

# 2020 Budget Notes

## Children's Services

*While we aim to provide fully accessible content, there is no text alternative available for some of the content within these pages. If you require alternate formats or need assistance understanding our charts, graphs, or any other content, please contact us at 416-395-6449 or [Ritu.Sadana@toronto.ca](mailto:Ritu.Sadana@toronto.ca).*

### 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
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### 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.

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### Who we serve

#### **Child Care Delivery**

- Children in Child Care
- Parents / Guardians

#### **Beneficiaries**

- Resident Families and Children
- Child Care Service Providers

#### **Child Care System Management**

- Parents / Guardians
- Province of Ontario

#### **Beneficiaries**

- Resident Families and Children
  - Child Care Service Providers
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## Budget at a glance

STAFF RECOMMENDED OPERATING BUDGET				STAFF RECOMMENDED 10-YEAR CAPITAL PLAN			
\$Million	2020	2021	2022	\$Million	2020	2021-2029	Total
Revenues	\$543.8	\$543.8	\$543.8	Gross Expenditures	\$14.3	\$75.5	\$89.8
Gross Expenditures	\$635.4	\$644.7	\$654.3	Debt	\$1.3	\$13.6	\$14.9
Net Expenditures	\$91.6	\$100.9	\$110.5				
Approved Positions	1,079.8	1,079.8	1,079.8				

## Key service outcomes

Outcomes	Description
<b>Increase access to child care fee subsidies for eligible families</b>	Provide fee subsidies to help eligible families with the full or partial cost of child care, based on a provincially-mandated income test
<b>Build capacity to meet demand for affordable child care spaces</b>	Pursue opportunities to expand child care spaces and give funding to service providers to keep fees affordable for all families

## Goals and metrics

Planned Activities to Achieve Outcomes	2018 Actual	2019 Proj. Actual	2020 Target	Status
 Child Care Fee Subsidies	30,490	30,700	30,700	<span style="color: yellow;">●</span>
 New Licensed Child Care Spaces	3,425	3,358	2,900	<span style="color: green;">●</span>
 Families Enrolled in My Child Care Account Portal	12,609	21,572	25,000	<span style="color: green;">●</span>

## Our experience and success

- More than 40,625 children from over 28,000 families benefited from a fee subsidy in 2019, 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 Phase 1 of the 10-year "*Toronto's Licensed Child Care Growth Strategy*" (the Growth Strategy) with more than 3,358 new spaces projected to be introduced in 2019
- Supported the creation of 5 new Indigenous-led child and family programs, including 3 new Indigenous EarlyON Child and Family Centres and 3 culturally responsive mobile programs
- Continued to provide communities with data and research that measures the well-being of Toronto's children and families, updating over 100 indicators for the fully interactive [Raising the Village](#) website

## Key challenges and risks

- Beginning in 2020, the provincial government has shifted expansion plan funding, which supports access to spaces for children under age 4, fee subsidies, and affordability for families, from 100% provincially funded to an 80% provincial / 20% municipal cost-share. This represents a loss of \$15.1 million in provincial funding starting in 2020, which has been partially offset by a one-time increase in core funding of \$12.3 million from the province
- Affordability is a barrier for many families wishing to access child care; and stable, predictable base funding for operators is a critical factor in mitigating child care fee increases
- Based on population projections, approximately 140,000 children aged 0-4 are expected to live in Toronto by 2026. Having enough licensed child care available to serve 50% of those children will require the creation of an additional 30,000 spaces. Capital development, including retrofits, takes on average 3 to 4 years from agreement to completion, land costs are extremely high in Toronto, and because of licensing requirements, appropriate spaces for child care development are limited

## Priority actions

- Begin Phase 2 of the Growth Strategy, continuing to build on Phase 1 successes, by growing capacity, improving affordability for all families through fee subsidies and stable funding to child care operators, and supporting a thriving child care workforce
- Increase the number of licensed child care spaces through building new child care centres, expanding existing centres, or retrofitting other spaces for child care programs in partnership with the Province, school boards and the community

## Our key service levels



Provide support to 1,059 licensed child care centres, and 80,176 spaces



50,400 family interactions to support navigation of the child care system



Provide services for 4,100 children with extra support needs and their families

## Key service deliverables

- Continue work with school boards, other human services, and community partners to organize a coordinated system that provides accessible and affordable services to ensure the best possible outcomes for children and their families
- Begin implementation of 2020 – 2024 Service Plan, and continue to support broader City-wide strategies and plans, such as the Poverty Reduction Strategy and Fair Pass Transit Discount Program
- Provide fee subsidies through community child care centres and through Toronto Early Learning Child Care Services (TELCCS) centres that help eligible families manage the cost of early learning and care
- Transform service delivery through business process reengineering and implementation of technology solutions (i.e. "*My Child Care Account*") to manage growth, improve customer experience and respond to changing provincial policies
- Develop an EarlyON Growth Strategy and continue to conduct system planning and provide funding for over 270 EarlyON Centres operated by 53 different organizations, while supporting service coordination and enhanced integration with community services

## RECOMMENDATIONS

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

1. City Council approve the 2020 Staff Recommended Operating Budget for Children's Services of \$635.4 million gross, \$91.6 million net for the following services:

<b>Service:</b>	<b>Gross (\$000s)</b>	<b>Revenue (\$000s)</b>	<b>Net (\$000s)</b>
Child Care Delivery	468,992.4	390,074.3	78,918.1
Child Care System Management	166,424.8	153,728.2	12,696.6
<b>Total Program Budget</b>	<b>635,417.2</b>	<b>543,802.5</b>	<b>91,614.7</b>

2. City Council approve the 2020 staff complement for Children's Services of 1,079.8 positions, all of which are operating positions.
3. City Council approve 2020 Staff Recommended Capital Budget for Children's Services with cash flows and future year commitments totaling \$71.451 million as detailed by project in appendix 5a.
4. City Council approve the 2021-2029 Staff Recommended Capital Plan for Children's Services totalling \$18.379 million in project estimates as detailed by project in Appendix 5b.
5. City Council direct that all sub-projects with third party financing be approved conditionally, subject to the receipt of such financing in 2020 and if such funding is not forthcoming, their priority and funding be reassessed by City Council relative to other City-financed priorities and needs.

### Program / Agency:

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# 2020 STAFF RECOMMENDED OPERATING BUDGET

## 2020 OPERATING BUDGET OVERVIEW

**Table 1: 2020 Staff Recommended Operating Budget by Service**

(\$000s)	2018 Actual	2019 Projected Actual	2020 Base Budget	2020 New / Enhanced	2020 Staff Rec'd Budget	Change v. 2019 Projected Actual	
By Service	\$	\$	\$	\$	\$	\$	%
<b>Revenues</b>							
Child Care Delivery	498,037.8	393,061.5	390,074.3		390,074.3	(2,987.2)	(0.8%)
Child Care System Management	51,388.7	154,076.4	153,728.2		153,728.2	(348.2)	(0.2%)
<b>Total Revenues</b>	549,426.5	547,137.9	543,802.5		543,802.5	(3,335.4)	(0.6%)
<b>Expenditures</b>							
Child Care Delivery	445,630.8	467,386.8	468,992.4		468,992.4	1,605.6	0.3%
Child Care System Management	174,614.1	164,128.2	166,424.8		166,424.8	2,296.6	1.4%
<b>Total Gross Expenditures</b>	620,245.0	631,515.1	635,417.2		635,417.2	3,902.1	0.6%
<b>Net Expenditures</b>	70,818.4	84,377.2	91,614.7		91,614.7	7,237.5	8.6%
<b>Approved Positions</b>	1,068.6	1,112.7	1,079.8		1,079.8	(32.9)	(3.0%)

