



EarlyON Child and Family Centres

2019 Operating and Business Practice Guidelines

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Section 1: Introduction

Toronto Children's Services (TCS) is pleased to release the 2019 Operating and Business Practice Guidelines for EarlyON Child and Family Centres. This document includes the policy, operational and business practice requirements for EarlyON Child and Family Centre service providers who have a Service Agreement with TCS. These guidelines are effective January 1, 2019.

These Guidelines align with requirements set out by the Ministry of Education in the *Ontario Early Years Child and Family Centres Business Practices and Funding Guidelines for Service System Managers (2019)* and the vision and principles from the [Toronto Children's Services Service Plan 2015-2019](#).

EarlyON Transition Process

On January 1, 2018, TCS assumed responsibility for EarlyON Child and Family Centres which are operated by 62 different agencies in 272 unique locations across the city. TCS is taking a systems approach to planning and administration that builds on the City's Initial Plan, [OEYCFCs in Toronto: Initial Plan – from Transfer to Transformation](#), and includes a robust community engagement strategy required to develop and implement the foundational changes needed to transform the system.

Due to the size and complexity of Toronto's EarlyON Child and Family Centre system, the City is taking a staged, transitional approach to system transformation. Building on the significant work that took place at the Road Ahead Conversations and the objectives laid out in Toronto's Initial Plan, EarlyON providers and key community partners met for two collaboration events in February and September 2018. In addition, an engagement structure consisting of a new EarlyON Advisory Committee and five specialized working tables was put in place in April 2018, which will continue to inform system transformation over 2019. TCS also collected further data through a professional learning needs assessment and an IT inventory. TCS is committed to ongoing collaboration and consultation to ensure that system development is holistic and integrated and that the appropriate tools are in place to nurture success and sustainability.

TCS will also continue to engage service provider leaders, program staff, families, and the broader early years community to inform the development of the upcoming Service Plan, 2020-2024, which will integrate the EarlyON sector.

These Guidelines reflect the transitional approach that TCS and its service delivery partners are taking to EarlyON Child and Family Centre transformation in Toronto. A number of operational and business requirements have been enhanced or developed for 2019 with the understanding that there is still more work to be done and further changes will be rolled out in 2020.

Questions regarding the contents of this document can be directed to the EarlyON Consultant that will be assigned to your agency. If you cannot reach your Consultant please email the EarlyON Team at EarlyON@toronto.ca.

Section 2: EarlyON Vision and Core Services

As service system manager, TCS must operationalize the provincial direction for EarlyON Child and Family Centres with a 'made in Toronto' lens. This means taking into account the unique families, programs and needs of Toronto and working closely with local service providers and community partners to get it right. Over the course of 2019, TCS will continue to work with the community to further define, develop and implement the Toronto EarlyON system in alignment with the provincial vision and objectives.

Toronto's EarlyON Action Plan

To guide the path forward, Toronto Children's Services' *EarlyON Action Plan* will be released in Fall 2018. The intent of the Action Plan is to:

- demonstrate how EarlyON Child and Family Centres fit within the broader early years and care system;
- provide a collective mission statement for Toronto's EarlyON sector, and;
- offer specific steps that TCS and EarlyON operators will undertake to achieve the mission statement and better serve children, families and caregivers. Part of this work will include the development of Program Standards to support the implementation of the core service requirements.

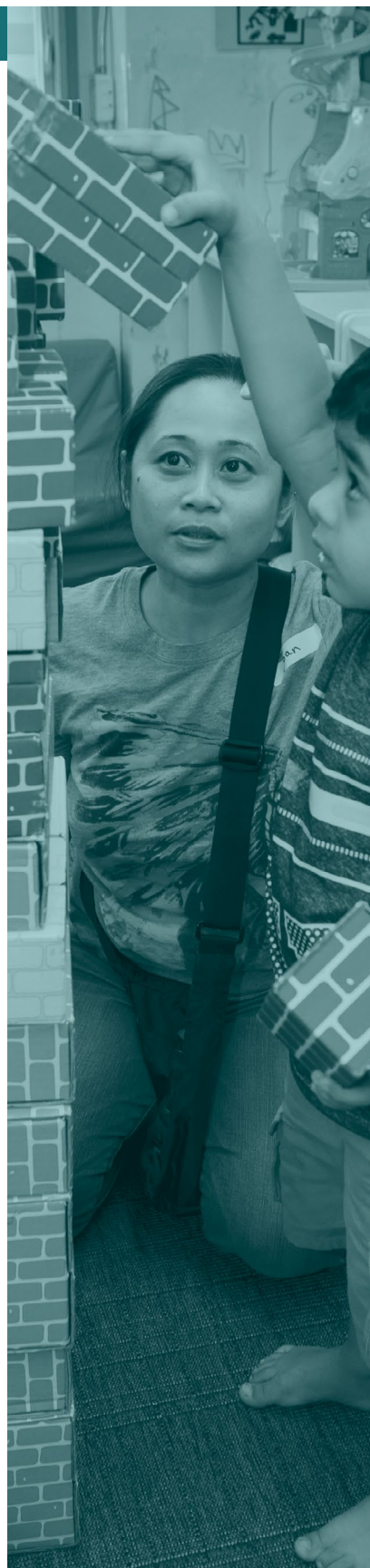
Toronto's mission statement will align with the provincial vision and objectives laid out in the *Ontario Early Years Child and Family Centres Business Practices and Funding Guidelines for Service System Managers (2019)*.

Pedagogical Framework

EarlyON Child and Family Centres provide programs that reflect the view of children, parents, caregivers and educators as competent, capable, curious and rich in potential and experience. Guided by [How Does Learning Happen? Ontario's Pedagogy for the Early Years \(HDLH\)](#), EarlyON Child and Family Centres provide an environment that engages parents and caregivers as co-learners and leaders in influencing positive child, family and community experiences and outcomes.

