIEW LODGE COMMITTEE OF MANAGEMENT REPORT

REPORT NO. MVL-028-2025

MAPLE VIEW LODGE FINANCIAL REPORT MAY 2025

**KATIE CLARKE,
DEPUTY TREASURER**

**PAT HUFFMAN,
TREASURER**

RECOMMENDATIONS

For information only.

FINANCIAL IMPLICATIONS

Currently there are no financial implications associated with this report, however, Maple View Lodge is actively hiring new staff in anticipation of moving residents into the G. Tackaberry and Family Home in 2025. Any delays with resident occupancy could result in a delay in Ministry funding for the new 132 beds.

STRATEGIC INITIATIVES

To support Section 4.2 of the Counties' Strategic Initiatives, this report assists with maintaining the financial sustainability of the Counties by providing monthly financial analysis.

CLIMATE CHANGE IMPLICATIONS

Where possible reports are provided in a digital format to reduce the Counties carbon footprint.

ACCESSIBILITY CONSIDERATIONS

This report can be made available in alternate accessible formats on request.

The United Counties of Leeds and Grenville makes every effort to provide services in a manner that is inclusive, to ensure accessibility barriers are reduced or eliminated where possible.

COMMUNICATIONS CONSIDERATIONS

There are no communications implications as a result of this report. The report will be on the Counties' website for public consumption.

BACKGROUND

Monthly financial reports are presented to the Maple View Lodge Committee of Management beginning in June of each year with projections being presented in September and continuing until the end of the year. The purpose of this report is to highlight any variances which may be significant to Maple View Lodge for both the operating and capital budgets.

DISCUSSION/ALTERNATIVES

The attached operating budget variance report compares the 2025 approved budget with the 2025 year to date actuals to arrive at the dollar variance and percentage of budget spent with the month of May representing 41.7% of the year. Wages and benefits are averaging 38% as payroll is paid one week behind. This report only includes paid expenditures. If goods and services have been provided but not yet paid, these transactions are not reflected in the actuals.

The capital budget variance report takes into account any purchases of goods or services that have been committed to by either a signed purchase order or contract for a specified amount prior to arriving at the dollar variance.

The following is a departmental financial update on the Maple View Lodge Operating Budget:

General Administration:

- Wages and benefits are under budget due to a staffing vacancy
- Materials and supplies, which include publications and subscriptions, computer equipment, office supplies, mileage and travel, and promotion and meeting expenses, are 91% spent as the Ontario Long Term Care annual policy subscription has been paid for. In addition, Human Resources have incurred \$8,030 on job fairs and other recruitment initiatives. These expenses will be funded by reserves with the transfer occurring at year-end as approved per CC-018-2024
- Professional development and legal expenses are currently under budget offset by consultants, memberships and network costs being fully expended
- \$25,440 has been spent on Drake Consulting for recruiting consulting for G. Tackaberry and Family Home. A transfer will be done at year-end to fund these expenses from reserves per CC-018-2024

Nursing & Personal Care Direct:

- Direct care staffing has been budgeted to increase throughout the year as we target to be fully staffed for the G. Tackaberry and Family Home. HR has been successful in increasing staff in accordance with the 2025 staffing plan as of May 2025
- Materials and supplies are under budget but are expected to increase significantly when supplies are required for the additional 132 beds
- Purchased services are over budget as staffing agencies were being utilized to provide direct care due to staff vacancies. \$87,034 was spent between January to May

Nursing & Personal Care Administration:

- Wages and benefits are under budget as the budget included a Nurse Practitioner starting September 2025 and a 4th Director of Care for Infection Prevention and Control starting in July. In addition, a portion of the Director of

Care and Assistant Director of Care positions have been charging to Nursing and Personal Care Direct for the first five months of the year based on scheduling

- Materials and supplies are currently under budget as mileage and travel and professional development costs have not been incurred
- Purchased services are currently under budget as invoices have not been received for medical director and doctor on call fees

Program & Support:

- Other recoveries include \$3,500 from the Maple View Lodge Auxiliary to purchase live music programming for residents and a \$1,000 donation to contribute towards flowers around the grounds at MVL
- Wages and benefits are currently under budget as the budget included additional recreation staff to start in September
- Materials and supplies will increase proportionately throughout the year as new residents are admitted to G. Tackaberry and Family Home
- For purchased services, professional development is under budget and invoices are outstanding for dietician services. Both programs and purchased services such as physiotherapy costs will increase when the new home accepts residents

Dietary Services:

- The 2025 budget included additional staff starting between June to September with current part-time positions becoming full-time in August
- Materials and supplies are under budget as no equipment has required replacement and materials and supplies are budgeted to increase as occupancy increases
- Purchased services is over budget as \$22,185 in unbudgeted contracted services has been incurred to bring in contract dietary staff to cover staff vacancies for the 60 bed home