### COSTS TO MAINTAIN EXISTING SERVICES

**Total 2020 Base Budget** expenditures of \$635.4 million gross reflecting an increase of \$3.9 million in spending above 2019 projected year-end actuals predominantly arising from:

- Inflationary increases to funding for child care operators' and agencies' actual operating costs, which facilitates the delivery of quality child care programs, supports the child care workforce, and mitigates child care fee increases
- Partially offset by base expenditure savings resulting from a line-by-line review, the transition of directly operated kindergarten and school-age programs to schools, and reductions in administrative costs related to updated provincial policies and reporting requirements

**Total 2020 Base Budget** revenues of \$543.8 million reflecting a decrease of \$3.3 million over 2019 forecasted revenues primarily attributable to:

- Impacts of provincial funding losses, partially offset by anticipated increases in family contributions to the cost of child care

### EQUITY IMPACTS OF BUDGET CHANGES

**Increasing equity for women and families with low income:** Children Services' 2020 Staff Recommended Operating Budget includes investments to improve childcare affordability, which will have a positive impact on low-income families and low-income women, increasing their access to child care. These investments, which are a component of the Growth Strategy, support the City's Poverty Reduction Strategy as well as Council's commitment to increasing women's equity.

**2020 STAFF RECOMMENDED OPERATING BUDGET KEY DRIVERS**

The 2020 Staff Recommended Operating Budget for Children's Services is \$635.4 million gross or 0.6% higher than the 2019 Projects Actuals. Table 2a below summarizes the key cost drivers for the base budget, while Table 2b summarizes other Efficiencies and Savings

**Table 2a: 2020 Key Drivers – Base Budget**

Key Cost Drivers (\$000)	2018 Actuals	2019 Proj. Actuals	2020 Staff Rec'd Base Budget	Year over Year Changes	
				\$	%
<b>Expenditures</b>					
1 Salaries and Benefits	92,497.8	98,067.2	99,417.3	1,350.1	1.4%
2 Materials & Supplies	1,705.8	2,652.6	2,001.5	(651.1)	(24.5%)
3 Equipment	1,004.8	982.4	835.4	(147.0)	(15.0%)
4 Service and Rent **	520,789.8	521,872.2	528,940.1	7,067.9	1.4%
5 Contribution To Capital		1,299.0	1,101.0	(198.0)	(15.2%)
6 Contribution To Reserves **	1,350.6	1,460.3	1,460.3	-	
7 Other Expenditures	2,896.1	5,181.3	1,661.6	(3,519.7)	(67.9%)
<b>Total Expenditures</b>	<b>620,245.0</b>	<b>631,515.1</b>	<b>635,417.2</b>	<b>3,902.1</b>	<b>0.6%</b>
<b>Revenues</b>					
1 Provincial Subsidies	466,575.8	466,627.9	462,603.4	(4,024.5)	(0.9%)
2 Federal Subsidies	32,960.0	31,538.0	28,671.0	(2,867.0)	(9.1%)
3 User Fees & Donations	40,551.6	41,200.0	40,156.2	(1,043.8)	(2.5%)
4 Transfers From Capital	180.1	771.9	771.9		
5 Other Revenues	9,159.2	7,000.0	11,600.0	4,600.0	65.7%
<b>Total Revenues</b>	<b>549,426.5</b>	<b>547,137.9</b>	<b>543,802.5</b>	<b>(3,335.3)</b>	<b>(0.6%)</b>
<b>Net Expenditures</b>	<b>70,818.4</b>	<b>84,377.2</b>	<b>91,614.7</b>	<b>7,237.5</b>	<b>8.6%</b>

\*2019 Q3 Proj Actuals

\*\*2020 changes reflects ending of City Council approved reserve funding strategy and alignment with operational requirements

**Salaries and Benefits**

- Increase is primarily due to inflationary increases to benefits on existing positions

**Service and Rent**

- A 2.1% inflationary increase to child care operators provides funding stability and supports affordability for families by mitigating child care fee increases

**Other Expenditures**

- Reflects reductions in administrative costs and the transfer of funding for authorized recreation programming to Parks, Forestry & Recreation, which offsets with other revenues

**Provincial Subsidies:**

- An overall reduction in the 2020 Provincial Allocation for child care programming of \$2.8 million, is comprised of:
  - A \$15.1 million decrease in Expansion Plan funding as a result of the shift from a 100% provincially funded program to an 80/20 cost-share relationship
  - Partially offset by a \$12.3 million increase in core funding confirmed for 2020 only
- An additional decrease of \$1.2 million over 2019 projected actuals reflects adjustments to other designated funding streams and the ending of time-limited programming

**Federal Subsidies**

- Allocation is projected to remain consistent with 2019 levels, with year-over-year changes attributable to timing of funding receipt

**User Fees & Donations**

- Reductions are related to the transfer of five directly-operated kindergarten and school-age programs to schools

**Other Revenues**

- The Ministry of Education's current Education Funding Formula for school boards does not cover the occupancy costs for early learning and child care space in schools. Early-years programs are treated as tenants of schools rather than as part of the education system
  - In previous years, the City supported 100% of the occupancy costs by providing a grant to the school boards of approximately \$5.8 million (funded through program reserves as a bridging strategy); the province has recently signalled that 80% of these costs or \$4.6 million may be eligible for cost-sharing through the existing provincial funding allocation. Concurrently, in 2020, the City is ending the use of reserves to fund this programming, which creates a \$1.2 million pressure on the property tax base
- Included as well are the anticipated impacts of changes related to claimable child care costs for eligible Ontario Works recipients, and the transfer of authorized recreation programming supports to Parks, Forestry & Recreation, with the impact included in Other Expenditures
- The 2019 Other Revenues projections are trending lower than expected as a result of higher than expected User Fees from family contributions to the cost of child care

**Table 2b: Other Efficiencies / Savings**

Recommendation	Type	(\$000s)									
		2020				2021			2022		
		Revenue	Gross	Net	Positions	Gross	Net	Positions	Gross	Net	Positions
Reduction in Base Expenditures/Realignment of Budget	Line by Line		(568.8)	(568.8)	-	(568.8)	(568.8)		(568.8)	(568.8)	
Rationalization of Directly Operated Child Care Services	AG Recs	(2,034.9)	(3,328.5)	(1,293.6)	(24.9)	(3,335.6)	(1,300.7)	(24.9)	(3,343.3)	(1,308.4)	(24.9)
Consolidate and Streamline Operations	Efficiencies		(1,200.4)	(1,200.4)	(8.0)	(1,237.9)	(1,237.9)	(8.0)	(1,277.3)	(1,277.3)	(8.0)
<b>Budget Increase/(Decrease)</b>		<b>(2,034.9)</b>	<b>(5,097.6)</b>	<b>(3,062.7)</b>	<b>(32.9)</b>	<b>(5,142.3)</b>	<b>(3,107.4)</b>	<b>(32.9)</b>	<b>(5,189.3)</b>	<b>(3,154.4)</b>	<b>(32.9)</b>

The Recommended 2020 Operating Budget includes a \$5.1 million reduction in gross expenditures and a reduction in revenues of \$2.0 million identified as part of the internal budget review as follows:

### Line-by-Line

- A review of all non-salary base expenditures resulted in savings of \$0.6 million

### AG Recommendations

- In consideration of Auditor General recommendations (2018.AU12.2), and in alignment with the joint review of City-run child care centres with the City Manager's Office, Children's Services continues to evaluate and implement opportunities to achieve optimal value for public funds while maintaining required staffing, program quality and optimal outcomes for children, families and communities

School boards now have a legislative requirement to ensure there are before and after school programs in schools where there is demand and viability. Consequently, Children's Services will be able to transition five directly operated kindergarten and school-age programs to schools in 2019-20, resulting in a net savings of \$1.3 million and a reduction of 24.9 positions with no overall service level impacts

### Efficiencies

- Reengineering existing workflows, continued adoption of technology-based solutions, a reduction in provincial child care reporting requirements, and the elimination of the provincial application process for wage enhancement funding will create net savings of \$1.2 million through the reduction of 8.0 positions

### Note:

- For additional information on 2020 key cost drivers refer to Appendix 1 as well as [Appendix 2](#) for a more detailed listing and descriptions of the 2020 Staff Recommended Service.

