

Toronto 2018 BUDGET



CAPITAL PROGRAM SUMMARY



Children's Services

2018 – 2027 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 of \$67.616 million is to leverage new Federal, Provincial and City funding to increase the capacity in the child care system by adding more physical spaces. Funding of \$49 million will deliver 21 new child care centres adding 1,110 spaces over the 10-year period. The Capital Plan also dedicates substantial funding of \$13.8 million to maintain the existing centres in a state of good repair.

In order to support the significant system growth through tri-government operating and capital investments in 2018, funding of \$4.8 million is included for system upgrades to the existing information technology systems to develop new tools that will enhance on-line applications and business processes to improve operations and increase capacity.

The 10-Year Capital Plan will provide savings in 2018 and in the future years' Operating Budgets totalling \$0.396 million net over the 2018 - 2027 period, derived from the completion of 2 information technology projects.

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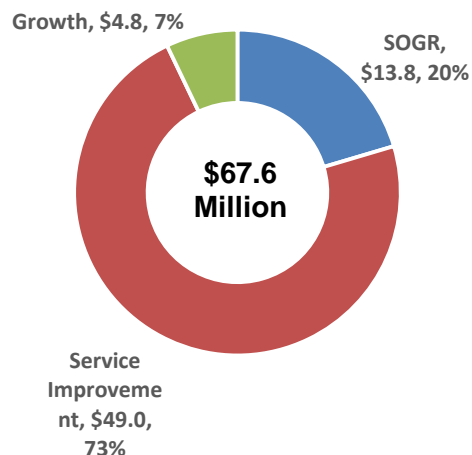
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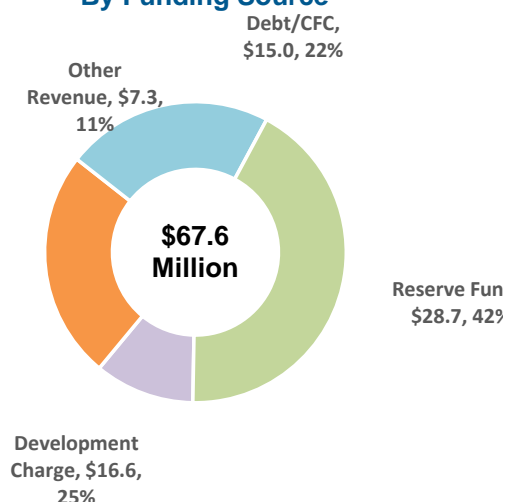
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CAPITAL SPENDING AND FINANCING

2018 - 2027 Capital Budget
and Plan By Project
Category

By Funding Source



Where the money goes:

The 2018 - 2027 Capital Budget and Plan totalling \$67.616 million provides funding of:

- \$49.041 million to continue the construction of 15 previously approved and 3 new child care centres, and the continuation of the *Customer Service Improvements* project, a technology project that will deliver operating efficiencies and customer service enhancements.
- \$13.811 million will reduce the state of good repair backlog and support ongoing maintenance in the City's directly operated Early Learning and Child centres (TELCCs) located in the 25 City owned facilities.
- \$4.764 million in Growth related funding for the technology project, *TCS Growing Child Care for Toronto* that will provide new on-line applications for parents and operators, improve funds management, and enhance operational capacity to accommodate system growth.

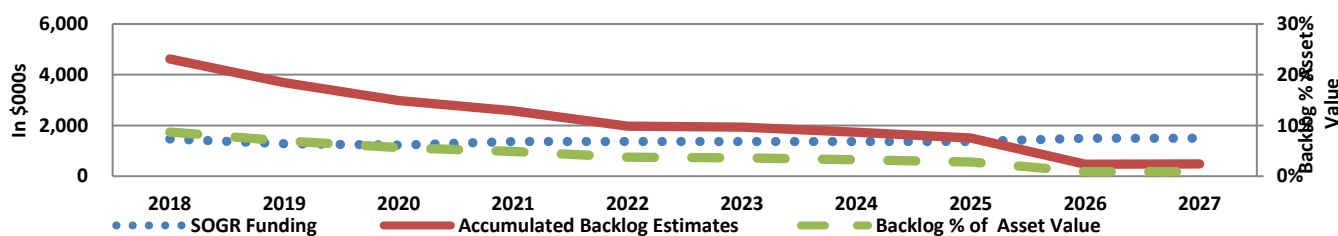
Where the money comes from:

The 10-Year Capital Plan requires:

- Debt funding of \$15.029 million (22.2%), primarily for SOGR projects, which meets the debt guidelines for each year of the 10-year planning period.
- Capital funding of \$28.701 million (34.2%) from the Child Care Capital Reserve Fund, which includes support for 2 new Federally funded child care centres, and City's 2018 capital investment in system growth (\$2.000 million).
- \$16.631 million (24.6%) from Development Charges funding based on the portion of projects that are eligible for growth related funding.
- Other Revenues of \$7.255 million, which includes Sec 37 reserves (\$2.491 million); and Provincial subsidy (\$4.764 million).

State of Good Repair Backlog

The 10-Year Capital Plan's spending on State of Good Repair is \$13.811 million which will decrease the accumulated backlog from \$4.620 million in 2018 to an anticipated \$0.490 million by 2027. The SOGR backlog as a % of asset replacement value will decrease from 8.7% in 2018 to 0.9% by 2017 as a result of these planned investments.



OUR KEY ISSUES & PRIORITY ACTIONS

- **Licensed child care is not keeping pace with demand** and serves less than 20% of the child population. The 10-Year Capital Plan will:
 - ✓ Leverage Federal/Provincial and City funding to deliver 3 new child care centres at a cost of \$12.9 million that will create 186 new spaces;
 - ✓ Deliver the new Capital Grants Program of \$8.885 million to support renovations and new construction in non-profit and public sector child care centres to create 430 new spaces.
- **Deliver the TCS Growing Child Care for Toronto project** for \$4.764 million that will provide technical enhancements to the existing IT system to manage system-wide growth.

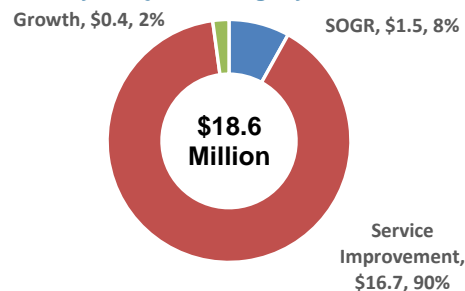
2018 CAPITAL BUDGET HIGHLIGHTS

The 2018 Capital Budget for Children's Services of \$18.567 million, excluding carry forward funding, will:

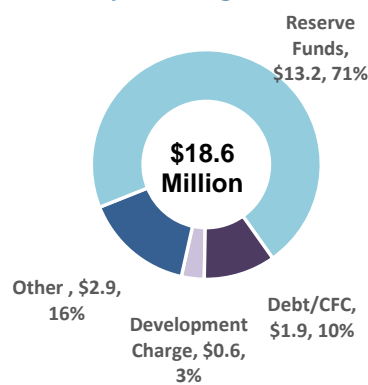
- Deliver capital upgrades in the 25 municipally owned child care centers located in City-owned facilities (\$1.473 million).
- Begin design phase of 1 new child care centre (*North East Scarborough Recreation Centre*, \$0.094 million) that will provide 62 new spaces.
- Begin negotiations to deliver 3 new child care centres with Federal funding (\$4.3 million) and City Reserve Funds (\$2.0 million) that will provide 186 new child care spaces.
- Begin the development of the *TCS Growing Child Care for Toronto* IT project that will provide technical upgrades to the existing CSIS IT system, which will provide enhanced processes for parents, operators and upgrade administrative applications (\$0.378 million).
- Continue the construction of 14 previously approved child care centres that will deliver 689 new child care centres by 2020.



**2018 Capital Budget
By Project Category**



By Funding Source



Council Approved Budget

City Council approved the following recommendations:

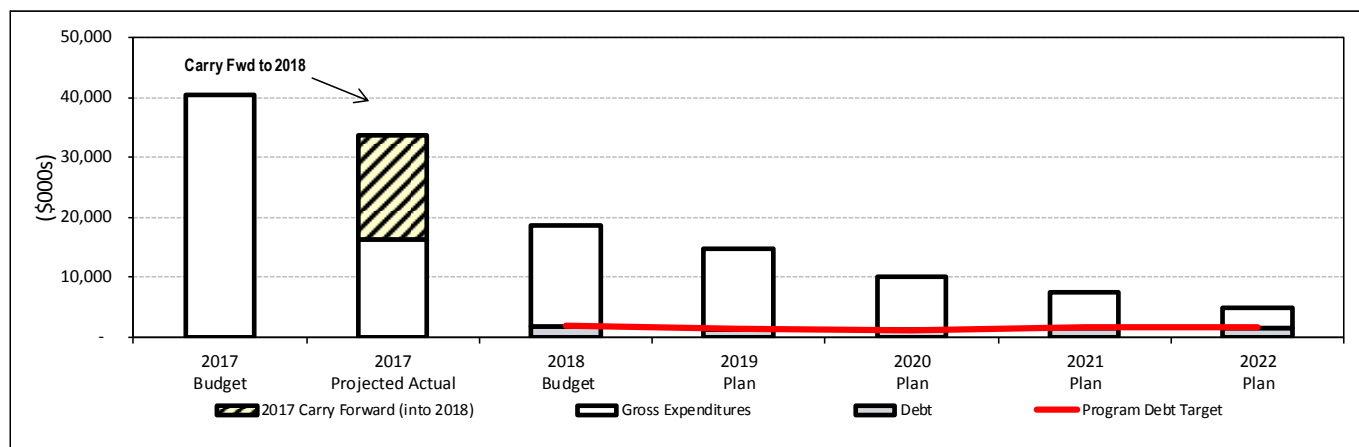
1. City Council approve the 2018 Capital Budget for Children's Services with a total project cost of \$21.872 million, and 2018 cash flow of \$36.036 million and future year commitments of \$28.911 million comprised of the following:
 - a) New Cash Flow Funds for:
 - i. 10 new / change in scope sub-projects with a 2018 total project cost of \$21.872 million that requires cash flow of \$6.425 million in 2018; \$5.422 million in 2019; \$5.966 million in 2020; \$2.646 million in 2021; and \$1.413 million for 2022.
 - ii. 15 previously approved sub-projects with a 2018 cash flow of \$5.266 million; and future year cash flow commitments of \$8.114 million for 2019; \$2.460 million for 2020; \$1.930 million for 2021; \$0.960 million for 2022.
 - iii. 11 previously approved sub-projects with carry forward funding from 2016 and prior years requiring 2018 cash flow of \$6.876 million that requires Council to reaffirm its commitment; and
 - b) 2017 approved cash flow for 14 previously approved sub-projects with carry forward funding from 2017 into 2018 totalling \$17.469 million.
2. City Council approve the 2019 - 2027 Capital Plan for Children's Services totalling \$20.138 million in project estimates, comprised of \$1.285 million in 2019; \$1.726 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; \$1.496 million for 2026; and \$1.496 million in 2027.
3. City Council consider the operating savings of \$0.015 million net in 2018; savings of \$0.093 million net in 2019; savings of \$0.211 million net in 2020; savings of \$0.391 million in 2021; savings of \$0.157 million in 2022; and operating costs of \$0.471 million net from 2023-2027 resulting from the approval of the 2018 Capital Budget for inclusion in the 2018 and future year operating budgets.
4. City Council request that all sub-projects with third party financing be approved conditionally, subject to the receipt of such financing in 2018 and if such funding is not forthcoming, their priority and funding be reassessed by City Council relative to other City-financed priorities and needs.



