

Toronto 2017 BUDGET



CAPITAL BUDGET SUMMARY



Children's Services

2017 – 2026 CAPITAL BUDGET AND PLAN OVERVIEW

Children's Services provides high-quality licensed child care services across the City through 52 Early Learning and Child Care Centres (TELCC), with 25 in City owned facilities valued at \$53.081 million, and through 1 home child care agency.

The primary focus of the 10-year Capital Plan is to continue to provide significant funding to add physical capacity in the child care system, modernize systems and technology and maintain City-owned facilities in a state of good repair.

The 2017-2026 Capital Budget and Plan provides \$55.3 million in funding for Service Improvement projects, that will establish 20 new child care centres in underserved neighbourhoods, providing 998 new subsidized spaces; IT system upgrades that will result in operational efficiencies and improve customer service; as well as \$13.8 million in state of good repair funding required to maintain the City's 25 Early Learning and Child Care Centres (TELCCCs) in a SOGR for the delivery of child care services.

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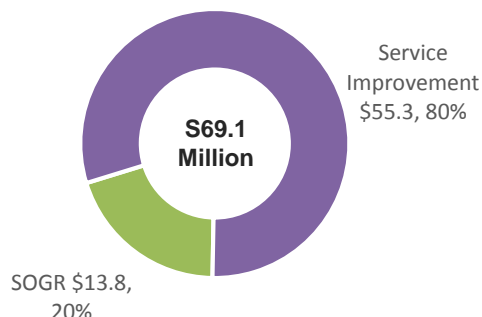
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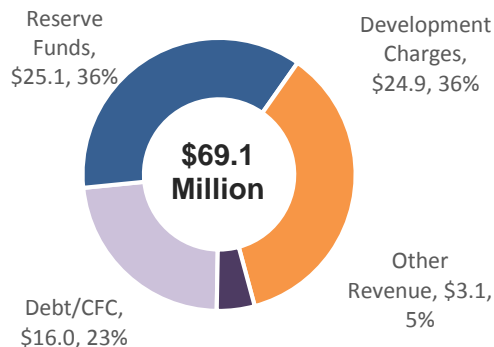
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Capital Spending and Financing

2017-2026 Capital Budget and Plan By Project Category

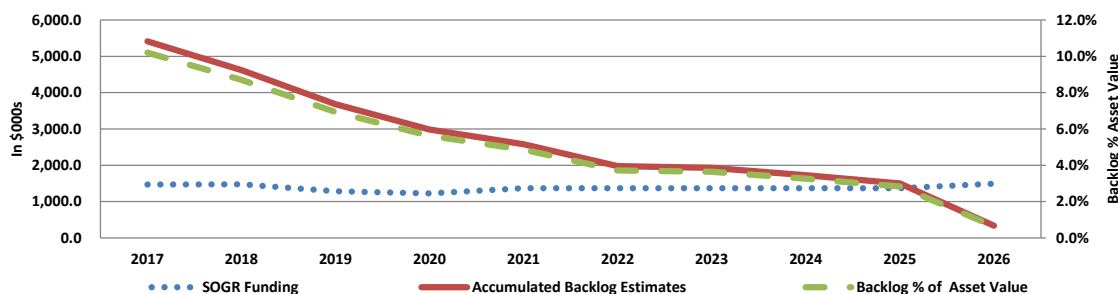


By Funding Source



State of Good Repair Backlog

The 10-Year Capital Plan includes cash flow funding of \$13.784 million for State of Good Repair project to address backlog. The SOGR backlog as a % of asset replacement value will decrease from 10.2% in 2017 to 0.6% by 2026 as a result of these planned investments.



Where the money goes:

The 2017–2026 Capital Budget and Plan totalling \$69.131 million provides funding for:

- Service Improvement projects that include the construction of 20 new child care centres in underserved neighborhoods with 998 new spaces, and the continuation of the Customer Service Improvements project, a technology project that will deliver operating efficiencies and customer service improvements.
- State of Good Repair funding in the 25 directly operated Early Learning and Child Care Centres (TELCCCs) located in City owned facilities.

Where the money comes from:

The 10-Year Capital Plan is funded by 4 sources noted below.

- New debt funding of \$16.002 million comprises 23.1% of the Program's funding which meets the debt target guidelines over the 10-Year planning period;
- Child Care Capital Reserve Fund will provide \$25.090 million, or 36.3% of the required cash flow;
- Development Charge funding of \$24.916 million or 36.0% is based on the portion of projects that are eligible for growth related funding; and
- Other Revenues, (Section 37 reserves) provide funding of \$3.123 million and account for 4.5% of the funding requirements.

Our Key Issues & Priority Actions

Address growth in high needs communities as the existing child care system lacks the required infrastructure to meet the needs of underserved communities.

- ✓ The City is partnering with the Province to expand system capacity, with the Province providing one-time capital funding directly to the school boards to increase licensed child care spaces for children 0-4.
- ✓ The 10-year Plan provides funding of \$53.947 million to add 20 new Child Care Centres with 998 additional spaces, which will increase access to child care in communities that have the least access to service, particularly for younger age children.

Registration system for child care subsidies needs modernization requiring an expansion of service delivery channels in 2017 and 2018 by developing an online-account portal that will provide alternate access for over 40,000 families who may be applying for fee subsidies.

- ✓ \$1.400 million is included for the Customer Service Improvements technology project to facilitate on-line channels for families to access child care subsidies.

Low Spending rate for the new child care centres as these are often part of a larger project involving school boards and other third parties, with the Program having limited control over the delivery of these projects, which reduces the Program's spending rate.

- ✓ Children's Services will continue to monitor the spend rate and adjust the cash flow budgets, if required

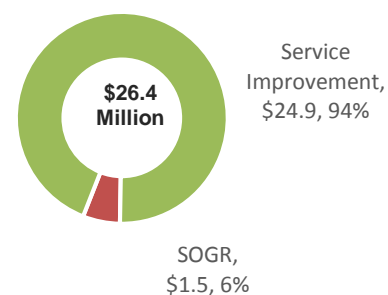
2017 Capital Budget Highlights

The 2017 Capital Budget for Children's Services of \$26.386 million, excluding carry forward funding, will:

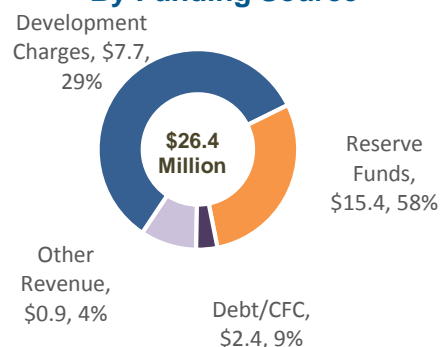
- Deliver capital upgrades in the municipally owned child care centres located in City-owned facilities (\$1.469 million)
- Begin the design phase of 1 new child care centre (\$0.500 million) that will provide 62 new spaces
- Continue the design and construction of 12 new child care centres across the City that will create 512 new spaces (\$16.295 million)
- Continue with the construction of 4 new child care centres that will create 238 new spaces (\$7.122 million)
- Continue the development of the Customer Service Improvements technology project (\$1.000 million)



2017 Capital Budget By Project Category



By Funding Source



Council Approved Budget

City Council approved the following recommendations:

1. City Council approve the 2017 Capital Budget for Children's Services with a total project cost of \$5.369 million, and 2017 cash flow of \$33.100 million and future year commitments of \$18.730 million comprised of the following:
 - a) New Cash Flow Funds for:
 - i. 2 new / change in scope sub-projects with a 2017 total project cost of \$5.369 million that requires cash flow of \$1.969 million in 2017 and future year cash flow commitments of \$1.500 million for 2018; \$1.220 million for 2019; and \$0.680 million for 2020;
 - ii. 17 previously approved sub-projects with a 2017 cash flow of \$23.317 million; and future year cash flow commitments of \$13.203 million for 2018; and \$2.127 million for 2019;
 - iii. 1 previously approved sub-projects with carry forward funding from 2015 and prior years requiring 2017 cash flow of \$1.100 million that requires Council to reaffirm its commitment; and
 - b) 2016 approved cash flow for 14 previously approved sub-projects with carry forward funding from 2016 into 2017 totalling \$6.714 million.
2. City Council approve the 2018 - 2026 Capital Plan for Children's Services totalling \$24.015 million in project estimates, comprised of \$1.973 million for 2018; \$2.985 million for 2019; \$3.426 million for 2020; \$2.867 million for 2021; \$2.587 million for 2022; \$2.547 million for 2023; \$3.037 million for 2024; \$3.097 million for 2025 and \$1.496 million in 2026.
3. City Council consider the operating savings of \$0.258 million net in 2019 resulting from the approval of the 2017 Capital Plan for Children's Services.
4. All sub-projects with third party financing be approved conditionally, subject to, completion of the necessary agreement between the division and the 3rd party to the satisfaction of the General Manager, in consultation with the City Solicitor.
5. City Council direct the General Manager of Children's Services report to Community Development and Recreation Committee on the availability of child care subsidies for the new child care centres, as additional subsidies become available.



Part 1:

10-Year Capital Plan

Figure 1a
10-Year Capital Plan
2017 Capital Budget and 2018 - 2021 Capital Plan

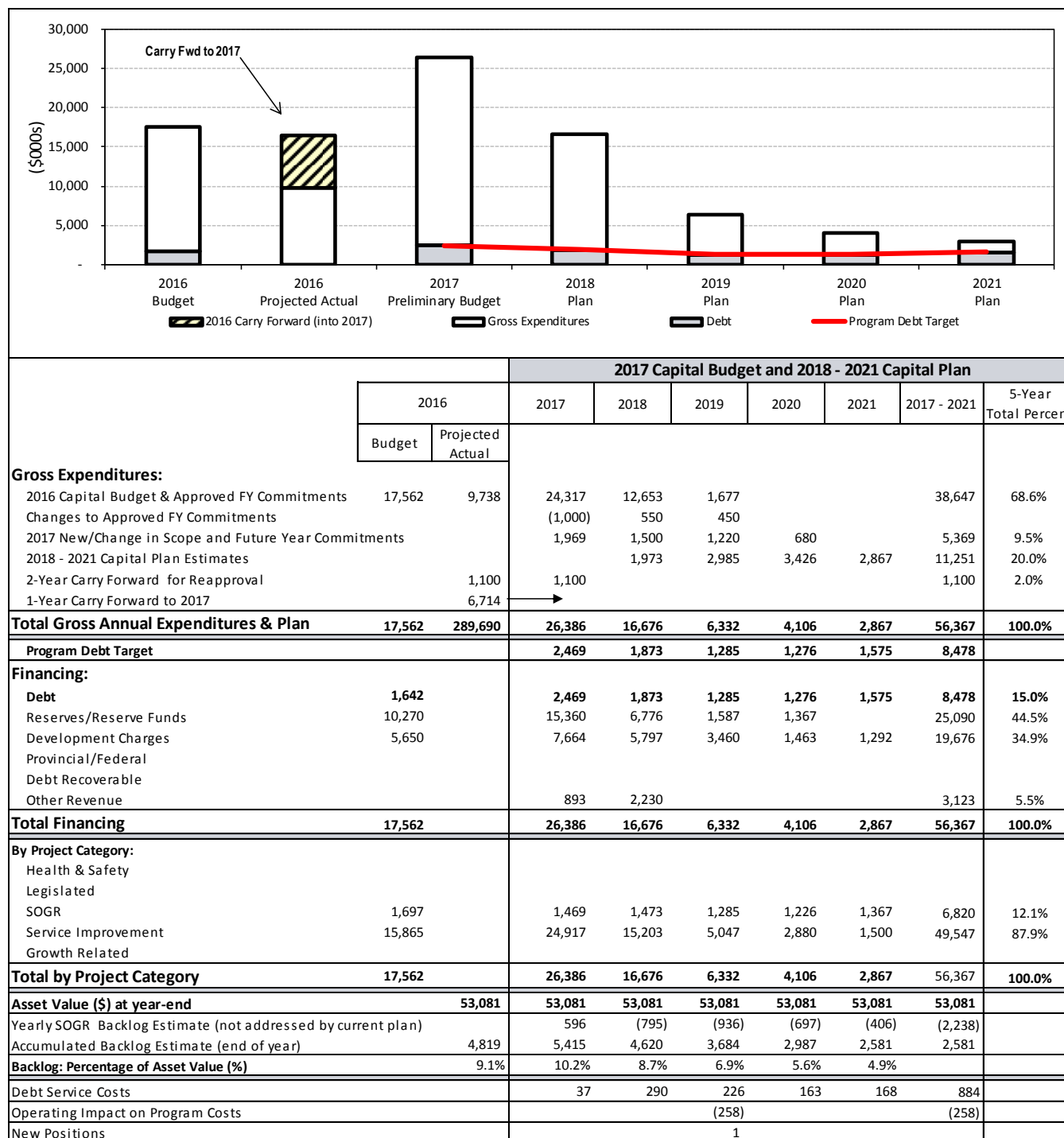
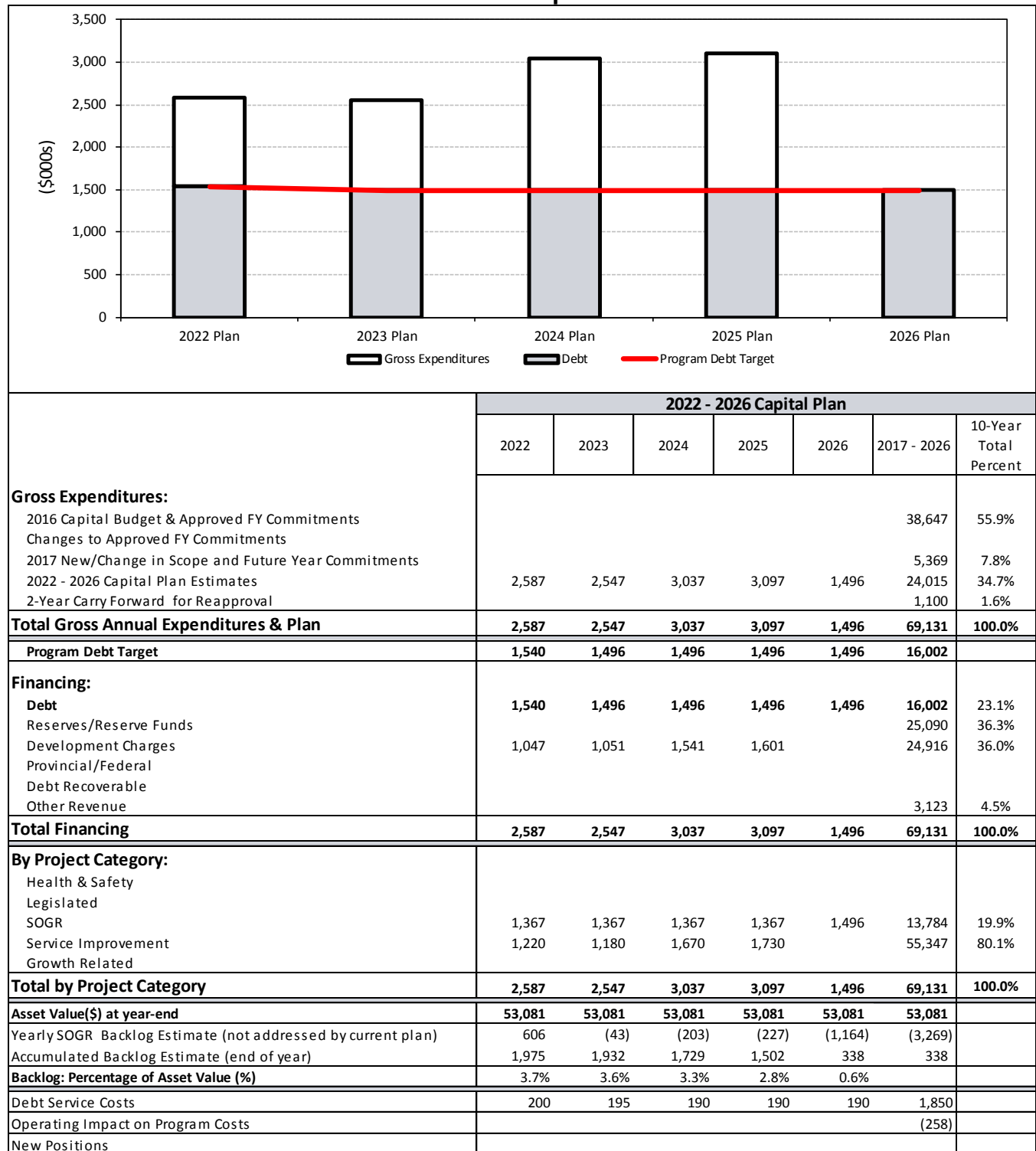


Table 1b
10-Year Capital Plan
2022 - 2026 Capital Plan

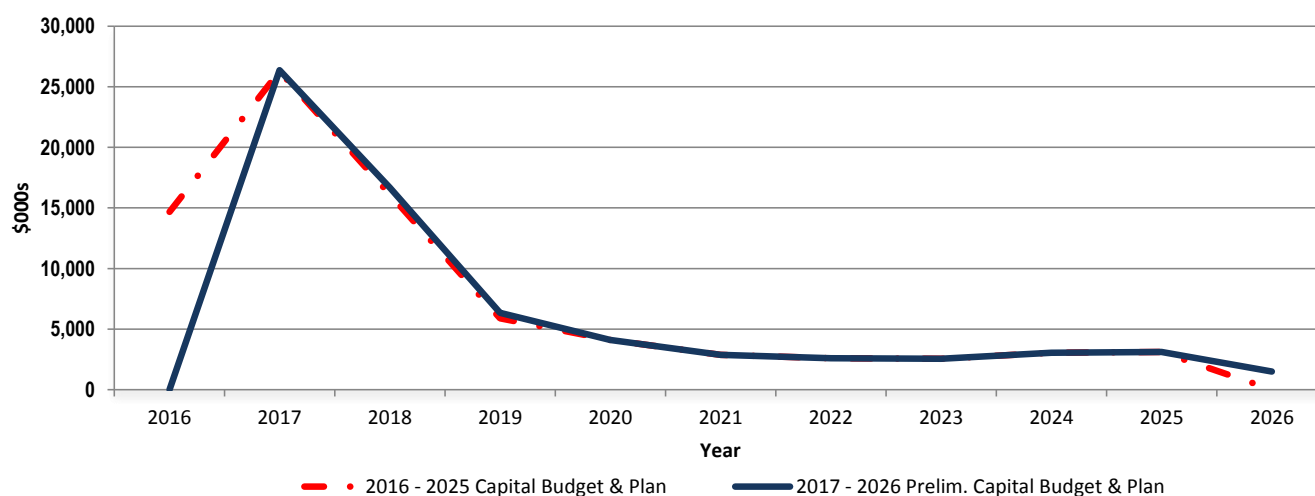


Key Changes to the 2016 - 2025 Approved Capital Plan

The 2017 Capital Budget and the 2018 – 2026 Capital Plan reflects a decrease of \$12.076 million in capital funding from the 2016 - 2025 Approved Capital Plan.

The table and chart below provide a breakdown of the \$12.076 million or 14.9% decrease in the Capital Program on an annual basis from 2016 to 2026.

Chart 1
Changes to the 2016 - 2025 Approved Capital Plan (In \$000s)



| (\$000s) | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 | 2026 | 10-Year Total |
|-------------|--------|--------|--------|-------|-------|-------|-------|-------|-------|-------|-------|---------------|
| 2016 - 2025 | 14,672 | 26,286 | 16,126 | 5,882 | 4,106 | 2,867 | 2,587 | 2,547 | 3,037 | 3,097 | | 81,207 |
| 2017 - 2026 | | 26,386 | 16,676 | 6,332 | 4,106 | 2,867 | 2,587 | 2,547 | 3,037 | 3,097 | 1,496 | 69,131 |
| Change % | | 0.4% | 3.4% | 7.7% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | | (14.9%) |
| Change \$ | | 100 | 550 | 450 | 0 | 0 | 0 | 0 | 0 | 0 | | (12,076) |

As made evident in the chart above, the \$12.076 million decrease in the Capital Program reflects the completion of the first year funding for 12 new child care centres of \$9.865 million and the 2nd year funding for the Avondale Public School project of \$2.035 million. Most of the service improvement projects are planned in the first 4 years of the plan, with the focus shifting to State of Good Repair project beyond 2020.

As reflected in Table 2 on the following page, changes to the 2016 – 2025 Approved Capital Plan, specifically the \$1.100 million increase in capital funding over the nine common years of the Capital Plans (2016 – 2025) arise from the realignment of cash flows for the revised project timelines for 2 Service Improvement projects.

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

| \$000s | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 | 2026 | 2017 - 2025 Total |
|---|--------|--------|--------|-------|-------|-------|-------|-------|-------|-------|------|-------------------|
| 2016 - 2025 Capital Budget & Plan | 14,672 | 26,286 | 16,126 | 5,882 | 4,106 | 2,867 | 2,587 | 2,547 | 3,037 | 3,097 | | 66,535 |
| 2017 - 2026 Prelim. Capital Budget & Plan | | 26,386 | 16,676 | 6,332 | 4,106 | 2,867 | 2,587 | 2,547 | 3,037 | 3,097 | | 67,635 |
| Capital Budget & Plan Changes (2017 - 2025) | | 100 | 550 | 450 | | | | | | | | 1,100 |

| | Total Project Cost | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 | 2017 - 2025 | 2026 | Revised Total Project Cost |
|--|--------------------|---------|------|------|------|------|------|------|------|------|-------------|------|----------------------------|
| Previously Approved | | | | | | | | | | | | | |
| St John the Evangelist Catholic School | 3,900 | 1,100 | | | | | | | | | 1,100 | | 3,900 |
| Avondale Public School | 3,900 | (1,000) | 550 | 450 | | | | | | | | | 3,900 |
| Total Previously Approved | | 100 | 550 | 450 | | | | | | | 1,100 | | |
| Total Changes | | 100 | 550 | 450 | | | | | | | 1,100 | | |

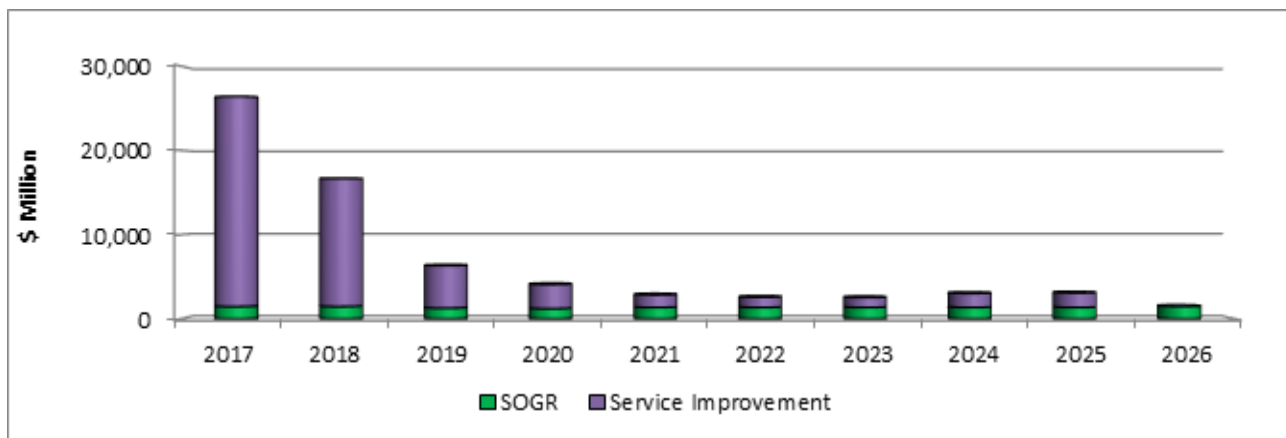
Significant Capital Project Changes in Children's Services:

Cash flow funding for the following previously approved capital projects have been adjusted based on historical spending rates, capacity and expected progress and completion of the projects, as outlined below:

- St John the Evangelist Catholic School project requires carry forward funding of \$1.100 million from 2015 to 2017, reflecting the need to relocate the development site which requires Council to reaffirm its commitment, as the debt funding is deemed to be new after 2 years.
- The cash flows for *Avondale Public School* project have been phased over 2-years to reflect delays in the project design and to reflect the revised construction schedule that has been confirmed with the Toronto District School Board.

