



# Toronto 2015 BUDGET

## CAPITAL ANALYST NOTES



## Children's Services

### 2015 – 2024 CAPITAL BUDGET AND PLAN OVERVIEW

Children's Services provides child care services across the City in 52 municipal child care centres, 25 of which are in City owned facilities with an asset replacement value of \$53.081 million.

The 2015-2024 Recommended Capital Plan demonstrates commitment to balance the need to increase the number of child care centers in underserved, high needs communities; maintain directly operated child care centres in a state of good repair; and develop new technology systems that will deliver application efficiencies that provide administrative savings.

The 10-Year Recommended Capital Plan provides \$25.089 million for 7 new child care centres creating 408 new spaces, \$13.893 million for capital maintenance to maintain existing centres in a SOGR; and \$2.550 million for IT system upgrades that will provide operating efficiencies.

## Highlights

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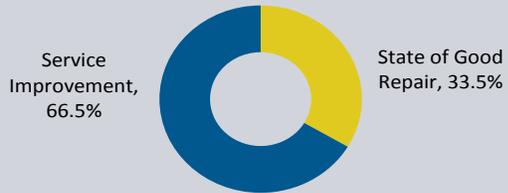
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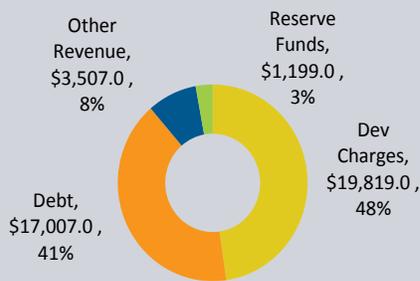
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**Capital Spending and Financing**  
**2015-2024 Capital Budget and Plan by Expenditures Category**



\$41.532 Million

**2015-2024 Capital Budget and Plan by Funding Source**



\$41.532 Million

**Where does the money go?**

The 2015–2024 Recommended Capital Budget and Plan of \$41.532 million provides funding for projects in the following 3 areas to:

- Construct 7 new child care centres in underserved neighborhoods, with 408 new child care spaces
- Maintain the state of good repair in the City's 25 City operated Toronto Early Learning Child Care Centres (TELCC)
- Deliver the Service Improvement Implementation IT project

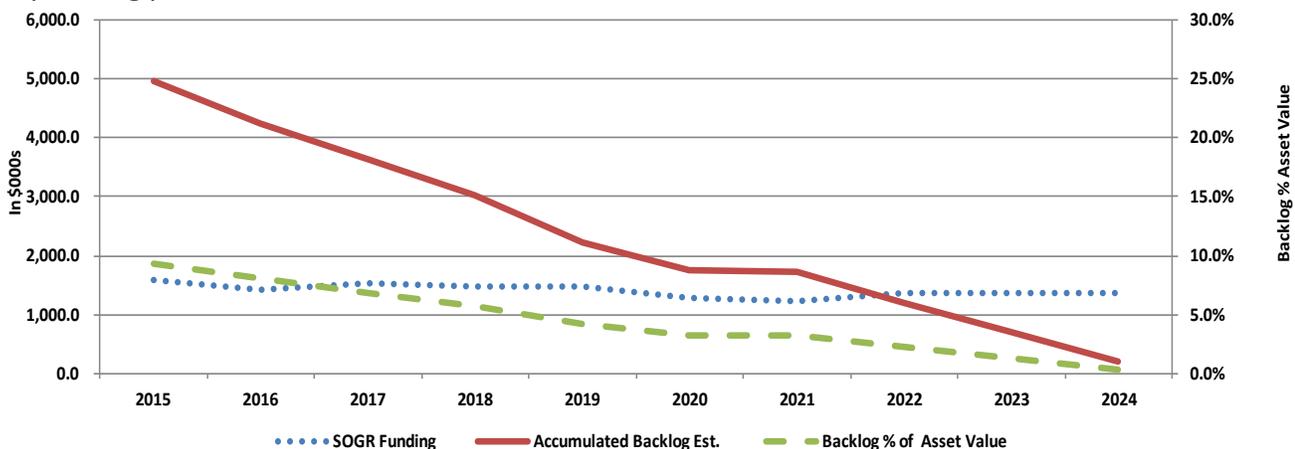
**Where does the money come from?**

The 10-Year Recommended Capital Plan requires new debt funding of \$17.007 million, which is in line with the debt guideline in each year of the 10-year planning period. The other sources of funding include:

- Development Charges of \$19.819 million
- Section 37 funding of \$3.507 million
- Child Care Capital Reserve Fund of \$1.199 million

**State of Good Repair Backlog**

The 10-Year Recommended Capital Plan's spending on State of Good Repair projects is \$13.893 million, which will reduce the backlog of \$4.969 million or 9.4% as a percentage of asset value in 2015 to 0.4% or \$0.201 million in 2024, virtually eliminating the state of good repair backlog over the 10-year planning period.



**Our Key Challenges & Priority Actions**

- **Address Growth in High-Need under-served Communities**
  - ✓ 10-Year Recommended Capital Plan includes \$25.089 million in funding, which supports Council direction to increase the number of child care centres in underserved communities through the construction of 7 new centres, resulting in 408 additional spaces.
- **Deliver the Capital Upgrades through the SOGR Program**
  - ✓ The Plan includes \$13.893 million to reduce the backlog in the 25 City owned child care centres; to implement accessibility upgrades required by Provincial legislation; and to manage ongoing maintenance requirements.
- **Develop Service Efficiency IT Applications**
  - ✓ The Plan includes \$2.550 million to develop information technology applications using the existing CSIS system that will improve on-line support for the annual budget submissions for Purchase of Service (POS) operators, and reduce the amount of staff time required to perform annual family fee subsidy assessments.



Galloway Child Care Centre



Heartbeat Child Care Centre

**2015 Capital Budget Highlights**

The 2015 Recommended Capital Budget for Children's Services of \$5.088 million, including carry forward funding, will:

- Complete the delivery of the CSIS 3 system upgrades (\$0.450 million) that address outdated software applications;
- Complete project planning and design for Block 31 Child Care Centre (\$0.051 million);
- Begin planning and design of Avondale Public School (\$0.500 million), the first year of a 3 year construction term;
- Begin the construction of the St. John the Evangelist Catholic School Child Care Centre (\$1.422 million), the second year of a 5 year plan;
- Continue the Service Efficiency Implementation project (\$1.235 million) to enhance online services for families and child care operators; and
- Continue to deliver capital upgrades in the municipally owned child care centres located in City-owned facilities, (\$1.430 million) which are part of the ongoing Toronto Early Learning Child Care Centres (TELCCC) SOGR project of \$13.893 million.



St. Andrew Child Care Centre

## Recommendations

The City Manager and Chief Financial Officer recommend that:

1. City Council approve the 2015 Recommended Capital Budget for Children's Services with a total project cost of \$7.880 million, with 2015 cash flow of \$5.088 million and future year commitments of \$10.747 million comprised of the following:
  - a) New Cash Flow Funding for:
    - i. 3 new / change in scope sub-projects with a 2015 total project cost of \$7.880 million that requires cash flow of \$2.980 million in 2015 and future year cash flow commitments of \$2.670 million in 2016; and, \$2.230 million in 2017;
    - ii. 2 previously approved sub-projects requiring a 2015 cash flow of \$1.060 million; a 2016 cash flow of \$2.191 million; a 2017 cash flow of \$2.356 million; and a 2018 cash flow of \$1.300 million.
  - b) 2014 approved cash flow for 4 previously approved sub-projects with carry forward funding from 2014 into 2015 totaling \$1.048 million.
2. City Council approve new debt service costs of \$0.039 million in 2015 and incremental debt costs of \$0.262 million in 2016; \$0.120 million in 2017; and \$0.055 million in 2018 resulting from the approval of the 2015 Recommended Capital Budget, to be included in the 2015 and future year operating budgets.
3. City Council approve the 2016-2024 Recommended Capital Plan for Children's Services totaling \$26.745 million in project estimates, comprised of \$1.542 million in 2016; \$1.969 million in 2017; \$3.143 million in 2018; \$3.515 million in 2019; \$3.396 million in 2020; \$4.767 million in 2021; \$3.097 million in 2022; \$2.658 million in 2023; and, \$2.658 million in 2024.
4. City Council approve 2.0 temporary capital positions for delivery of the 2015 capital projects and that the duration for each temporary position does not exceed the life and funding of its respective capital projects / sub projects.
5. City Council recommend all sub-projects with third party financing be approved conditionally, subject to the receipt of such funding in 2015, and if such funding is not forthcoming, their priority and funding be reassessed by City Council relative to other City-financed priorities and needs.