Part 1:

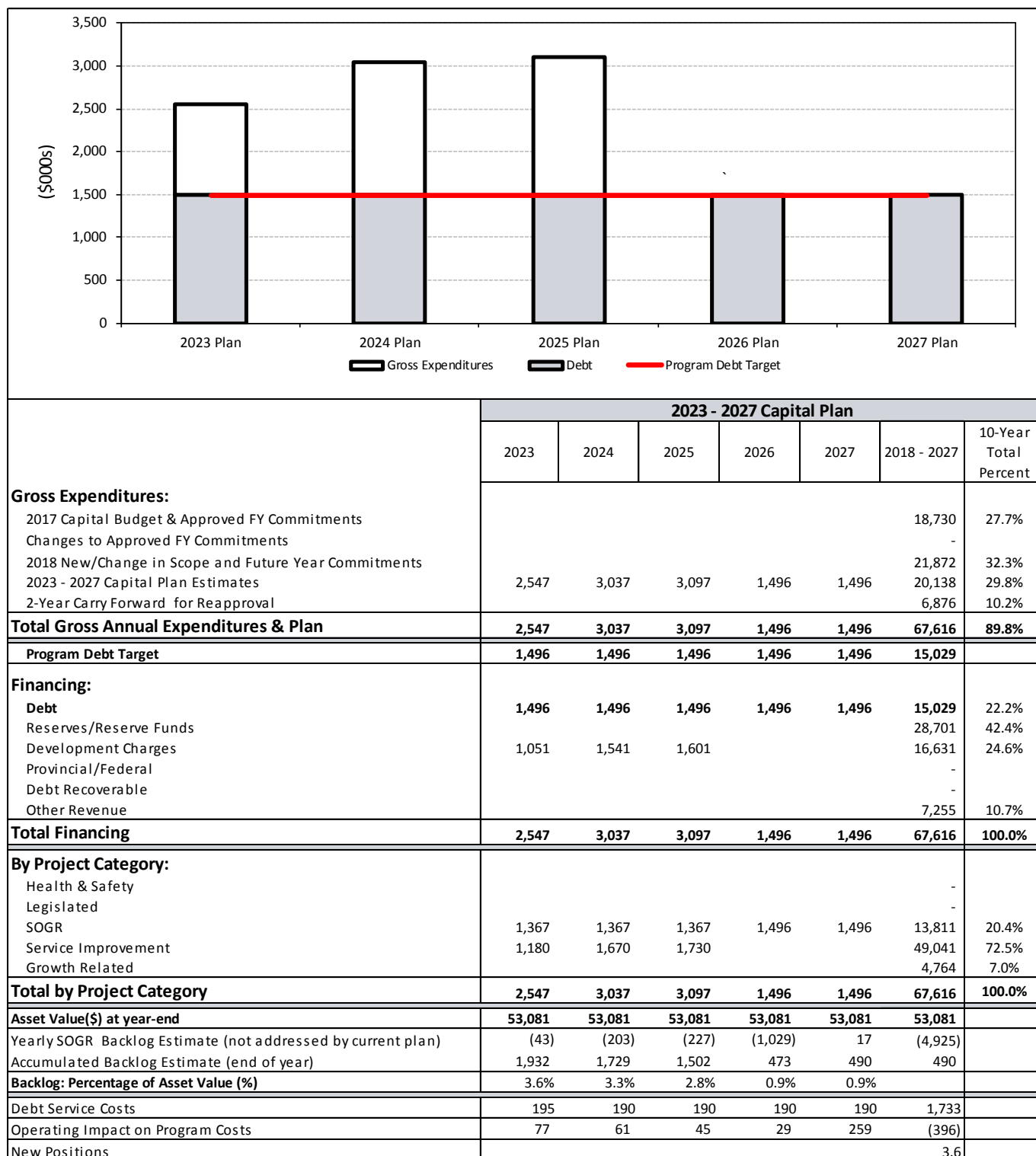
10-Year Capital Plan

Table 1a
10-Year Capital Plan
2018 Capital Budget and 2019 - 2022 Capital Plan



			2018 Capital Budget and 2019 - 2022 Capital Plan							
			2018	2019	2020	2021	2022	2018 - 2022	5-Year Total Percent	
			Budget	Projected Actual						
Gross Expenditures:										
2017 Capital Budget & Approved FY Commitments	40,518	16,205	14,703	3,347	680			18,730	33.5%	
Changes to Approved FY Commitments			(9,437)	4,767	1,780	1,930	960	-		
2018 New/Change in Scope and Future Year Commitments			6,425	5,422	5,966	2,646	1,413	21,872	39.1%	
2019 - 2022 Capital Plan Estimates				1,285	1,726	2,867	2,587	8,465	15.1%	
2-Year Carry Forward for Reapproval			6,876					6,876	12.3%	
1-Year Carry Forward to 2018		17,469	→							
Total Gross Annual Expenditures & Plan	40,518	289,690	18,567	14,821	10,152	7,443	4,960	55,943	100.0%	
Program Debt Target			1,873	1,285	1,276	1,575	1,540	7,549		
Financing:										
Debt			1,873	1,285	1,276	1,575	1,540	7,549	13.5%	
Reserves/Reserve Funds			13,229	8,053	5,236	1,433	750	28,701	51.3%	
Development Charges			596	4,184	2,406	3,221	2,031	12,438	22.2%	
Provincial/Federal								-		
Debt Recoverable								-		
Other Revenue			2,869	1,299	1,234	1,214	639	7,255	13.0%	
Total Financing	-		18,567	14,821	10,152	7,443	4,960	55,943	100.0%	
By Project Category:										
Health & Safety								-		
Legislated								-		
SOG			1,473	1,285	1,226	1,367	1,367	6,718	12.0%	
Service Improvement			16,716	12,237	7,692	4,862	2,954	44,461	79.5%	
Growth Related			378	1,299	1,234	1,214	639	4,764	8.5%	
Total by Project Category	-		18,567	14,821	10,152	7,443	4,960	55,943	100.0%	
Asset Value (\$) at year-end		53,081	53,081	53,081	53,081	53,081	53,081	53,081		
Yearly SOGR Backlog Estimate (not addressed by current plan)			(795)	(936)	(697)	(406)	(606)	(3,440)		
Accumulated Backlog Estimate (end of year)		5,415	4,620	3,684	2,987	2,581	1,975	1,975		
Backlog: Percentage of Asset Value (%)		10.2%	8.7%	6.9%	5.6%	4.9%	3.7%			
Debt Service Costs			28	218	163	168	200	777		
Operating Impact on Program Costs			(15)	(93)	(211)	(391)	(157)	(867)		
New Positions				1			2.6	3.6		

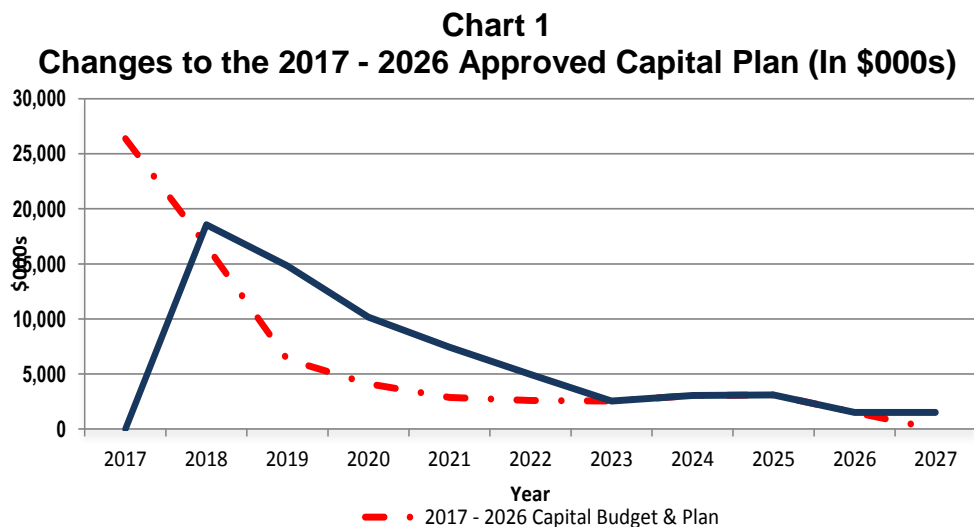
Table 1b
10-Year Capital Plan
2023 - 2027 Capital Plan



Key Changes to the 2017 - 2026 Approved Capital Plan

The 2018 Capital Budget and the 2019 - 2027 Capital Plan reflects a decrease of \$1.515 million in capital funding from the 2017 - 2026 Approved Capital Plan.

The chart and table below provide a breakdown of the \$1.515 million or 2.2% decrease in the Capital Program on an annual basis from 2017 - 2027.



(\$000s)	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	10-Year Total
2017 - 2026	26,386	16,676	6,332	4,106	2,867	2,587	2,547	3,037	3,097	1,496		69,131
2018 - 2027		18,567	14,821	10,152	7,443	4,960	2,547	3,037	3,097	1,496	1,496	67,616
Change %		11.3%	134.1%	147.2%	159.6%	91.7%	0.0%	0.0%	0.0%	0.0%		(2.2%)
Change \$		1,891	8,489	6,046	4,576	2,373	0	0	0	0		(1,515)

As made evident in Chart 1 above, the \$1.515 million decrease in the Capital Plan is attributed to the difference in capital spending approved in 2017 that included funding for 18 child care centres, as compared to planned capital investments in the year 2027 strictly for state of good repair projects. The capital program also reflects level of increased funding and activity in the first five years of the plan resulting from significant growth being experienced by the Program.

As reflected in Table 2 on the following page, changes to the 2017-2026 Approved Capital Plan, specifically the \$23.375 million increase in capital funding over the nine common years of the Capital Plans (2018-2026) arise from the level of increased investment in Children's Services Capital projects based on the following factors:

- The Capital Plan includes federal funding of \$6.900 million for 2 new child care centres and \$2.0 million in 2018 from the Child Care Capital Reserve Fund for the first year's commitment for the construction of the Anishawabe Child Care Centre, with an additional commitments of \$2.0 million in 2019 and \$1.6 million 2020 for Anishawabe subject to City Council's approval as part of the future years' budget process.
- Funding of \$4.764 million for the new *TCS Growing Child Care for Toronto* information and technology project is included in the Capital Plan.
- Delays in the delivery of 11 child care projects requires 2-year carry forward funding of \$6.876 million for Council's re-approval.
- Changes have also been made to cash flow funding estimates to reflect updated project delivery schedules for projects dependent on third party agreements.