HDLH supports the adoption of a common pedagogical approach across early years settings, based on the four foundations for learning: belonging, well-being, engagement and expression. Local service providers and school boards offering EarlyON Child and Family Centres programs and services are expected to use HDLH to guide the development and delivery of local programs. The following documents are available to help strengthen program quality in early years settings including EarlyON Child and Family Centres:

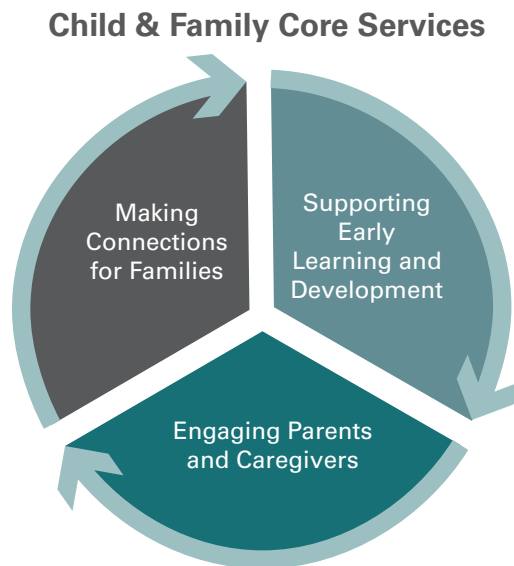
- [How Does Learning Happen? Ontario's Pedagogy for the Early Years](#)
- [Think, Feel Act: Lessons from Research about Young Children](#)



Core Services

To achieve the intended outcomes of EarlyON Child and Family Centres, the Ministry has identified a suite of mandatory core services that must be available to children and families. EarlyON Child and Family Centres are required to provide core services related to:

1. engaging parents and caregivers,
2. supporting early learning and development, and
3. making connections for families.



Service providers will ensure that the core services are delivered daily and additional programming and services are only considered once core services are in place.

The core services as described by the Ministry are broad and encompass the majority of services offered at EarlyON Child and Family Centres in Toronto. However, as indicated in the Initial Plan, additional work is required in partnership with service providers to better clarify the core services and integrate the central components of [How Does Learning Happen? Ontario's Pedagogy for the Early Years](#).

The headings below identifies and describes the three core services as outlined in the provincial guidelines, Ontario EarlyYears Child and Family Centres Business Practices and Funding Guidelines for Service System Managers (2019).

Mandatory Core Services

Engaging Parents and Caregivers

- Inviting conversations and information sharing about child development, parenting, nutrition, play and inquiry-based learning, and other topics that support their role;
- Offering responsive pre- and postnatal support programs to enhance parent and caregiver well-being, enrich adult-child interactions and to support them in their role(s);
- Providing targeted outreach opportunities designed for parents and caregivers who could benefit from Child and Family Centre programs and services but are not currently accessing services for a variety of reasons (e.g., newcomers to Ontario, teen parents, low-income families, etc.)

Supporting Early Learning and Development

- Drop-in programs and other programs and services that build responsive adult-child relationships and encourage children's exploration, play and inquiry, supported by [How Does Learning Happen? Ontario's Pedagogy for the Early Years](#).

Making Connections for Families

- Responding to a parent/caregiver concern about their child's development through conversations and observations which can be supported by validated tools and resources (e.g., developmental surveillance, Nipissing District Developmental Screen (NDDS)). In some cases, this may result in supporting parents/caregivers to seek additional support from primary care or other regulated health professionals;
- Sharing information and facilitating connections with specialized community services (such as children's rehabilitation services), coordinated service planning, public health, education, child care, and child welfare, as appropriate.
- Ensuring Child and Family Centre staff have relationships with community partners and an in-depth knowledge of their community resources to allow for simple transitions (warm hand-offs) for families who may benefit from access to specialized or other services.
- Providing Information about programs and services available for the whole family beyond the early years.

Development of Program Standards

In 2018 Toronto Children's Services began working with service providers and community partners to clearly define and describe the core services and develop an EarlyON Quality Program Standards document which will be implemented in 2020.



Section 3: Operational Policies and Procedures

1. Qualified Staff Teams and RECE Requirement

Programming in EarlyON Child and Family Centres should be designed to foster positive outcomes and support nurturing relationships for children, parents and caregivers based on the latest evidence and research. Registered Early Childhood Educators (RECE) play a key role in delivering high quality early years programs, and have specialized knowledge and expertise in child development and play and inquiry-based learning.

Children's Services is required to ensure that qualified staff teams are responsible for delivering programs and services at every centre. Qualified teams must include at least one Registered Early Childhood Educator (RECE) to deliver mandatory core services related to supporting early learning and development. Examples of programs that must be delivered by an RECE include, but are not limited to, drop-in or registered programs and services that build responsive adult-child relationships and encourage children's exploration, play and inquiry, supported by [How Does Learning Happen? Ontario's Pedagogy for the Early Years](#).

EarlyON staff who have a degree or diploma in Early Childhood Education are legally required to register with the College of ECEs as they are working within the scope of practice as outlined in the *Early Childhood Educators Act, 2007*. Staff with Early Childhood Education training must register regardless of their employment title or training requirements for their position. For more information on who is required to join and how to register you can visit the College of ECE website at www.college-ece.ca.

EarlyON Child and Family Centres have the flexibility to determine the appropriate mix of staff and specialized skill sets that is responsive to community needs and delivering the mandatory core services. For example, staff with expertise in family support, parent engagement and adult education are also highly beneficial given the importance of engaging and meeting the unique needs of parents and caregivers.

It is expected that all staff will engage in continuous professional learning opportunities to keep informed of the latest research on adult education, child development, play and inquiry-based pedagogy, and other relevant topics. TCS will continue to work with service providers and community partners to develop and implement a comprehensive Professional Learning Strategy for the EarlyON system over the course of 2019.

RECE Absences

If an RECE on staff responsible for the core service programming is going to be absent for two weeks or less, the agency is expected to attempt to find an RECE or the best suited person to provide coverage in the area of early learning and development.

If an RECE on staff is absent for more than two weeks (planned or unplanned), the agency is expected to find another RECE to provide coverage in the area of early learning and development.

It is suggested as best practice to develop a process in advance to address absences.

RECE Exemptions

Where an EarlyON Child and Family Centre is unable to recruit at least one RECE to deliver core services related to supporting early learning and development, TCS may grant a temporary, one-year exemption.

The requirements and procedures for requesting RECE exemptions are outlined in the **RECE Exemptions for EarlyON Child and Family Centres Policy** (see Appendix A). All requests must be made using the EarlyON RECE Exemption Request Form that is included in the budget template provided by TCS. Agencies are required to provide an action plan that describes how they will fulfill the RECE requirement as part of the exemption request. TCS consultants will follow up to monitor progress on action plans.

All granted exemptions will be for the operating year identified in the request form and last no more than one year. Service providers can re-apply for a staff person or position that was granted an exemption for all of or part of the previous operating year resulting in an exemption period of no more than 5 years per staff person. This does not apply if the staff has a diploma or degree in Early Childhood Education as they are required to register with the College within one exemption period. Service providers are expected to fulfill all RECE staffing requirements by January 1, 2023.