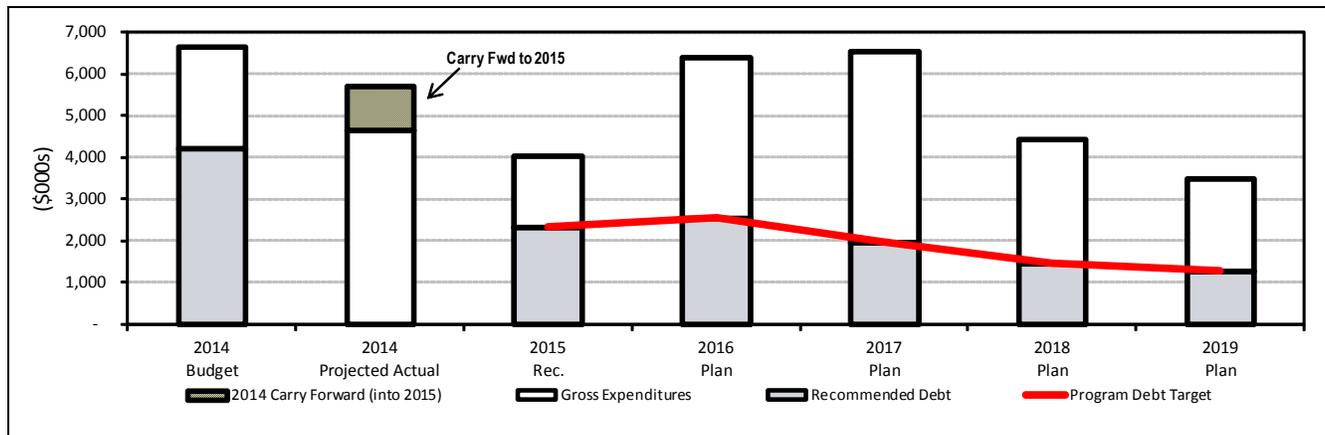


# **Part I:**

## 10-Year Capital Plan

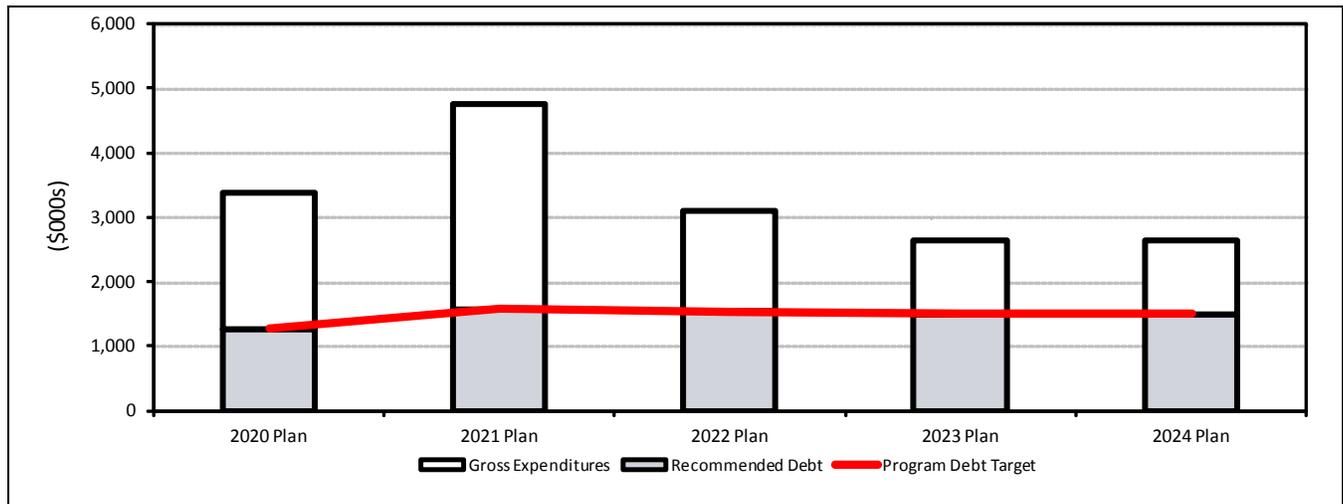
10 Year Capital Plan

**Table 1a**  
**2015 Recommended Budget, 2016-2019 Recommended Capital Plan**



		2015 Rec'd Capital Budget and 2016 - 2019 Rec'd Capital Plan							5-Year Total Percent
		2014	2015	2016	2017	2018	2019	2015 - 2019	
		Budget	Projected Actual						
<b>Gross Expenditures:</b>									
2014 Capital Budget & Approved FY Commitments	6,650	4,673	2,374	2,576	616	412		5,978	24.0%
Recommended Changes to Approved FY Commitments			(1,314)	(385)	1,740	888		929	3.7%
2015 New/Change in Scope and Future Year Commitments			2,980	2,670	2,230			7,880	31.6%
2016- 2019 Capital Plan Estimates				1,542	1,969	3,143	3,515	10,169	40.7%
2-Year Carry Forward for Reapproval									
1-Year Carry Forward to 2015		1,048							
<b>Total Gross Annual Expenditures &amp; Plan</b>	<b>6,650</b>	<b>5,721</b>	<b>4,040</b>	<b>6,403</b>	<b>6,555</b>	<b>4,443</b>	<b>3,515</b>	<b>24,956</b>	<b>100.0%</b>
<b>Program Debt Target</b>			<b>2,355</b>	<b>2,542</b>	<b>1,969</b>	<b>1,473</b>	<b>1,285</b>	<b>9,624</b>	
<b>Financing:</b>									
<b>Recommended Debt</b>	<b>4,230</b>		<b>2,355</b>	<b>2,542</b>	<b>1,969</b>	<b>1,473</b>	<b>1,285</b>	<b>9,624</b>	<b>38.6%</b>
Reserves/Reserve Funds	1,633		231	126	112	208	223	900	3.6%
Development Charges	687		1,404	2,639	2,561	2,314	2,007	10,925	43.8%
Provincial/Federal Debt Recoverable									
Other Revenue			50	1,096	1,913	448		3,507	14.1%
<b>Total Financing</b>			<b>4,040</b>	<b>6,403</b>	<b>6,555</b>	<b>4,443</b>	<b>3,515</b>	<b>24,956</b>	<b>100.0%</b>
<b>By Project Category:</b>									
Health & Safety Legislated SOGR			1,430	1,542	1,469	1,473	1,285	7,199	28.8%
Service Improvement Growth Related			2,610	4,861	5,086	2,970	2,230	17,757	71.2%
<b>Total by Project Category</b>			<b>4,040</b>	<b>6,403</b>	<b>6,555</b>	<b>4,443</b>	<b>3,515</b>	<b>24,956</b>	<b>100.0%</b>
<b>Asset Value (\$) at year-end</b>	<b>53,081</b>		<b>53,081</b>	<b>53,081</b>	<b>53,081</b>	<b>53,081</b>	<b>53,081</b>	<b>53,081</b>	
Yearly SOGR Backlog Estimate (not addressed by current plan)			(712)	(204)	(420)	(603)	(805)	(2,744)	
Accumulated Backlog Estimate (end of year)	4,969		4,257	4,053	3,633	3,030	2,225	2,225	
<b>Backlog: Percentage of Asset Value (%)</b>	<b>9.4%</b>		<b>8.0%</b>	<b>7.6%</b>	<b>6.8%</b>	<b>5.7%</b>	<b>4.2%</b>		
Debt Service Costs			39	297	322	252	193	1,103	
Operating Impact on Program Costs					51	51		102	
New Positions					1			1	

**Table 1b**  
**2020 - 2024 Recommended Capital Plan**



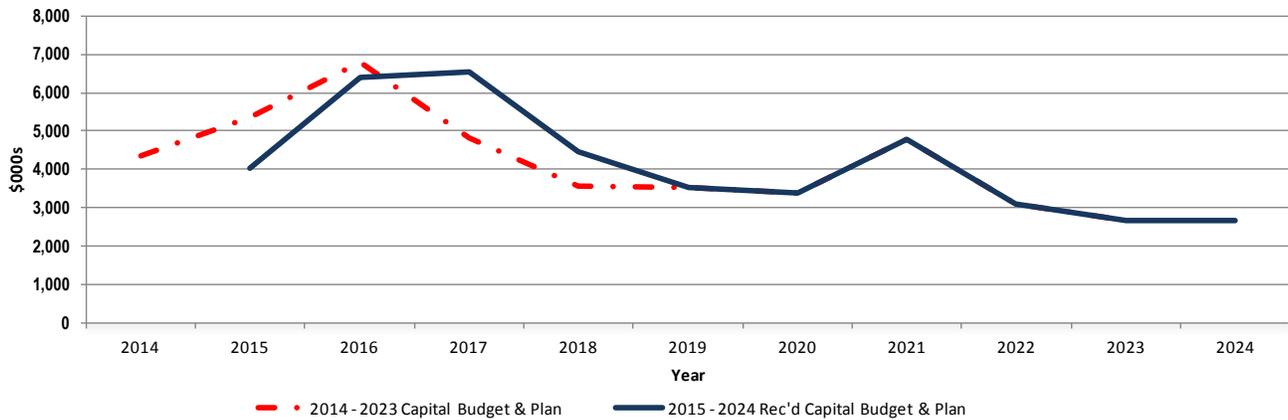
	2020 - 2024 Rec'd Capital Plan						
	2020	2021	2022	2023	2024	2015 - 2024	10-Year Total Percent
<b>Gross Expenditures:</b>							
2014 Capital Budget & Approved FY Commitments						5,978	14.4%
Recommended Changes to Approved FY Commitments						929	2.2%
2015 New/Change in Scope and Future Year Commitments						7,880	19.0%
2020 - 2024 Capital Plan Estimates	3,396	4,767	3,097	2,658	2,658	26,745	64.4%
<b>Total Gross Annual Expenditures &amp; Plan</b>	<b>3,396</b>	<b>4,767</b>	<b>3,097</b>	<b>2,658</b>	<b>2,658</b>	<b>41,532</b>	<b>100.0%</b>
<b>Program Debt Target</b>	<b>1,276</b>	<b>1,575</b>	<b>1,540</b>	<b>1,496</b>	<b>1,496</b>	<b>17,007</b>	
<b>Financing:</b>							
<b>Recommended Debt</b>	<b>1,276</b>	<b>1,575</b>	<b>1,540</b>	<b>1,496</b>	<b>1,496</b>	<b>17,007</b>	40.9%
Reserves/Reserve Funds	167	132				1,199	2.9%
Development Charges	1,953	3,060	1,557	1,162	1,162	19,819	47.7%
Provincial/Federal Debt Recoverable							
Other Revenue						3,507	8.4%
<b>Total Financing</b>	<b>3,396</b>	<b>4,767</b>	<b>3,097</b>	<b>2,658</b>	<b>2,658</b>	<b>41,532</b>	<b>100.0%</b>
<b>By Project Category:</b>							
Health & Safety Legislated SOGR	1,226	1,367	1,367	1,367	1,367	13,893	33.5%
Service Improvement Growth Related	2,170	3,400	1,730	1,291	1,291	27,639	66.5%
<b>Total by Project Category</b>	<b>3,396</b>	<b>4,767</b>	<b>3,097</b>	<b>2,658</b>	<b>2,658</b>	<b>41,532</b>	<b>100.0%</b>
<b>Asset Value(\$)</b> at year-end	<b>53,081</b>	<b>53,081</b>	<b>53,081</b>	<b>53,081</b>	<b>53,081</b>		
Yearly SOGR Backlog Estimate (not addressed by current plan)	(488)	(20)	(508)	(508)	(508)	(4,776)	
Accumulated Backlog Estimate (end of year)	1,737	1,717	1,209	701	193	193	
<b>Backlog: Percentage of Asset Value (%)</b>	<b>3.3%</b>	<b>3.2%</b>	<b>2.3%</b>	<b>1.3%</b>	<b>0.4%</b>		
Debt Service Costs	172	178	210	205	201	2,069	
Operating Impact on Program Costs						102	
New Positions						1	

### Key Changes to the 2014 - 2023 Approved Capital Plan

The 2015 Recommended Capital Budget and the 2016 - 2024 Recommended Capital Plan reflects a decrease of \$0.769 million from the 2014 to 2023 Approved Capital Plan.

