



## Children's Services

### I: 2014 OPERATING BUDGET OVERVIEW

#### What We Do

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

All families in Toronto benefit from a range of services that promote healthy child development and family well-being.

#### 2014 Budget Highlights

The total cost to deliver this Program to Toronto residents in 2014 is \$420.647 million gross and \$76.716 million net as shown below:

(In \$000s)	2013 Budget	2014 Budget	Change	
			\$	%
Gross Expenditures	402,335.5	420,646.7	18,311.2	4.6%
Gross Revenue	325,619.0	343,930.3	18,311.3	5.6%
Net Expenditures	76,716.5	76,716.4	(0.1)	0.0%

For 2014, Children's Services identified \$12.5 million in opening budget pressures, including inflationary increases, and \$3.1 million in additional costs due to the requirement to increase staff ratios to accommodate younger children in City operated centres with the implementation of Full Day Kindergarten (FDK). These pressures were offset by a series of expenditure reductions and revenue increases, bringing the 2014 Operating Budget to the same level as 2013.

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## Fast Facts

- 52 Toronto Early Learning Child Care Centres directly operated by the City
- Service delivery managed through 4 district offices
- 955.7 positions, including 12 capital positions dedicated to enhancing IT systems
- 23.7 early childhood educator positions added in 2014 to manage case mix changes in directly operated centres

## Trends

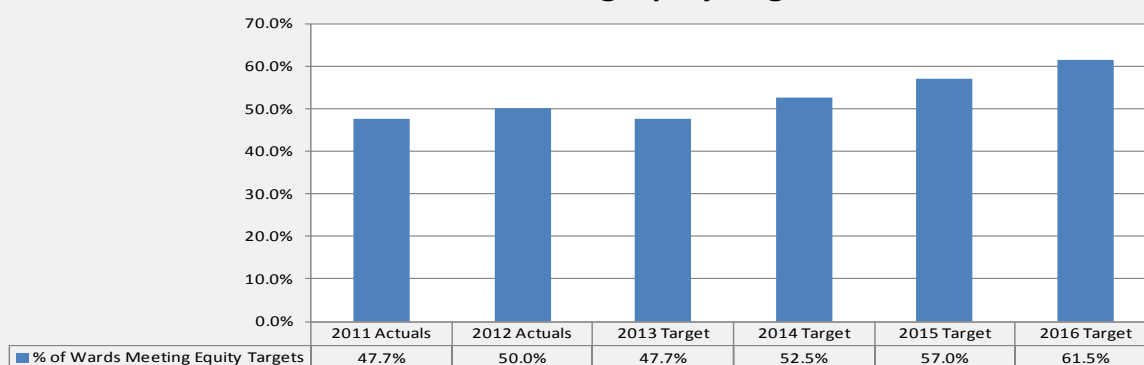
- Increase in Wards meeting equity targets from 47.7% in 2011 to projected 61.5% by 2016
- 2014 final year for transition to Full Day Kindergarten, with an additional pressure resulting from the need to increase spaces for infants and toddlers
- Continued pressure on system for service with 19,000 children on the waitlist for fee subsidy

## Our Service Deliverables for 2014

Children's Services is responsible for managing Toronto's Child Care system in accordance with the Council approved Child Care Service Plan and provincial Guidelines.

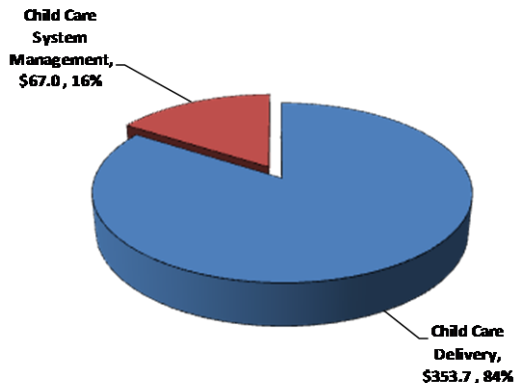
The 2014 Operating Budget will fund the delivery of the following:

- 24,932 child care subsidies
- 583 contracted child care centres with contracts for fee subsidy
- 9 home child care agencies with fee contracts for subsidy
- 97 additional child care centres with contracts for wage subsidy and wage improvement
- 52 Toronto Early Learning and Child Care Services centres, and one home child care agency
- 46 family resource centres
- 34 summer day programs
- 29 After School and Recreation Programs (ARC)

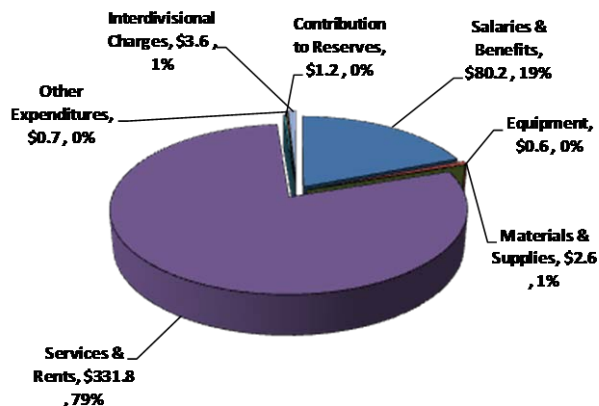
**% of Wards Meeting Equity Targets**

## 2014 Budget Expenditures &amp; Funding

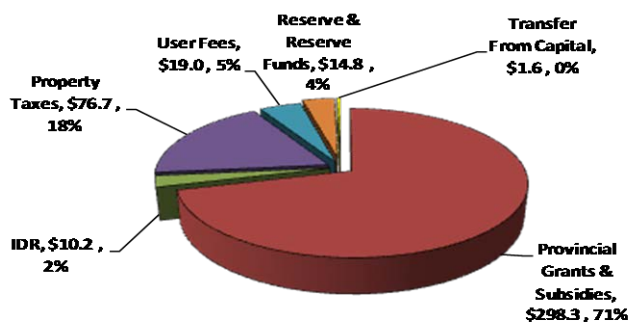
## Where the money goes:

2014 Operating Budget by Service  
\$420.647 Million

2014 Operating Budget by Expenditure Category



## Where the money comes from:

2014 Operating Budget Funding Source  
\$420.647 Million

## Our Key Challenges and Priority Actions

- Develop a "made in Toronto" funding model for child care delivery
  - ✓ Maintaining current service levels relies on support from reserve fund that will be depleted in 2015
  - ✓ Continue to implement the Service Efficiency recommendations that include streamlining and automating budget process and automating systems applications to produce efficiency savings
- Increase in the cost of subsidized spaces reflecting the need to increase staff ratios as younger children replace older children leaving the system for Full Day Kindergarten
  - ✓ Continue discussions with the Province on legislative and regulatory changes
  - ✓ Continue working with community partners to administer the final year of implementation of Full Day Kindergarten

## II: COUNCIL APPROVED BUDGET

City Council approved the following recommendations:

1. City Council approve the 2014 Operating Budget for Children's Services of \$420.647 million gross and \$76.716 million net, comprised of the following services:

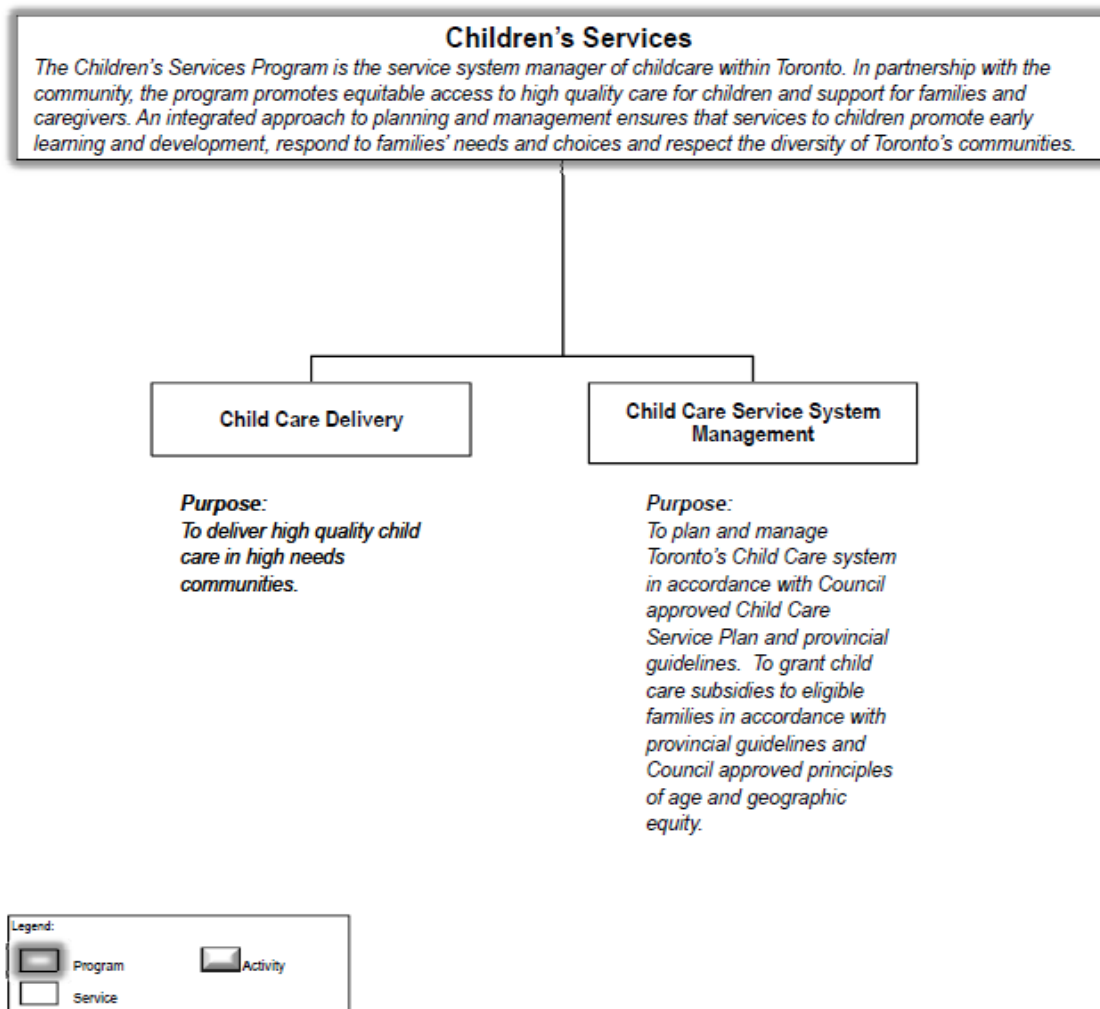
	Gross	Net
<u>Service:</u>	<u>(\$000s)</u>	<u>(\$000s)</u>
Child Care Delivery	353,687.5	65,982.6
Child Care System Management	66,959.2	10,733.8
Total Program Budget	<u>420,646.7</u>	<u>76,716.4</u>

2. City Council approve the 2014 service levels for Children's Services as outlined on page 6 - 9 and the associated staff complement of 955.7 positions.

### III: 2014 SERVICE OVERVIEW AND PLAN

#### Program Map

Toronto Children's Services promotes access to high quality early learning, child care and supports for families through a well-planned and managed system.



#### Service Customer

##### Child Care Delivery

- Parents / Guardians
- Children in Child Care
- Child Care Service Providers
- Families and Children

##### Child Care Service System Management

- Parents / Guardians
- Province of Ontario
- Child Care Service Providers
- Children in Child Care
- Families and Children

## 2014 Service Deliverables

The 2014 Operating Budget of \$420.647 million gross and \$76.716 million net will fund the delivery of the following:

- 24,932 child care subsidies.
- 583 contracted child care centres with contracts for fee subsidy.
- 9 home child care agencies with contracts for fee subsidy.
- 97 additional child care centres with contracts for wage subsidy and wage improvement.
- 52 Toronto Early Learning and Child Care Services and one home child care agency.
- 46 family resource centres.
- 34 summer day programs
- 29 After School and Recreation Programs (ARC)

## Service Profile: Child Care Delivery



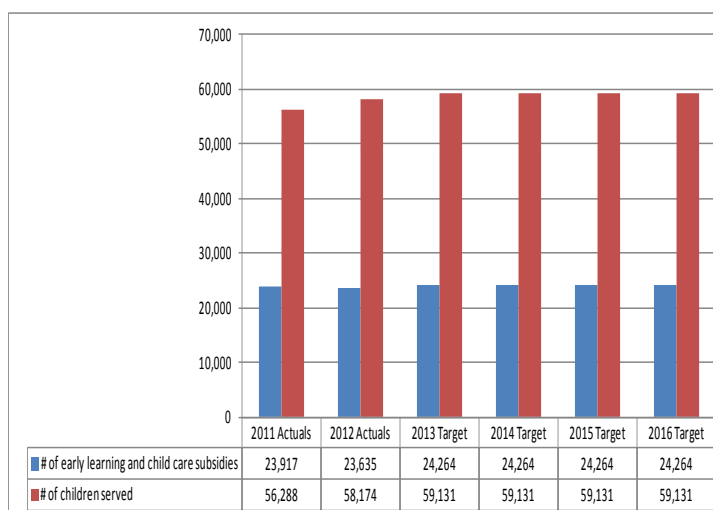
## What we do

- Provide 24,932 fee subsidies to help eligible families with the high cost of early learning and care;
- Provide Family Well-Being Support services, which include supports to families to address their personal circumstances or special need;
- Deliver child care directly through the Toronto Early Learning and Child Care Services that provides enriched early learning and care service to families in high-risk and under-served neighbourhoods with a focus on skill development and school readiness.

## 2014 Service Levels

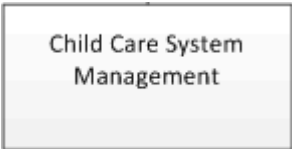
Type	Sub-Type	Status	Service Levels			
			2011	2012	2013	2014
Early Learning and Care Information		Approved	Annual			
Enriched Early Learning and Care	School aged Children	Approved	94% of the 98% occupancy target achieved			
	Kindergarten aged Children	Approved	98% of the 98% occupancy target achieved			
	Pre-School Children	Approved	98% of the 98% occupancy target achieved	99% of the 98% occupancy target achieved	96% of the 98% occupancy target achieved	96% of the 98% occupancy target achieved
	Toddlers	Approved	96% of the 98% occupancy target achieved	98% of the 98% occupancy target achieved	96% of the 98% occupancy target achieved	96% of the 98% occupancy target achieved
	Infants	Approved	100% of the 98% occupancy target achieved			
Family Financial Support	Wage Subsidy	Approved	Annual			
	Special Needs Subsidy	Approved	Annual			
	Child Care Fee Subsidy	Approved	Annual			
	Family Resource Centre Subsidy	Approved	Annual			
	City Funded Grants	Approved	Annual			
Family Well-Being Support Care		Approved	Annual			

## Service Performance Measures

Output Measure: *Number of Early Learning and Child Care Subsidies*

- Children's Services delivers 24,932 child care subsidies which are allocated across city wards based on the proportion of children in the ward who are living below the poverty line.
- Children's Services is the Service Manager responsible for the delivery of the child care across the City that provides 59,131 spaces, with 19,000 children on the waitlist for fee subsidy.

## Service Profile: Child Care System Management


 Child Care System  
Management
**What we do**

- Plan and manage Toronto's Child Care system in accordance with the Council approved Child Care Service Plan and provincial guidelines.
- As Consolidated Municipal Service Manager (CMSM) for the City of Toronto, plan and implement policies and programs within the provincial legislative framework that are designed to meet specific local requirements. In this capacity, the City develops and implements planning processes and programs to address service gaps and ensure that local goals are met.
- Through administration of Best Start Wage Improvement, Wage Subsidy, Pay Equity and Occupancy grants, enable providers to maintain affordability of child care services, and build relationships with stakeholders, including community agencies, other levels of government, school boards and families.