Qualifications Upgrade Program

EarlyON Child and Family Centres are encouraged to identify and support eligible exempted staff to pursue upgrading their qualifications. The Early Childhood Education Qualifications Upgrade Program (ECE QUP) supports individuals working within the early years sector who have been accepted to an Ontario College of Applied Arts and Technology to pursue their Early Childhood Education (ECE) diploma and become eligible to apply for membership with the Ontario College of Early Childhood Educators (CECE).

Service providers are encouraged to learn more about the Qualifications Upgrade Program, which is available to reimburse tuition fees and other expenses associated with obtaining an ECE diploma for staff currently working in the early years sector. The program also includes a leadership grant stream to support professional development opportunities for program staff and leaders. For more information, please visit the program's website at: <http://www.ecegrants.on.ca/qualifications-upgrade/#education-grant>.

2. Parent / Caregiver Fees

EarlyON Child and Family Centres provide publicly funded, free programs for children and families and services funded by TCS and must be available to families free of charge. Fees cannot be charged for any EarlyON Child and Family Centre programming including excursions, special events or special guests. Organizational membership fees that are tied to access to an EarlyON Child and Family program are not permitted. This is to ensure that all families have access and can benefit from the services provided.

3. Child Supervision

EarlyON Child and Family Centre service providers may offer child minding services during parent/caregiver programs, or to allow parents to access other community services (e.g., postpartum depression support programs, employment and training services), provided that parents/caregivers remain onsite in accordance with requirements under the *Child Care and Early Years Act, 2014*.

The number of child minder(s) provided will be in accordance with the Child Care and Early Years Act, 2014 as set out for unlicensed child care. The ratio between child minders and children will be as follows:

Maximum of five children under 13 years old, but no more than two children under two years old per child minder.

Parents/caregivers are expected to supervise their own children at all other times while attending an EarlyON Child and Family Centre.

The Ministry of Education has clearly stated that respite care cannot be provided using funds for EarlyON Child and Family Centres, and cannot be provided under the 'banner' of an EarlyON Child and Family Centre. Respite care refers to child care provided on a temporary, short term basis within a child and family centre where the parent leaves the premises.

4. Required Health and Safety Policies

Toronto Children's Services is required to ensure that appropriate policies are in place to ensure that EarlyON Child and Family Centres are delivered in a way that promote the health, safety and well-being of children and families being served. EarlyON Child and Family Centres must be operated in accordance with all federal, provincial and municipal legislation, regulations, policies and guidelines, including (but not limited to): fire code, building code, health, municipal, environmental, employment, pay equity, human rights, and workplace health and safety.

EarlyON Child and Family Centres are required to maintain policies and procedures with regards to the areas listed below. Health and safety policies should be distributed to all staff and reviewed on an annual basis.

Vulnerable Sector Screens

All EarlyON Child and Family Centre staff, students and volunteers who may be left alone with children are required to have a vulnerable sector screen. Vulnerable sector screen documents should be kept in the staff files.

First Aid

All EarlyON Child and Family Centre program staff are required to have standard first aid and CPR training. Certificates of completion should be kept in the staff files.

Emergency Plans

EarlyON Child and Family Centres must have written policies that require all staff to be aware of and comply with the following required documents and procedures:

- Written evacuation procedures that specify duties of staff members in the event of a fire and align with requirements from Toronto Fire Services;
- A procedure for testing fire equipment/alarm system on a regular basis;
- A procedure for fire drills;
- Written fire evacuation procedures should be posted in conspicuous places for parents/caregivers;
- Documented quarterly fire drills that include participants;
- Designated place of shelter;
- Emergency information collected for each staff person;
- Emergency phone numbers are posted by all phones; and
- First Aid kits are accessible and well stocked.

Sanitation and Maintenance

EarlyON Child and Family Centres must have procedures to address cleaning requirements in the following areas:

- Washrooms
- Diapering/toileting
- Play spaces
- Toys and equipment
- Offices and meeting spaces

These procedures should identify whom, when and how often cleaning takes place. Procedures for how repairs and maintenance issues will be addressed should also be identified. Consultation with Toronto Public Health is recommended.

Food Preparation and Handling

All kitchen and food preparation areas are required to be kept in good repair and maintained in a hygienic condition. In centres that serve food, at least one staff must have attended a Food Handler course. Verification of completion should be available at the location.

EarlyON Child and Family Centres must also have an allergy policy that addresses preventative measures and responses to allergies and anaphylactic allergies at the centre.

Consultation with Toronto Public Health is recommended.

Complaints and Resolutions Processes

EarlyON Child and Family Centres must have written procedures for resolving complaints from the public that include the process to receive, assess and respond to complaints.

5. Serious Occurrences Reporting and Duty to Report

Serious Occurrences Reporting

EarlyON Child and Family Centres are required to report serious occurrences to Toronto Children's Services for monitoring and follow up, within 24 hours of the occurrence, and using the same categories as Serious Occurrences reported by licensed child care under the *Child Care and Early Years Act, 2014* (CCEYA). Please note that all other existing serious occurrence policies and procedures with the Ministry of Education are unchanged by the implementation of EarlyON Child and Family Centres. Only the reporting of serious occurrence in EarlyON Child and Family Centres have been migrated to the City of Toronto.

The Serious Occurrence categories are as follows:

- the **death of a child or adult**;
- **abuse, neglect or an allegation of abuse or neglect** of a child while participating in a program;
- a **life-threatening injury to or a life-threatening illness of** a child or adult while participating in a program;
- an incident where a child goes **missing or is temporarily unsupervised**, or
- an **unplanned disruption of the normal operations** of an EarlyON program that poses a risk to the health, safety or well-being of children.

Serious Occurrences must be reported to Toronto Children's Services within 24 hours using the City of Toronto Serious Occurrence Line, 416-397-7359. The Serious Occurrence line will be staffed to receive calls between the hours of 8:30 AM and 4:30 PM, Monday through Friday, excluding Government Holidays.

Callers to the Serious Occurrence line after hours, weekends and on Government holidays will receive a voice message directing them to call 416-397-9200. Calls will be automatically forwarded to a designated Consultant who will respond to the call and provide direction or follow up advice to the caller.

