



Children's Services

What We Do

We promote access to high quality early learning, and provide child care and supports for families through a well-planned and managed system. We help Toronto's families to find and access licensed child care, before and after school care and child and family programs, and help families with the cost of licensed child care and provide support for children with special needs who are enrolled in licensed child care. Funding, resources and professional development is also offered to agencies to help deliver programs that are high quality, accessible and inclusive. Children's Services delivers the following services:

- Child Care Delivery
- Child Care System Management

Why We Do It

Children's Services promotes the vision that all families in Toronto benefit from a range of services that promote healthy child development and family well-being. Child care is a key lever to children's health and development, child and family well-being, improving the economy, improving education rates, and addressing poverty.

Our Experience & Success

- More than 42,000 children from 29,580 families received a child care fee subsidy in 2018 to help with the cost of child care.
- The number of licensed child care spaces continues to increase with 3,425 new spaces introduced in 2018.
- Targeted new investments under the Growth Strategy have improved affordability of child care for families and improved compensation for the early years workforce.
- Management of EarlyON centres has resulted in free drop-in programs to all families with children newborn to six years of age.
- "My Child Care Account" provides families with a variety of self-serve functions. In 2018, more than 15,000 families have access to their own secure account, removing barriers of having to go to the office to give or get information.

Key Challenges

- Licensed child care currently serves less than 20 per cent of the child population with the available funding providing only enough fee subsidies to support 33 per cent of Toronto's low-income children age birth to 12.
- Increasing licensed child care spaces to meet demand is challenging given that projects take years to deliver and project costs are increasing. Continue working with third parties to minimize the issues that delay the delivery of the 20 child care projects included in the 10 Year Capital Plan.
- Funding for school board occupancy agreements presents a \$5.8 million pressure in 2020 unless addressed by the Province. This will require finding an alternative funding source to continue to provide ongoing support.
- Affordability is a barrier for many families wishing to access child care

Priority Actions

- The 2019 Budget includes funding of \$2.058 million to add 210 child care fee subsidies and a \$1.680 million increase in the General Operating Funding to improve affordability, which will have a positive impact on low-income families by increasing their access to child care.
- Funding of \$0.492 million is recommended to extend the hours of service offered to families on Saturday to provide additional time to access services, supports and the subsidies they need.
- Continue to focus on improving customer service through business transformation, automation and by providing access to services for families through a variety of channels.
- Implementation of year 3 of the Growth Strategy will improve access to fee subsidies and child care spaces and support the child care sector workforce.

Budget At A Glance

STAFF RECOMMENDED OPERATING BUDGET

| \$Million | 2019 | 2020 | 2021 |
|--------------------|---------|---------|---------|
| Gross Expenditures | \$657.4 | \$670.9 | \$682.9 |
| Revenues | \$570.6 | \$562.6 | \$562.6 |
| Net Expenditures | \$86.8 | \$108.3 | \$120.3 |
| Approved Positions | 1,112.7 | 1,112.7 | 1,112.7 |

STAFF RECOMMENDED 10-YEAR CAPITAL PLAN

| \$Million | 2019 | 2020-2028 | Total |
|--------------------|--------|-----------|--------|
| Gross Expenditures | \$21.2 | \$57.8 | 79.0 |
| Debt | \$1.3 | \$13.4 | \$14.7 |

Note: Excluding 2018 carry forward funding to 2019

Our Key Service Levels



Child Care Fee Subsidies delivered **30,700**



Children with Special Needs Served **4,312**



Family Resource Centres Programs Delivered **270**



98% occupancy rate for all-aged children placed through Toronto Early Learning and Child Care Services



General Operating Funding and Agency Operating Funding distributed to service providers **quarterly**

Source of Image: www.icons8.com

Key Service Deliverables

Deliver **30,700** child care fee subsidies

Manage service contracts with **700+** child care centres who provide licensed child care to families

Municipally operate child care through **51** Toronto Early Learning & Child Care Service Centres and **1** Home Child Care Agency serving **over 3,000** children.

Manage services for **19** licensed home child care agencies offering **3,180** spaces in **1,000** private homes

Plan and monitor services for **270+** EarlyOn Child and Family Centres

Coordinate and deliver services and supports for children with special needs

Provide funding to **600+** child care centres to offset operating costs & improve affordability for families

Fund **34** summer camp programs which provide programs for **3,000** children annually

Administer Provincial Wage Enhancement support to **900+** child care operators

Who We Serve

Child Care Delivery

- Children in Child Care
- Parents / Guardians

Beneficiaries

- Child Care Service Providers
- Resident Families and Children

Child Care System Management

- Parents/ Guardians
- Province of Ontario

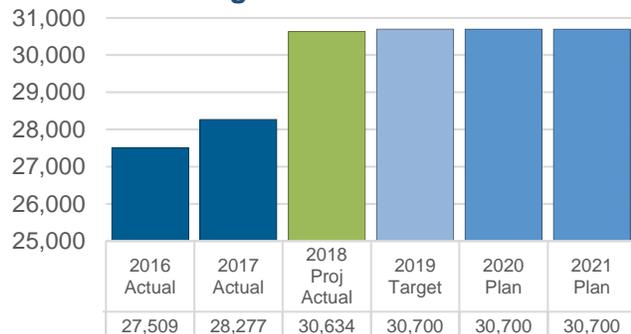
Beneficiaries

- Child Service Providers
- Resident Families and Children

How Well We Are Doing

Performance Measures

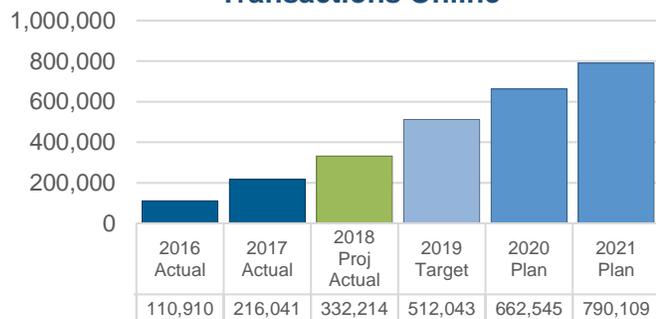
Output Measure - Number of Early Learning and Child Care Subsidies



Behind the Numbers

- Children's Services will deliver 30,700 child care subsidies in 2019 which are allocated across City wards based on the proportion of children living below the low income threshold. The allocated subsidies are then available to eligible families living in that ward.
- There are only enough fee subsidies to support 33% of Toronto's low-income children newborn to 12 years of age.

Output Measure - Number of Transactions Online



- Children's Services continues to focus on improving customer service through business transformation, automation and by providing access through a variety of service channels.
- My Child Care Account is an online service that provides families with a convenient and secure way to do business with Children's Services. This account allows families to view and manage their information and service requests. As of December 2018, more than 15,000 families have created a unique account.

Efficiency Measure - % Programs Meeting Assessment for Quality Improvement Requirement



- All child care centres with a service contract for fee subsidy or receiving base funding are assessed for quality standards. This assessment rates a centre's activities, learning, health & safety, and adult/child interactions by comparing them to the standards laid out in the Assessment for Quality indicators.
- The 2018 projections reflect an increase to 98%, with the 2019 Target and 2020-2021 Plans set at 99%.

Performance Measures Under Development

Toronto has a 10-year Toronto's Licensed Child Care Growth Strategy for children under four years of age. Through implementation of the strategy, the Division continues to focus on building new licensed child care spaces, improving child care affordability for families, and increasing wages for the child care staff to build capacity and meet current and future demand for child care.

In 2018, \$27.7 million in new provincial funding was administered to child care operators using a targeted approach. This targeted investment resulted in impacted centres offsetting or reducing planned parent fee increases by 4 per cent. Ongoing investments will support continued implementation of the Growth Strategy.

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RECOMMENDATIONS

RECOMMENDATIONS

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

1. City Council approve the 2019 Staff Recommended Operating Budget for Children's Services of \$657.394 million gross, \$86.756 million net for the following services:

| Service: | Gross (\$000s) | Net (\$000s) |
|------------------------------|-------------------|-----------------|
| Child Care Delivery | 476,265.3 | 76,703.9 |
| Child Care System Management | 181,128.3 | 10,051.9 |
| Total Program Budget | 657,393.6 | 86,755.8 |

2. City Council approve the 2019 service levels for Children's Services as outlined in Appendix 3 of this report, and associated staff complement of 1,112.7 positions, comprising of 6 capital positions and 1,106.7 operating positions.

3. City Council approve 1 net new temporary capital position for the delivery of capital projects and that the duration for the temporary position not exceed the life and funding of its respective projects / sub-projects

4. City Council approve the 2019 Capital Budget for Children's Services with a total project cost of \$9.085 million, and 2019 cash flow of \$25.187 million and future year commitments of \$39.736 million comprised of the following:

a. New Cash Flow Funds for:

1. 3 new / change in scope sub-projects with a 2019 total project cost of \$9.085 million that requires cash flow of \$1.785 million in 2019 and future year cash flow commitments of \$3.500 million for 2020; \$2.500 million for 2021; and \$1.300 million for 2022.

2. 18 previously approved sub-projects with a 2019 cash flow of \$9.444 million; and future year cash flow commitments of \$7.336 million for 2020; \$7.756 million for 2021; \$6.468 million for 2022; \$1.785 million for 2023.

3. 11 previously approved sub-projects with carry forward funding from 2017 and prior years of \$19.018 million requiring cash flow commitments of \$9.927 million for 2019; \$6.383 million for 2020; \$2.333 million for 2021; and \$0.375 million for 2022.

b. 2018 approved cash flow for 9 previously approved sub-projects with carry forward funding from 2018 into 2019 totalling \$4.031 million.

5. City Council approve the 2020 – 2028 Recommended Capital Plan for Children's Services totalling \$18.109 million in project estimates, comprised of \$1.226 million in 2020; \$1.867 million for 2021; \$2.540 million for 2022; \$2.996 million for 2023; \$2.496 million for 2024; \$2.496 million for 2025; \$1.496 million for 2026; \$1.496 million in 2027; and \$1.496 million in 2028.

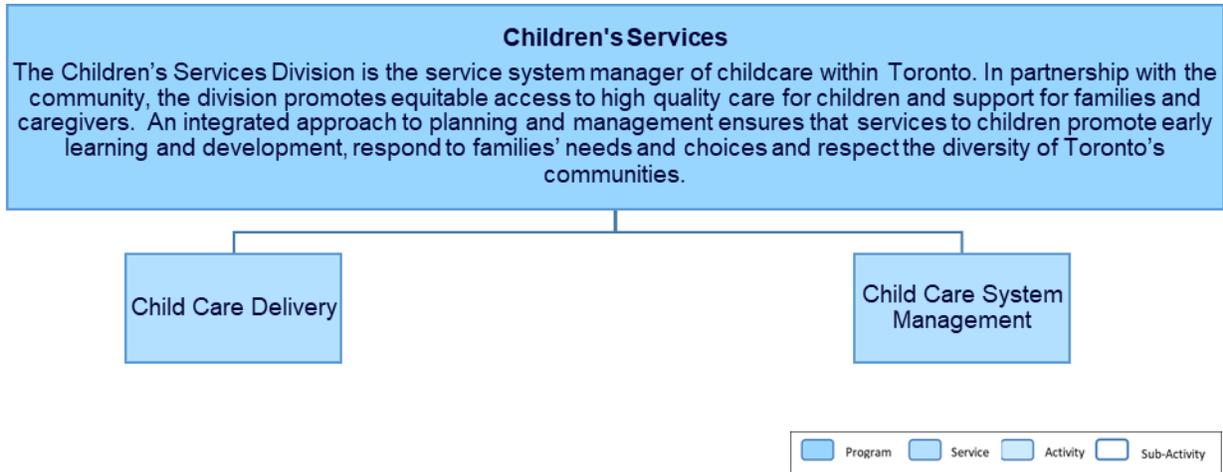
6. City Council consider additional operating costs of \$0.125 million net in 2019; operating savings of \$0.342 million net in 2020; savings of \$0.391 million net in 2021; and savings of \$0.157 million net in 2022; resulting from the approval of the 2019 Recommended Capital Budget for inclusion in the 2019 and future year operating budgets.

7. City Council request that all sub-projects with third party financing be approved conditionally, subject to the receipt of such financing in 2019 and if such funding is not forthcoming, their priority and funding be reassessed by City Council relative to other City-financed priorities and needs



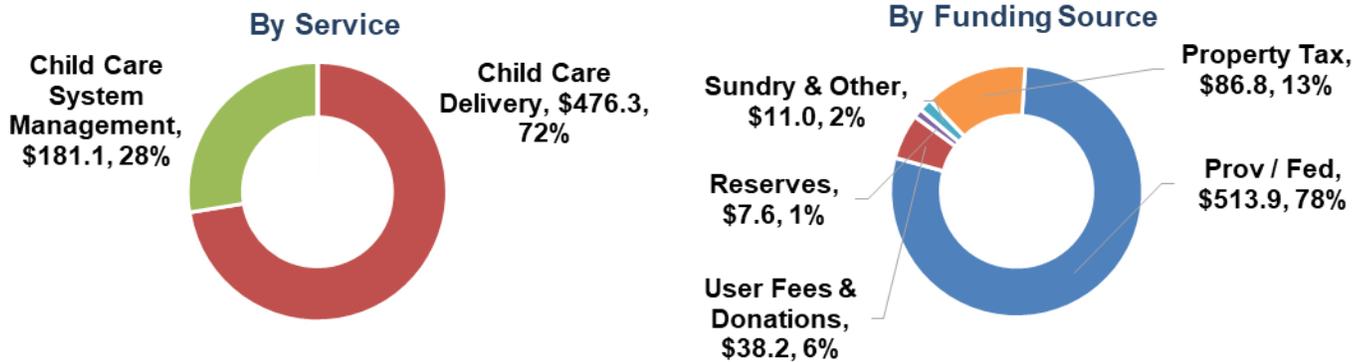
2019 STAFF RECOMMENDED OPERATING BUDGET

PROGRAM MAP



2019 OPERATING BUDGET HIGHLIGHTS

2019 Staff Recommended Operating Budget \$657.4M



- **4.5%** Budget increase over the 2018 Approved Net Operating Budget to maintain existing service levels and meet additional service demands.
- **\$3.738M** New/enhanced funding to deliver 210 new subsidies, increase support for affordability, and to extend hours in the North District Office to provide families with increased access to service.
- **2020/2021** Inflationary increases for salaries and benefits, as well as for purchased child care; funding for occupancy grants to school boards; loss of the National Child Care Benefit funding (220 spaces); and the City's 20% contribution to Provincial growth strategy.

2019 OPERATING BUDGET OVERVIEW

Table 1: 2019 Staff Recommended Operating Budget and Plan by Service

| (In \$000s) | 2018 | | 2019 | | | Changes | | Incremental Change | |
|-------------------------------------|-----------------|-------------------|-----------------|----------------|--------------------------------|----------------|-------------|--------------------|-----------------|
| | Budget | Projected Actual* | Base | New / Enhanced | Total Staff Recommended Budget | | | 2020 Plan | 2021 Plan |
| By Service | \$ | \$ | \$ | \$ | \$ | \$ | % | \$ | \$ |
| Child Care Delivery | | | | | | | | | |
| Gross Expenditures | 496,865.6 | 484,585.9 | 473,864.4 | 2,401.0 | 476,265.3 | (20,600.3) | (4.1%) | 9,326.5 | 8,942.0 |
| Revenue | 423,226.5 | 410,946.9 | 399,069.4 | 492.1 | 399,561.5 | (23,665.0) | (5.6%) | (2,196.4) | 3.6 |
| Net Expenditures | 73,639.1 | 73,639.0 | 74,795.0 | 1,908.9 | 76,703.9 | 3,064.8 | 4.2% | 11,523.0 | 8,938.3 |
| Child Care System Management | | | | | | | | | |
| Gross Expenditures | 166,200.3 | 166,200.3 | 179,298.8 | 1,829.5 | 181,128.3 | 14,928.0 | 9.0% | 4,199.6 | 3,031.5 |
| Revenue | 156,822.0 | 156,822.0 | 171,076.4 | | 171,076.4 | 14,254.4 | 9.1% | (5,820.8) | 2.5 |
| Net Expenditures | 9,378.3 | 9,378.3 | 8,222.4 | 1,829.5 | 10,051.9 | 673.6 | 7.2% | 10,020.4 | 3,029.1 |
| Total | | | | | | | | | |
| Gross Expenditures | 663,065.9 | 650,786.2 | 653,163.2 | 4,230.5 | 657,393.7 | (5,672.2) | (0.9%) | 13,526.1 | 11,973.5 |
| Revenue | 580,048.5 | 567,768.9 | 570,145.8 | 492.1 | 570,637.9 | (9,410.6) | (1.6%) | (8,017.2) | 6.1 |
| Total Net Expenditures | 83,017.4 | 83,017.3 | 83,017.4 | 3,738.4 | 86,755.8 | 3,738.4 | 4.5% | 21,543.3 | 11,967.4 |
| Approved Positions | 1,088.6 | 1,050.6 | 1,104.7 | 8.0 | 1,112.7 | 24.0 | 2.2% | (0.0) | (0.0) |

* Year-End Projection Based on Q3 2018 Variance Report

Base Changes
(\$0 Net)

- Reversal of draw from Child Care Expansion Reserve that funded 825 subsidies in 2018, aligning the funding with the timing of the delivery of the subsidies;
- Increased funding for shared cost of supporting the Poverty Reduction Strategy;
- 2.1% increase in utilities and the cost of living adjustment for purchased child care, required to deliver the provincial, federal, City's Growth Strategy; and
- Above pressures are offset by a reduction in salaries & benefits to reflect actual experience and a realignment of the budget for the cost of purchased child care based on an age mix adjustment that increases the number of subsidies provided for older-aged children.

New/ Enhanced Services

(\$3.738M Net)

- Phase-in of the City's 20% contribution to the Child Care Growth Strategy provides \$2.058 million to support an additional 210 child care subsidies, and an increase of \$1.680 million to support affordability, which makes child care more assessable for families across the City.

Future Year Plan

- Inflationary increases for salaries and benefits ,as well as for purchased child care providers;
- Cost pressures to continue to support the occupancy grants to school on behalf of child care operators.
- Loss of the National Child Care Benefit Reserve funding of \$2.2 M (which funds subsidies and supports the After School Recreation program ARC); and
- Pressure to continue to fund the City's 20% contribution to provincial growth funding.

EQUITY IMPACTS OF BUDGET CHANGES

Increasing equity for women and families with low income: Children Services' 2019 Preliminary Operating Budget includes an investment of \$2.058 Million for the expansion of childcare subsidies and \$1.680 Million to improve childcare affordability, which will have a positive impact on low-income families and low-income women, increasing their access to child care. The new and enhanced budget also includes an increase to service hours. This makes it easier for families to find the necessary services, supports and subsidies. These investments, which are a component of Toronto's Licensed Child Care Growth Strategy, support the Poverty Reduction Strategy as well as Council's commitment to increasing women's equity.

2019 Staff Recommended Operating Budget Changes by Service

The 2019 Staff Recommended Operating Budget for Children's Services is \$3.738 million net or 4.5% higher than the 2018 Council Approved Operating Budget. Table 2 below summarizes the key cost drivers to maintain current service levels, recommended service changes that achieve budget target as well as recommended new and enhanced service priorities to meet outcomes.