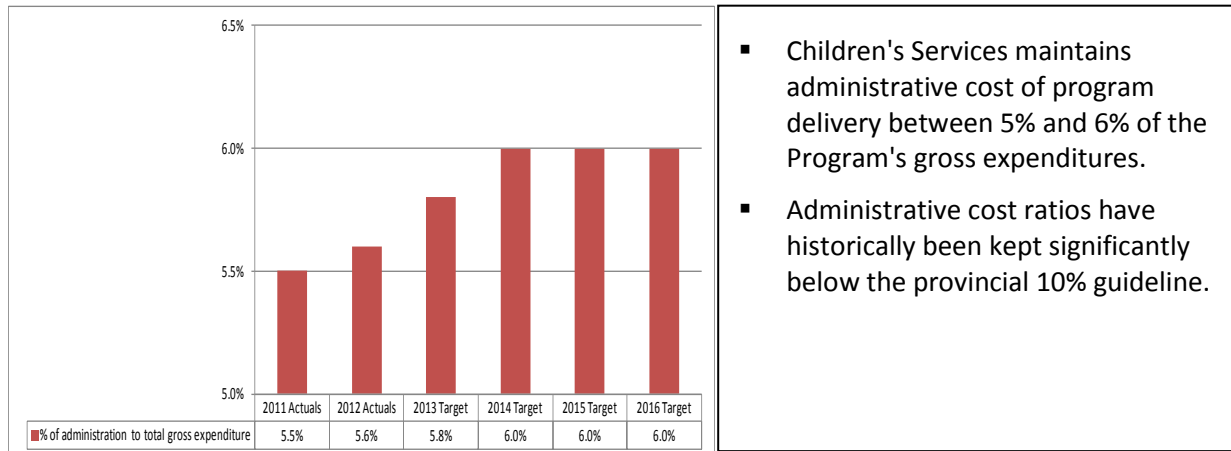
**2014 Service Levels**

Type	Sub-Type	Status	Service Levels			
			2011	2012	2013	2014
Integrated Service System Planning	Service Plan	Approved	100%			
	Service Plan - Curriculum Development	Approved	100%			
	Service Plan - Policy Development	Approved	100%			
	Children's Report Card	Approved	Quarterly			
Early Learning and Care Quality		Approved	Annual			
Early Learning and Care Capacity		Approved	Annual			
Research and Innovation		Approved	Annual			
Service Providers Financial Support		Approved	Quarterly			



## Service Performance Measures

### Efficiency: *Administration as a Percentage of Total Gross Expenditure*



## IV: 2014 Total Operating Budget

### 2014 Operating Budget (In \$000s)

(In \$000s)	2013		2014 Operating Budget			2014 vs. 2013 Approved Budget Changes		Incremental Change 2015 and 2016 Plan			
	Approved Budget	Projected Actual	2014 Base	2014 New/Enhanced	2014 Budget			2015		2016	
By Service	\$	\$	\$	\$	\$	\$	%	\$	%	\$	%
<b>Child Care Delivery</b>											
Gross Expenditures	334,564.0	334,564.0	343,887.5	9,800.0	353,687.5	19,123.5	5.7%	7,973.9	2.3%	5,964.9	1.7%
Revenue	268,581.4	268,581.4	277,904.9	9,800.0	287,704.9	19,123.5	7.1%	529.3	0.2%	(9,976.4)	-4.0%
Net Expenditures	65,982.6	65,982.6	65,982.6		65,982.6	0.0	0.0%	7,444.6	11.3%	15,941.3	23.2%
<b>Child Care System Management</b>											
Gross Expenditures	67,771.5	67,771.5	66,959.2		66,959.2	(812.3)	-1.2%	1,457.1	2.3%	1,375.6	2.1%
Revenue	57,037.6	57,037.6	56,225.4		56,225.4	(812.2)	-1.4%	(192.0)	-0.4%	(739.6)	-1.4%
Net Expenditures	10,733.9	10,733.9	10,733.8		10,733.8	(0.1)	0.0%	1,649.0	15.4%	2,115.2	17.1%
<b>Total</b>											
Gross Expenditures	402,335.5	402,335.5	410,846.7	9,800.0	420,646.7	18,311.2	4.6%	9,431.0	2.3%	7,340.5	1.7%
Revenue	325,619.0	325,619.0	334,130.3	9,800.0	343,930.3	18,311.3	5.6%	337.3	0.1%	(10,716.0)	-3.1%
Total Net Expenditures	76,716.5	76,716.5	76,716.4		76,716.4	(0.1)	0.0%	9,093.7	11.9%	18,056.5	22.3%
Approved Positions	931.4	931.4	955.7		955.7	24.3	2.6%	(4.0)	-0.4%	(1.0)	-0.1%

The 2014 Operating Budget for Children's Services of \$420.647 million gross and \$76.716 million net is comprised of the following services:

**The Child Care Delivery service** is \$65.983 million net, which is equivalent to the 2013 Approved Operating Budget.

- Base budget changes reflect an increase in the gross expenditures of \$9.324 million or 2.8% with an offsetting revenue change of \$9.324 million or 3.5%. The base changes include inflationary increases in the cost of delivering child care, increases reflecting a change in staffing ratios to accommodate Full Day Kindergarten implementation, and other programming increases to support purchased service providers. These pressures are offset by service efficiencies, including budget reductions to reflect actual experience, and reductions arising from changes in dietary services delivery model from in-house food preparation to catered food service.
- Base budget revenue changes of \$9.324 million include new Provincial base funding to support the ongoing delivery of child care, including additional support to offset the cost of delivering Full Day Kindergarten; an increase in the draw from the Child Care Expansion Reserve Fund; and an increase in User and Family Fee revenues.

- New / Enhanced Service Priorities of \$9.800 million gross and \$0 net fund the provision of an additional 668 of purchased child care subsidies for infants, toddlers, and preschool children, fully supported by the 2014 increase in Provincial subsidy.
- Future year incremental costs are primarily attributable to increases in salary and benefits of and inflationary increases in cost of providing child care of \$6.870 million in 2015 and \$6.682 million in 2016.

**The Child Care System Management service** is \$10.734 million net, which is equivalent to the 2013 Approved Operating Budget.

- Base Budget changes include a reduction in the gross expenditures of \$0.812 million, reflecting the completion of grants for the construction of Thorncliffe Park and Terry Tan child care centres.
- Future year incremental costs are primarily attributable to increases in salary and benefits.

Approval of the 2014 Budget will result in an increase in the staff complement of 24.3 positions, from 931.4 to 955.7 as highlighted below:

#### 2014 Total Staff Complement

Changes	2014 Budget	2015 Plan	2016 Plan
<b>Opening Complement</b>	931.4	955.7	951.7
In-year Adjustments			
<b>Adjusted Staff Complement</b>	<b>931.4</b>	<b>955.7</b>	<b>951.7</b>
<b>Change in Staff Complement</b>			
- Temporary Complement - capital project delivery	4.0	(4.0)	(1.0)
- Operating impacts of completed capital projects			
- Service Change Adjustments	20.3		
- New / Enhanced			
<b>Total</b>	<b>955.7</b>	<b>951.7</b>	<b>950.7</b>
<b>% Change over prior year</b>	<b>2.6%</b>	<b>(0.4%)</b>	<b>(0.1%)</b>

The net increase of 24.3 positions arises from the following changes:

- Due to the implementation of Full Day Kindergarten an increase of 23.7 early childhood educator positions in the City's 52 municipally operated centre is required to reflect the increased staff ratios, as additional space is provided for infants and toddlers, offset by a reduction in pre-school spaces;
- Increase of 6 positions to support the delivery of increased service standards resulting from additional funding provided by the Province per its 2014 funding allocation.
- Reduction of 9.4 food service positions is required to reflect the change in the dietary services delivery model from in-house food preparation to catered food service delivery in 13 of the City operated child care centres.

