

2025 Budget Notes

Children's Services

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Description

Children's Services promotes access to high quality early learning and provides childcare and supports for families through a well-planned and managed system.

The division helps Toronto's families find and access licensed childcare and early years programs, helps with the cost of programming, and provides support for children with special needs. Funding, resources, and professional development are also offered to agencies to help deliver programs that are high quality, accessible and inclusive.

Why We Do It

Childcare is a key lever to children's health and development, child and family well-being, improving the economy, improving education rates, and addressing poverty. Children's Services ensures that:

- Families have access to safe and affordable childcare and early years programs that contribute to healthy child development, family well-being, and increased economic activity by enabling them to go to work and school.

The City of Toronto aims to deliver these outcomes equitably, efficiently and with excellent customer service to help improve the lives of Torontonians and work to earn their trust and confidence.

For further information about Children's Services, please visit: <https://www.toronto.ca/community-people/community-partners/early-learning-child-care-partners/>

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What Service We Provide

Child Care Delivery

Who We Serve: Families and children, early years and childcare service providers.

What We Deliver: Provides fee subsidies with 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.

How Much Resources (gross 2025 operating budget): \$447.7 Million

Child Care System Management

Who We Serve: Families and children, early years and child care service providers.

What We Deliver: Legislated to manage the planning and delivery of child care and early year’s programs in Toronto. We work with school boards, other human services, and community partners to organize a coordinated system that provide access to services to ensure the best possible outcomes for children and their families.

How Much Resources (gross 2025 operating budget): \$1,224.8 Million

Budget at a Glance

2025 OPERATING BUDGET

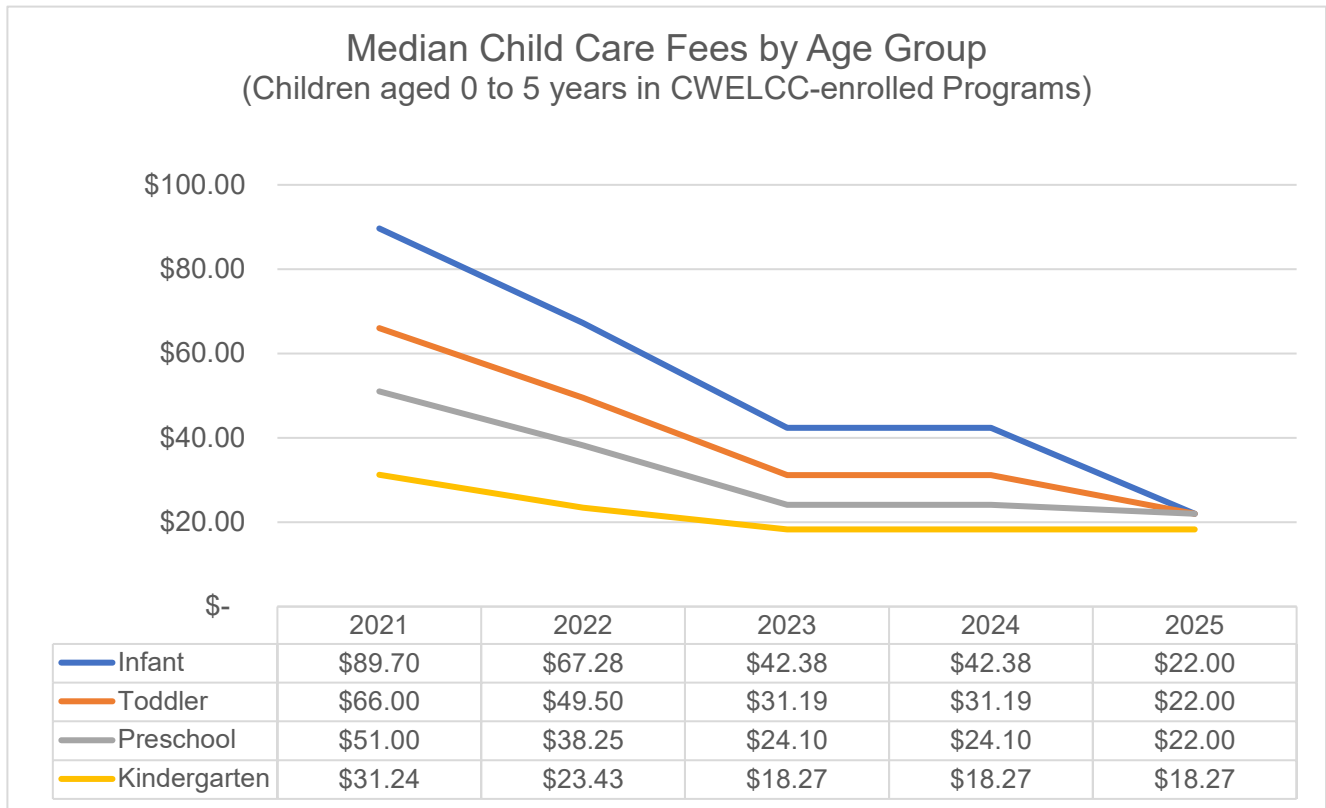
<u>\$Million</u>	<u>2025</u>	<u>2026</u>	<u>2027</u>
Revenues	\$1,577.7	\$1,577.7	\$1,577.7
Gross Expenditures	\$1,672.5	\$1,673.9	\$1,674.5
Net Expenditures	\$94.8	\$96.2	\$96.8
Approved Positions	1,023.1	1,023.1	1,023.1

2025 - 2034 10-YEAR CAPITAL PLAN

<u>\$Million</u>	<u>2025</u>	<u>2026-2034</u>	<u>Total</u>
Gross Expenditures	\$11.4	\$94.8	\$106.2
Debt	\$2.3	\$15.8	\$18.1

Note: Includes 2024 carry forward funding

How Well We Are Doing – Behind the Numbers



- Since its inception on March 28, 2022, the Canada-Wide Early Learning and Child Care (CWELCC) system has been implemented through a phased approach to achieve its key objectives, including a commitment to deliver an average of \$10 a day child care for eligible age children by 2026.
- In phase one, child care fees for eligible age children enrolled in participating programs were reduced by 25% from March 2022 rates (“frozen fee”), retroactive to April 1, 2022. The second phase of implementation culminated in a 52.75% reduction of the frozen fee from 2023 to 2024. Beginning in 2025, fees for eligible age groups will be further reduced to a cap of \$22 per day for all families.
- In Toronto, beginning in 2025, median fees for eligible age groups will have decreased by 41% to 75% of pre-CWELCC rates.
- As the CWELCC system invests in affordability for all families, there is continued demand for expanded fee subsidy supports for families that cannot afford an average of \$10 a day for child care. It is vital that these families have equitable access to child care spaces and as barrier-free an experience as those families able to afford full fees.
- School-age programs serving children aged 6 to 12 years old represent approximately 30% of the licensed spaces in Toronto, and fees for these programs are not eligible for reduction under the CWELCC system. This makes the cost of care relatively higher for families at a 2025 median fee of \$35.56 per day. As fees for programs serving children aged 0 to 5 continue to decrease, affordability challenges may lead to reduced enrolment among school-age children in licensed care.
- As the licensed child care system transitions to being primarily supported by government contributions through the Province’s new cost-based funding approach, it is critical that the new model continues to provide stable and predictable funding that recognizes the costs of operating high-quality, inclusive child care programs, and that supports a well-compensated workforce. If funding becomes unsustainable, there is a risk that operators may choose to leave the CWELCC system, resulting in immediate impacts to affordability and access for families.