**2021 & 2022 OUTLOOKS****Table 3: 2021 and 2022 Outlooks**

(\$000s)	2019 Projected Actual	2020 Staff Rec'd Budget	2021 Outlook	2022 Outlook
	\$	\$	\$	\$
Revenues	547,137.9	543,802.5	543,802.5	543,802.5
Gross Expenditures	631,515.1	635,417.2	644,708.7	654,291.4
<b>Net Expenditures</b>	<b>84,377.2</b>	<b>91,614.7</b>	<b>100,906.1</b>	<b>110,488.9</b>
<b>Approved Positions</b>	<b>1,112.7</b>	<b>1,079.8</b>	<b>1,079.8</b>	<b>1,079.8</b>

**Key 2021 drivers**

The 2021 Outlook reflects an anticipated \$9.3 million or 1.4% increase in gross expenditures and unchanged revenues compared to the 2020 Recommended Budget with key drivers noted below:

- Additional resources required due to inflationary increases for salaries and benefits and for funding to support child care operators' and agencies' actual operating costs
- Revenue levels have not been adjusted as the Province is undertaking a review of the existing child care funding formula and allocations have not been released. (Note)\*

**Key 2022 drivers**

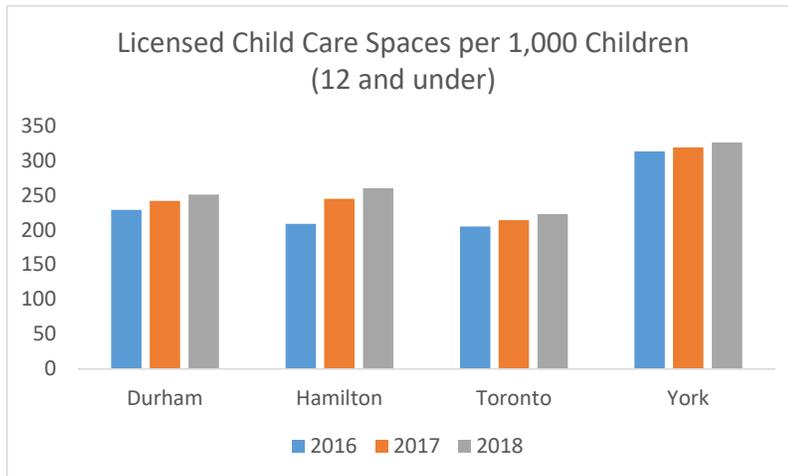
The 2022 Outlook reflects an anticipated \$9.6 million or 1.5% increase in gross expenditures and unchanged revenues compared to the 2021 Outlook with key drivers noted below:

- Additional resources required due to inflationary increases for salaries and benefits and for funding to support child care operators' and agencies' actual operating costs
- Revenue levels have not been adjusted as the Province is undertaking a review of the existing child care funding formula and allocations have not been released (Note)\*

\*Note: Historically, provincial funding allocations and guidelines for child care and early years programming have been provided annually. The province is currently undertaking a review of the existing funding formula and associated policies with one of the goals being to provide multi-year funding allocations to municipalities. These allocations would include one year of confirmed funding and two years of planning allocations to support strategic planning and decision making.

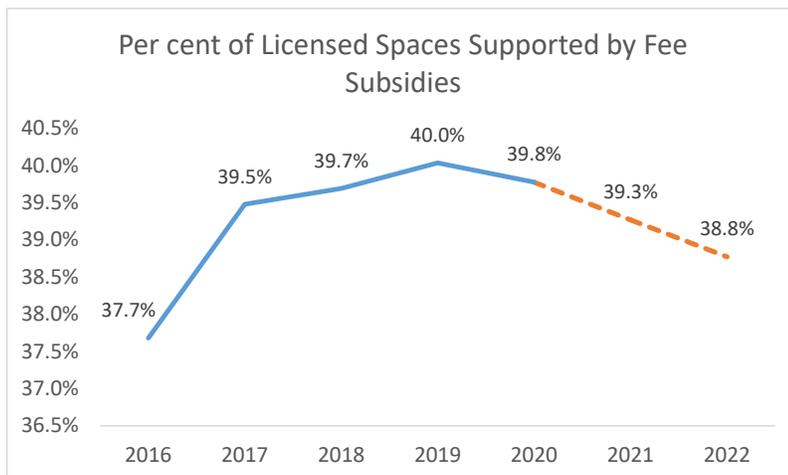
## How well we are doing

### Performance measures

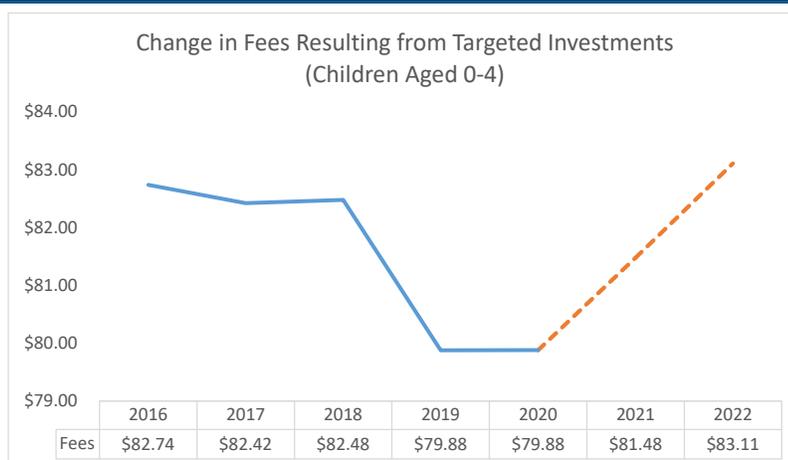


### Behind the numbers

- This measure compares the number of licensed spaces in child care centres and home child care agencies in the City of Toronto and surrounding municipalities and regions
- While the City of Toronto contains approximately 20% of the total available licensed child care spaces in Ontario, it continues to rank below other jurisdictions in proportionate access for families. The Growth Strategy outlines a plan to add an additional 30,000 licensed child care spaces by 2026



- In order to achieve the Growth Strategy vision of serving 50% of 0-4 year olds, the number of available fee subsidies would also have to increase by approximately 17,000 to maintain a 40% ratio of fee subsidies to spaces
- As of November 2019, the fee subsidy waitlist was over 15,000, highlighting the need for continued investment in fee subsidies in 2021 and beyond