- *Temporary Complement – Capital Project Delivery*
  - Four additional positions are required in 2014 to deliver the new Service Efficiency Study CSIS Implementation project, included in the 2014-2023 Approved Capital Budget and Plan.
  - The 2015 Plan includes an increase of two positions required to deliver the Service Efficiency Study CSIS Implementation project.
  - The 2016 Plan includes a reduction of one Project Manager SOGR position, representing a change in funding from the Capital Budget to funding from the Operating Budget, making the position permanent.

**2014 Base Budget**

(In \$000s)

(In \$000s)	2013 Budget	2014 Base	Change 2014 Base vs. 2013 Approved Budget		Incremental Change			
					2015 Plan		2016 Plan	
By Service	\$	\$	\$	%	\$	%	\$	%
<b>Child Care Delivery</b>								
Gross Expenditures	334,564.0	343,887.5	9,323.5	2.8%	7,973.9	2.3%	5,964.9	1.7%
Revenue	268,581.4	277,904.9	9,323.5	3.5%	529.3	0.2%	(9,976.4)	-4.0%
Net Expenditures	65,982.6	65,982.6	0.0	0.0%	7,444.6	11.3%	15,941.3	23.2%
<b>Child Care System Management</b>								
Gross Expenditures	67,771.5	66,959.2	(812.3)	-1.2%	1,457.1	2.3%	1,375.6	2.1%
Revenue	57,037.6	56,225.4	(812.2)	-1.4%	(192.0)	-0.4%	(739.6)	-1.4%
Net Expenditures	10,733.9	10,733.8	(0.1)	0.0%	1,649.1	15.4%	2,115.2	17.1%
<b>Total</b>								
Gross Expenditures	402,335.5	410,846.7	8,511.2	2.1%	9,431.0	2.3%	7,340.5	1.8%
Revenue	325,619.0	334,130.3	8,511.3	2.6%	337.3	0.1%	(10,716.0)	-3.6%
Net Expenditures	76,716.5	76,716.4	(0.1)	0.0%	9,093.7	11.9%	18,056.5	22.3%
Approved Positions	931.4	955.7	24.3	-4.0%	(4.0)	-0.4%	(1.0)	-0.1%

The 2014 Base Budget of \$410.847 million gross and \$76.716 million net is equivalent to the 2013 Approved Budget of \$76.716 million net.

The 2014 Base Budget includes \$12.480 million net in base budget pressures, which were completely offset by base expenditure savings of \$4.521 million and revenue increases of \$7.959 million.

Key cost drivers resulting in base budget pressures of \$12.480 million are detailed in the table below.

## Key Cost Drivers

(In \$000s)

(In \$000s)	2014 Rec'd Base Budget
<b>Gross Expenditure Changes</b>	
<b>Prior Year Impacts</b>	
<b>Economic Factors</b>	
Non-payroll increase, primarily COLA for purchased child care services	7,038.0
<b>COLA and Progression Pay</b>	
COLA	1,041.0
Progression Pay	308.0
Benefits	1,147.0
<b>Service Changes</b>	
Realignment of salaries (position reclassification)	(437.0)
Increase in salaries and benefits to fund 6 administrative positions to assist in the delivery of Full Day Kindergarten	502.0
Increase in purchased services to fund purchased child care subsidies	6,882.0
<b>Total Changes</b>	<b>16,481.0</b>
<b>Revenue Changes</b>	
Increase in Reserve Draw to fund Program Shortfall and transition to FDK	3,001.0
Increase in user fees	1,000.0
<b>Total Changes</b>	<b>4,001.0</b>
<b>Net Expenditures</b>	<b>12,480.0</b>

In order to offset the above pressures, base expenditure reductions of \$12.480 million are and detailed as below:

## 2014 Service Change Summary by Program

(In \$000s)

Description (\$000s)	2014 Service Changes				Net Incremental Impact			
	Position Change	Gross Exp.	Net Expense	% Change over 2014 Budget	2015		2016	
					Net Expense	Pos.	Net Expense	Pos.
	#	\$	\$	%	\$	#	\$	#
<b>Base Changes:</b>								
<b>Base Expenditure Changes</b>								
<i>Reduction in Expenditures to Reflect Actual Experience:</i>		(1,278.0)	(1,278.0)	(1.7%)				
<i>Reduce the Non-Labour inflation</i>		(2,207.0)	(2,207.0)	(2.9%)				
<i>Change in Food Service Delivery - annualized savings</i>	(9.4)	(1,036.0)	(1,036.0)	(1.4%)				
<b>Base Expenditure Change</b>	(9.4)	(4,521.0)	(4,521.0)	(5.9%)				
<b>Base Revenue Changes</b>								
<i>Increase in Family Fee Revenue</i>			(83.0)	(0.1%)				
<i>Increase in Provincial funding</i>			(7,876.0)	(10.3%)				
<b>Base Revenue Change</b>			(7,959.0)	(10.4%)				
<b>Sub-Total</b>								
<b>Total Changes</b>	(9.4)	(4,521.0)	(12,480.0)	(5.9%)				

The 2014 service changes consist of base expenditure changes of \$4.521 million net, and revenue changes of \$7.959 million net. In total, the Program has achieved reductions of

\$12.480 million net, bringing the 2014 Base Budget to \$76.716 million net, which is equal to the 2013 Approved Budget of \$402.336 million gross and \$76.716 million net.

Base Expenditure Changes: (Savings of \$4.521 million gross and net)

*Reduction in Expenditures to Reflect Actual Experience:*

- After a detailed review of actual expenditure trends, reductions of \$1.278 million gross and net are included, with reductions of \$0.465 million in food-service costs, \$0.463 million in facility-occupancy costs, and \$0.350 million in contracted services, primarily comprised of technology-related telephone expenditures and property operational costs.

*Absorb Non-Labour Economic Factor*

- Children's Service initially submitted an increase of 2.2% in non-labour inflationary cost increases of \$7.038 million, which primarily funds the inflationary costs for purchased child care; \$2.207 million gross and net of this increase will be absorbed, while delivering 24,932 child care subsidies.

*Change in Food Service Delivery Model*

- An additional \$1.036 million gross and net will be realized as a result of changing the food service delivery model from in-house food preparation to catered food service, resulting in a reduction of 9.4 food service positions.

**Base Revenue Changes: (Revenue of \$7.959 million)**

*Increase in Family Fee Revenues:*

- The increase in family user fee revenues of \$0.083 million reflects the increase in fees received from full-fee families whose children attend a municipal child care centre. The fee increase is required to be in compliance with Provincial guidelines requiring that fees be charged on a full cost recovery basis, as approved by City Council July 11-13, 2012 (CD14.5). The fees for older children have traditionally cross-subsidized those younger children. The move to Full Day Kindergarten has eliminated this cross-subsidization and caused fees to increase. A total increase of \$0.250 million is being phased in from 2013 through 2016.

*Increase in Provincial Funding*

- Additional revenue of \$7.876 million has been budgeted as a 2014 Provincial base funding increase, reflecting base change following the confirmation from the Ministry of Education of the 2014 funding levels. (Please see discussion in Issue Section pg 19)

## 2014 New/ Enhanced Service Priority Actions

Description	2014			Net Incremental Impact			
	Gross Expenditures	Net Expenditures	New Positions	2015 Plan		2016 Plan	
				Net Expenditures	# Positions	Net Expenditures	# Positions
<b>Enhanced Services Priorities</b>							
Increase of 668 child care spaces	9,800.0						
<b>Sub-Total</b>	<b>9,800.0</b>						
<b>New Service Priorities</b>							
(a) New Services							
(b) New Fees							
<b>Sub-Total</b>							
<b>Total</b>	<b>9,800.0</b>						

## Enhanced Service Priorities

*Increase in Subsidized Child Care Spaces (\$9.800 million gross \$0 net for 2014)*

- The 2014 Provincial funding provided an increased subsidy of \$20.836 million, reflecting a 7.6% increase from the 2013 Provincial funding levels. This additional funding has allowed the Program to continue to invest in legislated and core service programming, and to allocate \$9.800 million to fund an increase of 668 subsidized child care spaces for infants, toddlers and preschoolers.

