

# 2021 Budget Notes

## Association of Community Centres

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### Description

The Association of Community Centres (AOCCs), comprised of 10 community centres, are committed to fostering a sense of community, promoting civic engagement and enhancing the quality of life by providing programs and services that are responsive and reflective of the unique needs of local communities.

The AOCCs consists of 10 multi-purpose facilities with oversight provided by volunteer Boards of Management to support service delivery. We provide a broad range of community, recreation and social service programs to Toronto residents that aim to meet the evolving needs of changing demographics.

### Why We Do It

**Build community and individual capacity** to meet the diverse and changing needs of communities and individuals by delivering programs, services and ongoing special events for children, youth, adults, seniors and families

**Foster a sense of community** to promote and provide opportunities for civic and community engagement

**The public has equitable access** to affordable and high-quality recreational programs, services and facilities

*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.*

### What Service We Provide

The combined gross operating budget for the following services is \$9.077 million.

#### **Community Centre Strategic Partnership & Resource Development**

**Who We Serve:** Community Centre Members/Potential Members, Local BIAs, Local Residents

**What We Deliver:** Strategic Partnership & Resource Development

#### **Social, Economic & Neighbourhood Development**

**Who We Serve:** Business Community, Local Community, Corporation(s), Interest Groups, Property Owner(s), Residents, Visitors

**What We Deliver:** Social Economic & Neighbourhood Development

#### **Public Space – Community Access**

**Who We Serve:** Business Community, Local Community, Corporation(s), Interest Groups, Property Owner(s), Residents, Visitors

**What We Deliver:** Public Space – Community Access

## Budget at a Glance

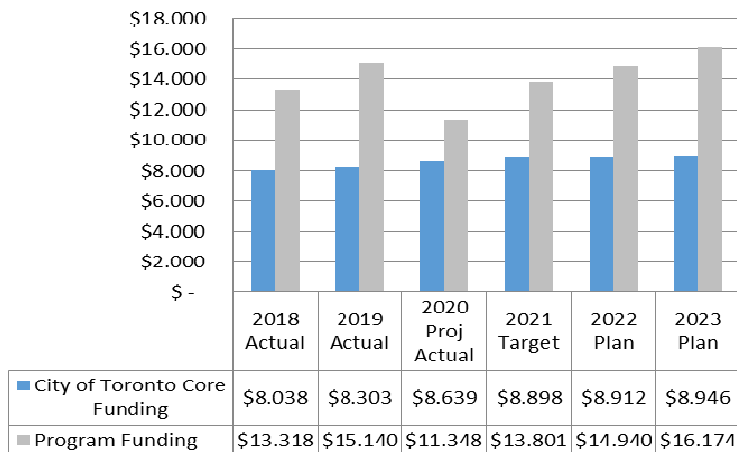
2021 OPERATING BUDGET			
\$ Millions	2021	2022	2023
Revenues	\$ 0.2	\$ 0.2	\$ 0.3
Gross Expenditures	\$ 9.1	\$ 9.1	\$ 9.3
Net Expenditures	\$ 8.9	\$ 8.9	\$ 9.0
Approved Positions	86.4	85.5	85.5

**2021 - 2030 10-YEAR CAPITAL PLAN**

Association of Community Centres has no capital budget.