2017 – 2026 Capital Plan

Chart 2
2017 – 2026 Capital Plan by Project Category (In \$000s)



As illustrated in the chart above, the 10-Year Capital Plan for Children's Services of \$69.131 million allocates 80.1% funding for Service Improvement projects as the priority and 19.9% for State of Good Repair (SOGR) projects.

- High level of cash flow funding of \$55.347 million has been dedicated to Service Improvement projects to fund the delivery of 20 new child care centres to add physical capacity in the system, as well as a technology project that will provide on-line access to support budget submissions for child care operators, and self-service functionality for families receiving subsidy.
- State of Good Repair projects account for \$13.784 million to maintain the existing inventory of City operated child care centres.

The following table details the capital projects by category included in the 2017-2026 Capital Budget and Plan for Children's Services:

Table 3
2017 - 2026 Capital Plan by Project Category (In \$000s)

| | Total App'd Cash Flows to Date* | 2017 Budget | 2018 Plan | 2019 Plan | 2020 Plan | 2021 Plan | 2022 Plan | 2023 Plan | 2024 Plan | 2025 Plan | 2026 Plan | 2017 - 2026 Total | Total Project Cost | Spaces |
|---|---------------------------------------|----------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|----------------------|--------------------------|--------|
| Total Expenditures by Category | | | | | | | | | | | | | | |
| State of Good Repair | | | | | | | | | | | | | | |
| TELCCS State of Good Repair | | 1,469 | 1,473 | 1,285 | 1,226 | 1,367 | 1,367 | 1,367 | 1,367 | 1,367 | 1,496 | 13,784 | | |
| Sub-Total | - | 1,469 | 1,473 | 1,285 | 1,226 | 1,367 | 1,367 | 1,367 | 1,367 | 1,367 | 1,496 | 13,784 | - | - |
| Service Improvements | | | | | | | | | | | | | | |
| Stanley P.S. | 500 | 1,700 | 1,700 | | | | | | | | | 3,400 | 3,900 | 62 |
| St Columba C.S. | 1,050 | 350 | | | | | | | | | | 350 | 1,400 | 49 |
| St Maurice Catholic School | 1,050 | 350 | | | | | | | | | | 350 | 1,400 | 49 |
| St. Barnabas Catholic School | 350 | 1,750 | 500 | | | | | | | | | 2,250 | 2,600 | 49 |
| St Roch Catholic School | 300 | 1,400 | 200 | | | | | | | | | 1,600 | 1,900 | 25 |
| St Bartholomew Catholic School | 350 | 1,750 | 500 | | | | | | | | | 2,250 | 2,600 | 49 |
| St Stephen Catholic School | 1,050 | 350 | | | | | | | | | | 350 | 1,400 | 49 |
| North East Scarborough Recreation Centre | | | 500 | 1,700 | 1,700 | | | | | | | 3,900 | 3,900 | 62 |
| TCH Lawrence Ave Site | 500 | 1,700 | 1,700 | | | | | | | | | 3,400 | 3,900 | 54 |
| TCH Needle Firway | 500 | 1,700 | 1,700 | | | | | | | | | 3,400 | 3,900 | 16 |
| George Webster | 715 | 1,685 | | | | | | | | | | 1,685 | 2,400 | 25 |
| St John the Evangelist Catholic School | 510 | 1,850 | 969 | 571 | | | | | | | | 3,390 | 3,900 | 36 |
| Block 31 Child Care Centre | 181 | 757 | 2,264 | 426 | | | | | | | | 3,447 | 3,628 | 52 |
| Avondale Public School | 2,535 | 365 | 550 | 450 | | | | | | | | 1,365 | 3,900 | 72 |
| Advent Health Care Child Care Centre | 500 | 1,710 | 500 | | | | | | | | | 2,210 | 2,710 | 49 |
| Bridletown Community Centre (Child Care Centre 6) | 500 | 1,500 | 1,220 | 680 | | | | | | | | 3,400 | 3,900 | 62 |
| Customer Service Improvements Project | 1,775 | 1,000 | 400 | | | | | | | | | 1,400 | 3,175 | |
| David and Mary Thompson | | 500 | 1,500 | 1,220 | 680 | | | | | | | 3,900 | 3,900 | 62 |
| Mount Dennis Child Care Centre | 3,500 | 4,500 | 1,000 | | | | | | | | | 5,500 | 9,000 | 52 |
| New Child Care Centre No 8 | | | | | 500 | 1,500 | 1,220 | 680 | | | | 3,900 | 3,900 | 62 |
| New Child Care Centre No 9 | | | | | | | | 500 | 1,670 | 1,730 | | 3,900 | 3,900 | 62 |
| Sub-Total | 15,866 | 24,917 | 15,203 | 5,047 | 2,880 | 1,500 | | | | | | 55,347 | 71,213 | 998 |
| Total Expenditures by Category (excluding carry forward) | 15,866 | 26,386 | 16,676 | 6,332 | 4,106 | 2,867 | 1,367 | 1,367 | 1,367 | 1,367 | 1,496 | 69,131 | 71,213 | 998 |

*Life to Date approved cash flows are provided for multi-year capital projects with cash flow approvals prior to 2016, excluding ongoing capital projects (i.e. TELCCS SOGR)

2017 – 2026 Capital Projects

The 10-Year Capital Plan supports Children's Services objective of maintaining child care facilities in a state of good repair, while providing improved access and equity by enabling incremental growth of childcare spaces in underserved neighbourhoods. Children's Services is committed to enhancing public access to child care services through providing new technological applications.

State of Good Repair

- SOGR projects account for \$13.784 million or 19.9% of the total 10-Year Capital Plan's spending.
- State of Good Repair funding of \$13.784 maintains existing assets in a state of good repair and will reduce the backlog from 10.2% for 2017 to 0.6% at the end of the 10 year period, reflecting a reduction of \$4.481 million, or 9.6% in the backlog in 25 of the City operated child care centres:

Service Improvements

- Service Improvement projects account for \$55.347 million or 80.1% of the total 10-Year Capital Plan comprised of 20 new child care centres requiring funding of \$53.947 million; and the Customer Service Improvement IT project of \$1.400 million.

- 13 New Child Care Centres will be delivered in partnership with the district school boards (\$29.837 million; 631 spaces). Details of these projects are noted in the following table:

| Toronto District School Boards | Ward | 2017 Budget | 2018 Plan | 2019 Plan | 2020 Plan | 2017 - 2026 Total | Spaces |
|--|------|---------------|--------------|--------------|------------|-------------------|------------|
| Service Improvements | | | | | | | |
| <i>Stanley P.S</i> | 7 | 1,700 | 1,700 | | | 3,400 | 62 |
| <i>St John the Evangelist Catholic Aschool</i> | 11 | 1,850 | 969 | 571 | | 3,390 | 36 |
| <i>St Columba C.S.</i> | 42 | 350 | | | | 350 | 49 |
| <i>St Maurice Catholic School</i> | 2 | 350 | | | | 350 | 49 |
| <i>St. Barnabas Catholic School</i> | 42 | 1,750 | 500 | | | 2,250 | 49 |
| <i>St Roch Catholic School</i> | 7 | 1,400 | 200 | | | 1,600 | 25 |
| <i>St Bartholomew Catholic School</i> | 41 | 1,750 | 500 | | | 2,250 | 49 |
| <i>St Stephen Catholic School</i> | 2 | 350 | | | | 350 | 49 |
| <i>George Webser</i> | 31 | 1,685 | | | | 1,685 | 25 |
| <i>David and Mary Thompson</i> | 37 | 500 | 1,500 | 1,220 | 680 | 3,900 | 62 |
| <i>Mount Dennis Child Care Centre</i> | 11 | 4,500 | 1,000 | | | 5,500 | 52 |
| <i>Block 31 Child Care Centre</i> | 20 | 757 | 2,264 | 426 | | 3,447 | 52 |
| <i>Avondale Public School</i> | 23 | 365 | 550 | 450 | | 1,365 | 72 |
| Total District School Boards | | 17,307 | 9,183 | 2,667 | 680 | 29,837 | 631 |

- 5 New Child Care Centres will be delivered in partnership with other third parties (including TCHC, the YMCA and Advent Health Care) (\$16.310 million; 243 spaces) Details of these projects are noted in the following table:

| Other 3 rd Parties | Ward | 2017 Budget | 2018 Plan | 2019 Plan | 2020 Plan | 2017 - 2026 Total | Spaces |
|--|------|--------------|--------------|--------------|--------------|-------------------|------------|
| <i>North East Scarborough Recreation Centre</i> | 42 | | 500 | 1,700 | 1,700 | 3,900 | 62 |
| <i>TCH Lawrence Ave Site</i> | 43 | 1,700 | 1,700 | | | 3,400 | 54 |
| <i>TCH Needle Firway</i> | 7 | 1,700 | 1,700 | | | 3,400 | 16 |
| <i>Advent Health Care Child Care Centre</i> | 11 | 1,710 | 500 | | | 2,210 | 49 |
| <i>Bridletown Community Centre (Child Care Centre 6)</i> | 10 | 1,500 | 1,220 | 680 | | 3,400 | 62 |
| Total Other 3rd Parties | | 6,610 | 5,620 | 2,380 | 1,700 | 16,310 | 243 |

- Two of the centres remain as future-year projects (\$7.8 million; 124 spaces), with their locations yet to be finalized. The Program continues to engage school boards, non-profit providers, and municipal divisions and agencies within the underserved neighbourhoods to identify sites for development and possible partnership opportunities.
- The Customer Service Improvements project of \$1.400 million is a previously approved project that is scheduled for completion in 2018. This project will improve access to services through providing online service channels to parents and modernize online business transactions with child care operators, which will result in operating efficiencies and improved customer service.

2017 Capital Budget and Future Year Commitments

Included as a sub-set of the 10-Year Capital Plan is the 2017 Capital Budget and Future Year Commitments, that consists of 2017 and future year cash flow for projects previously approved by Council; adjustments (Scope Change) to those previously approved projects; as well as new projects that collectively require Council approval to begin, continue or complete capital work.