To ensure the above policies and procedures are consistently followed, EarlyON Child and Family Centres must have in place a Serious Occurrences Policy that includes:

- Definitions in line with those outlined in the CCEYA;
- Reporting requirements and process that mirror those of the City;
- Contact information for reporting occurrences to the City of Toronto;
- Expectations of staff and supervisor;
- Follow-up procedures; and
- Processes for review of policy with all staff.

Duty to Report

Everyone, including members of the public and professionals who work closely with children, is required by law to report suspected cases of child abuse or neglect. EarlyON Child and Family Centres must have a policy that clearly identifies that people working closely with children have a special awareness of the signs of child abuse and neglect, and a particular responsibility to report their suspicions.

Anyone with reasonable grounds to suspect that a child is or may be in need of protection must report it to a Children's Aid Society.

More information on the duty to report, what happens when a report is made, and how to recognize signs of abuse and neglect can be found at the [Ontario Ministry of Children, Community and Social Services website](#).

6. Summary of Required Policies

EarlyON Child and Family Centre providers are expected to ensure they have updated policies and procedures in place with respect to the following categories:

- Vulnerable Sector Checks for Staff and Volunteers
- First Aid and CPR Training for Staff
- Sanitation and Maintenance
- Food Preparation and Handling
- Workplace Health and Safety Relating to Staff
- Complaints and Resolutions Processes
- Serious Occurrences Reporting
- Duty to Report Suspected Child Abuse

EarlyON Child and Family Centres are expected to maintain these policies and provide staff training with regards to their application. These policies must be made accessible for review by Children's Services staff when requested. Providers are not expected to submit individual policies for review.

7. Communication with Toronto Children's Services

Each EarlyON service provider will be assigned an EarlyON Consultant who will act as a single 'point of entry' for support from TCS for their EarlyON Child and Family Centre(s). Consultants are responsible for maintaining ongoing lines of communication with service providers, providing operational support, and supporting local service planning and integration efforts.

Service providers should contact their assigned Consultant if a question or issue arises, or may contact EarlyON@toronto.ca if they are unable to reach them.

Reporting Changes

Approval is required prior to making any changes that impact funding or service agreements with TCS including the following:

- Service changes including hours or days of operation;
- Changes to service locations;
- Changes in staffing information and main staff contacts;
- Budgetary changes; or
- Emergencies requiring program re-location or closure.

Service providers will be asked to provide supporting information or documentation that describes the context and rationale for the change, potential impacts on families, the community and the program, and a plan to implement changes and address any issues or challenges.

Timely updates on any service changes are also critical to ensure that families can access the most current program information through the TCS website and resources. A key objective for EarlyON Child and Family Centres is to increase awareness and access to programs for families.



Section 4: Operating Information and Service Data Reporting

Overview

Toronto Children's Services is committed, in partnership with service providers, to developing a service reporting and data management framework that emphasizes program outcomes, adds value to service system planning efforts, and meets Ministry requirements. In 2019 TCS will continue to work with our partners through the EarlyON Data and Evaluation Working Table, to develop and tailor data definition, collection, analysis and reporting systems to support EarlyON Child and Family Centres in Toronto.

Outcomes

The Ministry, Children's Services and the EarlyON Child and Family Centre community have identified that an evaluation and outcomes framework will be required to ensure programs and services contribute to the positive learning and development of children. In addition, the Toronto Child & Family Network has advanced an approach to measuring well-being outcomes of children and families in Toronto through [Raising the Village: Improving Outcomes for Toronto's Children and Families](#). Further, the Aboriginal Advisory and Planning Committee of the Toronto Child & Family Network supported the development of [Indigenous Outcomes](#) as part of Raising the Village. Toronto will ensure program-level outcomes developed for EarlyON Child and Family Centre services advance the population-level outcomes identified through these frameworks.

Operating Information

A template for reporting operating information is provided in the budget template and EarlyON Agencies are expected to provide operating information at every reporting period in the business cycle.

Operating information is required for program locations funded by TCS. Please use the drop-down menus provided in the template to distinguish whether this program is directly operated by your organization or is subcontracted (i.e. delivered by another agency that you fund) and the physical location type.

You must list the operating time in the format XX:XX am/pm – XX:XX am/pm for each day of the week for each program offered. The number of hours column should reflect the actual number of service hours available for parents/caregivers to access service, not the hours that the site or building is open. For example, if the program's operating time are from 9:00-3:00, with a one-hour lunch break at 12:00, only 5 hours of service would be recorded for that program on that day.

Please use the drop-down menu provided in the template to indicate the Yearly Service Schedule. If you select 'other' from the yearly schedule drop-down, please indicate the yearly schedule for that program in the notes column provided (i.e. every last Saturday of the each month).

Planned service closures must be recorded on the second operating info page (2b). When listing planned service closures for each program location, list each day and the month that the program is closed.

Up-to-date operating information will assist Children's Services in providing accurate information on EarlyON programs to families, and in ensuring services are able to meet demand across the City.

2019 Service Data Reporting Requirements

The service data reporting requirements in 2018 continue unchanged for the 2019 operating year. EarlyON Child and Family Centres must report semi-annually to TCS. This service data reporting will coincide and complement financial reporting that is also semi-annual (see Business Cycle Requirement under Budget Guidelines). Templates for reporting service data elements will be included in mid-year and year-end reporting templates provided by TCS.

Service data will be collected largely at a site level, to obtain locally specific information on service usage and to inform service system planning. The provider-level data elements described below are intended to be collected and 'rolled up' across all sites the service provider operates. Site-level data is required for each individual site where programs are offered.

Data requirements for EarlyON Child and Family Centres in Toronto for 2019 are based primarily on Ministry reporting requirements. A list of required data elements and definition of terms is provided in the chart below.

List of Data Elements and Definitions

Agency Level Data

Reporting period: Reporting period as either interim (January 1 to June 30, 2018) or annual (January 1 to December 31, 2018).

Agency Name: Name of agency

Agency ID: Identification number of agency assigned by Children's Services.

Number of EarlyON Child and Family Centres sites: The number of physical locations where there are EarlyON CFCs. All locations should be included in reporting the total number Child and Family Centre Sites.

Number of purchase of service agreements for EarlyON Child and Family Centres: Number of service agreements held between a EarlyON Child and Family Centre and another service provider to deliver EarlyON Child and Family Centre programming.

Number of FTE program staff: The number of full-time equivalent staff (in the agency and purchased centres) who are involved in the development, design and delivery of EarlyON Child and Family Centre programs and services. Full-time equivalent is based on a minimum of 35 hours/week at an EarlyON child and family site.

