

2019 BUDGET GUIDELINES FOR SPECIAL NEEDS RESOURCING PROGRAMS

This version replaces the guidelines previously dated September 2017
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TABLE OF CONTENTS

Purpose and Overview	4
Budgets and Their Use to Service Providers and the Division	4
What is Budget Analysis?	4
City of Toronto Funding Responsibilities	5
Service Provider/Agency Responsibilities	5
Submission of Annual Operating Budget.....	5
Financial Management Criteria.....	5
Audited Financial Statements.....	6
Required Format of Audited Financial Statements	6
Other Requirements	7
Governance.....	7
Insurance.....	7
Documentation	8
Overpayment.....	8
2019 Budget Package Special Needs Resourcing Programs.....	9
Cover Page	9
Approval of the 2019 Budget Submission.....	9
Officers of the Board and Other Agency Information – Page 1.....	9
Days of Operation – Page 2	10
Staffing Sheets – Pages 3 and 4	10
2019 Salary Schedule	11
Calculation of FTEs	11
Staffing Information – Page 3.....	12
Allocated Central Administration – Page 4	14
Amortization/Depreciation – Page 5	15
Operating Budget – Page 6	15
Revenue	16
Expenses.....	17
Contracted Service Targets – Page 7.....	19
Consultation Service.....	20
Other Funding Information – Page 8	21

Program Funding Level	21
Approval of Budget by the Board and Budget Submission Deadline	22

PURPOSE AND OVERVIEW

The primary purpose of these guidelines is to provide agencies with a Service Agreement with the City of Toronto with information on Toronto Children's Services' annual budget submission process for Special Needs Resourcing funding, and to assist agencies in completing the 2019 budget accurately. Agencies with a Service Agreement with the City are required to comply with these guidelines.

The guidelines outline budget submission deadlines, description of the allowable operating costs that are funded by the City (and maximum funding thresholds if applicable), how information submitted in the budget may impact funding levels an agency receives, and a brief outline of the budget analysis conducted by Children's Services.

The guidelines are updated annually to reflect current legislation, guidelines, or policies issued by the Ministry of Education or the City of Toronto, to reflect changes to the child care system, or to provide clarity regarding service provider reporting requirements and/or the City's funding responsibilities in the child care field.

BUDGETS AND THEIR USE TO SERVICE PROVIDERS AND THE DIVISION

Budgets are financial plans used by organizations. A budget takes the organization's operational goals and objectives and translates it into something measurable to assist the organization in establishing priorities, identifying efficiencies, measuring actual performance, anticipating future conditions and avoiding otherwise unforeseen problems.

Children's Services uses the annual budgets as a mechanism to ensure accountability, for the use of public funds, which the City extends to service providers. 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. The Agency will use the funds provided only for the expenses that directly support the provision of Special needs resourcing services in the City of Toronto.

WHAT IS BUDGET ANALYSIS?

Toronto Children's Services ("TCS") analyzes all of the information in the submitted budget to ensure reasonableness. The analysis also includes a review of the sustainability of the program's operating plan and overall financial health of the agency. The analysis is conducted based on knowledge of the child care field, the operations of specific special needs resourcing programs, and application of the City's relevant guidelines and policies. The amounts budgeted for the current year are also compared to the prior year's approved amounts and actual performance to identify significant variances which may require follow-up.

CITY OF TORONTO FUNDING RESPONSIBILITIES

The City enters into Service Agreements with agencies who provide a range of services to children with extra support, including children with behavioural, physical, and/or developmental disabilities or delays. These agencies provide service and support to children with extra support and/or provide support and training to staff, parents, and volunteers in licensed child care and home child care programs, which support and increase opportunities for integration of children with extra supports.

The agency may use the funding to purchase the services of specialized staff to support children with extra supports in child care, or to purchase specialized toys and equipment to support the program plan of an individual child with extra supports.

SERVICE PROVIDER/AGENCY RESPONSIBILITIES

Service providers are required to submit various reports/documents etc. to TCS each year. For information on the submission deadlines please refer to the [2019 Business Cycle](#) which is available on the 'Contract & Financial Information' web page.