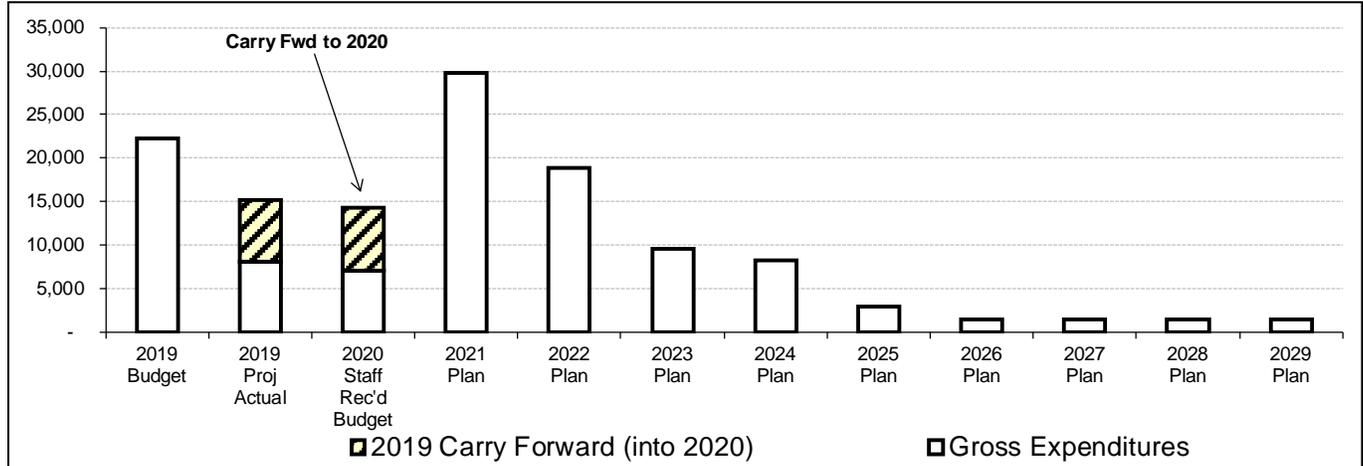


- Affordability is a key barrier to accessing child care, and growth in the licensed child care system must be accompanied by strategies that improve affordability, or spaces will remain inaccessible to many families
- Through the implementation of Phase 1 of the Growth Strategy, average fees for families with children aged 0-4 have decreased by 3.5% from 2016 levels. The Strategy's goal of a 25-40% reduction in fees by 2026 will require continued incremental investments

# 2020 – 2029 STAFF RECOMMENDED CAPITAL BUDGET AND PLAN

**2020 – 2029 CAPITAL BUDGET & PLAN OVERVIEW**

**Chart 1: 10-Year Capital Plan Overview**  
(\$000)



		2020 Staff Recommended Capital Budget and 2021 - 2029 Capital Plan										
		2019		2020	2021	2022	2023	2024	2020 - 2024	2025 - 2029	Total 10 Year Plan	
		Budget	Projected Actual									
<b>Gross Expenditures by Project Category:</b>												
Health & Safety & Legislated												
SOGR		1,285	1,285	1,226	1,367	1,540	1,496	1,496	7,125	7,480	14,605	
Service Improvement & Growth		21,042	6,838	13,038	28,411	17,322	8,175	6,729	73,675	1,550	75,225	
<b>Total by Project Category</b>		<b>22,327</b>	<b>8,123</b>	<b>14,264</b>	<b>29,778</b>	<b>18,862</b>	<b>9,671</b>	<b>8,225</b>	<b>80,800</b>	<b>9,030</b>	<b>89,830</b>	
<b>Financing:</b>												
<b>Debt</b>		<b>1,285</b>	<b>1,285</b>	<b>1,276</b>	<b>1,575</b>	<b>1,540</b>	<b>1,496</b>	<b>1,496</b>	<b>7,383</b>	<b>7,480</b>	<b>14,863</b>	
Reserves/Reserve Funds		12,762	3,022	9,467	22,067	11,685	2,156	3,038	48,413	-	48,413	
Development Charges		5,190	1,862	2,321	4,336	2,913	4,519	2,691	16,780	550	17,330	
Provincial												
Federal												
Debt Recoverable		-	-	-	-	-	-	-	-	-	-	
Other Revenue		3,091	1,954	1,200	1,800	2,724	1,500	1,000	8,224	1,000	9,224	
<b>Total Financing</b>		<b>22,327</b>	<b>8,123</b>	<b>14,264</b>	<b>29,778</b>	<b>18,862</b>	<b>9,671</b>	<b>8,225</b>	<b>80,800</b>	<b>9,030</b>	<b>89,830</b>	

**Changes to Existing Projects**  
(\$15.4M)

Project costs have increased due to change in scope and to inflation in construction costs over the past 3 years reflected as follows:

- Mount Dennis (\$7.0M)
- Anishnawbe (\$1.8M)
- St. Roch (\$1.3M)
- David & Mary Thomson (\$1.1M)
- Wallace Emerson (\$1.1M)
- Western North York (\$1.1M)
- North East Scarborough (\$1.1M)

**New Projects**  
(\$0.7M)

- Bayside Child Care Centre \$0.7M

**Capital Needs Constraints**  
(\$0.0M)

- N/A

**Note:**

For additional information, refer to [Appendix 5](#) for a more detailed listing of the 2020 and 2021-2029 Capital Budget & Plan by project; [Appendix 6](#) for Reporting on Major Capital Projects – Status Update; and [Appendix 7](#) for Capital Needs Constraints, respectively

**2020 – 2029 CAPITAL BUDGET AND PLAN****\$89.8 Million 10-Year Gross Capital Program**

		
<b>New Child Care Centres</b>	<b>Aging Infrastructure</b>	<b>Information Technology</b>
\$71.0 M 79.0%	\$14.6 M 16.3%	\$4.2 M 4.7%
New child care centres built to increase access to licensed child care, in alignment with the Growth Strategy	State of good repair to City-run child care centres	Growing Child Care for Toronto  My Child Care Account

**How the Capital Program is Funded**

<b>City of Toronto</b>		<b>Provincial Funding</b>	<b>Federal Funding</b>
<b>\$89.8 M 100.0%</b>		<b>\$0 M 0%</b>	<b>\$0 M 0%</b>
Debt	\$ 14.9 M		
Reserve Draws*	\$ 48.4 M		
Development Charges	\$ 17.3 M		
Other **	\$ 9.2 M		

\*Historically, the "Child Care Capital Reserve Fund" has been funded by all three orders of government, with significant contributions through both the Provincial Expansion Plan funding introduced in 2017 and the "Canada-Ontario Early Learning and Child Care Agreement"

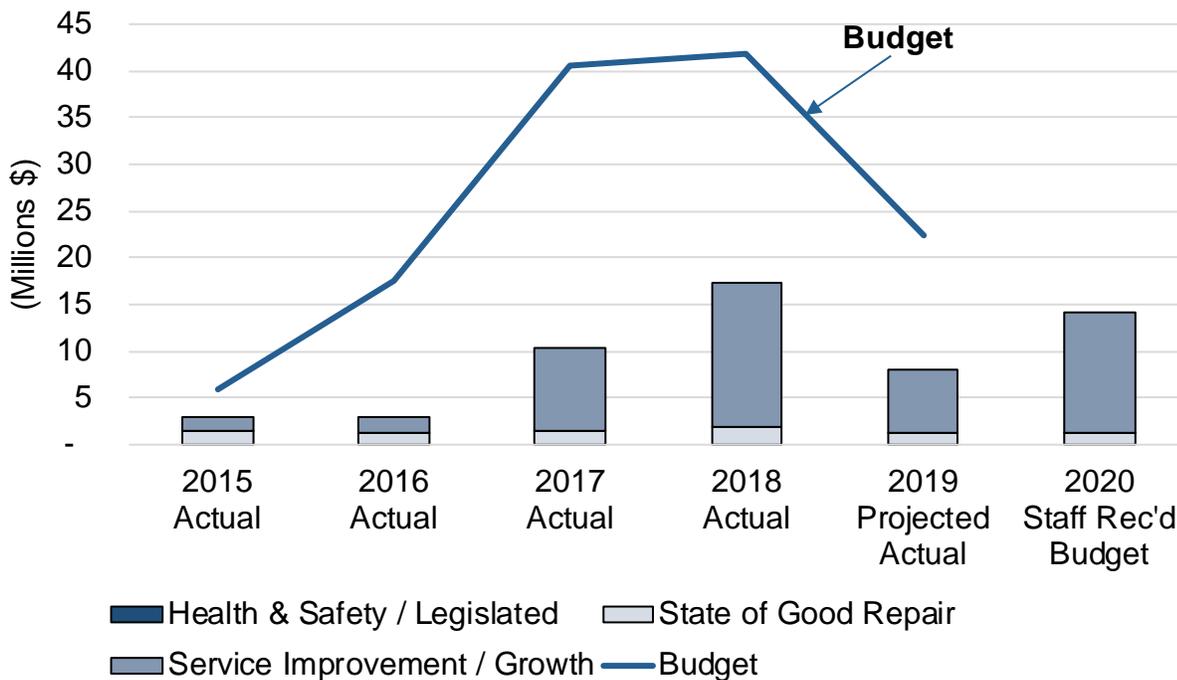
\*\*Other funding includes a \$5.0 million contribution from the Ontario Gaming GTA LP for the construction of the Woodbine Child Care Centre, and \$4.2 million for the Growing Child Care for Toronto information and technology project