Number of FTE non-program staff: The number of full-time equivalent non-program staff (including cooks, drivers, housekeeping, clerical, and financial staff and chief administrators) employed by EarlyON Child and Family Centre service providers at an EarlyON child and family agency. Full-time equivalent is based on a minimum of 35 hours/week. This excludes FTEs to deliver planning and data analysis services.

Number of FTE program staff who are RECEs: The number of full-time equivalent program staff who hold an RECE. Full-time equivalent is based on a minimum of 35 hours per week at an EarlyON Child and Family Centre.

Site level data*

Location name: Name of the program/centre

Location type: The type of location as either centre or mobile site.

Agency ID: Identification number of agency assigned by Children's Services.

Loc ID: Identification number assigned by Children's Services for the location of an individual centre or mobile service.

Number of children served: The number of children, age 0 – 6, that received core services at some point during the calendar year. A child is reported in the initial six-month period in which he/she received services and is counted once during the fiscal year.

For example, if 15 children received service between January and June, this would be reported at the end of June. If five additional new children received service during July – December, 20 children would be reported at the end of December. The total number is cumulative.

Number of visits made by children: The total number of visits the children counted above made to the EarlyON Child and Family Centre to participate in a core service. The total number is cumulative.

Number of parents/caregivers served: A parents/caregiver is reported in the initial six-month period in which he/she received services and is counted only once during the fiscal year. For example, if 15 parents/caregivers received service between January and June, this would be reported at the end of June.

If five additional new parents/caregivers received service during July – December, 20 parents/caregivers would be reported at the end of December. The total number is cumulative.

Number of visits made by parents/caregivers: The total number of visits the parents/caregivers counted above made to the EarlyON Child and Family Centre to participate in a core service. The total number is cumulative.

***Site-level data:** Site-level data is necessary to provide an understanding of the geographic utilization across the system. Here are some clarifications:

- Programs that operate during the year at one location and in the summer at another location would list both program sites.
- For those programs that frequently change sites, all program sites should be listed.

Data Collection Procedures

TCS will continue to work with the community to refine and enhance consistent data collection procedures for EarlyON Child and Family Centres over 2019. Service provider data provides an important source of information for system development and planning to support equitable access for children and families. Important considerations in any data collection process are:

- Data quality is enhanced by regular (possibly daily) entry of the child and adult visits
- Sign-in sheets are a key support to validate entered data and should be filed for cross-checking data in the case of suspected data entry error
- Consistent interpretation of definitions of elements is necessary to allow comparison of data over time and space
- Collection of data that is not required for reporting to Toronto Children's Services should continue if it is judged important and relevant for agency/program planning



Section 5: 2019 Business Practice Requirements

Purpose and Overview

The primary purpose of these guidelines is to assist the user in understanding the budget process and in completing the budget accurately. This document also provides an overview of the City's funding responsibilities, the responsibilities of funded service providers, and a brief outline of the budget analysis conducted by Children's Services.

Budgets and Their Use to Service Providers and the Division

TCS uses the annual budget as a mechanism to ensure accountability for the use of public funds which the City extends to service providers. The Agency will use the funds provided only for the expenses that directly support the provision of EarlyON Child and Family Centres in the City of Toronto.

Budgets are basic planning tools used by organizations. They provide the user with an overview of operations within an organization. The funding paid to the service providers with whom the City has a Service Agreement are set based on budgeted cost information. As a result, ensuring the reasonableness of the budget information submitted by funded organizations is of critical importance.

What is Budget Analysis?

Analysis of budgets entails a review by TCS of amounts reported in revenue and expense categories by the agency, to ensure reasonableness. Budget analysis also includes a review of the financial health of an organization. The analysis is conducted based on knowledge of the operations of EarlyON Child and Family Centres.

City of Toronto Funding Responsibilities

TCS enters into service agreements with EarlyON Child and Family Centres who provide a set of core services to children and their parents/caregivers which: engage parents and caregivers, support early learning and development, and make connections for families. The City contracts with agencies to provide these services through both drop-in programs and registered programs. These organizations are required to submit an annual budget which TCS will analyze to ensure reasonableness and compliance with all applicable guidelines and policies.

Service Provider/Agency Responsibilities

Budget

- All funded EarlyON Child and Family Centres must submit a realistic annual budget that reflects funding and expenditures at all locations they operate. The 2019 budget for EarlyON Child and Family Centres is intended only to demonstrate how your agency will spend your base allocated amount.
- Organizations may be required to provide supporting documentation including evidence that indicates reasonableness of allocated expenses.
- The service provider must inform their TCS Consultant immediately of changes to staffing levels, service levels, or any other changes that may affect the approved budget as these may affect the funding level.
- Any changes to “Page 2 – EarlyON Centre Operating Information” must be forwarded to the TCS Consultant as soon as possible.
- A Service/Financial Report must be submitted twice a year. When the variance is more than 10%, a written explanation of the reason for the variance is required.

Audited Financial Statements

- In accordance with City policies and applicable Provincial guidelines, all EarlyON Child and Family Centres are required to submit audited financial statements, regardless of funding level. These financial statements must be completed in the required format and submitted within four months of the organization’s fiscal year end, unless otherwise agreed upon with Children’s Services.
- The financial statements must be audited in accordance with Canadian Auditing Standards and the financial statements must be prepared using the appropriate accounting standards.
- Revenue and expenses reported in the audited financial statements are to be presented using the same categories listed in the budget submission.
- The agency should submit the audited financial statements to their TCS Consultant within four months following the fiscal year end. If the agency is unable to meet the deadline, an extension can be requested in writing. Failure to submit the audit will result in sanctions being applied. This may include suspending quarterly payments.
- Organizations may be required to revise and resubmit audited financial statements that do not comply with the Canadian Auditing Standards and/or the appropriate accounting standards.
- Agencies that receive more than one program funding type from TCS (i.e. Child Care Centres, Home Child Care Agencies, Special Needs Resourcing Agencies, EarlyON Child and Family Centres, or Summer Day Programs) must separately report the revenue and expenses for each program type in the audited financial statements. The breakdown must show the amounts for the current and previous fiscal years as well as the surplus/deficit for the beginning and end of the year.
- Organizations are encouraged to accumulate a surplus not exceeding three months of average operating expenses in order to meet unforeseen contingencies.
- Organizations are required to submit a plan for the use of any accumulated surplus (that exceeds the recommended amount) identified in the audit for any City funded program. Excess surplus in a given year may result in a recovery if an overpayment has occurred.
- When an organization has incurred a deficit in their audit, Children’s Services will review the audited financial statements during our audit analysis and if necessary will request a business plan. Children’s Services will analyze the impact on financial viability and

consider the materiality of the deficit as well as changes over the prior year. The business plan should be realistic and identify how the deficit will be addressed in the following year.