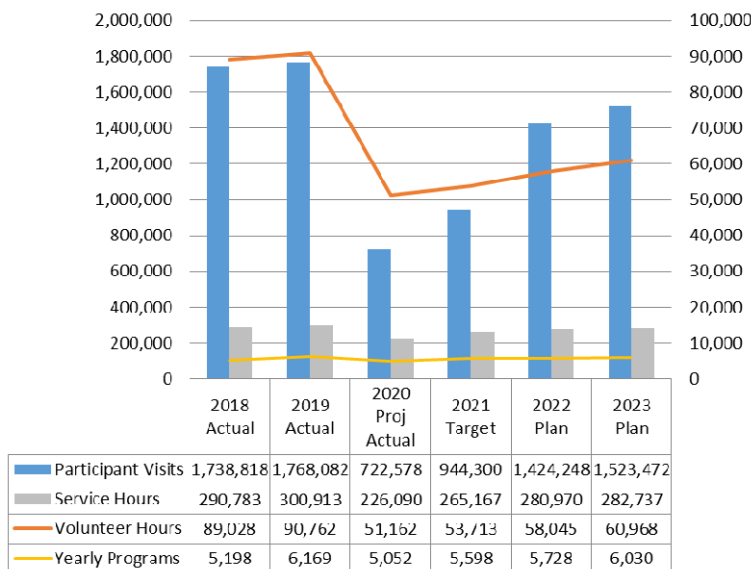
## How Well We Are Doing – Behind the Numbers

Leveraging City Funding (\$000s)



- The non-core funding leveraged by the AOCCs showed an increase from 2018 to 2019. The projected decrease from 2019 to 2020 is \$3.792 million as a result of the impact of COVID-19 restrictions.
- The AOCCs are projecting an increase in program funding levels in 2021 and future years as the COVID-19 pandemic alleviates and they continue to explore opportunities through additional grants, individual and corporate giving, and fundraising activities.

Program Participation



- Program participation levels, number of visits, number of individuals served and volunteer and staff hours are projecting a decrease for 2020 due to the impacts of COVID-19 restrictions.
- Future years are forecasting gradual increases in community demand for programming as COVID-19 impacts decrease and the Centres continue to work towards maximizing service hours and participation rates.

## EXPERIENCES, CHALLENGES AND PRIORITIES

### Our Experience and Success

- The 519 Church Street Community Centre successfully integrated their community services and programs with their Access to Justice and Anti-Violence Initiatives which continued to grow and evolve based on a consultative approach and ongoing assessment of existing and emerging needs.
- Eastview Neighbourhood Community Centre smoothly transitioned to virtual and remote programming for community members and was also able to respond to greater than 60% demand on their food security and meal programs brought on by COVID-19.
- Through their programs, services, community partners, and donors, Waterfront Neighbourhood Centre was able to provide over 400 meals to community members in response to the COVID-19 pandemic. In addition, the Community Connect Garden was able to provide over 1000lbs of fresh herbs and vegetables.
- Community Centre 55 successfully increased its number of daycare spaces for infants and toddlers by 40, relieving the pressure of parents returning to work. They also increased the number of families helped at Christmas by 100, giving food for Christmas dinner and toys for the children enabling a total of 1000 families to have a Christmas that they might not normally have.
- With funding and support from the City of Toronto's Solid Waste Management Division and the Canadian Women's Foundation, Scadding Court Community Centre is developing a women-led social enterprise called the Stitch Lab by 707 that will be based out of a pop-up storefront in SCCC's Market 707. The Stitch Lab will offer affordable tailoring and alteration services as well as sell products made from repurposed materials such as clothing and textiles. This initiative will support women to create sustainable economic opportunities for themselves and help increase the representation of women in the local entrepreneurship ecosystem. Currently, the women are receiving vocational and business skills training with plans to officially launch Stitch Lab in early 2021.
- In collaboration with Toronto Community Housing (TCHC), Applegrove Community Centre took on a leadership role in engaging Don Summerville tenants on issues related to the revitalization of the TCHC Don Summerville site in order to support the transformation of this aging housing complex into a vibrant mixed use and mixed income community.
- The Ralph Thornton Community Centre worked to continue the implementation of its 2018-2022 strategic plan, by pivoting to provide virtual and distance services during the COVID-19 pandemic, including a continuation of the RTCC's tax-filer clinic, a reimagined summer camp that included virtual and in-person activities, and online connections for seniors and newcomer Chinese children.