A summary of project changes for the years 2018 - 2026 totalling \$23.375 million are provided in Table 2 below:

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

\$000s	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2018 - 2026 Total
2017 - 2026 Capital Budget & Plan	26,386	16,676	6,332	4,106	2,867	2,587	2,547	3,037	3,097	1,496	-	42,745
2018 - 2027 Preliminary Capital Budget & Plan	-	18,567	14,821	10,152	7,443	4,960	2,547	3,037	3,097	1,496	1,496	66,120
Capital Budget & Plan Changes (2018 - 2026)		1,891	8,489	6,046	4,576	2,373	-	-	-	-	-	23,375

	Total Project Cost	2018	2019	2020	2021	2022	2023	2024	2025	2026	2018 - 2026	2027	Revised Total Project Cost
Changes to Previously Approved Commitments in 10-Year Capital Plan													
St John the Evangelist Catholic School *	3,900	(519)	1,567								1,048		3,900
Bridletown Community Centre (Child Care Centre 6) *	3,900	(970)	320	900	250						500		3,900
David and Mary Thompson *	3,900	(1,500)	(920)	280	1,680	960					500		3,900
Avondale Public School *	3,900	1,245									1,245		3,900
Stanley P.S. *	2,200	(1,037)	1,400								363		2,200
St Columba C.S. *	1,400	170	300								470		1,525
St Barnabus C.S. *	1,400	260									260		1,400
St Roch C.S. *	1,400	210									210		1,400
St Bartholomew C.S. *	1,400	260									260		1,400
TCH Needle Firway *	2,200	(1,255)	1,100	600							445		2,200
Mount Dennis *	9,000	575	1,000								1,575		9,000
Block 31 Additional Funding	3,628		1,105								1,105		4,733
St Columba C.S.	1,400	125									125		1,525
St Maurice Catholic School	1,400	72									72		1,472
Avondale Public School	3,900	(2,017)	(450)								(2,467)		(2,467)
Total Changes to Previously Approved Commitments		(4,381)	5,422	1,780	1,930	960	-	-	-	-	5,711	-	42,455
Changes to Previously Approved Plan Estimates													
North East Recreation Centre	3,900	(406)	(1,532)	(268)	1,432	774					-		3,900
Total Changes to Previously Approved Plan Estimates		(406)	(1,532)	(268)	1,432	774	-	-	-	-	-	-	3,900
New to the 10-Year Capital Plan													
TCS Growing Child Care for Toronto (Provincially funded)	4,764	378	1,299	1,234	1,214	639					4,764		4,764
Bendale Child Care Centre (Federally funded)	3,000	3,000									3,000		3,000
Centre No. 11 (Federally funded)	3,900	1,300	1,300	1,300							3,900		3,900
Anishowabe Child Care Centre (City Funded) **	6,000	2,000	2,000	2,000							6,000		12,000
Total New		6,678	4,599	4,534	1,214	639	-	-	-	-	17,664	-	23,664
Total Changes		1,891	8,489	6,046	4,576	2,373	-	-	-	-	23,375	-	70,019

* Note: project cash flows adjusted for 2-year carry forwards

** Note: The City's 2019 and 2020 commitments (\$2.0 million and \$1.6 million respectively) are subject to future year's budget review process.

Significant Capital Project Changes in Children's Services

Cash flow funding for the following previously approved capital projects has been adjusted based on historical spending rates, capacity and expected progress and completion of the projects, taking into consideration third party approvals, as outlined below:

Changes to Previously Approved Projects' Future Year Commitments

Re-affirmation of 2-year carry forward reserve funding and deferrals:

- The 2018 - 2027 Capital Plan includes 2 year carry forward funding of \$6.876 million for 11 projects for Council's re-approval. These projects are dependent on third parties with respect to the co-ordination, planning, design and construction. Funding for these projects has been deferred from 2018 to later years to match revised project start and completion dates (2019 or later).
- Project Cost Increases – The following service improvement projects experienced increases to the project costs due to scope changes resulting from increased design costs.
 - Block 31 Child Care Centre project increase of \$1.105 million
 - St Columba Catholic School project increase of \$0.125 million
 - St. Maurice Catholic School project increase of \$0.072 million

- Project Cost Decreases – Following the receipt of provincial funding to support the cost of the *Avondale Public School* project, the City's share of project costs has been reduced by \$2.467 million.

Changes to Previously Approved Projects' Planned Estimates

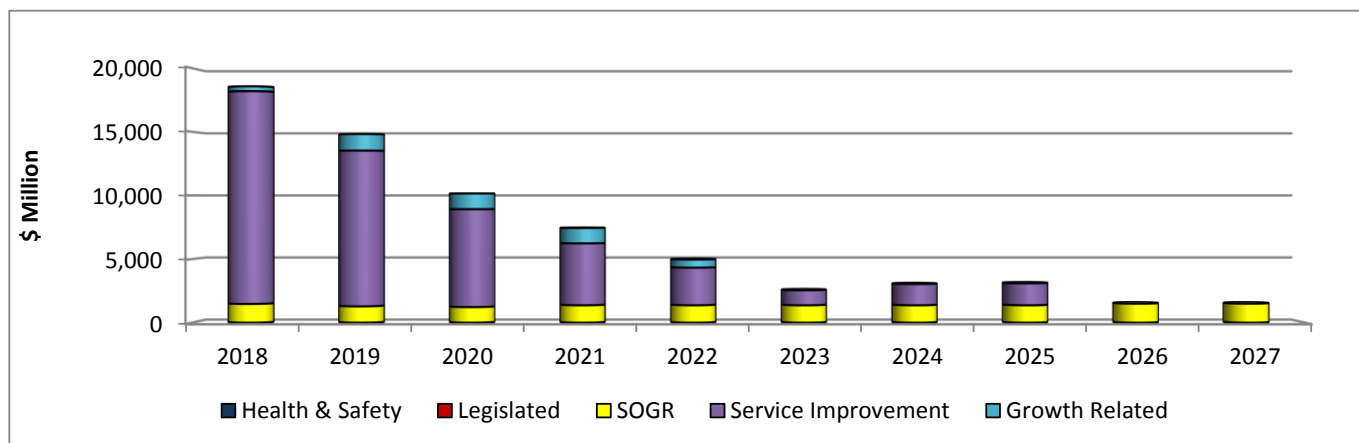
- Cash flow funding for the *North East Recreation Centre* project has been deferred from 2018 to 2022 after taking into consideration the co-ordination of construction schedule with the third party partners.

New to the 10-Year Capital Plan

- Children's Services 10-Year Capital Plan has seen an increased level of capital investment from all orders of government in the past 2 years in support of system expansion and growth. The 2018-2027 Capital Plan adds 3 new child care centres, as well as Provincial funding for system upgrades to the existing I & T applications to create capacity and provide support to staff in managing and administering the growth in the system. The following projects are new to the 10-Year Capital Plan:
 - *Bendale Child Care Centre*, located in the Bendale Long Term Care facility and *Child Care Centre No. 11*, both federally funded will provide 124 spaces in total for children from birth to age four.
 - *Anishawabe Child Care Centre project*, funded through the Child Care Capital Reserve Fund XR1103, will provide 62 new spaces.
 - *TCS Growing Child Care for Toronto*, a technology project, is 100% Provincially funded and will provide the necessary system improvements and equip staff and operators with online tools to enhance capacity in the system.

2018 – 2027 Capital Plan

Chart 2
2018 – 2027 Capital Plan by Project Category (In \$000s)



As illustrated in Chart 2 above, the 10-Year Capital Plan for Children's Services of \$67.676 million provides 72.5% funding for Service Improvement Projects as priorities and 20.4% for State of Good Repair (SOGR) projects. Growth Related projects represent the remaining 7.0% of projects over the 10-year period.

- With 72.5% of the funding of \$49.041 million dedicated to Service Improvement projects, and cash flow commitments of \$48.641 million requested to deliver 21 child care centres that will add new 1,110 spaces for infants, toddlers and preschool children, this funding level follows the tri-government growth strategy that envisions adding sufficient new spaces to serve 50% of children by 2026.

- An additional \$0.400 million is committed to complete the *Customer Service Improvements* project, which will provide on-line access to support budget submissions for child care operations, and self-service functionality for families receiving subsidy.
- State of Good Repair funding of \$13.811 million has been included to maintain the existing 25 City operated child care centres located in City facilities.
- Growth Related funding of \$4.764 million is required for the *TCS Growing Child Care Centre for Toronto* project that will provide technical enhancements and increase the existing IT system capacity to manage system-wide growth.

Table 3 below details all capital projects, by category, included in the 2018 - 2027 Capital Budget and Plan for Children's Services:

Table 3
2018 - 2027 Capital Plan by Project Category (In \$000s)

	Total App'd Cash Flows to Date*	2018 Budget	2019 Plan	2020 Plan	2021 Plan	2022 Plan	2023 Plan	2024 Plan	2025 Plan	2026 Plan	2027 Plan	2018 - 2027 Total	Total Project Cost
Total Expenditures by Category													
State of Good Repair													
TELCCS- State of Good Repair (2018)		1,473										1,473	1,473
TELCCS- State of Good Repair (2019-2027)			1,285	1,226	1,367	1,367	1,367	1,367	1,367	1,496	1,496	12,338	12,338
Sub-Total	-	1,473	1,285	1,226	1,367	1,367	1,367	1,367	1,367	1,496	1,496	13,811	13,811
Service Improvements													
St John the Evangelist Catholic School	1,312	450	2,138									2,588	3,900
Bridletown Community Centre (#6)	1,500	250	1,000	900	250							2,400	3,900
David and Mary Thompson (#7)			300	960	1,680	960						3,900	3,900
New Child Care Centre No. 6				500	1,500	1,220	680					3,900	3,900
Customer Service Improvements	2,775	400										400	3,175
New Child Care Centre No. 9							500	1,670	1,730			3,900	3,900
Avondale Public School	1,655	(222)										(222)	1,433
Block 31 Child Care Centre	938	2,264	1,531									3,795	4,733
Advent Health Care Child Care Centre	2,210	500										500	2,710
Stanley P.S	1,837	663	1,400									2,063	3,900
St Columba C.S.	930	295	300									595	1,525
St Maurice Catholic School.	1,400	72										72	1,472
St. Barnabas Catholic School	640	760										760	1,400
St Roch Catholic School	990	410										410	1,400
St Bartholomew Catholic School	640	760										760	1,400
North East Scarborough Recreation Centre		94	168	1,432	1,432	774						3,900	3,900
TCH Lawrence Ave Site	2,200	1,700										1,700	3,900
TCH Needle Finway	1,755	445	1,100	600								2,145	3,900
Mount Dennis Child Care Centre	6,425	1,575	1,000									2,575	9,000
Bendale Child Care Centre		3,000										3,000	3,000
Child CareCentre No. 11		1,300	1,300	1,300								3,900	3,900
Anishawabe Child Care Centre		2,000	2,000	2,000								6,000	6,000
Sub-Total	27,207	16,716	12,237	7,692	4,862	2,954	1,180	1,670	1,730			49,041	76,248
Growth Related													
TCS Growing Child Care for Toronto		378	1,299	1,234	1,214	639						4,764	4,764
Sub-Total	-	378	1,299	1,234	1,214	639	-	-	-	-	-	4,764	4,764
Total Expenditures by Category (excluding carry forward)	27,207	18,567	14,821	10,152	7,443	4,960	2,547	3,037	3,097	1,496	1,496	67,616	94,823

*Life to Date approved cash flows are provided for multi-year capital projects with cash flow approvals prior to 2017, excluding ongoing capital projects (i.e. TELCCS SOGR)

2018 - 2027 Capital Projects

The 10-Year Capital Plan is in keeping with Program's objective of creating new spaces to support system growth, maintaining child care facilities in a state of good repair; and enhancing system capacity through expanding the on-line applications and improving administrative functions.

State of Good Repair (SOGR)

- SOGR projects account for \$13.811 million or 20.4% of the 10-Year Capital Plan's investments.

- SOGR funding of \$13.811 maintains existing assets in a state of good repair and will reduce the backlog from 8.7% at the end of 2018 to 0.9% at the end of the 10 year period, reflecting a reduction of \$4.130 million, or 7.8% in the backlog in the 25 City operated child care centres.

Service Improvement projects

- Service Improvement projects amount to \$49.041 million or 72.5% of the 10-Year Capital Plan's investments and support the tri-government growth strategy to significantly increase the system-wide capacity.
- Three new child care centre projects will be delivered with funding from the Federal government and from the Child Care Capital Reserve Fund to support system growth (with commitments in 2019 and 2020 subject to confirmation through the future years' budget process), which in total, will deliver 186 new spaces.