The table and chart below provide a breakdown of the \$0.769 million or 1.8% decrease in the 10-Year Capital Program on an annual basis from 2014 to 2024.

**Chart 1**  
**Changes to the 2014 -2023 Approved Capital Plan (In \$000s)**



(\$000s)	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	10-Year Total
2014 - 2023 Capital Budget & Plan	4,356	5,354	6,788	4,815	3,555	3,515	3,396	4,767	3,097	2,658		42,301
2015 - 2024 Rec'd Capital Budget & Plan		4,040	6,403	6,555	4,443	3,515	3,396	4,767	3,097	2,658	2,658	41,532
Change %		-24.5%	-5.7%	36.1%	25.0%	0.0%	0.0%	0.0%	0.0%	0.0%		-1.8%
Change \$		-1,314	-385	1,740	888	0	0	0	0	0		-769

As made evident in the chart above, the decrease of \$0.769 million in the Capital Program reflects a decrease in the cash flow funding requirements from the 2014 – 2023 Recommended Approved Capital Plan due to the following:

- The 2014 Capital Budget included significant funding for the CSIS III upgrades. As this project is in the final phase, less funding is required in 2015, with no funding requirements in future years.

As reflected in Table 2 on the following page, changes to the 2014 – 2023 Approved Capital Plan, specifically the recommended \$0.929 million increase in capital funding in the nine common years of the Capital Plans (2015-2023) arise from the need to rephase the Block 31 Child Care Centre project based on an updated project schedule.

A summary of project changes for years 2015 to 2023 totalling \$0.929 million is provided in Table 2 below:

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

\$000s	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2015 - 2023 Total
2014 - 2023 Capital Budget & Plan	4,356	5,354	6,788	4,815	3,555	3,515	3,396	4,767	3,097	2,658		37,945
2015 - 2024 Rec'd Capital Budget & Plan		4,040	6,403	6,555	4,443	3,515	3,396	4,767	3,097	2,658	2,658	38,874
<b>Capital Budget &amp; Plan Changes (2015 - 2023)</b>		(1,314)	(385)	1,740	888	-	-	-	-	-	-	929

	Total Project Cost	2015	2016	2017	2018	2019	2020	2021	2022	2023	2015 - 2023	2024	Revised Total Project
<i>Previously Approved</i>													
Block 31 Child Care Centre	3,628	(1,314)	(385)	1,740	888						929		3,628
<b>Total Previously Approved</b>		(1,314)	(385)	1,740	888						929		
<b>Total Changes</b>		(1,314)	(385)	1,740	888						929		

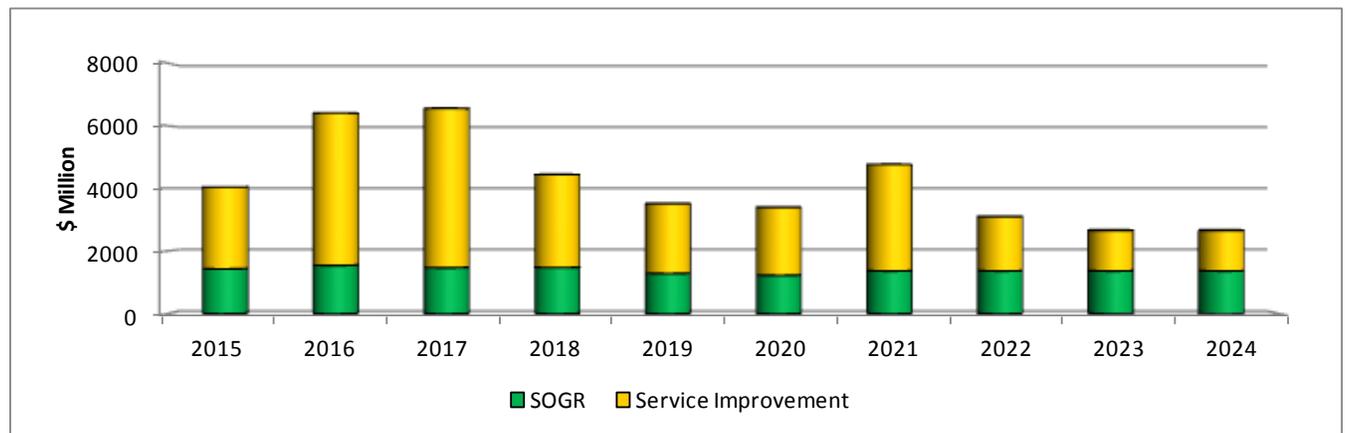
**Significant Capital Project Changes in Children's Services:**

The previously approved Block 31 Child Care Centre capital project has been re-phased due to a delay in designing and planning of the facility in 2014.

As a result, the cash flow requirements for 2015 and future years were adjusted to better match the spending needs with the timing for the next phase of the Block 31 multi-year project.

**2015 – 2024 Recommended Capital Plan**

**Chart 2  
2015 – 2024 Capital Plan by Project Category (In \$000s)**



The 10-Year Recommended Capital Plan for Children's Services of \$41.532 million provides funding of \$13.893 million for SOGR projects and \$27.639 million for Service Improvement projects:

- Service Improvement projects make up \$27.639 million or 66.5% of the total Capital Plan, with \$17.575 million to be funded in 2015 through 2019, and \$9.882 million required in 2020 through 2024.

- The Toronto Early Learning Child Care Service System (TELCC) SOGR project represents \$13.893 million or 34% of the total Capital Plan, with the capital SOGR funding dedicated to reducing the backlog of 9.4% of asset value in the City's 25 child care centers and to maintaining the centres in a state of good repair.
- The higher level of funding in the first 5 years allows the Program to complete upgrades to its IT application system (CSIS 3) through the Service Efficiency Implementation project.

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

	Total App'd Cash Flows to Date*	2015 Budget	2016 Plan	2017 Plan	2018 Plan	2019 Plan	2020 Plan	2021 Plan	2022 Plan	2023 Plan	2024 Plan	2015 - 2024 Total	Rec'd Total Project Cost
<b>Total Expenditures by Category</b>													
<b>Health &amp; Safety</b>													
MCCCS - State of Good Repair	N/A	1,430	1,542	1,469	1,473	1,285	1,226	1,367	1,367	1,367	1,367	13,893	13,893
<b>Sub-Total</b>		<b>1,430</b>	<b>1,542</b>	<b>1,469</b>	<b>1,473</b>	<b>1,285</b>	<b>1,226</b>	<b>1,367</b>	<b>1,367</b>	<b>1,367</b>	<b>1,367</b>	<b>13,893</b>	<b>13,893</b>
<b>Service Improvements</b>													
St John The Evangelist Catholic School	550	1,060	1,262	616	412							3,350	3,900
New Child Care Centre No. 6				500	1,670	1,730						3,900	3,900
New Child Care Centre No. 7						500	1,670	1,730				3,900	3,900
New Child Care Centre No. 8							500	1,670	1,730			3,900	3,900
New Child Care Centre No. 9									1,291	1,291		2,582	2,582
Avondale Public School		500	1,670	1,730								3,900	3,900
Block 31 Child Care Centre	71		929	1,740	888							3,557	3,628
Service Efficiency Implementation		1,050	1,000	500								2,550	2,550
<b>Sub-Total</b>	<b>621</b>	<b>2,610</b>	<b>4,861</b>	<b>5,086</b>	<b>2,970</b>	<b>2,230</b>	<b>2,170</b>	<b>3,400</b>	<b>1,730</b>	<b>1,291</b>	<b>1,291</b>	<b>27,639</b>	<b>28,260</b>
<b>Total Expenditures by Category</b>	<b>621</b>	<b>4,040</b>	<b>6,403</b>	<b>6,555</b>	<b>4,443</b>	<b>3,515</b>	<b>3,396</b>	<b>4,767</b>	<b>3,097</b>	<b>2,658</b>	<b>2,658</b>	<b>41,532</b>	<b>42,153</b>

\*Life to Date approved cash flows are provided for multi-year capital projects with cash flow approvals prior to 2015, excluding ongoing capital projects (i.e. SOGR projects)

**2015 – 2024 Recommended Capital Projects**

The 10-Year Recommended Capital Plan supports Children's Services objectives to ensure all City-owned/City-operated child care facilities are maintained in a state of good repair; contributes to funding building retrofits required for the transition of directly operated child care centres impacted by the Full Day Kindergarten; implements technological initiatives to enhance public access to child care information and provides efficiencies by implementing operational information system modifications; and provides improved access and equity by enabling incremental growth of childcare spaces in high needs, underserved areas.

As noted in the table above, \$13.893 million, or 34% of the 10-Year Recommended Capital Plan is allocated to SOGR projects, and \$27.639 million or 66% is allocated to Service Improvement projects.