2015 and 2016 Plan  
(In \$000s)

Description (\$000s)	2015 - Incremental Increase					2016 - Incremental Increase				
	Gross Expense	Revenue	Net Expense	% Change	# Positions	Gross Expense	Revenue	Net Expense	% Change	# Positions
<b>Known Impacts:</b>										
Progression Pay	322.2		322.2			325.1		325.1		
Step Increases										
COLA and Fringe Benefits	1,985.2		1,985.2			386.2		386.2		
Annualization										
Operating Impact of Capital	253.3	253.3			2.0	(53.0)	(53.0)			(1.0)
Revenue		84.0	(84.0)							
Other: Actual Cost of Child Care	6,870.3		6,870.3			6,682.1		6,682.1		
Other: Depletion of Child Care Expansion Reserve Fund							(10,663.0)	10,663.0		
<b>Total Incremental Impact</b>	<b>9,431.0</b>	<b>337.3</b>	<b>9,093.7</b>		<b>2.0</b>	<b>7,340.5</b>	<b>(10,716.0)</b>	<b>18,056.5</b>		<b>(1.0)</b>

*Note COLA is excluded in 2016*

The 2014 Base Budget for Children's Services will result in 2015 and 2016 incremental increase of \$9.094 million net and \$18.057 million net, respectively, to maintain the 2014 level of service.

Future year incremental costs are primarily attributable to the following:

Known Impacts

- *COLA, Progressive Pay and Fringe Benefits* are estimated to increase by \$2.307 million in 2015, with increases for Progression Pay and Fringe Benefits of \$0.711 million in 2016.
- *Operating Impact of Capital* reflects an increase in salaries and benefits of \$0.253 million gross \$0 net and an increase of two positions in 2015, with a reduction in salaries and benefits of \$0.053 million gross and \$0 net for the reduction of one position in 2016. These changes reflect the completion of the CSIS IT project and the rollout of the *Service Efficiency Study CSIS Implementation* project in 2015 and 2016.
- *Revenue* will increase by \$0.084 million in 2015 reflecting the third year of a phased-in increase in full-fee families to recover the full cost of the provision of child care in the Toronto Early Learning Child Care System (TELCCS).
- *Other: The Actual Cost of Child Care* is projected to increase by \$6.870 million in 2015 and by \$6.682 million in 2016 to reflect the COLA increase for purchased child care.
- *Other: The Child Care Expansion Reserve Fund* will be depleted at the end of 2016, resulting in a \$10.663 million pressure that must be addressed in 2016.



## V: ISSUES FOR DISCUSSION

### 2014 Issues

#### *New Provincial Funding Framework/ Ongoing Shortfall*

In previous years, Children's Services received Provincial funding through a cost sharing agreement in which the Province provided funding on a 50/50, 80/20 and 100% basis, with subsidy allocated through a structure that included the following components: recovery of administrative costs, special needs, wage subsidy, fee subsidy, and Ontario Works.

In 2012, the Province introduced the new child care funding model, which starting in 2013, provided subsidy through the following framework: Core Service Delivery, Special Purpose Funding and Capital. In 2014 the Province adjusted its funding structure that brought additional funding to municipal governments across the Province, including an additional \$20.836 million to the City of Toronto. With this new allocation, the City is receiving approximately 30% of the total Provincial investment in early learning and child care.

While this subsidy increase in represents a significant increase in funding, in order to address the community's need for an increase in service, and to mitigate the risk to providers are facing with the full implementation of full day kindergarten, Children's Services has used all but \$0.900 million of the increased funding to support on-going legislated funding requirements, existing core programming, and to fund an increase in the number of child care subsidies.

The new funding framework provides greater flexibility in program administration such as providing increased flexibility that allows the allocation of funding based on local needs; simplified reporting requirements, and a commitment to provide three-year support for minor capital funding. However, there remains the outstanding need for the Province to commit to index base funding.

While many of the issues such as the additional pressure resulting from the implementation of full day kindergarten have been partially addressed by the new funding model, municipal governments are still left to manage the on-going funding shortfall, which Children's Services funds annually with a withdrawal from the Child Care Expansion Reserve Fund.

Child Care Service Mangers across the Province continue to work with the Ministry of Education to develop strategies that addresses structural financial programming shortfalls. Children's Service will continue to report out the results of these negotiations as changes in the funding structure continues to evolve.

#### *Increase Cost of Subsidized Spaces*

The 2014 Operating Budget for Children's Services includes an increase in the cost of subsidies of \$5.606 million gross, comprised of \$3.072 million due to the change in case mix, as well as a COLA increase of \$2.083 million (0.8%). The following table provides details for the increased costs of \$3.072 million due to the changes in case mix:

Number of Spaces and Per-diem by Age Group Analysis of Changes Adjusted to Total Budgeted Spaces											
	May 2013 Actual Mix (Excl 2013 Act. Costs)			2014 Budget				2015 Outlook			
	Spaces	Per diem	Gross	Spaces	Change	Per diem	Gross	Spaces	Change	Per diem	Gross
Total Purchased Spaces by Age Group *				Per Projected Capacity at Full FDK - 2014 (Per June 2013 FDK Implementation Status Report)				Per Projected Capacity at Full FDK implementation (Per June 2013 FDK Implementation Status Report)			
Infant	1,727	58.93	26,562.5	1,902	175	58.93	29,254.1	2,077	350	58.93	31,945.8
Toddler	3,090	52.96	42,711.7	3,481	391	52.96	48,116.3	3,872	782	52.96	53,521.0
Kindergarten	5,064	35.07	46,352.2	4,902	(162)	35.07	44,869.3	4,541	(523)	35.07	41,565.0
Pre-school Age	5,861	41.81	63,957.6	5,659	(202)	41.81	61,753.3	5,678	(183)	41.81	61,960.7
School Age	6,104	25.37	40,418.1	5,902	(202)	25.37	39,080.5	5,678	(426)	25.37	37,597.3
Total	21,846	38.58	220,002.1	21,846	-	39.12	223,073.6	21,846	-	39.74	226,589.7
Increase						1.4%	3,071.6			3.0%	6,587.6

\* Includes home child care.

This cost increase arises from the delivery of Full Day Kindergarten (FDK), as additional space is provided for infants and toddlers, which is offset by a drop in kindergarten, pre-school and school age children.

As younger children require greater staffing ratio than older children, this shift in case mix will result in an increase of \$3.072 million in 2014, with an additional \$3.515 million in 2015. The increase from the change in case mix, combined with the incremental change in the cost of purchased child care due to COLA of \$2.083 million (approx 0.8%), brings the cost of providing child care subsidies to \$225.156 million, an increase of \$5.155 million from the 2013 Approved Operating Budget for child care fee subsidies of \$220.002 million.

The additional COLA pressure of \$2.083 million and the \$3.072 million required to accommodate the change in staffing ratios will be funded from the Child Care Expansion Reserve Fund, accelerating the depletion of the Program reserves, unless additional funding is provided to offset the increase in the cost of child care delivery.

#### *Increase in 2014 Provincial Funding*

On April 20, 2012, in a budget backgrounder titled "Making the Ontario Budget Even Better," the Province announced new assistance for child care operators. The announcement advised that across the Province, additional funding of \$90.0 million will be available in 2012-13; \$68.0 million in 2013-14; and, \$84.0 million in 2014-15.