Table 2: 2019 Staff Recommended Operating Budget Changes by Service

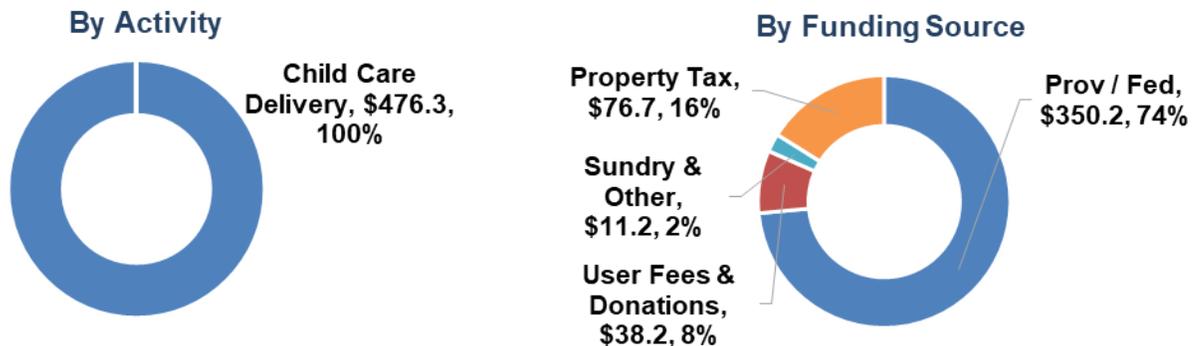
| (In \$000s) | 2019 Base Operating Budget | | Total | |
|--|----------------------------|-------------------|------------------|----------------|
| | Child Care Delivery | System Management | \$ | Position |
| | \$ | \$ | \$ | |
| 2018 Council Approved Operating Budget (Net) | 73,639.1 | 9,378.3 | 83,017.4 | 1,088.6 |
| Expenditure Changes | | | | |
| Prior Year Impacts | | | | |
| In-Year Non Union COLA 2018 reversal | (230.9) | (96.0) | (326.8) | |
| Realignment of budget to actual reflecting the reversal of one-time draw from the Child Care Expansion Reserve Fund | 12,000.0 | | 12,000.0 | |
| Operating Impacts of Capital | | | | |
| Reallocation of staffing in TELCCC - Lawrence Orton | (226.1) | | (226.1) | 5.5 |
| Growing Child Care for Toronto | | 133.9 | 133.9 | |
| Customer Service Improvement | | 125.1 | 125.1 | 1.0 |
| Economic Factors | | | | |
| Inflationary increase in Utilities of 2.1% | 18.8 | 0.1 | 18.8 | |
| Salaries and Benefits | | | | |
| Reduction in Salaries & Benefits to reflect actual experience | (2,282.2) | 1,770.3 | (512.0) | |
| Other Base Expenditure Changes | | | | |
| Change in Cost of Purchased Child Care | | | | |
| Realignment of purchased child care costs to reflect 2018 experience | (23,389.1) | (823.4) | (24,212.5) | |
| Increase in General Operating Funding - Affordability (\$9.945 million) | | 9,942.5 | 9,942.5 | |
| COLA increase for purchased child care 2.1% | 6,631.4 | | 6,631.4 | |
| Savings from complement due to change in legislated ratios and age mix | (806.8) | 453.4 | (353.4) | 9.6 |
| Furniture costs to support staff at various locations | 48.5 | 0.0 | 48.5 | |
| Increase in gapping from 0.4% to 0.5% | (122.6) | (28.0) | (150.6) | |
| Interdivisional charges and recoveries - primarily shared cost of Poverty Reduction Office and shared facilities costs; increase in After-School Recreation Care programming | 269.2 | (57.1) | 212.1 | |
| Contribution to Capital: Growing Child Care for Toronto | 921.0 | | 921.0 | |
| TELCCS adjustment for case mix and catering cost increase | 333.7 | | 333.7 | |
| Adjustment of budget to actual experience, primarily due to savings in contracted services | (636.4) | | (636.4) | |
| Subtotal Base Expenditure Changes | (7,471.4) | 11,420.9 | 3,949.5 | 16.1 |
| Revenue Changes | | | | |
| Transfer from Capital for IT projects | (217.9) | (41.1) | (259.0) | |
| Provincial funding to Growing Child Care Capital Project | | (921.0) | (921.0) | |
| Provincial subsidy alignment to provide 2019 services based on age-mix, COLA, affordability adjustments | 12,696.0 | (11,465.4) | 1,230.6 | |
| Adjustment of family contribution to the cost of child care based on the 2018 experience | (4,000.0) | | (4,000.0) | |
| Subtotal Base Revenue Changes | 8,478.1 | (12,427.5) | (3,949.4) | |
| Total Base Changes | 1,006.7 | (1,006.6) | 0.1 | |
| New & Enhanced | | | | |
| Enhanced Service Priorities | | | | |
| Additional 20% City Contribution for Growth Strategy | 2,058.1 | 1,680.3 | 3,738.4 | |
| Saturday Opening of the North District Office (\$0.492 million gross) | 0.0 | 0.0 | 0.0 | 8.0 |
| Subtotal New & Enhanced Service Priorities | 2,058.1 | 1,680.3 | 3,738.4 | 8.0 |
| Total 2019 Staff Recommended Operating Budget (Net) | 76,703.9 | 10,052.0 | 86,755.8 | 1,112.7 |

Note:

- For additional information, refer to [Appendix 4](#) (page **Error! Bookmark not defined.**) for a more detailed listing and descriptions of the 2019 Staff Recommended Service Changes and [Appendix 5](#) (page 37) for the 2019 Staff Recommended New and Enhanced Service Priorities, respectively.

Child Care Delivery provides fee subsidies through the use of contracted child care service delivery and through Toronto Early Learning Child Care Services (TELCCS) centres that help eligible families meet the cost of early learning and care.

2019 Staff Recommended Operating Budget \$476.3M



Refer to [Appendix 2](#) (page 35) for the 2019 Staff Recommended Operating Budget by Service.

Key Service Levels

- Deiverer **30,700** Child Care Fee Subsidies to Toronto families annually
- Provide service to **4,312** Children with Special Needs
- Delivered programming through **270** Family Resource Centres
- 98%** occupancy rate for all-aged children placed through Toronto Early Learning and Child Care Services
- General Operating Funding and Agency Operating Funding distributed to service providers **quarterly**

Refer to [Appendix 3](#) (page 36) for a complete list of the 2019 Staff Recommended Service Levels for this Service.

Service Performance Measures

Number of Early Learning and Child Care Subsidies



% Programs Meeting Assessment for Quality Improvement Requirement

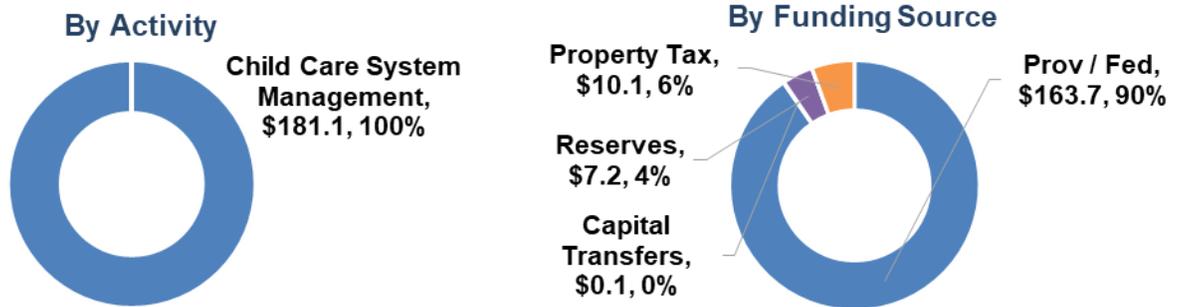


- Children's Services will deliver 30,700 child care subsidies in 2019 which are allocated across City wards based on the proportion of children living below the low income threshold.
- There are only enough fee subsidies to support 33% of Toronto's low-income children newborn to 12 years of age.
- All child care centres with a service contract for fee subsidy or receiving base funding are

- assessed for quality standards. This assessment rates a centre's activities, learning, health & safety, and adult/child interactions by comparing them to the standards laid out in the Assessment for Quality indicators.
- The 2018 projections reflect an increase to 98%, with the 2019 Target and 2020 - 2021 Plans at 99%

Child Care System Management plans and manages Toronto's child care system in accordance with the Council approved Service Plan and Provincial guidelines.

2019 Staff Recommended Operating Budget \$ 181.1M



Refer to [Appendix 2](#) (page 35) for the 2019 Staff Recommended Operating Budget by Service.

Key Service Levels

- 

Conduct Research and Innovation on an **annual basis**
- 

Provide General Operating Funding to Child Care Providers and Agency Operating Funding for Home Child Care **quarterly**
- 

Deliver intergrated service System planning management and policy development

Refer to [Appendix 3](#) (page 36) for a complete list of the 2019 Staff Recommended Service Levels for this Service.

Service Performance Measures

Number of Transactions Online



- Children's Services continues to focus on improving customer service through business transformation, automation and by providing access through a variety of service channels.
- As of December 2018, more than 15,000 families have created a unique My Child Care Account.

Administration as % of Total Gross Expenditures



- Historically, the cost of program delivery is between 5% and 6% of the Program's gross expenditures.
- Administrative cost ratios have historically been kept significantly below the Provincial guideline of 10%.

2018 OPERATING PERFORMANCE

2018 Service Performance

Key Service Accomplishments:

- More than 42,000 children from 29,580 families benefited from a fee subsidy in 2018, enabling them to participate in employment or education activities. The number of child care fee subsidies available for Toronto families has steadily increased each year.
- Implemented year two of the 10 year Toronto's Licensed Child Care Growth Strategy for children under 4 with more than 3,425 new spaces projected to be introduced in 2018.
- Through the Growth Strategy new investments have improved affordability of licensed child care for families and compensation for the early year workforce.
- Introduced new investments to support stable funding for licensed child care providers and home child care agencies.
- Administered a new Provincial Fee Stabilization program to increase wages of early years staff across the sector
- Through the Journey Together action plan, began increasing the number of culturally relevant early-years services for Indigenous families.
- Assumed full responsibility for the planning and administration of the EarlyON Child and Family Centres across the City of Toronto.
- Through the Toronto Child & Family Network (TC&FN), brought together many systems and leaders that improves quality, access and seamless service pathways so that all children and families in Toronto experience well-being.

Status Update on 2018 Council Approved New & Enhanced Services

During the 2018 Budget process, City Council approved \$69.849 million gross and \$2.107 million net for new and enhanced services in the 2018 Operating Budget for Children's Services. The following is a status update on their implementation:

- *Increase in Budgeted Fee Subsidies* (\$19.474 million gross and \$2.0 million net): Funding for 1,151 additional subsidies, with 825 subsidies for ages 0-4 years old; 550 subsidies for ages 4 to 12; and 140 subsidies for ages 0 to 12 has been delivered as planned in 2018.
- *Increase in Provincial Support for Programming* (\$4.0 million gross \$0 net) has been delivered to Child Care Centres and Home Child Care Agencies to improve child care affordability, and to increase Special Needs programming.
- *Child and Family Centre Programs* (\$23.825 million gross and \$0 net) for EarlyON programming and services at 270 locations, which are located in schools, community centres, churches and other community-based spaces has been delivered as planned. This includes managing 50 service agreements to operate and deliver EarlyON programs, delivered by non-profits organizations and school boards.
- *Increased Staffing to Manage System Growth* (28 positions with funding of \$2.686 million gross and \$0 net) were hired as planned in 2018.
- *Increased Staffing to support Child and Family Administration Program Support* (14 positions with funding of \$2.699 million gross and \$0 net) were hired as planned.
- *Special Needs Resource Funding* (\$0.876 million gross and \$0 net) has been delivered.
- *Child Care Expansion* (\$0.534 gross and \$0.106 million net) for Firgrove has been completed, while Ancaster is in progress with completion scheduled for 2019.
- *Designated Provincial Programs* (\$15.392 million gross and \$0 net) were increased or initiated in 2018, with all programming implemented in accordance with provincial guidelines as follows:

- *Provincial Wage Enhancement and Fee Stabilization Program* (\$6.196 million gross \$0 net) delivered to providers across the City
- *Journey Together Program* (\$6.896 million gross and \$0 net) is partially delayed by the province. The program has been re-budgeted for delivery in 2019.
- *Additional Community Based Capital Grant Funding* (\$2.3 million gross \$0 net) delivered to service providers across the City to retrofit existing infrastructure

2018 Financial Performance

Table 3: Budget vs. Actual by Category of Expenditures and Revenues

| Category (In \$000s) | 2017 | 2018 | 2018 | 2019 | 2019 Change from | |
|--|------------------|------------------|--------------------|--------------------------------|----------------------|----------------------|
| | Actual | Budget | Projected Actual * | Total Staff Recommended Budget | 2018 Approved Budget | 2018 Approved Budget |
| | \$ | \$ | \$ | \$ | \$ | % |
| Salaries and Benefits | 85,656.3 | 101,226.8 | 97,126.9 | 100,802.2 | (424.6) | (0.4%) |
| Materials & Supplies | 1,727.0 | 2,766.1 | 2,766.1 | 2,652.6 | (113.5) | (4.1%) |
| Equipment | 699.5 | 1,382.3 | 1,382.3 | 982.4 | (399.9) | (28.9%) |
| Service and Rent | 388,462.4 | 534,564.0 | 526,384.2 | 529,352.2 | (5,211.8) | (1.0%) |
| Contribution To Capital | | 378.0 | 378.0 | 1,299.0 | 921.0 | 243.7% |
| Contribution To Reserves/Reserve Funds | 29,135.6 | 17,123.9 | 17,123.9 | 17,123.9 | | |
| Other Expenditures | 4,747.6 | 2,682.7 | 2,682.7 | 2,000.6 | (682.1) | (25.4%) |
| Inter-Divisional Charges | 2,743.4 | 2,942.0 | 2,942.0 | 3,180.7 | 238.6 | 8.1% |
| Total Gross Expenditures | 513,171.7 | 663,065.9 | 650,786.2 | 657,393.7 | (5,672.2) | (0.9%) |
| Inter-Divisional Recoveries | 9,114.8 | 10,200.0 | 10,200.0 | 10,200.0 | | |
| Provincial Subsidies | 373,915.7 | 494,043.2 | 481,763.6 | 485,222.6 | (8,820.6) | (1.8%) |
| Federal Subsidies | 14,347.2 | 21,500.0 | 21,500.0 | 28,671.0 | 7,171.0 | 33.4% |
| Other Subsidies | | | | | | |
| User Fees & Donations | 34,085.2 | 34,191.1 | 34,191.1 | 38,191.1 | 4,000.0 | 11.7% |
| Licences & Permits Revenue | | | | | | |
| Transfers From Capital | 76.7 | 533.0 | 533.0 | 771.9 | 238.9 | 44.8% |
| Contribution From Reserves/Reserve Funds | 923.5 | 19,581.2 | 19,581.2 | 7,581.2 | (12,000.0) | (61.3%) |
| Sundry and Other Revenues | 24.8 | | | | | |
| Total Revenues | 432,488.0 | 580,048.5 | 567,768.9 | 570,637.9 | (9,410.6) | (1.6%) |
| Total Net Expenditures | 80,683.7 | 83,017.4 | 83,017.3 | 86,755.8 | 3,738.4 | 4.5% |
| Approved Positions | 982.5 | 1,088.6 | 1,050.6 | 1,112.7 | 24.0 | 2.2% |

* Year-End Projection Based on Q3 2018 Variance Report

Children's Services is projecting to be underspent by \$12.280 million gross at year-end, primarily due a delay in hiring the new provincially funded positions, as well as an adjustment in the timing of provincially funded programming. Underachieved revenue fully offsets the underspending, with provincial revenues adjusted to match the timing of provincially funded programming.

For additional information regarding the 2018 Q3 operating variances and year-end projections, please refer to the attached link for the report entitled "Operating Variance Report for the Nine-Month Period Ended September 30, 2018", adopted by City Council at its meeting on December 13, 2018.

<http://app.toronto.ca/tmmis/viewAgendaItemHistory.do?item=2019.CC1.7>

Impact of 2018 Operating Variance on the 2019 Staff Recommended Operating Budget

- The 2018 under spending from the delay in provincial programming has been re-budgeted in 2019 to reflect the revised timing of the provincial funding allocation for the Journey together program. The programming for the 2018 new/ enhanced services and activities was delivered in 2018 and included in the 2019 base.
- Adjustments in the 2018 base made through the administrative review process to reflect actual experience allow the Program to increase support for affordability and to provide a 2.1% COLA increase to providers without creating additional pressure.

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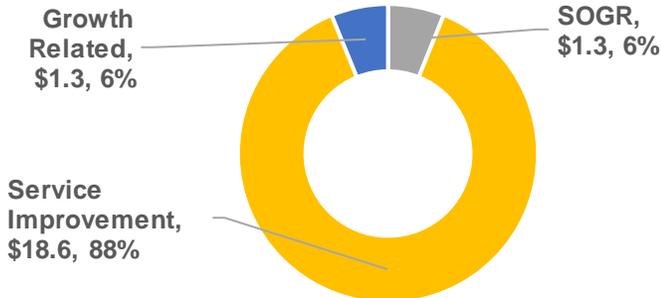
2019 – 2028 STAFF RECOMMENDED CAPITAL BUDGET AND PLAN

10-YEAR CAPITAL PLAN HIGHLIGHTS

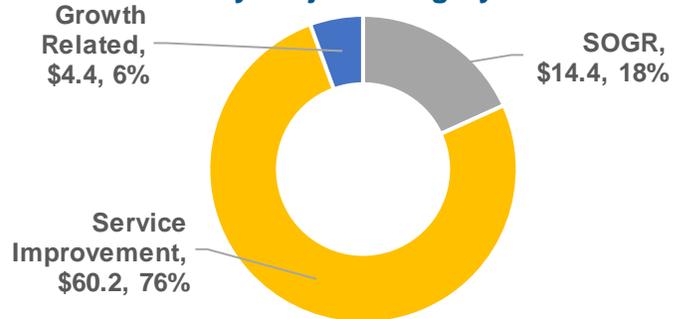
2019 Staff Recommended Capital Budget \$21.156M

2019-2028 Staff Recommended Capital Budget and Plan \$79.001M

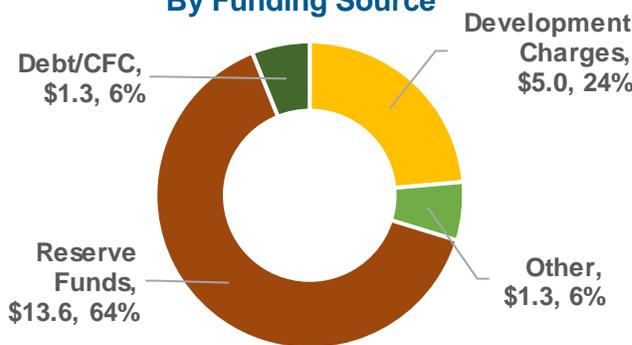
By Project Category



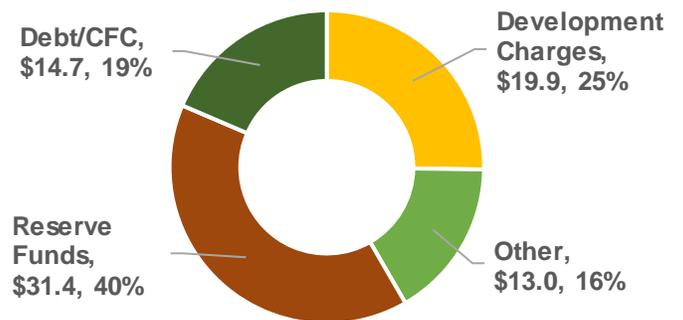
By Project Category



By Funding Source



By Funding Source



1
YEAR

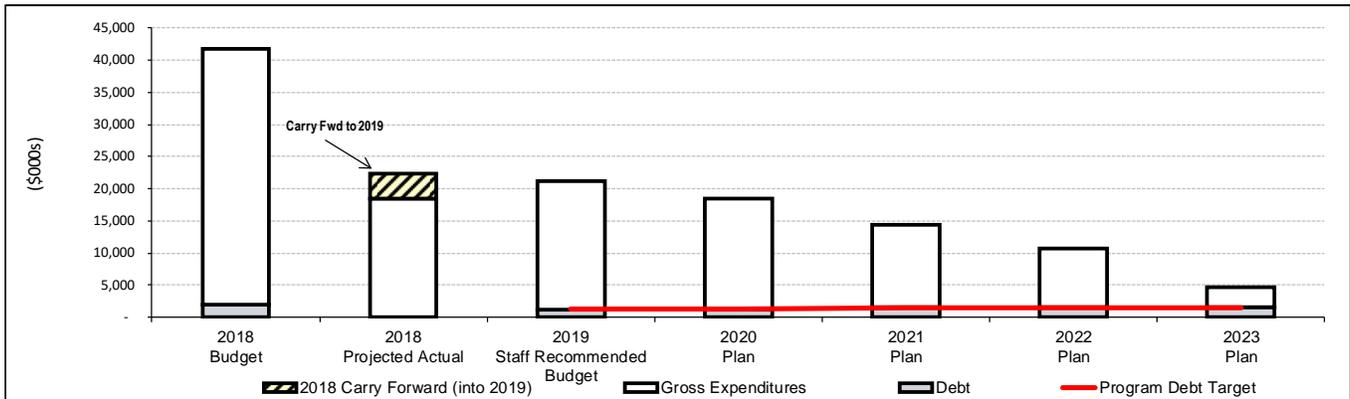
- **\$1.299M** Continue to develop the provincially funded IT project, *Toronto Children's Services (TCS) Growing Child Care for Toronto*.
- **\$18.072M** Continue the delivery of 17 previously approved child care centres (831 additional spaces).
- **\$0.500M** Begin the construction of 2 new child care centre projects: , Wallace Emerson Child Care Centre (62 additional spaces); *Western North York Child Care Centre* (62 additional spaces);
- **\$1.285M** Maintain the 51 municipally operated child care centres in a state of good repair.