Submission of Annual Operating Budget

All service providers must submit a realistic operating budget for each location that receives funding. Preparing an operating budget is a process that requires the organization's management to plan for the current year, taking into account actual financial performance of the prior year, as well as any planned changes to the agency's operations. Entering the details of the program's budget into the TCS budget template is one aspect of an organization's budgeting process and should not be the extent of the organization's process of planning for the budget year.

Funding approved by the City is based on the program's planned operations as outlined in their approved budget for the year. Any changes to the program's service levels, staffing levels, public fees, or days of operation may impact the Agency's funding indicated in their Service Agreement and Schedules.

Agencies should discuss in advance, any planned changes to the agency's operations (e.g. staffing levels, service levels, or days of operation) with their Children's Services Consultant/Resource Supervisor who can advise the Agency of whether changes to operations will impact funding levels, whether an application to amend the Agency's Service Agreement is required, and the timing of any changes to the Agency's Service Agreement and/or funding.

Financial Management Criteria

The Financial Management Criteria is a part of TCS's quality framework. All service providers with a Service Agreement are required to meet the financial requirements outlined in the Financial

Management Criteria, which are available on the 'Financial Information for Child Care Operators' web page.

Audited Financial Statements

In accordance with City policies and applicable Provincial guidelines, all programs must provide Children's Services with audited financial statements within four months of the organization's fiscal year end if they receive \$20,000 or more special needs resourcing funding within a calendar year:

When an agency operates multiple programs/locations, the funding threshold is set at the agency level.

Agencies who are unable to meet the audit submission deadline must submit an extension request in writing to their Children's Services Consultant/Resource Supervisor. The extension request should include the reason for the extension as well as the anticipated submission deadline. Failure to submit an audit in the specified format will result in sanctions being applied. This may include suspending payment of advances.

Required Format of Audited Financial Statements

The financial statements must be audited in accordance with Canadian Auditing Standards and the financial statements must be prepared using the appropriate accounting standards.

In addition, the audited financial statements must comply with the following requirements:

- Agencies that receive more than one program funding type from TCS (i.e. Child Care Centres, Home Child Care Agencies, Special Needs Resourcing Agencies, Child and Family Programs, or Summer Day Programs) must separately report the revenue and expenses for each program type in the audited financial statements.
- The revenue and expenses for each program type must be further broken down by location for agencies with more than one location. 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.
- The revenue and expense categories presented in the audited financial statements should be the same as the categories listed in the budget submission, otherwise agencies will be required to provide a separate report to reconcile the differences between the audit categories and those in the budget.
- The agency's audited financial statements must provide a breakdown of staffing costs by reporting salary expenses separately from benefit expenses.
- Organizations who receive 1999 – 2005 Pay Equity Grant funding must submit a Special Purpose Report, verifying the grant has been used for the purposes intended. The Special Purpose Report

must be included as part of the agency's audited financial statements, or provided in a separate auditor's report reconciling funding against actual expenditures.

- Agencies who receive 1999 – 2005 Pay Equity funding who do not meet the funding threshold and are not required to submit audited financial statements must submit a reconciliation form to reconcile funding against actual expenditures.

Agencies may be required to revise and resubmit audited financial statements that do not comply with auditing/accounting standards or TCS reporting requirements.

Other Requirements

- Agencies are encouraged to accumulate a surplus not exceeding three months of average operating expenses in order to meet unforeseen contingencies.
- Agencies 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 agency has incurred a deficit, a well thought out, realistic business plan that identifies how the deficit will be addressed in the following year must be submitted along with the audit. If the deficit has been improving from the prior year, you may not be required to submit a business plan.
- When an agency receives a management letter from an auditor, the agency is required to submit a copy of the management letter and a copy of management's written response to the auditor.
 - A management letter is a letter issued by the auditor to the Board of Directors or Owner. It is provided after the audit has been completed. The purpose of the letter is to identify any weaknesses in the organization's internal controls that were identified during the course of the audit.

Governance

- Non-profit agencies shall submit a copy of the Annual General Meeting Minutes each year. The minutes shall include the approval of previous year's AGM minutes, approval or availability of previous years audited financial statements, election of the Board of Directors and appointment of the auditor.
- Two Signing Officers 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 TCS District office.
- The current minimum level for general liability insurance is \$2 million.