How Well We Are Doing

Service	Measure	2022 Actual	2023 Actual	2024 Target	2024 Projection	Status	2025 Target	2026 Target
Outcome Measures								
Child Care Delivery	% enrolment in licensed child care (centre-based)	80%	82%	85%	80%	●	90%	95%
Child Care System Management	% of eligible child care operators opted-in to Canada-Wide Early Learning and Child Care (CWELCC) system	85%	88%	90%	88%	●	90%	90%
Child Care System Management	% of eligible families utilizing online services (My Child Care Account)	92%	95%	95%	95%	●	98%	98%
Service Level Measures								
Child Care Delivery	# of child care fee subsidies	23,000*	25,500	30,700	27,500	●	30,700	30,700
Child Care Delivery	# of children with extra support needs served	4,400*	4,700	4,800	4,950	●	5,000	5,500
Child Care System Management	# of new licensed child care spaces added (centre-based)	350	1,728	2,000	1,800	●	2,200	3,000
Child Care System Management	# of licensed child care spaces (centre-based)	78,921*	80,035	82,100	81,800	●	84,000	87,000

*Reduced demand through the height of the pandemic and subsequent recovery resulted in temporarily high vacancy rates and financial pressures for child care operators.

2024 Projection to 2024 Target Comparison

- 80-100% (MET TARGET)
- 70 - 79% (LOW RISK)
- 69% and Under (REQUIRES ATTENTION)

EXPERIENCES, CHALLENGES AND PRIORITIES

Our Experience and Success

- Implemented Year 3 of the Canada-wide Early Learning and Child Care (CWELCC) system, with 923 or 87% of licensed child care centres, and 22 or 92% of licensed home child care agencies enrolled in Toronto:
 - Eligible families experienced a 52.75% reduction in their fees paid to participating programs.
 - Streamlined the child care expansion application process to support directed growth in communities with the least access to care and to support access for priority groups.
 - Completed five Expressions of Interest to select operators for newly constructed licensed child care centres.
 - Provided capital and operating start-up funding to support growth, including to support a purpose-built child care and EarlyON centre to support Indigenous programming, through partnership with an Indigenous-led operator.
 - Engaged in targeted outreach for eligible programs not yet enrolled in CWELCC to promote the program, resulting in an additional 23 applications received.
 - Developed simplified tools and resources to support child care funding applications in preparation for the new provincial funding formula being introduced in 2025, increasing the on-time submission rate of operator funding applications to more than 93%.
 - Provided ongoing sector and change management supports for child care and EarlyON partners through 31 network meetings for Child Care Supervisors, multiple Town Halls, and targeted information sessions, and over 5,350 program visits.
- Built and piloted a tool that consists of a repository of programming supports focused on reconciliation, equity, diversity, inclusion, and accessibility for the City's directly operated child care programs.
- Created learning modules to support the workforce to understand the importance of early years programs and services that celebrate and welcome 2SLGBTQ+ children and families, and to develop the skills to support inclusive practices, strategies, policies, and resources.
- Co-created and supported professional learning and development sessions accessed by more than 4,000 child care professionals. Facilitated multiple Educator Appreciation Conferences dedicated to recognizing and celebrating the value of educators and the difference they make in the lives of children and families. Participants could choose workshops based on topics of interest, including Indigenous learning, anti-Black racism, 2SLGBTQ+ identities, and educator wellness.
- Began engagement with the ASE Community Foundation for Black Canadians with Disabilities for a service review of the Every Child Belongs (ECB) program to support increased access to high-quality programs for Black children with disabilities in the early learning and child care sector. In addition, began review of ECB model and service navigation resources for Indigenous child care programs, children, and families.
- Funded Year 2 EarlyON Innovation Grant to support partnerships with Black-mandated organizations to develop targeted, responsive, and culturally safe and responsive programming and services to meet the distinct needs of Black children and families.
- Implemented a targeted approach to engage and communicate with families on the child care fee subsidy waitlist and perform outreach to new families to promote access to care.
- Enhanced partnerships with the City's Human Services Integration Office to better align fee subsidy application functions to create efficiencies and improve the client experience.
- Continued engagement on Children's Services' 2025-2029 Service Plan, gathering input from over 4,000 people through more than 27 sessions and focus groups, including families, and early years and child care sector staff and partners.

Key Challenges and Risks

- The new cost-based funding approach likely will not address the significant workforce recruitment and retention challenges facing the child care sector without additional funding supports from the Federal and Provincial governments. A well-compensated, qualified workforce is required to ensure the stability of the system, promote positive outcomes for children and families, protect access to existing spaces, and to facilitate the current and future expansion of a high-quality child care system.
- While operating funding to support growth under the CWELCC system has been provided, to address increased demand as costs for service become more affordable for eligible families, there is a requirement for incremental capital investments to support not-for-profit and public sector growth, where barriers to entry are high. For Toronto to meet the total space target in its Directed Growth Plan, capital investment and additional funding flexibility that recognizes the time it takes to create and license new spaces is required.
- Affordability continues to be a barrier for many families wishing to access child care, with approximately 74% of families currently in receipt of a fee subsidy able to afford less than \$10.00 per day for care. Already existing challenges with access to child care spaces may be exacerbated as families facing fewer inequities may have more access to operators participating in the CWELCC system where fees will be capped at \$22 per day.

Priority Actions

- Implement Year 4 of the Canada-wide Early Learning and Child Care system, which will lower fees for families, invest in the child care workforce, and support the expansion of high-quality, inclusive, licensed child care programs. Deliver the new provincial funding formula for child care, streamlining the implementation experience for operators, supporting the sector's transition from a "revenue replacement" approach to the new funding model, and ensuring accountability for public funds through cost control measures.
 - Continue to support high quality, inclusive services for all families and work with partners to implement space expansion priorities and an inclusion framework that supports the creation of new child care spaces for communities most in need.
 - Collaborate with child care stakeholders and partners to identify evidence-informed strategies that will enhance equitable access to child care for families in receipt of a fee subsidy and that further address the City's Poverty Reduction Strategy.
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CITY STAFF PREPARED BUDGET

The City Manager and Chief Financial Officer and Treasurer have prepared the following budget:

1. The 2025 Operating Budget for Children's Services of \$1,672.5 million gross, \$1,577.7 million revenue and \$94.8 million net for the following services:

Service:

	Gross Expenditures (\$000s)	Revenue (\$000s)	Net Expenditures (\$000s)
Child Care Delivery	447,674.6	353,703.4	93,971.2
Child Care System Management	1,224,799.0	1,223,991.9	807.1
Total Program Budget	1,672,473.6	1,577,695.3	94,778.3

- The 2025 staff complement for Children's Services is comprised of 1,023.1 operating positions.
2. The 2025 Capital Budget for Children's Services with cash flows and future year commitments totaling \$89.720 million as detailed by project in [Appendix 5a](#).
 3. The 2026-2034 Capital Plan for Children's Services totalling \$16.460 million in project estimates as detailed by project in [Appendix 5b](#).
 4. That all third-party funding included in the 2025 Budget be subject to the execution of an agreement or receipt of funding. If such agreement or funding is not in place by 2025 or forthcoming, the approval to spend must be reassessed by City Council relative to other City-funded priorities and needs in future budget processes.