New Growth Projects	Project Cost	Ward	2018 Budget	2019 Plan	2020 Plan	2021 Plan	2022 Plan	2018 - 2022		Spaces
<i>Bendale Acres</i>	3,000	38	3,000					3,000		62
<i>Child Care Centre 11</i>	3,900	CW	1,300	1,300	1,300			3,900		62
<i>Anishawbe Child Care Centre</i>	6,000	28	2,000	2,000	2,000			6,000		62
Total	12,900		6,300	3,300	3,300	-		12,900		186

- Eighteen previously approved child care centre projects will be delivered in partnership with the district school boards and other third party community organizations (\$40.178 million; 924 spaces). Details of these projects are noted in the following table:

School Boards and Other Third Parties	Project Cost	Ward	2018 Budget	2019 Plan	2020 Plan	2021 Plan	2022 Plan	2018 - 2022	2023 - 2027	Spaces
<i>St John the Evangelist Catholic School</i>	3,900	11	450	2,138				2,588		36
<i>David and Mary Thompson (#7)</i>	3,900	37	300	960	1,680	960		3,900		62
<i>Avondale Public School</i>	3,900	23	1,795	450				2,245		72
<i>Block 31 Child Care Centre</i>	4,733	20	2,264	426				2,690		52
<i>Stanley P.S.</i>	2,200	7	663	1,400				2,063		62
<i>St Columba C.S.</i>	1,400	42	170	300				470		49
<i>St. Barnabas Catholic School</i>	1,400	42	760					760		49
<i>St Roch Catholic School</i>	1,400	7	410					410		25
<i>North East Scarborough Recreation Centre</i>	3,900	42	94	168	1,432	1,432	774	3,900		62
<i>TCH Lawrence Ave Site</i>	3,900	43	1,700					1,700		54
<i>TCH Needle Furway</i>	3,900	7	445	1,100	600			2,145		16
<i>Mount Dennis Child Care Centre</i>	9,000	11	1,575	1,000				2,575		52
<i>Bridletown Community Centre (No 6)</i>	3,900	10	250	1,000	900	250		2,400		62
<i>Advent Child Care Centre</i>	3,900	11	500					500		49
<i>St Bartholomew Catholic School</i>	1,400	41	760					760		49
<i>St Maurice Catholic School</i>	1,400	2	72					72		49
<i>New Child Care Centre No 8</i>	3,900	CW			500	1,500	1,200	3,200	3,900	62
<i>New Child Care Centre No 9</i>	3,900	CW							3,900	62
Total	61,933		12,208	8,942	5,112	4,142	1,974	32,378	7,800	924

- Funding for the completion of the *Customer Service Improvements* technology project (\$0.400 million) will deliver enhanced online services for families and child care operators and improve business processing applications, which will result in operating efficiencies with improved customer service.

Growth Related

- The 2018 -2027 Capital Plan includes the *TCS Growing Child Care for Toronto* Information Technology project for \$4.764 million, fully funded by the Province.

- In recent years investments have been made in customer facing systems through the Child Care Providers Portal and the Families Portal; however, additional investment in on-line capacity, business and technology supports for key system administration functions is required to provide the required capacity to manage expanded system requirements.
- The *TCS Growing Child Care for Toronto* project (2018-2022) will enhance capacity in the existing business applications through streamlining processes, applying automation, and enhancing the self-serve online channel model, and meeting the new reporting requirements required by the Province.
- These upgrades will build on previous system upgrades (CSIS III and the Customer Service Improvement projects) to increase efficiencies and reduce the need to add administrative staff to manage increased volumes resulting from system growth and will deliver improved operational efficiency, cost avoidance and improve service to families and community child care operators.

2018 Capital Budget and Future Year Commitments

Included as a sub-set of the 10-Year Capital Plan is the 2018 Capital Budget and Future Year Commitments, which consists of 2018 and future year cash flow funding estimates for projects previously approved by Council; adjustments (Scope Change) to those previously approved projects; as well as new projects which collectively, require Council approval to begin, continue or complete capital work.

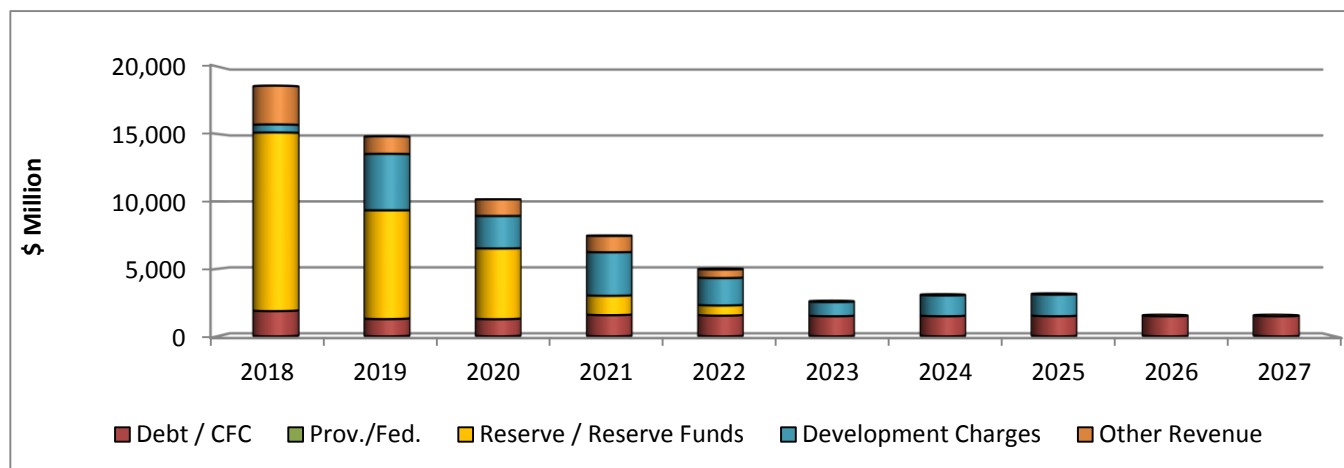
Table 3a below lists the capital projects to be funded by the 2018 Capital Budget and associated Future Year Commitments for Children's Services:

Table 3a
2018 Cash Flow & Future Year Commitments (In \$000s)

	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	Total 2018 Cash Flow & FY Commits
Expenditures:											
Previously Approved											
<i>St John the Evangelist Catholic School</i>	450	2,138									2,588
<i>Bridletown Community Centre (#6)</i>	250	1,000	900	250							2,400
<i>David and Mary Thompson (#7) *</i>		300	960	1,680	960						3,900
<i>Customer Service Improvements</i>	400										400
<i>Avondale Public School</i>	1,795	450									2,245
<i>Block 31 Child Care Centre</i>	2,264	426									2,690
<i>Advent Health Care Child Care Centre</i>	500										500
<i>Stanley P.S.</i>	663	1,400									2,063
<i>St Columba C.S.</i>	170	300									470
<i>St. Barnabas Catholic School</i>	760										760
<i>St Roch Catholic School</i>	410										410
<i>St Bartholomew Catholic School</i>	760										760
<i>TCH Lawrence Ave Site</i>	1,700										1,700
<i>TCH Needle Firway</i>	445	1,100	600								2,145
<i>Mount Dennis Child Care Centre</i>	1,575	1,000									2,575
Subtotal	12,142	8,114	2,460	1,930	960						25,606
Change in Scope											
<i>Avondale Public School</i>	(2,017)	(450)									(2,467)
<i>Block 31 Child Care Centre</i>	-	1,105									1,105
<i>St Columba C.S.</i>	125										125
<i>St Maurice Catholic School</i>	72										72
Subtotal	(1,820)	655	-	-	-						(1,165)
New w/Future Year											
<i>TELCCS- State of Good Repair</i>	1,473										1,473
<i>North East Scarborough Recreation Centre</i>	94	168	1,432	1,432	774						3,900
<i>TCS Growing Child Care Centre for Toronto</i>	378	1,299	1,234	1,214	639						4,764
<i>Bendale Child Care Centre</i>	3,000										3,000
<i>Child Care Centre No. 11</i>	1,300	1,300	1,300								3,900
<i>Anishawabe Child Care Centre</i>	2,000	2,000	2,000								6,000
Subtotal	8,245	4,767	5,966	2,646	1,413						23,037
Total Expenditure	18,567	13,536	8,426	4,576	2,373						47,478
Financing:											
Debt/CFC	1,873		41								1,914
Other	4,869	3,299	2,834	1,214	639						12,855
Reserves/Res Funds	11,229	6,053	3,636	1,433	750						23,101
Development Charges	596	4,184	1,915	1,929	984						9,608
Total Financing	18,567	13,536	8,426	4,576	2,373						47,478

* 2-year carryforward re-submit

Chart 3
2018 – 2027 Capital Plan by Funding Source (In \$000s)

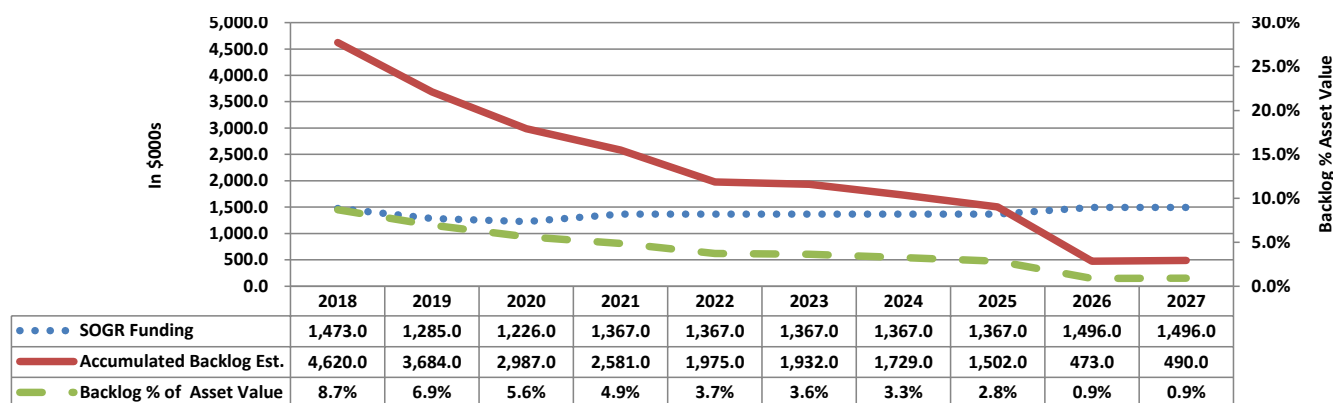


The 10-Year Capital Plan of \$67.616 million will be financed by the following sources:

- Debt accounts for \$15.029 million or 22.2% of the financing over the 10-year period.
 - The debt funding of \$15.029 million meets the debt target over the 10-year planning period, with \$13.811 million allocated to SOGR projects, \$0.818 million to the construction of the 2 future-year child care centres, and \$0.400 million to the *Customer Service Improvements* project.
- Reserve and Reserve Funds constitute \$28.701 million or 42.4% of required funding over 10 years for the construction of 18 child care centres, which includes \$6.9 million of Federal funding to support the two new child care centres; and \$2.575 million from Metrolinx to complete the Mount Dennis Child Care Centre relocation, required as part of the Metrolinx construction initiative.
- Development Charges, which represent \$16.631 million or 24.6% of the 10-Year Capital Budget and Plan's funding source, provides eligible funding for the construction of 12 child care centres.
- Other sources of funding, which account for \$7.255 million or 10.7% of the 10-Year Capital Budget, will be utilized for the following child care centre projects:
 - *TCS Growing Toronto Child Care for Toronto* will receive \$4.764 million from the Province to support the new IT system that will enhance the capacity of the existing IT platform, which will provide additional on-line functionality and administrative enhancements that will help the Program manage system growth.
 - *Block 31 Child Care Centre* project will receive \$2.230 million from secured Section 37 funding
 - *Avondale Child Care Centre* project will \$0.261 million from secured Section 37 funding

State of Good Repair (SOGR) Backlog

Chart 4
SOGR Funding & Backlog (In \$000s)



The 10-Year Capital Plan dedicates \$13.811 million to SOGR spending over the 10-year period, which on average is \$1.381 million annually. A recent audit conducted by Facilities Management indicated that at the end of 2017, the SOGR back log will be \$5.415 million, (10.2% of the asset value) in the 25 City owned sites.