**CAPACITY TO SPEND REVIEW**

The Recommended 10-Year Capital Plan has been developed with consideration of historical demonstrated ability to spend within any given year of the ten year capital plan. A review was undertaken to ensure budgets align with the Children's Services' ability to spend and the market's capacity to deliver. As Children's Services relies primarily on third party partners to deliver projects, cash flow requirements are developed in consultation with partners.

Key component in determining an appropriate level of annual cash flows include historical capacity to spend reviews by project categories (Chart 2 below) as well as the level of projected 2019 underspending that will be carried forward into 2020 to complete capital work.

**Chart 2 – Capacity to Spend**



Category (in \$ Million)	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Projected Actual	2020 Staff Rec'd Budget
Health & Safety / Legislated						
State of Good Repair	1.570	1.206	1.441	2.006	1.285	1.226
Service Improvement / Growth	1.454	1.802	8.869	15.295	6.838	13.038
<b>Total</b>	<b>3.024</b>	<b>3.008</b>	<b>10.310</b>	<b>17.301</b>	<b>8.123</b>	<b>14.264</b>
<b>% Spent</b>	<b>52%</b>	<b>17%</b>	<b>25%</b>	<b>41%</b>	<b>36%</b>	

**Capacity to Spend Review Impact on the Recommended 10-Year Plan**

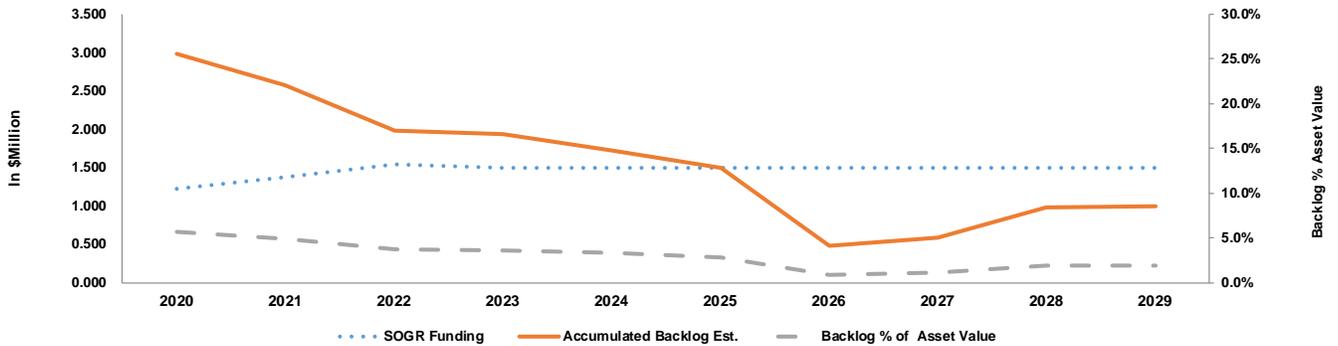
Based on the review of historical capital spending constraints, \$5.8 million in capital spending originally cash flowed in 2020 has been deferred to 2021 or future years. Key adjustments to the Capital Plan include:

- St. Barnabas Child Care Centre: \$1.3 million deferred to future years
- St. Roch Child Care Centre: \$1.5 million deferred to future years
- St. Bartholomew Child Care Centre: \$1.5 million deferred to future years
- Mount Dennis Child Care Centre: \$1.0 million deferred to future years

**STATE OF GOOD REPAIR (SOGR) FUNDING & BACKLOG**

The chart below depicts the SOGR funding and accumulated backlog estimates for key asset classes in Children's Services: Municipally Operated Child Care Centres.

**Chart 3: Total SOGR Funding & Backlog**  
State of Good Repair (SOGR) Funding & Backlog



\$ Million	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029
<b>SOGR Funding</b>	1.226	1.367	1.540	1.496	1.496	1.496	1.496	1.496	1.496	1.496
<b>Accumulated Backlog Est.</b>	2.987	2.581	1.975	1.932	1.729	1.502	0.473	0.583	0.982	0.994
<b>Backlog % of Asset Value</b>	5.6%	4.9%	3.7%	3.6%	3.3%	2.8%	0.9%	1.1%	1.9%	1.9%
<b>Total Asset Value</b>	53.081	53.081	53.081	53.081	53.081	53.081	53.081	53.081	53.081	53.081

- Children's Services has a legislative requirement to maintain its directly operated child care centres in a condition that meets strict licensing standards and promotes the health and well-being of children, families, and staff
- State of good repair projects account for \$14.6 million or 16.3% of the planned 10-year capital program, with the expectation that the backlog will be reduced to less than 2.0% of total asset value by 2029

**OPERATING IMPACT OF COMPLETED CAPITAL PROJECTS**

Approval of the 2020 Capital Budget will impact the 2020 Operating Budget by a total of \$0.1 million net for savings arising from the Customer Service Improvement project, as shown in Table 4 below.

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

Projects	2020 Budget		2021 Plan		2022 Plan		2023 Plan		2024 Plan		2020 - 2024		2020 - 2029	
	\$000s	Positions	\$000s	Positions	\$000s	Positions	\$000s	Positions	\$000s	Positions	\$000s	Positions	\$000s	Positions
<b>Previously Approved</b>														
<i>Customer Service Improvements</i>	(131)	-	-	-	-	-	-	-	-	-	(131)	-	(131)	-
<i>TCS Growing Child Care for Toronto</i>	-	-	(602)	-	(157)	2.6	77	-	61	-	(621)	2.6	(29)	2.6
<b>Sub-Total: Previously Approved</b>	(131)	-	(602)	-	(157)	3	77	-	61	-	(752)	2.6	(160)	2.6
<b>Total</b>	(131)	-	(602)	-	(157)	2.6	77	-	61.0	-	(752)	2.6	(160)	2.6

- The "*Customer Service Improvements Project*" will generate a reduction in gross expenditures in 2020, primarily resulting from savings in stationary supplies and a reduction in the cost of administration, reflecting business application enhancements
- The "*Growing Child Care for Toronto Project*" will support enhanced service system navigation for families and integrate three major components: client facing and business partner facing online portals, and enhanced web-based online facilities for staff. The future year operating impacts will be reviewed each year as part of the annual Operating Budget process