2025 OPERATING BUDGET

2025 OPERATING BUDGET OVERVIEW

Table 1: 2025 Operating Budget by Service

(In \$000s)	2023 Actual	2024 Budget	2024 Projection*	2025 Base Budget	2025 New / Enhanced	2025 Budget	Change v. 2024 Budget	
By Service	\$	\$	\$	\$	\$	\$	\$	%
Revenues								
Child Care Delivery	385,857.2	353,703.4	346,470.0	353,703.4		353,703.4		0.0%
Child Care System Management	558,017.6	656,160.2	626,200.0	1,223,991.9		1,223,991.9	567,831.7	86.5%
Total Revenues	943,874.8	1,009,863.6	972,670.0	1,577,695.3		1,577,695.3	567,831.7	56.2%
Expenditures								
Child Care Delivery	457,399.9	443,077.4	437,796.9	447,674.6		447,674.6	4,597.2	1.0%
Child Care System Management	574,776.5	661,566.6	628,251.2	1,224,799.0		1,224,799.0	563,232.4	85.1%
Total Gross Expenditures	1,032,176.4	1,104,644.0	1,066,048.1	1,672,473.6		1,672,473.6	567,829.6	51.4%
Net Expenditures	88,301.6	94,780.4	93,378.1	94,778.3		94,778.3	(3.1)	(0.0%)
Approved Positions**	1,020.7	1,018.1	N/A	1,023.1		1,023.1	5.0	0.5%

* 2024 Projection based on 9 Month Variance
 **YoY comparison based on approved positions

KEY DRIVERS

Total 2025 Budget expenditures of \$1,672.4 million gross reflects an increase of \$567.8 million in spending above 2024 budget, predominantly arising from:

- Incremental investments provided under the Canada-wide Early Learning and Child Care Agreement for the reduction of fees for families with eligible age children to a cap of \$22 per day and to support the transition to a new cost-based funding formula approach (\$566.2 million, \$0 net)
- Salaries and benefits adjustment for existing positions and filled positions in 2025, partially offset by hiring plans and anticipated staff turnover (\$0.6 million).

EQUITY IMPACTS OF BUDGET CHANGES

Low-positive to high-positive equity impacts: The benefits of child care on children's learning, health, and development are the most pronounced in equity seeking communities. Child care and early years programs are critical services that redress the impact of inequities, in terms of affordable access for families and parental employment or training/education, as well as developmental outcomes for their children. Equitable access to high quality, affordable early learning and child care is a factor in poverty reduction and workforce participation.

Children's Services' budget continues to make investments to support childcare affordability and access to quality early years programs. This will have a positive impact on low-income families and low-income women, particularly in racialized communities, providing additional resources for families experiencing multiple barriers. Toronto's Licensed Child Care Growth Strategy aims to improve affordability for families and wages in the early years workforce. The Canada-wide Early Learning and Child Care Agreement and the Province's Access and Inclusion Framework also seek to improve affordability and access to high-quality, licensed child care for Toronto families, and make investments in the early years workforce.

These investments support several of the City's strategic priorities including the Poverty Reduction Strategy, Confronting Anti-Black Racism Strategy, as well as Council's commitment to increasing women's equity.

2025 OPERATING BUDGET KEY COST DRIVERS

The 2025 Net Operating Budget for Children's Services of \$94.778 million is \$0.002 million less than the 2024 Net Budget. Table 2 below summarizes the key cost drivers for the 2025 Budget.

Table 2: 2025 Key Cost Drivers

(In \$000s)	2025				2026 Annualized impact (Net)
	Revenues	Gross	Net	Positions**	
2024 Projection*	972,670.0	1,066,048.2	93,378.2	N/A	N/A
2024 Budget	1,009,863.6	1,104,644.0	94,780.4	1,018.1	N/A
Key Cost Drivers:					
Salary and Benefits					
Salary and Benefits Adjustments		566.4	566.4		1,315.5
Non-Salary Inflation					
Contracted Goods and Services		1,354.7	1,354.7		
Utilities		28.1	28.1		
Revenue Changes					
Adj. to Provincially and Federally Funded Programs	567,121.7	566,226.1	(895.6)		
Other Changes		277.0	277.0		43.0
Sub-Total - Key Cost Drivers	567,121.7	568,452.3	1,330.6		1,358.5
Affordability Measures	710.0	(622.7)	(1,332.7)	5.0	113.1
2025 Budget	1,577,695.3	1,672,473.6	94,778.3	1,023.1	1,471.6
Change from 2024 Budget (\$)	567,831.7	567,829.6	(2.1)	5.0	N/A
Change from 2024 Budget (%)	56.2%	51.4%	(0.0%)	0.5%	N/A

*Based on 9 Month Variance

**YoY comparison based on approved positions

Key Base Drivers:**Salary and Benefits:**

- Year-over-year increase due to the planned hiring of front-line staff supporting service delivery and contractual obligations for existing positions.

Non-Salary Inflation:

- Increases to utilities as well as contracted goods and services to support service delivery and directly operated child care programs.

Revenue Changes:

- Increases in Provincial and Federal funding to support Year 4 of the Canada-wide Early Learning and Child Care (CWELCC) Agreement, including the transition to a new cost-based funding model, operating investments for expansion under the Directed Growth Plan, and the capping of fees for CWELCC-enrolled programs service eligible age children at \$22 per day.

Other changes:

- Increases in Inter-Divisional Charges (\$0.303 million) primarily related to directly operated child care centres offset by a reduction in contribution towards the City's Insurance Reserve Fund (\$0.026 million).

Affordability Measures:**Table 3: Offsets and Efficiencies**

(In \$000s)									
Recommendation	Savings Type	Equity Impact	2025				2026 (Incremental)		
			Revenue	Gross	Net	Positions	Gross	Net	Positions
Line by Line Review	Line By Line	No Equity Impact		(523.9)	(523.9)				
Consolidate and Streamline Operations	Efficiencies	No Equity Impact	710.0	(98.8)	(808.8)	5.0	113.1	113.1	
Total Affordability Measures			710.0	(622.7)	(1,332.7)	5.0	113.1	113.1	-

Efficiency measures, as described below, are specific actions taken by Children's Services that achieve cost reductions without impacting service levels for customers.

- **Line-by-Line Review** – A review of base expenditures resulted in overall savings of \$0.523 million, driven primarily by adjustments based on actual experience for various goods and services.
- **Consolidate and Streamline Operations** - Business process changes and investments in technology to reflect updates to funding guidelines, evolving community needs, and streamlining of service delivery and system management for efficiency savings.

Note:

1. For additional information, please refer to [Appendix 2](#) for details on 2025 Service Changes; [Appendix 3](#) for the 2025 New and Enhanced Service Priorities and [Appendix 4](#) for Operating Program Provincial/Federal Funding Streams by Funding Source, respectively.

2026 AND 2027 OUTLOOKS**Table 5: 2026 and 2027 Outlooks**

(In \$000s)	2025 Budget	2026 Incremental Outlook	2027 Incremental Outlook
Revenues			
Total Revenues	1,577,695.3		
Gross Expenditures			
Salary and Benefit Adjustments		1,315.5	484.7
Consolidate and streamline operations		113.1	22.6
Inter-Divisional Charges (IDC)		43.0	43.1
Total Gross Expenditures	1,672,473.6	1,471.6	550.4
Net Expenditures	94,778.3	1,471.6	550.4
Approved Positions			
	1,023.1		

**YoY comparison based on approved positions

Key Outlook Drivers

The 2026 Outlook with total gross expenditures of \$1,673.9 million reflects an anticipated \$1.472 million increase in gross expenditures above the 2025 Operating Budget. The 2027 Outlook expects a further increase of \$0.550 million above the 2026 Outlook.