### Key Challenges and Risks

- Maintaining adequate, stable core City funding to the Community Centres to ensure the Centres remain open and continue to provide programs and services which are accessible and responsive to local communities.
- Addressing the needs of more disadvantaged residents and responding to the requests of new residents to keep pace with changing community demographics.

### Priority Actions

- Adequate funding is included in the 2021 Operating Budget for inflationary cost increases to maintain services at the 2020 approved levels.
- The Centres will continue to explore opportunities for third party program funding for new initiatives that reflect local community needs and requests.

## RECOMMENDATIONS

The City Manager and Chief Financial Officer and Treasurer recommend that:

1. City Council approve the 2021 Operating Budget for the Association of Community Centres of \$9.077 million gross, \$0.179 million revenue and \$8.898 million net for the following services:

**Service:**

	<b>Gross Expenditures (\$000s)</b>	<b>Revenue (\$000s)</b>	<b>Net Expenditures (\$000s)</b>
519 Church Street Community Centre	1,619.6		1,619.6
Applegrove Community Centre	568.7		568.7
Cecil Community Centre	737.1		737.1
Central Eglinton Community Centre	753.3		753.3
Community Centre 55	798.6		798.6
Eastview Neighbourhood Community Centre	646.3		646.3
Ralph Thornton Community Centre	876.0	39.4	836.6
Scadding Court Community Centre	986.0		986.0
Swansea Town Hall	592.0	140.0	452.0
Waterfront Neighbourhood Centre	1499.4		1499.4
<b>Total Program Budget</b>	<b>9,077.1</b>	<b>179.4</b>	<b>8,897.7</b>

2. City Council approve the 2021 staff complement for the Association of Community Centres of 86.4 operating positions.

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# 2021 OPERATING BUDGET

## 2021 OPERATING BUDGET OVERVIEW

Table 1: 2021 Operating Budget by Service

(In \$000s)	2019 Actual	2020 Budget	2020 Projection*	2021 Base Budget	2021 Budget	Change v. 2020 Projection	
By Service	\$	\$	\$	\$	\$	\$	%
<b>Revenues</b>							
Ralph Thornton Community Centre	39.4	39.4	39.4	39.4	39.4		
Swansea Town Hall	332.1	278.8	87.0	140.0	140.0	53.0	60.9%
<b>Total Revenues</b>	<b>371.5</b>	<b>318.2</b>	<b>126.4</b>	<b>179.4</b>	<b>179.4</b>	<b>53.0</b>	<b>41.9%</b>
<b>Expenditures</b>							
519 Church Street Community Centre	1,571.6	1,570.8	1,570.8	1,619.6	1,619.6	48.7	3.1%
Applegrove Community Centre	394.0	540.2	519.9	568.7	568.7	48.8	9.4%
Cecil Community Centre	701.1	729.9	729.8	737.1	737.1	7.3	1.0%
Central Eglinton Community Centre	684.0	745.3	745.3	753.3	753.3	8.0	1.1%
Community Centre 55	792.5	815.8	746.5	798.6	798.6	52.1	7.0%
Eastview Neighbourhood Community Centre	615.9	636.3	635.5	646.3	646.3	10.8	1.7%
Ralph Thornton Community Centre	794.7	813.8	813.8	876.0	876.0	62.2	7.6%
Scadding Court Community Centre	984.8	991.0	991.0	986.0	986.0	(5.0)	(0.5%)
Swansea Town Hall	645.2	592.0	420.0	592.0	592.0	172.0	41.0%
Waterfront Neighbourhood Centre	1,430.3	1,543.7	1,543.7	1,499.4	1,499.4	(44.3)	(2.9%)
<b>Total Gross Expenditures</b>	<b>8,614.1</b>	<b>8,979.0</b>	<b>8,716.4</b>	<b>9,077.1</b>	<b>9,077.1</b>	<b>360.7</b>	<b>4.1%</b>
<b>Net Expenditures</b>	<b>8,242.6</b>	<b>8,660.8</b>	<b>8,590.0</b>	<b>8,897.7</b>	<b>8,897.7</b>	<b>307.7</b>	<b>3.6%</b>
<b>Approved Positions</b>	<b>80.6</b>	<b>81.0</b>	<b>81.0</b>	<b>86.4</b>	<b>86.4</b>	<b>5.4</b>	<b>6.7%</b>