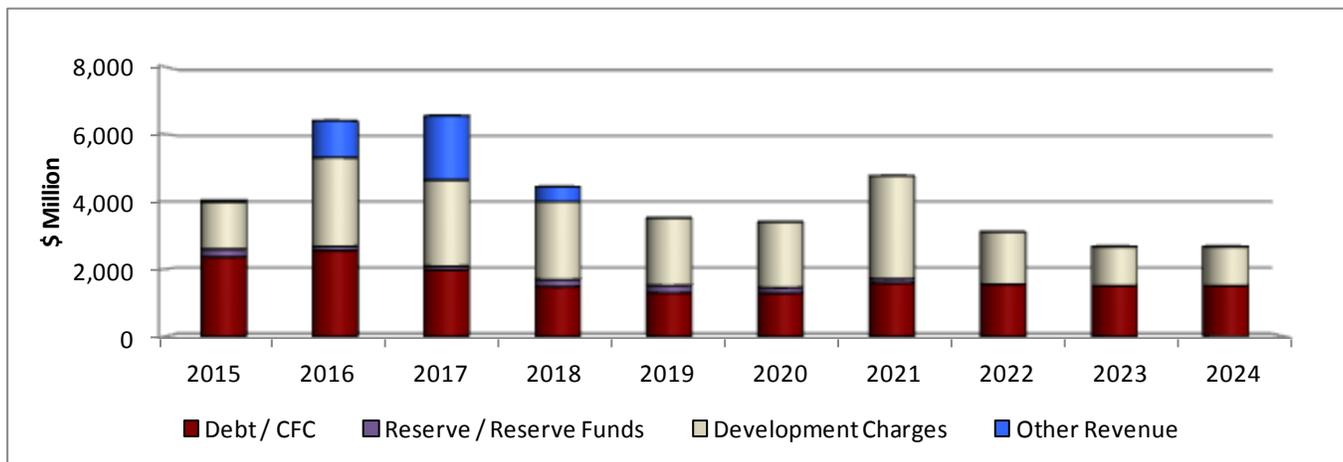
**State of Good Repair:**

- The 10-Year Recommended Capital Plan provides \$13.893 million for the Toronto Early Learning Child Care Service System (TELCC) SOGR project over the 10-year planning horizon that will reduce the backlog from 9.4% in 2014 to 0.4% at the end of the 10 period, reflecting a reduction of \$4.776 million in backlog in the 25 City operated child care centres; \$2.589 million to implement accessibility upgrades required by Provincial legislation; \$5.725 million to fund on-going SOGR upgrades; and \$0.803 million for building retrofits, required for the transition of child care centres impacted by Full Day Kindergarten.

**Service Improvement Projects:**

- The *Service Efficiency Implementation project* of \$2.550 million is a new project, with recommended funding of \$1.050 million in 2015; \$1.000 million in 2016; and \$0.500 million in 2017. A feasibility study was conducted in 2014 that supports the implementation of the IT-enhancement. The recommended system changes will deliver the development of IT applications that will improve access to services through online channels, and improve workforce capabilities by streamlining and automating business processes for families and child care workers.
- The 10-Year Recommended Capital Plan allocates funding of \$25.089 million for the construction of 7 new child care centres to provide 408 new spaces in underserved, high-needs neighbourhoods in accordance with the Program's 2009-2014 Service Plan.
  - Six of the new centres are planned for completion by 2022, with the last centre to begin in 2023. With 3 of the centres identified, the location of the remaining four centres has not been finalized. However, the Program has identified high needs, underserved neighbourhoods as priority locations. The Program is engaging school boards and non-profit providers within these neighbourhoods to identify sites for development.
- Included in the 10-Year Recommended Capital Plan is the 2014 approved *Block 31 Child Care Centre*. This child care centre is a joint project with Parks, Forestry and Recreation, and will be a shared facility with the Toronto District and Toronto Catholic District School Boards.

**Chart 3**  
**2015 – 2024 Capital Plan by Funding Source (In \$000s)**



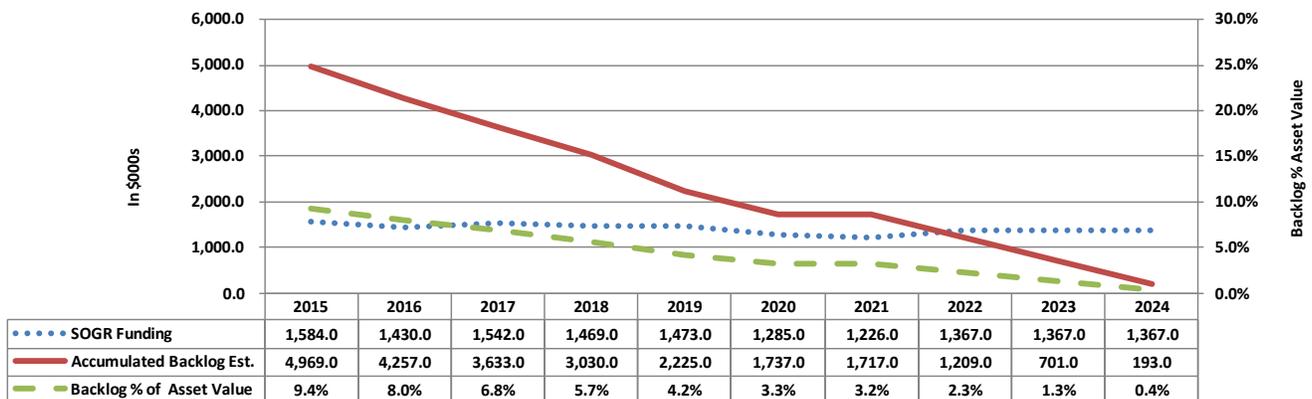
The 10-Year Recommended Capital Plan of \$41.532 million will be funded by \$17.007 million of debt; \$19.819 million of Development Charges; \$3.507 million in Other Revenue; and \$1.199 million from Reserve Funds.

- Debt accounts for \$17.007 million or 40.9% of the financing required for the 2015 Budget and 2016 –2024 Capital Plan and meets the debt guideline for each year of the 10-Year Recommended Capital Plan.

- Development Charges of \$19.819 million provide 47.7% of the program financing, for the construction of 6 new child care centres commencing in 2015 through 2024. The annual Development Charge funding is not evenly distributed throughout the 10 year period, with Development Charge peaking at \$3.060 million in year 2021 when funding will be provided for the construction phase of 2 child care centres. The use of Development Charges has been maximized with funding to up to 90% of the project cost, in accordance with the terms of the new DC By Law.
- Other Revenue of \$3.507 million or 8.4% is provided from Section 37 funding required in years 2015 through 2018, with \$3.117 million being utilized to fund the Block 31 Child Care Centre, and \$0.390 million for the Avondale Public School Child Care Centre.
- The Child Care Capital Reserve Fund provides \$1.199 million or 2.9% of the required funding, with \$1.074 million to fund the construction of 3 child care centres, and \$0.125 million to fund a project management position that co-ordinates program infrastructure upgrades.

**State of Good Repair (SOGR) Backlog**

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



Children's Services provides child care services across the City in 52 municipal child care centres, 25 of which are in City owned facilities. The centers in the City owned facilities have an asset replacement value of \$53.081 million. A recent audit conducted by Facilities Management indicated that, at the end of 2014, there will be a SOGR backlog of \$4.969 million (9.4% of the asset value) in the 25 City owned sites.

- The 10-Year Recommended Capital Plan meets the City's objective to address back log issues by dedicating \$13.893 million to maintain the centres in a state of good repair, with annual expenditures averaging \$1.389 million.
- Recommended funding for the SOGR capital maintenance program is supplemented by \$0.508 million per year from the Program's Operating Base Budget throughout the 10 year planning period, at which time the backlog will be reduced to \$0.193 million, or 0.4% of the asset value, virtually eliminating the backlog by 2024.
- Once the backlog is eliminated, the funding will focus on the annual, on-going SOGR capital needs.

- The TELCCS SOGR project also allocates \$2.859 million to implement accessibility upgrades required by Provincial legislation in the 25 City-owned facilities. These upgrades are required to bring the facilities into compliance with Provincial legislation outlined in the Accessibility of Ontarians with Disabilities Act (AODA). Ontario Regulation 427/07 requires public sector organizations to make the necessary upgrades to their facilities to improve facility access, which will require upgrading infrastructure to remove mobility barriers and increase facility access by adding elevators, ramps, and accessible washrooms.
- As a result of child care system transitions to include Full Day Kindergarten and centers reconfigured to serve younger age groups, \$0.803 million is being reallocated to encourage operators to create additional infant and toddler spaces.
- SOGR priorities are determined by the facility needs assessment, provided by Facilities Management that has identified major maintenance and capital upgrade requirements. Accessibility upgrades required by Provincial legislation are co-ordinated with the timing of the major SOGR upgrades. Centre retrofits resulting from the implementation of Full Day Kindergarten will be co-ordinated with the school boards as part of the Full Day Kindergarten delivery.

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

**Table 4  
Net Operating Impact Summary (In \$000s)**

Projects	2015 Rec'd Budget		2016 Plan		2017 Plan		2018 Plan		2019 Plan		2015 - 2019		2015 - 2024	
	\$000s	Positions	\$000s	Positions	\$000s	Positions	\$000s	Positions	\$000s	Positions	\$000s	Positions	\$000s	Positions
<b>New Projects - 2015</b>														
Service Efficiency Implementation Project					51.0	1.0	51.0					102.0	1.0	
<b>New Projects - Future Years</b>														
<b>Total Recommended (Net)</b>					<b>51.0</b>	<b>1.0</b>	<b>51.0</b>					<b>102.0</b>	<b>1.0</b>	

The 10-Year Recommended Capital Plan for Children's Services will increase future year Operating Budgets by \$0.102 million gross and net in 2017 and 2018, with the salary and benefits required for one position to sustain the new Service Efficiency Implementation Project included in the 10-Year Recommended Capital Plan.

**Table 5  
Capital Project Delivery: Temporary Positions**

Position Title	CAPTOR Project Number	# of Positions	Project Delivery		Salary and Benefits \$ Amount( \$000s)					
			Start Date	End Date (m/d/yr)	2015	2016	2017	2018	2019	2020 - 2024
Business Analyst	CHS907942	1.0	01/01/2015	06/30/2017	106.0	106.0	53.0			
Consultant CS	CHS907942	1.0	01/01/2014	06/30/2017	133.4	133.4	66.7			
<b>Total</b>		<b>2.0</b>			<b>239.4</b>	<b>239.4</b>	<b>119.7</b>			

Approval of the 2015 – 2024 Recommended Capital Budget and Plan will require 2 temporary capital positions to deliver the Service Efficiency Implementation project, with the completion of the project in 2017, as outlined in the table above.