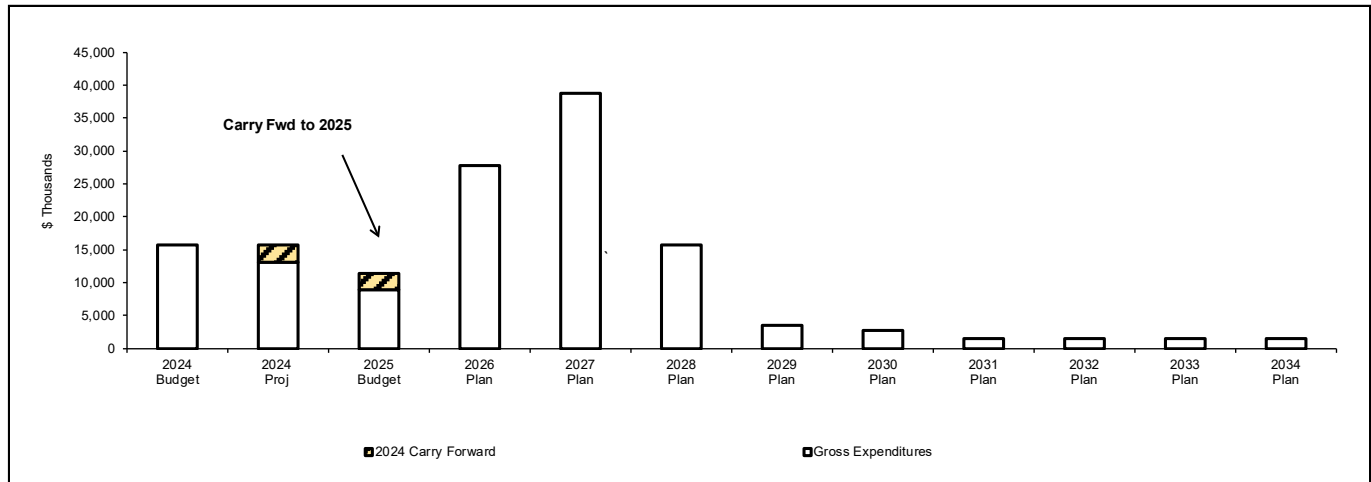
These changes arise from the following:

- Salary and benefits adjustments as well as filling of positions.
- Full year cost of new positions added in 2025 required for streamlining operations.

**2025 – 2034
CAPITAL BUDGET AND PLAN**

2025 – 2034 CAPITAL BUDGET AND PLAN OVERVIEW

Chart 1: 10-Year Capital Plan Overview



2025 Capital Budget and 2026 - 2034 Capital Plan													
(In \$000s)	2024		2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	Total 10 Year Plan
	Budget	Projection											
Gross Expenditures by Project Category:													
Health & Safety & Legislated SOGR	2,016	1,578	4,038	4,452	6,880	1,540	1,540	1,540	1,540	1,540	1,540	1,540	26,150
Service Improvement & Growth	13,631	11,483	7,389	23,392	31,860	14,229	2,000	1,160					80,030
Total by Project Category	15,647	13,061	11,427	27,844	38,740	15,769	3,540	2,700	1,540	1,540	1,540	1,540	106,180
Financing:													
Debt			2,338	2,240	2,790	1,540	1,540	1,540	1,540	1,540	1,540	1,540	18,148
Reserves/Reserve Funds			4,685	13,735	15,697	5,365	1,833	1,160					42,475
Development Charges			4,354	7,069	18,953	8,135	167						38,678
Provincial													
Federal													
Debt Recoverable													
Other Revenue			50	4,800	1,300	729							6,879
Total Financing			11,427	27,844	38,740	15,769	3,540	2,700	1,540	1,540	1,540	1,540	106,180

Project Updates
(\$2.864 Million)

The 2025-2034 Capital Budget and Plan reflects the following changes to existing projects over the nine common years (2025-2033):

- \$2.600 million in additional funding for playground retrofits for City-run child care centres.
- \$0.264 million in additional funding for ongoing state of good repair projects for City-run child care centres.
- Deferral of cashflow for school and community-based child care centres to reflect revised timelines.

New Projects
(\$0.0 Million)



The 2025-2034 Capital Budget and Plan has no new projects.

Note:

For additional information, please refer to [Appendix 5](#) for a more detailed listing of the 2025 and 2026-2034 Capital Budget and Plan by project; [Appendix 6](#) for Reporting on Major Capital Projects – Status Update; [Appendix 7](#) for Capacity to Spend Review; and [Appendix 8](#) for a Summary of Capital Delivery Constraints, [Appendix 9](#) for Capital Program Provincial/Federal Funding Streams by Projects, respectively.

2025 – 2034 CAPITAL BUDGET AND PLAN

\$106.2 Million 10-Year Gross Capital Program

	
Aging Infrastructure	New Child Care and EarlyON Child and Family Centres
\$26.2 M 24.6%	\$80.0 M 75.4%
<ul style="list-style-type: none"> Legislative requirement to maintain City-run child care centres in a condition that meets strict licensing standards and promotes the health and well-being of children, families, and staff. 	<ul style="list-style-type: none"> New child care centres to increase access to licensed child care in alignment with the City’s Directed Growth Plan. Eight child care centre projects supporting climate resiliency, including Mount Dennis, the City’s first net zero child care centre. <input checked="" type="checkbox"/> New EarlyON Child and Family Centre at 150 Queens Wharf Road to provide increased access to community and wraparound supports for families and children. <input checked="" type="checkbox"/>

- Project supports Climate Resiliency and / or Greenhouse Gas (GHG) Reduction*

- Project includes workforce development requirements as outlined in the City’s Social Procurement Program

*Information above includes full project / sub-project 2025-2034 Capital Budget and Plan cash flows. Does not break out the climate component costs separately.

- To support increased access to child care, City Council has requested that the Federal and Provincial Governments provide capital funding to reflect the regional costs of developing child care spaces in Toronto; and to meet Canada-wide Early Learning and Child Care growth targets for Toronto set out in the Province’s Access and Inclusion Framework and the City’s Directed Growth Plan. Targeted investments to support not-for-profit operators are especially needed given the unique barriers as they face, such as challenges in securing financing that would support expansion of high-quality child care.
- By continuing to advocate for investments from all levels of government and leveraging School Board partnerships, third party development, and collaboration with other City divisions, Children’s Services will maximize opportunities to support the creation of affordable, high-quality child care spaces for communities most in need in alignment with its Directed Growth Plan.