10
YEARS

- **\$4.386M** Growth Related project, *TCS Growing Child Care for Toronto*, an IT project that will deliver an on-line waitlist and vacancy reporting system for families and child care operators.
- **\$60.221M** Service Improvement projects to fund the construction of 20 child care centres through agreements with school boards and other third party providers to create 1,017 additional spaces.
- **\$14.394M** State of Good Repair funding to ensure the 51 municipally owned and operated child care centres are maintained in accordance with City and provincial standards.

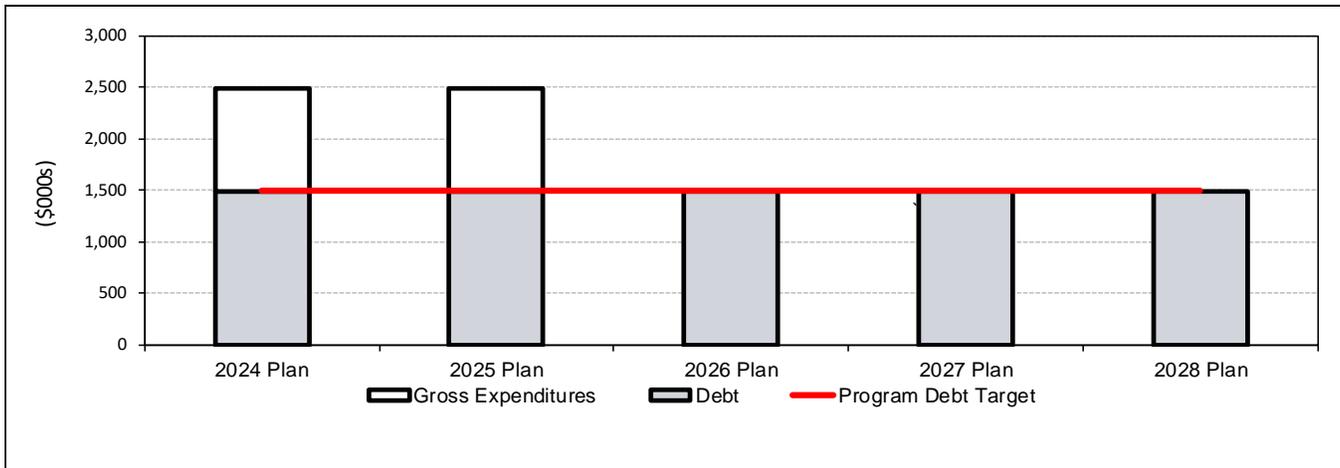
2019 – 2028 CAPITAL BUDGET & PLAN OVERVIEW

Chart 1: 10-Year Capital Plan Overview



| | | 2019 Staff Recommended Capital Budget and 2020 - 2023 Capital Plan | | | | | | | | |
|--|--|--|------------------|---------------|---------------|---------------|---------------|---------------|---------------|----------------------|
| | | 2018 | | 2019 | 2020 | 2021 | 2022 | 2023 | 2019 - 2023 | 5-Year Total Percent |
| | | Budget | Projected Actual | | | | | | | |
| Gross Expenditures by Project Category: | | | | | | | | | | |
| Health & Safety Legislated | | | | | | | | | | |
| SOGR | | 1,904 | 1,904 | 1,285 | 1,226 | 1,367 | 1,540 | 1,496 | 6,914 | 9.9% |
| Service Improvement | | 39,522 | 16,408 | 18,572 | 15,985 | 11,875 | 8,504 | 3,285 | 58,221 | 83.7% |
| Growth Related | | 378 | 78 | 1,299 | 1,234 | 1,214 | 639 | - | 4,386 | 6.3% |
| Total by Project Category | | 41,804 | 18,390 | 21,156 | 18,445 | 14,456 | 10,683 | 4,781 | 69,521 | 100.0% |
| Program Debt Target | | | | 1,285 | 1,276 | 1,575 | 1,540 | 1,496 | 7,172 | |
| Financing: | | | | | | | | | | |
| Debt | | 1,904 | 1,904 | 1,285 | 1,276 | 1,575 | 1,540 | 1,496 | 7,172 | 10.3% |
| Reserves/Reserve Funds | | 32,428 | 14,660 | 13,578 | 7,810 | 4,631 | 4,456 | 956 | 31,431 | 45.2% |
| Development Charges | | 3,817 | 1,243 | 4,994 | 6,125 | 4,936 | 3,048 | 829 | 19,932 | 28.7% |
| Provincial/Federal Debt Recoverable | | | | | | | | | | |
| Other Revenue | | 3,655 | 583 | 1,299 | 3,234 | 3,314 | 1,639 | 1,500 | 10,986 | 15.8% |
| Total Financing | | 41,804 | 18,390 | 21,156 | 18,445 | 14,456 | 10,683 | 4,781 | 69,521 | 100.0% |
| By Status: | | | | | | | | | | |
| 2018 Capital Budget & Approved Future Year (FY) Commitments | | 41,804 | 18,390 | 13,536 | 8,426 | 4,576 | 2,373 | | 28,911 | 41.6% |
| Changes to Approved FY Commitments | | | | (4,092) | (1,090) | 3,180 | 4,095 | 1,785 | 3,878 | 5.6% |
| 2019 New/Change in Scope & FY Commitments | | | | 1,785 | 3,500 | 2,500 | 1,300 | | 9,085 | 13.1% |
| 2020 - 2023 Capital Plan Estimates | | | | | 1,226 | 1,867 | 2,540 | 2,996 | 8,629 | 12.4% |
| 2-Year Carry Forward for Reapproval | | | | 9,927 | 6,383 | 2,333 | 375 | | 19,018 | 27.4% |
| 1-Year Carry Forward to 2019 | | | 4,031 | | | | | | | |
| Total Gross Annual Expenditures & Plan | | 41,804 | 18,390 | 21,156 | 18,445 | 14,456 | 10,683 | 4,781 | 69,521 | 100.0% |
| Asset Value (\$) at year-end | | | | 53,081 | 53,081 | 53,081 | 53,081 | 53,081 | 53,081 | |
| Yearly SOGR Backlog Estimate (not addressed by current plan) | | | | (936) | (697) | (406) | (779) | (172) | (2,990) | |
| Accumulated Backlog Estimate (end of year) | | | | 4,620 | 3,684 | 2,987 | 2,581 | 1,802 | 1,630 | 1,630 |
| Backlog: Percentage of Asset Value (%) | | | | 8.7% | 6.9% | 5.6% | 4.9% | 3.4% | 3.1% | |
| Debt Service Costs | | | | | 51 | 169 | 194 | 204 | 199 | 817 |
| Operating Impact on Program Costs | | | | | 125 | (342) | (391) | (157) | 77 | (688) |
| New Positions | | | | | 1 | | | 3 | | 4 |

Chart 2: 10-Year Capital Plan Overview (Continued)



| | 2024 - 2028 Staff Recommended Capital Plan | | | | | | |
|--|--|---------------|---------------|---------------|---------------|---------------|-----------------------|
| | 2024 | 2025 | 2026 | 2027 | 2028 | 2019 - 2028 | 10-Year Total Percent |
| Gross Expenditures by Project Category: | | | | | | | |
| Health & Safety Legislated SOGR | 1,496 | 1,496 | 1,496 | 1,496 | 1,496 | 14,394 | 18.2% |
| Service Improvement | 1,000 | 1,000 | | | | 60,221 | 76.2% |
| Growth Related | | | | | | 4,386 | 5.6% |
| Total by Project Category | 2,496 | 2,496 | 1,496 | 1,496 | 1,496 | 79,001 | 100.0% |
| Program Debt Target | 1,496 | 1,496 | 1,496 | 1,496 | 1,496 | 14,652 | |
| Financing: | | | | | | | |
| Debt | 1,496 | 1,496 | 1,496 | 1,496 | 1,496 | 14,652 | 18.5% |
| Reserves/Reserve Funds | | | | | | 31,431 | 39.8% |
| Development Charges | | | | | | 19,932 | 25.2% |
| Provincial/Federal Debt Recoverable | | | | | | | |
| Other Revenue | 1,000 | 1,000 | | | | 12,986 | 16.4% |
| Total Financing | 2,496 | 2,496 | 1,496 | 1,496 | 1,496 | 79,001 | 100.0% |
| By Status: | | | | | | | |
| 2018 Capital Budget & Approved Future Year (FY) Commitments | | | | | | 28,911 | 36.6% |
| Changes to Approved FY Commitments | | | | | | 3,878 | 4.9% |
| 2019 New/Change in Scope & FY Commitments | | | | | | 9,085 | 11.5% |
| 2024 - 2028 Capital Plan Estimates | 2,496 | 2,496 | 1,496 | 1,496 | 1,496 | 18,109 | 22.9% |
| 2-Year Carry Forward for Reapproval | | | | | | 19,018 | 24.1% |
| Total Gross Annual Expenditures & Plan | 2,496 | 2,496 | 1,496 | 1,496 | 1,496 | 79,001 | 100.0% |
| Asset Value(\$) at year-end | 53,081 | 53,081 | 53,081 | 53,081 | 53,081 | 53,081 | |
| Yearly SOGR Backlog Estimate (not addressed by current plan) | (331) | (356) | (900) | 17 | (60) | (4,620) | |
| Accumulated Backlog Estimate (end of year) | 1,299 | 943 | 43 | 60 | | | |
| Backlog: Percentage of Asset Value (%) | 2.4% | 1.8% | 0.1% | 0.1% | 0.0% | | |
| Debt Service Costs | 195 | 195 | 195 | 195 | 195 | 1,793 | |
| Operating Impact on Program Costs | 61 | 45 | 29 | 259 | 259 | 35 | |
| New Positions | | | | | | 5 | |

Staff Recommended 10-Year Capital Plan by Project Category

Table 4: Summary of Capital Projects by Project Category

| (In \$000s) | Total App'd Cash Flows to Date* | 2019 Budget | 2020 Plan | 2021 Plan | 2022 Plan | 2023 Plan | 2024 Plan | 2025 Plan | 2026 Plan | 2027 Plan | 2028 Plan | 2019 - 2028 Total | Total Project Cost |
|---|---------------------------------|---------------|---------------|---------------|---------------|--------------|--------------|--------------|--------------|--------------|--------------|-------------------|--------------------|
| Total Expenditures by Category | | | | | | | | | | | | | |
| State of Good Repair | | | | | | | | | | | | | |
| TELCCS - State Of Good Repair | | 1,285 | 1,226 | 1,367 | 1,540 | 1,496 | 1,496 | 1,496 | 1,496 | 1,496 | 1,496 | 14,394 | |
| Sub-Total | - | 1,285 | 1,226 | 1,367 | 1,540 | 1,496 | 1,496 | 1,496 | 1,496 | 1,496 | 1,496 | 14,394 | |
| Service Improvement | | | | | | | | | | | | | |
| Advent Health Care Child Care Centre | 2,060 | 150 | | | | | | | | | | 150 | 2,210 |
| Anishawabe Child Care Centre | 2,000 | | 2,000 | 2,000 | 2,000 | | | | | | | 6,000 | 8,000 |
| Bendale Child Care Centre | 3,000 | 425 | | | | | | | | | | 425 | 3,425 |
| Block 31 Child Care Centre | 2,856 | 1,531 | | | | | | | | | | 1,531 | 4,733 |
| Bridletown Community Centre (Child Care Centre 6) | | | 1,750 | 1,650 | 500 | - | | | | | | 3,900 | 3,900 |
| David and Mary Thomson (Child Care Centre 7) | | | 300 | 960 | 1,680 | 960 | | | | | | 3,900 | 3,900 |
| Gilder/Gilder Child Care Centre | | 1,300 | 1,300 | | | | | | | | | 2,600 | 2,600 |
| Mount Dennis Child Care Centre | 3,095 | | 5,905 | 2,000 | | | | | | | | 7,905 | 11,000 |
| North East Scarborough Recreation Centre | | 168 | 1,432 | 1,432 | 774 | | | | | | | 3,806 | 3,806 |
| St. Barnabas Catholic School | 677 | 1,000 | 923 | | | | | | | | | 1,923 | 2,600 |
| St. Bartholomew Catholic School | 217 | 700 | 600 | 683 | | | | | | | | 1,983 | 2,600 |
| St. Columba Catholic School | 1,225 | 392 | | | | | | | | | | 392 | 1,400 |
| St. John The Evangelist Catholic School | 1,275 | 2,625 | | | | | | | | | | 2,625 | 3,900 |
| St. Roch Catholic School | 194 | 700 | 506 | 400 | | | | | | | | 1,606 | 1,900 |
| Stanley Public School | | 1,763 | 1,134 | 500 | | | | | | | | 3,397 | 3,900 |
| TCH Lawrence Avenue Site | 3,766 | 1,313 | 140 | | | | | | | | | 1,453 | 5,354 |
| TCH Needle Firway | 75 | 100 | 400 | 1,250 | 1,250 | 825 | | | | | | 3,825 | 3,900 |
| Wallace Emerson Child Care Centre | | 250 | 1,750 | 1,250 | 650 | | | | | | | 3,900 | 3,900 |
| Western North York Child Care | | 250 | 1,750 | 1,250 | 650 | | | | | | | 3,900 | 3,900 |
| Woodbine Child Care Centre | | | | 500 | 1,000 | 1,500 | 1,000 | 1,000 | | | | 5,000 | 5,000 |
| Sub-Total | 20,440 | 18,572 | 15,985 | 11,875 | 8,504 | 3,285 | 1,000 | 1,000 | - | - | - | 60,221 | 81,928 |
| Growth Related | | | | | | | | | | | | | |
| TCS Growing Child Care for Toronto | 378 | 1,299 | 1,234 | 1,214 | 639 | | | | | | | 4,386 | 4,764 |
| Sub-Total | 378 | 1,299 | 1,234 | 1,214 | 639 | - | - | - | - | - | - | 4,386 | 4,764 |
| Total Expenditures by Category (excluding carry forward from 2018) | 20,818 | 21,156 | 18,445 | 14,456 | 10,683 | 4,781 | 2,496 | 2,496 | 1,496 | 1,496 | 1,496 | 79,001 | 86,692 |

*Life to Date approved cash flows are provided for multi-year capital projects with cash flow approvals prior to 2018, excluding ongoing capital projects (i.e. TELCCS -State of Good Repair)

2019 - 2028 Key Capital Projects

The Staff Recommended 10-Year Capital Plan supports Children's Services objectives of maintaining child care facilities in a state of good repair, while providing improved access and equity by enabling incremental growth of child care spaces in underserved neighbourhoods; as well as by implementing technological solutions to enhance public access to Children's Services.

State of Good Repair (SOGR)

SOGR projects account for \$14.394 million or 18.2% of the 10-Year Recommended Capital Plan's investments.

- SOGR funding maintains existing assets in a state of good repair and will reduce the backlog from 8.7% at the end of 2018 and fully eliminate the backlog at the end of the 10 year period, reflecting a reduction of \$4.620 million in the backlog in the 25 City operated child care centres.

Service Improvement projects

Service Improvement projects total \$60.221 million or 76.2% of the 10-Year Recommended Capital Plan's investments support the tri-government growth strategy to significantly increase the system-wide capacity.

- Three new child care centre projects will be delivered in partnership with community partners (\$13.325 million) and will deliver 152 new spaces for children 0 – 4 years of age.

| Federally Funded Projects | Project Cost | Ward | 2019 Budget | 2020 Plan | 2021 Plan | 2022 Plan | 2023 Plan | 2018 - 2022 | 2024 - 2028 | Total 2019-2028 | Spaces |
|------------------------------------|---------------|------|--------------|--------------|--------------|--------------|-----------|--------------|-------------|-----------------|------------|
| <i>Bendale Acres (Centre 11)</i> | 3,425 | 21 | 425 | | | | | 425 | | | 49 |
| <i>Anishawbe Child Care Centre</i> | 6,000 | 13 | | 2,000 | 2,000 | 2,000 | | 6,000 | | | 49 |
| <i>Gilder Child Care Centre</i> | 3,900 | 21 | 1,300 | 700 | | | | 2,000 | | | 54 |
| Total | 13,325 | | 1,725 | 2,700 | 2,000 | 2,000 | | 8,425 | | 8,425 | 152 |

- Seventeen previously approved child care centre projects will be delivered in partnership with the district school boards and other third party community organizations (\$49.196 million), and will deliver 865 new spaces for children 0 – 4 years of age. Details of these projects are noted in the following table:

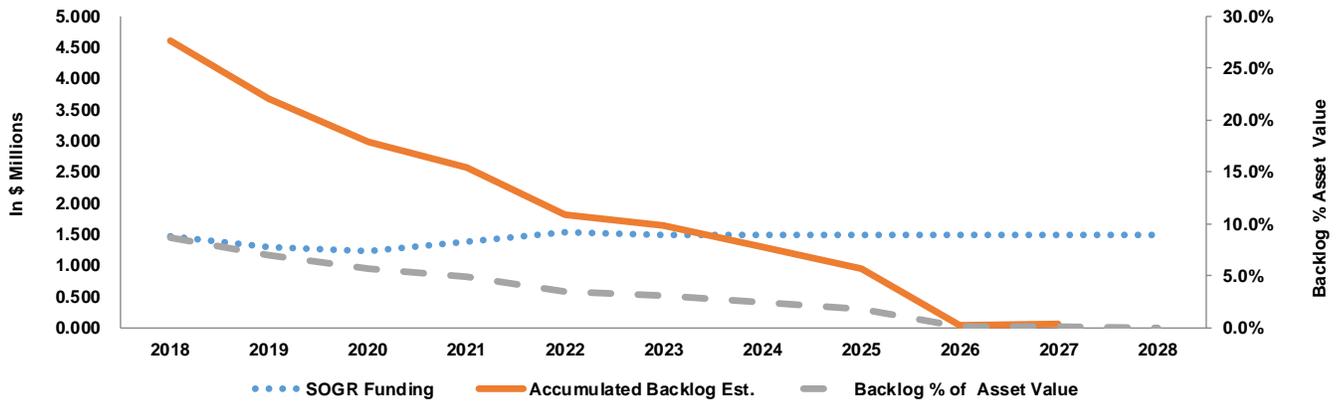
| School Boards and Other Third Parties | Project Cost | Ward | 2019 Budget | 2020 Plan | 2021 Plan | 2022 Plan | 2023 Plan | 2019 - 2023 | 2024 - 2028 | Total 2019-2028 | Spaces |
|---|---------------|------|---------------|---------------|--------------|--------------|--------------|---------------|--------------|-----------------|------------|
| <i>St John the Evangelist Catholic School</i> | 3,900 | 7 | 2,625 | | | | | 2,625 | | 2,625 | 36 |
| <i>Bridletown Community Centre (No 6)</i> | 3,900 | 22 | - | 1,750 | 1,650 | 500 | | 3,900 | | 3,900 | 62 |
| <i>David and Mary Thompson (#7)</i> | 3,900 | 21 | - | 300 | 960 | 1,680 | 960 | 3,900 | | 3,900 | 62 |
| <i>Block 31 Child Care Centre</i> | 4,733 | 10 | 1,531 | | | | | 1,531 | | 1,531 | 52 |
| <i>Advent Child Care Centre</i> | 3,900 | 6 | 150 | | | | | 150 | | 150 | 49 |
| <i>Stanley P.S</i> | 2,200 | 7 | 1,763 | 1,134 | 500 | | | 3,397 | | 3,397 | 62 |
| <i>St Columba C.S.</i> | 1,400 | 25 | 392 | | | | | 392 | | 392 | 49 |
| <i>St. Barnabas Catholic School</i> | 1,400 | 23 | 1,000 | 923 | | | | 1,923 | | 1,923 | 49 |
| <i>St Roch Catholic School</i> | 1,400 | 7 | 700 | 506 | 400 | | | 1,606 | | 1,606 | 25 |
| <i>St Bartholomew Catholic School</i> | 1,400 | 23 | 700 | 600 | 683 | | | 1,983 | | 1,983 | 49 |
| <i>North East Scarborough Recreation Centre</i> | 3,900 | 25 | 168 | 1,432 | 1,432 | 774 | | 3,806 | | 3,806 | 62 |
| <i>TCH Lawrence Ave Site</i> | 3,900 | 24 | 1,313 | 140 | | | | 1,453 | | 1,453 | 54 |
| <i>TCH Needle Furway</i> | 3,900 | 7 | 100 | 400 | 1,250 | 1,250 | 825 | 3,825 | | 3,825 | 16 |
| <i>Mount Dennis Child Care Centre</i> | 9,000 | 5 | 5,905 | 2,000 | | | | 7,905 | | 7,905 | 52 |
| <i>Wallace Emerson</i> | 3,900 | 9 | 250 | 1,750 | 1,250 | 650 | | 3,900 | | 3,900 | 62 |
| <i>Western North York</i> | 3,900 | 7 | 250 | 1,750 | 1,250 | 650 | | 3,900 | | 3,900 | 62 |
| <i>Woodbine</i> | 5,000 | 1 | | | 500 | 1,000 | 1,500 | 3,000 | 2,000 | 5,000 | 62 |
| Total delivered | 61,633 | | 16,847 | 12,685 | 9,875 | 6,504 | 3,285 | 49,196 | 2,000 | 51,196 | 865 |

Growth Related

The 2019 – 2028 Capital Plan includes the *TCS Growing Child Care for Toronto* technology project for \$4.386 million, which is fully funded by the Province, represents 5.6% of the 10 Year Recommended Capital Plan's spending allocation.