Raw Food:

- Raw food is trending slightly over budget. Based on the January to May per diem, MVL received \$119,260 in funding for raw food and spent \$122,998 with May invoices still outstanding at month end
- With the introduction of Meal Suite in the G. Tackaberry and Family Home, it is anticipated that efficiencies and cost savings will be obtained to allow the home to stay within the funding envelope

Housekeeping:

- Wages and benefits are over budget for Housekeeping based on actuals spent year to date. New positions are budgeted to start between July to August with current part-time staff becoming full-time in August 2025
- Materials and supplies are under budget but will increase as new items are purchased for the G. Tackaberry and Family Home
- No equipment replacement or repairs have been necessary to date in 2025

Laundry and Linen:

- Materials and supplies are under budget due to the timing of purchases and the receipt of invoices
- Purchased services are under budget as laundry services are contracted out and not all invoices have been received

Building:

- Recoveries include reimbursement from a contractor to pay for water damages incurred during a sprinkler installation as well as funding from St. Lawrence Lodge for the Living Classroom project
- Wages and benefits are currently under budget as staffing was budgeted to increase as additional staff are hired
- Materials and supplies are over budget based on the timing of the purchases for supplies incurred year to date as well as repairs required to the home due to the water damage incurred during the new sprinkler installation. These costs were recovered from the contractor
- Purchased services includes \$45,102 in expenses relating to the Living Classroom. Offsetting grant revenue will be recognized to offset these expenses

Facility:

- Utility expenses are under budget as the budget includes a proration of both the 60 bed home and then increases to cover expenses for the 192 bed home
- Insurance has been expensed for the first half of the year

Revenues:

- Resident Fee revenue include the residents' accommodation fees which are invoiced monthly and are on budget. In May 2025, the Ministry of Long-Term Care (MLTC) announced an inflationary rate increase of 2.4% as of July 1st. The

2025 budget included an increase of 1% as of July 1st based on historical rate increases therefore resident fee revenue will be greater than budget

- Provincial revenues include the monthly provincial subsidies received in all four funding envelopes which are Nursing, Program and Support, Raw Food, and Other Accommodations. On June 20th, the Ministry of Long-Term Care (MLTC) announced that level-of-care base funding was increasing 2.1% retroactive to April 2025
- Maple View Lodge received notification on June 19th that as of April 1st, the new funded Case Mix Index (CMI) is increasing by 0.2% to 1.0029. This will increase funding to the Nursing and Personal Care envelope retroactive to April
- In January 2025, MLTC announced an increase in the amount of Direct Care provincial funding for Q1 2025. It is projected that this will provide an additional \$9,859 in direct care funding based on the current 60 beds for January to March
- The Ministry announced in June that Infection, Prevention and Control (IPAC) funding will continue in a consolidated model where homes can utilize previous IPAC Personnel, IPAC Lead and IPAC Training & Education funding in any of the three areas
- MLTC also announced that they will be consolidating the funding provided through the Resident Health and Well-Being (RHWB) program with the Allied Health Staffing Supplement
- Other revenues include general donation revenue and hair dressing fees

Redevelopment:

- Contribution from reserves to cover the operational costs of the new redevelopment project will occur at year-end based on actuals
- Wages and benefits relate to the Construction Project Manager and the Fundraising Coordinator are on budget
- Materials and supplies include \$202,809 in purchases funded from the Fundraising Committee approved purchased for ceiling tracks. Off-setting donation revenue will be recorded for May month-end. In addition, \$39,040 in equipment purchases funded from the GTFH capital budget have been expensed here as the items do not meet the \$10,000 Tangible Capital Asset capitalization threshold. Offsetting funding from the GTFH budget will be transferred at year-end
- Purchased services consists of the 2025 fees paid year to date for Colliers
- Debenture interest is the interest on the construction financing for the 192 bed home redevelopment

- Contribution to Amortization for the 7.5% tax levy increase to fund the 192 bed home will occur at year-end. The current expenditures are actual amortization expense on the existing home

The following is a financial update on the Maple View Lodge Capital Budget:

- Redevelopment expenses currently include fees for the general contractor, project management, and the prime consultant relating to the redevelopment of Maple View Lodge. Monthly fees are based on hours worked on the project and can fluctuate month-month
- Other betterments on the existing building are detailed in the capital attachment

ATTACHMENTS

1. Budget Variance Report to May 31, 2025
2. Capital Variance Report to May 31, 2025

The report set out above has been reviewed and the information verified by the individuals listed below.

**KATIE CLARKE,
DEPUTY TREASURER**

**JUNE 23, 2025
DATE**

**PAT HUFFMAN,
TREASURER**

**JUNE 30, 2025
DATE**

**AL HORSMAN
CHIEF ADMINISTRATIVE OFFICER**

**JUNE 30, 2025
DATE**