The funding for these positions is fully recovered from the Program's annual Capital Budget.

- It is recommended that City Council approve 2.0 new temporary capital positions for the delivery of the 2015 capital projects and that the duration for each temporary position does not exceed the life and funding of its respective capital projects / sub projects.

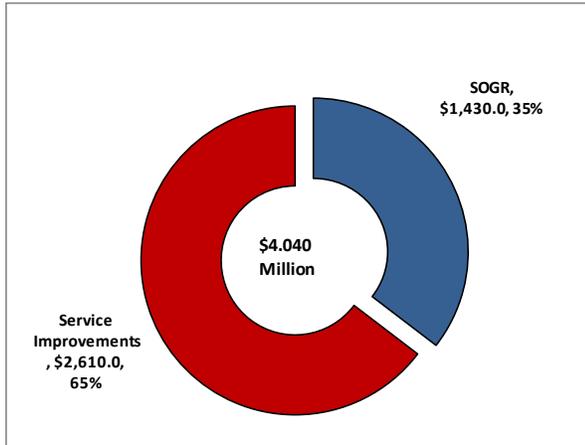


**Part II:**  
2015 Capital Budget

## 2015 Recommended Capital Budget

### 2015 Capital Budget by Project Category and Funding Source

2015 Capital Budget by Project Category  
(in \$000s)



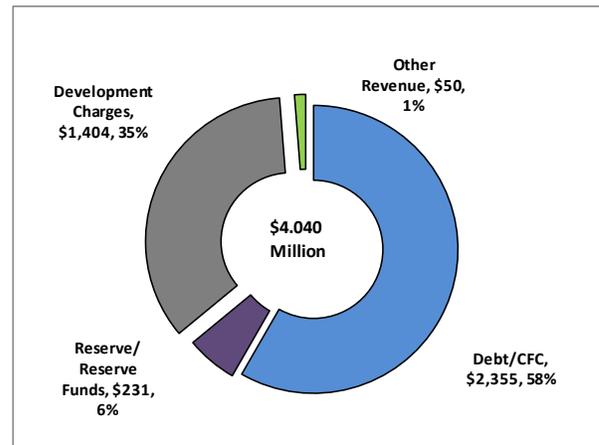
\$4.040 million

The 2015 Recommended Capital Budget, excluding funding carried forward from 2014 to 2015, requires cash flow funding of \$4.040 million.

The 2015 Capital Budget expenditures are allocated into the following categories:

- *State of Good Repair (SOGR) (\$1.430 million, 35%)*
  - Funding for SOGR projects is included to maintain the 25 City owned child care centers in a state of good repair.
- *Service Improvements (\$2.610 million, 65%)*
  - Funding is recommended to begin construction for the St. John the Evangelist Catholic School project, begin the Service Efficiency project and begin the planning and design phase for the Avondale Public School project.

2015 Capital Budget by Funding Source  
(in \$000s)



\$4.040 million

The 2015 Recommended Capital Budget is financed primarily by:

- *Debt (\$2.355 million, 58%)*
  - Funding is included to begin the Service Efficiency project and partially fund the TELCCS SOGR project, with debt funding at target.
- *Development Charge (\$1.404 million, 35%)*
  - Development Charge funding has been maximized for the St John the Evangelist Catholic School project and the Avondale Public School project.
- *Reserve and Reserve Funds (\$0.231 million, 6%)*
  - Reserve funding has been allocated for the TELCCS SOGR project and the St John Evangelist Catholic School project.
- *Other Revenues (\$0.050 million, 1%)*
  - Funding from Section 37 Reserves is available to help fund the Avondale Public School project.

**Table 6**  
**2015 Recommended Cash Flow & Future Year Commitments (In \$000s)**

	2014 Carry Forward Funding	2015 Rec'd Cash Flow	Total 2015 Cash Flow (Incl 2014 C/Fwd)	2016	2017	2018	2019	2020	2021	2022	2023	2024	Total 2015 Rec'd Cash Flow & FY Commits
<b>Expenditures</b>													
Previously Approved	1,048	1,060	2,108	2,191	2,356	1,300							7,955
Change in Scope													
New		1,430	1,430										1,430
New w/Future Year		1,550	1,550	2,670	2,230								6,450
<b>Total Expenditure</b>	<b>1,048</b>	<b>4,040</b>	<b>5,088</b>	<b>4,861</b>	<b>4,586</b>	<b>1,300</b>							<b>15,835</b>
<b>Financing</b>													
Debt	450	2,355	2,805	1,000	500								4,305
Other	236	50	286	1,096	1,913	448							3,743
Reserves/Res Funds	35	231	266	1,629	62	41							1,998
Development Charges Provincial/Federal	327	1,404	1,731	1,136	2,111	811							5,789
<b>Total Financing (including carry forward funding)</b>	<b>1,048</b>	<b>4,040</b>	<b>5,088</b>	<b>4,861</b>	<b>4,586</b>	<b>1,300</b>							<b>15,835</b>

Approval of the 2015 Recommended Capital Budget of \$5.088 million will result in the following:

- \$1.048 million in 2014 funding that will be carried forward into 2015 is for 4 previously approved projects:
  - Complete the delivery of the CSIS 3 system upgrades;
  - Complete project planning and design for *Block 31 Child Care Centre*;
  - Begin the construction of the *St. John the Evangelist Catholic School Child Care Centre*;
  - Continue the *Service Efficiency Implementation* project.
- \$1.060 million in 2015 and future year commitments of \$5.847 million for 2 previously approved projects, *St John the Evangelist Catholic School* project to continue the construction of the new child care centre and continue planning and construction of *Block 31 Child Care Centre*;
- New funding of \$1.430 million for the *TELCCS SOGR project* to continue to deliver capital upgrades in the municipally owned child care centres; and
- Recommended multi-year funding of \$1.550 million in 2015, \$2.670 million in 2016, and \$2.230 million in 2017, to complete *Avondale Public School* project as well as complete the IT upgrades to *CSIS III* system through the delivery of *Service Efficiency Implementation* project.

## 2015 Recommended Capital Project Highlights

**Table 7**  
**2015 Recommended Capital Project Highlights (in \$000s)**

Project	Total Project Cost	2015	2016	2017	2018	2019	2015 - 2019	2020	2021	2022	2023	2024	2015 - 2024 Total
MCCS SOGR 2015	1,430	1,430					1,430						1,430
St. John the Evangelist Catholic School	3,900	1,422	1,262	616	412		3,712						3,712
Service Efficiency Implementation	3,175	1,235	1,000	500			2,735						2,735
Block 31 Child Care Centre	3,628	51	929	1,740	888		3,608						3,608
CSIS III	4,343	450					450						450
Avondale Public School	3,900	500	1,670	1,730			3,900						3,900
<b>Total (including carry forward funding)</b>	<b>20,376</b>	<b>5,088</b>	<b>4,861</b>	<b>4,586</b>	<b>1,300</b>		<b>15,835</b>						<b>15,835</b>

The 2015 Recommended Capital Budget, including funds carried forward for 2014 into 2015, provides funding of \$5.088 million to:

- Complete the delivery of the *CSIS 3* system upgrade (\$0.450 million);
- Continue the delivery of capital upgrades in the municipally owned child care centres located in City-owned facilities (\$1.430 million), which are part of the ongoing *Toronto Early Learning Child Care Centres (TELCCC) SOGR project* of \$13.893 million;
- Begin the construction of *St. John the Evangelist Catholic School Child Care Centre* (\$1.422 million), a joint project with the Toronto Catholic District School Board;
- Continue planning and design of the Block 31 Child Care Centre on the City –owned site in the Railway Lands (\$0.051 million);
- Begin the *Service Efficiency Implementation project* (\$1.235 million ) to launch online services for families and enhance online services for child care operators; and
- Begin construction the new child care centre at *Avondale Public School* (\$0.500 million).



## **Part III:**

Issues for Discussion

## Issues for Discussion

### Issues Impacting the 2015 Capital Budget

#### *Service Efficiency Implementation Project*

- The 2015 – 2024 Recommended Capital Budget and Plan includes a new information technology project, the Service Efficiency Children's Services Information System (CSIS) Implementation, at a cost of \$2.550 million. This project builds on the existing CSIS 3 system, and is phased over a 3 year period.
- This project responds to the recommendations included in the 2013 Service Efficiency Study for Children's Services Division, which recommended that the Program provide optimal service efficiency savings "...in the shortest period of time...". This project addresses this recommendation by implementing the following changes to the Children's Services Information System application:
  - Enhance the CSIS applications to support online budget submissions for operators, which will reduce the administrative funding required by child care operators.
  - Modify the CSIS applications to provide online subsidy application and self-serve functionality to Toronto families receiving child care subsidies. At the same time, the Program is exploring the feasibility of accessing Provincial tax data to streamline the fee subsidy assessment.
  - The savings from these enhancements are anticipated to be reinvested to reduce the cost of the subsidies paid to service providers, with the savings used to support the continued delivery of the 24,932 subsidized child care spaces.
- Funding of \$0.625 million was included in 2014 to fund a feasibility study to validate the potential administrative savings from implementing the proposed changes to the CSIS 3 operating system. While the feasibility study is scheduled for completion in early 2015, preliminary analysis indicates that incremental savings of up to \$0.492 million annually will be realized, with a 20% improvement in processing time for parents requesting child care subsidies and a significant improvement in operator's on-line support.
- As a result, it is recommended that the cost of system development of \$1.050 million be included in the 2015 Capital Budget, with future-year commitments of \$1.000 million in 2016, and \$0.500 million in 2017 required for completing system upgrades.
- Any projected savings will be revisited during the future year budget review process, once the project has been completed.