- When an organization receives a management letter from an auditor, the organization is required to submit a copy of the management letter and a copy of management's written response to the auditor.
- Agencies are required to submit Annual General Meeting (AGM) Minutes to Children's Services. Agency AGM Minutes for 2018 will be submitted to Children's Services in 2019.

Governance

- Two Signing Officers of the Board of Directors are required for cheque signing purposes in a non-profit organization.

Insurance

- As insurance coverage is renewed, a copy of the updated certificate must be submitted to the Children's Services office at Metro Hall. The current minimum level for general liability insurance is \$2 million. This certificate must list all locations in receipt of funding from the City, contain a cross liability clause, and name the City as an additional insured.

Documentation

- A number of supporting documents must be submitted with the annual budget. Failure to submit the required information may result in sanctions being applied. This may include suspension of quarterly payments. Please see the sanctions section for more information.
- As per the Agency's Service Agreement with the City, financial and service records must be made available to City staff upon request. The City may request access to these records any time during the term of the Agreement and for seven years after the expiry or termination of the Agreement.

Overpayment

- The organization must inform their TCS contact immediately of any overpayments made by the City and these should be returned to the City within a pre-arranged period.

2019 Budget for EarlyON Child and Family Centres

A budget must be submitted for each EarlyON Child and Family Centre. Budgets will be completed at an agency level. This budget shall be reflective of the costs of operating programs at all of the sites the agency operates, including funding provided through subcontracting arrangements with other agencies. This budget is intended to demonstrate to Toronto Children's Services how the agency's 2019 base allocation will be spent. There are spending limitations detailed in each section below that TCS will fund. Agencies may choose to fund amounts over the limit with their other non-City funded revenue sources.

The 2019 budget package needs to be signed by a signing officer of the Board of Directors, certifying the accuracy of the information provided in the budget and that it has been approved by the Board of Directors.

Officers of the Board and Other Agency Information – Page 1

Complete the required information on Page 1 of the budget. A separate listing with all names, addresses, and phone numbers of Board Members can be attached if a listing already exists. Any changes to the Board Members in 2019 must be submitted to Children's Services. This also applies to changes in Signing Officers.

EarlyON Operating Information – Page 2

Please refer to the direction under Operating Information in section 4 of these guidelines (p. 15).

Staffing – Pages 3

Salaries, wages, and benefit costs comprise a large majority of expenses in a service organization. Therefore, specific detail related to this category will be required and particular emphasis will be given to this area of the budget during analysis.

No salary can exceed the maximum salary paid by the City for equivalent job requirements. Salary amounts greater than the City's Salary Range will not be funded by EarlyON. Agencies may choose to fund amounts over the limit with their other non-City funded revenue sources.

The base salary for all staff must meet Provincial minimum wage standards. **Effective January 1, 2018 the minimum wage is \$14.00 per hour.**

2019 Salary Schedule

Note: Salaries are subject to settlement of compensation for City of Toronto staff.

Program Staff	City of Toronto Salary Range	City of Toronto Hourly Range
Supervisor & Program Coordinator (35 hour week)	\$88,979 to \$104,540	\$48.89 to \$57.44
Program Staff (35 hour week)	\$53,926 to \$69,190	\$29.63 to \$38.02
Casual/Supply Staff	~	\$16.98 to \$34.17
Administration (35 hour week)	\$120,658	\$66.30

Staffing Information – Page 3

Staff Position

Please complete this page providing the information for all staff employed by your agency for the delivery of EarlyON programs. Do NOT include on this page the names and details for any staff that are part of a subcontracted agency that are delivering services on your behalf. Do NOT include salaried, casual, supply, or relief staff here.

Provide the following information for each position for which the budget is being submitted, all fields are mandatory:

- The position (equivalent position types based on level of responsibility are described below);
- The staff name;
- RECE (select Yes or No);
- Hourly rate;
- # of hours per day; and
- # of days per year

Program Coordinator

The Program Coordinator is a staff person who leads and coordinates the delivery of EarlyON programs, potentially across multiple sites.

Supervisor

The Supervisor is a staff person who supervises EarlyON programs, typically at one specific site.

Program Staff

Program staff work in the direct delivery of EarlyON programs, and include all staff serving the public accessing the programs (e.g. receptionists).

Salaried or Contracted Casual/Supply Staff

Casual/supply staff are staff who are brought in on a temporary basis to cover vacancies during the year due to staff vacation, parental leave, medical leave, etc. Casual/supply staff are distinct from permanent staff positions. Up to **10%** of the total program staff salaries is allowed under these categories to defray the cost of hiring casual employees to replace regular program staff.

The amount for Salaried Supply staff should be entered under 'Salaried Casual/Supply Staff Costs'. These staff are an employee of the agency regardless of how consistently they work for your organization. These staff would receive a T4 slip from your organization as an employee.

The amount for Contracted supply staff should be entered under 'Contracted Casual/Supply Staff Costs'. These staff would be hired through an external staffing agency and would not receive a T4 slip from your agency.

Administration Staff – Page 4

Allowable administration costs are those related to staff (individuals or organizations) who perform administrative functions. Business travel, office expense, audit or professional fees, etc. are **NOT** considered allowable administration expenses and should be recorded under the appropriate expense category (Business Costs).

There are two sub-categories of allowable administration expense: salaried administration and contracted administration. If any salaried employees perform administrative tasks, enter their annual salary (excluding benefits) and percentage allocated on page 4 of the budget. Individual salary amounts allocated to TCS may not exceed the maximum City salaries as per the 2019 Salary Schedule.

If a contracted individual/organization performs administrative tasks, the details should be recorded under Contracted Administration Services on page 5 of the budget.

Children's Services will fund up to **10%** of the Agency's program funding for total administration costs.

Administration costs are reviewed for reasonableness as part of the budget analysis process, irrespective of the maximum allowable amount.

Other Revenue – Page 5

The Other Revenue page provides additional fields for you to enter other revenue sources that will be used towards supporting your EarlyON Child and Family Centre. Amounts entered on this page will be carried over to the Other Revenue field in the Operating Budget.

Agency Operating Budget – Page 6

Budget

Record projected revenue and expenses for 2019. Projected revenue should be based on your 2019 base allocation, and projected expenses should demonstrate how this allocation will be distributed to maintain current service levels.