- The *TCS Growing Child Care for Toronto* project (2019-2022) will enhance capacity in the existing business applications through streamlining processes, applying automation, and enhancing the self-serve online channel model, and meeting new reporting requirements required by the Province.
 - In recent years investments have been made in customer facing systems through My Child Care Account and the Operators Portal; however, additional investment in on-line capacity, business and technology supports for key system administration functions will provide the required capacity to manage expanded system requirements

Chart 3: Total SOGR Funding & Backlog



| In \$ Millions | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 |
|---------------------------------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|
| SOGR Funding | 1.473 | 1.285 | 1.226 | 1.367 | 1.540 | 1.496 | 1.496 | 1.496 | 1.496 | 1.496 | 1.496 |
| Accumulated Backlog Est. | 4.602 | 3.684 | 2.987 | 2.581 | 1.802 | 1.630 | 1.299 | 0.943 | 0.043 | 0.060 | |
| Backlog % of Asset Value | 8.7% | 6.9% | 5.6% | 4.9% | 3.4% | 3.1% | 2.4% | 1.8% | 0.1% | 0.1% | 0.0% |
| Total Asset Value | 53.081 | 53.081 | 53.081 | 53.081 | 53.081 | 53.081 | 53.081 | 53.081 | 53.081 | 53.081 | 53.081 |

Operating Impact of Completed Capital Projects

Table 5: Net Operating Impact Summary

| Projects | 2019 Budget | | 2020 Plan | | 2021 Plan | | 2022 Plan | | 2023 Plan | | 2019 - 2023 | | 2019 - 2028 | |
|---|-------------|------------|--------------|-----------|--------------|-----------|--------------|------------|-----------|-----------|--------------|------------|-------------|------------|
| | \$000s | Positions | \$000s | Positions | \$000s | Positions | \$000s | Positions | \$000s | Positions | \$000s | Positions | \$000s | Positions |
| Previously Approved | | | | | | | | | | | | | | |
| <i>TCS Growing Child Care for Toronto</i> | | | (211) | | (391) | | (157) | 2.6 | 77 | | (682) | 2.6 | (29) | 2.6 |
| <i>Customer Service Improvements</i> | 125 | 1.0 | (131) | | | | | | | | (6) | 1.0 | (6) | 1.0 |
| Sub-Total: Previously Approved | 125 | 1.0 | (342) | - | (391) | - | (157) | 2.6 | 77 | - | (688) | 3.6 | (35) | 3.6 |
| Total (Net) | 125 | 1.0 | (342) | - | (391) | - | (157) | 2.6 | 77 | - | (688) | 3.6 | (35) | 3.6 |

The Staff Recommended 10-Year Capital Plan will reduce future year Operating Budgets by \$0.035 million net over the 2019 – 2028 period, due to the completion of the two IT projects as noted below:

- *TCS Growing Child Care for Toronto* – saving in operating costs will result from reductions in supplies and administration as system enhancements are developed; these savings are offset in the later years by the addition of 2.6 permanent positions required for project sustainment.
- *Customer Service Improvements* –savings in operating costs will be realized through 2020, primarily resulting from savings in stationary supplies and a reduction in the cost of administration, reflecting business application enhancements. These savings are partially offset by the addition of one permanent position required in 2019 for project sustainment.

These future operating impacts will be reviewed each year as part of the annual Operating Budget process.

New Capital Project Delivery Positions

Table 6: Capital Project Delivery: New Temporary Positions

| Project Name | CAPTOR Project Number | Position Title | # of Positions | Project Delivery | | Salary and Benefits \$ Amount(\$000s) | | | | | |
|---------------------------------------|-----------------------|-----------------------------------|----------------|---------------------|-------------------|--|-------------|------|------|------|-------------|
| | | | | Start Date (m/d/yr) | End Date (m/d/yr) | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 - 2028 |
| <i>Growing Child Care for Toronto</i> | CHS908461 | Senior Business & Systems Analyst | 1.0 | 04/01/2019 | 12/31/2022 | 69.9 | 64.0 | | | | |
| Total | | | 1.0 | | | 69.9 | 64.0 | | | | |

Approval of the 2019 - 2028 Staff Recommended Capital Budget and Capital Plan for Children's Services will require a new capital position, Senior Business & System Analyst that has been included in Children's Services 2019 Staff Complement.

- The temporary position will continue to the end of 2022 to lead business transformation efforts and coordinate the work and of more junior business analysts that will result lead to the implementation of this project.

It is recommended that City Council approve this new 1.0 temporary capital positions for the delivery of the above capital projects / sub-projects and that the duration for each temporary position not exceed the life of the funding of its respective capital projects / sub-projects.

2018 CAPITAL PERFORMANCE

2018 Project Delivery

During 2018, Children's Services accomplished the following capital projects and activities.

- Completed construction of the *George Webster Public School Child Care Centre*, adding 25 new spaces
- Completed the *Service Efficiency Implementation* IT project that will improve access to services through providing online channels to parents and child care providers
- Completed the State of Good Repair upgrades for the 51 TELCCS, the municipally owned and operated child care centres

The following projects are on track with budgeted spending as planned:

- Constructions under way for the St Maurice Catholic School
- Completed the planning and design phase of the Gilder Child Care Centre, with the RFP for construction underway
- Completed the planning and design of the *North East Scarborough Child Care Centre*

Status Update on Council Approved New Capital Projects in the 2018 Capital Budget

During the 2018 Budget process, City Council approved new capital projects totalling \$6.425 million with \$1.473 million in debt funding. The implementation status is detailed below:

- Completed the State of Good Repair upgrades for the 51 municipally owned and operated child care centres.
- Completed the planning and design of the *North East Scarborough Child Care Centre*.
- Construction under way for the St Maurice Catholic School, scheduled to be completed in 2019.
- Provided federal grants to the Bendale and Gilder Child Care Centres in accordance with agreements with the providers.
- Planning for the TCS Growing Child Care Centre for Toronto is well under way.
- The Anishawabe Child Care Centre has been delayed until 2020, adjusting the timing to match the requirements of the community partner.

2018 Financial Performance

Table 7: Budget vs. Actual by Project Category

| Project Category (In \$ Millions) | 2017 | | | 2018 | | | 2019 | |
|--------------------------------------|--------|--------|-----------------|--------|--------------------|-----------------|---|---|
| | Budget | Actual | Spending Rate % | Budget | Projected Actual * | Spending Rate % | Staff Recommended Capital Budget (excl. 1 Yr Carry Forward) | Staff Recommended Capital Budget (incl. 1 Yr Carry Forward) |
| SOGR | 1.958 | 1.441 | 73.6% | 1.904 | 1.904 | 100.0% | 1.285 | 1.285 |
| Service Improvement | 38.560 | 8.869 | 23.0% | 39.522 | 16.408 | 41.5% | 18.572 | 22.303 |
| Growth Related | - | - | | 0.378 | 0.078 | 20.6% | 1.299 | 1.599 |
| Total | 40.518 | 10.310 | 25.4% | 41.804 | 18.390 | 44.0% | 21.156 | 25.187 |

Note - 2018 projection based on the Q3 capital variance submission

- As illustrated in the table above, the year-end projected spend rate for 2018 is anticipated to be 44.0%, with spending significantly impacted by delays in the delivery of the 17 previously approved child care centres, which are included as Service Improvement projects.
- The 2017 Approved Capital Budget of \$40.518 million, with a spend rate of 25.4%, represented a significant increase from previous years, as the budget included funding for the 10 new child care centres from 2016, reflecting co-ordination with the school boards and the Province that supported an expansion program that added an additional 464 new child care spaces.
 - With 2016 cash flow funding of \$5.650 million, the system expansion plan added investments of \$11.050 million in 2017, and \$10.200 million in 2018 – 2020 for a total investment of \$26.900 million.
 - As well, in 2016, \$9.0 million for the Mount Dennis Child Care Centre was added as part of the Metrolinx redevelopment, with 2016 cash flow funding of \$3.5 million and \$5.5 million for 2017-2019.
 - The 2016 cash flow budget was significantly under spent due to the dependency on third party partners to deliver the projects; with the underspending continuing into 2017 with the need to include \$6.876 million in 2-year carry forward funding into 2018 and a 1 year carry forward of \$17.469 million reflected ongoing project delays.
 - Underspending has continued in 2018, with \$4.031 million required to be carried forward from 2018 to 2019, and requires \$19.018 million to be carried forward from 2017 to 2019 and future years.
- For additional information regarding the 2018 Q3 capital variances and year-end projections for Children's Services, please refer to the attached link for the report entitled "Capital Variance Report for the Nine-Month Period Ended September 30, 2018" adopted by City Council at its meeting on December 13, 2018.

<http://app.toronto.ca/tmmis/viewAgendaItemHistory.do?item=2019.CC1.8>

Impact of the 2018 Capital Variance on the 2019 Staff Recommended Capital Budget

- As a result of the delays in the delivery of capital projects, as described in the 2018 Q3 Capital Variance Report, funding of \$19.018 million in 2-year carry forward fund is included in the 2019 Staff Recommended Capital Budget for re-approval by City Council. In addition, \$4.031 million is being carried forward from 2018 to the 2019 Recommended Capital Budget to continue the capital work.
- A detailed review of the 2019 – 2028 Recommended Capital Budget and Plan has been conducted and the necessary adjustments have been made to the timing of cash flow funding for the delivery of the child care centres. By deferring the cash flow funding to future years, the 2019 Staff Recommended Capital Budget reflects readiness to proceed and will lead to a higher rate of spending.



ISSUES FOR DISCUSSION

ISSUES IMPACTING THE 2019 BUDGET

2019 Budget Overview

2019 Operating Budget:

- Children's Services programming has undergone significant changes since 2010 with the five-year phase-in of full day kindergarten. Since that time, provincial administration of the program has changed from the Ministry of Community and Social Services to the Ministry of Education. Other significant changes include the provincial transfer of EarlyON Child Care and Family Centres in 2018.
- The most significant change has been the introduction of the "Toronto Growth Strategy", which calls for a tri-government investment in system expansion, and is in response to the 2017 provincial and federal announcements of plans to create 100,000 new child care spaces for children up to four years across the province and the federal announcement to invest new funding to support up to 40,000 new subsidized child care spaces nationwide over a three year span.
- Through the first two years of this program, Children's Services has received \$84.768 million from both levels of government to deliver the program expansion. In the course of delivering the Toronto Growth Strategy, the Program has worked closely with the stakeholders in delivering the following programming enhancements:
 - Child care subsidies have increased to 30,700, an increase of 3,191 from 27,509, the number of subsidies provided in 2016;
 - Funding for purchased child care providers designated to reduce the cost of service for families with children has increased \$45.804 million; and
 - 2,035 new child care spaces are under construction, with expansion supported through:
 - The 2018-2019 Capital Budget;
 - The City's capital grants program; and
 - Direct investments through Sec 37 agreements and current school-board funded initiatives.
- A significant measure of the effectiveness of the expanded programming is the impact these enhancements have had on the waitlists. While waitlist performance is impacted by a number of factors, *the waitlist for a fee subsidy* is primarily affected by the number of fee subsidies provided through the Program budget. By increasing the number of subsidies in 2017 and 2018, the waitlist has dropped from 18,577 in 2016 to 11,886 in 2018, a total reduction of 6,691, or a 36% drop since 2016.
- Children's Services works with the Province, local school boards and other community partners to facilitate the delivery of an *increase in licensed spaces*. Since 2016, 7,672 new licensed spaces have been added in the system, an increase of 11.1%. With increased federal and provincial investments, the licensed child care system continues to grow and is guided by the Child Care Growth Strategy.
- Building on this growth, the 2019 Staff Recommended Operating Budget includes funding of \$2.058 million for 210 additional subsidies for all-aged children, and \$1.680 million to support affordability to reduce the cost of child care across the City.

10-Year Capital Plan:

- The 10-Year Capital Plan of \$79.001 million provides funding for 20 new child care centres, 17 previously approved; 2 new; and 1 future year project for \$60.221 million, primarily funded by Development Changes and the Child Care Capital Reserve Fund. These projects are all Service Improvement projects, and will provide 196 spaces for infants; 325 toddler spaces; and 496 preschool spaces; in total the Plan will deliver 1,017 new spaces.

- A total of \$14.394 million in debt funding is recommended for State of Good Repair projects and \$4.386 million is required for the *TCS Growing Child Care for Toronto* project, which is fully funded by the Province.
- Children's Services' spending rate has been significantly impacted by delays in the delivery 17 of previously approved child care centres, which are Service Improvement projects.
 - In previous years, (2013 to 2015) spending averaged 51.4% for the Service Improvement projects, with annual budgets that supported funding for up to four new child care centres.
 - For years 2016 and 2017, 14 new child care centres were added to the plan, with project cost of \$46.410 million. As well, in 2018, three federally funded projects were added with a project cost of \$12.900 million.
- Historically, it takes 5-6 years to deliver a new centre, as projects require third party approval of the service delivery agreement, as well as co-ordination of planning, design, construction, and fit-up.
 - In 2016 it was anticipated that the 10 new projects could be fast tracked, as the planning for the construction of the school board projects had taken place prior to City Council approval of these new projects.
 - Consequently, the cash flows for the delivery of these projects was shortened to a 3 year period. Nonetheless, these projects have been delayed as agreements needed to be signed and the planning and design still required school board approval.
 - As noted previously, these delays have resulted in 1 and 2-year carry funding comprising a significant portion of the 2019 budget and future year commitments for Children's Services.
- As discussed previously, significant efforts have been made to coordinate project delivery and to improve timing of the project completion. From planning to project completion, the process is coordinated as noted below:
 - Child Care Centres are delivered through 3rd party partners, primarily the Toronto and Catholic District School Boards. Expansion plans must be first be approved by the Boards, with continual co-ordination of through the planning and design phase. Third-party operators must also be selected.
 - Children's Services uses project managers who act as the project leads and provide expertise and oversight on the new capital projects, and provide professional consulting for the retro fit of existing and new child care spaces. The projects must be designed and delivered to ensure compliance within legislative requirements.
 - The timing of the child care projects in the 2019 Staff Recommended Capital Plan is based on schedules agreed to with the school boards, and other third parties, with the timing for the cash flow budget confirmed by Children's Services asset management staff. The 2019 budgeted cash flows that have gone through five rounds of review, with cash flows updated to include the most current timing of the stages of project delivery. The cash flows have been adjusted based on historical spending rates, capacity and expected progress.
- The funding recommended for Children's Services' 10-Year Capital Plan will significantly increase the number of licensed child care spaces across the City; with the funding provided for the IT system upgrades, current and future-year service demands will managed through upgrades to business applications, ensuring that the increases in customer requirements anticipated through the system growth can be delivered efficiently and effectively.

OTHER ISSUES IMPACTING THE 2019 BUDGET**Modernization, Transformation and Innovation Initiatives**

- As Children's Service continues to enhance its programming through the Growth Strategy, service will continue to expand, Children's Services has initiated two IT projects that provide technological improvements and changes to existing business processes designed to increase productivity and improve customer service.
- In 2015, the *Customer Service Improvements* project for \$3.515 million was approved to enhance the access to services through providing online service channels to parents and modernizes business transactions with child care operators. This results in operating efficiencies and improved customer service. This project was completed in 2018 and provides the following applications:
 - "My Child Care Account" provides families with a variety of self-serve functions, including access to about child care options and a mobile and online application for fee subsidies. Since going online, 15,000 families have signed onto the system and use the applications to support their family needs.
 - Families who have a child with "special needs" also have access to programming and supports that provide assistance.
- Child care operators also have online access to their accounts to upload their budgets, record attendance, request service supports and apply for program funding.
- *The Growing Toronto Child Care for Toronto* project for \$4.764 million is fully funded by provincial expansion funding. This project was approved in 2018 and provides technical upgrades and expands the existing Children's Services Information System (CSIS) business application requirements to ensure that the anticipated growth in resulting from subsidies can be accommodated effectively and efficiently. Specific applications will be provided by the following upgrades:
 - Provide a centralized waitlist for all licensed child care spaces in the City.
 - Replace paper communications to families with electronic notifications.
 - Provide the capacity for families to pay child care fees through online payment options.
 - Provide system capacity to provide base funding to operators to reduce the cost of child care for families.
- Through the delivery of these upgrades, the program anticipates mitigating the need for significant increases in staff resources as business process enhancements become more effective.

ISSUES REFERRED TO THE 2019 BUDGET PROCESS

Supporting the City's 20% Contribution to Provincial/ Federal Expansion Funding

- In 2017, City Council adopted the recommendation which called for a tri-government investment with additional funding contributions from the federal, provincial governments and the city. City Council also confirmed its ongoing commitment to funding 20 percent of the child care operating costs (CD19.2).
- <http://app.toronto.ca/tmmis/viewAgendaItemHistory.do?item=2017.CD19.2>
- Through the first two years of the growth strategy, funding of \$84.768 million has been received from the other orders of government, which translates to a 20% investment of \$16.952 million required by the City.
- With approval of the 2018 Operating Budget, the City funded the first tranche of the contribution to the Growth Strategy with an increase of \$2.000 million from the tax base funding, with the funding designated to providing 140 additional subsidies for children 0- 4 years of age. Council also directed that future years' funding be reviewed through the annual budget process.
- Included in the Staff Recommended New/ Enhanced Priorities for 2019 is a request for \$3.738 million funded from the tax base to support the addition of 210 child care subsidies for all aged children, as well as to support an increase in General Operating Funding, which is allocated to purchased service providers for the purpose of reducing the cost of service to families with children in the system.
- As depicted in the table below, the 2019 Staff Recommended Operating Budget will increase program funding by an additional \$14.952 million over the term of Council, with an additional \$5.952 million provided for an increase in the General Operating Funding; a \$2.000 million contribution to the Anishawabe Child Care Centre project; and \$7.000 million to support an additional 760 subsidies for children of all ages.
- Including the funding provided in 2018, the total base funding would increase by \$16.952 million over the five year term (2017-2022), equivalent to 20 percent of the provincial/ federal expansion programming received to date.

| Allocation | 2018 | 2019 | 2020 | 2021 | 2022 | Total | 4-Year Phase-in |
|---|--------------|--------------|--------------|--------------|--------------|---------------|-----------------|
| Additional 140 subsidies (2018 Approved Budget) | 2.000 | | | | | 2.000 | |
| Increase General Operating Funding | | 1.680 | 0.680 | 1.680 | 1.912 | 5.952 | 5.952 |
| Contribution to Capital - Anishawabe Project | | | 2.000 | | | 2.000 | 2.000 |
| Additional 760 subsidies | | 2.058 | 1.058 | 2.058 | 1.826 | 7.000 | 7.000 |
| Total (\$000's) | 2.000 | 3.738 | 3.738 | 3.738 | 3.738 | 16.952 | 14.952 |
| # of Child Care Subsidies | 140 | 210 | 110 | 210 | 230 | 900 | 760 |

ISSUES IMPACTING FUTURE YEARS

Reinstatement of Occupancy Grant Funding

- A pressure of \$5.821 million is included in the 2020 Plan for Children's Services to support the ongoing provision of occupancy grants to schools with early learning child care spaces in schools. Across the sector 35% of child care centres benefit from the occupancy agreement, while 65% of centres do not receive this benefit.
- The Province's current Education Funding Formula for Boards of Education does not include the occupancy cost of early learning and child care space in schools.
- The 2019 Budget includes the last year of the City's provision to fund the cost of the occupancy grant to the 4 school boards, with the annual funding of \$5.821 million provided from the Child Care Expansion Reserve Fund as a bridging strategy.
- The continuation of occupancy grant funding beyond 2019 will be considered as part of the 2020 budget process after taking into consideration any policy and regulatory changes implemented by the Ministry of

Education to improve the Education Funding Formula to include the occupancy cost and provision of security of tenure of early learning and child care space in schools.

- Should the Province choose not to include the cost of occupancy in the funding formula, City Council will need to decide if the City should continue to fund this support or find an alternative funding source.

Loss of funding from the National Child Supplement (NCBS) Reserve Fund (XR2102)

- A pressure of \$2.200 million is forecasted for 2020 resulting from the need to support the ongoing provision of child care subsidies to families on social assistance with children to help parents enter/ re-enter the workforce.
- Funding for these subsidies has been provided through an annual draw from the National Child Care Supplement Reserve Fund (XR2102) since 2001, and has been used as the funding source to provide 220 child care subsidies to qualifying families annually and supports ARC programming.
- The reserve has been available as a funding source for these subsidies from the annual contributions from the claw-back of the National Child Care Supplement from social assistance recipients from 1998-2008. The City has also contributed funding since 2008, derived from restructuring savings resulting from the introduction of the Ontario Child Care Benefit Contributions.
- The City's contributions ended in 2018, with the completion of the OW benefits upload. Children's Services will be required to find an alternative funding source to maintain the 220 subsidies that have been funded from the annual draw from this reserve.