### Issues Impacting the 10-Year Capital Plan

#### *Delivering New Child Care Centres in Under-Served Communities*

- The 2015-2024 Recommended Capital Plan includes \$25.089 million dedicated for the construction of 7 new child care centres that will create 408 new spaces. Three of the sites have been identified, and the location of the remaining 4 has not yet been finalized.
- The first identified centre is located in Ward 11 at the St John the Evangelist Catholic School. This project is a joint project with the Toronto Catholic School Board, was approved in 2014 and is in

the design stage, with construction scheduled to begin in 2015, and is scheduled for completion in 2018.

- The second identified centre is located in Ward 23 at the Avondale Public School. This centre is a joint project with the Toronto District School Board, and is scheduled to begin construction in 2015, with a completion date of 2017. The third centre is the Block 31 Child Care Centre, which was approved in 2014. This project is in Ward 20 and is located in the Railway Lands. This is a joint project with Parks, Forestry and Recreation, and the Toronto and District School Boards (TDSB and TDCSB). This project is in the early planning and design stage and is scheduled for completion in 2018. The Block 31 Child Care Centre is primarily funded through a Sec 37 agreement.
- The remaining 4 sites are prioritized for delivery in high needs, underserved neighbourhoods. These centres rely on Development Charges as a funding source, as Section 37 funding is not normally available in these communities. The Program prioritizes the location of these new centres to meet the direction of the Council Approved 2010 – 2014 Service Plan, to improve access and equity by enabling incremental growth in high-need underserved areas. Using these principles as the basis for locating the new centres, the construction of new child care centres increases the Program's capacity to provide greater equity across the City.
- The delivery of these new centres is made possible by maximizing the use of Development Charges, with the construction of these centres in the high-needs communities using 90% Development Charge funding for a total of \$19.819 million. Other funding sources for the new centres include \$3.507 million from Section 37 Reserves; \$1.074 million from the Child Care Capital Reserve Fund; and \$0.689 million from debt.

# Appendices

## Appendix 1 2014 Performance

### 2014 Key Accomplishments

In 2014, Children's Services accomplished the following:

- ✓ Completed St Andrew Child Care Centre project jointly with Toronto Catholic District School Board (\$0.516 million);
- ✓ Completed the security upgrades at the Regent Park Child Care Centre of \$0.070 million (100 spaces), located in the Regent Park Children and Youth Hub, that forms part of the Regent Park Revitalization project;
- ✓ Completed Phase I of the Service Efficiency Implementation Project to validate potential administrative savings to be achieved through project implementation (\$0.625 million);
- ✓ Completed renovations to the Squirrel's Nest Day Care Centre (\$0.123 million);
- ✓ Continued to deliver capital upgrades in the City-owned child care centres that are located in City-owned facilities, (\$1.657 million) as part of the ongoing SOGR program; and,
- ✓ Continued the CSIS 3 upgrade to improve the Program's front facing service delivery to both families and operators and provide the building blocks for future eService components for Children's Service.

### 2014 Financial Performance

**Table 8  
2014 Budget Variance Analysis (In \$000's)**

2014 Approved	As of Sept. 30, 2014		Projected Actuals at Year End		Unspent Balance	
\$	\$	% Spent	\$	% Spent	\$ Unspent	% Unspent
6,650	2,871	43.2%	4,673	70.3%	1,977	29.7%

### 2014 Experience

Capital expenditure for the nine months ending September 30, 2014 total \$2.871 million or 43.2% for the 2014 Approved Capital Budget of \$6.650 million. Year-end spending projections of \$4.673 million will result in the need to carry-forward funding of \$1.048 million from 2014 into 2015.

The rate of spending for the third quarter is attributed to the following projects/ sub-projects:

- CSIS 3 project, with a 2014 approved cash flow of \$2.108 million had expenditures of \$0.977 million or 46.4% of the approved cash flow. The project has been impacted by delays in hiring staff. Estimated unspent cash flow funding of \$0.450 million will be carried forward into 2015.
- Service Efficiency Implementation Study project, with a 2014 approved cash flow of \$0.625 million had expenditures of \$0.228 million, or 36.5% of the approved cash flow. Spending for this project has been delayed due to difficulties in hiring qualified staff. The project spending is projected to be \$0.440 million or 70% spent by year-end, with \$0.185 million to be carried forward into 2015.
- St John the Evangelist Catholic School project, with a 2014 approved cash flow of \$0.550 million had no spending to date. The project is in the design stage, with site plan recommendation to be completed in 2014. As it is anticipated that approval of the site plan will take 12 – 18 months, spending is projected to be \$0.188 million by year end, and the unspent cash flow funding of \$0.362 million will be carried forward into 2015.
- Block 31 Child Care Centre project, with a 2014 approved cash flow of \$1.000 million is a new project in the preliminary planning stage, with an RFP for a Project Manager currently being tendered. As it is anticipated that the project design will not begin until 2015, it is projected that \$0.980 million of the project's 2014 cash flow will be carried forward into 2015. The future year cash flow requirements have been adjusted through the 2015 Budget process to better match the timing of the planning and design phases.

### **Impact of the 2014 Capital variance on the 2015 Recommended Budget**

- Funding of \$1.048 million is being carried forward to the 2015 Recommended Capital Budget with \$0.635 million to continue implementation of the IT projects, and \$0.413 million to continue planning and construction of child care centres.

## Appendix 2

**Table 10**  
**2015 Rec'd Capital Budget; 2016 to 2024 Rec'd Capital Plan (\$000s)**

Project	Total Project Cost	2015	2016	2017	2018	2019	2015 - 2019	2020	2021	2022	2023	2024	2015 - 2024 Total
TELCCS - State of Good Repair	13,893	1,430	1,542	1,469	1,473	1,285	7,199	1,226	1,367	1,367	1,367	1,367	13,893
St John the Evangelist Catholic School	3,900	1,422	1,262	616	412		3,712						3,712
Avondale Public School	3,900	500	1,670	1,730			3,900						3,900
New Child Care Centre No 6	3,900			500	1,670	1,730	3,900						3,900
New Child Care Centre No 7	3,900					500	500	1,670	1,730				3,900
New Child Care Centre No 8	3,900							500	1,670	1,730			3,900
New Child Care Centre No 9	2,582										1,291	1,291	2,582
CSIS III	4,343	450					450						450
Service Efficiency Implementation	2,735	1,235	1,000	500			2,735						2,735
Block 31	3,628	51	929	1,740	888		3,608						3,608
<b>Total (including carry forward funding)</b>	<b>46,681</b>	<b>5,088</b>	<b>6,403</b>	<b>6,555</b>	<b>4,443</b>	<b>3,515</b>	<b>26,004</b>	<b>3,396</b>	<b>4,767</b>	<b>3,097</b>	<b>2,658</b>	<b>2,658</b>	<b>42,580</b>

**Appendix 3**

**2015 Rec'd Capital Budget; 2016 to 2024 Rec'd Capital Plan**

**CITY OF TORONTO**

**Gross Expenditures (\$000's)  
Appendix 3**

**Children's 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												
						2015	2016	2017	2018	2019	Total 2015-2019	Total 2020-2024	Total 2015-2024	Provincial Grants and Subsidies	Federal Subsidy	Development Charges	Reserves	Reserve Funds	Capital from Current	Other 1	Other2	Debt - Recoverable Debt	Total Financing		
<u>CHS907230 TELCCS - State Of Good Repair</u>																									
0	1	TELCCS - State Of Good Repair	CW	S6	03	0	1,542	1,469	1,473	1,285	5,769	6,694	12,463	0	0	0	0	0	0	0	0	12,463	0	12,463	
0	9	TELCCS SOGR 2015	CW	S4	03	1,430	0	0	0	0	1,430	0	1,430	0	0	0	0	125	0	0	0	1,305	0	1,430	
1	6	MCCS SOGR 2012	CW	S2	03	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Sub-total						1,430	1,542	1,469	1,473	1,285	7,199	6,694	13,893	0	0	0	0	125	0	0	0	0	13,768	0	13,893
<u>CHS907232 Nelson Mandela PS Renovation</u>																									
0	1	Nelson Mandela PS Renovation	28	S2	04	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
0	2	Nelson Mandela HST Impact	28	S2	04	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Sub-total						0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<u>CHS907355 St. John The Evangelist Catholic School</u>																									
0	1	St. John The Evangelist Catholic School	11	S2	04	1,422	1,262	616	412	0	3,712	0	3,712	0	0	3,342	0	370	0	0	0	0	0	0	3,712
Sub-total						1,422	1,262	616	412	0	3,712	0	3,712	0	0	3,342	0	370	0	0	0	0	0	0	3,712
<u>CHS907362 CSIS 3</u>																									
0	1	CSIS 3	CW	S2	04	450	0	0	0	0	450	0	450	0	0	0	0	0	0	0	0	450	0	450	
Sub-total						450	0	0	0	0	450	0	450	0	0	0	0	0	0	0	0	0	450	0	450
<u>CHS907644 New Child Care Centre No. 6</u>																									
0	1	New Child Care Centre No. 6	CW	S6	04	0	0	500	1,670	1,730	3,900	0	3,900	0	0	3,510	0	390	0	0	0	0	0	3,900	
Sub-total						0	0	500	1,670	1,730	3,900	0	3,900	0	0	3,510	0	390	0	0	0	0	0	0	3,900
<u>CHS907645 New Child Care Centre No. 7</u>																									
0	1	New Child Care Centre No. 7	CW	S6	04	0	0	0	0	500	500	3,400	3,900	0	0	3,510	0	349	0	0	0	41	0	3,900	
Sub-total						0	0	0	0	500	500	3,400	3,900	0	0	3,510	0	349	0	0	0	41	0	3,900	
<u>CHS907902 New Child Care Centre No. 8</u>																									
0	1	New Child Care Centre No. 8	CW	S6	04	0	0	0	0	0	0	3,900	3,900	0	0	3,510	0	0	0	0	0	390	0	3,900	
Sub-total						0	0	0	0	0	0	3,900	3,900	0	0	3,510	0	0	0	0	0	0	390	0	3,900
<u>CHS907942 Service Efficiency Implementation</u>																									
0	1	Service Efficiency Implementation (Study)	CW	S2	04	185	0	0	0	0	185	0	185	0	0	0	0	0	0	185	0	0	0	185	