Surplus / (Deficit)

The surplus / (deficit) line allows agencies to report any planned over or under expenditure for 2019. When completing the 2019 budget the surplus / (deficit) line should be used by agencies to balance budgeted expenditures against anticipated revenues. Only reasonable surplus amounts are allowed, agencies are encouraged to identify opportunities to use their full funding allocation. Agencies in a deficit position will be required to submit a deficit letter/business plan with their budget.

Revenue

As detailed in the Ministry of Education Ontario Early Years Child and Family Centres (2018): Business Practices and Funding Guidelines for Service System Managers, all EarlyON Child and Family Centres are required to be offered free of charge. Parent fees may **not** be collected for any City of Toronto funded EarlyON programs.

City of Toronto Program Funding

Enter the amount of funding received from Toronto Children's Services for EarlyON Child and Family Centres.

Other Revenue

This line will be populated according to your input on Page 5.

Expenses

Salaries & Wages and Administration

These lines will automatically populate from previous pages.

Contracted Administration

If your agency contracts for administration staff, enter the total cost here (e.g. contracting for payroll support).

Benefits

Enter the total value of staff benefits. Please note that benefits are not allowed to exceed **25%** of total staffing costs.

Program Related

Include in this category expenses incurred in the direct delivery of core services (excluding salaries, wages, and benefits). This may include:

- Supplies purchased that are individually less than \$5,000 such as inquiry-based play materials, equipment, or furnishings, as well as maintenance costs related to the general upkeep, safety, and maintenance of EarlyON Child and Family Centre facilities
- Transportation services to support outreach and program participation,
- Information/resources for families to support parents/caregivers in their role.

Rent

A copy of the current lease(s) must be submitted to TCS and will be retained on file. The lease agreement must support the rent expense included in the budget. If the lease agreement specifies an amount that is charged for utilities and maintenance, these costs should be reported separately from rent under the utilities/maintenance expense line.

In certain cases, a lease letter is acceptable. The letter must be updated annually and include the following:

- Amount of rent expense;
- Address of the rental property, which must correspond to the location of the agency/centre;
- Length of the lease; and
- Description of space being used for the EarlyON Child and Family Centre, or the amount of square footage being used, or the percentage of building occupancy. If the percentage of the building occupancy is included it must be reasonable based on the Consultant's knowledge.

Utilities/Maintenance

Include costs for utilities and maintenance and for the repair and upkeep of the property related to the EarlyON Child and Family Centre.

Business Costs

Include in this line non-staff based administrative/overhead costs related to program management and contracting, e.g. externally contracted IT support, insurance related costs, legal costs, contracted caretaking/cleaning services and fees charged by professionals such as external auditors and bookkeepers. RECE membership fees are not an eligible expense for EarlyON Child and Family Centres.

Professional Development

This category reflects the cost of professional learning and development that build the capacity of staff to delivery high-quality, inclusive EarlyON programs. Eligible expenditures include:

- Program-related professional learning opportunities related to [How Does Learning Happen? Ontario's Pedagogy for the Early Years](#),
- Professional learning and development opportunities for staff related to core service delivery and well-being of children and families,
- Capacity building of staff to ensure core services support inclusion of children with special needs and their families, for example through the support of a special needs resourcing consultant.

Payments to Subcontracted Agencies

If your Agency subcontracts and provides funding to another EarlyON agency, include the total amount of the expense on this line. Note that your audit will need to include the verification of this expense. This does not include 'in kind' or other shared supports, such as staff or space, and only refers to funding provided through purchase of service agreements for EarlyON programs. Do not include in this line subcontracted administration services, such as payroll.

Other

Include in this line any operating costs incurred as a result of transformation activity and/or business transformation supports such as integrating, sun-setting, establishing or relocating centres (e.g. legal fees, lease termination, moving, business planning, recruitment and on-boarding of new staff, staffing transitions). Please provide a description for the expense item in this line.

Start-Up Costs

TCS may have pre-approved start-up costs for new program locations including purchases of equipment, furnishing and other individual assets. Start-up costs should not be included in the budget submission until approved by the City. Funds for the start-up costs will only be paid after all receipts and supporting documents have been received. Start-up purchased assets are required to be fully amortized within the same budget year.

Review Page

The Review page provides an initial assessment of the budget submission and highlights the main areas where corrections are required. Please follow the instructions on the review page and clear all issues prior to submitting the budget. The EarlyON team is instructed to send back all budgets that have an outstanding issue on the review page, if no sufficient explanation was provided.

Sanctions and Penalties

In order for the City to effectively manage EarlyON programs and to maintain our reporting obligations to the Ministry, TCS will be implementing sanctions and penalties in 2019 to uphold business deadlines. Agencies who fail to submit required budgets, reports and other documents on a timely basis may be subject to the following sanctions and penalties below. Agencies may request an extension in writing from their TCS Consultants in the event of extenuating circumstances.

- Forfeit their funding increases or grant eligibility if no submission is received by budget/grant deadlines
- Payment Schedule adjusted from Quarterly Advances to Monthly Advances
- Payments suspended until issue is resolved
- Further sanctions including, but not limited to: termination of service agreement and recovery of funds

Program Funding Level

Children's Services determines increases for EarlyON service providers annually, based on the total costs for all contracted service providers and Council approved funding levels. The City may decrease funding levels based on budget analysis results. In these cases, the agency is issued a revised Schedule 3.1, listing the revised program funding level.

2019 Business Cycle and Requirements

The table below lays out key dates with respect to submissions required by Toronto Children's Services from service providers.

Requirement	Deadline
Budget Submission	November 30, 2018
Annual Year to Date Reporting (July 1 - December 31, 2018)	January 25, 2019
Semi-Annual Year to Date Reporting (January 1 to June 30, 2019)	July 19, 2019
Annual Year to Date Reporting (July 1 - December 31, 2019)	January 24, 2020
Submission of Audited Financial Statements	Within 4 months of the agency's year end
Health and Safety Grant Invoices	Within 12 months after receipts of advance payment or approval of grant
Occupancy Space Verification (only for programs located in Schools)	August 9, 2019
Centre Visits	Completed annually as per agreement requirements

Budget Submission

Please send the original signed copy of the 2019 budget and all required supporting documents to the address below and the unsigned Excel file to EarlyON@toronto.ca.