In 2013, the Province allocated additional base funding to the City of \$8.392 million ( 3.1% increase in base funding), with \$7.821 million for operating and \$0.571 million to assist operators with capital retrofits.

On November 19, 2013, the City received notification from the Province of its 2014 funding allocation. This announcement advised that funding from the Ministry of Education will increase from \$275.182 million to \$296.018 million, an increase of \$20.836 million, or 7.6%.

As noted in the report to Budget Committee of December 18, 2013 titled "Children's Services Amendment to 2014 Operating Budget to Reflect Increase in Provincial Contributions", under the new formula, Toronto is now receiving approximately 30% of the total Provincial investment in child care. This additional funding allows the Program to continue to invest in

legislated and core service programming, and to allocate \$9.800 million to increase infant, toddler and preschool subsidies by 668 spaces.

This allocation of the additional 2014 Provincial subsidy will support several goals outlined in the Child Care Service Plan, including those related to age and geographic equity as it relates to the availability of child care spaces and fee subsidy. The strategy allows the City to amend service standards in a manner that optimizes access to Provincial funding through the Utilization Allocation and enhances access to care by families of younger more vulnerable children. These changes have no impact on the division's net operating budget.

#### *Depletion of the Child Care Expansion Reserve Fund*

Children's Services has been able to maintain existing service levels by withdrawing annually from the Child Care Expansion Reserve Fund. The balance in the reserve fund at the end of 2013 is projected to be \$38.746 million. The budgeted 2014 withdrawal is \$12.963 million, leaving \$25.898 million in the reserve to fund service in 2015 and beyond. Without additional funding, the Child Care Expansion Reserve fund will be depleted in the beginning of 2016.

While Children's Services has received a significant increase in funding with the 2014 funding announcement from the Province, Children's Services has used all but \$0.900 million of the increased funding to support on-going legislated funding requirements, existing core programming (primarily required to mitigate the impact on purchased service providers of delivering full day kindergarten), and to fund an increase in the number of child care subsidies.

Going forward, the Province must continue to increase funding minimally by the cost of living. Failure to do so will result in a \$6.000 million incremental annual pressure. Similarly, if the City's investment in child care declines, the Provincial Utilization Grant will also be reduced. This funding represents the City's funding that exceeds its minimum required funding contribution, which is equivalent to approximately 2,000 child care subsidies. To mitigate these risks, Children's Services will be working with Financial Planning to develop a long-term strategy that will incrementally replace reserve fund contributions with adjustments in the program's base budget. This strategy will be reported to Council as part of the 2015 budget process.

### **Service Efficiency Study Implementation – Status Update**

#### *Service Efficiency Implementation*

The 2012 City Manager's Service Efficiency Study for the Children's Services Division (CD13.3, May 23, 2012 "Terms of Reference - Service Review of Children's Services and Long Term Care Homes and Services") recommended:

- that Children's Services review "...the current child care operator budget process to maximize opportunities to streamline and automate the process as part of the Division's information system upgrade; and

- that the Program initiates changes necessary to provide "optimal service efficiency savings ...in the shortest period of time...".

In response to these recommendations, a new IT project, Service Efficiency Study CSIS Implementation project with a cost of \$3.175 million has been included in the 2014 10-Year Capital Plan. The objectives of the new system include:

- Enhance existing CSIS applications to support online budget submissions for operators, which will reduce the administrative funding required by child care operators.
- Modify the CSIS applications to enable Toronto families receiving child care fee subsidy to perform their annual fee subsidy assessments online, resulting in efficiencies in processing time and staffing costs. These efficiencies will further reduce administrative costs.

This project provides \$0.625 million in 2014 to support a feasibility study to validate savings projections; an additional \$2.550 million is included in 2015-2017 to complete the project deliverables, subject to a positive outcome from the cost-benefit analysis undertaken as part of the feasibility study.

The savings from these administrative enhancements would be reinvested and used to support the provision of subsidies.

### Issues Referred to the 2014 Operating Budget Process

#### *Standing Committee Service Level Review Impacts*

At its meeting of October 1, 2013, Council amended CD23.10 "2014 Service level Review – Community Development and Recreation Programs" and recommended that the necessary resources be included in the 2014 Recommended Budget without Divisional service level cuts, subject to the 2014 budget review process.

Recommendation 3 directed that

" the equity service standards for infant, toddler, pre-school groups be increased by 2 percent (528 spaces)".

This service level recommendation will require additional funding of \$7.854 million from the City's tax base.

Additional capital investment would be required in some areas of the City to create physical child care space, with the cost of construction to vary depending on the nature of the construction requirements

The impact of this recommendation is noted in the following table:

**Standing Committee Service Level Review Impacts**  
(In \$000s)

Description (\$000s)	2014			Net Incremental Impact			
	Gross Expenditure	Net Expenditure	New Positions	2015 Plan		2016 Plan	
				Net Expenditure	# Positions	Net Expenditure	# Positions
<b>Service Level Changes</b>							
<b>Recommended</b>							
<b>Sub total</b>							
<b>Not Recommended</b>							
Children's Services service standards for infant, toddler, pre-school groups be increased by 528 spaces	7,854.0	7,854.0					
<b>Sub total</b>	7,854.0	7,854.0					
<b>Total</b>	<b>7,854.0</b>	<b>7,854.0</b>					

An increase of 2% or 268 spaces would have a financial impact of \$3.927 million.

The recommendation for a 2% increase or 528 additional child care spaces that would result in a funding pressure of \$7.854 million was reviewed and was not recommended during the 2014 budget process.

The review included an assessment of the financial impact resulting from this service enhancement, as well as other impacts, including program capacity, space and capital investments required to support the increased service levels. In addition, the ongoing Provincial funding shortfall and the related sustainability issues in the Toronto child care delivery system beyond 2016 will require careful assessment to avoid adverse impact on the most vulnerable people of our society. In consideration of these issues, the request was not recommended.

However, on November 19, 2013, the City received notification that the 2014 Provincial funding allocation had been increased by \$20.836 million, reflecting a 7.6% increase from the 2013 Provincial funding levels. As the 2014 Approved Operating Budget now includes the additional funding, the Program allocated \$9.800 million of the increase to fund an increase in child care spaces for infants, toddlers and preschoolers. This increase brings the 2014 child care subsidies to 24,932, an increase of 668 spaces from 2013 levels of 24,264 subsidies.

## Appendix 1

### 2013 Service Performance

#### 2013 Key Accomplishments

In 2013, Children Services achieved the following results:

- ✓ Provided extensive community and intergovernmental engagement of Systems Planning, Special Needs, Funding Model and Service Planning.
- ✓ Opened 93 new Full Day Kindergarten (FDK) programs.
- ✓ Developed Middle Childhood Implementation Plan.
- ✓ Increased spaces in Early Learning and Care spaces by 3.8%.

#### 2013 Financial Performance

##### 2013 Budget Variance Analysis (In \$000s)

	2011 Actuals	2012 Actuals	2013 Approved Budget	2013 Projected Actuals*	2013 Approved Budget vs. Projected Actual Variance	
(\$000s)	\$	\$	\$	\$	\$	%
Gross Expenditures	371,535.4	383,804.3	402,335.5	402,335.5	-	-
Revenues	297,257.7	307,553.8	325,619.0	325,619.0	-	-
Net Expenditures	74,277.7	76,250.5	76,716.5	76,716.5	-	-
Approved Positions	955.5	936.8	931.4	931.4	-	-

\* Based on the 3rd Quarter Operating Budget Variance Report

#### 2013 Experience

- Children's Services reported a \$0 net favourable variance for the nine-months ended September 30, 2013. Children's Services gross expenditures are \$0.776 million or 0.2% lower than planned, offset by reduced revenue of \$0.776 million, or 0.3% of the 2013 Approved Operating Budget.
- The under spending is primarily attributable to savings in both municipal and purchased child care, reflecting difference in the child mix from the planned mix, with the reduced revenues resulting from lower than planned reserve funding.
- Children's Services forecasts a year-end \$0 net variance, with gross and revenues as planned.