**CITY OF TORONTO**

**Gross Expenditures (\$000's)  
Appendix 3**

Children's Services						Current and Future Year Cash Flow Commitments							Current and Future Year Cash Flow Commitments Financed By												
						2015	2016	2017	2018	2019	Total 2015-2019	Total 2020-2024	Total 2015-2024	Provincial Grants and Subsidies	Federal Subsidy	Development Charges	Reserve Reserves	Reserve Funds	Capital from Current	Other 1	Other2	Debt - Recoverable Debt	Total Financing		
Sub- Priority	Project No. SubProj No.	Project Name Sub-project Name	Ward	Stat.	Cat.																				
<u>CHS907942 Service Efficiency Implementation</u>																									
0	2	Service Efficiency Implementation - Deliverables	CW	S4	04	1,050	1,000	500	0	0	2,550	0	2,550	0	0	0	0	0	0	0	2,550	0	2,550		
Sub-total						1,235	1,000	500	0	0	2,735	0	2,735	0	0	0	0	0	185	0	2,550	0	2,735		
<u>CHS907944 New Child Care Centre No. 9</u>																									
0	1	New Child Care Centre No. 9	CW	S6	04	0	0	0	0	0	0	2,582	2,582	0	0	2,324	0	0	0	0	258	0	2,582		
Sub-total						0	0	0	0	0	0	2,582	2,582	0	0	2,324	0	0	0	0	258	0	2,582		
<u>CHS908031 Avondale Public School</u>																									
0	1	Avondale Public School	23	S4	04	500	1,670	1,730	0	0	3,900	0	3,900	0	0	3,510	0	0	0	390	0	0	3,900		
Sub-total						500	1,670	1,730	0	0	3,900	0	3,900	0	0	3,510	0	0	0	390	0	0	0	3,900	
<u>CHS908075 Block 31 Child Care Centre</u>																									
0	2	Block 31 Child Care Centre Construction	20	S2	04	51	929	1,740	888	0	3,608	0	3,608	0	0	440	0	0	0	3,168	0	0	0	3,608	
Sub-total						51	929	1,740	888	0	3,608	0	3,608	0	0	440	0	0	0	3,168	0	0	0	3,608	
<u>CHS906381 New Child Care Centres</u>																									
0	12	Thornccliffe Park Cost Increase 2	26	S2	04	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Sub-total						0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>Total Program Expenditure</b>						5,088	6,403	6,555	4,443	3,515	26,004	16,576	42,580	0	0	20,146	0	1,234	0	3,743	0	17,457	0	42,580	

**CITY OF TORONTO**

**Gross Expenditures (\$000's)**

**Appendix 3**

**Children's Services**

		Current and Future Year Cash Flow Commitments and Estimates									Current and Future Year Cash Flow Commitments and Estimates Financed By													
		2015	2016	2017	2018	2019	Total 2015-2019	Total 2020-2024	Total 2015-2024	Provincial Grants and Subsidies	Federal Subsidy	Development Charges	Reserves	Reserve Funds	Capital from Current	Other 1	Other2	Debt - Recoverable Debt	Total Financing					
Sub- Priority	Project No. SubProj No.	Project Name Sub-project Name	Ward	Stat.	Cat.																			
Financed By:																								
		Provincial Grants & Subsidies				0	0	0	0	0	0	0	0	0	0	0	0	0	0	0				
		Federal Subsidy				0	0	0	0	0	0	0	0	0	0	0	0	0	0	0				
		Development Charges				1,731	2,639	2,561	2,314	2,007	11,252	8,894	20,146	0	0	0	0	0	0	0	20,146			
		Reserves (Ind. "XQ" Ref.)				0	0	0	0	0	0	0	0	0	0	0	0	0	0	0				
		Reserve Funds (Ind."XR" Ref.)				266	126	112	208	223	935	299	1,234	0	1,234	0	0	0	0	0	1,234			
		Capital from Current				0	0	0	0	0	0	0	0	0	0	0	0	0	0	0				
		Other1 (Internal)				286	1,096	1,913	448	0	3,743	0	3,743	0	0	0	0	3,743	0	0	3,743			
		Other2 (External)				0	0	0	0	0	0	0	0	0	0	0	0	0	0	0				
		Debt				2,805	2,542	1,969	1,473	1,285	10,074	7,383	17,457	0	0	0	0	0	17,457	0	17,457			
		Debt - Recoverable				0	0	0	0	0	0	0	0	0	0	0	0	0	0	0				
<b>Total Program Financing</b>						5,088	6,403	6,555	4,443	3,515	26,004	16,576	42,580	0	0	20,146	0	1,234	0	3,743	0	17,457	0	42,580

<b>Status Code</b>	<b>Description</b>
S2	S2 Prior Year (With 2015 and/or Future Year Cashflow)
S3	S3 Prior Year - Change of Scope 2015 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 2016 & Beyond)

<b>Category Code</b>	<b>Description</b>
01	Health and Safety C01
02	Legislated C02
03	State of Good Repair C03
04	Service Improvement and Enhancement C04
05	Growth Related C05
06	Reserved Category 1 C06
07	Reserved Category 2 C07

## Appendix 4

### 2015 Recommended Cash Flow and Future Year Commitments

**CITY OF TORONTO**

**Gross Expenditures (\$000's)  
Appendix 4**

**Children's 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.		2015	2016	2017	2018	2019	Total 2015-2019	Total 2020-2024	Total 2015-2024	Provincial Grants and Subsidies	Federal Subsidy	Development Charges	Reserves	Reserve Funds	Capital from Current	Other 1	Other2	Debt - Recoverable Debt	Total Financing		
<b>CHS907230 TELCCS - State Of Good Repair</b>																									
0 9	TELCCS SOGR 2015	CW	S4	03		1,430	0	0	0	0	1,430	0	1,430	0	0	0	0	125	0	0	0	1,305	0	1,430	
1 6	MCCS SOGR 2012	CW	S2	03		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Sub-total						1,430	0	0	0	0	1,430	0	1,430	0	0	0	0	125	0	0	0	1,305	0	1,430	
<b>CHS907232 Nelson Mandela PS Renovation</b>																									
0 1	Nelson Mandela PS Renovation	28	S2	04		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
0 2	Nelson Mandela HST Impact	28	S2	04		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Sub-total						0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
<b>CHS907355 St. John The Evangelist Catholic School</b>																									
0 1	St. John The Evangelist Catholic School	11	S2	04		1,422	1,262	616	412	0	3,712	0	3,712	0	0	3,342	0	370	0	0	0	0	0	3,712	
Sub-total						1,422	1,262	616	412	0	3,712	0	3,712	0	0	3,342	0	370	0	0	0	0	0	3,712	
<b>CHS907362 CSIS 3</b>																									
0 1	CSIS 3	CW	S2	04		450	0	0	0	0	450	0	450	0	0	0	0	0	0	0	0	450	0	450	
Sub-total						450	0	0	0	0	450	0	450	0	0	0	0	0	0	0	0	0	450	0	450
<b>CHS907942 Service Efficiency Implementation</b>																									
0 1	Service Efficiency Implementation (Study)	CW	S2	04		185	0	0	0	0	185	0	185	0	0	0	0	0	0	185	0	0	0	185	
0 2	Service Efficiency Implementation - Deliverables	CW	S4	04		1,050	1,000	500	0	0	2,550	0	2,550	0	0	0	0	0	0	0	0	2,550	0	2,550	
Sub-total						1,235	1,000	500	0	0	2,735	0	2,735	0	0	0	0	0	0	185	0	2,550	0	2,735	
<b>CHS908031 Avondale Public School</b>																									
0 1	Avondale Public School	23	S4	04		500	1,670	1,730	0	0	3,900	0	3,900	0	0	3,510	0	0	0	390	0	0	0	3,900	
Sub-total						500	1,670	1,730	0	0	3,900	0	3,900	0	0	3,510	0	0	0	390	0	0	0	3,900	
<b>CHS908075 Block 31 Child Care Centre</b>																									
0 2	Block 31 Child Care Centre Construction	20	S2	04		51	929	1,740	888	0	3,608	0	3,608	0	0	440	0	0	0	3,168	0	0	0	3,608	
Sub-total						51	929	1,740	888	0	3,608	0	3,608	0	0	440	0	0	0	3,168	0	0	0	3,608	
<b>CHS906381 New Child Care Centres</b>																									

**CITY OF TORONTO**

**Gross Expenditures (\$000's)  
Appendix 4**

**Children's 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												
						2015	2016	2017	2018	2019	Total 2015-2019	Total 2020-2024	Total 2015-2024	Provincial Grants and Subsidies	Federal Subsidy	Development Charges	Reserve Reserves	Reserve Funds	Capital from Current	Other 1	Other2	Debt - Recoverable Debt	Total Financing	
CHS906381 New Child Care Centres																								
0	12	Thornccliffe Park Cost Increase 2			26	S2	04	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
Sub-total						0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0			
<b>Total Program Expenditure</b>						5,088	4,861	4,586	1,300	0	15,835	0	15,835	0	0	7,292	0	495	0	3,743	0	4,305	0	15,835