- The 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 in order to determine funding levels for the year.
- These documents are reviewed to assess the reasonableness of the nature, type, and amount of expenses incurred by the special needs resourcing program.
- If these are not available at the time of submission, please inform the Consultant/Resource Supervisor of the expected submission date. Failure to submit required documents may result in sanctions being applied.
- As per the Agency's Service Agreement with the City, the agency must make financial and enrolment records available to City staff upon request. The City may request access to the Agency's records any time during the term of the Agreement and for seven years after the expiry or termination of the Agreement.
- A Semi-Annual Year to Date Report must be submitted twice a year, usually by the third or fourth week after the half-year ended. When the variance is more than 10%, a written explanation of the variance is required. Please refer to "***Every Child Belongs Special Needs Resourcing 2019 Year to Date (YTD) Reporting Guidelines***" for the guidelines are provided by Children's Services to Special Needs Resourcing Programs.
- 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 suspending the payment of advances.

Overpayment

- The agency must inform their Consultant/Resource Supervisor immediately, of any overpayments made by the City and these should be returned to the City within a pre-arranged period.

2019 BUDGET PACKAGE SPECIAL NEEDS RESOURCING PROGRAMS

Agencies must submit a budget for each special needs resourcing program that receives funding. These guidelines provide users who prepare and submit the budget with an overview of the information that is required in the budget submission. If the service provided is consultation to a geographic area, then one budget submission is sufficient.

Cover Page

Please provide the following information on the cover page of the budget package:

- Agency Legal Name
- Agency ID
- Location Name
- Location ID
- Business telephone and fax number
- Address
- Number of Special Needs resourcing Programs
- Whether the agency's staff work under a Collective Agreement
- Name of the Agency Primary Contact, their position title, and email address

The cover page of the budget package also lists the documents that may be required as part of the complete budget submission.

The budget must be approved by the Board of Directors and the cover page must be signed by a Signing Officer of the Board before it is submitted to Children's Services.

Approval of the 2019 Budget Submission

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. Agencies that have access to the Contacts and User Management tab in Online Services should make changes to Board Members and other Agency contacts through Online Services and may leave the name and signature section of page 1 blank.

Days of Operation – Page 2

Enter the specific dates and number of days each month that consultation services are not provided/available in the Closed Dates table. Note: please refer to the example in the table. When the number of closed days for each month has been entered, the total days that consultation services are provided/available is automatically calculated.

Any changes to the days of operation must be forwarded to your Consultant/Resource Supervisor as soon as possible. Calculation should not include statutory holidays, as they are already included in the calculation of possible days of operation.

Staffing Sheets – Pages 3 and 4

Salaries, wages, and benefit costs compose a large majority of expenses in a service organization. Therefore, the Consultant/Resource Supervisor will focus their attention in this area and require specific detail relating to this category to complete their analysis.

No individual salary can exceed the maximum salary paid by the City for equivalent job requirements. The maximum salary or hourly rate is the highest point in the range listed. Where there is no range identified, the amount listed for salary or hourly rate is the maximum. A full time equivalent (FTE) staff is one who works 35 hours a week. The salary referred to in this principle includes all wage grants. Salaries for untrained program staff cannot exceed the maximum paid by the City for untrained staff, regardless of years of service. Untrained staff salaries may be allowed to be above the City's maximum only in circumstances where there has been a pay equity settlement and in this case, a copy of the pay equity plan must support this claim.

The base salary (exclusive of any grants) for all staff must meet minimum wage as set out by the Ministry of Labour.

Where staff works less than 35 hours a week, the maximum allowable salary is the pro-rated amount based on the number of hours worked in the week. The allowable salary ranges are listed in the 2019 Salary Schedule below, which includes wage grants.

2019 Salary Schedule

PROGRAM STAFF	CITY OF TORONTO ANNUAL SALARY RANGE	CITY OF TORONTO HOURLY RANGE
Supervisor (35 hours week)	\$88,979 to \$104,540	\$48.89 to \$57.44
Special Needs Consultant (35 hours week)	\$63,142 to \$69,190	\$34.69 to \$38.02
Specialized Program Staff (35 hours week)	\$88,979 to 104,540	\$48.89 to \$57.44
Administration (35 hours weeks)	Maximum \$120,658	Maximum \$66.30

Calculation of FTEs

The number of FTEs is automatically calculated on pages 3 and 4 of the budget when all of the following information has been provided: the number of hours worked a day for each staff; the number of days worked per year for each staff; the agency's standard operating days for the year; and the agency's standard hours per work day.