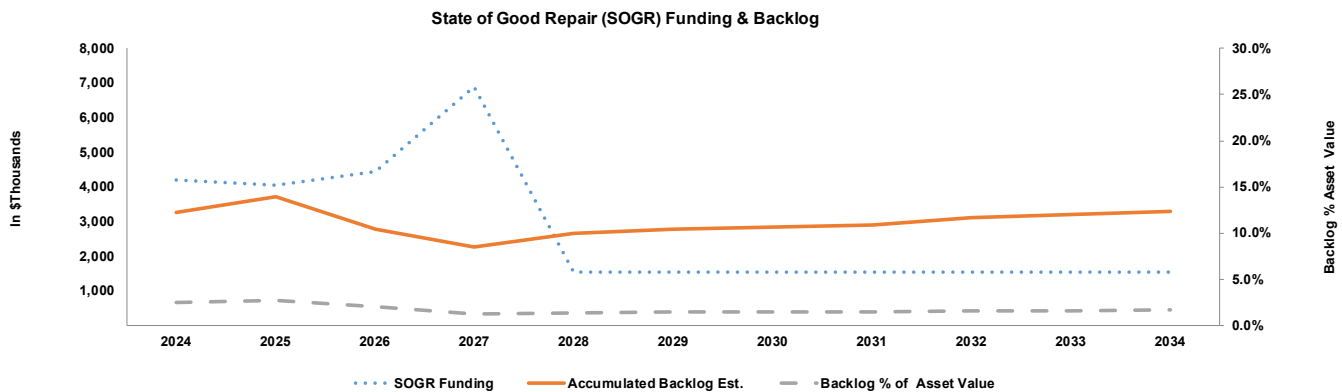
How the Capital Program is Funded

City of Toronto		Provincial Funding	Federal Funding
\$106.2 M 100%		\$0.0 M 0%	\$0.0 M 0%
Debt	\$18.1 M		
Reserve / Reserve Fund	\$42.5 M		
Development Charges	\$38.7 M		
Other	\$6.9M		

STATE OF GOOD REPAIR (SOGR) FUNDING AND BACKLOG

The chart below depicts the SOGR funding and accumulated backlog estimates for key asset classes in Children’s Services:

Chart 2: Total SOGR Funding and Backlog



\$ Thousands	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
SOGR Funding	4,206	4,038	4,452	6,880	1,540	1,540	1,540	1,540	1,540	1,540	1,540
Accumulated Backlog Est.	3,268	3,706	2,775	2,268	2,659	2,776	2,825	2,905	3,105	3,205	3,300
Backlog % of Asset Value	2.5%	2.8%	2.1%	1.3%	1.4%	1.4%	1.4%	1.5%	1.6%	1.6%	1.7%
Total Asset Value	129,239	134,739	134,739	176,739	196,739	196,739	196,739	196,739	196,739	196,739	196,739

- The 2025-2034 Capital Budget and Plan includes a total of \$26.2 million for SOGR works, based on current funding levels. The accumulated backlog is anticipated to increase marginally from \$3.268 million in 2024 to \$3.300 million in 2034, representing 1.7% of the total replacement value estimated to be \$196.739 million by 2034. Children’s Services assets are overall in good performance which is consistent with the findings of the 2024 Corporate Asset Management Plan.
- Adjustments to the 10-Year Capital Plan to the SOGR program reflects high priority SOGR needs identified by updated building condition assessments, and the timing of infrastructure and retrofit projects.
- Children’s Services will continue to monitor and refine growing backlog estimates of its asset inventory and the SOGR backlog analysis including asset values during annual budget process in future years.

APPENDICES

Appendix 1

2025 Operating Budget by Category

Category (In \$000s)	2022	2023	2024	2024	2025	2025 Change from 2024	
	Actual	Actual	Budget	Projection*	Budget	Budget	%
	\$	\$	\$	\$	\$	\$	%
Provincial Subsidies	444,639.7	411,659.1	427,022.5	413,850.0	522,485.9	95,463.4	22.4%
Federal Subsidies	249,938.4	489,405.5	573,008.6	550,720.0	1,045,376.9	472,368.3	82.4%
User Fees & Donations	32,608.0	39,949.5	3,332.5	3,000.0	3,332.5		
Contribution From Reserves/Reserve Funds			1,400.0		1,400.0		
Sundry and Other Revenues	7.0	0.2					
Inter-Divisional Recoveries	3,873.8	2,860.5	5,100.0	5,100.0	5,100.0		
Total Revenues	731,066.9	943,874.8	1,009,863.6	972,670.0	1,577,695.3	567,831.7	56.2%
Salaries and Benefits	89,884.4	97,810.4	101,564.1	102,730.0	102,556.7	992.6	1.0%
Materials & Supplies	2,457.2	2,341.8	1,954.8	1,910.0	1,975.8	21.0	1.1%
Equipment	804.4	810.8	1,368.0	1,868.0	1,295.0	(73.0)	(5.3%)
Service and Rent	726,582.2	928,283.5	996,226.0	956,210.0	1,562,840.9	566,614.9	56.9%
Contribution To Reserves/Reserve Funds	1,481.8	1,563.0	2,122.2	2,122.2	2,096.1	(26.1)	(1.2%)
Other Expenditures	69.2	20.1	6.0	5.0	3.0	(3.0)	(50.0%)
Inter-Divisional Charges	1,243.0	1,346.8	1,402.9	1,202.9	1,706.1	303.2	21.6%
Total Gross Expenditures	822,522.2	1,032,176.4	1,104,644.0	1,066,048.1	1,672,473.6	567,829.6	51.4%
Net Expenditures	91,455.3	88,301.6	94,780.4	93,378.1	94,778.3	(2.1)	(0.0%)

*Projection based on 9 Month Variance

Appendix 2

Summary of 2025 Service Changes

N/A

Appendix 3

Summary of 2025 New / Enhanced Service Priorities Included in Budget

N/A

Appendix 4

Operating Program Provincial/Federal Funding Streams by Program

Program Name	Federal / Provincial	Budget (in 000's)		
		2025	2026-2034	Total
<i>Child Care Cost-Based Funding Allocation</i>	Provincial	283,631.6	283,631.6	283,631.6
<i>Local Priorities and System Management Funding</i>	Provincial	203,143.1	203,143.1	203,143.1
<i>EarlyON Child and Family Centres</i>	Provincial	19,211.5	19,211.5	19,211.5
<i>Wage Enhancement Grants and Workforce Compensation</i>	Provincial	11,716.1	11,716.1	11,716.1
<i>Journey Together Funding</i>	Provincial	4,783.6	4,783.6	4,783.6
Sub-Total - Provincial Funding		522,485.9	522,485.9	522,485.9
<i>Child Care Cost-Based Funding Allocation</i>	Federal	985,459.8	985,459.8	985,459.8
<i>Start-up Grants</i>	Federal	34,276.5	34,276.5	34,276.5
<i>EarlyON Child and Family Centres</i>	Federal	12,047.0	12,047.0	12,047.0
<i>System Management Funding</i>	Federal	9,413.5	9,413.5	9,413.5
<i>Professional Learning</i>	Federal	4,180.1	4,180.1	4,180.1
Sub-Total - Federal Funding		1,045,376.9	1,045,376.9	1,045,376.9
Total Funding		1,567,862.8	1,567,862.8	1,567,862.8