Sustainability of the Child Care Expansion Reserve Fund (XR1101)

- Funding on-going programming through the use of reserve funds began in 2006 when the Federal government cancelled the Early Learning and Child Care agreement with Ontario, reducing provincial funding which was to be allocated to the municipalities through the *Provincial Best Start Program*.
- In 2006 and 2007, the City received an allocation of \$73.5 million through the *Best Start Program*. The City used the funding to expand programming by 3,351 new child care spaces through a capital expansion program of \$21.0 million, and funded 2,000 additional child care fee subsidies with funding provided from the Child Care Expansion Reserve, with the reserve continuing to be the funding source for these subsidies as well as the funding source for the annual Program shortfall.
- Between 2009- 2015, the budgeted contribution from the Child Care Expansion Reserve has ranged between \$9.0 million and \$13.0 million, and was reduced to \$3.607 million in 2016. The actual draws have been lower than budget, reflecting an increase in provincial funding, the alignment in the cost of purchased child care to better reflect age-mix, and an increase in family contribution to the cost of child care based on current levels of family income.
- City Council, at its meeting of July 7 2015, approved a 5-Year Child Care Funding Strategy to incrementally replace the reserve funding with property tax funding. In the same meeting, City Council also directed a transfer of \$21 million from the Child Care Expansion Reserve Fund to the Child Care Capital Reserve to add physical capacity in the child care system between 2016 and 2020. Subsequently, through the 2017 Budget process, City Council directed that another 200 subsidies be funded through the reserve, and concurrently elected to change the policy that allowed the use of the Child Care Expansion Reserve as a bridging strategy, changing the policy that used reserve funds to support program pressures to funding these pressures through the tax base.
- In 2018, City Council directed that Children's Services fund the pressure of \$5.821 million created by the lack of funding by the province to the 4 district boards from the change in provincial funding policy associated with the Early Learning programs in 2000. City Council directed that Children's Services fund this shortfall for 2018 and 2019. As well, through the 2018 budget process, City Council approved funding the Human Resources Integration (HIS) project for \$3.273 million through the reserve.
- As both of these pressures are funded through the Child Care Expansion Reserve Fund, the uncommitted balance of the Child Care Expansion Reserve Fund at the end of 2021 will be \$11.386 million. However, as

noted in the previous section, the City will need to find alternative funding sources to continue the occupancy grant funding of \$5.821 million as well as \$2.000 million to contained funding the 220 subsidies which have been funded through a draw from the National Child Care Supplement Reserve Fund.

Audit General's Report

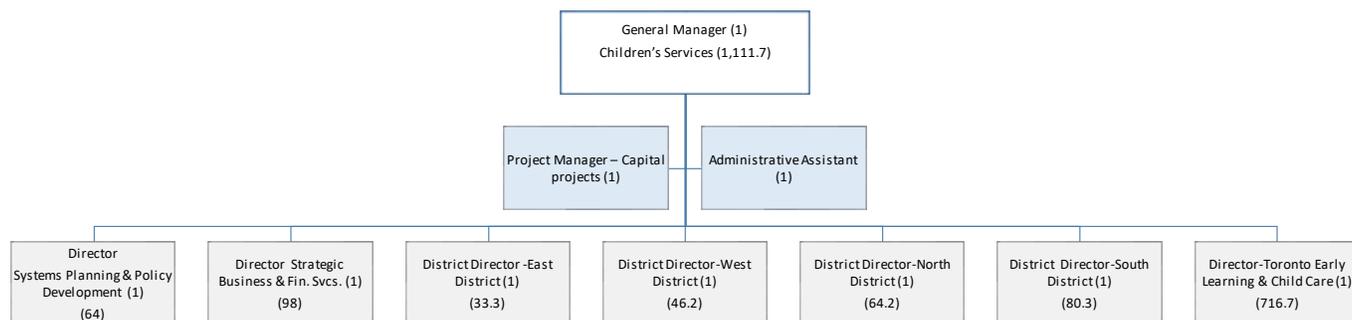
- Report AU12.2 "Children's Services Division: Opportunities to Achieve Greater Value for Child Care from Public Funds" approved by City Council at its meeting on May 24, 2018, included the following recommendation that requires the program to report back in 2019:
 - "City Council request the City Manager to further consider the findings of the Auditor General and conduct an analysis of the full costs and financial and non-financial benefits of City-run child care centres with a view to achieving optimal value for public funds while maintaining required staffing, program quality and optimal outcomes for children, families and communities, and report to City Council in the second quarter of 2019."
 - Children's Services, together with the City Manager, is in the process of selecting an independent research consultant to carry out the review of municipally operated child care programs in the context of the recommendation's requirements, and will be reporting back with the results of the review to the Economic and Community Development Committee in Q2, 2019.



APPENDICES

Appendix 1

2019 Organization Chart



The 2019 total staff complement includes the Fire Chief / General Manager and staff for a total of 3,194.3 positions, comprising xxx capital positions and xxx operating positions as summarized in the table below.

2019 Total Complement

| | Category | Senior Management | Management with Direct Reports | Management without Direct Reports/Exempt Professional & Clerical | Union | Total |
|--------------------|------------------------|-------------------|--------------------------------|--|--------------|----------------|
| Operating | Permanent | 1.0 | 122.0 | 80.0 | 867.7 | 1,070.7 |
| | Temporary | | 14.0 | 10.0 | 12.0 | 36.0 |
| | Total Operating | 1.0 | 136.0 | 90.0 | 879.7 | 1,106.7 |
| Capital | Permanent | | | | | - |
| | Temporary | | 2.0 | 3.0 | 1.0 | 6.0 |
| | Total Capital | - | 2.0 | 3.0 | 1.0 | 6.0 |
| Grand Total | | 1.0 | 138.0 | 93.0 | 880.7 | 1,112.7 |

- The current management to staff ratio is approximately 1 non-union manager for each 6.3 unionized staff.

Appendix 2

2019 Operating Budget by Activity

Child Care Delivery

| (In \$000s) | 2018 | 2019 | | | Changes | | Incremental Change | |
|-------------------------------|-----------------|-----------------|----------------|--------------------------------|----------------|---------------|--------------------|----------------|
| | Approved Budget | Base | New / Enhanced | Total Staff Recommended Budget | | | 2020 Plan | 2021 Plan |
| By Service | \$ | \$ | \$ | \$ | \$ | % | \$ | \$ |
| Child Care Delivery | | | | | | | | |
| Gross Expenditures | 496,865.6 | 473,864.4 | 2,401.0 | 476,265.3 | (20,600.3) | (4.1%) | 9,326.5 | 8,942.0 |
| Revenue | 423,226.5 | 399,069.4 | 492.1 | 399,561.5 | (23,665.0) | (5.6%) | (2,196.4) | 3.6 |
| Net Expenditures | 73,639.1 | 74,795.0 | 1,908.9 | 76,703.9 | 3,064.8 | 4.2% | 11,523.0 | 8,938.3 |
| Total | | | | | | | | |
| Gross Expenditures | 496,865.6 | 473,864.4 | 2,401.0 | 476,265.3 | (20,600.3) | (4.1%) | 9,326.5 | 8,942.0 |
| Revenue | 423,226.5 | 399,069.4 | 492.1 | 399,561.5 | (23,665.0) | (5.6%) | (2,196.4) | 3.6 |
| Total Net Expenditures | 73,639.1 | 74,795.0 | 1,908.9 | 76,703.9 | 3,064.8 | 4.2% | 11,523.0 | 8,938.3 |
| Approved Positions | 1,003.6 | 986.7 | 6.0 | 992.7 | (10.9) | (1.1%) | 0.0 | (0.0) |

Child Care System Management

| (In \$000s) | 2018 | 2019 | | | Changes | | Incremental Change | |
|-------------------------------------|-----------------|----------------|----------------|--------------------------------|--------------|--------------|--------------------|----------------|
| | Approved Budget | Base | New / Enhanced | Total Staff Recommended Budget | | | 2020 Plan | 2021 Plan |
| By Service | \$ | \$ | \$ | \$ | \$ | % | \$ | \$ |
| Child Care System Management | | | | | | | | |
| Gross Expenditures | 166,200.3 | 179,298.8 | 1,829.5 | 181,128.3 | 14,928.0 | 9.0% | 4,199.6 | 3,031.5 |
| Revenue | 156,822.0 | 171,076.6 | | 171,076.6 | 14,254.6 | 9.1% | (5,820.8) | 2.5 |
| Net Expenditures | 9,378.3 | 8,222.2 | 1,829.5 | 10,051.7 | 673.4 | 7.2% | 10,020.4 | 3,029.0 |
| Total | | | | | | | | |
| Gross Expenditures | 166,200.3 | 179,298.8 | 1,829.5 | 181,128.3 | 14,928.0 | 9.0% | 4,199.6 | 3,031.5 |
| Revenue | 156,822.0 | 171,076.6 | | 171,076.6 | 14,254.6 | 9.1% | (5,820.8) | 2.5 |
| Total Net Expenditures | 9,378.3 | 8,222.2 | 1,829.5 | 10,051.7 | 673.4 | 7.2% | 10,020.4 | 3,029.0 |
| Approved Positions | 85.0 | 118.0 | 2.0 | 120.0 | 34.9 | 41.1% | (0.0) | 0.0 |

Appendix 3

2019 Service Levels

Child Care Delivery

| Type | Sub-Type | Service Level Description | Status | 2015 | 2016 | 2017 | 2018 | 2019 |
|----------------------------------|------------------------------------|---|----------|---------------|---------------|---------------|--------|---------------|
| Early Learning and Education | | Frequency annual | Approved | 100% | 100% | 100% | 100% | 100% |
| | | | Actual | | | | | |
| Enriched Early Learning and Care | Infants | % occupancy of children placed through Toronto Early Learning and Child Care Services | Approved | 98% | 98% | 98% | 98% | 98% |
| | | | Actual | 96% | 96% | 98% | 98% | |
| | Toddlers | % occupancy of children placed through Toronto Early Learning and Child Care Services | Approved | 98% | 98% | 98% | 98% | 98% |
| | | | Actual | 96% | 96% | 98% | 98% | |
| | Pre-school Children | % occupancy of children placed through Toronto Early Learning and Child Care Services | Approved | 98% | 98% | 98% | 98% | 98% |
| | | | Actual | 96% | 96% | 98% | 98% | |
| | Kindergarten aged Children | % occupancy of children placed through Toronto Early Learning and Child Care Services | Approved | 98% | 98% | 98% | 98% | 98% |
| | | | Actual | 96% | 96% | 98% | 98% | |
| | School aged Children | % occupancy of children placed through Toronto Early Learning and Child Care Services | Approved | 98% | 98% | 98% | 98% | 98% |
| | | | Actual | 96% | 96% | 98% | 98% | |
| Family Financial Support | Child Care Fee Subsidy * | | Approved | 25,116 | 26,359 | 28,975 | 30,490 | 34,700 |
| | | | Actual | 26,590 | 27,509 | 28,277 | 30,646 | |
| Family Well-Being Support Care | Children with Special Needs Served | | Approved | 3,852 | 3,912 | 4,112 | 4,312 | 4,312 |
| | | | Actual | 3,852 | 3,912 | 4,112 | 4,312 | |
| | Family Resource Centres Programs | | Approved | 44 | 44 | 44 | 262 | 262 |
| | | | Actual | 44 | 44 | 44 | 262 | |

Note 1: Updated to include City's 20% contribution to provincially funded growth strategy

The 2019 Service Levels are consistent with the 2018 levels of service for Child Delivery, with the exception of the Child Care Fee Subsidies, which reflect an additional 210 subsidies for 2019.

Child Care System Management

| Type | Sub-Type | Status | 2015 | 2016 | 2017 | 2018 | 2019 |
|-------------------------------------|---------------------------------------|----------|-----------|-----------|-----------|-----------|-----------|
| Integrated Service System Planning | Service Plan | Approved | 100% | 100% | 100% | 100% | 100% |
| | | Actual | 100% | 100% | 100% | 100% | |
| | Service Plan - Curriculum Development | Approved | 100% | 100% | 100% | 100% | 100% |
| | | Actual | 100% | 100% | 100% | 100% | |
| | Service Plan - Policy Development | Approved | 100% | 100% | 100% | 100% | 100% |
| | | Actual | 100% | 100% | 100% | 100% | |
| Child Care Fact Sheet | Approved | biannual | biannual | biannual | biannual | biannual | |
| | Actual | biannual | biannual | biannual | biannual | | |
| Early Learning and Care Capacity | | Approved | annual | annual | annual | annual | annual |
| | | Actual | annual | annual | annual | annual | |
| Research and Innovation | | Approved | annual | annual | annual | annual | annual |
| | | Actual | annual | annual | annual | annual | |
| Service Providers Financial Support | Wage Subsidy | Approved | quarterly | quarterly | quarterly | quarterly | quarterly |
| | | Actual | quarterly | quarterly | quarterly | quarterly | |
| | General Operating Grant | Approved | N/A | N/A | quarterly | quarterly | quarterly |
| | | Actual | N/A | N/A | quarterly | quarterly | |

The 2019 Service Levels are consistent with the 2018 levels of service for Child Care System Management.

Appendix 5

Summary of 2019 New / Enhanced Service Priorities

| New / Enhanced Service Description (in \$000s) | Decision Document Item Number | New and Enhanced Services Priorities | | | | Total | | | Incremental Change | | | |
|--|-------------------------------|--------------------------------------|----------------|------------------------------|----------------|----------------|----------------|----------|--------------------|------|----------------|------|
| | | Child Care Delivery | | Child Care System Management | | \$ | | Position | 2020 Plan | | 2021 Plan | |
| | | Gross | Net | Gross | Net | Gross | Net | # | Net | Pos. | Net | Pos. |
| Enhanced Service Priorities | | | | | | | | | | | | |
| Referred to Budget Process: | | | | | | | | | | | | |
| Additional City Contribution - 20% of Provincial Expansion | | 2,058.1 | 2,058.1 | 1,680.3 | 1,680.3 | 3,738.4 | 3,738.4 | | 3,738.4 | | 3,738.4 | |
| Sub-Total Referred to Budget Process | | 2,058.1 | 2,058.1 | 1,680.3 | 1,680.3 | 3,738.4 | 3,738.4 | | 3,738.4 | | 3,738.4 | |
| Staff Initiated: | | | | | | | | | | | | |
| Saturday Opening of the North District Office | | 342.9 | | 149.2 | | 492.1 | | | | | | |
| Sub-Total Staff Initiated | | 342.9 | | 149.2 | | 492.1 | | | | | | |
| Total Enhanced Services | | 2,401.0 | 2,058.1 | 1,829.5 | 1,680.3 | 4,230.5 | 3,738.4 | | 3,738.4 | | 3,738.4 | |
| Total 2019 New / Enhanced Services | | 2,401.0 | 2,058.1 | 1,829.5 | 1,680.3 | 4,230.5 | 3,738.4 | | 3,738.4 | | 3,738.4 | |

2019 Operating Budget - Staff Recommended New and Enhanced Services Summary by Service (\$000's)

| Form ID | | Community and Social Services Program - Children's Services | Adjustments | | | | 2020 Plan Net Change | 2021 Plan Net Change |
|----------|---------------|--|-------------------|---------|-----|--------------------|-------------------------|-------------------------|
| Category | Equity Impact | | Gross Expenditure | Revenue | Net | Approved Positions | | |
| 18477 | | Additional City Contribution - 20% of Provincial Expansion | | | | | | |
| 72 | Positive | Description: | | | | | | |

Funding of \$3.738 million gross and net is recommended to support the addition of 210 child care subsidies for all aged children at a cost of \$2.058 million, as well as \$1.680 million to support an increase in General Operating Funding, which is allocated to purchased service providers for the purpose of reducing the cost of service to families with children in the system.

Service Level Impact:

The additional 210 subsidies will increase the number of child care subsidies from 30,490 to 30,700; the increase in General Operating Funding of \$1.680 million will increase the General Operating Funding \$33.215 million to \$45.804 million. These increases will help make child care more affordable for families throughout the City.

Equity Statement:

The Additional City Contribution – 20% of Provincial Expansion budget proposal's overall equity impact is high positive. Women's access to affordable childcare will be positively impacted. This proposal supports an increase in child care subsidies and improves access to licensed child care which will have a positive impact on low-income families and low-income women. While it will generally benefit families, it is likely to have a particularly significant impact on women. The impacts include increased access to childcare, which in turn can increase women's access to employment, education and training. This investment, which is a component of the Child Care Growth Strategy, supports the Poverty Reduction Strategy as well as Council's commitment to increasing women's equity.

Service: Child Care Delivery

| | | | | | | |
|----------------------------------|---------|-----|---------|------|---------|---------|
| Total Staff Recommended Changes: | 2,058.1 | 0.0 | 2,058.1 | 0.00 | 1,058.1 | 2,058.1 |
|----------------------------------|---------|-----|---------|------|---------|---------|

Service: Child Care System Management

| | | | | | | |
|----------------------------------|---------|-----|---------|------|---------|---------|
| Total Staff Recommended Changes: | 1,680.3 | 0.0 | 1,680.3 | 0.00 | 2,680.3 | 1,680.3 |
|----------------------------------|---------|-----|---------|------|---------|---------|

| | | | | | | |
|---|----------------|------------|----------------|-------------|----------------|----------------|
| Staff Recommended New/Enhanced Services: | 3,738.4 | 0.0 | 3,738.4 | 0.00 | 3,738.4 | 3,738.4 |
|---|----------------|------------|----------------|-------------|----------------|----------------|

| | | | | | | | |
|-------|----------|---|--|--|--|--|--|
| 16860 | | Saturday Opening of the North District Office | | | | | |
| 74 | Positive | Description: | | | | | |

Funding of \$0.492 million gross \$0 net is recommended for 2019, with an additional \$0.266 required to annualize the cost of 8 temporary positions who will provide Saturday service at the North District Office for families requiring an assessment from program case workers as part of the subsidy application process.

Category:

**2019 Operating Budget - Staff Recommended New and Enhanced Services
Summary by Service (\$000's)**

| Form ID | | Community and Social Services Program - Children's Services | Adjustments | | | | 2020 Plan Net Change | 2021 Plan Net Change |
|----------|------------------|--|----------------------|---------|-----|-----------------------|-------------------------|-------------------------|
| Category | Equity Impact | | Gross Expenditure | Revenue | Net | Approved Positions | | |

Service Level Impact:

A Saturday service pilot was implemented in April 2018, with service provided from 9:00 a.m. to 1:00 p.m. for 4 hours at the North District Office, which has provided service to approx. 24 families each Saturday. In 2019, full day Saturday service will commence at the North District Office, doubling the current service from 4 to 8 hours, and increasing the appointments from 24 to 48 for each Saturday.

Equity Statement:

The Saturday opening of District Offices budget proposal's overall equity impact is medium positive. Women's access to affordable childcare will be positively impacted. This proposal supports increased service hours in one Children's Services Office for families needing access to child care. Expanding office hours to include service on Saturdays improves families' ability to find the services, supports and subsidies they need. Expansion of service hours will have a medium positive impact on low-income families and low-income women, increasing their access to child care. This investment supports the Poverty Reduction Strategy.