**CITY OF TORONTO**

**Gross Expenditures (\$000's)**

**Appendix 4**

**Children's Services**

		Current and Future Year Cash Flow Commitments and Estimates									Current and Future Year Cash Flow Commitments and Estimates Financed By													
		2015	2016	2017	2018	2019	Total 2015-2019	Total 2020-2024	Total 2015-2024	Provincial Grants and Subsidies	Federal Subsidy	Development Charges	Reserve Reserves	Reserve Funds	Capital from Current	Other 1	Other2	Debt - Recoverable Debt	Total Financing					
Sub- Priority	Project No. SubProj No.	Project Name Sub-project Name	Ward	Stat.	Cat.																			
Financed By:																								
		Provincial Grants & Subsidies				0	0	0	0	0	0	0	0	0	0	0	0	0	0	0				
		Federal Subsidy				0	0	0	0	0	0	0	0	0	0	0	0	0	0	0				
		Development Charges				1,731	2,639	2,111	811	0	7,292	0	7,292	0	0	7,292	0	0	0	0				
		Reserves (Ind. "XQ" Ref.)				0	0	0	0	0	0	0	0	0	0	0	0	0	0	0				
		Reserve Funds (Ind."XR" Ref.)				266	126	62	41	0	495	0	495	0	495	0	0	0	0	0				
		Capital from Current				0	0	0	0	0	0	0	0	0	0	0	0	0	0	0				
		Other1 (Internal)				286	1,096	1,913	448	0	3,743	0	3,743	0	0	0	3,743	0	0	0				
		Other2 (External)				0	0	0	0	0	0	0	0	0	0	0	0	0	0	0				
		Debt				2,805	1,000	500	0	0	4,305	0	4,305	0	0	0	0	4,305	0	4,305				
		Debt - Recoverable				0	0	0	0	0	0	0	0	0	0	0	0	0	0	0				
<b>Total Program Financing</b>						5,088	4,861	4,586	1,300	0	15,835	0	15,835	0	0	7,292	0	495	0	3,743	0	4,305	0	15,835

<b>Status Code</b>	<b>Description</b>
S2	S2 Prior Year (With 2015 and/or Future Year Cashflow)
S3	S3 Prior Year - Change of Scope 2015 and/or Future Year Cost(Cashflow)
S4	S4 New - Stand-Alone Project (Current Year Only)
S5	S5 New (On-going or Phased Projects)

<b>Category Code</b>	<b>Description</b>
01	Health and Safety C01
02	Legislated C02
03	State of Good Repair C03
04	Service Improvement and Enhancement C04
05	Growth Related C05
06	Reserved Category 1 C06
07	Reserved Category 2 C07

## Appendix 5

### 2015 Recommended Capital Budget with Financing Detail

(Phase 2) 32-Children's 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**

**Appendix 5:  
Children's Services  
Sub-Project Summary**

Project/Financing Priority Project	Project Name	Start Date	Completion Date	2015	Financing									
				Cash Flow	Provincial Grants Subsidies	Federal Subsidy	Developmt Charges	Reserves	Reserve Funds	Capital From Current	Other 1	Other 2	Debt	Debt - Recoverable
<b>0</b>	<b><u>CHS907230 TELCCS - State Of Good Repair</u></b>													
0	9 TELCCS SOGR 2015	01/01/2015	12/31/2015	1,430	0	0	0	0	125	0	0	0	1,305	0
1	6 MCCS SOGR 2012	01/03/2012	12/31/2012	0	0	0	0	0	0	0	0	0	0	0
	<b>Project Sub-total:</b>			1,430	0	0	0	0	125	0	0	0	1,305	0
<b>0</b>	<b><u>CHS907232 Nelson Mandela PS Renovation</u></b>													
0	1 Nelson Mandela PS Renovation	01/01/2010	10/11/2012	0	0	0	0	0	0	0	0	0	0	0
0	2 Nelson Mandela HST Impact	01/02/2011	10/31/2012	0	0	0	0	0	0	0	0	0	0	0
	<b>Project Sub-total:</b>			0	0	0	0	0	0	0	0	0	0	0
<b>0</b>	<b><u>CHS907355 St. John The Evangelist Catholic School</u></b>													
0	1 St. John The Evangelist Catholic School	01/24/2014	12/31/2018	1,422	0	0	1,281	0	141	0	0	0	0	0
	<b>Project Sub-total:</b>			1,422	0	0	1,281	0	141	0	0	0	0	0
<b>0</b>	<b><u>CHS907362 CSIS 3</u></b>													
0	1 CSIS 3	01/01/2011	12/31/2015	450	0	0	0	0	0	0	0	0	450	0
	<b>Project Sub-total:</b>			450	0	0	0	0	0	0	0	0	450	0
<b>0</b>	<b><u>CHS907942 Service Efficiency Implementation</u></b>													
0	1 Service Efficiency Implementation (Study)	05/01/2013	12/31/2017	185	0	0	0	0	0	0	185	0	0	0
0	2 Service Efficiency Implementation - Deliverables	06/21/2013	06/21/2017	1,050	0	0	0	0	0	0	0	0	1,050	0
	<b>Project Sub-total:</b>			1,235	0	0	0	0	0	0	185	0	1,050	0
<b>0</b>	<b><u>CHS908031 Avondale Public School</u></b>													
0	1 Avondale Public School	06/25/2014	10/25/2017	500	0	0	450	0	0	0	50	0	0	0
	<b>Project Sub-total:</b>			500	0	0	450	0	0	0	50	0	0	0
<b>1</b>	<b><u>CHS908075 Block 31 Child Care Centre</u></b>													
0	2 Block 31 Child Care Centre Construction	06/03/2015	12/30/2018	51	0	0	0	0	0	0	51	0	0	0
	<b>Project Sub-total:</b>			51	0	0	0	0	0	0	51	0	0	0
<b>3</b>	<b><u>CHS906381 New Child Care Centres</u></b>													
0	12 Thorncliffe Park Cost Increase 2	04/28/2010	06/30/2011	0	0	0	0	0	0	0	0	0	0	0
	<b>Project Sub-total:</b>			0	0	0	0	0	0	0	0	0	0	0
<b>Program Total:</b>				5,088	0	0	1,731	0	266	0	286	0	2,805	0

**Status Code Description**  
 S2 S2 Prior Year (With 2015 and/or Future Year Cashflow)  
 S3 S3 Prior Year - Change of Scope 2015 and/or Future Year Cost/Cashflow  
 S4 S4 New - Stand-Alone Project (Current Year Only)

Status Code	Description
S5	S5 New (On-going or Phased Projects)

Category Code	Description
01	Health and Safety C01
02	Legislated C02
03	State of Good Repair C03
04	Service Improvement and Enhancement C04
05	Growth Related C05
06	Reserved Category 1 C06
07	Reserved Category 2 C07

## Appendix 6 Reserve / Reserve Fund Review

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

Reserve / Reserve Fund Name	Project / SubProject Name and Number	Projected Balance as at Dec 31, 2014 *	Contributions / (Withdrawals)										2015 - 2024 Total Contributions / (Withdrawals)
			2015 Budget	2016 Plan	2017 Plan	2018 Plan	2019 Plan	2020 Plan	2021 Plan	2022 Plan	2023 Plan	2024 Plan	
Child Care Capital Reserve Fund XR1103	Beginning Balance as of Jan. 1	11,552	11,552	11,348	11,248	11,161	10,977	10,776	10,630	10,517	10,536	10,555	
	Contributions / (Withdrawals)												
	Health and Safety **		(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	(10,000)
	SOG		(125)										(125)
	Minor Capital Operating		(400)	(400)	(400)	(400)	(400)	(400)	(400)	(400)	(400)	(400)	(4,000)
	St John The Evangelist Catholic School		(106)	(126)	(62)	(41)							(335)
	New Child Centre # 6				(50)	(167)	(173)						(390)
	New Child Centre # 7						(50)	(167)	(132)				(349)
	Interest		107	106	105	104	102	100	99	99	99	99	1,021
	Contribution from Operating		320	320	320	320	320	320	320	320	320	320	3,200
	Contribution from Non-Program ***		1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	10,000
	Total Withdrawals		(1,631)	(1,526)	(1,512)	(1,608)	(1,623)	(1,567)	(1,532)	(1,400)	(1,400)	(1,400)	(15,199)
	Contributions / Interest		1,427	1,426	1,425	1,424	1,422	1,420	1,419	1,419	1,419	1,419	14,221
<b>Total Reserve Fund Balance at Year-End</b>		<b>11,552</b>	<b>11,348</b>	<b>11,248</b>	<b>11,161</b>	<b>10,977</b>	<b>10,776</b>	<b>10,630</b>	<b>10,517</b>	<b>10,536</b>	<b>10,555</b>	<b>10,574</b>	

\* Based on 9 Month Variance Report

\*\* Health and Safety Program in Children's Services Operating Budget

\*\*\* City's funding to the ongoing of Health and Safety Program

Reserve / Reserve Fund Name	Project / SubProject Name and Number	Projected Balance as at Dec 31, 2014 *	Contributions / (Withdrawals)										2015 - 2024 Total Contributions / (Withdrawals)
			2015 Rec'd Budget	2016 Plan	2017 Plan	2018 Plan	2019 Plan	2020 Plan	2021 Plan	2022 Plan	2023 Plan	2024 Plan	
Development Charge Reserve Fund - Child care XR 2122	Beginning Balance as of Jan. 1	4,802	4,802	5,178	4,993	5,457	6,822	7,538	6,714	6,361	7,531	9,163	
	Contributions / (Withdrawals)												
	St John The Evangelist Catholic School		(954)	(1,136)	(554)	(371)							(3,015)
	Avondale Public School		(450)	(1,503)	(1,557)								(3,510)
	New Child Centre # 6					(450)	(1,503)	(1,557)					(3,510)
	New Child Centre # 7						(450)	(1,503)	(1,557)				(3,510)
	New Child Centre # 8							(450)	(1,503)	(1,557)			(3,510)
	New Child Centre # 9										(1,162)	(1,162)	(2,324)
	Block 31					(440)							(440)
	Interest		47	48	49	58	67	66	61	65	78	94	
	Contributions		1,733	2,406	2,526	2,568	2,602	2,620	2,646	2,662	2,716	2,770	
	Total Withdrawals		(1,404)	(2,639)	(2,111)	(1,261)	(1,953)	(3,510)	(3,060)	(1,557)	(1,162)	(1,162)	(19,819)
	Contributions / Interest		1,780	2,454	2,575	2,626	2,669	2,686	2,707	2,727	2,794	2,864	25,882
<b>Total Reserve Fund Balance at Year-End</b>			<b>5,178</b>	<b>4,993</b>	<b>5,457</b>	<b>6,822</b>	<b>7,538</b>	<b>6,714</b>	<b>6,361</b>	<b>7,531</b>	<b>9,163</b>	<b>10,865</b>	

\* Based on the 9 Month Variance Report