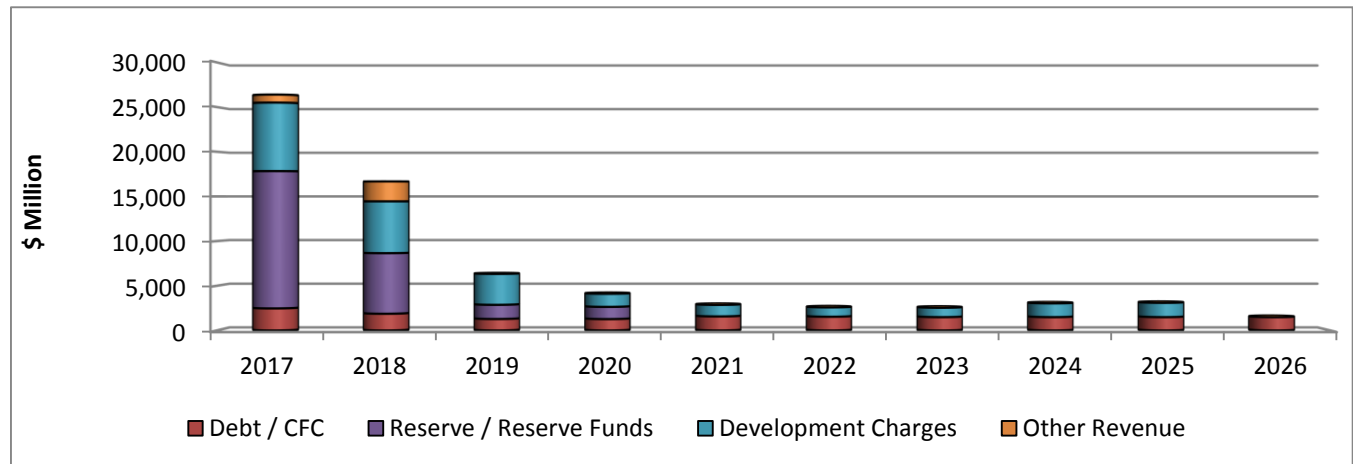
- Table 3a below lists the 2017 Capital Budget and Future Year Commitments for Children's Services:

Table 3a
2017 Cash Flow & Future Year Commitments (In \$000s)

| | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 | 2026 | Total 2017 Cash Flow & FY Commits |
|--|---------------|---------------|--------------|------------|------|------|------|------|------|------|---|
| Expenditures: | | | | | | | | | | | |
| Previously Approved | | | | | | | | | | | |
| <i>Stanley P.S</i> | 1,700 | 1,700 | | | | | | | | | 3,400 |
| <i>St Columba C.S.</i> | 350 | | | | | | | | | | 350 |
| <i>St Maurice Catholic School</i> | 350 | | | | | | | | | | 350 |
| <i>St. Barnabas Catholic School</i> | 1,750 | 500 | | | | | | | | | 2,250 |
| <i>St Roch Catholic School</i> | 1,400 | 200 | | | | | | | | | 1,600 |
| <i>St Bartholomew Catholic School</i> | 1,750 | 500 | | | | | | | | | 2,250 |
| <i>St Stephen Catholic School</i> | 350 | | | | | | | | | | 350 |
| <i>TCH Lawrence Ave Site</i> | 1,700 | 1,700 | | | | | | | | | 3,400 |
| <i>TCH Needle Firway</i> | 1,700 | 1,700 | | | | | | | | | 3,400 |
| <i>George Webser</i> | 1,685 | | | | | | | | | | 1,685 |
| <i>St John the Evangelist Catholic School</i> | 1,850 | 969 | 571 | | | | | | | | 3,390 |
| <i>Block 31 Child Care Centre</i> | 757 | 2,264 | 426 | | | | | | | | 3,447 |
| <i>Avondale Public School</i> | 365 | 550 | 450 | | | | | | | | 1,365 |
| <i>Advent Health Care Child Care Centre</i> | 1,710 | 500 | | | | | | | | | 2,210 |
| <i>Bridletown Community Centre (Child Care Centre 6)</i> | 1,500 | 1,220 | 680 | | | | | | | | 3,400 |
| <i>Customer Service Improvements</i> | 1,000 | 400 | | | | | | | | | 1,400 |
| <i>Mount Dennis Child Care Centre</i> | 4,500 | 1,000 | | | | | | | | | 5,500 |
| Subtotal | 24,417 | 13,203 | 2,127 | | | | | | | | 39,747 |
| New w/Future Year | | | | | | | | | | | |
| <i>TELCCS State of Good Repair</i> | 1,469 | | | | | | | | | | 1,469 |
| <i>David and Mary Thompson</i> | 500 | 1,500 | 1,220 | 680 | | | | | | | 3,900 |
| Subtotal | 1,969 | 1,500 | 1,220 | 680 | | | | | | | 5,369 |
| Total Expenditure | 26,386 | 14,703 | 3,347 | 680 | | | | | | | 45,116 |
| Financing: | | | | | | | | | | | |
| Debt/CFC | 2,469 | 400 | | 41 | | | | | | | 2,910 |
| Other | 893 | 2,230 | | | | | | | | | 3,123 |
| Reserves/Res Funds | 15,360 | 6,376 | 247 | 27 | | | | | | | 22,010 |
| Development Charges | 7,664 | 5,697 | 3,100 | 612 | | | | | | | 17,073 |
| Provincial/Federal | | | | | | | | | | | |
| Total Financing | 26,386 | 14,703 | 3,347 | 680 | | | | | | | 45,116 |

- Approval of the 2017 Capital Budget of \$26.386 million will result in the future year funding commitments of \$14.703 million in 2018, \$3.347 million in 2019, and \$0.680 million in 2020.

Chart 3
2017 – 2026 Capital Plan by Funding Source (In \$000s)



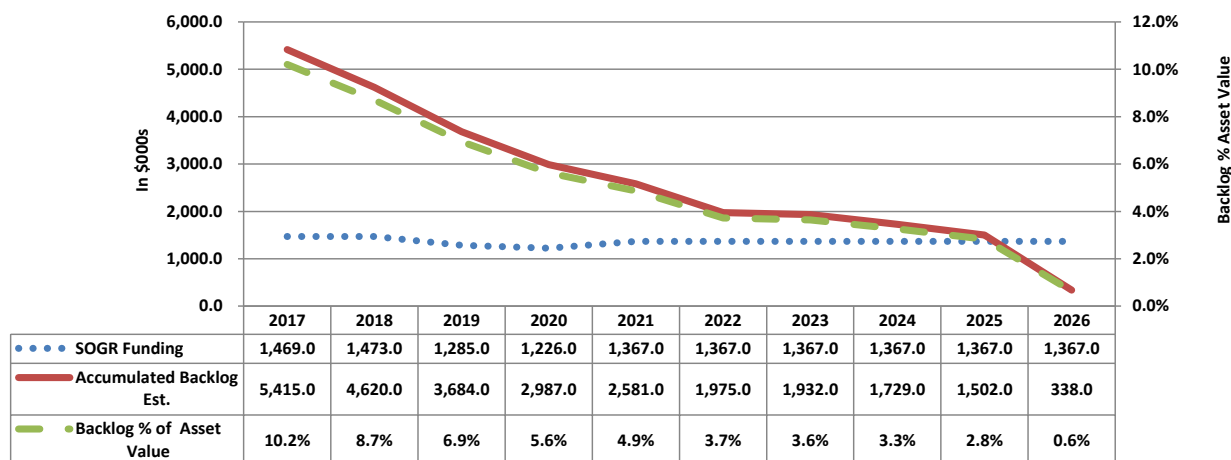
The 10-Year Capital Plan of \$69.131 million cash flow funding will be financed by the following sources:

- Debt accounts for \$16.002 million or 23.1% of the financing over the 10-year period.
 - The debt funding of \$16.002 million meets the debt target over the 10 year planning period, with \$13.784 million allocated to the SOGR projects, \$1.400 million to the Customer Service Improvements project and \$0.818 million for the construction of new child care centres.
- Reserve and Reserve Funds constitute \$25.090 million or 36.3% of required funding over 10 years for the construction of the 20 new child care centres, with \$24.916 million from the Child Care Capital Reserve Fund (includes \$5.500 million from the province to complete the Mount Dennis Child Care Centre relocation, due to the Metrolinx construction initiative) and \$0.174 million from the Section 37 Planning Reserve Fund.
- Development Charges, which represent \$24.916 million or 36.0% of the 10-Year Capital Budget and Plan's funding source, support the construction of the 20 new child care centres.
- Other Revenue of \$3.123 million or 4.5% represents secured Section 37 funding which will be utilized for the delivery of the Block 31 Child Care Centre.

State of Good Repair (SGOR) Backlog

Chart 4

SGOR Funding & Backlog (In \$000s)



Children's Services delivers child care services across the City in 52 Toronto Early Learning and Child Care Centres, 25 of which are in City owned facilities. The centers in the City owned facilities have an asset replacement value of \$53.081 million. A recent audit conducted by Facilities Management indicated that, at the end of 2016, there will be a SOGR backlog of \$5.415 million (10.2% of the asset value) in the 25 City owned sites.

- The 10-Year Capital Plan meets the City's objective to reduce SGOR back by dedicating \$13.784 million to maintain the centres in a state of good repair, with annual expenditures averaging \$1.378 million.
- Funding for the SOGR capital maintenance program is supplemented by \$0.508 million per year from the Program's Operating Base Budget throughout the 10 year planning period, at which time the backlog will be reduced to \$0.338 million, or 0.6% of the asset value by 2026 and the backlog will be nearly eliminated.

10-Year Capital Plan: Net Operating Budget Impact

Table 5
Net Operating Impact Summary (In \$000s)

| Projects | 2017 Budget | | 2018 Plan | | 2019 Plan | | 2020 Plan | | 2021 Plan | | 2017 - 2021 | | 2017 - 2026 | |
|--------------------------------|-------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-------------|-----------|-------------|-----------|
| | \$000s | Positions | \$000s | Positions | \$000s | Positions | \$000s | Positions | \$000s | Positions | \$000s | Positions | \$000s | Positions |
| Previously Approved | | | | | | | | | | | | | | |
| Customer Services Improvements | | | | | (258.0) | 1.0 | | | | | (258.0) | 1.0 | (258.0) | 1.0 |

The 10-Year Capital Plan will reduce the future year Operating Budgets by a total of \$0.258 million net over the 2017 – 2026 period, as shown in the table above.

- These savings are comprised of the following:
 - Savings of \$0.360 million from efficiencies emanating from the reduction in staff time required to manage client information requests and saving in paper and printing costs.
 - These savings are offset by the need for 1 additional position for \$0.102 million, required to sustain the *Customer Service Improvements* project.

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



Part 2:

Issues for Discussion

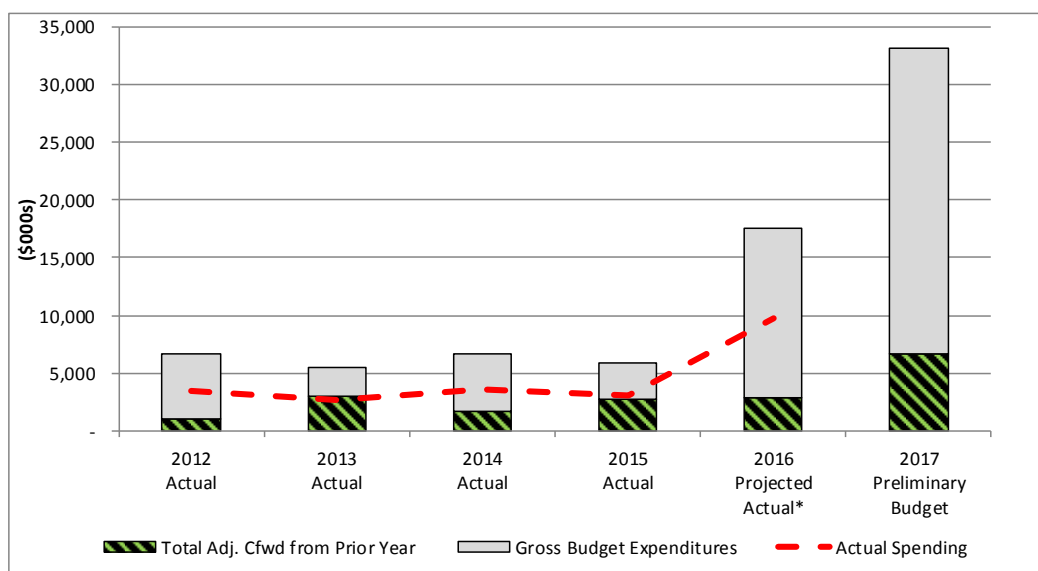
Issues for Discussion

Issues Impacting the 2017 Capital Budget

Review of Capital Projects and Spending

- City Council, at its meeting of July 12, 2016 considered the report *EX16.37 2017 Budget Process – Budget Directions and Schedule* and directed staff to:
 - Submit their 2017 - 2026 Capital Budget and Plans requiring that annual cash flow funding estimates be examined to more realistically match cash flow spending to project activities and timing, especially in the first 5 years of the Capital Plan's timeframe.
- The graph below shows the spending trend of the total capital program for Children's Services since 2012. The bars on the graph are split between new annual cash flows and funding carried forward from prior years.