Appendix 5

2025 Capital Budget; 2026 - 2034 Capital Plan Including Carry Forward Funding

Projects (In \$000s)	2025 Budget	2026 Plan	2027 Plan	2028 Plan	2029 Plan	2030 Plan	2031 Plan	2032 Plan	2033 Plan	2034 Plan	2025 - 2034 Total	Health & Safety & Legislated	SOGR	Growth & Improved Service
Wallace Emerson Child Care Centre	1,000	2,000	1,758								4,758			4,758
Bridletown Community Centre (Child Care Centre 6)	150	2,000	1,750								3,900			3,900
Western North York Child Care <input checked="" type="checkbox"/>	250	3,416	5,850								9,516			9,516
St. Barnabas Catholic School	250										250			250
TCH Needle Firway <input checked="" type="checkbox"/>	100	2,500	5,325								7,925			7,925
Anishnawbe Miziwe Biik Child Care Centre	412	790									1,202			1,202
North East Scarborough RC Childcare Ctr <input checked="" type="checkbox"/>	1,983	1,000									2,983			2,983
St. Bartholomew Catholic School	500	516									1,016			1,016
3393 Keele Street Child Care Centre <input checked="" type="checkbox"/>	50	750	1,000	2,000	2,000	1,160					6,960			6,960
David and Mary Thomson (Child Care Centre 7) <input checked="" type="checkbox"/>		1,050	3,900	6,500							11,450			11,450
Alexandra Park Child Care Centre	600	307									907			907
EarlyON 150 Queens Wharf Road <input checked="" type="checkbox"/>	50	150	1,300	729							2,229			2,229
Lawrence Heights Child Care Centre <input checked="" type="checkbox"/>	200	3,028	4,620	5,000							12,848			12,848
Woodbine Casino Child Care Centre		4,650	6,009								10,659			10,659
TELCCS - State Of Good Repair		1,540	1,540	1,540	1,540	1,540	1,540	1,540	1,540	1,540	13,860		13,860	
TELCCS - State Of Good Repair - 2022	200										200		200	
TELCCS - State Of Good Repair - 2023	900										900		900	
TELCCS - State Of Good Repair - 2024	938	200									1,138		1,138	
TELCCS - State Of Good Repair - 2025	300	500	740								1,540		1,540	
TELCCS - Playground Retrofit	1,700	2,212	4,600								8,512		8,512	
Stanley Public School	324										324			324
Mount Dennis Child Care Centre <input checked="" type="checkbox"/>	668										668			668
Canoe Landing (Block 31) Child Care Centre	102										102			102
St. Roch Catholic School	250	335									585			585
Willowridge Child Care Centre	500	900	348								1,748			1,748
Total Expenditures (including carry forward from 2024)	11,427	27,844	38,740	15,769	3,540	2,700	1,540	1,540	1,540	1,540	106,180		26,150	80,030

- Project supports Climate Resiliency and / or Greenhouse Gas (GHG) Reduction
- Project includes workforce development requirements as outlined in the City's Social Procurement Program

*Information above includes full project / sub-project 2025-2034 Capital Budget and Plan cash flows. Does not break out the climate component costs separately.

Appendix 5a

2025 Cash Flow and Future Year Commitments Including Carry Forward Funding

Projects (In \$000s)	2025 Budget	2026 Plan	2027 Plan	2028 Plan	2029 Plan	2030 Plan	2031 Plan	2032 Plan	2033 Plan	2034 Plan	Total 2025 Cash Flow & FY Commits	Previously Approved	Change in Scope	New w/ Future Year
Wallace Emerson Child Care Centre	1,000	2,000	1,758								4,758	4,758		
Bridletown Community Centre (Child Care Centre 6)	150	2,000	1,750								3,900	3,900		
Western North York Child Care <input checked="" type="checkbox"/>	250	3,416	5,850								9,516	9,516		
St. Barnabas Catholic School	250										250	250		
TCH Needle Firway <input checked="" type="checkbox"/>	100	2,500	5,325								7,925	7,925		
Anishnawbe Miziwe Biik Child Care Centre	412	790									1,202	1,202		
North East Scarborough RC Childcare Ctr <input checked="" type="checkbox"/>	1,983	1,000									2,983	2,983		
St. Bartholomew Catholic School	500	516									1,016	1,016		
3393 Keele Street Child Care Centre <input checked="" type="checkbox"/>	50	750	1,000	2,000	2,000	1,160					6,960	6,960		
David and Mary Thomson (Child Care Centre 7) <input checked="" type="checkbox"/>		1,050	3,900	6,500							11,450	11,450		
EarlyON 150 Queens Wharf Road <input checked="" type="checkbox"/>	50	150	1,300	729							2,229	2,229		
Lawrence Heights Child Care Centre <input checked="" type="checkbox"/>	200	3,028	4,620	5,000							12,848	12,848		
Woodbine Casino Child Care Centre		4,650	6,009								10,659	10,659		
Alexandra Park Child Care Centre	600	307									907	907		
TELCCS - State Of Good Repair - 2022	200										200	200		
TELCCS - State Of Good Repair - 2023	900										900	900		
TELCCS - State Of Good Repair - 2024	938	200									1,138	1,138		
TELCCS - State Of Good Repair - 2025	300	500	740								1,540			1,540
TELCCS - Playground Retrofit	1,700	2,212	2,000								5,912	5,912		
Stanley Public School	324										324	324		
Mount Dennis Child Care Centre <input checked="" type="checkbox"/>	668										668	668		
Canoe Landing (Block 31) Child Care Centre	102										102	102		
St. Roch Catholic School	250	335									585	585		
Willowridge Child Care Centre	500	900	348								1,748	1,748		
Total Expenditures (including carry forward from 2024)	11,427	26,304	34,600	14,229	2,000	1,160					89,720	88,180		1,540

Appendix 5b

2026 - 2034 Capital Plan

Projects (In \$000s)	2026 Plan	2027 Plan	2028 Plan	2029 Plan	2030 Plan	2031 Plan	2032 Plan	2033 Plan	2034 Plan	2026 - 2034 Total
TELCCS - State Of Good Repair	1,540	1,540	1,540	1,540	1,540	1,540	1,540	1,540	1,540	13,860
TELCCS - Playground Retrofit		2,600								2,600
Total Expenditures	1,540	4,140	1,540	1,540	1,540	1,540	1,540	1,540	1,540	16,460

Health & Safety & Legislated	SOGR	Growth & Improved Service
	13,860	
	2,600	
	16,460	

Appendix 6

Reporting on Major Capital Projects: Status Update

N/A

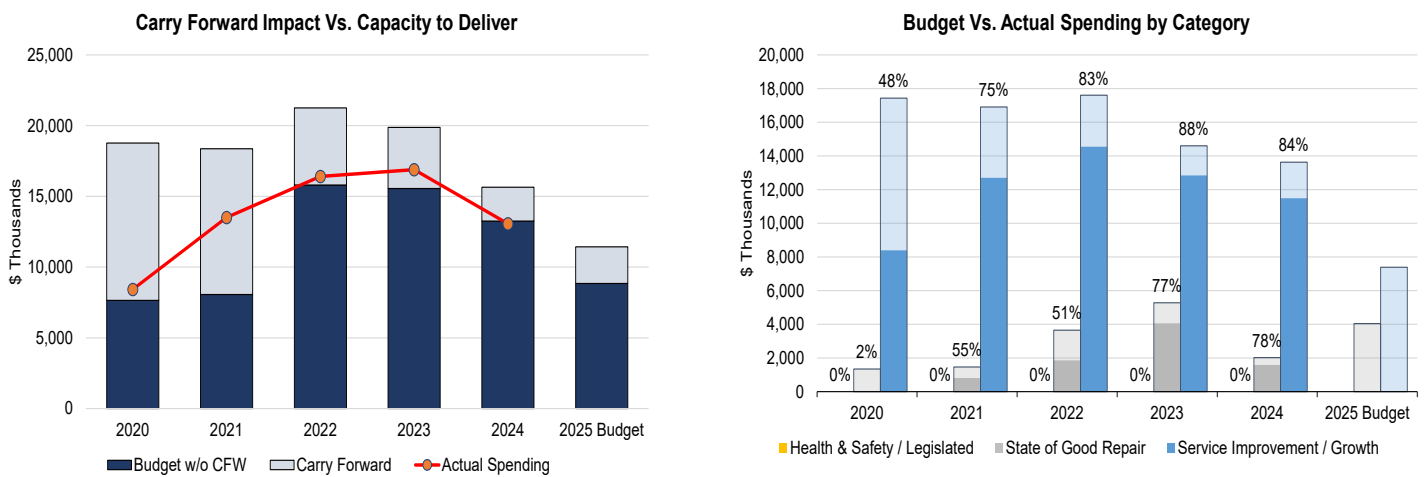
Appendix 7

Capacity to Deliver Review

The 10-Year Plan has been developed with consideration of historically demonstrated capacity to deliver within any given year of a 10-year plan. In addition, a review was undertaken to ensure budgets align with the capacity available in the market to deliver on capital projects and assets. As Children's Services relies primarily on third party partners to deliver projects, cash flow requirements are developed in consultation with these partners.