Service: Child Care Delivery

| | | | | | | |
|----------------------------------|-------|-------|---------|------|--------|-------|
| Total Staff Recommended Changes: | 342.9 | 492.1 | (149.2) | 6.00 | (82.9) | (6.6) |
|----------------------------------|-------|-------|---------|------|--------|-------|

Service: Child Care System Management

| | | | | | | |
|----------------------------------|-------|-----|-------|------|------|-----|
| Total Staff Recommended Changes: | 149.2 | 0.0 | 149.2 | 2.00 | 82.9 | 6.6 |
|----------------------------------|-------|-----|-------|------|------|-----|

| | | | | | | |
|---|--------------|--------------|------------|-------------|--------------|------------|
| Staff Recommended New/Enhanced Services: | 492.1 | 492.1 | 0.0 | 8.00 | (0.0) | 0.0 |
|---|--------------|--------------|------------|-------------|--------------|------------|

Summary:

| | | | | | | |
|---|----------------|--------------|----------------|-------------|----------------|----------------|
| Staff Recommended New / Enhanced Services: | 4,230.5 | 492.1 | 3,738.4 | 8.00 | 3,738.4 | 3,738.4 |
|---|----------------|--------------|----------------|-------------|----------------|----------------|

Category:

| | |
|---|-------------------|
| 71 - Operating Impact of New Capital Projects | 74 - New Services |
| 72 - Enhanced Services-Service Expansion | 75 - New Revenues |

Appendix 6

2019 User Fee Rate Changes

Table 6a

User Fees Adjusted for Inflation and Other

| Rate Description | Service | Fee Category | Fee Basis | 2018 | 2019 | | | 2020 | 2021 |
|--|---------------------|--------------------|-------------------|---------------|----------------------------|-------------------|-------------|-----------|-----------|
| | | | | Approved Rate | Inflationary Adjusted Rate | Other Adjustments | Budget Rate | Plan Rate | Plan Rate |
| Infants-Birth to 18 mths | Child Care Delivery | Full Cost Recovery | Per day/per child | \$106.90 | | (\$10.70) | \$96.20 | \$96.20 | \$96.20 |
| Toddlers - 18 to 30 mths | Child Care Delivery | Full Cost Recovery | Per day/per child | \$95.16 | | (\$5.21) | \$89.95 | \$89.95 | \$89.95 |
| Preschool 31 to 47 mths | Child Care Delivery | Full Cost Recovery | Per day/per child | \$72.18 | | (\$3.93) | \$68.25 | \$68.25 | \$68.25 |
| Full Day Kindergarten - Escorted - Before school only | Child Care Delivery | Full Cost Recovery | Per day/per child | \$18.38 | | \$0.00 | \$18.38 | \$18.38 | \$18.38 |
| Full Day Kindergarten - Escorted - After school only | Child Care Delivery | Full Cost Recovery | Per day/per child | \$27.57 | | \$0.00 | \$27.57 | \$27.57 | \$27.57 |
| Full Day Kindergarten Escorted, Full Day for PA days and school breaks (subject to availability) | Child Care Delivery | Full Cost Recovery | Per day/per child | \$51.05 | | \$0.00 | \$51.05 | \$51.05 | \$51.05 |
| School Age - 6 to 10 years - Before school only | Child Care Delivery | Full Cost Recovery | Per day/per child | \$14.29 | | \$0.00 | \$14.29 | \$14.29 | \$14.29 |
| School Age - 6 to 10 years - After school only | Child Care Delivery | Full Cost Recovery | Per day/per child | \$21.44 | | \$0.00 | \$21.44 | \$21.44 | \$21.44 |
| School Age - 6-10 years, Full day for PA days and school breaks (subject to availability) | Child Care Delivery | Full Cost Recovery | Per day/per child | \$51.05 | | \$0.00 | \$51.05 | \$51.05 | \$51.05 |
| Full day kindergarten/City Operated third party - September to June (10 months) | Child Care Delivery | Full Cost Recovery | Per day/per child | \$32.67 | | \$0.00 | \$32.67 | \$32.67 | \$32.67 |
| Full day kindergarten/City Operated third party - July to August (2 months) | Child Care Delivery | Full Cost Recovery | Per day/per child | \$51.05 | | \$0.00 | \$51.05 | \$51.05 | \$51.05 |
| Full day kindergarten/City Operated third party - Before school only | Child Care Delivery | Full Cost Recovery | Per day/per child | \$14.29 | | \$0.00 | \$14.29 | \$14.29 | \$14.29 |
| Full day kindergarten/City Operated third party - After school only | Child Care Delivery | Full Cost Recovery | Per day/per child | \$21.44 | | \$0.00 | \$21.44 | \$21.44 | \$21.44 |
| Full Day Kindergarten, City Operated third party, Full day for PA days and school breaks (subject to availability) | Child Care Delivery | Full Cost Recovery | Per day/per child | \$51.05 | | \$0.00 | \$51.05 | \$51.05 | \$51.05 |
| Full Day Kindergarten - Escorted - September to June (10 months) | Child Care Delivery | Full Cost Recovery | Per day/per child | \$35.74 | | \$0.01 | \$35.75 | \$35.75 | \$35.75 |
| Full Day Kindergarten - Escorted - July to August (2 months) | Child Care Delivery | Full Cost Recovery | Per day/per child | \$51.05 | | \$0.00 | \$51.05 | \$51.05 | \$51.05 |
| School Age (6 to 10 years) - September to June (10 months) | Child Care Delivery | Full Cost Recovery | Per day/per child | \$32.67 | | \$0.00 | \$32.67 | \$32.67 | \$32.67 |
| School Age (6 to 10 years) - July to August (2 months) | Child Care Delivery | Full Cost Recovery | Per day/per child | \$51.05 | | \$0.00 | \$51.05 | \$51.05 | \$51.05 |

Appendix 7

2019 Capital Budget; 2020 - 2028 Capital Plan Including Carry Forward Funding

| (In \$000s) | Total App'd Cash Flows to Date* | 2019 Budget | 2020 Plan | 2021 Plan | 2022 Plan | 2023 Plan | 2024 Plan | 2025 Plan | 2026 Plan | 2027 Plan | 2028 Plan | 2019 - 2028 Total | Total Project Cost |
|---|---------------------------------|---------------|---------------|---------------|---------------|--------------|--------------|--------------|--------------|--------------|--------------|-------------------|--------------------|
| Total Expenditures by Category | | | | | | | | | | | | | |
| State of Good Repair | | | | | | | | | | | | | |
| TELCCS - State Of Good Repair | | 1,285 | 1,226 | 1,367 | 1,540 | 1,496 | 1,496 | 1,496 | 1,496 | 1,496 | 1,496 | 14,394 | 14,394 |
| Sub-Total | - | 1,285 | 1,226 | 1,367 | 1,540 | 1,496 | 1,496 | 1,496 | 1,496 | 1,496 | 1,496 | 14,394 | 14,394 |
| Service Improvement | | | | | | | | | | | | | |
| Advent Health Care Child Care Centre | 2,060 | 150 | | | | | | | | | | 150 | 2,210 |
| Anishawabe Child Care Centre | 2,000 | | 2,000 | 2,000 | 2,000 | | | | | | | 6,000 | 8,000 |
| Avondale Public School | 1,433 | 145 | | | | | | | | | | 145 | 1,433 |
| Bendale Child Care Centre | 3,000 | 425 | | | | | | | | | | 425 | 3,425 |
| Block 31 Child Care Centre | 2,856 | 3,109 | | | | | | | | | | 3,109 | 4,733 |
| Bridletown Community Centre (Child Care Centre 6) | | | 1,750 | 1,650 | 500 | | | | | | | 3,900 | 3,900 |
| David and Mary Thomson (Child Care Centre 7) | | | 300 | 960 | 1,680 | 960 | | | | | | 3,900 | 3,900 |
| Gilder/Gilder Child Care Centre | | 1,300 | 1,300 | | | | | | | | | 2,600 | 2,600 |
| Mount Dennis Child Care Centre | 3,095 | 5,905 | 2,000 | | | | | | | | | 7,905 | 11,000 |
| North East Scarborough Recreation Centre | | 168 | 1,432 | 1,432 | 774 | | | | | | | 3,806 | 3,806 |
| St. Bamabas Catholic School | 677 | 1,500 | 923 | | | | | | | | | 2,423 | 2,600 |
| St. Bartholomew Catholic School | 217 | 1,200 | 600 | 683 | | | | | | | | 2,483 | 2,600 |
| St. Columba Catholic School | 1,225 | 633 | | | | | | | | | | 633 | 1,400 |
| St. John The Evangelist Catholic School | 1,275 | 2,625 | | | | | | | | | | 2,625 | 3,900 |
| St. Roch Catholic School | 194 | 900 | 506 | 400 | | | | | | | | 1,806 | 1,900 |
| Stanley Public School | | 2,063 | 1,134 | 500 | | | | | | | | 3,697 | 3,900 |
| TCH Lawrence Avenue Site | 3,766 | 1,580 | 140 | | | | | | | | | 1,720 | 5,354 |
| TCH Needle Firway | 75 | 100 | 400 | 1,250 | 1,250 | 825 | | | | | | 3,825 | 3,900 |
| Wallace Emerson Child Care Centre | | 250 | 1,750 | 1,250 | 650 | | | | | | | 3,900 | 3,900 |
| Western North York Child Care | | 250 | 1,750 | 1,250 | 650 | | | | | | | 3,900 | 3,900 |
| Woodbine Child Care Centre | | | | 500 | 1,000 | 1,500 | 1,000 | 1,000 | | | | 5,000 | 5,000 |
| Sub-Total | 21,873 | 22,303 | 15,985 | 11,875 | 8,504 | 3,285 | 1,000 | 1,000 | - | - | - | 63,952 | 83,361 |
| Growth Related | | | | | | | | | | | | | |
| TCS Growing Child Care for Toronto | 378 | 1,599 | 1,234 | 1,214 | 639 | | | | | | | 4,686 | 4,764 |
| Sub-Total | 378 | 1,599 | 1,234 | 1,214 | 639 | - | - | - | - | - | - | 4,686 | 4,764 |
| Total Expenditures by Category (including carry forward from 2018) | 22,251 | 25,187 | 18,445 | 14,456 | 10,683 | 4,781 | 2,496 | 2,496 | 1,496 | 1,496 | 1,496 | 83,032 | 102,519 |

*Life to Date approved cash flows are provided for multi-year capital projects with cash flow approvals prior to 2018, excluding ongoing capital projects (i.e. State of Good Repair)

CITY OF TORONTO

Gross Expenditures (\$000's)

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. | 2019 | 2020 | 2021 | 2022 | 2023 | Total 2019-2023 | Total 2024-2028 | Total 2019-2028 | Provincial Grants and Subsidies | Federal Subsidy | Development Charges | Reserves | Reserve Funds | Capital from Current | Other 1 | Other2 | Debt - Recoverable Debt | Total Financing | |
| <u>CHS908326 St. Columba Catholic School</u> | | | | | | | | | | | | | | | | | | | | | | | |
| 0 1 | St. Columba Catholic School | 25 | S2 | 04 | 633 | 0 | 0 | 0 | 0 | 633 | 0 | 633 | 0 | 0 | 0 | 0 | 633 | 0 | 0 | 0 | 0 | 0 | 633 |
| | Sub-total | | | | 633 | 0 | 0 | 0 | 0 | 633 | 0 | 633 | 0 | 0 | 0 | 0 | 633 | 0 | 0 | 0 | 0 | 0 | 633 |
| <u>CHS908329 St. Barnabas Catholic School</u> | | | | | | | | | | | | | | | | | | | | | | | |
| 0 1 | St. Barnabas Catholic School | 23 | S2 | 04 | 1,500 | 923 | 0 | 0 | 0 | 2,423 | 0 | 2,423 | 0 | 0 | 460 | 0 | 1,963 | 0 | 0 | 0 | 0 | 0 | 2,423 |
| | Sub-total | | | | 1,500 | 923 | 0 | 0 | 0 | 2,423 | 0 | 2,423 | 0 | 0 | 460 | 0 | 1,963 | 0 | 0 | 0 | 0 | 0 | 2,423 |
| <u>CHS908330 St. Roch Catholic School</u> | | | | | | | | | | | | | | | | | | | | | | | |
| 0 1 | St. Roch Catholic School | 07 | S2 | 04 | 900 | 506 | 400 | 0 | 0 | 1,806 | 0 | 1,806 | 0 | 0 | 310 | 0 | 1,496 | 0 | 0 | 0 | 0 | 0 | 1,806 |
| | Sub-total | | | | 900 | 506 | 400 | 0 | 0 | 1,806 | 0 | 1,806 | 0 | 0 | 310 | 0 | 1,496 | 0 | 0 | 0 | 0 | 0 | 1,806 |
| <u>CHS908331 St. Bartholomew Catholic School</u> | | | | | | | | | | | | | | | | | | | | | | | |
| 0 1 | St. Bartholomew Catholic School | 23 | S2 | 04 | 1,200 | 600 | 683 | 0 | 0 | 2,483 | 0 | 2,483 | 0 | 0 | 460 | 0 | 2,023 | 0 | 0 | 0 | 0 | 0 | 2,483 |
| | Sub-total | | | | 1,200 | 600 | 683 | 0 | 0 | 2,483 | 0 | 2,483 | 0 | 0 | 460 | 0 | 2,023 | 0 | 0 | 0 | 0 | 0 | 2,483 |
| <u>CHS908333 North East Scarborough Recreation Centre</u> | | | | | | | | | | | | | | | | | | | | | | | |
| 0 1 | North East Scarborough Recreation Centre | 25 | S2 | 04 | 168 | 1,432 | 1,432 | 774 | 0 | 3,806 | 0 | 3,806 | 0 | 0 | 761 | 0 | 3,045 | 0 | 0 | 0 | 0 | 0 | 3,806 |
| | Sub-total | | | | 168 | 1,432 | 1,432 | 774 | 0 | 3,806 | 0 | 3,806 | 0 | 0 | 761 | 0 | 3,045 | 0 | 0 | 0 | 0 | 0 | 3,806 |
| <u>CHS908334 TCH Lawrence Avenue Site</u> | | | | | | | | | | | | | | | | | | | | | | | |
| 0 1 | TCH Lawrence Avenue Site | 24 | S2 | 04 | 267 | 0 | 0 | 0 | 0 | 267 | 0 | 267 | 0 | 0 | 0 | 0 | 267 | 0 | 0 | 0 | 0 | 0 | 267 |
| 0 2 | TCH Lawrence Additional funding | 24 | S2 | 04 | 1,313 | 140 | 0 | 0 | 0 | 1,453 | 0 | 1,453 | 0 | 0 | 0 | 0 | 1,453 | 0 | 0 | 0 | 0 | 0 | 1,453 |
| | Sub-total | | | | 1,580 | 140 | 0 | 0 | 0 | 1,720 | 0 | 1,720 | 0 | 0 | 0 | 0 | 1,720 | 0 | 0 | 0 | 0 | 0 | 1,720 |
| <u>CHS908335 TCH Needle Firway</u> | | | | | | | | | | | | | | | | | | | | | | | |
| 0 1 | TCH Needle Firway | 08 | S2 | 04 | 100 | 400 | 1,250 | 1,250 | 825 | 3,825 | 0 | 3,825 | 0 | 0 | 0 | 0 | 3,825 | 0 | 0 | 0 | 0 | 0 | 3,825 |
| | Sub-total | | | | 100 | 400 | 1,250 | 1,250 | 825 | 3,825 | 0 | 3,825 | 0 | 0 | 0 | 0 | 3,825 | 0 | 0 | 0 | 0 | 0 | 3,825 |
| <u>CHS908394 Mount Dennis Child Care Centre</u> | | | | | | | | | | | | | | | | | | | | | | | |
| 0 1 | Mount Dennis Child Care Centre | 11 | S2 | 04 | 5,905 | 0 | 0 | 0 | 0 | 5,905 | 0 | 5,905 | 0 | 0 | 0 | 0 | 5,905 | 0 | 0 | 0 | 0 | 0 | 5,905 |
| 0 2 | Mount Dennis Child Care Centre | 11 | S2 | 04 | 0 | 2,000 | 0 | 0 | 0 | 2,000 | 0 | 2,000 | 0 | 0 | 0 | 0 | 2,000 | 0 | 0 | 0 | 0 | 0 | 2,000 |
| | Sub-total | | | | 5,905 | 2,000 | 0 | 0 | 0 | 7,905 | 0 | 7,905 | 0 | 0 | 0 | 0 | 7,905 | 0 | 0 | 0 | 0 | 0 | 7,905 |
| <u>CHS908461 TCS Growing Child Care for Toronto</u> | | | | | | | | | | | | | | | | | | | | | | | |

CITY OF TORONTO

Gross Expenditures (\$000's)

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. | | 2019 | 2020 | 2021 | 2022 | 2023 | Total 2019-2023 | Total 2024-2028 | Total 2019-2028 | Provincial Grants and Subsidies | Federal Subsidy | Development Charges | Reserves | Reserve Funds | Capital from Current | Other 1 | Other2 | Debt - Recoverable Debt | Total Financing | |
| <u>CHS908461 TCS Growing Child Care for Toronto</u> | | | | | | | | | | | | | | | | | | | | | | | | |
| 0 1 | TCS Growing Child Care for Toronto | CW | S2 | 05 | | 1,599 | 1,234 | 1,214 | 639 | 0 | 4,686 | 0 | 4,686 | 0 | 0 | 0 | 0 | 0 | 0 | 4,686 | 0 | 0 | 0 | 4,686 |
| | Sub-total | | | | | 1,599 | 1,234 | 1,214 | 639 | 0 | 4,686 | 0 | 4,686 | 0 | 0 | 0 | 0 | 0 | 0 | 4,686 | 0 | 0 | 0 | 4,686 |
| <u>CHS908516 Bendale Child Care Centre</u> | | | | | | | | | | | | | | | | | | | | | | | | |
| 0 5 | Bendale Project Additional Funding | 21 | S2 | 04 | | 425 | 0 | 0 | 0 | 0 | 425 | 0 | 425 | 0 | 0 | 0 | 0 | 425 | 0 | 0 | 0 | 0 | 0 | 425 |
| | Sub-total | | | | | 425 | 0 | 0 | 0 | 0 | 425 | 0 | 425 | 0 | 0 | 0 | 0 | 425 | 0 | 0 | 0 | 0 | 0 | 425 |
| <u>CHS908562 Anishawabe Child Care Centre</u> | | | | | | | | | | | | | | | | | | | | | | | | |
| 0 1 | Anishawabe Child Care Centre | 12 | S2 | 04 | | 0 | 2,000 | 2,000 | 2,000 | 0 | 6,000 | 0 | 6,000 | 0 | 0 | 0 | 0 | 2,400 | 0 | 3,600 | 0 | 0 | 0 | 6,000 |
| | Sub-total | | | | | 0 | 2,000 | 2,000 | 2,000 | 0 | 6,000 | 0 | 6,000 | 0 | 0 | 0 | 0 | 2,400 | 0 | 3,600 | 0 | 0 | 0 | 6,000 |
| <u>CHS908644 Gilder/Gilder Child Care Centre</u> | | | | | | | | | | | | | | | | | | | | | | | | |
| 0 1 | Gilder/Gilder Satellite Child Care Centre | 21 | S2 | 04 | | 1,300 | 1,300 | 0 | 0 | 0 | 2,600 | 0 | 2,600 | 0 | 0 | 0 | 0 | 2,600 | 0 | 0 | 0 | 0 | 0 | 2,600 |
| | Sub-total | | | | | 1,300 | 1,300 | 0 | 0 | 0 | 2,600 | 0 | 2,600 | 0 | 0 | 0 | 0 | 2,600 | 0 | 0 | 0 | 0 | 0 | 2,600 |
| <u>CHS908075 Block 31 Child Care Centre</u> | | | | | | | | | | | | | | | | | | | | | | | | |
| 0 2 | Block 31 Child Care Centre Construction | 10 | S2 | 04 | | 2,004 | 0 | 0 | 0 | 0 | 2,004 | 0 | 2,004 | 0 | 0 | 426 | 0 | 0 | 0 | 1,578 | 0 | 0 | 0 | 2,004 |
| 0 3 | Block 31 Child Care Centre Construction | 10 | S2 | 04 | | 1,105 | 0 | 0 | 0 | 0 | 1,105 | 0 | 1,105 | 0 | 0 | 355 | 0 | 750 | 0 | 0 | 0 | 0 | 0 | 1,105 |
| | Sub-total | | | | | 3,109 | 0 | 0 | 0 | 0 | 3,109 | 0 | 3,109 | 0 | 0 | 781 | 0 | 750 | 0 | 1,578 | 0 | 0 | 0 | 3,109 |
| <u>CHS908277 Advent Health Care Child Care Centre</u> | | | | | | | | | | | | | | | | | | | | | | | | |
| 0 1 | Advent Health Care Child Care Centre | 10 | S2 | 04 | | 150 | 0 | 0 | 0 | 0 | 150 | 0 | 150 | 0 | 0 | 0 | 0 | 150 | 0 | 0 | 0 | 0 | 0 | 150 |
| | Sub-total | | | | | 150 | 0 | 0 | 0 | 0 | 150 | 0 | 150 | 0 | 0 | 0 | 0 | 150 | 0 | 0 | 0 | 0 | 0 | 150 |
| <u>CHS908672 Woodbine Child Care Centre</u> | | | | | | | | | | | | | | | | | | | | | | | | |
| 0 1 | Woodbine Child Care Centre | 01 | S6 | 04 | | 0 | 0 | 500 | 1,000 | 1,500 | 3,000 | 2,000 | 5,000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 5,000 | 0 | 0 | 5,000 |
| | Sub-total | | | | | 0 | 0 | 500 | 1,000 | 1,500 | 3,000 | 2,000 | 5,000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 5,000 | 0 | 0 | 5,000 |
| Total Program Expenditure | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | | | | 25,187 | 18,445 | 14,456 | 10,683 | 4,781 | 73,552 | 9,480 | 83,032 | 0 | 0 | 20,077 | 0 | 33,439 | 0 | 9,864 | 5,000 | 14,652 | 0 | 83,032 |