- Children's Services delivers child care services across the City in 52 Toronto Early Learning and Child Care Centres (TELCCS), 25 of which are in City owned facilities.
- 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 period, at which time the backlog will be reduced to \$0.490 million, or 0.9% of the asset value by 2027.
- As the backlog is eliminated, the funding will focus on annual SOGR capital work and maintain facilities in a state of good repair.
- SOGR priorities are determined by the facility needs assessment, provided by Facilities Management that has identified major maintenance and capital upgrade requirements. Accessibility upgrades required by Provincial legislation are co-ordinated with the timing of the major SOGR upgrades.
 - The Toronto Early Learning Child Care Services (TELCCS) SOGR project also allocates \$1.597 million to implement accessibility upgrades required by Provincial legislation in the 25 City-owned facilities.
 - These upgrades are required to bring the facilities into compliance with Provincial legislation outlined in the Accessibility of Ontarians with Disabilities Act (AODA). Ontario Regulation 427/07 requires public sector organizations to make the necessary upgrades to their facilities to improve facility access, which will require upgrading infrastructure to remove mobility barriers and increase facility access by adding elevators, ramps, and accessible washrooms.

10-Year Capital Plan: Net Operating Budget Impact

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

Projects	2018 Budget		2019 Plan		2020 Plan		2021 Plan		2022 Plan		2018 - 2022		2018 - 2027	
	\$000s	Position	\$000s	Position	\$000s	Position	\$000s	Position	\$000s	Position	\$000s	Position	\$000s	Position
Previously Approved <i>Customer Service Improvements</i>	(15.0)		(29.0)	1.0							(44.0)	1.0	(44.0)	1.0
New Projects - 2017 <i>TCS Growing Child Care for Toronto</i>			(64.0)		(211.0)		(391.0)		(157.0)	2.6	(823.0)	2.6	(352.0)	2.6
Total (Net)	(15.0)	-	(93.0)	1.0	(211.0)	-	(391.0)	-	(157.0)	2.6	(867.0)	3.6	(396.0)	3.6

The 10-Year Capital Plan will provide savings over the future year Operating Budgets by a total of \$0.396 million net over the 2018 - 2027 period, as shown in the table above.

This is comprised of the following impacts to capital projects:

- *Customer Service Improvements* –savings in operating costs are included through 2019, primarily resulting from savings in stationary supplies and a reduction in the cost of administration, reflecting business application enhancements. These savings are partially offset by the addition of one position required in 2019 for project sustainment.
- *TCS Growing Child Care for Toronto* - savings in operating costs through 2022 resulting from reductions in supplies and administration as system enhancements are developed; these savings are offset in the later years by the addition of 2.6 positions required for project sustainment.
- There will be no operating impact from the new child care centres, as the centres will be operated by community operators. The cost of subsidies and base funding through the General Operating Grant for community operators will be supported through Provincial and Federal growth funding.

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



Part 2:

Issues for Discussion

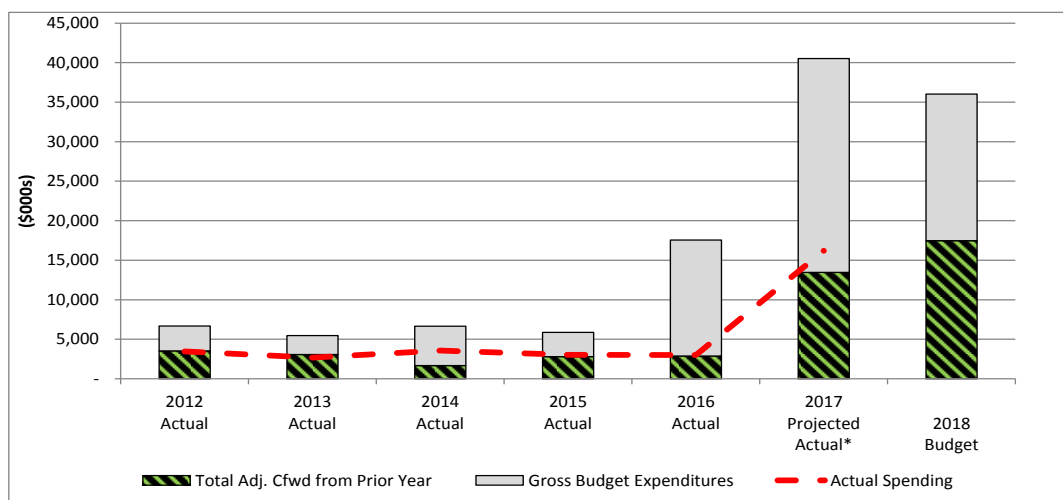
Issues Impacting the 2018 Capital Budget

Review of Capital Projects and Spending

- City Council, at its meeting of May 25, 2017 considered the report entitled "2018 Budget Process – Budget Directions and Schedule EX25.18" and directed that City Programs and Agencies submit their 2018 – 2027 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.
<http://app.toronto.ca/tmmis/viewAgendaItemHistory.do?item=2017.EX25.18>
- The 2018 – 2027 Capital Budget and Plan for Children's Services has been established following a review of capital requirements based on the reprioritization of capital needs; a review of the Program's spending capacity and the readiness to proceed with planned projects; as well as the ability to reduce overall debt funding and/or leverage non-debt funding sources.
 - The 10-Year Capital Plan includes the deferral of \$6.876 million from 2017 cash flows to future years based on project readiness and spending capacity, which requires re-aligning the initial planning and design work, and the construction timelines. This deferral is comprised of the cash flow funding for 11 child care centre projects. There is no debt impact as the new child centres are funded by Reserves and Development Charges.
 - Following a review with School Boards and other third party providers, the 2018 budgeted cash flow funding commitments have been adjusted based on historical spending rates, and spending capacity that reflects adequate time to plan, design and complete the construction of the new centres.
 - Children's Services had an average spending rate over the past five years 2012 – 2016 of 38.0%, which reflects an average spending rate of 91.2% for SOGR projects, and 28.3% for Service Improvement projects.
- The following tables illustrate Children's Services rate of spending from 2012 to 2016, as well as the projected year-end spending rate for 2017.

Chart 5
Capacity to Spend – Budget vs. Actual
(In \$000s)

Category	2012			2013			2014			2015			2016			Spending Rate 5 Year 2012-2016 Avg. %	2017		
	Budget	Actual	Spending Rate %	Budget	Actual	Spending Rate %	Budget	Actual	Spending Rate %	Budget	Actual	Spending Rate %	Budget	Actual	Spending Rate %		Budget	Projected Actual *	Spending Rate %
SOGR	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%	1,958	1,958	100.0%
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	1,802	11.4%	28.3%	38,560	14,247	36.9%
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	3,346	19.1%	38.0%	40,518	16,205	40.0%



Factors contributing to the average 38.0% spend rate over the past five years include:

- Children's Services' spending is significantly impacted by delays in the delivery of new child care centres, which are included as Service Improvement projects. During the first four years (2012 to 2015) spending averaged 41.5% for the Service Improvement projects, with annual budgets that included funding for up to four new child care centres.
- The 2016 Approved Capital Budget of \$17.562 million represented a significant increase from previous years, as the budget included funding for the 10 new child care centres reflecting co-ordination with the school boards and the Province which supported an expansion program adding an additional 464 new child care spaces in 10 new child care centres. With 2016 cash flow funding of \$5.650 million, this initiative also added \$11.050 million in 2017, and \$10.200 million in 2018 – 2020 for a total investment of \$26.900 million.
- The 2016 Approved Capital Budget also included funding of \$9.0 million for the Mount Dennis Child Care Centre, required as part of the Metrolinx redevelopment, with 2016 cash flow funding of \$3.5 million.
- As the Program added these projects mid-year with project completions budgeted aggressively over a 3-year period, delays in project planning and design resulted in a spending rate that dropped to 11.4%.
- The underspending (due to dependency on third party agreements) has continued into 2017 and results in the need to include \$6.876 million in 2-year carry forward funding and \$17.469 million in 1 year carry forward funding into 2018.

Children's Services is employing strategies to improve capital spending rates for 2018. These strategies include:

- As the primary partners for creating new centres are the Toronto and Catholic School Boards, expansion plans must first be approved by the School Boards. Third-party operators must also be selected. To improve spend rates, Children's Services has initiated a process that includes continuous co-ordination on planning and design progress with project delivery partners.
- The 2018-2027 Capital Plan includes a level of increased investment from all three orders of government, with 3 new centres added in 2018, funded with new Federal/City funding contributions towards the Children's Services growth strategy. The increased investment will require aggressive spending by the division to deliver new spaces within a short time line for planning, design and project construction.
 - As all of the new child care projects will need to be co-ordinated for implementation through third party providers, Financial Planning and Children's Service will continue to monitor the capital spending rates and make adjustments to the Capital Plan as required as part of future-year budget process.

Issues Impacting the 10-Year Capital Plan

Children's Services Growth Strategy

- To deliver the planned child care spaces outlined in the 10-Year Growth Strategy, Children's Services has significantly expanded its capital program in the past two years.
- In 2016, with the approval of CD11.3 "Child Care Capital Expansion Update", Children's Services entered into agreements with the local school boards to add new child care centres in seven schools, two TCHC locations and partnered with Parks Forestry and Recreation (PFR) to invest in a new project, the *Northeast Scarborough Recreation Centre*. These new centres will provide 464 new spaces for \$26.900 million, and are fully funded by the City with \$5.650 million from Development Charges, and \$21.250 million from the Child Care Expansion Reserve Fund.

<http://app.toronto.ca/tmmis/viewAgendaItemHistory.do?item=2016.CD11.3>

- In 2017, as identified in EX26.30 "Children's Services Amendment to the 2017 Operating Budget to Reflect Increase in Provincial Contributions", an additional \$15.785 million was received through the "Canada-Ontario Early Learning and Child Care Agreement, 2017" to increase licensed child care spaces for children from birth to age four.

<http://app.toronto.ca/tmmis/viewAgendaItemHistory.do?item=2017.EX26.30>

- The additional Federal funding will provide 554 new spaces, achieved through:
 - the addition of two new child care centres for \$6.900 million that will add 124 spaces;
 - a change in funding source for 3 existing capital projects, and a Capital Grants Program for \$8.885 million that will flow through the 2017 and 2018 Operating Budgets for Children's Services, that will provide 430 spaces for not-for profit and public sector operators for renovations or new construction.
- The 2018-2027 Capital Plan for Children's Services includes the Anishawabe Child Care Centre project for 62 spaced (\$6.0 million, 2018-2020), and is funded in 2018 by a \$2.0 million draw from the Child Care Capital Reserve Fund.
 - Cash flow funding in 2019 of \$2.0 million and \$1.6 million in 2020 will be available through the Child Care Capital Reserve Fund, and is included in the 2019 and 2020 Outlooks, subject to approval of the City's 20% commitment to support provincial/ federal expansion funding.
 - The final portion of the 2020 budgeted cash flow of \$0.4 million is included as a commitment from the Child Care Capital Reserve Fund.