\*2020 Projection based on Q3 Variance Report

### COSTS TO MAINTAIN EXISTING SERVICES

**Total 2021 Base Budget** expenditures of \$9.077 million gross reflecting an increase of \$0.361 million in spending above 2020 projected year-end actuals, predominantly arising from:

- Known salary & benefit increases.
- Inflationary increases for non-payroll expenditures including utilities and contracted services.
- Position increase of 5.4 is a result of full time positions being converted to part time FTEs with additional hours added. However, there are no financial implications as the part time positions are paid at a lower rate.

Given the financial impacts of COVID-19 on 2020 actuals, a further comparison of the 2021 Budget (excluding 2021 COVID-19 impacts) to the 2020 Council approved Budget is provided below:

- 2021 Base Budget reflects a \$0.187 million net increase from the 2020 Council Approved Budget, when excluding \$0.050 million in estimated COVID-19 financial impacts.

### EQUITY IMPACTS OF BUDGET CHANGES

**Medium-positive equity impacts:** The Ralph Thornton Community Centre's 2021 Operating Budget includes an investment of \$0.050 million to fund a temporary Lobby Receptionist during the COVID-19 pandemic which will have a medium-positive impact on low-income residents, women, vulnerable seniors, and black and racialized residents, increasing access to City information, City services, and City spaces.

**2021 OPERATING BUDGET KEY DRIVERS**

The 2021 Operating Base Budget for the Association of Community Centres is \$0.361 million gross or 4.1% higher than the 2020 Projected Actuals. Table 2a below summarizes the key cost drivers for the base budget.

**Table 2a: 2021 Key Drivers – Base Budget**

Key Cost Drivers	2019 Actuals	2020 Budget	2020 Projection*	2021 Base Budget	Change Vs. 2020 Projection	
					\$	%
<b>Expenditures</b>						
1 Salaries and Benefits	7,103.4	7,644.2	7,412.0	7,669.9	257.9	3.5%
2 Equipment	206.4	7.5	159.9	163.0	3.1	1.9%
3 Service and Rent	921.3	799.7	844.5	943.3	98.8	11.7%
4 Contribution To Reserves	8.0	16.3	9.5	10.0	0.6	5.9%
5 Other Expenditures	375.0	511.3	290.5	290.8	0.3	0.1%
<b>Total Expenditures</b>	<b>8,614.1</b>	<b>8,979.0</b>	<b>8,716.4</b>	<b>9,077.1</b>	<b>360.7</b>	<b>4.1%</b>
<b>Revenues</b>						
1 User Fees & Donations	371.5	318.2	126.4	179.4	53.0	41.9%
<b>Total Revenues</b>	<b>371.5</b>	<b>318.2</b>	<b>126.4</b>	<b>179.4</b>	<b>53.0</b>	<b>41.9%</b>
<b>Net Expenditures</b>	<b>8,242.6</b>	<b>8,660.8</b>	<b>8,590.0</b>	<b>8,897.7</b>	<b>307.7</b>	<b>3.6%</b>
<b>Approved Positions</b>	<b>80.6</b>	<b>81.0</b>	<b>81.0</b>	<b>86.4</b>	<b>5.4</b>	<b>6.7%</b>

\*2020 Projection based on Q3 Variance Report

**Salaries & Benefits:**

Adjusted for full complement and known increases in salaries and benefits.

**Equipment:**

Adjusted for realignment to anticipated expenditures.

**Services and Rents:**

Inflationary increases in utilities and contracts.