CITY OF TORONTO

Gross Expenditures (\$000's)

| Children's Services | | | | | | Current and Future Year Cash Flow Commitments and Estimates | | | | | | Current and Future Year Cash Flow Commitments and Estimates Financed By | | | | | | | | | | | | |
|--------------------------------|----------------------------|----------------------------------|------|-------|------|---|--------|--------|--------|-------|--------------------|---|--------------------|---------------------------------------|--------------------|------------------------|------------------|----------------------------|---------|--------|-------------------------------|--------------------|--------|--------|
| | | | | | | 2019 | 2020 | 2021 | 2022 | 2023 | Total 2019-2023 | Total 2024-2028 | Total 2019-2028 | Provincial Grants and Subsidies | Federal Subsidy | Development Charges | 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: | | | | | | | | | | | | | | | | | | | | | | | | |
| | | Development Charges | | | | 5,139 | 6,125 | 4,936 | 3,048 | 829 | 20,077 | 0 | 20,077 | 0 | 0 | 20,077 | 0 | 0 | 0 | 0 | 0 | 0 | 20,077 | |
| | | Reserve Funds (Ind."XR" Ref.) | | | | 15,586 | 7,810 | 4,631 | 4,456 | 956 | 33,439 | 0 | 33,439 | 0 | 33,439 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 33,439 | |
| | | Other1 (Internal) | | | | 3,177 | 3,234 | 2,814 | 639 | 0 | 9,864 | 0 | 9,864 | 0 | 0 | 0 | 9,864 | 0 | 0 | 0 | 0 | 0 | 9,864 | |
| | | Other2 (External) | | | | 0 | 0 | 500 | 1,000 | 1,500 | 3,000 | 2,000 | 5,000 | 0 | 0 | 0 | 0 | 0 | 5,000 | 0 | 0 | 0 | 5,000 | |
| | | Debt | | | | 1,285 | 1,276 | 1,575 | 1,540 | 1,496 | 7,172 | 7,480 | 14,652 | 0 | 0 | 0 | 0 | 0 | 0 | 14,652 | 0 | 0 | 14,652 | |
| Total Program Financing | | | | | | 25,187 | 18,445 | 14,456 | 10,683 | 4,781 | 73,552 | 9,480 | 83,032 | 0 | 0 | 20,077 | 0 | 33,439 | 0 | 9,864 | 5,000 | 14,652 | 0 | 83,032 |

| Status Code | Description |
|-------------|--|
| S2 | S2 Prior Year (With 2019 and/or Future Year Cashflow) |
| S3 | S3 Prior Year - Change of Scope 2019 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 2020 & Beyond) |

| 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 8

2019 Cash Flow and Future Year Commitments Including Carry Forward Funding

| (In \$000s) | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 | Total 2019 Cash Flow & FY Commits |
|--|---------------|---------------|---------------|--------------|--------------|------|------|------|------|------|--|
| Expenditures: | | | | | | | | | | | |
| Previously Approved | | | | | | | | | | | |
| <i>TCS Growing Child Care for Toronto</i> | 1,599 | 1,234 | 1,214 | 639 | | | | | | | 4,686 |
| <i>Advent Health Care Child Care Centre</i> | 150 | | | | | | | | | | 150 |
| <i>Avondale Public School</i> | 145 | | | | | | | | | | 145 |
| <i>Anishawabe Child Care Centre</i> | - | 2,000 | 2,000 | 2,000 | | | | | | | 6,000 |
| <i>Bendale Child Care Centre</i> | 425 | | | | | | | | | | 425 |
| <i>Block 31 Child Care Centre</i> | 3,109 | | | | | | | | | | 3,109 |
| <i>Bridletown Community Centre (Child Care Centre 6)</i> | - | 1,750 | 1,650 | 500 | | | | | | | 3,900 |
| <i>David and Mary Thomson (Child Care Centre 7)</i> | - | 300 | 960 | 1,680 | 960 | | | | | | 3,900 |
| <i>Gilder/Gilder Child Care Centre</i> | 1,300 | 1,300 | | | | | | | | | 2,600 |
| <i>Mount Dennis Child Care Centre</i> | 5,905 | 2,000 | | | | | | | | | 7,905 |
| <i>North East Scarborough Recreation Centre</i> | 168 | 1,432 | 1,432 | 774 | | | | | | | 3,806 |
| <i>St. Barnabas Catholic School</i> | 1,500 | 923 | | | | | | | | | 2,423 |
| <i>St. Bartholomew Catholic School</i> | 1,200 | 600 | 683 | | | | | | | | 2,483 |
| <i>St. Columba Catholic School</i> | 633 | | | | | | | | | | 633 |
| <i>St. John The Evangelist Catholic School</i> | 2,625 | | | | | | | | | | 2,625 |
| <i>St. Roch Catholic School</i> | 900 | 506 | 400 | | | | | | | | 1,806 |
| <i>Stanley Public School</i> | 2,063 | 1,134 | 500 | | | | | | | | 3,697 |
| <i>TCH Lawrence Avenue Site</i> | 1,580 | 140 | | | | | | | | | 1,720 |
| <i>TCH Needle Firway</i> | 100 | 400 | 1,250 | 1,250 | 825 | | | | | | 3,825 |
| Subtotal | 23,402 | 13,719 | 10,089 | 6,843 | 1,785 | - | - | - | - | - | 55,838 |
| New w/Future Year | | | | | | | | | | | |
| <i>TELCCS - State Of Good Repair</i> | 1,285 | | | | | | | | | | 1,285 |
| <i>Wallace Emerson Child Care Centre</i> | 250 | 1,750 | 1,250 | 650 | | | | | | | 3,900 |
| <i>Western North York Child Care</i> | 250 | 1,750 | 1,250 | 650 | | | | | | | 3,900 |
| Subtotal | 1,785 | 3,500 | 2,500 | 1,300 | - | - | - | - | - | - | 9,085 |
| Total Expenditure | 25,187 | 17,219 | 12,589 | 8,143 | 1,785 | - | - | - | - | - | 64,923 |
| Financing: | | | | | | | | | | | |
| <i>Debt/CFC</i> | 1,285 | 50 | 208 | - | | | | | | | 1,543 |
| <i>Other</i> | 3,177 | 3,234 | 2,814 | 639 | | | | | | | 9,864 |
| <i>Reserves/Res Funds</i> | 15,586 | 7,810 | 4,631 | 4,456 | 956 | | | | | | 33,439 |
| <i>Development Charges</i> | 5,139 | 6,125 | 4,936 | 3,048 | 829 | | | | | | 20,077 |
| Total Financing | 25,187 | 17,219 | 12,589 | 8,143 | 1,785 | - | - | - | - | - | 64,923 |

CITY OF TORONTO

Gross Expenditures (\$000's)

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. | 2019 | 2020 | 2021 | 2022 | 2023 | Total 2019-2023 | Total 2024-2028 | Total 2019-2028 | Provincial Grants and Subsidies | Federal Subsidy | Development Charges | Reserves | Reserve Funds | Capital from Current | Other 1 | Other2 | Debt - Recoverable | Total Financing | |
| CHS908326 St. Columba Catholic School | | | | | | | | | | | | | | | | | | | | | | | |
| 0 1 | St. Columba Catholic School | 25 | S2 | 04 | 633 | 0 | 0 | 0 | 0 | 633 | 0 | 633 | 0 | 0 | 0 | 0 | 633 | 0 | 0 | 0 | 0 | 0 | 633 |
| | Sub-total | | | | 633 | 0 | 0 | 0 | 0 | 633 | 0 | 633 | 0 | 0 | 0 | 0 | 633 | 0 | 0 | 0 | 0 | 0 | 633 |
| CHS908329 St. Barnabas Catholic School | | | | | | | | | | | | | | | | | | | | | | | |
| 0 1 | St. Barnabas Catholic School | 23 | S2 | 04 | 1,500 | 923 | 0 | 0 | 0 | 2,423 | 0 | 2,423 | 0 | 0 | 460 | 0 | 1,963 | 0 | 0 | 0 | 0 | 0 | 2,423 |
| | Sub-total | | | | 1,500 | 923 | 0 | 0 | 0 | 2,423 | 0 | 2,423 | 0 | 0 | 460 | 0 | 1,963 | 0 | 0 | 0 | 0 | 0 | 2,423 |
| CHS908330 St. Roch Catholic School | | | | | | | | | | | | | | | | | | | | | | | |
| 0 1 | St. Roch Catholic School | 07 | S2 | 04 | 900 | 506 | 400 | 0 | 0 | 1,806 | 0 | 1,806 | 0 | 0 | 310 | 0 | 1,496 | 0 | 0 | 0 | 0 | 0 | 1,806 |
| | Sub-total | | | | 900 | 506 | 400 | 0 | 0 | 1,806 | 0 | 1,806 | 0 | 0 | 310 | 0 | 1,496 | 0 | 0 | 0 | 0 | 0 | 1,806 |
| CHS908331 St. Bartholomew Catholic School | | | | | | | | | | | | | | | | | | | | | | | |
| 0 1 | St. Bartholomew Catholic School | 23 | S2 | 04 | 1,200 | 600 | 683 | 0 | 0 | 2,483 | 0 | 2,483 | 0 | 0 | 460 | 0 | 2,023 | 0 | 0 | 0 | 0 | 0 | 2,483 |
| | Sub-total | | | | 1,200 | 600 | 683 | 0 | 0 | 2,483 | 0 | 2,483 | 0 | 0 | 460 | 0 | 2,023 | 0 | 0 | 0 | 0 | 0 | 2,483 |
| CHS908333 North East Scarborough Recreation Centre | | | | | | | | | | | | | | | | | | | | | | | |
| 0 1 | North East Scarborough Recreation Centre | 25 | S2 | 04 | 168 | 1,432 | 1,432 | 774 | 0 | 3,806 | 0 | 3,806 | 0 | 0 | 761 | 0 | 3,045 | 0 | 0 | 0 | 0 | 0 | 3,806 |
| | Sub-total | | | | 168 | 1,432 | 1,432 | 774 | 0 | 3,806 | 0 | 3,806 | 0 | 0 | 761 | 0 | 3,045 | 0 | 0 | 0 | 0 | 0 | 3,806 |
| CHS908334 TCH Lawrence Avenue Site | | | | | | | | | | | | | | | | | | | | | | | |
| 0 1 | TCH Lawrence Avenue Site | 24 | S2 | 04 | 267 | 0 | 0 | 0 | 0 | 267 | 0 | 267 | 0 | 0 | 0 | 0 | 267 | 0 | 0 | 0 | 0 | 0 | 267 |
| 0 2 | TCH Lawrence Additional funding | 24 | S2 | 04 | 1,313 | 140 | 0 | 0 | 0 | 1,453 | 0 | 1,453 | 0 | 0 | 0 | 0 | 1,453 | 0 | 0 | 0 | 0 | 0 | 1,453 |
| | Sub-total | | | | 1,580 | 140 | 0 | 0 | 0 | 1,720 | 0 | 1,720 | 0 | 0 | 0 | 0 | 1,720 | 0 | 0 | 0 | 0 | 0 | 1,720 |
| CHS908335 TCH Needle Firway | | | | | | | | | | | | | | | | | | | | | | | |
| 0 1 | TCH Needle Firway | 08 | S2 | 04 | 100 | 400 | 1,250 | 1,250 | 825 | 3,825 | 0 | 3,825 | 0 | 0 | 0 | 0 | 3,825 | 0 | 0 | 0 | 0 | 0 | 3,825 |
| | Sub-total | | | | 100 | 400 | 1,250 | 1,250 | 825 | 3,825 | 0 | 3,825 | 0 | 0 | 0 | 0 | 3,825 | 0 | 0 | 0 | 0 | 0 | 3,825 |
| CHS908394 Mount Dennis Child Care Centre | | | | | | | | | | | | | | | | | | | | | | | |
| 0 1 | Mount Dennis Child Care Centre | 11 | S2 | 04 | 5,905 | 0 | 0 | 0 | 0 | 5,905 | 0 | 5,905 | 0 | 0 | 0 | 0 | 5,905 | 0 | 0 | 0 | 0 | 0 | 5,905 |
| 0 2 | Mount Dennis Child Care Centre | 11 | S2 | 04 | 0 | 2,000 | 0 | 0 | 0 | 2,000 | 0 | 2,000 | 0 | 0 | 0 | 0 | 2,000 | 0 | 0 | 0 | 0 | 0 | 2,000 |
| | Sub-total | | | | 5,905 | 2,000 | 0 | 0 | 0 | 7,905 | 0 | 7,905 | 0 | 0 | 0 | 0 | 7,905 | 0 | 0 | 0 | 0 | 0 | 7,905 |
| CHS908461 TCS Growing Child Care for Toronto | | | | | | | | | | | | | | | | | | | | | | | |

CITY OF TORONTO

Gross Expenditures (\$000's)

| 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. | | 2019 | 2020 | 2021 | 2022 | 2023 | Total 2019-2023 | Total 2024-2028 | Total 2019-2028 | Provincial Grants and Subsidies | Federal Subsidy | Development Charges | Reserves | Reserve Funds | Capital from Current | Other 1 | Other2 | Debt - Recoverable Debt | Total Financing | |
| <u>CHS908461 TCS Growing Child Care for Toronto</u> | | | | | | | | | | | | | | | | | | | | | | | | |
| 0 1 | TCS Growing Child Care for Toronto | CW | S2 | 05 | | 1,599 | 1,234 | 1,214 | 639 | 0 | 4,686 | 0 | 4,686 | 0 | 0 | 0 | 0 | 0 | 0 | 4,686 | 0 | 0 | 0 | 4,686 |
| | Sub-total | | | | | 1,599 | 1,234 | 1,214 | 639 | 0 | 4,686 | 0 | 4,686 | 0 | 0 | 0 | 0 | 0 | 0 | 4,686 | 0 | 0 | 0 | 4,686 |
| <u>CHS908516 Bendale Child Care Centre</u> | | | | | | | | | | | | | | | | | | | | | | | | |
| 0 5 | Bendale Project Additional Funding | 21 | S2 | 04 | | 425 | 0 | 0 | 0 | 0 | 425 | 0 | 425 | 0 | 0 | 0 | 0 | 425 | 0 | 0 | 0 | 0 | 0 | 425 |
| | Sub-total | | | | | 425 | 0 | 0 | 0 | 0 | 425 | 0 | 425 | 0 | 0 | 0 | 0 | 425 | 0 | 0 | 0 | 0 | 0 | 425 |
| <u>CHS908562 Anishawabe Child Care Centre</u> | | | | | | | | | | | | | | | | | | | | | | | | |
| 0 1 | Anishawabe Child Care Centre | 12 | S2 | 04 | | 0 | 2,000 | 2,000 | 2,000 | 0 | 6,000 | 0 | 6,000 | 0 | 0 | 0 | 0 | 2,400 | 0 | 3,600 | 0 | 0 | 0 | 6,000 |
| | Sub-total | | | | | 0 | 2,000 | 2,000 | 2,000 | 0 | 6,000 | 0 | 6,000 | 0 | 0 | 0 | 0 | 2,400 | 0 | 3,600 | 0 | 0 | 0 | 6,000 |
| <u>CHS908644 Gilder/Gilder Child Care Centre</u> | | | | | | | | | | | | | | | | | | | | | | | | |
| 0 1 | Gilder/Gilder Satellite Child Care Centre | 21 | S2 | 04 | | 1,300 | 1,300 | 0 | 0 | 0 | 2,600 | 0 | 2,600 | 0 | 0 | 0 | 0 | 2,600 | 0 | 0 | 0 | 0 | 0 | 2,600 |
| | Sub-total | | | | | 1,300 | 1,300 | 0 | 0 | 0 | 2,600 | 0 | 2,600 | 0 | 0 | 0 | 0 | 2,600 | 0 | 0 | 0 | 0 | 0 | 2,600 |
| <u>CHS908075 Block 31 Child Care Centre</u> | | | | | | | | | | | | | | | | | | | | | | | | |
| 0 2 | Block 31 Child Care Centre Construction | 10 | S2 | 04 | | 2,004 | 0 | 0 | 0 | 0 | 2,004 | 0 | 2,004 | 0 | 0 | 426 | 0 | 0 | 0 | 1,578 | 0 | 0 | 0 | 2,004 |
| 0 3 | Block 31 Child Care Centre Construction | 10 | S2 | 04 | | 1,105 | 0 | 0 | 0 | 0 | 1,105 | 0 | 1,105 | 0 | 0 | 355 | 0 | 750 | 0 | 0 | 0 | 0 | 0 | 1,105 |
| | Sub-total | | | | | 3,109 | 0 | 0 | 0 | 0 | 3,109 | 0 | 3,109 | 0 | 0 | 781 | 0 | 750 | 0 | 1,578 | 0 | 0 | 0 | 3,109 |
| <u>CHS908277 Advent Health Care Child Care Centre</u> | | | | | | | | | | | | | | | | | | | | | | | | |
| 0 1 | Advent Health Care Child Care Centre | 10 | S2 | 04 | | 150 | 0 | 0 | 0 | 0 | 150 | 0 | 150 | 0 | 0 | 0 | 0 | 150 | 0 | 0 | 0 | 0 | 0 | 150 |
| | Sub-total | | | | | 150 | 0 | 0 | 0 | 0 | 150 | 0 | 150 | 0 | 0 | 0 | 0 | 150 | 0 | 0 | 0 | 0 | 0 | 150 |
| Total Program Expenditure | | | | | | 25,187 | 17,219 | 12,589 | 8,143 | 1,785 | 64,923 | 0 | 64,923 | 0 | 0 | 20,077 | 0 | 33,439 | 0 | 9,864 | 0 | 1,543 | 0 | 64,923 |

CITY OF TORONTO

Gross Expenditures (\$000's)

| Children's Services | | | | | | Current and Future Year Cash Flow Commitments and Estimates | | | | | | Current and Future Year Cash Flow Commitments and Estimates Financed By | | | | | | | | | | | | |
|--------------------------------|----------------------------|----------------------------------|------|-------|------|---|---------------|---------------|--------------|--------------|--------------------|---|--------------------|---------------------------------------|--------------------|------------------------|------------------|----------------------------|----------|--------------|-------------------------------|--------------------|----------|---------------|
| | | | | | | 2019 | 2020 | 2021 | 2022 | 2023 | Total 2019-2023 | Total 2024-2028 | Total 2019-2028 | Provincial Grants and Subsidies | Federal Subsidy | Development Charges | 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: | | | | | | | | | | | | | | | | | | | | | | | | |
| | | Development Charges | | | | 5,139 | 6,125 | 4,936 | 3,048 | 829 | 20,077 | 0 | 20,077 | 0 | 0 | 20,077 | 0 | 0 | 0 | 0 | 0 | 0 | 20,077 | |
| | | Reserve Funds (Ind."XR" Ref.) | | | | 15,586 | 7,810 | 4,631 | 4,456 | 956 | 33,439 | 0 | 33,439 | 0 | 33,439 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 33,439 | |
| | | Other1 (Internal) | | | | 3,177 | 3,234 | 2,814 | 639 | 0 | 9,864 | 0 | 9,864 | 0 | 0 | 9,864 | 0 | 0 | 0 | 0 | 0 | 0 | 9,864 | |
| | | Debt | | | | 1,285 | 50 | 208 | 0 | 0 | 1,543 | 0 | 1,543 | 0 | 0 | 0 | 0 | 0 | 1,543 | 0 | 0 | 0 | 1,543 | |
| Total Program Financing | | | | | | 25,187 | 17,219 | 12,589 | 8,143 | 1,785 | 64,923 | 0 | 64,923 | 0 | 0 | 20,077 | 0 | 33,439 | 0 | 9,864 | 0 | 1,543 | 0 | 64,923 |

Status Code Description
 S2 S2 Prior Year (With 2019 and/or Future Year Cashflow)
 S3 S3 Prior Year - Change of Scope 2019 and/or Future Year Cost(Cashflow)
 S4 S4 New - Stand-Alone Project (Current Year Only)
 S5 S5 New (On-going or Phased Projects)

Category Code Description
 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 9