A key component in determining an appropriate level of annual cash flow includes evaluating historical capacity to deliver by project categories (Chart 3 below) and assessing projected 2024 underspending that will be carried forward into the 2025-2034 Capital Budget and Plan to complete work.

Chart 3 – Capacity to Deliver



Impact of Capacity to Deliver Review on the 10-Year Plan

- Children’s Services actual spending over the previous five years, from 2020 to 2024, has averaged \$13.656 million per year or 72.7%. The projected spending for 2024 as of the third quarter is \$13.061 million or 83.5% of the 2024 Capital Budget.
- Based on the review of historical capital spending and an assessment of capacity to deliver, \$13.353 million in capital spending originally cash allocated for 2025 has been deferred primarily to 2026 with some cash flow to 2027 and 2028. Adjustments to the Capital Plan are noted below:
 - Timing of cash flow estimates to support child care centre projects has been deferred and adjusted to reflect supply chain constructs, as well as planning and design estimates where child care centres are being delivered by third party partners.

Appendix 8

Summary of Capital Delivery Constraints

Projects	Total Project Cost	Non-Debt Funding	Debt Required	Cash Flow (In \$ Millions)									
				2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
NOT INCLUDED													
<i>TELCCS - Playground Retrofit</i>	11.200	11.200					2.400	2.000	1.800	1.600	1.400	1.000	1.000
Total Delivery Constraints (Not Included)	11.200	11.200					2.400	2.000	1.800	1.600	1.400	1.000	1.000

In addition to the 10-Year Capital Plan of \$106.2 million, Children's Services has identified \$11.2 million in capital delivery constraints as reflected in the table above. This unfunded project will be included on the list of Capital Delivery Constraints to be considered with other City priorities in future year budget processes.

- TELCCS Playground Retrofit project reflects anticipated SOGR needs for playground areas in the City's directly operated child care centres, based on most recent building condition assessments. There is a legislative requirement to maintain playground areas in a condition that meets health and safety and licensing standards, and that promotes positive child and family outcomes. Children's Services will continue to evaluate SOGR priorities and prioritize funding based on need and project readiness.

Appendix 9

Capital Program Provincial/Federal Funding Streams by Project

N/A

Appendix 10

Inflows and Outflows to/from Reserves and Reserve Funds

2025 Operating Budget

Program Specific Reserve / Reserve Funds

N/A

Corporate Reserve / Reserve Funds

Reserve / Reserve Fund Name (In \$000s)	Reserve / Reserve Fund Number	Withdrawals (-) / Contributions (+)		
		2025	2026	2027
		\$	\$	\$
Beginning Balance		64,190.9	66,555.7	67,939.1
Sick Leave Reserve Fund	XR1007			
<i>Withdrawals (-)</i>				
<i>Contributions (+)</i>				
<i>Children's Services - Operating</i>		162.0	162.0	162.0
Total Reserve / Reserve Fund Draws / Contributions		162.0	162.0	162.0
Other Program / Agency Net Withdrawals & Contributions		1,552.3	552.3	(547.7)
Interest Income		650.5	669.1	677.5
Balance at Year-End		66,555.7	67,939.1	68,230.9

Reserve / Reserve Fund Name (In \$000s)	Reserve / Reserve Fund Number	Withdrawals (-) / Contributions (+)		
		2025	2026	2027
		\$	\$	\$
Beginning Balance		49,056.8	35,116.6	19,252.1
Insurance Reserve Fund	XR1010			
<i>Withdrawals (-)</i>				
<i>Contributions (+)</i>				
<i>Children's Services - Operating</i>		1,614.1	1,614.1	1,614.1
Total Reserve / Reserve Fund Draws / Contributions		1,614.1	1,614.1	1,614.1
Other Program / Agency Net Withdrawals & Contributions		(15,973.1)	(17,749.1)	(19,865.4)
Interest Income		418.8	270.5	101.3
Balance at Year-End		35,116.6	19,252.1	1,102.1

Inflows and Outflows to/from Reserves and Reserve Funds

2025 – 2034 Capital Budget and Plan

Program Specific Reserve / Reserve Funds

Reserve / Reserve Fund Name (In \$000s)	Project / Sub Project Name and Number	Contributions / (Withdrawals)											
		2025 Budget	2026 Plan	2027 Plan	2028 Plan	2029 Plan	2030 Plan	2031 Plan	2032 Plan	2033 Plan	2034 Plan	Total	
XR1103: Childcare Capital Reserve Fund	Beginning Balance	46,299.1	41,973.3	28,509.0	12,938.2	7,675.8	5,910.4	4,803.7	4,851.7	4,900.2	4,949.2	46,299.1	
	<i>Withdrawals (-): Children's Services - Capital</i>												
	3393 Keele Street Child Care Centre	-	-	-	-	(1,833.0)	(1,160.0)	-	-	-	-	-	(2,993.0)
	Alexandra Park Child Care Centre	(600.0)	(307.0)	-	-	-	-	-	-	-	-	-	(907.0)
	Anishnawbe Miziwe Biik Child Care Centre	-	(790.0)	-	-	-	-	-	-	-	-	-	(790.0)
	Bridletown Community Centre (Child Care Centre 6)	-	-	(1,507.0)	-	-	-	-	-	-	-	-	(1,507.0)
	David and Mary Thomson (Child Care Centre 7)	-	-	(1,832.0)	(2,795.0)	-	-	-	-	-	-	-	(4,627.0)
	Lawrence Heights Child Care Centre	-	(2,010.0)	(3,580.0)	(2,570.0)	-	-	-	-	-	-	-	(8,160.0)
	Mount Dennis Child Care Centre	(578.0)	-	-	-	-	-	-	-	-	-	-	(578.0)
	North East Scarborough RC Childcare Ctr	(743.0)	(1,000.0)	-	-	-	-	-	-	-	-	-	(1,743.0)
	TCH Needle Firway	-	(1,100.0)	(2,215.0)	-	-	-	-	-	-	-	-	(3,315.0)
	TELCCS - Playground Retrofit	(1,700.0)	(2,212.0)	(4,600.0)	-	-	-	-	-	-	-	-	(8,512.0)
	Wallace Emerson Child Care Centre	(462.0)	(2,000.0)	(1,248.0)	-	-	-	-	-	-	-	-	(3,710.0)
	Western North York Child Care	-	(3,416.0)	(367.0)	-	-	-	-	-	-	-	-	(3,783.0)
	Willowridge Child Care Centre	(500.0)	(900.0)	(348.0)	-	-	-	-	-	-	-	-	(1,748.0)
	Canoe Landing (Block 31) Child Care Centre	(102.0)	-	-	-	-	-	-	-	-	-	-	(102.0)
	<i>Withdrawals (-): Children's Services - Operating</i>												
	Total Withdrawals	(6,085.0)	(15,135.0)	(17,097.0)	(5,365.0)	(1,833.0)	(1,160.0)	-	-	-	-	-	(46,675.0)
<i>Contributions (+)</i>													
Children's Services - Operating	320.0	320.0	320.0	-	-	-	-	-	-	-	-	960.0	
Non-Program - Operating	1,000.0	1,000.0	1,000.0	-	-	-	-	-	-	-	-	3,000.0	
Total Contributions	1,320.0	1,320.0	1,320.0	-	-	-	-	-	-	-	-	3,960.0	
Interest Income	439.2	350.7	206.2	102.6	67.6	53.3	48.0	48.5	49.0	49.5	49.5	1,414.6	
Balance at Year-End	41,973.3	28,509.0	12,938.2	7,675.8	5,910.4	4,803.7	4,851.7	4,900.2	4,949.2	4,998.7	4,998.7	4,998.7	