# APPENDICES

## Appendix 1

## 2020 Staff Recommended Operating Budget by Expenditure Category

Category (In \$000s)	2017	2018	2019	2019	2020	2020 Change from	
	Actual	Actual	Budget	Projected	Total Staff	2019 Projected	Actual
	\$	\$	\$	\$	\$	\$	%
Provincial Subsidies	373,915.7	466,575.8	485,222.6	466,627.9	462,603.4	(4,024.5)	(0.9%)
Federal Subsidies	14,347.2	32,960.0	28,671.0	31,538.0	28,671.0	(2,867.0)	(9.1%)
Other Subsidies							
User Fees & Donations	34,085.2	40,551.6	38,191.1	41,200.0	40,156.2	(1,043.8)	(2.5%)
Licences & Permits Revenue							
Transfers From Capital	76.7	180.1	771.9	771.9	771.9		
Contribution From Reserves/Reserve Funds	924.3		7,581.2		1,400.0	1,400.0	
Sundry and Other Revenues	24.8	100.8					
Inter-Divisional Recoveries	9,114.8	9,058.4	10,200.0	7,000.0	10,200.0	3,200.0	45.7%
<b>Total Revenues</b>	<b>432,488.8</b>	<b>549,426.5</b>	<b>570,637.9</b>	<b>547,137.8</b>	<b>543,802.5</b>	<b>(3,335.3)</b>	<b>(0.6%)</b>
Salaries and Benefits	85,656.3	92,497.8	100,802.2	98,067.2	99,417.3	1,350.1	1.4%
Materials & Supplies	1,727.0	1,705.8	2,652.6	2,652.6	2,001.5	(651.1)	(24.5%)
Equipment	699.5	1,004.8	982.4	982.4	835.4	(147.0)	(15.0%)
Service and Rent	404,247.4	520,789.8	544,137.2	521,872.2	528,940.1	7,067.9	1.4%
Contribution To Capital			1,299.0	1,299.0	1,101.0	(198.0)	(15.2%)
Contribution To Reserves/Reserve Funds	13,350.6	1,350.6	1,460.3	1,460.3	1,460.3		
Other Expenditures	4,747.6	188.7	2,000.6	2,000.6	16.8	(1,983.8)	(99.2%)
Inter-Divisional Charges	2,743.4	2,707.4	3,180.7	3,180.7	1,644.8	(1,535.9)	(48.3%)
<b>Total Gross Expenditures</b>	<b>513,171.7</b>	<b>620,245.0</b>	<b>656,515.1</b>	<b>631,515.0</b>	<b>635,417.2</b>	<b>3,902.2</b>	<b>0.6%</b>
<b>Net Expenditures</b>	<b>80,682.9</b>	<b>70,818.4</b>	<b>85,877.2</b>	<b>84,377.1</b>	<b>91,614.7</b>	<b>7,237.5</b>	<b>8.6%</b>
<b>Approved Positions</b>	<b>981.5</b>	<b>1,068.6</b>	<b>1,112.7</b>	<b>1,112.7</b>	<b>1,079.8</b>	<b>(32.9)</b>	<b>(3.0%)</b>

\* Year-End Projection Based on Q3 2019 Variance Report

## Appendix 2

## Summary of 2020 Service Changes

Form ID		Community and Social Services Program - Children's Services	Adjustments				2021 Plan Net Change	2022 Plan Net Change
Category	Equity Impact		Gross Expenditure	Revenue	Net	Approved Positions		
20705		Transition Directly Operated Child Care Svcs (TELCCS)						
51	No Impact	<b>Description:</b>						
<p>With a change in Provincial legislation, Children's Services will transition five directly operated kindergarten and school-age programs to schools in 2019-20, resulting cost saving of \$3.329 million gross and \$1.294 million net, and the reduction of 24.89 positions. Consistent with the Provincial Schools First model for before and after school care, school boards now have a legislative requirement to ensure there are before and after school programs in schools where there is demand and viability. Consequently, Children's Services has implemented changes that transition kindergarten and school-age care from directly operated centres to programs located in schools.</p>								
<b>Service Level Impact:</b>								
Council approved Service Levels will not be affected by this change.								
<b>Equity Statement:</b>								
This proposal is unlikely to have an equity impact.								
<b>Service: Child Care Delivery</b>								
Total Staff Recommended Changes:		(3,328.4)	(2,034.9)	(1,293.5)	(24.89)	(7.1)	(7.7)	
<b>Service: Child Care System Management</b>								
Total Staff Recommended Changes:		(0.0)	0.0	(0.0)	0.00	0.0	0.0	
<b>Staff Recommended Service Changes:</b>		<b>(3,328.5)</b>	<b>(2,034.9)</b>	<b>(1,293.6)</b>	<b>(24.89)</b>	<b>(7.1)</b>	<b>(7.7)</b>	
<hr/>								
Form ID		Community and Social Services Program - Children's Services	Adjustments				2021 Plan Net Change	2022 Plan Net Change
Category	Equity Impact		Gross Expenditure	Revenue	Net	Approved Positions		
20772		Consolidate and Streamline Operations						
51	No Impact	<b>Description:</b>						
<p>The division will re-align existing work flows, continue to innovate and modernize processes through the adoption of technology solutions, and incorporate the important foundational work supported by dedicated resources while reducing its complement by 8.0 positions for a net cost savings of \$1.200 million in 2020.</p>								
<b>Service Level Impact:</b>								
Council approved service levels will not be affected by this change.								
<b>Equity Statement:</b>								
This proposal is unlikely to have an equity impact.								
<b>Service: Child Care Delivery</b>								
Total Staff Recommended Changes:		(83.9)	0.0	(83.9)	(1.00)	(1.2)	(1.4)	
<b>Service: Child Care System Management</b>								
Total Staff Recommended Changes:		(1,116.5)	0.0	(1,116.5)	(7.00)	(36.3)	(38.0)	
<b>Staff Recommended Service Changes:</b>		<b>(1,200.4)</b>	<b>0.0</b>	<b>(1,200.4)</b>	<b>(8.00)</b>	<b>(37.5)</b>	<b>(39.3)</b>	
<hr/>								
<b>Summary:</b>								
<b>Staff Recommended Service Changes:</b>		<b>(4,528.9)</b>	<b>(2,034.9)</b>	<b>(2,494.0)</b>	<b>(32.89)</b>	<b>(44.6)</b>	<b>(47.1)</b>	
<b>Staff Recommended Base Budget:</b>		<b>635,417.2</b>	<b>543,802.5</b>	<b>91,614.7</b>	<b>1,079.77</b>	<b>9,291.5</b>	<b>9,582.7</b>	