The agency's standard operating days is calculated on page 2 and carried forward to pages 3 and 4. The agency's standard hours per workday should be entered on the Staffing Sheet on page 3.

Examples of the FTE calculation are provided below.

Example 1: Hours and days worked by staff same as agency's standard hours and days

An employee works 7 hours per day and 261 days per year, the same as the agency's standard work hours per day and standard operating days for the year. In this case, an FTE calculation is not necessary and the staff is considered to be 1 FTE.

Example 2: Hours worked by staff differ from agency's standard operating hours

An agency's standard work hours per day is 7.5 hours and operates 259 days per year. An employee who works 4 hours per day for 259 days of the year is considered to be 0.53 FTE, which is calculated by dividing the employee's hours per day by the agency's standard hours per workday (4 hours ÷ 7.5

hours = 0.53 FTE). An employee who works 2.2 hours per day at the same agency would be considered 0.29 FTE ($2.2 \text{ hours} \div 7.5 \text{ hours} = 0.29 \text{ FTE}$).

Example 3: Days worked by staff differ from agency's standard operating days

An agency's standard work hours per day is 7 hours and operates 261 days per year. An employee works 7 hours per day for 216 days of the year is considered to be 0.83 FTE, which is calculated by dividing the employee's days per year by the agency's operating days for the year ($216 \text{ days} \div 261 \text{ days} = 0.83 \text{ FTE}$). An employee who works only 45 days at the same agency would be considered 0.17 FTE ($45 \text{ days} \div 261 \text{ days} = 0.17 \text{ FTE}$).

Example 4: Hours and days worked by staff differ from agency's standard hours and days

An agency's standard work hours per day is 8 hours and operates 261 days per year. An employee works 180 days per year and 6 hours per day is considered to be 0.52 FTE. The FTE is calculated by dividing the product of the staff's hour-days per year by the product of the agency's hour-days per year [$(180 \text{ days} \times 6 \text{ hours}) \div (261 \text{ days} \times 8 \text{ hours}) = 0.52 \text{ FTE}$]. Similarly, a staff who works 95 days per year and 3.3 hours per day at the agency is considered to be 0.15 FTE [$(95 \text{ days} \times 3.3 \text{ hours}) \div (261 \text{ days} \times 8 \text{ hours}) = 0.15 \text{ FTE}$].

1999 - 2005 Pay Equity Grant

The base liability funding for 1999 - 2005 Pay Equity Grant ended on December 31, 2005. There is no provision to fund future years' base liability; therefore, any planned 2019 salary increase should be recorded in the column of "Base Salary". Distribution of pay equity grant to individual staff must follow the Pay Equity guidelines and agency's Pay Equity Plan.

1999 - 2005 Pay Equity Grant will continue to be funded as a separate line item for 2019. Accordingly, any Pay Equity Grant paid to staff should be reflected in the 1999 - 2005 Pay Equity Grant column on pages 3 or 4 of the budget.

Other Wage Grants

Some agencies also receive other grants for salaries and benefits, such as Pay Equity grants from other levels of government. These should be included in the appropriate column on pages 3 and 4 for each staff receiving these grants.

Staffing Information – Page 3

Salaried Positions

Provide the following information for each salaried position for which the budget is being submitted:

- the position

- the staff's name
- the number of hours per day and days per year the staff works for this program
- their base salary, excluding grants; and
- **NEW:** Multi-service organizations or agencies with multiple locations where the staff is working in various location, should record the percentage where the staff is allocated to this location for which the budget is being submitted
- the total amount of any 1999 - 2005 Pay Equity Grant the staff receives
- or the total amount of other Wage Grants the staff receives.

Supervisor

The Supervisor is a staff who works full time supervising the special needs resourcing program(s). If the Supervisor supervises more than one location, list only the hours and salary related to the location for which the budget is being submitted. This may also apply to a Supervisor who also works as a Special Needs Consultant and/or be responsible for some administration tasks. In this case, the salary should be pro-rated to Supervisor, Special Needs Consultant and/or administration depending on the number hours actually spent in conducting each responsibility.