Capacity to Spend – Budget vs Actual (In \$000s)



| Category | 2012 | | | 2013 | | | 2014 | | | 2015 | | | 2016 | | | Spending Rate 5 Year 2012-2016 Avg. % |
|---------------------|--------------|--------------|-----------------|--------------|--------------|-----------------|--------------|--------------|-----------------|--------------|--------------|-----------------|---------------|--------------------|-----------------|---------------------------------------|
| | Budget | Actual | Spending Rate % | Budget | Actual | Spending Rate % | Budget | Actual | Spending Rate % | Budget | Actual | Spending Rate % | Budget | Projected Actual * | Spending Rate % | |
| SOG | 869 | 793 | 91.3% | 726 | 653 | 89.9% | 1,584 | 1,377 | 86.9% | 1,637 | 1,570 | 95.9% | 1,697 | 1,544 | 91.0% | 91.2% |
| Service Improvement | 5,818 | 2,662 | 45.8% | 4,742 | 2,030 | 42.8% | 5,066 | 2,179 | 43.0% | 4,225 | 1,451 | 34.3% | 15,865 | 8,194 | 51.6% | 46.2% |
| Total | 6,687 | 3,455 | 51.7% | 5,468 | 2,683 | 49.1% | 6,650 | 3,556 | 53.5% | 5,862 | 3,021 | 51.5% | 17,562 | 9,738 | 55.4% | 53.2% |

Note - 2016 Projection based on the 2016 Q3 Capital Variance Report

This chart illustrates that 2016 spending projections show a slight increase when compared to the 5-Year average spending rate with major improvements in spending on service improvement projects.

- In determining the Program's readiness to proceed and capacity to spend, the cash flows funding estimates for all Service Improvement projects - which include the 20 child care construction projects and one IT project - were reviewed to ensure the projects were ready to proceed and the cash flows reflect the projects' actual delivery schedules and timelines, took into consideration the Program debt targets and eligible Development Charge funding when establishing the annual cash flow budgets.
- Further efforts to align budgeted cash flows with the Program's capacity to spend have been made as part of the 2017 Budget process, with these actions taken:

- Given that new child care centre construction is often part of a larger capital project involving school boards and other third parties, with the Program having limited control over these projects, cash flows for these projects have been budgeted based on "agreed to" project schedules with the school boards and other third parties, such as Metrolinx and TCHC. These schedules will be closely monitored by the Program's asset management staff.
- Children's Services' 5-year average spending rate for SOGR is 91.5%, all projects that are directly within the Program's control.

System Growth

- On September 12, 2016, the Province committed to creating 100,000 new child care spaces for infants to 4 year-olds within the next 5 years. Based on past investments, Toronto's proportion is expected to be 30% or 30,000 spaces. Provincial legislative changes also require school boards to provide after school-care programs to all children aged 4 to 12 on an as needed basis. For these reasons, the City's licensed child care system is expected to grow significantly across all age groups.
- No detail on the allocation of the additional spaces has yet been provided by the Province which makes it difficult for the Program to begin planning for further growth in licensed Child Care. The 10-Year Capital Budget and Plan does not include funding for this initiative.
- Concurrently, the Province has been working directly with school boards to deliver new spaces through the "Schools-First Child Care Capital Retrofit Policy", which is a 100% provincially funded program designed to address system growth.
- The Toronto District School Board was allocated \$14.404 million with space conversion targets of 2,432 new spaces and the Toronto District School Board received \$3.600 million to create 608 new spaces. Children's Services has been working with both the Province and the school boards to co-ordinate the location of these spaces based on need for service and existing infrastructure.

Customer Service Improvements project

- The 2017 – 2026 Capital Budget and Plan includes a previously approved project, the *Customer Service Improvements* project at a cost of \$3.175 million with the 2017 cash flow budget of \$1.000 million and is scheduled for completion in 2018. This project modernizes service and business channels for families and child care operators.
- This project responds to the recommendations included in the 2013 Service Efficiency Study for Children's Services Division, which recommended that the Program provide optimal service efficiency savings "...in the shortest period of time...".
- The project scope focusses on business transformation and technology solutions to provide self-service channels to the Program's two primary clients: families applying for and receiving a fee subsidy, and over 660 service providers who have a contract with the City to provide subsidized child care spaces. Specifically the project will provide the following benefits:
 - Enhance the Children's Services Information System application to modernized business transactions for operators, which will reduce processing time, improve accountability and ensure reasonableness of child care provider's administrative and operating expenses; and
- Introduce new applications to provide online fee subsidy application and self-serve functionality to Toronto families requesting or in receipt of child care subsidies. At the same time, the Program is exploring the feasibility of accessing tax data to streamline the income test associated with the fee subsidy assessment.
- Once fully implemented in 2018, the Program is projecting annual efficiencies of \$0.360 million through the reduction staff time required to manage client information requests and saving in paper and printing costs.



Appendices

Appendix 1

2016 Performance

2016 Key Accomplishments

In 2016, Children's Services made significant progress and accomplished the following:

- ✓ Worked in partnership with Toronto's district school boards and TCHC to locate suitable sites in order to quickly begin the planning and design stage of the 11 new child care centres included in the "Child Care Capital Expansion Update" Report (\$6.365 million)
- ✓ Completed project planning design and re-zoning for Block 31, which will include two schools, a community centre and a child care centre (\$0.130 million)
- ✓ Began planning and design of the Mt Dennis Child Care Centre funded by Metrolinx (\$3.500 million)
- ✓ Continued the construction of a child care centre in Avondale Public School (\$2.256 million); the former Branson Hospital location (\$0.500 million); and design for Bridletown Community Centre (\$0.500 million)
- ✓ Began the planning and design of the St. John the Evangelist Catholic School Child Care Centre (\$1.610 million)
- ✓ Continued the development of the Customer Service Efficiency Implementation project (\$1.004 million) to enhance online services channels for families and child care operators.
- ✓ Continued to deliver capital upgrades in the municipally operated child care centres located in City-owned facilities (\$1.697 million)

2016 Financial Performance

2016 Budget Variance Analysis (in \$000's)

| 2016 Budget | As of Sept. 30, 2016 | | Projected Actuals at Year-End | | Unspent Balance | |
|-------------|----------------------|---------|-------------------------------|---------|-----------------|-----------|
| \$ | \$ | % Spent | \$ | % Spent | \$ Unspent | % Unspent |
| 17,562 | 1,605 | 9.1% | 9,738 | 55.4% | 7,824 | 44.6% |

* Based on 2016 Third Quarter Capital Variance Report

For additional information regarding the 2016 Q3 capital variances and year-end projections for Children's Services, please refer to the attached link for the report entitled "*Capital Variance Report for the Nine-Month Period Ended September 30, 2016*" considered by City Council at its meeting on December 13, 2016.

<http://app.toronto.ca/tmmis/viewAgendaItemHistory.do?item=2016.BU26.5>

Impact of the 2016 Capital Variance on the 2017 Capital Budget

- As a result of the capital projects delays, as described in the 2016 Q3 Capital Variance Report, funding of \$6.714 million is being carried forward to the 2017 Capital Budget to continue these capital works. In addition, \$1.100 million in cash flow funding for the St John Evangelist Catholic School Board is being carried from 2015 and requires Council to reaffirm its commitment. This project has been delayed due to the discovery of a cemetery on the site plan. Year-end spending will reflect the planning and design costs of the new child care centres that were added in-year in 2016.

- A detailed review of the 2017 – 2026 Capital Budget and Plan has been conducted and the necessary adjustments have been made to best reflect the timing of cash flow funding for unique and major capital projects including 8 of the 11 new child care centres being delivered through the district school boards for \$3.965 million, and the Avondale Public School for \$1.450 million.
 - The new centres that were added through an in-year budget adjustment in 2016 and identified as priority centres by the school boards and Children's Services based on existing available space and service demand are all in the design stage and it is anticipated that these centres will be fast tracked through the construction process to meet service priorities.

Appendix 2

2017 Capital Budget; 2018 to 2026 Capital Plan (\$000s)

| Project | Total Project Cost | Prior Year Carry Forward | 2017 | 2018 | 2019 | 2020 | 2021 | 2017 - 2021 | 2022 | 2023 | 2024 | 2025 | 2026 | 2017 - 2026 Total |
|---|--------------------|--------------------------|---------------|---------------|--------------|--------------|--------------|---------------|--------------|--------------|--------------|--------------|--------------|-------------------|
| State of Good Repair: | | | | | | | | | | | | | | |
| TELCCS State of Good Repair | | 153 | 1,469 | 1,473 | 1,285 | 1,226 | 1,367 | 6,973 | 1,367 | 1,367 | 1,367 | 1,367 | 1,496 | 13,937 |
| Sub-Total | | 153 | 1,469 | 1,473 | 1,285 | 1,226 | 1,367 | 6,973 | 1,367 | 1,367 | 1,367 | 1,367 | 1,496 | 13,937 |
| Service Improvements: | | | | | | | | | | | | | | |
| Stanley P.S. | 3,900 | 300 | 1,700 | 1,700 | | | | 3,700 | | | | | | 3,700 |
| St Columba C.S. | 1,400 | 850 | 350 | | | | | 1,200 | | | | | | 1,200 |
| St Maurice Catholic School | 1,400 | 850 | 350 | | | | | 1,200 | | | | | | 1,200 |
| St Barnabas Catholic School | 2,600 | 150 | 1,750 | 500 | | | | 2,400 | | | | | | 2,400 |
| St Roch Catholic School | 1,900 | 100 | 1,400 | 200 | | | | 1,700 | | | | | | 1,700 |
| St Bartholomew Catholic School | 2,600 | 150 | 1,750 | 500 | | | | 2,400 | | | | | | 2,400 |
| St Stephen Catholic School | 1,400 | 850 | 350 | | | | | 1,200 | | | | | | 1,200 |
| North East Scarborough Recreation Centre | 3,900 | | | 500 | 1,700 | 1,700 | | 3,900 | | | | | | 3,900 |
| TCH Lawrence Ave Site | 3,900 | 300 | 1,700 | 1,700 | | | | 3,700 | | | | | | 3,700 |
| TCH Needle Firway | 3,900 | 300 | 1,700 | 1,700 | | | | 3,700 | | | | | | 3,700 |
| George Webster | 2,400 | 715 | 1,685 | | | | | 2,400 | | | | | | 2,400 |
| St John the Evangelist Catholic Aschool | 3,900 | | 1,850 | 969 | 571 | | | 3,390 | | | | | | 3,390 |
| Block 31 Child Care Centre | 3,628 | | 757 | 2,264 | 426 | | | 3,447 | | | | | | 3,447 |
| Avondale Public School | 3,900 | 1,496 | 365 | 550 | 450 | | | 2,861 | | | | | | 2,861 |
| Advent Health Care Child Care Centre | 2,710 | 250 | 1,710 | 500 | | | | 2,460 | | | | | | 2,460 |
| Bridletown Community Centre (Child Care Centre 6) | 3,900 | 250 | 1,500 | 1,220 | 680 | | | 3,650 | | | | | | 3,650 |
| Customer Service Improvements | 3,175 | | 1,000 | 400 | | | | 1,400 | | | | | | 1,400 |
| David and Mary Thompson (7) | 3,900 | | 500 | 1,500 | 1,220 | 680 | | 3,900 | | | | | | 3,900 |
| Mount Dennis Child Care Centre | 9,000 | | 4,500 | 1,000 | | | | 5,500 | | | | | | 5,500 |
| New Child Care Centre No 8 | 3,900 | | | | | 500 | 1,500 | 2,000 | 1,220 | 680 | | | | 3,900 |
| New Child Care Centre No 9 | 3,900 | | | | | | | - | | 500 | 1,670 | 1,730 | | 3,900 |
| Sub-Total | | 6,561 | 24,917 | 15,203 | 5,047 | 2,880 | 1,500 | 56,108 | 1,220 | 1,180 | 1,670 | 1,730 | - | 61,908 |
| Total | | 6,714 | 26,386 | 16,676 | 6,332 | 4,106 | 2,867 | 63,081 | 2,587 | 2,547 | 3,037 | 3,097 | 1,496 | 75,845 |