Appendices

Appendix 1

2017 Performance

2017 Key Accomplishments

In 2017, Children's Services made significant progress and/or accomplished the following:

- ✓ Begin construction of and negotiated additional Sec 37 funding of \$1.105 million for the development of the Block 31 Child Care Centre.
- ✓ Began the planning and design for the 11 new child care centres identified in the Child Care Expansion Report.
- ✓ Began the construction of the Mt. Dennis Child Care Centre funded by Metrolinx (\$8.000 million)
- ✓ Began construction of the St John the Evangelist project (\$2.300 million)
- ✓ Began the design of the Advent Child Care Centre (\$2.210 million)
- ✓ Negotiated a cost sharing agreement with the Province where the Province provides \$2.467 million of the cost for the *Avondale Public School* project, which reduces the City's cost of construction from \$3.900 million to \$1.433 million.
- ✓ Continued design and construction of the Avondale Public School project (\$1.864 million)
- ✓ Continued the development of the Customer Service Efficiency Implementation project (\$1.100 million) that will enhance online services for families and operators
- ✓ Completed the Redevelopment of Warden Woods Child Care Centre (\$0.680 million)
- ✓ Completed capital upgrades in the 25 Toronto Early Learning Child Care Centres (TELCCC) located in municipally owned facilities (\$1.958 million).

2017 Financial Performance

2017 Budget Variance Analysis (in \$000's)

2017 Budget	As of Sept. 30, 2017		Projected Actuals at Year-End		Unspent Balance	
\$	\$	% Spent	\$	% Spent	\$ Unspent	% Unspent
40,518	4,492	11.1%	16,205	40.0%	24,313	60.0%

* Based on 2017 Q3 Capital Variance Report

- The 2017 year-end projections reflect a spending rate of 11.1% primarily due to delays in the delivery of child care centres. The Program has limited control over the delivery of child-care projects, as these projects are often part of a larger project involving school boards and other third parties, with planning and design jointly managed by Children's Services and the construction managed by third parties.
- For additional information regarding the 2017 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, 2017*" considered by City Council at its meeting on Dec 5, 2017.

<http://app.toronto.ca/tmmis/viewAgendaItemHistory.do?item=2017.BU37.1>

Impact of the 2017 Capital Variance on the 2018 Capital Budget

- As a result of delays in the delivery of capital projects, as described in the 2017 Q3 Capital Variance Report, \$6.876 million in 2-year carry forward funding is included in the 2018 Capital Budget for re-approval by City Council. In addition, \$17.469 million is being carried forward into the 2018 Capital Budget to continue capital work on other child care centre projects.
- A detailed review of the 2018 – 2027 Capital Budget and Plan has been conducted and the necessary adjustments have been made to the timing of cash flow funding for the delivery of the child care centres. By deferring the cash flow funding to future years, the 2018-2027 Capital Budget and Plan reflects readiness to proceed and will lead to a higher rate of spending.

Appendix 2

**2018 Capital Budget;
2019 - 2027 Capital Plan Including Carry Forward Funding (\$000s)**

Project	Total Project Cost	Prior Year Carry Forward	2018	2019	2020	2021	2022	2018 - 2022	2023	2024	2025	2026	2027	2018 - 2027 Total
State of Good Repair:														
TELCCS - State of Good Repair (2018)	1,473		1,473					1,473						1,473
TELCCS - State of Good Repair (2019-2022)	12,338			1,285	1,226	1,367	1,367	5,245	1,367	1,367	1,367	1,496	1,496	12,338
Sub-Total		-	1,473	1,285	1,226	1,367	1,367	6,718	1,367	1,367	1,367	1,496	1,496	13,811
Service Improvements:														
St John the Evangelist Catholic School	3,900	750	450	2,138				3,338						3,338
Bridletown Community Centre (#6)	3,900	1,500	250	1,000	900	250		3,900						3,900
David and Mary Thompson (#7)	3,900			300	960	1,680	960	3,900						3,900
New Child Care Centre No. 6	3,900				500	1,500	1,220	3,220	680					3,900
Customer Service Improvements	3,175		400					400						400
New Child Care Centre No. 9	3,900							-	500	1,670	1,730			3,900
Avondale Public School	1,433	449	(222)					227						227
Block 31 Child Care Centre	4,733		2,264	1,531				3,795						3,795
Advent Health Care Child Care Centre	2,710		500					500						500
Stanley P.S.	3,900	1,700	663	1,400				3,763						3,763
St Columba C.S.	1,525	350	295	300				945						945
St Maurice Catholic School	1,472	200	72					272						272
St. Barnabas Catholic School	1,400	1,750	760					2,510						2,510
St Roch Catholic School		1,400	410					1,810						1,810
St Bartholomew Catholic School		1,750	760					2,510						2,510
St Stephen Catholic School		200						200						200
George Webster		120						120						120
North East Scarborough Recreation C	3,900		94	168	1,432	1,432	774	3,900						3,900
TCH Lawrence Ave Site	3,900	1,100	1,700					2,800						2,800
TCH Needle Firway	3,900	1,700	445	1,100	600			3,845						3,845
Mount Dennis Child Care Centre	9,000	4,500	1,575	1,000				7,075						7,075
Bendale Child Care Centre	3,000		3,000					3,000						3,000
Child CareCentre No. 11	3,900		1,300	1,300	1,300			3,900						3,900
Anishawabe Child Care Centre	6,000		2,000	2,000	2,000			6,000						6,000
Sub-Total		17,469	16,716	12,237	7,692	4,862	2,954	61,930	1,180	1,670	1,730	-	-	66,510
Growth Related:														
TCS Growing Child Care Centre for Toronto	4,764		378	1,299	1,234	1,214	639	4,764						4,764
Sub-Total			378	1,299	1,234	1,214	639	4,764						4,764
Total		17,469	18,567	14,821	10,152	7,443	4,960	73,412	2,547	3,037	3,097			85,085

Appendix 3

2018 Capital Budget; 2019 - 2027 Capital Plan

CITY OF TORONTO

Gross Expenditures (\$000's)
Appendix 3:

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											
						2018	2019	2020	2021	2022	Total 2018-2022	Total 2023-2027	Total 2018-2027	Provincial Grants and Subsidies	Federal Subsidy	Development Charges	Reserves	Reserve Funds	Capital from Current	Other 1	Other2	Debt - Recoverable Debt	Total Financing	
CHS907230 TELCCS - State Of Good Repair																								
0	1	TELCCS - State Of Good Repair	CW	S6	03	0	1,285	1,226	1,367	1,367	5,245	7,093	12,338	0	0	0	0	0	0	0	12,338	0	12,338	
0	12	TELCCS SOGR 2018	CW	S4	03	1,473	0	0	0	0	1,473	0	1,473	0	0	0	0	1,473	0	0	0	0	1,473	
Sub-total						1,473	1,285	1,226	1,367	1,367	6,718	7,093	13,811	0	0	0	0	0	1,473	0	0	12,338	0	13,811
CHS907355 St. John The Evangelist Catholic School																								
0	1	St. John The Evangelist Catholic School	11	S2	04	1,200	2,138	0	0	0	3,338	0	3,338	0	0	3,130	0	208	0	0	0	0	3,338	
Sub-total						1,200	2,138	0	0	0	3,338	0	3,338	0	0	3,130	0	208	0	0	0	0	0	3,338
CHS907644 Bridletown Community Centre (Child Care Centre																								
0	1	Bridletown Community Centre (Child Care Centre 6)	40	S2	04	1,750	1,000	900	250	0	3,900	0	3,900	0	0	3,510	0	390	0	0	0	0	3,900	
Sub-total						1,750	1,000	900	250	0	3,900	0	3,900	0	0	3,510	0	390	0	0	0	0	0	3,900
CHS907645 David and Mary Thomson (Child Care Centre 7)																								
0	1	David and Mary Thomson (Child Care Centre 7)	37	S2	04	0	300	960	1,680	960	3,900	0	3,900	0	0	3,520	0	339	0	0	0	41	0	3,900
Sub-total						0	300	960	1,680	960	3,900	0	3,900	0	0	3,520	0	339	0	0	0	41	0	3,900
CHS907902 New Child Care Centre No. 8																								
0	1	New Child Care Centre No. 8	CW	S6	04	0	0	500	1,500	1,220	3,220	680	3,900	0	0	3,510	0	0	0	0	0	390	0	3,900
Sub-total						0	0	500	1,500	1,220	3,220	680	3,900	0	0	3,510	0	0	0	0	0	390	0	3,900
CHS907942 Customer Service Improvements																								
0	2	Customer Service Improvements - Deliverables	CW	S2	04	400	0	0	0	0	400	0	400	0	0	0	0	400	0	0	0	0	400	
Sub-total						400	0	0	0	0	400	0	400	0	0	0	0	0	400	0	0	0	0	400
CHS907944 New Child Care Centre No. 9																								
0	1	New Child Care Centre No. 9	CW	S6	04	0	0	0	0	0	0	3,900	3,900	0	0	3,513	0	0	0	0	0	387	0	3,900
Sub-total						0	0	0	0	0	0	3,900	3,900	0	0	3,513	0	0	0	0	0	387	0	3,900
CHS908031 Avondale Public School																								
0	1	Avondale Public School	23	S2	04	2,244	450	0	0	0	2,694	0	2,694	0	0	2,728	0	0	0	-34	0	0	2,694	
0	2	Avondale Public School Portion Funded by Province	23	S3	04	-2,017	-450	0	0	0	-2,467	0	-2,467	0	0	-2,728	0	0	0	261	0	0	-2,467	
Sub-total						227	0	0	0	0	227	0	227	0	0	0	0	0	0	227	0	0	0	227
CHS908325 Stanley Public School																								

CITY OF TORONTO

Gross Expenditures (\$000's)

Appendix 3:

Children's Services						Current and Future Year Cash Flow Commitments								Current and Future Year Cash Flow Commitments Financed By											
Sub-Priority	Project No.	Project Name	Ward	Stat.	Cat.	2018	2019	2020	2021	2022	Total 2018-2022	Total 2023-2027	Total 2018-2027	Provincial Grants and Subsidies	Federal Subsidy	Development Charges	Reserves	Reserve Funds	Capital from Current	Other 1	Other2	Debt - Recoverable Debt	Total Financing		
<u>CHS908334 TCH Lawrence Avenue Site</u>																									
0	1	TCH Lawrence Avenue Site	43	S2	04	2,800	0	0	0	0	2,800	0	2,800	0	0	0	0	2,800	0	0	0	0	2,800		
Sub-total						2,800	0	0	0	0	2,800	0	2,800	0	0	0	0	2,800	0	0	0	0	0		
<u>CHS908335 TCH Needle Firway</u>																									
0	1	TCH Needle Firway	07	S2	04	2,145	1,100	600	0	0	3,845	0	3,845	0	0	0	0	3,845	0	0	0	0	3,845		
Sub-total						2,145	1,100	600	0	0	3,845	0	3,845	0	0	0	0	3,845	0	0	0	0	0		
<u>CHS908394 Mount Dennis Child Care Centre</u>																									
0	1	Mount Dennis Child Care Centre	11	S2	04	6,075	1,000	0	0	0	7,075	0	7,075	0	0	0	0	7,075	0	0	0	0	7,075		
Sub-total						6,075	1,000	0	0	0	7,075	0	7,075	0	0	0	0	7,075	0	0	0	0	0		
<u>CHS908461 TCS Growing Child Care for Toronto</u>																									
0	1	TCS Growing Child Care for Toronto	CW	S4	05	378	1,299	1,234	1,214	639	4,764	0	4,764	0	0	0	0	0	0	4,764	0	0	4,764		
Sub-total						378	1,299	1,234	1,214	639	4,764	0	4,764	0	0	0	0	0	0	4,764	0	0	0	4,764	
<u>CHS908516 Federally Funded Capital Projects</u>																									
0	1	Bendale Child Care Centre	CW	S4	04	3,000	0	0	0	0	3,000	0	3,000	0	0	0	0	3,000	0	0	0	0	3,000		
0	2	Child Care Centre No. 11 Federally Funded	CW	S4	04	1,300	1,300	1,300	0	0	3,900	0	3,900	0	0	0	0	3,900	0	0	0	0	3,900		
Sub-total						4,300	1,300	1,300	0	0	6,900	0	6,900	0	0	0	0	6,900	0	0	0	0	6,900		
<u>CHS908562 Anishawabe Child Care Centre</u>																									
0	1	Anishawabe Child Care Centre	CW	S4	04	2,000	2,000	2,000	0	0	6,000	0	6,000	0	0	0	0	6,000	0	0	0	0	6,000		
Sub-total						2,000	2,000	2,000	0	0	6,000	0	6,000	0	0	0	0	6,000	0	0	0	0	6,000		
<u>CHS908075 Block 31 Child Care Centre</u>																									
0	2	Block 31 Child Care Centre Construction	20	S2	04	2,264	426	0	0	0	2,690	0	2,690	0	0	460	0	0	0	2,230	0	0	2,690		
0	3	Block 31 Additional Funding Council Approved	20	S3	04	0	1,105	0	0	0	1,105	0	1,105	0	0	355	0	750	0	0	0	0	1,105		
Sub-total						2,264	1,531	0	0	0	3,795	0	3,795	0	0	815	0	750	0	2,230	0	0	0	3,795	
<u>CHS908277 Advent Health Care Child Care Centre</u>																									
0	1	Advent Health Care Child Care Centre	10	S2	04	500	0	0	0	0	500	0	500	0	0	0	0	500	0	0	0	0	500		
Sub-total						500	0	0	0	0	500	0	500	0	0	0	0	500	0	0	0	0	0		
<u>CHS908342 George Webster Public School</u>																									