The supervisors/managers that directly supervise the staff that provide special needs resourcing consultation services through the Every Child Belongs model are to be captured within the Span of Control of 1 to 15. An example is that if a supervisor/manager supervised 1 staff, their FTE would be .07 on the staffing page.

Special Needs Resource Consultants

List all staff with the appropriate information who work at the location for which the budget is being submitted, or who provide consultation services to the assigned licensed child care programs from this location.

Specialized Program Staff

List all staff with the appropriate information that provide specialized consulting services such as an occupational therapist, behaviour specialist, psychologist or psychiatrist, etc. at this location.

Specialized Contract Services

Specialized contract services include services provided under contract such as occupational therapist, psychologist, or psychiatrist. These costs should be included under Contracted Services on **page 6, not page 3.**

Caretaking/Cleaning Staff

Caretaking/cleaning services provided by staff should be listed under salaried positions. If caretaking/cleaning services are provided under contract, include the costs under Contracted Services.

Please select the Staff Positions from the drop down list that applicable to the staff. Enter the total amount budgeted for the contracted services in the box under "Contracted Services

Staff Benefits

Employer contributions and benefits are allowable budget expenses up to a maximum of 25% of the total projected salary costs. Any wage grants paid towards benefits is included in the 25% allowable benefit costs.

Administration Expenses – Pages 3 and 4

Administration may include both salaried and contracted services administrative services, including contracted bookkeeping services. The maximum allowable administrative costs can be shared by more than one individual involved in administrative duties. If a salaried employee provides administrative services, provide the details for that employee under Salaried Positions on page 3 of the budget. If more than one salaried employee is involved in administrative duties, record the total salary for each employee under Allocated Central Administration on page 4 of the budget.

The cost for contracted administration services should be recorded under Contracted Administration Services on page 3 of the budget. Contracted administration includes costs for services provided by staff that are not agency employees (i.e. they do not receive a T4 slip or T4A slip from the agency)

Note: The subtotal amount for Administration Costs will be captured on page 6 column C

The reasonable level of budgeted administration costs is deemed to be up to 10% of the agency's program funding.

Allocated Central Administration – Page 4

Multi-service organizations or agencies with multiple locations with centralized administration functions should record the salaried administration costs allocated to the location for which the budget is being submitted, on page 4 of the budget. Examples of centralized administration functions may include executive positions, human resources, accounting and payroll, marketing, or clerical support.

The same information provided for salaried positions on page 3 must also be provided for any staff listed under allocated central administration on page 4. In addition, the percentage of the employee's salary that is allocated towards administration costs for the program must also be provided.

The allocated administration costs will be reviewed for reasonableness by the Consultant/Resource Supervisor as part of the budget analysis process. The agency must provide clear evidence that

supports the allocation and indicate its reasonableness. Individual salaries should not exceed the maximum City salaries as per the 2019 Salary Schedule.

The onus of providing this evidence of reasonableness belongs to the agency and the Consultant/Resource Supervisor must document evidence gathered and document the rationale for conclusion on reasonableness. Please complete page 4 if no other disclosure is provided.

The total allocated salaries and grants amounts will be captured on page 6 column C under Administration.

Amortization/Depreciation – Page 5

This category includes expenses of a capital nature that individually exceed \$5,000. This may include depreciable assets such as furniture, playroom and playground equipment, computer hardware and depreciable leasehold improvements.

Invoices must be provided in order for these expenses to be recognized. All purchases in this category must be depreciated/amortized over a minimum of five years. However, the number of years of depreciation/amortization may vary depending on the asset. For example, significant leasehold improvements may be amortized over the term of the lease or loan.

Minor Capital and Health and Safety funded by the City through approved grants must not be included as an amortization expense. Costs for the same project, which exceeded the City funded portion, may be included.

Invoices must be provided to support any capital expenditures recorded on page 5 of the budget.

Operating Budget – Page 6

Approved 2018 (Column A)

Record the amounts approved in the 2018 budget in Column A (as per Approved Column C in the prior year's approved Budget Submission Report).