## Appendix 3

### Summary of 2020 New / Enhanced Service Priorities Included in Budget

N/A

## Appendix 4

### Summary of 2020 New / Enhanced Service Priorities Not Included in Budget

N/A

### Appendix 5

#### 2020 Capital Budget; 2021 - 2029 Capital Plan Including Carry Forward Funding

Project Code	(In \$000s)	2020 Budget	2021 Plan	2022 Plan	2023 Plan	2024 Plan	2025 Plan	2026 Plan	2027 Plan	2028 Plan	2029 Plan	2020 - 2029 Total	Health & Safety & Legislated	SOGR	Growth & Improved Service
CS001	TELCCS - State of Good Repair	1,226	1,367	1,540	1,496	1,496	1,496	1,496	1,496	1,496	1,496	14,605		14,605	
CS002	Bridletown Community Centre (Child Care Centre)	350	750	1,250	1,250	300						3,900			3,900
CS003	David and Mary Thomson (Child Care Centre 7)	350	750	1,250	1,250	1,150	250					5,000			5,000
CS004	Wallace Emerson Child Care Centre	259	750	1,000	1,250	1,441	300					5,000			5,000
CS005	Western North York Child Care	350	650	1,000	1,000	2,000						5,000			5,000
CS006	Block 31 Child Care Centre	500										500			500
CS007	Stanley Public School	1,000	2,697									3,697			3,697
CS008	St. Barnabas Catholic School	850	1,573	500								2,923			2,923
CS009	St. Roch Catholic School	750	1,450	906								3,106			3,106
CS010	St. Bartholomew Catholic School	750	1,600	533								2,883			2,883
CS011	North East Scarborough Recreation Centre	289	800	1,500	1,500	838						4,927			4,927
CS012	TCH Lawrence Avenue Site	140										140			140
CS013	TCH Needle Firway	100	500	2,800	425							3,825			3,825
CS014	Mount Dennis Child Care Centre	5,000	8,991									13,991			13,991
CS015	TCS Growing Child Care for Toronto	1,200	1,300	1,724								4,224			4,224
CS016	Anishnawbe Child Care Centre	500	3,500	3,809								7,809			7,809
CS017	Gilder Child Care Centre	600	2,000									2,600			2,600
CS018	Woodbine Child Care Centre		500	1,000	1,500	1,000	1,000					5,000			5,000
CS019	Bayside Child Care Centre	50	600	50								700			700
	<b>Total Expenditures (including carry forward from 2019)</b>	<b>14,264</b>	<b>29,778</b>	<b>18,862</b>	<b>9,671</b>	<b>8,225</b>	<b>3,046</b>	<b>1,496</b>	<b>1,496</b>	<b>1,496</b>	<b>1,496</b>	<b>89,830</b>		<b>14,605</b>	<b>75,225</b>

Appendix 5a

2020 Cash Flow and Future Year Commitments Including Carry Forward Funding

Project Code	(In \$000s)	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	Total 2020 Cash Flow & FY Commits	Previously Approved	Change in Scope	New w/ Future Year
CS001	TELCCS - State of Good Repair	1,226										1,226			1,226
CS002	Bridletown Community Centre (Child Care Centre)	350	750	1,250	1,250	300						3,900	3,900		
CS003	David and Mary Thomson (Child Care Centre 7)	350	750	1,250	1,250	1,150	250					5,000	3,900	1,100	
CS004	Wallace Emerson Child Care Centre	259	750	1,000	1,250	1,441	300					5,000	3,900	1,100	
CS005	Western North York Child Care	350	650	1,000	1,000	2,000						5,000	3,900	1,100	
CS006	Block 31 Child Care Centre	500										500	500		
CS007	Stanley Public School	1,000	2,697									3,697	3,697		
CS008	St. Barnabas Catholic School	850	1,573	500								2,923	2,923		
CS009	St. Roch Catholic School	750	1,450	906								3,106	1,806	1,300	
CS010	St. Bartholomew Catholic School	750	1,600	533								2,883	2,483	400	
CS011	North East Scarborough Recreation Centre	289	800	1,500	1,500	838						4,927	3,827	1,100	
CS012	TCH Lawrence Avenue Site	140										140	140		
CS013	TCH Needle Firway	100	500	2,800	425							3,825	3,825		
CS014	Mount Dennis Child Care Centre	5,000	8,991									13,991	13,991		
CS015	TCS Growing Child Care for Toronto	1,200	1,300	1,724								4,224	4,224		
CS016	Anishnawbe Child Care Centre	500	3,500	3,809								7,809	6,000	1,809	
CS017	Gilder Child Care Centre	600	2,000									2,600	2,600		
CS019	Bayside Child Care Centre	50	600	50								700			700
	<b>Total Expenditure (including carry forward from 2019)</b>	<b>14,264</b>	<b>27,911</b>	<b>16,322</b>	<b>6,675</b>	<b>5,729</b>	<b>550</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>71,451</b>	<b>61,616</b>	<b>7,909</b>	<b>1,926</b>

The 2020 Cash Flow and Future Year Commitments as noted in the table above, reflects a sub-set of the 10-Year Capital Plan. This sub-set consists of 2020 and future year cash flow funding estimates for projects that have either previously received Council approval or will require approval in 2020 to begin, continue or complete capital work. This approval will enable Children's Services to begin work and/or commit funding for expenses that may not be incurred until 2021 or future years.

## Appendix 5b

## 2021 - 2029 Capital Plan

Project Code	(In \$000s)	2021 Plan	2022 Plan	2023 Plan	2024 Plan	2025 Plan	2026 Plan	2027 Plan	2028 Plan	2029 Plan	2021 - 2029 Total	Health & Safety & Legislated	SOGR	Growth & Improved Service
CS001	TELCCS - State of Good Repair	1,367	1,540	1,496	1,496	1,496	1,496	1,496	1,496	1,496	13,379		13,379	
CS018	Woodbine Child Care Centre	500	1,000	1,500	1,000	1,000					5,000			5,000
	<b>Total Expenditures (including carry forward from 2019)</b>	<b>1,867</b>	<b>2,540</b>	<b>2,996</b>	<b>2,496</b>	<b>2,496</b>	<b>1,496</b>	<b>1,496</b>	<b>1,496</b>	<b>1,496</b>	<b>18,379</b>		<b>13,379</b>	<b>5,000</b>

## Appendix 6

### Reporting on Major Capital Projects: Status Update

N/A

## Appendix 7

### Summary of Capital Needs Constraints (In \$ Millions)

N/A

## Appendix 8

### **2020 User Fee Changes** (Excludes User Fees Adjusted for Inflation)

N/A

## Appendix 9

### Inflows and Outflows to/from Reserves and Reserve Funds 2020 Operating Budget

#### Program Specific Reserve / Reserve Funds

Reserve / Reserve Fund Name (In \$000s)	Reserve / Reserve Fund Number	Projected Balance as of Dec. 31, 2019 *	Withdrawals (-) / Contributions (+)		
			2020	2021	2022
		\$	\$	\$	\$
<b>Beginning Balance</b>		<b>38,005.7</b>	<b>38,005.7</b>	<b>38,575.8</b>	<b>39,154.5</b>
Child Care Expansion Reserve Fund	XR1101				
<i>Withdrawals (-)</i>					
<i>Contributions (+)</i>					
<i>Interest</i>			570.1	578.6	587.3
<b>Total Reserve / Reserve Fund Draws / Contributions</b>		<b>38,005.7</b>	<b>38,575.8</b>	<b>39,154.5</b>	<b>39,741.8</b>
<b>Balance at Year-End</b>		<b>38,005.7</b>	<b>38,575.8</b>	<b>39,154.5</b>	<b>39,741.8</b>

\* Based on 9-month 2019 Reserve Fund Variance Report

## Corporate Reserve / Reserve Funds

Reserve / Reserve Fund Name (In \$000s)	Reserve / Reserve Fund Number	Withdrawals (-) / Contributions (+)		
		2020	2021	2022
		\$	\$	\$
<b>Beginning Balance *</b>		<b>25,183.10</b>	<b>16,736.19</b>	<b>8,289.28</b>
<b>Sick Leave Reserve Fund</b>	<b>XR1007</b>			
<i>Withdrawals (-)</i>				
Children's Services		0.00	0.00	0.00
Other Division/Agency Withdrawals		-48,960.30	-48,960.30	-48,960.30
	Total Withdrawals	-48,960.30	-48,960.30	-48,960.30
<i>Contributions (+)</i>				
Children's Services		161.98	161.98	161.98
Other Division/Agency Contributions		40,351.41	40,351.41	40,351.41
	Total Contributions	40,513.39	40,513.39	40,513.39
Total Reserve / Reserve Fund Draws / Contributions		-8,446.91	-8,446.91	-8,446.91
<b>Balance at Year-End</b>		<b>16,736.19</b>	<b>8,289.28</b>	<b>-157.64</b>