**Other Expenditures:**

Adjusted for realignment to anticipated expenditures.

**Revenue Changes:**

Adjusted for loss in revenues due to temporary facility closures as a result of COVID-19.

**Note:**

1. For additional information on 2021 key cost drivers refer to [Appendix 2](#).

**2022 & 2023 OUTLOOKS****Table 3: 2022 and 2023 Outlooks**

(\$000s)	2020 Projection	2021 Budget	2022 Outlook	2023 Outlook
Revenues	126.4	179.4	221.4	276.0
Gross Expenditures	8,716.4	9,077.1	9,159.5	9,241.7
<b>Net Expenditures</b>	<b>8,590.0</b>	<b>8,897.7</b>	<b>8,938.1</b>	<b>8,965.7</b>
<b>Approved Positions</b>	<b>81.0</b>	<b>86.4</b>	<b>85.5</b>	<b>85.5</b>

**Key drivers**

The 2022 Outlook with total gross expenditures of \$9.160 million reflects an anticipated \$0.082 million or 0.91 per cent increase in gross expenditures above the 2021 Operating Budget. The 2023 Outlooks expects a further increase of \$0.082 million or 0.90 per cent above 2022 gross expenditures.

These changes arise from the following:

- **Salaries and Benefits**  
Increase in salaries and benefits reflective of collective agreement obligations. **(2022 & 2023)**
- **Inflationary Impact**  
Increases in utilities, office maintenance, supplies and contracted services due to inflation. **(2022 & 2023)**

Facility rental fee revenue increases are calculated using projected market rate assumptions.



# APPENDICES

## Appendix 1

### COVID-19 Financial Impact - Operating

N/A

## Appendix 2

### 2021 Operating Budget by Revenue / Expenditure Category

Category (In \$000s)	2018 Actual	2019 Actual	2020 Budget	2020 Projection*	2021 Total Budget	2021 Change from 2020 Projected Actual	
	\$	\$	\$	\$	\$	\$	%
User Fees & Donations	369.6	371.5	318.2	126.4	179.4	53.0	41.9%
<b>Total Revenues</b>	369.6	371.5	318.2	126.4	179.4	53.0	41.9%
Salaries and Benefits	7,014.8	7,103.4	7,644.2	7,412.0	7,666.6	254.6	3.4%
Materials & Supplies	593.3	329.6	509.7	273.4	528.8	255.4	93.4%
Equipment	4.8	206.4	7.5	159.9	8.0	(151.9)	(95.0%)
Service and Rent	684.5	921.3	799.7	844.5	857.0	12.4	1.5%
Contribution To Reserves/Reserve Funds	21.8	8.0	16.3	9.5	15.2	5.7	60.4%
Other Expenditures	121.5	45.5	1.5	17.1	1.5	(15.6)	(91.2%)
<b>Total Gross Expenditures</b>	8,440.5	8,614.1	8,979.0	8,716.4	9,077.1	360.7	4.1%
<b>Net Expenditures</b>	8,070.9	8,242.6	8,660.8	8,590.0	8,897.7	307.7	3.6%
<b>Approved Positions</b>	77.9	80.6	81.0	81.0	86.4	5.4	6.7%