Actual 2018 (Column B)

Record the projected revenue earned and expenses incurred for 2018 in Column B. The projected revenue and expenses should be based on actual from January to September 2018 and estimates for October to December 2018.

Budget 2019 (Column C)

Record projected revenue and expenses for 2019 in Column C. Projected revenue should be based on current City funding and other revenue sources and projected expenses should include salary increases and other planned increases in operating expenses.

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.

If the agency's actual performance for the year resulted in a deficit (even though a surplus is budgeted), there should be a clear reason given for the deficit. A well thought out, realistic business plan that identifies how the deficit will be addressed within the following year should be submitted along with the audited financial statements.

Revenue

The program funding entered on page 6 should match the amount statement with the agency's Schedule 4.1. Payment for the Provisions of Special Needs.

1999 - 2005 Pay Equity Grant

This grant should include the following four amounts: Compounded Base 1% Liability; 2003/04 1% Base Liability; Estimated 2004/05 1% Base Liability with Compounding and April – December 2005 1% Base Liability.

The total 1999 – 2005 Pay Equity Grant for an agency should match the amount per the agency's service agreement. For multi-site/multi-service agencies, the aggregated total of 1999 – 2005 Pay Equity Grant for all sites/programs should be equal to the total amount on the agency's service contract.

1999 – 2005 Pay Equity Grant should **not** be included in the amount reported on the program funding line and the amount should be equal to the total 1999 – 2005 Pay Equity Grant calculated on page 3.

Other Wage Grants

Other sources of revenue are captured on page 8 of the budget and are not recorded in the operating budget on page 6. The operating budget on page 6 should reflect the City funded revenue and the anticipated expenses corresponding to this revenue.

Expenses

Program Related

Include items purchased that are individually less than \$5,000 such as play materials, equipment, furnishings, screen tools, and resource materials that support service provision.

Any single items purchased that exceeds \$5,000 will fall under the capital expenditure category, amortization/depreciation.

Rent

A copy of the current lease(s) must be submitted to Children's Services 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. This letter must be updated annually and must 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 special needs resourcing program, 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/Resource Supervisor's knowledge.

In addition, the lease letter or lease must be signed, dated, and be on the letterhead of the landlord/property management company/property owner.

Mortgage Carrying Costs

A copy of the current mortgage document with current mortgage carrying costs must be submitted to Children's Services and will be retained on file. The mortgage document must specify the carrying costs for the mortgage. Interest charged on the mortgage is recognized, but not the principal portion of the loan.

Agencies must provide a certified market value assessment to confirm the reasonableness of rent expense if the special needs resourcing program pays rent to a related party that owns the building in which the program is located.

Utilities/Maintenance

Include costs for utilities and maintenance and for the repair and upkeep of the property related to the special needs resourcing program.

Property Taxes

Include costs applied to the special needs resourcing program.

Insurance

Include costs related to general liability coverage of not less than \$2 million and coverage for Director's liability.

Cleaning & Housekeeping Expenses

Include supplies for cleaning, laundry, and kitchen supplies related to the special needs resource program.

Office Related Expenses

Include items purchased for office use that are less than \$5,000 such as advertising, telephone, internet, data, computer, printing/photocopying expenses, office supplies, bank charges, and business taxes. Any office related items greater than \$5,000 should be reported under the capital expenditure category, Amortization/Depreciation.

Professional Fees

Includes audit fees.

Legal Fees

Includes all legal costs related to the special needs resourcing programs.

Training and Development

Include staff training and development, workshops, conferences and resource material costs.

Business Travel

Include costs for business travel for agency supervisor/manager to attend meetings, workshops and complete child care visits with staff. The maximum allowable is \$1,500.

Staff Mileage

Include costs for meterage/parking for providing consultation services. The maximum rate to be used to determine allowable costs is the City's approved kilometre allowance, which is currently 52 cents per kilometre.

Contracted Services

Specialized contract services include services provided under contract such as occupational therapist, psychologist, or psychiatrist. These costs should be included under Contracted Services on page 6, **not** under contracted administration on page 3.

Other Costs

Include any other costs that are unique to the agency which are not already itemized as an expense in the budget. These costs must be specified and would include such items as subscriptions to journals and magazines, memberships, and parent/board expenses. (Expenses related to school buses and bad debts are not allowable.)