\* Based on 9-month 2019 Reserve Fund Variance Report

\*\* This schedule does not take into account the interest earned on the fund

Reserve / Reserve Fund Name (In \$000s)	Reserve / Reserve Fund Number	Withdrawals (-) / Contributions (+)		
		2020	2021	2022
		\$	\$	\$
<b>Beginning Balance *</b>		<b>29,462.41</b>	<b>26,435.42</b>	<b>23,282.94</b>
<b>Insurance Reserve Fund</b>	<b>XR1010</b>			
<i>Withdrawals (-)</i>				
Children's Services		0.00	0.00	0.00
Other Division/Agency Withdrawals		-65,835.19	-65,966.23	-65,970.84
	Total Withdrawals	-65,835.19	-65,966.23	-65,970.84
<i>Contributions (+)</i>				
Children's Services		978.35	978.35	978.35
Other Division/Agency Contributions		61,829.86	61,835.39	61,844.62
	Total Contributions	62,808.21	62,813.74	62,822.97
Total Reserve / Reserve Fund Draws / Contributions		-3,026.99	-3,152.49	-3,147.87
<b>Balance at Year-End</b>		<b>26,435.42</b>	<b>23,282.94</b>	<b>20,135.07</b>

\* Based on 9-month 2019 Reserve Fund Variance Report

Inflows and Outflows to/from Reserves and Reserve Funds

2020 – 2029 Capital Budget and Plan

Program Specific Reserve / Reserve Funds

Reserve / Reserve Fund Name (In \$000s)	Project / Sub Project Name and Number	Projected Balance as at Dec 31, 2019 *	Contributions / (Withdrawals)										Total	
			2020 Budget	2021 Plan	2022 Plan	2023 Plan	2024 Plan	2025 Plan	2026 Plan	2027 Plan	2028 Plan	2029 Plan		
XR1103 Child Care Capital Reserve Fund	Beginning Balance	86,984	86,984	78,959	56,288	45,041	43,296	40,669	41,085	41,505	41,931	42,361		
	<i>Withdrawals (-)</i>													
	North East Scarborough Recreation Centre		(189)	(173)	(1,500)	(1,500)	(838)						(4,200)	
	TCH Needle Firway		(100)	(500)	(2,800)	(425)							(3,825)	
	Child Care Centre Number 11 (Glider)		(600)	(2,000)									(2,600)	
	Stanley Public School		(483)	(2,697)									(3,180)	
	St. Barnabas Catholic School		(850)	(1,113)	(500)								(2,463)	
	St. Roch Catholic School		(440)	(1,450)	(906)								(2,796)	
	St. Bartholomew Catholic School		(640)	(1,250)	(533)								(2,423)	
	TCH Lawrence		(140)										(140)	
	Block 31 Child Care Centre		(500)										(500)	
	Western North York		(25)	(62)	(300)		(1,100)						(1,487)	
	Mount Dennis Child Care Centre		(5,000)	(8,991)									(13,991)	
	Bridletown Community Centre													
	(New Child Care Centre Number 6)			(190)	(200)								(390)	
	David and Mary Thomson													
	(New Child Care Centre Number 7)			(121)	(87)	(131)	(1,100)						(1,439)	
	Anishnawbe Child Care Centre		(500)	(3,500)	(3,809)								(7,809)	
	Bayside Child Care Centre			(20)	(50)								(70)	
	Wallace Emerson Child Care Centre				(1,000)	(100)							(1,100)	
	Bessarion CC (Child Care)			(600)									(600)	
	Human Service Intergration		(1,105)	(490)									(1,595)	
	Minor Capital expenses, regular projects		(400)	(400)	(400)	(400)	(400)	(400)	(400)	(400)	(400)	(400)	(4,000)	
	Playground Safety expenses		(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	(10,000)	
	<b>Total Withdrawals</b>			<b>(11,972)</b>	<b>(24,557)</b>	<b>(13,085)</b>	<b>(3,556)</b>	<b>(4,438)</b>	<b>(1,400)</b>	<b>(1,400)</b>	<b>(1,400)</b>	<b>(1,400)</b>	<b>(1,400)</b>	<b>(64,608)</b>
	<i>Contributions (+)</i>													
	Interest Income			627	566	518	491	491	496	500	506	510	510	5,215
Contribution from operating budget			320	320	320	320	320	320	320	320	320	320	3,200	
Contribution from Capital from Current for Playground Safety projects			1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	10,000	
Sale of 1 Hollis to Metrolinx			2,000										2,000	
<b>Total Contributions</b>			<b>3,947</b>	<b>1,886</b>	<b>1,838</b>	<b>1,811</b>	<b>1,811</b>	<b>1,816</b>	<b>1,820</b>	<b>1,826</b>	<b>1,830</b>	<b>1,830</b>	<b>20,415</b>	

Corporate Reserve / Reserve Funds

Reserve / Reserve Fund Name (In \$000s)	Project / Sub Project Name and Number	Projected Balance as at Dec 31, 2019 *	Contributions / (Withdrawals)										Total
			2020 Plan	2021 Plan	2022 Plan	2023 Plan	2024 Plan	2025 Plan	2026 Plan	2027 Plan	2028 Plan	2029 Plan	
XR2122 Development Charges Reserve Fund	Beginning Balance		22,061	24,509	25,099	27,130	27,568	29,885	34,409	39,237	44,162	49,232	
	<i>Withdrawals (-)</i>												
	North East Scarborough Recreation Centre		(100)	(627)									(727)
	TCH Needle Firway												
	Child Care Centre Number 11 (Glider)		(517)										(517)
	Stanley Public School			(460)									(460)
	St. Barnabas Catholic School		(310)										(310)
	St. Roch Catholic School		(110)	(350)									(460)
	St. Bartholomew Catholic School												
	TCH Lawrence												
	Block 31 Child Care Centre												
	Western North York		(325)	(588)	(700)	(1,000)	(900)						(3,513)
	Mount Dennis Child Care Centre												
	Bridletown Community Centre												
	(New Child Care Centre Number 6)		(350)	(560)	(1,050)	(1,250)	(300)						(3,510)
	David and Mary Thomson												
	(New Child Care Centre Number 7)		(309)	(629)	(1,163)	(1,119)	(50)	(250)					(3,520)
	Anishnawbe Child Care Centre												
	Bayside Child Care Centre		(50)	(580)									(630)
	Wallace Emerson Child Care Centre		(250)	(542)		(1,150)	(1,441)	(300)					(3,683)
<b>Total Withdrawals</b>			<b>(2,321)</b>	<b>(4,336)</b>	<b>(2,913)</b>	<b>(4,519)</b>	<b>(2,691)</b>	<b>(550)</b>					<b>(17,330)</b>
<i>Contributions (+)</i>													
Development Contributions			4,658	4,824	4,832	4,812	4,812	4,822	4,522	4,566	4,658	4,658	47,164
Interest Income			111	102	112	145	196	252	306	359	412	412	2,407
<b>Total Contributions</b>			<b>4,769</b>	<b>4,926</b>	<b>4,944</b>	<b>4,957</b>	<b>5,008</b>	<b>5,074</b>	<b>4,828</b>	<b>4,925</b>	<b>5,070</b>	<b>5,070</b>	<b>49,571</b>
<b>Other Program/Agency Net Withdrawals and Contributions</b>													
<b>Balance at Year-End</b>		<b>22,061</b>	<b>24,509</b>	<b>25,099</b>	<b>27,130</b>	<b>27,568</b>	<b>29,885</b>	<b>34,409</b>	<b>39,237</b>	<b>44,162</b>	<b>49,232</b>	<b>54,302</b>	<b>32,241</b>

\* Based on 9-month 2019 Reserve Fund Variance Report

## Appendix 10

### Glossary of Terms

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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