Appendix 3

2017 Capital Budget; 2018 to 2026 Capital Plan

CITY OF TORONTO

Gross Expenditures (\$000's)

2017 Preliminary Capital Budget; 2018 to 2026 Preliminary Capital Plan

| Children's Services | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|---|---|--|--|--|--|----|---|------|-------|-------|-------|-----------|---|-----------|---------------------------------|-----------------|---------------------|----------|---------------|----------------------|---------|--------|-------------------------|-----------------|---|---|---|-------|
| Sub-Project No. Project Name Ward Stat. Cat. | | | | | | | Current and Future Year Cash Flow Commitments | | | | | | Current and Future Year Cash Flow Commitments Financed By | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | Total | Total | Total | | | | | | | | | | | | | | |
| | | | | | | | 2017 | 2018 | 2019 | 2020 | 2021 | 2017-2021 | 2022-2026 | 2017-2026 | Provincial Grants and Subsidies | Federal Subsidy | Development Charges | Reserves | Reserve Funds | Capital from Current | Other 1 | Other2 | Debt - Recoverable Debt | Total Financing | | | | |
| <u>CHS908325 Stanley Public School</u> | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 0 | 1 | Stanley Public School | | | | 07 | S2 | 04 | 2,000 | 1,700 | 0 | 0 | 0 | 3,700 | | 0 | 3,700 | 0 | 0 | 720 | 0 | 2,980 | 0 | 0 | 0 | 0 | 0 | 3,700 |
| Sub-total | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| <u>CHS908326 St. Columba Catholic School</u> | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 0 | 1 | St. Columba Catholic School | | | | 42 | S2 | 04 | 1,200 | 0 | 0 | 0 | 0 | 1,200 | | 0 | 1,200 | 0 | 0 | 90 | 0 | 1,110 | 0 | 0 | 0 | 0 | 0 | 1,200 |
| Sub-total | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| <u>CHS908327 St. Maurice Catholic School</u> | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 0 | 1 | St. Maurice Catholic School | | | | 02 | S2 | 04 | 1,200 | 0 | 0 | 0 | 0 | 1,200 | | 0 | 1,200 | 0 | 0 | 90 | 0 | 1,110 | 0 | 0 | 0 | 0 | 0 | 1,200 |
| Sub-total | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| <u>CHS908329 St. Barnabas Catholic School</u> | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 0 | 1 | St. Barnabas Catholic School | | | | 42 | S2 | 04 | 1,900 | 500 | 0 | 0 | 0 | 2,400 | | 0 | 2,400 | 0 | 0 | 477 | 0 | 1,923 | 0 | 0 | 0 | 0 | 0 | 2,400 |
| Sub-total | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| <u>CHS908330 St. Roch Catholic School</u> | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 0 | 1 | St. Roch Catholic School | | | | 07 | S2 | 04 | 1,500 | 200 | 0 | 0 | 0 | 1,700 | | 0 | 1,700 | 0 | 0 | 337 | 0 | 1,363 | 0 | 0 | 0 | 0 | 0 | 1,700 |
| Sub-total | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| <u>CHS908331 St. Bartholomew Catholic School</u> | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 0 | 1 | St. Bartholomew Catholic School | | | | 41 | S2 | 04 | 1,900 | 500 | 0 | 0 | 0 | 2,400 | | 0 | 2,400 | 0 | 0 | 480 | 0 | 1,920 | 0 | 0 | 0 | 0 | 0 | 2,400 |
| Sub-total | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| <u>CHS908332 St. Stephen Catholic School</u> | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 0 | 1 | St. Stephen Catholic School | | | | 02 | S2 | 04 | 1,200 | 0 | 0 | 0 | 0 | 1,200 | | 0 | 1,200 | 0 | 0 | 90 | 0 | 1,110 | 0 | 0 | 0 | 0 | 0 | 1,200 |
| Sub-total | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| <u>CHS908333 North East Scarborough Recreation Centre</u> | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 0 | 1 | North East Scarborough Recreation Centre | | | | 42 | S6 | 04 | 0 | 500 | 1,700 | 1,700 | 0 | 3,900 | | 0 | 3,900 | 0 | 0 | 820 | 0 | 3,080 | 0 | 0 | 0 | 0 | 0 | 3,900 |
| Sub-total | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| <u>CHS908334 TCH Lawrence Avenue Site</u> | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 0 | 1 | TCH Lawrence Avenue Site | | | | 43 | S2 | 04 | 2,000 | 1,700 | 0 | 0 | 0 | 3,700 | | 0 | 3,700 | 0 | 0 | 720 | 0 | 2,980 | 0 | 0 | 0 | 0 | 0 | 3,700 |
| Sub-total | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| <u>CHS908335 TCH Needle Firway</u> | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

CITY OF TORONTO

Gross Expenditures (\$000's)
2017 Preliminary Capital Budget; 2018 to 2026 Preliminary Capital Plan

| Children's Services | | | | | | | | | | | | | | | | | | | | | | | | | | |
|--|---|---|--|--|--|----|---|--------|-------|-------|-------|--------------------|---|--------------------|---------------------------------------|--------------------|------------------------|----------|------------------|----------------------------|---------|--------|-------------------------------|--------------------|--------|-------|
| Sub-Project No. Project Name PrioritySubProj No. Sub-project Name Ward Stat. Cat. | | | | | | | Current and Future Year Cash Flow Commitments | | | | | | Current and Future Year Cash Flow Commitments Financed By | | | | | | | | | | | | | |
| | | | | | | | 2017 | 2018 | 2019 | 2020 | 2021 | Total 2017-2021 | Total 2022-2026 | Total 2017-2026 | Provincial Grants and Subsidies | Federal Subsidy | Development Charges | Reserves | Reserve Funds | Capital from Current | Other 1 | Other2 | Debt - Recoverable Debt | Total Financing | | |
| <u>CHS908335 TCH Needle Firway</u> | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 0 | 1 | TCH Needle Firway | | | | 07 | S2 | 04 | 2,000 | 1,700 | 0 | 0 | 0 | 3,700 | 0 | 3,700 | 0 | 0 | 720 | 0 | 2,980 | 0 | 0 | 0 | 0 | 3,700 |
| Sub-total | | | | | | | 2,000 | 1,700 | 0 | 0 | 0 | 3,700 | 0 | 3,700 | 0 | 0 | 720 | 0 | 2,980 | 0 | 0 | 0 | 0 | 0 | 3,700 | |
| <u>CHS908394 Mount Dennis Child Care Centre</u> | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 0 | 1 | Mount Dennis Child Care Centre | | | | 11 | S2 | 04 | 4,500 | 1,000 | 0 | 0 | 0 | 5,500 | 0 | 5,500 | 0 | 0 | 0 | 0 | 5,500 | 0 | 0 | 0 | 0 | 5,500 |
| Sub-total | | | | | | | 4,500 | 1,000 | 0 | 0 | 0 | 5,500 | 0 | 5,500 | 0 | 0 | 0 | 0 | 5,500 | 0 | 0 | 0 | 0 | 0 | 0 | 5,500 |
| <u>CHS908075 Block 31 Child Care Centre</u> | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 0 | 2 | Block 31 Child Care Centre Construction | | | | 20 | S2 | 04 | 757 | 2,264 | 426 | 0 | 0 | 3,447 | 0 | 3,447 | 0 | 0 | 460 | 0 | 0 | 2,987 | 0 | 0 | 0 | 3,447 |
| Sub-total | | | | | | | 757 | 2,264 | 426 | 0 | 0 | 3,447 | 0 | 3,447 | 0 | 0 | 460 | 0 | 0 | 0 | 0 | 2,987 | 0 | 0 | 0 | 3,447 |
| <u>CHS908277 Advent Health Care Child Care Centre</u> | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 0 | 1 | Advent Health Care Child Care Centre | | | | 10 | S2 | 04 | 1,960 | 500 | 0 | 0 | 0 | 2,460 | 0 | 2,460 | 0 | 0 | 2,239 | 0 | 221 | 0 | 0 | 0 | 0 | 2,460 |
| Sub-total | | | | | | | 1,960 | 500 | 0 | 0 | 0 | 2,460 | 0 | 2,460 | 0 | 0 | 2,239 | 0 | 221 | 0 | 0 | 0 | 0 | 0 | 0 | 2,460 |
| <u>CHS908342 George Webster Public School</u> | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 0 | 1 | George Webster Public School | | | | 31 | S2 | 04 | 2,400 | 0 | 0 | 0 | 0 | 2,400 | 0 | 2,400 | 0 | 0 | 0 | 0 | 2,400 | 0 | 0 | 0 | 0 | 2,400 |
| Sub-total | | | | | | | 2,400 | 0 | 0 | 0 | 0 | 2,400 | 0 | 2,400 | 0 | 0 | 0 | 0 | 2,400 | 0 | 0 | 0 | 0 | 0 | 0 | 2,400 |
| Total Program Expenditure | | | | | | | 33,100 | 16,676 | 6,332 | 4,106 | 2,867 | 63,081 | 12,764 | 75,845 | 0 | 0 | 26,972 | 0 | 29,595 | 0 | 3,123 | 0 | 16,155 | 0 | 75,845 | |

Appendix 4

2017 Cash Flow and Future Year Commitments

CITY OF TORONTO

Gross Expenditures (\$000's)

2917 Cash Flow and Future Years Commitments

Children's Services

[illegible]

CITY OF TORONTO

Gross Expenditures (\$000's)