Reserve / Reserve Fund Name (In \$000s)	Project / Sub Project Name and Number	Contributions / (Withdrawals)											
		2025 Budget	2026 Plan	2027 Plan	2028 Plan	2029 Plan	2030 Plan	2031 Plan	2032 Plan	2033 Plan	2034 Plan	Total	
XR2122: Development Charges Reserve Fund - Childcare	Beginning Balance	47,690.3	50,113.9	49,659.3	37,237.6	35,664.3	41,776.6	47,491.7	53,372.5	59,083.0	64,957.1	47,690.3	
	<i>Withdrawals (-): Children's Services - Capital</i>												
	3393 Keele Street Child Care Centre	(50.0)	(750.0)	(1,000.0)	(2,000.0)	(167.0)	-	-	-	-	-	-	(3,967.0)
	Anishnawbe Miziwe Biik Child Care Centre	(412.0)	-	-	-	-	-	-	-	-	-	-	(412.0)
	Bridletown Community Centre (Child Care Centre 6)	(150.0)	(2,000.0)	(243.0)	-	-	-	-	-	-	-	-	(2,393.0)
	David and Mary Thomson (Child Care Centre 7)	-	(1,050.0)	(2,068.0)	(3,705.0)	-	-	-	-	-	-	-	(6,823.0)
	Lawrence Heights Child Care Centre	(200.0)	(1,018.0)	(1,040.0)	(2,430.0)	-	-	-	-	-	-	-	(4,688.0)
	Mount Dennis Child Care Centre	(90.0)	-	-	-	-	-	-	-	-	-	-	(90.0)
	North East Scarborough RC Childcare Ctr	(1,240.0)	-	-	-	-	-	-	-	-	-	-	(1,240.0)
	St. Bartholomew Catholic School	(500.0)	(516.0)	-	-	-	-	-	-	-	-	-	(1,016.0)
	St. Roch Catholic School	(250.0)	(335.0)	-	-	-	-	-	-	-	-	-	(585.0)
	TCH Needle Firway	(100.0)	(1,400.0)	(3,110.0)	-	-	-	-	-	-	-	-	(4,610.0)
	Wallace Emerson Child Care Centre	(538.0)	-	-	-	-	-	-	-	-	-	-	(538.0)
	Western North York Child Care	(250.0)	-	(5,483.0)	-	-	-	-	-	-	-	-	(5,733.0)
	Woodbine Casino Child Care Centre	-	-	(6,009.0)	-	-	-	-	-	-	-	-	(6,009.0)
	Stanley Public School	(324.0)	-	-	-	-	-	-	-	-	-	-	(324.0)
	St. Barnabas Catholic School	(250.0)	-	-	-	-	-	-	-	-	-	-	(250.0)
	Total Withdrawals												
Total Withdrawals	(4,354.0)	(7,069.0)	(18,953.0)	(8,135.0)	(167.0)	-	-	-	-	-	-	(38,678.0)	
<i>Contributions (+)</i>													
Children's Services - Development Charges Contributions	6,291.0	6,118.0	6,099.0	6,199.0	5,894.0	5,271.0	5,379.0	5,151.0	5,257.0	5,122.0	5,122.0	56,781.0	
Total Contributions	6,291.0	6,118.0	6,099.0	6,199.0	5,894.0	5,271.0	5,379.0	5,151.0	5,257.0	5,122.0	5,122.0	56,781.0	
Interest Income	486.6	496.4	432.3	362.7	385.3	444.1	501.8	559.5	617.1	675.2	675.2	4,961.0	
Balance at Year-End	50,113.9	49,659.3	37,237.6	35,664.3	41,776.6	47,491.7	53,372.5	59,083.0	64,957.1	70,754.3	70,754.3	70,754.3	

Corporate Reserve / Reserve Funds

Reserve / Reserve Fund Name (In \$000s)	Project / Sub Project Name and Number	Contributions / (Withdrawals)										Total
		2025 Budget	2026 Plan	2027 Plan	2028 Plan	2029 Plan	2030 Plan	2031 Plan	2032 Plan	2033 Plan	2034 Plan	
XR3026: Community Benefits - Original Section 37 Reserve Fund	Beginning Balance	568,650.7	542,555.3	478,791.4	444,753.9	399,116.3	399,188.0	401,108.6	405,119.7	409,170.9	413,262.6	568,650.7
	Withdrawals (-)											
	EarlyON 150 Queens Wharf Road	(50.0)	(150.0)	(1,300.0)	(729.0)	-	-	-	-	-	-	(2,229.0)
	Total Withdrawals	(50.0)	(150.0)	(1,300.0)	(729.0)	-	-	-	-	-	-	(2,229.0)
	Contributions (+)											
	Total Contributions	-	-	-	-	-	-	-	-	-	-	-
Other Program / Agency Net Withdrawals & Contributions		(31,573.8)	(68,695.2)	(37,332.3)	(49,107.0)	(3,900.0)	(2,061.0)	-	-	-	-	(192,669.3)
<i>Interest Income</i>		5,528.4	5,081.3	4,594.8	4,198.4	3,971.7	3,981.6	4,011.1	4,051.2	4,091.7	4,132.6	43,642.8
Balance at Year-End		542,555.3	478,791.4	444,753.9	399,116.3	399,188.0	401,108.6	405,119.7	409,170.9	413,262.6	417,395.2	417,395.2

Appendix 11

Glossary

Approved Position: Permanent or temporary positions that support the delivery of City services and service levels in annual budget.

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

Capital Budget and Plan: A Capital Budget and Plan is the City's 10-year strategy to acquire/build assets or extend the useful lives of existing assets. The Capital Budget is the first year of approved cash flows and future year's commitments and the remaining nine years include project estimates.

Capital Delivery 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 Service Priorities: 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 provide services.

Operating Impact of Completed Capital Projects: The Operating Budget Impact of Capital is the change in operating expenditure and / or revenue, which is projected to occur during the implementation of a capital project and / or when a capital project is completed. These changes should be documented on a Business Case Form in the appropriate category.

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

Salary and Benefit Adjustment: General increases related to contractual obligations, such as cost of living, step increases, pay for performance and progression pay.

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

Tax Supported Budget: Budget funded by property taxes.

User Fees: Includes all program-generated fees and rental revenue for the use of its services (such as the TTC fare, ice rental fees and various City permits).