#### Impact of 2013 Operating Variance on the 2014 Budget

- As Children's Services forecasts a year-end \$0 net variance with gross and revenues as planned, the 2013 Operating Variance will have no impact on the 2014 Budget.

## Appendix 2

### 2014 Total Operating Budget by Expenditure Category

#### Program Summary by Expenditure Category (In \$000s)

Category of Expense	2011 Actual	2012 Actual	2013 Budget	2013 Projected Actual	2014 Budget	2014 Change from 2013 Approved Budget		2015 Plan	2016 Plan
	\$	\$	\$	\$	\$	\$	%	\$	\$
Salaries and Benefits	72,703.5	72,479.7	76,850.6	76,850.6	80,237.6	3,387.0	4.4%	82,307.8	82,966.1
Materials and Supplies	3,172.7	2,891.0	3,160.9	3,160.9	2,591.7	(569.2)	-18.0%	3,310.7	3,386.4
Equipment	440.3	1,360.9	699.0	699.0	630.3	(68.7)	-9.8%	681.3	694.9
Services & Rents	291,266.8	303,474.0	316,049.4	316,049.4	331,730.2	15,680.8	5.0%	338,320.7	344,913.5
Contributions to Capital									
Contributions to Reserve/Res Funds	1,184.8	1,190.7	1,178.9	1,178.9	1,178.9		0.0%	1,178.9	1,178.9
Other Expenditures	68.8	(274.4)	1,031.2	1,031.2	694.5	(336.7)	-32.7%	694.5	694.5
Interdivisional Charges	2,700.6	2,682.5	3,365.4	3,365.4	3,583.5	218.0	6.5%	3,583.7	3,583.7
<b>Total Gross Expenditures</b>	<b>371,537.4</b>	<b>383,804.3</b>	<b>402,335.5</b>	<b>402,335.5</b>	<b>420,646.7</b>	<b>18,311.2</b>	<b>4.6%</b>	<b>430,077.7</b>	<b>437,418.2</b>
Interdivisional Recoveries	7,777.2	7,889.5	10,200.0	10,200.0	10,200.0		0.0%	10,200.0	10,200.0
Provincial Subsidies	264,865.9	274,771.1	279,722.6	279,722.6	298,298.8	18,576.2	6.6%	297,398.8	297,398.8
Federal Subsidies									
Other Subsidies									
User Fees & Donations	21,233.7	22,419.6	17,954.5	17,954.5	19,037.5	1,083.0	6.0%	19,121.5	19,121.5
Transfers from Capital Fund		-	1,014.0	1,014.0	1,561.5	547.5	54.0%	1,814.5	1,761.5
Contribution from Reserve Funds	3,311.5	2,421.1	16,727.9	16,727.9	14,832.5	(1,895.5)	-11.3%	15,732.5	5,069.5
Contribution from Reserve									
Sundry Revenues	69.3	232.4							
Required Adjustments									
<b>Total Revenues</b>	<b>297,257.7</b>	<b>307,733.8</b>	<b>325,619.0</b>	<b>325,619.0</b>	<b>343,930.3</b>	<b>18,311.2</b>	<b>5.6%</b>	<b>344,267.3</b>	<b>333,551.3</b>
<b>Total Net Expenditures</b>	<b>74,279.7</b>	<b>76,070.5</b>	<b>76,716.5</b>	<b>76,716.5</b>	<b>76,716.4</b>	<b>(0.1)</b>	<b>0.0%</b>	<b>85,810.4</b>	<b>103,866.9</b>
<b>Approved Positions</b>	<b>955.5</b>	<b>936.8</b>	<b>931.4</b>	<b>931.4</b>	<b>955.7</b>	<b>24.3</b>	<b>2.6%</b>		

### 2014 Key Cost Drivers

The 2014 Operating Budget of \$420.647 million gross reflects an increase in gross expenditures of \$18.311 million from the 2013 Approved Operating Budget of \$402.336 million. Services and Rents are the largest expenditure category and account for 78.9% of total expenditures; followed by salaries and benefits at 19.1% and other expenditures at 2.0%.

#### Salaries and Benefits

- Salaries and Benefits of \$80.238 million reflect an increase of \$3.387 million (4.4%) from the 2013 Approved Operating Budget. This change results from the increase of \$1.041 million for COLA, and \$1.455 million for progression and step increases. Other changes include the net pressure of \$1.566 million for Child care staff ratio increase as a result of the implementation of FDK, offset by savings resulting from moving in-house food services to catered services, and savings from other complement position reclassifications.

**Materials and Supplies**

- The 2014 Operating Budget for Materials and Supplies of \$2.592 million is \$0.569 million (18.0%) lower than the 2013 Approved Operating Budget, with budget reductions from realignments to reflect actual experience.

**Service and Rents**

- Service and Rents of \$331.730 million is \$15.681 million (5.0%) higher than the 2013 Approved Operating Budget. This increase reflects the 2014 increase in Provincial funding that supports core service delivery of \$6.682 million, as well as the delivery of an additional 664 child care subsidies for \$9.800 million. Included as well is the non-labour inflationary increase of \$4.161 million, primarily comprised of COLA for purchased child care services and other per diem adjustments due to change in case mix. These increases are offset by savings from line-by-line review of \$0.917 million, and the reversal of the capital grants for the Thorncliffe and Terry Tam child care centres of \$4.245 million.

**Other Expenditures**

- Other Expenditures of \$0.694 million are \$0.337 million (32.7%) lower than the 2013 Approved Operating Budget, with reductions to the cost of home care providers that reflect changes in case mix.

**Interdivisional Charges**

- Interdivisional Charges of \$3.584 million have increased \$0.218 million (6.5%) to reflect the increase in rent from Facilities Management due to the relocation of the East District office to a shared facility with Toronto Employment and Social Services.

**Provincial Subsidies**

- Provincial subsidies of \$298.299 million is \$18.576 million (6.6%) more than the 2013 Approved Operating Budget, and reflects the 2014 subsidy increase that supports ongoing programming, and the addition of 668 child care subsidies.

**User Fees**

- User fee revenues of \$19.037 million are \$1.083 million (6.0%) higher than 2013 Approved Operating Budget, and reflects the increase in fees of \$0.083 million for full-fee families for the second year, required to be in compliance with Provincial guidelines of approved by City Council on July 11-13, 2012 and an increase of \$1.000 million to reflect full cost recovery for services.

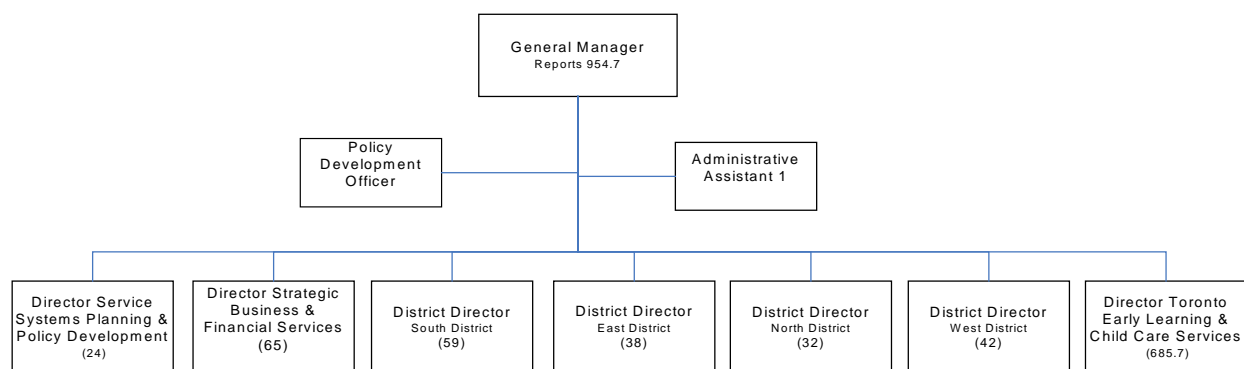
**Transfers from Capital Fund**

- The transfers from the capital budget of \$1.562 million have increased by \$0.548 million (54.0%) from the 2013 Approved Operating Budget, and reflect the recovery for the four positions required for the development of the Service Efficiency Study CSIS Implementation project.