\* Year-End Projection Based on Q3 2020 Variance Report

**Appendix 3**

**Summary of 2021 Service Changes**

N/A

**Appendix 4**

**Summary of 2021 New / Enhanced Service Priorities Included in Budget**

N/A

**Appendix 5**

**Summary of 2021 New / Enhanced Service Priorities Not Included in Budget**

N/A

**Appendix 6**

**2021 Capital Budget; 2022 - 2030 Capital Plan Including Carry Forward Funding**

N/A

**Appendix 6a**

**2021 Cash Flow and Future Year Commitments Including Carry Forward Funding**

N/A

**Appendix 6b**

**2022 - 2030 Capital Plan**

N/A

**Appendix 7**

**Reporting on Major Capital Projects: Status Update**

N/A

**Appendix 8**

**Summary of Capital Needs Constraints**

N/A

**Appendix 9**

**2021 User Fee Changes**

N/A

## Appendix 10

### Inflows and Outflows to/from Reserves and Reserve Funds 2021 Operating Budget

#### Corporate Reserve / Reserve Funds

Reserve / Reserve Fund Name (In \$000s)	Reserve / Reserve Fund Number	Projected Balance as of Dec. 31, 2020 *	Withdrawals (-) / Contributions (+)		
			2021	2022	2023
		\$	\$	\$	\$
<b>Beginning Balance</b>			<b>30,142.3</b>	<b>14,678.1</b>	<b>17.8</b>
Insurance Reserve Fund	XR1010				
<i>Withdrawals (-)</i>					
<i>Association of Community Centres</i>			-	-	-
<i>Contributions (+)</i>					
<i>Association of Community Centres</i>			15.2	15.2	15.2
<b>Total Reserve / Reserve Fund Draws / Contributions</b>			<b>15.2</b>	<b>15.2</b>	<b>15.2</b>
<b>Other Program / Agency Net Withdrawals &amp; Contributions</b>			<b>(15,526.3)</b>	<b>(14,692.3)</b>	<b>2,535.5</b>
<b>Interest</b>			<b>47.0</b>	<b>16.9</b>	<b>4.3</b>
<b>Balance at Year-End</b>		<b>30,142.3</b>	<b>14,678.1</b>	<b>17.8</b>	<b>2,572.8</b>

\* Based on 9-month 2020 Reserve Fund Variance Report

## Appendix 11

### Glossary

**Approved Position:** Permanent or temporary positions that support the delivery of City services and service levels as approved by Council.

**Actuals:** An actual financial amount paid (or received) for the delivery of City services (these exclude any commitments to be paid in the future).

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

**Capital Budget:** A Capital Budget is the City's plan to acquire / build assets or extend the useful life of existing assets; an example of a capital expenditure is the construction of a new community centre.

**Capital Needs Constraints:** The capital needs that cannot be accommodated within the capital plan that the Division or Agency have the capacity to deliver.

**Complement:** Positions that support the delivery of City services and service levels as approved by Council.

**Efficiencies:** Reductions in the cost of delivering a service without a reduction in service level.

**New / Enhanced:** New and enhanced service changes resulting in an increase in service levels from what was previously approved by Council.

**Operating Budget:** An Operating Budget is the City's annual plan to provide services to the residents of Toronto; the budget includes all revenues and expenses needed to provided services; an example of an operating cost would be the cost to run the TTC subways.

**Operating Impact of Completed Capital Projects:** The additional expense (or savings) and positions needed to operate or maintain a new asset; an example would be the additional expense and staff needed to operate a recently completed community centre.

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

**Staff Recommended Operating / Capital Budget:** An operating or capital budget recommended by City Manager and Chief Financial Officer and Treasurer to City Council for consideration and approval.

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

**Tax Supported Budget:** Budget funded by property taxes.

**User Fees:** Program generated fee and rental revenue for the use of its services (such as the TTC fare, ice rental fees and various City permits).

**Value Based Outcome Review (VBOR):** The City conducted a Value Based Outcome Review in 2019 for all of its operations and agencies to identify specific opportunities and strategies to maximize the use of tax dollars, enhance its financial sustainability while achieving service outcomes. These opportunities will help the City chart its financial course in the next four years.

**Voluntary Separation Program** – On July 28th, 2020, City Council approved the implementation of a Voluntary Separation Program for staff who are eligible to retire with an unreduced pension providing a lump sum payment of up to three months' salary to eligible employees, subject to the terms of the program guidelines, funded through savings generated from a combination of permanently eliminating vacated positions and/or holding the positions vacant for a minimum of six months.