2917 Cash Flow and Future Years Commitments

| Children's Services | | | | | | Current and Future Year Cash Flow Commitments | | | | | | | Current and Future Year Cash Flow Commitments Financed By | | | | | | | | | | |
|---------------------|---------------------------------|---------------------------------|-------|------|------|---|-------|------|------|--------------------|--------------------|--------------------|---|--------------------|------------------------|----------|------------------|----------------------------|---------|--------|-------------------------------|--------------------|-------|
| Sub-Project No. | Project Name | Ward | Stat. | Cat. | 2017 | 2018 | 2019 | 2020 | 2021 | Total 2017-2021 | Total 2022-2026 | Total 2017-2026 | Provincial Grants and Subsidies | Federal Subsidy | Development Charges | Reserves | Reserve Funds | Capital from Current | Other 1 | Other2 | Debt - Recoverable Debt | Total Financing | |
| CHS908325 | Stanley Public School | | | | | | | | | | | | | | | | | | | | | | |
| 0 | 1 | Stanley Public School | 07 | S2 | 04 | 2,000 | 1,700 | 0 | 0 | 0 | 3,700 | 0 | 3,700 | 0 | 0 | 720 | 0 | 2,980 | 0 | 0 | 0 | 0 | 3,700 |
| | | Sub-total | | | | 2,000 | 1,700 | 0 | 0 | 0 | 3,700 | 0 | 3,700 | 0 | 0 | 720 | 0 | 2,980 | 0 | 0 | 0 | 0 | 3,700 |
| CHS908326 | St. Columba Catholic School | | | | | | | | | | | | | | | | | | | | | | |
| 0 | 1 | St. Columba Catholic School | 42 | S2 | 04 | 1,200 | 0 | 0 | 0 | 0 | 1,200 | 0 | 1,200 | 0 | 0 | 90 | 0 | 1,110 | 0 | 0 | 0 | 0 | 1,200 |
| | | Sub-total | | | | 1,200 | 0 | 0 | 0 | 0 | 1,200 | 0 | 1,200 | 0 | 0 | 90 | 0 | 1,110 | 0 | 0 | 0 | 0 | 1,200 |
| CHS908327 | St. Maurice Catholic School | | | | | | | | | | | | | | | | | | | | | | |
| 0 | 1 | St. Maurice Catholic School | 02 | S2 | 04 | 1,200 | 0 | 0 | 0 | 0 | 1,200 | 0 | 1,200 | 0 | 0 | 90 | 0 | 1,110 | 0 | 0 | 0 | 0 | 1,200 |
| | | Sub-total | | | | 1,200 | 0 | 0 | 0 | 0 | 1,200 | 0 | 1,200 | 0 | 0 | 90 | 0 | 1,110 | 0 | 0 | 0 | 0 | 1,200 |
| CHS908329 | St. Barnabas Catholic School | | | | | | | | | | | | | | | | | | | | | | |
| 0 | 1 | St. Barnabas Catholic School | 42 | S2 | 04 | 1,900 | 500 | 0 | 0 | 0 | 2,400 | 0 | 2,400 | 0 | 0 | 477 | 0 | 1,923 | 0 | 0 | 0 | 0 | 2,400 |
| | | Sub-total | | | | 1,900 | 500 | 0 | 0 | 0 | 2,400 | 0 | 2,400 | 0 | 0 | 477 | 0 | 1,923 | 0 | 0 | 0 | 0 | 2,400 |
| CHS908330 | St. Roch Catholic School | | | | | | | | | | | | | | | | | | | | | | |
| 0 | 1 | St. Roch Catholic School | 07 | S2 | 04 | 1,500 | 200 | 0 | 0 | 0 | 1,700 | 0 | 1,700 | 0 | 0 | 337 | 0 | 1,363 | 0 | 0 | 0 | 0 | 1,700 |
| | | Sub-total | | | | 1,500 | 200 | 0 | 0 | 0 | 1,700 | 0 | 1,700 | 0 | 0 | 337 | 0 | 1,363 | 0 | 0 | 0 | 0 | 1,700 |
| CHS908331 | St. Bartholomew Catholic School | | | | | | | | | | | | | | | | | | | | | | |
| 0 | 1 | St. Bartholomew Catholic School | 41 | S2 | 04 | 1,900 | 500 | 0 | 0 | 0 | 2,400 | 0 | 2,400 | 0 | 0 | 480 | 0 | 1,920 | 0 | 0 | 0 | 0 | 2,400 |
| | | Sub-total | | | | 1,900 | 500 | 0 | 0 | 0 | 2,400 | 0 | 2,400 | 0 | 0 | 480 | 0 | 1,920 | 0 | 0 | 0 | 0 | 2,400 |
| CHS908332 | St. Stephen Catholic School | | | | | | | | | | | | | | | | | | | | | | |
| 0 | 1 | St. Stephen Catholic School | 02 | S2 | 04 | 1,200 | 0 | 0 | 0 | 0 | 1,200 | 0 | 1,200 | 0 | 0 | 90 | 0 | 1,110 | 0 | 0 | 0 | 0 | 1,200 |
| | | Sub-total | | | | 1,200 | 0 | 0 | 0 | 0 | 1,200 | 0 | 1,200 | 0 | 0 | 90 | 0 | 1,110 | 0 | 0 | 0 | 0 | 1,200 |
| CHS908334 | TCH Lawrence Avenue Site | | | | | | | | | | | | | | | | | | | | | | |
| 0 | 1 | TCH Lawrence Avenue Site | 43 | S2 | 04 | 2,000 | 1,700 | 0 | 0 | 0 | 3,700 | 0 | 3,700 | 0 | 0 | 720 | 0 | 2,980 | 0 | 0 | 0 | 0 | 3,700 |
| | | Sub-total | | | | 2,000 | 1,700 | 0 | 0 | 0 | 3,700 | 0 | 3,700 | 0 | 0 | 720 | 0 | 2,980 | 0 | 0 | 0 | 0 | 3,700 |
| CHS908335 | TCH Needle Firway | | | | | | | | | | | | | | | | | | | | | | |
| 0 | 1 | TCH Needle Firway | 07 | S2 | 04 | 2,000 | 1,700 | 0 | 0 | 0 | 3,700 | 0 | 3,700 | 0 | 0 | 720 | 0 | 2,980 | 0 | 0 | 0 | 0 | 3,700 |
| | | Sub-total | | | | 2,000 | 1,700 | 0 | 0 | 0 | 3,700 | 0 | 3,700 | 0 | 0 | 720 | 0 | 2,980 | 0 | 0 | 0 | 0 | 3,700 |
| CHS908342 | George Webster Public School | | | | | | | | | | | | | | | | | | | | | | |

CITY OF TORONTO

Gross Expenditures (\$000's)

2917 Cash Flow and Future Years Commitments

| Children's Services | | | | | | Current and Future Year Cash Flow Commitments | | | | | | | | Current and Future Year Cash Flow Commitments Financed By | | | | | | | | | | |
|--|----------------------------|----------------------------------|------|-------|------|---|--------|-------|------|------|--------------------|--------------------|--------------------|---|--------------------|------------------------|----------|------------------|----------------------------|---------|--------|-------------------------------|--------------------|--------|
| Sub- Priority | Project No. SubProj No. | Project Name Sub-project Name | Ward | Stat. | Cat. | 2017 | 2018 | 2019 | 2020 | 2021 | Total 2017-2021 | Total 2022-2026 | Total 2017-2026 | Provincial Grants and Subsidies | Federal Subsidy | Development Charges | Reserves | Reserve Funds | Capital from Current | Other 1 | Other2 | Debt - Recoverable Debt | Total Financing | |
| CHS908342 George Webster Public School | | | | | | | | | | | | | | | | | | | | | | | | |
| 0 | 1 | George Webster Public School | 31 | S2 | 04 | 2,400 | 0 | 0 | 0 | 0 | 2,400 | 0 | 2,400 | 0 | 0 | 0 | 0 | 2,400 | 0 | 0 | 0 | 0 | 2,400 | |
| Sub-total | | | | | | 2,400 | 0 | 0 | 0 | 0 | 2,400 | 0 | 2,400 | 0 | 0 | 0 | 0 | 2,400 | 0 | 0 | 0 | 0 | 2,400 | |
| CHS908394 Mount Dennis Child Care Centre | | | | | | | | | | | | | | | | | | | | | | | | |
| 0 | 1 | Mount Dennis Child Care Centre | 11 | S2 | 04 | 4,500 | 1,000 | 0 | 0 | 0 | 5,500 | 0 | 5,500 | 0 | 0 | 0 | 0 | 5,500 | 0 | 0 | 0 | 0 | 5,500 | |
| Sub-total | | | | | | 4,500 | 1,000 | 0 | 0 | 0 | 5,500 | 0 | 5,500 | 0 | 0 | 0 | 0 | 5,500 | 0 | 0 | 0 | 0 | 5,500 | |
| Total Program Expenditure | | | | | | 33,100 | 14,703 | 3,347 | 680 | 0 | 51,830 | 0 | 51,830 | 0 | 0 | 19,129 | 0 | 26,515 | 0 | 3,123 | 0 | 3,063 | 0 | 51,830 |

CITY OF TORONTO

Gross Expenditures (\$000's)

2917 Cash Flow and Future Years Commitments

| Children's Services | | | | | | Current and Future Year Cash Flow Commitments and Estimates | | | | | | | Current and Future Year Cash Flow Commitments and Estimates Financed By | | | | | | | | | |
|-------------------------|----------------------------|----------------------------------|------|-------|------|---|--------|-------|------|------|--------------------|--------------------|---|---------------------------------------|--------------------|------------------------|---------------------|-------------------------------------|---------|--------|-------------------------------|--------------------|
| Sub- Priority | Project No. SubProj No. | Project Name Sub-project Name | Ward | Stat. | Cat. | 2017 | 2018 | 2019 | 2020 | 2021 | Total 2017-2021 | Total 2022-2026 | Total 2017-2026 | Provincial Grants and Subsidies | Federal Subsidy | Development Charges | Reserve Reserves | Capital from Current Funds | Other 1 | Other2 | Debt - Recoverable Debt | Total Financing |
| Financed By: | | | | | | | | | | | | | | | | | | | | | | |
| | | Development Charges | | | | 9,720 | 5,697 | 3,100 | 612 | 0 | 19,129 | 0 | 19,129 | 0 | 0 | 19,129 | 0 | 0 | 0 | 0 | 0 | 19,129 |
| | | Reserve Funds (Ind."XR" Ref.) | | | | 19,865 | 6,376 | 247 | 27 | 0 | 26,515 | 0 | 26,515 | 0 | 0 | 0 | 26,515 | 0 | 0 | 0 | 0 | 26,515 |
| | | Other1 (Internal) | | | | 893 | 2,230 | 0 | 0 | 0 | 3,123 | 0 | 3,123 | 0 | 0 | 0 | 0 | 0 | 3,123 | 0 | 0 | 3,123 |
| | | Debt | | | | 2,622 | 400 | 0 | 41 | 0 | 3,063 | 0 | 3,063 | 0 | 0 | 0 | 0 | 0 | 0 | 3,063 | 0 | 3,063 |
| Total Program Financing | | | | | | 33,100 | 14,703 | 3,347 | 680 | 0 | 51,830 | 0 | 51,830 | 0 | 0 | 19,129 | 0 | 26,515 | 0 | 3,123 | 0 | 51,830 |

| Status Code | Description |
|-------------|--|
| S2 | S2 Prior Year (With 2017 and/or Future Year Cashflow) |
| S3 | S3 Prior Year - Change of Scope 2017 and/or Future Year Cost\Cashflow) |
| S4 | S4 New - Stand-Alone Project (Current Year Only) |
| S5 | S5 New (On-going or Phased Projects) |

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

Appendix 5

2017 Capital Budget with Financing Detail

(Phase 2) 32-Children's Services

Sub-Project Category: 01,02,03,04,05,06,07

Type: B Sub-Project Status: S2 Type: C Sub-Project Status: S2,S3,S4,S5



CITY OF TORONTO
2017 Preliminary Capital Budget with Financing Detail
Children's Services
Sub-Project Summary