**Contribution from Reserve Funds**

- The contribution from reserve funds of \$14.833 million is \$1.896 million (11%) lower than 2013, and is comprised of an increase from reserves of \$3.001 million to fund the Provincial shortfall, offset by reductions of \$4.245 million in capital grants, and reversal of the one-time funding of \$0.652 million for the 2013 lump-sum adjustment from the Tax Stabilization Reserve fund.

**2014 Organization Chart****2014 Full and Part Time Staff**

Category	Senior Management	Management	Exempt Professional & Clerical	Union	Total
Full-Time	1.0	148.0	2.0	617.5	768.5
Part-Time				187.2	187.2
Total	1.0	148.0	2.0	804.7	955.7

## Appendix 5

### Inflows/Outflows to/from Reserves & Reserve Funds

#### Program Specific Reserve / Reserve Funds (In \$000s)

Reserve / Reserve Fund Name (In \$000s)	Reserve / Reserve Fund Number	Projected Balance as of Dec. 31, 2013	Proposed Withdrawals (-) / Contributions (+)		
			2014	2015	2016
		\$	\$	\$	\$
Projected Beginning Balance	XR1103	5,617.0	5,617.0	5,486.9	5,337.2
Child Care Capital Reserve Fund					
<i>Proposed</i>					
<i>Withdrawals (-)</i>			(1,525.0)	(1,525.0)	(1,400.0)
<i>Contributions (+)</i>			1,394.9	1,375.3	1,375.1
<b>Total Reserve / Reserve Fund Draws / Contributions</b>		<b>5,617.0</b>	<b>5,486.9</b>	<b>5,337.2</b>	<b>5,312.3</b>
<b>Balance at Year-End</b>		<b>5,617.0</b>	<b>5,486.9</b>	<b>5,337.2</b>	<b>5,312.3</b>

Reserve / Reserve Fund Name (In \$000s)	Reserve / Reserve Fund Number	Projected Balance as of	Proposed Withdrawals (-) / Contributions (+)		
			2014	2015	2016
		\$	\$	\$	\$
Projected Beginning Balance	XR1101	38,746.0	38,746.0	25,898.0	2,990.6
Child Care Expansion Reserve Fund					
<i>Proposed</i>					
<i>Withdrawals (-)</i>			(12,962.8)	(22,956.5)	(30,087.2)
<i>Contributions (+)</i>			114.8	49.1	
<b>Total Reserve / Reserve Fund Draws / Contributions</b>		<b>38,746.0</b>	<b>25,898.0</b>	<b>2,990.6</b>	<b>(27,096.6)</b>
<b>Other program / Agency Net Withdrawals &amp; Contributions</b>					
<b>Balance at Year-End</b>		<b>38,746.0</b>	<b>25,898.0</b>	<b>2,990.6</b>	<b>(27,096.6)</b>

## Appendix 6

### 2014 User Fee Rate Changes

#### Inflation Adjustment

Rate Description	Service	Fee Category	Fee Basis	2013	2014					2015	2016
				Approved Rate	Inflationary Adjusted Rate	Other Adjustment	Budget Rate	Budget Volume	Incremental Revenue	Plan Rate	Plan Rate
Infants-Birth to 18 mths	Child Care Delivery	Full Cost Recovery	Per day/per child	\$95.56	\$95.56	\$4.57	\$100.13	4,518	\$20,641.00	\$104.70	\$104.70
Toddlers - 18 to 30 mths	Child Care Delivery	Full Cost Recovery	Per day/per child	\$85.06	\$85.06	\$4.07	\$89.13	8,283	\$33,706.00	\$93.20	\$93.20
Preschool 31 to 47 mths	Child Care Delivery	Full Cost Recovery	Per day/per child	\$67.23	\$67.23	\$1.73	\$68.96	11,295	\$19,534.00	\$70.70	\$70.70
Part time Kindergarten (4-5 yrs)	Child Care Delivery	Full Cost Recovery	Per day/per child	\$67.23	\$67.23	\$1.73	\$68.96	5,271	\$9,119.00	\$70.70	\$70.70
Full Day Kindergarten - Escorted - Year round (12 months)	Child Care Delivery	Full Cost Recovery	Per day/per child	\$45.00	\$45.00	\$0.00	\$45.00	753	\$0.00	\$45.00	\$45.00
Full Day Kindergarten - Escorted - September to June (10 months)	Child Care Delivery	Full Cost Recovery	Per day/per child	\$35.00	\$35.00	\$0.00	\$35.00	0	\$0.00	\$35.00	\$35.00
Full Day Kindergarten - Escorted - July to August (2 months)	Child Care Delivery	Full Cost Recovery	Per day/per child	\$50.00	\$50.00	\$0.00	\$50.00	251	\$0.00	\$50.00	\$50.00
Full Day Kindergarten - Escorted - Before school only	Child Care Delivery	Full Cost Recovery	Per day/per child	\$18.00	\$18.00	\$0.00	\$18.00	251	\$0.00	\$18.00	\$18.00
Full Day Kindergarten - Escorted - After school only	Child Care Delivery	Full Cost Recovery	Per day/per child	\$27.00	\$27.00	\$0.00	\$27.00	753	\$0.00	\$27.00	\$27.00
Full day kindergarten/City Operated third party-Year round (12 months)	Child Care Delivery	Full Cost Recovery	Per day/per child	\$41.00	\$41.00	\$0.00	\$41.00	502	\$0.00	\$41.00	\$41.00
Full day kindergarten/City Operated third party - September to June (10 months)	Child Care Delivery	Full Cost Recovery	Per day/per child	\$32.00	\$32.00	\$0.00	\$32.00	0	\$0.00	\$32.00	\$32.00
Full day kindergarten/City Operated third party - July to August (2 months)	Child Care Delivery	Full Cost Recovery	Per day/per child	\$50.00	\$50.00	\$0.00	\$50.00	0	\$0.00	\$50.00	\$50.00
Full day kindergarten/City Operated third party - Before school only	Child Care Delivery	Full Cost Recovery	Per day/per child	\$14.00	\$14.00	\$0.00	\$14.00	251	\$0.00	\$14.00	\$14.00
Full day kindergarten/City Operated third party - After school only	Child Care Delivery	Full Cost Recovery	Per day/per child	\$21.00	\$21.00	\$0.00	\$21.00	753	\$0.00	\$21.00	\$21.00
School Age - 6 to 10 years - Year round (12 months)	Child Care Delivery	Full Cost Recovery	Per day/per child	\$41.00	\$41.00	\$0.00	\$41.00	3,012	\$0.00	\$41.00	\$41.00
School Age (6 to 10 years) - September to June (10 months)	Child Care Delivery	Full Cost Recovery	Per day/per child	\$32.00	\$32.00	\$0.00	\$32.00	0	\$0.00	\$32.00	\$32.00
School Age (6 to 10 years) - July to August (2 months)	Child Care Delivery	Full Cost Recovery	Per day/per child	\$50.00	\$50.00	\$0.00	\$50.00	251	\$0.00	\$50.00	\$50.00
School Age - 6 to 10 years - Before school only	Child Care Delivery	Full Cost Recovery	Per day/per child	\$14.00	\$14.00	\$0.00	\$14.00	251	\$0.00	\$14.00	\$14.00
School Age - 6 to 10 years - After school only	Child Care Delivery	Full Cost Recovery	Per day/per child	\$21.00	\$21.00	\$0.00	\$21.00	753	\$0.00	\$21.00	\$21.00