2019 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

**Children's Services
Sub-Project Summary**

| Project/Financing Priority Project | Project Name | Start Date | Completion Date | 2019 | Financing | | | | | | | | | |
|---------------------------------------|---|------------|-----------------|-----------|-----------------------------|-----------------|-------------------|----------|---------------|----------------------|---------|---------|-------|--------------------|
| | | | | Cash Flow | Provincial Grants Subsidies | Federal Subsidy | Developmt Charges | Reserves | Reserve Funds | Capital From Current | Other 1 | Other 2 | Debt | Debt - Recoverable |
| 0 | <u>CHS907230 TELCCS - State Of Good Repair</u> | | | | | | | | | | | | | |
| 0 | 13 TELCCS SOGR 2019 | 01/01/2019 | 12/31/2019 | 1,285 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,285 | 0 |
| | Project Sub-total: | | | 1,285 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,285 | 0 |
| 0 | <u>CHS907355 St. John The Evangelist Catholic School</u> | | | | | | | | | | | | | |
| 0 | 1 St. John The Evangelist Catholic School | 01/24/2014 | 12/31/2019 | 2,625 | 0 | 0 | 2,417 | 0 | 208 | 0 | 0 | 0 | 0 | 0 |
| | Project Sub-total: | | | 2,625 | 0 | 0 | 2,417 | 0 | 208 | 0 | 0 | 0 | 0 | 0 |
| 0 | <u>CHS907902 Wallace Emerson Child Care Centre</u> | | | | | | | | | | | | | |
| 0 | 1 Wallace Emerson Child Care Centre | 01/01/2019 | 12/31/2021 | 250 | 0 | 0 | 250 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | Project Sub-total: | | | 250 | 0 | 0 | 250 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | <u>CHS907944 Western North York Child Care</u> | | | | | | | | | | | | | |
| 0 | 1 Western North York Child Care | 01/01/2019 | 12/31/2021 | 250 | 0 | 0 | 225 | 0 | 25 | 0 | 0 | 0 | 0 | 0 |
| | Project Sub-total: | | | 250 | 0 | 0 | 225 | 0 | 25 | 0 | 0 | 0 | 0 | 0 |
| 0 | <u>CHS908031 Avondale Public School</u> | | | | | | | | | | | | | |
| 0 | 1 Avondale Public School | 06/25/2014 | 10/25/2019 | 595 | 0 | 0 | 595 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 2 Avondale Public School | 06/25/2014 | 10/25/2019 | -450 | 0 | 0 | -450 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | Project Sub-total: | | | 145 | 0 | 0 | 145 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | <u>CHS908325 Stanley Public School</u> | | | | | | | | | | | | | |
| 0 | 1 Stanley Public School | 01/01/2016 | 12/31/2019 | 2,063 | 0 | 0 | 517 | 0 | 1,546 | 0 | 0 | 0 | 0 | 0 |
| | Project Sub-total: | | | 2,063 | 0 | 0 | 517 | 0 | 1,546 | 0 | 0 | 0 | 0 | 0 |
| 0 | <u>CHS908326 St. Columba Catholic School</u> | | | | | | | | | | | | | |
| 0 | 1 St. Columba Catholic School | 01/01/2016 | 12/31/2018 | 633 | 0 | 0 | 0 | 0 | 633 | 0 | 0 | 0 | 0 | 0 |
| | Project Sub-total: | | | 633 | 0 | 0 | 0 | 0 | 633 | 0 | 0 | 0 | 0 | 0 |
| 0 | <u>CHS908329 St. Barnabas Catholic School</u> | | | | | | | | | | | | | |
| 0 | 1 St. Barnabas Catholic School | 01/01/2016 | 12/31/2018 | 1,500 | 0 | 0 | 0 | 0 | 1,500 | 0 | 0 | 0 | 0 | 0 |
| | Project Sub-total: | | | 1,500 | 0 | 0 | 0 | 0 | 1,500 | 0 | 0 | 0 | 0 | 0 |
| 0 | <u>CHS908330 St. Roch Catholic School</u> | | | | | | | | | | | | | |
| 0 | 1 St. Roch Catholic School | 01/01/2016 | 12/31/2018 | 900 | 0 | 0 | 310 | 0 | 590 | 0 | 0 | 0 | 0 | 0 |
| | Project Sub-total: | | | 900 | 0 | 0 | 310 | 0 | 590 | 0 | 0 | 0 | 0 | 0 |
| 0 | <u>CHS908331 St. Bartholomew Catholic School</u> | | | | | | | | | | | | | |
| 0 | 1 St. Bartholomew Catholic School | 01/01/2016 | 12/31/2018 | 1,200 | 0 | 0 | 460 | 0 | 740 | 0 | 0 | 0 | 0 | 0 |
| | Project Sub-total: | | | 1,200 | 0 | 0 | 460 | 0 | 740 | 0 | 0 | 0 | 0 | 0 |



CITY OF TORONTO

**Children's Services
Sub-Project Summary**

| Project/Financing Priority Project | Project Name | Start Date | Completion Date | 2019 | Financing | | | | | | | | | | |
|---------------------------------------|---|------------|-----------------|-----------|-----------------------------|-----------------|-------------------|----------|---------------|----------------------|---------|---------|-------|--------------------|---|
| | | | | Cash Flow | Provincial Grants Subsidies | Federal Subsidy | Developmt Charges | Reserves | Reserve Funds | Capital From Current | Other 1 | Other 2 | Debt | Debt - Recoverable | |
| <u>0</u> | <u>CHS908333 North East Scarborough Recreation Centre</u> | | | | | | | | | | | | | | |
| 0 | 1 North East Scarborough Recreation Centre | 01/01/2018 | 12/31/2020 | 168 | 0 | 0 | 34 | 0 | 134 | 0 | 0 | 0 | 0 | 0 | 0 |
| | Project Sub-total: | | | 168 | 0 | 0 | 34 | 0 | 134 | 0 | 0 | 0 | 0 | 0 | 0 |
| <u>0</u> | <u>CHS908334 TCH Lawrence Avenue Site</u> | | | | | | | | | | | | | | |
| 0 | 1 TCH Lawrence Avenue Site | 01/01/2016 | 12/31/2019 | 267 | 0 | 0 | 0 | 0 | 267 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 2 TCH Lawrence Additional funding | 01/01/2019 | 12/31/2019 | 1,313 | 0 | 0 | 0 | 0 | 1,313 | 0 | 0 | 0 | 0 | 0 | 0 |
| | Project Sub-total: | | | 1,580 | 0 | 0 | 0 | 0 | 1,580 | 0 | 0 | 0 | 0 | 0 | 0 |
| <u>0</u> | <u>CHS908335 TCH Needle Firway</u> | | | | | | | | | | | | | | |
| 0 | 1 TCH Needle Firway | 01/01/2016 | 12/31/2018 | 100 | 0 | 0 | 0 | 0 | 100 | 0 | 0 | 0 | 0 | 0 | 0 |
| | Project Sub-total: | | | 100 | 0 | 0 | 0 | 0 | 100 | 0 | 0 | 0 | 0 | 0 | 0 |
| <u>0</u> | <u>CHS908394 Mount Dennis Child Care Centre</u> | | | | | | | | | | | | | | |
| 0 | 1 Mount Dennis Child Care Centre | 07/21/2016 | 12/31/2019 | 5,905 | 0 | 0 | 0 | 0 | 5,905 | 0 | 0 | 0 | 0 | 0 | 0 |
| | Project Sub-total: | | | 5,905 | 0 | 0 | 0 | 0 | 5,905 | 0 | 0 | 0 | 0 | 0 | 0 |
| <u>0</u> | <u>CHS908461 TCS Growing Child Care for Toronto</u> | | | | | | | | | | | | | | |
| 0 | 1 TCS Growing Child Care for Toronto | 01/01/2018 | 12/31/2022 | 1,599 | 0 | 0 | 0 | 0 | 0 | 0 | 1,599 | 0 | 0 | 0 | 0 |
| | Project Sub-total: | | | 1,599 | 0 | 0 | 0 | 0 | 0 | 0 | 1,599 | 0 | 0 | 0 | 0 |
| <u>0</u> | <u>CHS908516 Bendale Child Care Centre</u> | | | | | | | | | | | | | | |
| 0 | 5 Bendale Project Additional Funding | 01/01/2019 | 12/31/2019 | 425 | 0 | 0 | 0 | 0 | 425 | 0 | 0 | 0 | 0 | 0 | 0 |
| | Project Sub-total: | | | 425 | 0 | 0 | 0 | 0 | 425 | 0 | 0 | 0 | 0 | 0 | 0 |
| <u>0</u> | <u>CHS908644 Gilder/Gilder Child Care Centre</u> | | | | | | | | | | | | | | |
| 0 | 1 Gilder/Gilder Satellite Child Care Centre | 07/09/2018 | 07/09/2018 | 1,300 | 0 | 0 | 0 | 0 | 1,300 | 0 | 0 | 0 | 0 | 0 | 0 |
| | Project Sub-total: | | | 1,300 | 0 | 0 | 0 | 0 | 1,300 | 0 | 0 | 0 | 0 | 0 | 0 |
| <u>1</u> | <u>CHS908075 Block 31 Child Care Centre</u> | | | | | | | | | | | | | | |
| 0 | 2 Block 31 Child Care Centre Construction | 06/03/2015 | 12/30/2019 | 2,004 | 0 | 0 | 426 | 0 | 0 | 0 | 1,578 | 0 | 0 | 0 | 0 |
| 0 | 3 Block 31 Child Care Centre Construction | 02/01/2014 | 12/31/2019 | 1,105 | 0 | 0 | 355 | 0 | 750 | 0 | 0 | 0 | 0 | 0 | 0 |
| | Project Sub-total: | | | 3,109 | 0 | 0 | 781 | 0 | 750 | 0 | 1,578 | 0 | 0 | 0 | 0 |
| <u>1</u> | <u>CHS908277 Advent Health Care Child Care Centre</u> | | | | | | | | | | | | | | |
| 0 | 1 Advent Health Care Child Care Centre | 01/01/2016 | 12/31/2018 | 150 | 0 | 0 | 0 | 0 | 150 | 0 | 0 | 0 | 0 | 0 | 0 |
| | Project Sub-total: | | | 150 | 0 | 0 | 0 | 0 | 150 | 0 | 0 | 0 | 0 | 0 | 0 |
| Program Total: | | | | 25,187 | 0 | 0 | 5,139 | 0 | 15,586 | 0 | 3,177 | 0 | 1,285 | 0 | 0 |

Appendix 10

Inflows and Outflows to/from Reserves and Reserve Funds

2019 Operating Budget

Program Specific Reserve / Reserve Funds

| Reserve / Reserve Fund Name (In \$000s) | Reserve / Reserve Fund Number | Projected Balance as of Dec. 31, 2018 * | Withdrawals (-) / Contributions (+) | | |
|---|--|---|-------------------------------------|-----------------|-----------------|
| | | | 2019 | 2020 | 2021 |
| | | \$ | \$ | \$ | \$ |
| Projected Beginning Balance | | 19,572.2 | 19,572.2 | 12,140.4 | 11,523.8 |
| Child Care Expansion Reserve Fund | XR1101 | | | | |
| <i>Proposed Withdrawals (-)</i> | | | | | |
| Funding for Occupancy Grants | | | (5,821.2) | | |
| Funding for HSI Project | | | (1,978.7) | (891.7) | (404.0) |
| <i>Contributions (+)</i> | | | | | |
| Interest | | | 368.1 | 275.1 | 266.6 |
| Total Reserve / Reserve Fund Draws / Contributions | | 19,572.2 | 12,140.4 | 11,523.8 | 11,386.4 |
| Balance at Year-End | | 19,572.2 | 12,140.4 | 11,523.8 | 11,386.4 |

* Based on 9-month 2018 Reserve Fund Variance Report

| Reserve / Reserve Fund Name (In \$000s) | Reserve / Reserve Fund Number | Projected Balance as of Dec. 31, 2018 * | Withdrawals (-) / Contributions (+) | | |
|---|--|---|-------------------------------------|----------|----------|
| | | | 2019 | 2020 | 2021 |
| | | \$ | \$ | \$ | \$ |
| Projected Beginning Balance | | 25,502.0 | | | |
| National Child Care Benefit Support | XR2102 | | | | |
| <i>Proposed Withdrawals (-)</i> | | | | | |
| Funding Child Care Subsidies | | | (2,200.0) | | |
| <i>Contributions (+)</i> | | | | | |
| Total Reserve / Reserve Fund Draws / Contributions | | 25,502.0 | (2,200.0) | - | - |
| Other Program / Agency Net Withdrawals & Contributions | | | | | |
| Balance at Year-End | | 25,502.0 | (2,200.0) | - | - |

* Based on projected actuals provided by TESS

Corporate Reserve / Reserve Funds

| Reserve / Reserve Fund Name (In \$000s) | Reserve / | Projected | Withdrawals | | |
|---|-----------|-----------------|----------------|----------------|----------------|
| | | | 2019 | 2020 | 2021 |
| | | \$ | \$ | \$ | \$ |
| Projected Beginning Balance | | 25,869.7 | | | |
| Sick Leave Reserve Fund | XR1007 | | | | |
| <i>Withdrawals (-)</i> | | | (162.0) | (162.0) | (162.0) |
| <i>Contributions (+)</i> | | | | | |
| Total Reserve / Reserve Fund Draws / Contributions | | 25,869.7 | (162.0) | (162.0) | (162.0) |
| Other Program / Agency Net Withdrawals & Contributions | | | | | |
| Balance at Year-End | | 25,869.7 | (162.0) | (162.0) | (162.0) |

* Based on 9-month 2018 Reserve Fund Variance Report

| Reserve / Reserve Fund Name (In \$000s) | Reserve / | Projected | Withdrawals | | |
|---|-----------|-----------------|----------------|----------------|----------------|
| | | | 2019 | 2020 | 2021 |
| | | \$ | \$ | \$ | \$ |
| Projected Beginning Balance | | 31,921.8 | | | |
| Insurance Reserve Fund | XR1010 | | | | |
| <i>Withdrawals (-)</i> | | | (856.9) | (856.9) | (856.9) |
| <i>Contributions (+)</i> | | | | | |
| Total Reserve / Reserve Fund Draws / Contributions | | 31,921.8 | (856.9) | (856.9) | (856.9) |
| Other Program / Agency Net Withdrawals & Contributions | | | | | |
| Balance at Year-End | | 31,921.8 | (856.9) | (856.9) | (856.9) |

* Based on 9-month 2018 Reserve Fund Variance Report

Inflows and Outflows to/from Reserves and Reserve Funds

2019 – 2028 Capital Budget and Plan

Program Specific Reserve / Reserve Funds

| Reserve / Reserve Fund Name | Project / Sub-Project Name and Number | Projected Balance as at Dec 31, 2018 * | Contributions / (Withdrawals) | | | | | | | | | | 2019 - 2028 Total Contributions / (Withdrawals) |
|---|--|--|-------------------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|---|
| | | | 2019 Plan | 2020 Plan | 2021 Plan | 2022 Plan | 2023 Plan | 2024 Plan | 2025 Plan | 2026 Plan | 2027 Plan | 2028 Plan | |
| Child Care Capital Reserve Fund (XR1103) | Beginning Balance | 64,253 | 64,253 | 55,504 | 50,241 | 46,096 | 42,078 | 41,533 | 41,944 | 42,360 | 42,780 | 43,206 | 43,636 |
| | Withdrawals (-) | | | | | | | | | | | | |
| | Health and Safety Program ** | | (1,000) | (1,000) | (1,000) | (1,000) | (1,000) | (1,000) | (1,000) | (1,000) | (1,000) | (1,000) | (10,000) |
| | Major Capital | | (400) | (400) | (400) | (400) | (400) | (400) | (400) | (400) | (400) | (400) | (4,000) |
| | St John the Evangelist Catholic School | | (208) | | | | | | | | | | (208) |
| | Bridletown Community Centre | | | | (190) | (200) | | | | | | | (390) |
| | David and Mary Thompson | | | (121) | | (87) | (131) | | | | | | (339) |
| | Advent Health Child Care | | (150) | | | | | | | | | | (150) |
| | Stanley Public School | | (1,246) | (1,134) | (500) | | | | | | | | (2,880) |
| | St Columba Catholic School | | (392) | | | | | | | | | | (392) |
| | St Barnabas Catholic School | | (1,000) | (463) | | | | | | | | | (1,463) |
| | St Roth Catholic School | | (390) | (506) | (400) | | | | | | | | (1,296) |
| | St Bartholomew Catholic School | | (240) | (600) | (683) | | | | | | | | (1,523) |
| | North East Scarborough Recreation Centre | | (134) | (1,146) | (1,146) | (619) | | | | | | | (3,045) |
| | TCH Lawrence | | (1,313) | (140) | | | | | | | | | (1,453) |
| | TCH Needle Firway | | (100) | (400) | (1,250) | (1,250) | (825) | | | | | | (3,825) |
| | Mt Dennis Child Care Centre | | (5,905) | (2,000) | | | | | | | | | (7,905) |
| | Bendale Child Care Centre (Federal) | | (425) | | | | | | | | | | (425) |
| | Western North York | | (25) | | (62) | (300) | | | | | | | (387) |
| | Gilder | | (1,300) | (1,300) | | | | | | | | | (2,600) |
| Block 31 Child Care Centre | | (750) | | | | | | | | | | (750) | |
| Anishawabe Child Care Centre Bessarion | | (1,700) | | (400) | (2,000) | | | | | | | (2,400) | |
| Total Withdrawals | | | (16,678) | (9,210) | (6,031) | (5,856) | (2,356) | (1,400) | (1,400) | (1,400) | (1,400) | (1,400) | (47,131) |
| Contributions (+) | | | | | | | | | | | | | |
| Sale of 1 Hollis to Metrolinx | | | 5,905 | 2,000 | | | | | | | | | 7,905 |
| Funding 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 |
| Funding from CS Operating for emergency capital repairs | | | 320 | 320 | 320 | 320 | 320 | 320 | 320 | 320 | 320 | 320 | 3,200 |
| Interest | | | 704 | 627 | 566 | 518 | 491 | 491 | 496 | 500 | 506 | 510 | 5,409 |
| Total Contributions | | | 7,929 | 3,947 | 1,886 | 1,838 | 1,811 | 1,811 | 1,816 | 1,820 | 1,826 | 1,830 | 26,514 |
| Total Reserve Fund Balance at Year-End | | 64,253 | 55,504 | 50,241 | 46,096 | 42,078 | 41,533 | 41,944 | 42,360 | 42,780 | 43,206 | 43,636 | 43,636 |

* Based on the 2018 Q3 variance report

Corporate Reserve/ Reserve Funds

| Reserve / Reserve Fund Name | Project / Sub-Project Name and Number | Projected Balance as at Dec 31, 2018 * | Contributions / (Withdrawals) | | | | | | | | | | 2018 - 2027 Total Contributions / (Withdrawals) | |
|---|--|--|-------------------------------|----------------|----------------|----------------|----------------|---------------|---------------|---------------|---------------|---------------|---|-----------------|
| | | | 2019 Plan | 2020 Plan | 2021 Plan | 2022 Plan | 2023 Plan | 2024 Plan | 2025 Plan | 2026 Plan | 2027 Plan | 2028 Plan | | |
| Development Charges Reserve Fund (XR2122) | Beginning Balance | 14,666 | 14,666 | 10,902 | 9,435 | 8,723 | 10,507 | 14,490 | 19,302 | 24,124 | 28,646 | 33,212 | 37,870 | |
| | Withdrawals (-) | | | | | | | | | | | | | |
| | St John the Evangelist Catholic School | | (2,417) | | | | | | | | | | (2,417) | |
| | Bridletown Community Centre | | | (1,750) | (1,460) | (300) | | | | | | | (3,510) | |
| | David and Mary Thompson | | | (138) | (960) | (1,593) | (829) | | | | | | (3,520) | |
| | St Barnabas Catholic School | | | (460) | | | | | | | | | (460) | |
| | Stanley Public School | | (517) | | | | | | | | | | (517) | |
| | St Roth Catholic School | | (310) | | | | | | | | | | (310) | |
| | St. Bartholomew Catholic School | | (460) | | | | | | | | | | (460) | |
| | North East Scarborough Recreation Centre | | (34) | (286) | (286) | (155) | | | | | | | (761) | |
| | Block 31 Child Care Centre | | (781) | | | | | | | | | | (781) | |
| | Western North York | | (225) | (1,750) | (1,188) | (350) | | | | | | | (3,513) | |
| | Wallace Emerson | | (250) | (1,741) | (1,042) | (650) | | | | | | | (3,683) | |
| | Bessarion | | (2,700) | | (600) | | | | | | | | (3,300) | |
| | Total Withdrawals | | | (7,694) | (6,125) | (5,536) | (3,048) | (829) | - | - | - | - | - | (23,232) |
| | Contributions (+) | | | | | | | | | | | | | |
| Development Contributions | | | 3,930 | 4,658 | 4,824 | 4,832 | 4,812 | 4,812 | 4,822 | 4,522 | 4,566 | 4,658 | 46,436 | |
| Interest | | | 145 | 111 | 102 | 112 | 145 | 196 | 252 | 306 | 359 | 412 | 2,140 | |
| Total Contributions | | | 3,930 | 4,658 | 4,824 | 4,832 | 4,812 | 4,812 | 4,822 | 4,522 | 4,566 | 4,658 | 46,436 | |
| Total Reserve Fund Balance at Year-End | | 14,666 | 10,902 | 9,435 | 8,723 | 10,507 | 14,490 | 19,302 | 24,124 | 28,646 | 33,212 | 37,870 | 37,870 | |