Appendix 4

2018 Cash Flow and Future Year Commitments

CITY OF TORONTO

Gross Expenditures (\$000's)

Children's Services																									
										Current and Future Year Cash Flow Commitments						Current and Future Year Cash Flow Commitments Financed By									
															Total	Total	Total	Provincial Grants and Subsidies		Federal Subsidy	Development Charges	Reserves	Reserve Funds	Capital from Current	Other 1
Sub-Project No.	Project Name	Ward	Stat.	Cat.	2018	2019	2020	2021	2022	2018-2022	2023-2027	2018-2027													
<u>CHS907230 TELCCS - State Of Good Repair</u>																									
0	12	TELCCS SOGR 2018	CW	S4	03	1,473	0	0	0	0	1,473	0	1,473	0	0	0	0	0	1,473	0	0	0	0	1,473	
Sub-total						1,473	0	0	0	0	1,473	0	1,473	0	0	0	0	0	1,473	0	0	0	0	1,473	
<u>CHS907355 St. John The Evangelist Catholic School</u>																									
0	1	St. John The Evangelist Catholic School	11	S2	04	1,200	2,138	0	0	0	3,338	0	3,338	0	0	3,130	0	208	0	0	0	0	0	3,338	
Sub-total						1,200	2,138	0	0	0	3,338	0	3,338	0	0	3,130	0	208	0	0	0	0	0	3,338	
<u>CHS907644 Bridletown Community Centre (Child Care Centre 6)</u>																									
0	1	Bridletown Community Centre (Child Care Centre 6)	40	S2	04	1,750	1,000	900	250	0	3,900	0	3,900	0	0	3,510	0	390	0	0	0	0	0	3,900	
Sub-total						1,750	1,000	900	250	0	3,900	0	3,900	0	0	3,510	0	390	0	0	0	0	0	3,900	
<u>CHS907645 David and Mary Thomson (Child Care Centre 7)</u>																									
0	1	David and Mary Thomson (Child Care Centre 7)	37	S2	04	0	300	960	1,680	960	3,900	0	3,900	0	0	3,520	0	339	0	0	0	41	0	3,900	
Sub-total						0	300	960	1,680	960	3,900	0	3,900	0	0	3,520	0	339	0	0	0	41	0	3,900	
<u>CHS907942 Customer Service Improvements</u>																									
0	2	Customer Service Improvements - Deliverables	CW	S2	04	400	0	0	0	0	400	0	400	0	0	0	0	0	400	0	0	0	0	400	
Sub-total						400	0	0	0	0	400	0	400	0	0	0	0	0	400	0	0	0	0	400	
<u>CHS908031 Avondale Public School</u>																									
0	1	Avondale Public School	23	S2	04	2,244	450	0	0	0	2,694	0	2,694	0	0	2,728	0	0	0	-34	0	0	0	2,694	
0	2	Avondale Public School Portion Funded by Province	23	S3	04	-2,017	-450	0	0	0	-2,467	0	-2,467	0	0	-2,728	0	0	0	261	0	0	0	-2,467	
Sub-total						227	0	0	0	0	227	0	227	0	0	0	0	0	0	227	0	0	0	227	
<u>CHS908325 Stanley Public School</u>																									
0	1	Stanley Public School	07	S2	04	2,363	1,400	0	0	0	3,763	0	3,763	0	0	583	0	3,180	0	0	0	0	0	3,763	
Sub-total						2,363	1,400	0	0	0	3,763	0	3,763	0	0	583	0	3,180	0	0	0	0	0	3,763	
<u>CHS908326 St. Columba Catholic School</u>																									
0	1	St. Columba Catholic School	42	S2	04	520	300	0	0	0	820	0	820	0	0	0	0	820	0	0	0	0	0	820	
0	2	St. Columba Catholic School	42	S3	04	125	0	0	0	0	125	0	125	0	0	0	0	125	0	0	0	0	0	125	
Sub-total						645	300	0	0	0	945	0	945	0	0	0	0	945	0	0	0	0	0	945	
<u>CHS908327 St. Maurice Catholic School</u>																									

CITY OF TORONTO

Gross Expenditures (\$000's)

Children's Services						Current and Future Year Cash Flow Commitments							Current and Future Year Cash Flow Commitments Financed By											
Sub-Project No.	Project Name	Ward	Stat.	Cat.	2018	2019	2020	2021	2022	Total 2018-2022	Total 2023-2027	Total 2018-2027	Provincial Grants and Subsidies	Federal Subsidy	Development Charges	Reserves	Reserve Funds	Capital from Current	Other 1	Other2	Debt - Recoverable Debt	Total Financing		
CHS908327	St. Maurice Catholic School																							
0 1	St. Maurice Catholic School	02	S2	04	200	0	0	0	0	200	0	200	0	0	0	0	200	0	0	0	0	0	200	
0 2	St. Maurice Catholic School	02	S3	04	72	0	0	0	0	72	0	72	0	0	0	0	72	0	0	0	0	0	72	
Sub-total					272	0	0	0	0	272	0	272	0	0	0	0	272	0	0	0	0	0	272	
CHS908329	St. Barnabas Catholic School																							
0 1	St. Barnabas Catholic School	42	S2	04	2,510	0	0	0	0	2,510	0	2,510	0	0	387	0	2,123	0	0	0	0	0	2,510	
Sub-total					2,510	0	0	0	0	2,510	0	2,510	0	0	387	0	2,123	0	0	0	0	0	2,510	
CHS908330	St. Roch Catholic School																							
0 1	St. Roch Catholic School	07	S2	04	1,810	0	0	0	0	1,810	0	1,810	0	0	310	0	1,500	0	0	0	0	0	1,810	
Sub-total					1,810	0	0	0	0	1,810	0	1,810	0	0	310	0	1,500	0	0	0	0	0	1,810	
CHS908331	St. Bartholomew Catholic School																							
0 1	St. Bartholomew Catholic School	41	S2	04	2,510	0	0	0	0	2,510	0	2,510	0	0	200	0	2,310	0	0	0	0	0	2,510	
Sub-total					2,510	0	0	0	0	2,510	0	2,510	0	0	200	0	2,310	0	0	0	0	0	2,510	
CHS908332	St. Stephen Catholic School																							
0 1	St. Stephen Catholic School	02	S2	04	200	0	0	0	0	200	0	200	0	0	0	0	200	0	0	0	0	0	200	
Sub-total					200	0	0	0	0	200	0	200	0	0	0	0	200	0	0	0	0	0	200	
CHS908333	North East Scarborough Recreation Centre																							
0 1	North East Scarborough Recreation Centre	42	S4	04	94	168	1,432	1,432	774	3,900	0	3,900	0	0	780	0	3,120	0	0	0	0	0	3,900	
Sub-total					94	168	1,432	1,432	774	3,900	0	3,900	0	0	780	0	3,120	0	0	0	0	0	3,900	
CHS908334	TCH Lawrence Avenue Site																							
0 1	TCH Lawrence Avenue Site	43	S2	04	2,800	0	0	0	0	2,800	0	2,800	0	0	0	0	2,800	0	0	0	0	0	2,800	
Sub-total					2,800	0	0	0	0	2,800	0	2,800	0	0	0	0	2,800	0	0	0	0	0	2,800	
CHS908335	TCH Needle Firway																							
0 1	TCH Needle Firway	07	S2	04	2,145	1,100	600	0	0	3,845	0	3,845	0	0	0	0	3,845	0	0	0	0	0	3,845	
Sub-total					2,145	1,100	600	0	0	3,845	0	3,845	0	0	0	0	3,845	0	0	0	0	0	3,845	
CHS908394	Mount Dennis Child Care Centre																							
0 1	Mount Dennis Child Care Centre	11	S2	04	6,075	1,000	0	0	0	7,075	0	7,075	0	0	0	0	7,075	0	0	0	0	0	7,075	
Sub-total					6,075	1,000	0	0	0	7,075	0	7,075	0	0	0	0	7,075	0	0	0	0	0	7,075	

Report Phase 5 - Program 32 Children's Services Program Phase 5 Part B Sub-Project Status S2 Part C Sub-Project Status S2,S3,S4 Sub-Project Category 01,02,03,04,05,06,07 User Fields ALL