| Project/Financing | | | Start Date | Completion Date | 2017 Cash Flow | Financing | | | | | | | | |
|-----------------------|------------------|---|------------|-----------------|----------------|-----------------------------|-----------------|-------------------|----------|---------------|----------------------|---------|---------|-------|
| Priority | Project | Project Name | | | | Provincial Grants Subsidies | Federal Subsidy | Developmt Charges | Reserves | Reserve Funds | Capital From Current | Other 1 | Other 2 | Debt |
| 0 | <u>CHS908330</u> | <u>St. Roch Catholic School</u> | | | | | | | | | | | | |
| 0 | 1 | St. Roch Catholic School | 01/01/2016 | 12/31/2018 | 1,500 | 0 | 0 | 294 | 0 | 1,206 | 0 | 0 | 0 | 0 |
| | | Project Sub-total: | | | 1,500 | 0 | 0 | 294 | 0 | 1,206 | 0 | 0 | 0 | 0 |
| 0 | <u>CHS908331</u> | <u>St. Bartholomew Catholic School</u> | | | | | | | | | | | | |
| 0 | 1 | St. Bartholomew Catholic School | 01/01/2016 | 12/31/2018 | 1,900 | 0 | 0 | 370 | 0 | 1,530 | 0 | 0 | 0 | 0 |
| | | Project Sub-total: | | | 1,900 | 0 | 0 | 370 | 0 | 1,530 | 0 | 0 | 0 | 0 |
| 0 | <u>CHS908332</u> | <u>St. Stephen Catholic School</u> | | | | | | | | | | | | |
| 0 | 1 | St. Stephen Catholic School | 01/01/2016 | 12/31/2017 | 1,200 | 0 | 0 | 90 | 0 | 1,110 | 0 | 0 | 0 | 0 |
| | | Project Sub-total: | | | 1,200 | 0 | 0 | 90 | 0 | 1,110 | 0 | 0 | 0 | 0 |
| 0 | <u>CHS908334</u> | <u>TCH Lawrence Avenue Site</u> | | | | | | | | | | | | |
| 0 | 1 | TCH Lawrence Avenue Site | 01/01/2016 | 12/31/2018 | 2,000 | 0 | 0 | 360 | 0 | 1,640 | 0 | 0 | 0 | 0 |
| | | Project Sub-total: | | | 2,000 | 0 | 0 | 360 | 0 | 1,640 | 0 | 0 | 0 | 0 |
| 0 | <u>CHS908335</u> | <u>TCH Needle Firway</u> | | | | | | | | | | | | |
| 0 | 1 | TCH Needle Firway | 01/01/2016 | 12/31/2018 | 2,000 | 0 | 0 | 360 | 0 | 1,640 | 0 | 0 | 0 | 0 |
| | | Project Sub-total: | | | 2,000 | 0 | 0 | 360 | 0 | 1,640 | 0 | 0 | 0 | 0 |
| 0 | <u>CHS908394</u> | <u>Mount Dennis Child Care Centre</u> | | | | | | | | | | | | |
| 0 | 1 | Mount Dennis Child Care Centre | 07/21/2016 | 07/21/2016 | 4,500 | 0 | 0 | 0 | 0 | 4,500 | 0 | 0 | 0 | 0 |
| | | Project Sub-total: | | | 4,500 | 0 | 0 | 0 | 0 | 4,500 | 0 | 0 | 0 | 0 |
| 1 | <u>CHS908075</u> | <u>Block 31 Child Care Centre</u> | | | | | | | | | | | | |
| 0 | 2 | Block 31 Child Care Centre Construction | 06/03/2015 | 12/30/2018 | 757 | 0 | 0 | 0 | 0 | 0 | 0 | 757 | 0 | 0 |
| | | Project Sub-total: | | | 757 | 0 | 0 | 0 | 0 | 0 | 0 | 757 | 0 | 0 |
| 1 | <u>CHS908277</u> | <u>Advent Health Care Child Care Centre</u> | | | | | | | | | | | | |
| 0 | 1 | Advent Health Care Child Care Centre | 01/01/2016 | 12/31/2018 | 1,960 | 0 | 0 | 1,789 | 0 | 171 | 0 | 0 | 0 | 0 |
| | | Project Sub-total: | | | 1,960 | 0 | 0 | 1,789 | 0 | 171 | 0 | 0 | 0 | 0 |
| 1 | <u>CHS908342</u> | <u>George Webster Public School</u> | | | | | | | | | | | | |
| 0 | 1 | George Webster Public School | 01/01/2016 | 12/31/2017 | 2,400 | 0 | 0 | 0 | 0 | 2,400 | 0 | 0 | 0 | 0 |
| | | Project Sub-total: | | | 2,400 | 0 | 0 | 0 | 0 | 2,400 | 0 | 0 | 0 | 0 |
| Program Total: | | | | | 33,100 | 0 | 0 | 9,720 | 0 | 19,865 | 0 | 893 | 0 | 2,622 |

Status Code Description
 S2 S2 Prior Year (With 2017 and/or Future Year Cashflow)
 S3 S3 Prior Year - Change of Scope 2017 and/or Future Year Cost/Cashflow)
 S4 S4 New - Stand-Alone Project (Current Year Only)

| Status Code | Description |
|---------------|---|
| S5 | S5 New (On-going or Phased Projects) |
| | |
| Category Code | Description |
| 01 | Health and Safety C01 |
| 02 | Legislated C02 |
| 03 | State of Good Repair C03 |
| 04 | Service Improvement and Enhancement C04 |
| 05 | Growth Related C05 |
| 06 | Reserved Category 1 C06 |
| 07 | Reserved Category 2 C07 |

Appendix 6

Reserve / Reserve Fund Review

Reserve / Reserve Fund – Program Specific (\$000s)

| Reserve / Reserve Fund Name | Project / SubProject Name and Number | Projected Balance as at Dec 31, 2016 * | Contributions / (Withdrawals) | | | | | | | | | | 2017 - 2026 Total Contributions / (Withdrawals) |
|---|--|--|-------------------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|---|
| | | | 2017 Budget | 2018 Plan | 2019 Plan | 2020 Plan | 2021 Plan | 2022 Plan | 2023 Plan | 2024 Plan | 2025 Plan | 2026 Plan | |
| Child Care Capital Reserve Fund XR1103 | Beginning Balance | 49,146 | 49,146 | 38,444 | 32,767 | 31,256 | 29,957 | 30,022 | 30,087 | 30,153 | 30,219 | 30,285 | |
| | Withdrawals (-) | | | | | | | | | | | | |
| | Health and Safety ** | | (1,000) | (1,000) | (1,000) | (1,000) | (1,000) | (1,000) | (1,000) | (1,000) | (1,000) | (1,000) | (10,000) |
| | Minor Capital ** | | (400) | (400) | (400) | (400) | (400) | (400) | (400) | (400) | (400) | (400) | (4,000) |
| | St John the Evangelist Catholic School | | (75) | (97) | (57) | | | | | | | | (229) |
| | Bridletown Community Centre | | (150) | (122) | (68) | | | | | | | | (340) |
| | David and Mary Thompson | | (50) | (150) | (122) | (27) | | | | | | | (349) |
| | Advent Child Care Centre | | (171) | (50) | | | | | | | | | (221) |
| | Stanley Public School | | (1,340) | (1,340) | | | | | | | | | (2,680) |
| | St. Columba Catholic School | | (280) | | | | | | | | | | (280) |
| | St. Maurice Catholic School | | (280) | | | | | | | | | | (280) |
| | St. Barnabas Catholic School | | (1,383) | (390) | | | | | | | | | (1,773) |
| | St. Roch Catholic School | | (1,106) | (157) | | | | | | | | | (1,263) |
| | St. Bartholome Catholic School | | (1,380) | (390) | | | | | | | | | (1,770) |
| | St. Stephen Catholic School | | (280) | | | | | | | | | | (280) |
| | North East Scarborough Recreation Centre | | | (400) | (1,340) | (1,340) | | | | | | | (3,080) |
| | TCH Lawrence Avenue Site | | (1,340) | (1,340) | | | | | | | | | (2,680) |
| | TCH Needle Firway | | (1,340) | (1,340) | | | | | | | | | (2,680) |
| | George Webster Public School | | (1,685) | | | | | | | | | | (1,685) |
| | Mount Dennis Child Care Centre | | (4,500) | (1,000) | | | | | | | | | (5,500) |
| | Total Withdrawals | | (16,760) | (8,176) | (2,987) | (2,767) | (1,400) | (1,400) | (1,400) | (1,400) | (1,400) | (1,400) | (39,090) |
| | Contributions (+) | | | | | | | | | | | | |
| | <i>Sale of 1 Hallis to Metrolinx</i> | | 4,500 | 1,000 | | | | | | | | | 5,500 |
| | <i>Funding from Non-Program**</i> | | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 10,000 |
| | <i>Funding from CS Operating for emergency capital repairs</i> | | 320 | 320 | 320 | 320 | 320 | 320 | 320 | 320 | 320 | 320 | 3,200 |
| | <i>Interest</i> | | 238 | 179 | 156 | 148 | 145 | 145 | 146 | 146 | 146 | 147 | 1,596 |
| | Total Contributions | - | 6,058 | 2,499 | 1,476 | 1,468 | 1,465 | 1,465 | 1,466 | 1,466 | 1,466 | 1,467 | 20,296 |
| Total Reserve Fund Balance at Year-End | | 49,146 | 38,444 | 32,767 | 31,256 | 29,957 | 30,022 | 30,087 | 30,153 | 30,219 | 30,285 | 30,352 | 30,352 |

* Based on the 2016 Q3 Variance Report

** Health and Safety Program in 2017 Operating Budget for Children's Services

* Based on the 2016 Q3 Variance Report

| Reserve / Reserve Fund Name | Project / SubProject Name and Number | Projected Balance as at Dec 31, 2016 * | Contributions / (Withdrawals) | | | | | | | | | | | 2017 - 2026 Total Contributions / (Withdrawals) |
|--|--|--|-------------------------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|----------|---|
| | | | 2017 Budget | 2018 Plan | 2019 Plan | 2020 Plan | 2021 Plan | 2022 Plan | 2023 Plan | 2024 Plan | 2025 Plan | 2026 Plan | | |
| Development Charge Reserve Fund - Child Care XR 2122 | Beginning Balance | 10,200 | 10,200 | 5,101 | 1,887 | 1,036 | 2,202 | 3,572 | 5,211 | 6,909 | 8,180 | 9,397 | | |
| | Withdrawals (-) | | | | | | | | | | | | | |
| | St John the Evaneglist Catholic School | | (1,775) | (872) | (514) | | | | | | | | (3,161) | |
| | Bridletown Community Centre | | (1,350) | (1,098) | (612) | | | | | | | | (3,060) | |
| | David and Mary Thompson | | (450) | (1,350) | (1,098) | (612) | | | | | | | (3,510) | |
| | New Child Care Centre 8 | | | | | (491) | (1,292) | (1,047) | (680) | | | | (3,510) | |
| | New Child Care Centre 9 | | | | | | | | (371) | (1,541) | (1,601) | | (3,513) | |
| | Block 31 | | | (34) | (426) | | | | | | | | (460) | |
| | Avondale Public School | | (229) | -550 | (450) | | | | | | | | (1,229) | |
| | Advent Child Care Centre | | (1,539) | (450) | | | | | | | | | (1,989) | |
| | Stanley Public School | | (360) | (360) | | | | | | | | | (720) | |
| | St. Columba Catholic School | | (70) | | | | | | | | | | (70) | |
| | St. Maurice Catholic School | | (70) | | | | | | | | | | (70) | |
| | St. Barnabas Catholic School | | (367) | (110) | | | | | | | | | (477) | |
| | St. Roch Catholic School | | (294) | (43) | | | | | | | | | (337) | |
| | St. Bartholome Catholic School | | (370) | (110) | | | | | | | | | (480) | |
| | St. Stephen Catholic School | | (70) | | | | | | | | | | (70) | |
| | North East Scarborough Recreation Centre | | | (100) | (360) | (360) | | | | | | | (820) | |
| | TCH Lawrence Avenue Site | | (360) | (360) | | | | | | | | | (720) | |
| | TCH Needle Firway | | (360) | (360) | | | | | | | | | (720) | |
| | Total Withdrawals | | (7,664) | (5,797) | (3,460) | (1,463) | (1,292) | (1,047) | (1,051) | (1,541) | (1,601) | - | (24,916) | |
| | Contributions (+) | | | - | | | | | | | | | - | |
| | Development Contributions | | | 2,526 | 2,568 | 2,602 | 2,620 | 2,646 | 2,662 | 2,716 | 2,770 | 2,770 | 2,770 | 26,650 |
| | Interest | | | 39 | 15 | 7 | 9 | 16 | 24 | 33 | 42 | 48 | 60 | 293 |
| | Total Contributions | | - | 2,565 | 2,583 | 2,609 | 2,629 | 2,662 | 2,686 | 2,749 | 2,812 | 2,818 | 2,830 | 26,943 |
| Other Program/Agency Net Withdrawals (-) and Contributions (+) | | | | | | | | | | | | | - | |
| Total Reserve Fund Balance at Year-End | | 10,200 | 5,101 | 1,887 | 1,036 | 2,202 | 3,572 | 5,211 | 6,909 | 8,180 | 9,397 | 12,227 | 12,227 | |