Toronto Children's Services
 Karen Gray
 Director, Service System Planning and Policy Development
 10th Floor, Metro Hall, 55 John Street Toronto, ON M5V 3C6

Please retain a copy of the budget at the agency for your files.

If you have any questions about the budget, please email EarlyON@toronto.ca.

Payments Process

Payments from Toronto Children's Services to providers can only be issued via direct deposit. Children's Services will not be able to issue written cheques.

Payments are made quarterly to providers, based on 25% of the funding allocation detailed in Schedule 3.1. Payments are made as per the cycle described below. This payment cycle is subject to timely submission of financial and data reporting by service providers.

Quarter	Payment Processed	Percentage of Funding Allocation
Q1	December 18, 2018*	25%
Q2	March 21, 2019	25%
Q3	June 25, 2019	25%
Q4	September 24, 2019	25%

*Although advance payments for 2019 are processed on this date, payments are not released until January 1st as the City's fiscal year end is December 31st

Any increases to payment are subject to the approval by City Council of Children's Services operating budget, and will be based on analysis of submitted budgets, and/or financial and service data reporting. Any increases in funding levels will be subject to resource availability and will be provided beginning in Q2 of the calendar year through the distribution of a revised "Schedule 3.1 Payment for the Provision of Child and Family Programs." Total calendar-year increases will be annualized over remaining quarterly payments.



Appendix A:

RECE Exemptions for EarlyON Child and Family Centres Policy

Purpose:

The purpose of this policy is to ensure compliance with the *Ontario Early Years Child and Family Centres (2018) Business Practices and Funding Guidelines for Service System Managers* that outlines the requirement for qualified staff teams to include at least one RECE to deliver mandatory core services related to supporting early learning and development at EarlyON Child and Family Centres. This policy also explains how Toronto Children's Services (TCS) will facilitate and monitor temporary RECE exemptions for EarlyON Child and Family Centres that cannot meet the new requirement.

Background:

EarlyON Child and Family Centre providers across Ontario are now required to meet the following staffing requirements as outlined in the *Ontario EarlyYears Child and Family Centres (2018) Business Practices and Funding Guidelines for Service System Managers* from the Ministry of Education:

CMSMs and DSSABs are required to ensure that qualified staff teams are responsible for delivering programs and services at every centre. **Qualified teams must include at least one Registered Early Childhood Educator (RECE) to deliver mandatory core services related to supporting early learning and development.** The Ministry recommends RECE qualifications for all team staff delivering services related to early learning and development beyond the minimum requirement of 1 RECE at every centre.

...Existing Child and Family Centres that do not currently have RECEs on staff must hire an RECE to deliver core services related to supporting early learning and development.

Service providers can apply for an RECE Exemption where an EarlyON Child and Family Centre is unable to recruit at least one RECE to deliver core services related to early learning and development. The following requirements are outlined related to RECE Exemptions:

Where a Child and Family Centre is unable to recruit at least one RECE to deliver core services related to supporting early learning and development, the CMSM or DSSAB may grant an exemption from the requirement.

Exemptions are not meant to be extended indefinitely. Exemptions must be reviewed on an annual basis and CMSMs and DSSABs are required to monitor exemptions to identify challenges and develop strategies to support service providers in meeting the requirement. This may include transition planning, ensuring capacity to deliver core services related to early learning and development, and HR approaches (e.g. recruitment and staffing strategies).

The Ministry will review the RECE exemptions in three years. The RECE exemption is a temporary measure to provide time for Child and Family Centres to meet the staffing requirement. The Ministry will monitor exemptions over this three year period, and work with CMSMs and DSSABs to inform next steps. CMSMs and DSSABs will be required to report the number of service providers and number of staff that have been provided an exemption through financial reporting.

Interpretation:

The above requirements specify that service providers must ensure that aspects of their EarlyON programs and services that are intended to support early learning and development are delivered by at least one RECE. Other core services and administration do not necessarily need to be staffed with RECEs and non-RECE staff can support RECEs to deliver programs and services that support early learning and development. Examples of programs that must be delivered by an RECE include, but are not limited to, drop-in or registered programs and services that build responsive adult-child relationships and encourage children's exploration, play and inquiry, supported by [How Does Learning Happen? Ontario's Pedagogy for the Early Years](#).

Procedures:

- EarlyON Child and Family Centre service providers must submit the EarlyON RECE Exemption Request Form with their annual budget submissions or at any time that a position requiring an RECE (see explanation above) cannot be filled with a qualified staff person.
- Following submission of an EarlyON RECE Exemption Request Form, TCS will review the program information and request form to determine if the exemption request will be approved for the current or upcoming operating year.
- TCS staff will follow up with service providers who have been granted an RECE exemption to monitor progress and support planned actions to fulfill RECE requirements identified in request form. Appropriate actions to fulfill RECE requirements can include (but are not limited to) providers:
 - supporting existing staff to apply to an Early Childhood Education diploma program through an Ontario College of Applied Arts and Technology (OCAAT) and pursue funding through the [Early Childhood Education Qualifications Upgrade Program](#) (ECE QUP);
 - actively recruiting for an RECE staff person;
 - re-organizing schedules and/or roles to ensure an RECE is delivering required programs; or
 - coordinating between two or more locations or agencies to 'share' an RECE.
- TCS staff may ask EarlyON service providers to demonstrate implementation of their plan by providing concrete examples of actions taken to achieve the requirement. Examples can include (but is not limited to) TCS staff:
 - speaking to existing staff about the support provided by the centre to pursue upgrading or requesting academic reports;
 - confirming that part time RECE qualified staff were offered additional hours; or
 - requesting verification of job postings and/or of interviews held for the position.
- Service providers will be required to update TCS once the RECE requirement is met and the exemption is no longer required or if an RECE position becomes vacant.

All granted exemptions will be for the operating year identified in the request form and last no more than one year. Service providers can re-apply for a staff person or position that was granted an exemption for all of or part of the previous operating year resulting in an exemption period of no more than 5 years per staff person. Service providers are expected to fulfill all RECE staffing requirements by January 1, 2023.

- Ongoing unwillingness to pursue an action plan and comply with the RECE staffing requirement may result in TCS withholding funds from the EarlyON service provider (in whole or in part) until the RECE requirement is satisfied, or until TCS is satisfied appropriate action is in progress to meet the requirement.

Reference: *Ontario Early Years Child and Family Centres (2018) Business Practices and Funding Guidelines for Service System Managers; Child Care and Early Years Act, 2014*

Date Approved: June 18, 2018

Date Last Updated / Effective Date: June 18, 2018