CITY OF TORONTO**Gross Expenditures (\$000's)**

Children's Services						Current and Future Year Cash Flow Commitments							Current and Future Year Cash Flow Commitments Financed By											
Sub- Priority	Project No. SubProj No.	Project Name Sub-project Name	Ward	Stat.	Cat.	2018	2019	2020	2021	2022	Total 2018-2022	Total 2023-2027	Total 2018-2027	Provincial Grants and Subsidies	Federal Subsidy	Development Charges	Reserves	Reserve Funds	Capital from Current	Other 1	Other2	Debt - Recoverable Debt	Total Financing	
<u>CHS908461 TCS Growing Child Care for Toronto</u>																								
0	1	TCS Growing Child Care for Toronto	CW	S4	05	378	1,299	1,234	1,214	639	4,764	0	4,764	0	0	0	0	0	0	4,764	0	0	0	4,764
Sub-total						378	1,299	1,234	1,214	639	4,764	0	4,764	0	0	0	0	0	0	4,764	0	0	0	4,764
<u>CHS908516 Federally Funded Capital Projects</u>																								
0	1	Bendale Child Care Centre	CW	S4	04	3,000	0	0	0	0	3,000	0	3,000	0	0	0	0	3,000	0	0	0	0	3,000	
0	2	Child Care Centre No. 11 Federally Funded	CW	S4	04	1,300	1,300	1,300	0	0	3,900	0	3,900	0	0	0	0	3,900	0	0	0	0	3,900	
Sub-total						4,300	1,300	1,300	0	0	6,900	0	6,900	0	0	0	0	6,900	0	0	0	0	0	6,900
<u>CHS908562 Anishawabe Child Care Centre</u>																								
0	1	Anishawabe Child Care Centre	CW	S4	04	2,000	2,000	2,000	0	0	6,000	0	6,000	0	0	0	0	6,000	0	0	0	0	6,000	
Sub-total						2,000	2,000	2,000	0	0	6,000	0	6,000	0	0	0	0	6,000	0	0	0	0	0	6,000
<u>CHS908075 Block 31 Child Care Centre</u>																								
0	2	Block 31 Child Care Centre Construction	20	S2	04	2,264	426	0	0	0	2,690	0	2,690	0	0	460	0	0	0	2,230	0	0	0	2,690
0	3	Block 31 Additional Funding Council Approved	20	S3	04	0	1,105	0	0	0	1,105	0	1,105	0	0	355	0	750	0	0	0	0	0	1,105
Sub-total						2,264	1,531	0	0	0	3,795	0	3,795	0	0	815	0	750	0	2,230	0	0	0	3,795
<u>CHS908277 Advent Health Care Child Care Centre</u>																								
0	1	Advent Health Care Child Care Centre	10	S2	04	500	0	0	0	0	500	0	500	0	0	0	0	500	0	0	0	0	0	500
Sub-total						500	0	0	0	0	500	0	500	0	0	0	0	500	0	0	0	0	0	500
<u>CHS908342 George Webster Public School</u>																								
0	1	George Webster Public School	31	S2	04	120	0	0	0	0	120	0	120	0	0	0	0	120	0	0	0	0	0	120
Sub-total						120	0	0	0	0	120	0	120	0	0	0	0	120	0	0	0	0	0	120
Total Program Expenditure						36,036	13,536	8,426	4,576	2,373	64,947	0	64,947	0	0	13,235	0	42,577	1,873	7,221	0	41	0	64,947

Appendix 5

2018 Capital Budget with Financing Detail

(Phase 5) 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

Appendix 5: Children's Services Sub-Project Summary

Project/Financing					2018	Financing									
Priority	Project	Project Name	Start Date	Completion Date	Cash Flow	Provincial Grants Subsidies	Federal Subsidy	Developmt Charges	Reserves	Reserve Funds	Capital From Current	Other 1	Other 2	Debt	Debt - Recoverable
<u>0</u>	<u>CHS907230</u>	<u>TELCCS - State Of Good Repair</u>													
0	12	TELCCS SOGR 2018	01/01/2018	12/31/2018	1,473	0	0	0	0	0	1,473	0	0	0	0
		Project Sub-total:			1,473	0	0	0	0	0	1,473	0	0	0	0
<u>0</u>	<u>CHS907355</u>	<u>St. John The Evangelist Catholic School</u>													
0	1	St. John The Evangelist Catholic School	01/24/2014	12/31/2019	1,200	0	0	1,200	0	0	0	0	0	0	0
		Project Sub-total:			1,200	0	0	1,200	0	0	0	0	0	0	0
<u>0</u>	<u>CHS907644</u>	<u>Bridletown Community Centre (Child Care Centre 6)</u>													
0	1	Bridletown Community Centre (Child Care Centre 6)	07/29/2018	10/29/2020	1,750	0	0	1,750	0	0	0	0	0	0	0
		Project Sub-total:			1,750	0	0	1,750	0	0	0	0	0	0	0
<u>0</u>	<u>CHS907942</u>	<u>Customer Service Improvements</u>													
0	2	Customer Service Improvements - Deliverables	06/21/2013	06/30/2018	400	0	0	0	0	0	400	0	0	0	0
		Project Sub-total:			400	0	0	0	0	0	400	0	0	0	0
<u>0</u>	<u>CHS908031</u>	<u>Avondale Public School</u>													
0	1	Avondale Public School	06/25/2014	10/25/2019	2,244	0	0	2,278	0	0	0	-34	0	0	0
0	2	Avondale Public School Portion Funded by Province	06/25/2014	10/25/2019	-2,017	0	0	-2,278	0	0	0	261	0	0	0
		Project Sub-total:			227	0	0	0	0	0	0	227	0	0	0
<u>0</u>	<u>CHS908325</u>	<u>Stanley Public School</u>													
0	1	Stanley Public School	01/01/2016	12/31/2019	2,363	0	0	323	0	2,040	0	0	0	0	0
		Project Sub-total:			2,363	0	0	323	0	2,040	0	0	0	0	0
<u>0</u>	<u>CHS908326</u>	<u>St. Columba Catholic School</u>													
0	1	St. Columba Catholic School	01/01/2016	12/31/2018	520	0	0	0	0	520	0	0	0	0	0
0	2	St. Columba Catholic School	01/01/2016	12/31/2018	125	0	0	0	0	125	0	0	0	0	0
		Project Sub-total:			645	0	0	0	0	645	0	0	0	0	0
<u>0</u>	<u>CHS908327</u>	<u>St. Maurice Catholic School</u>													
0	1	St. Maurice Catholic School	01/01/2016	12/31/2018	200	0	0	0	0	200	0	0	0	0	0
0	2	St. Maurice Catholic School	01/01/2016	12/31/2018	72	0	0	0	0	72	0	0	0	0	0
		Project Sub-total:			272	0	0	0	0	272	0	0	0	0	0
<u>0</u>	<u>CHS908329</u>	<u>St. Barnabas Catholic School</u>													
0	1	St. Barnabas Catholic School	01/01/2016	12/31/2018	2,510	0	0	387	0	2,123	0	0	0	0	0
		Project Sub-total:			2,510	0	0	387	0	2,123	0	0	0	0	0
<u>0</u>	<u>CHS908330</u>	<u>St. Roch Catholic School</u>													

(Phase 5) 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

Appendix 5:

Children's Services

Sub-Project Summary

Project/Financing

Priority Project Project Name

Project/Financing					2018	Financing									
Priority	Project	Project Name	Start Date	Completion Date	Cash Flow	Provincial Grants Subsidies	Federal Subsidy	Developmt Charges	Reserves	Reserve Funds	Capital From Current	Other 1	Other 2	Debt	Debt - Recoverable
1	<u>CHS908075</u>	<u>Block 31 Child Care Centre</u>													
0		2 Block 31 Child Care Centre Construction	06/03/2015	12/30/2019	2,264	0	0	34	0	0	0	2,230	0	0	0
		Project Sub-total:			2,264	0	0	34	0	0	0	2,230	0	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	500	0	0	0	0	500	0	0	0	0	0
		Project Sub-total:			500	0	0	0	0	500	0	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	120	0	0	0	0	120	0	0	0	0	0
		Project Sub-total:			120	0	0	0	0	120	0	0	0	0	0
Program Total:					36,036	0	0	4,223	0	27,105	1,873	2,835	0	0	0

Status Code Description

S2 S2 Prior Year (With 2018 and/or Future Year Cashflow)
 S3 S3 Prior Year - Change of Scope 2018 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 6

Reserve / Reserve Fund Review

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

Reserve / Reserve Fund Name	Project / Sub-Project Name and Number	Projected Balance as at Dec 31, 2017 *	Contributions / (Withdrawals)										2018 - 2027 Total Contributions / (Withdrawals)
			2018 Budget	2019 Plan	2020 Plan	2021 Plan	2022 Plan	2023 Plan	2024 Plan	2025 Plan	2026 Plan	2027 Plan	
Child Care Capital Reserve Fund (XR1103)	Beginning Balance	32,201	32,201	25,392	18,259	12,943	11,430	10,600	10,520	10,440	10,360	10,280	10,200
	Withdrawals (-)												
	Health and Safety Program **		(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	(10,000)
	Major Capital		(400)	(400)	(400)	(400)	(400)	(400)	(400)	(400)	(400)	(400)	(4,000)
	St John the Evangelist Catholic School			(208)									(208)
	Bridletown Community Centre				(190)	(200)							(390)
	David and Mary Thompson			(121)		(87)	(131)						(339)
	Stanley Public School		(663)	(1,140)									(1,803)
	St Columba Catholic School		(295)	(300)									(595)
	St Maurice Catholic School		(72)										(72)
	St Barnabas Catholic School		(650)										(650)
	St Roth Catholic School		(304)										(304)
	St Bartholomew Catholic School		(650)										(650)
	North East Scarborough Recreation Centre		(75)	(134)	(1,146)	(1,146)	(619)						(3,120)
	TCH Lawrence Ave		(1,700)										(1,700)
	TCH Needle Finway		(445)	(1,100)	(600)								(2,145)
	Mt Dennis Child Care Centre		(1,575)	(1,000)									(2,575)
	Bendale Child Care Centre (Federal)		(3,000)										(3,000)
	Child Care Centre No. 11 (Federal)		(1,300)	(1,300)	(1,300)								(3,900)
	Advent Health Care Centre		(500)										(500)
	Block 31 Child Care Centre			(750)									(750)
	Anishawabe Child Care Centre				(2,000)								(4,000)
	Total Withdrawals		(12,629)	(9,453)	(6,636)	(2,833)	(2,150)	(1,400)	(1,400)	(1,400)	(1,400)	(1,400)	(40,701)
	Contributions (+)												
	Sale of 1 Hollis to Metrolinx		4,500	1,000									5,500
	Funding from Non-Program **		1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	10,000
	Funding from CS Operating for emergency capital repairs		320	320	320	320	320	320	320	320	320	320	3,200
	Total Contributions		5,820	2,320	1,320	1,320	1,320	1,320	1,320	1,320	1,320	1,320	18,700
Total Reserve Fund Balance at Year-End		32,201	25,392	18,259	12,943	11,430	10,600	10,520	10,440	10,360	10,280	10,200	10,200

* Based on the 2017 Q3 Variance Report

** Health and Safety Program

Reserve / Reserve Fund Name	Project / Sub-Project Name and Number	Projected Balance as at Dec 31, 2017 *	Contributions / (Withdrawals)										2018 - 2027 Total Contributions / (Withdrawals)
			2018 Budget	2019 Plan	2020 Plan	2021 Plan	2022 Plan	2023 Plan	2024 Plan	2025 Plan	2026 Plan	2027 Plan	
Development Charges Reserve Fund (XR2122)	Beginning Balance	3,006	3,006	4,978	3,396	3,610	3,035	3,666	5,331	6,560	7,784	10,666	
	Withdrawals (-)												
	St John the Evangelist Catholic School		(450)	(1,930)									(2,380)
	Bridletown Community Centre		(250)	(1,000)	(710)	(50)							(2,010)
	David and Mary Thompson			(179)	(919)	(1,593)	(829)						(3,520)
	Stanley Public School			(260)									(260)
	Avondale Public School		483										483
	St Barnabas Catholic School		(110)										(110)
	St Roth Catholic School		(106)										(106)
	St Bartholomew Catholic School		(110)										(110)
	North East Scarborough Recreation Centre		(19)	(34)	(286)	(286)	(155)						(780)
	Block 31 Child Care Centre		(34)	(781)									(815)
	Child Care Centre # 8				(491)	(1,292)	(1,047)	(680)					(3,510)
	Child Care Centre # 9							(371)	(1,541)	(1,601)			(3,513)
	Total Withdrawals		(596)	(4,184)	(2,406)	(3,221)	(2,031)	(1,051)	(1,541)	(1,601)	-	-	(16,631)
	Contributions (+)												
	Development Contributions		2,568	2,602	2,620	2,646	2,662	2,716	2,770	2,825	2,882	2,939	27,230
	Total Contributions		2,568	2,602	2,620	2,646	2,662	2,716	2,770	2,825	2,882	2,939	27,230
Total Reserve Fund Balance at Year-End		3,006	4,978	3,396	3,610	3,035	3,666	5,331	6,560	7,784	10,666	13,605	13,605

* Based on the 2017 Q3 Variance Report