Contracted Service Targets – Page 7

In order to assist in service planning, Children's Services requires agencies to provide the following information on activities offered in the community:

Staffing

Total Number of FTEs

- All full time equivalents that are funded by the City of Toronto who directly and indirectly support the provision of special needs resourcing to licensed child care programs including specialists, administration, supervisors etc.
- Reporting: Data is reported **twice a year**.

FTEs Providing Consultation

- Only those FTEs that are funded by the City of Toronto who directly support the provision of Special Needs Resourcing to licence child care programs i.e. Special Needs Resource staff.
- Reporting: Data is reported **twice a year**.

FTEs Providing Other Funded Services

- Full time equivalents that provide other services such as behaviour consultation, registered nurse consultant or occupational therapy consultation.
- Reporting: Data is reported **twice a year**.

Consultation Service

Agencies only report service targets for services they are funded to deliver.

Number of Children Served through Individual Consultation

**Base target of 32 children per Consultation FTE*

- Consists of the number of children for whom there is a written consent, a file is opened for the purpose of: Special Needs Resourcing, individual consultation and or service coordination while in a licensed child care program or awaiting placement in a licensed program.

Reporting: Cumulative service data is reported/verified **twice a year** resulting in total number served at calendar year end. Children are recorded only once in a calendar year.

- In response to Provincial Service Target requirements, the total number of children served must be further broken down and reported/verified **twice a year** in the following age groupings: Infants (0 to 1 year 6 months)
- Toddlers (1 year 7 months to 2 years 6 months)
- Pre-school (2 years 7 months to 3 years 11 months)
- Junior Kindergarten (4 years to 4 years 11 months)
- Senior Kindergarten (5 years to 5 years 11 months)
- School Age (6 Years to 12 years 11 months)
- School Age + (13 Years +)

Number of Program Consultations

** Base target of five per Consultation FTE*

- Consultations to the child care program that relate to a specific program goal or identified program need requested through the Special Needs Resourcing Service Request System.
- Reporting: Cumulative service data is reported/verified twice a year resulting in total number of Program Consultations at calendar year end.

Number of Workshops

** Base target of six per Consultation FTE*

- Workshops are formal training opportunities that are scheduled for a target audience of child care staff, parents, or other adults. Training is directly facilitated by the special needs resource staff and/or they actively support or participate in its organization and or its development.
- Reporting: Cumulative service data is reported/verified **twice a year** resulting in total workshops delivered at calendar year end.

Number of Workshop Participants

** Base target of 60 per Consultation FTE*

- Total number of individuals who attend workshops delivered by your agency (see workshop definition).
- Reporting: Cumulative service data is reported/verified twice a year resulting in the total number of participants at calendar year end.

Other Services to Children

Number of Children Served Through Other Funded Services

- Children who are served through other funded services (only applies to select agencies).
- Reporting: Cumulative service data is reported **twice a year**.

Number of Children Served Through Specialized Services

- Children who have received Specialized Consultation from an Occupational/Physiotherapist and/or a Behaviour therapist who is funded by the City of Toronto through the Special Needs Consultation budget (only applies to agencies funded to deliver the consultation service).
- Reporting: Cumulative service data is reported/verified **twice a year**.

Number of Children Registered in Specialized Nursery School Programs

- Number of children enrolled in programs offered by select specialized nursery programs (only applies to select agencies).
- Reporting: Data reported **twice a year** according to Operating enrolment.

Note: Actual service data including total gross service provider costs must also be reported to the City **twice a year**.

OTHER FUNDING INFORMATION – PAGE 8

Agencies who receive funding from other sources, to provide services beyond the core services funded by TCS, should list the funding amount and source on page 8. This data is provided for information purposes only and is not subject to approval by the Resource Supervisor/Consultant.

PROGRAM FUNDING LEVEL

TCS cannot increase the program funding paid to any service provider without City Council approval. However, the TCS may lower funding levels based on results of budget analysis and/or contracted service targets not being met. In these cases, the agency is advised in writing and is sent a revised Schedule, listing the revised service targets and program funding level.

APPROVAL OF BUDGET BY THE BOARD AND BUDGET SUBMISSION DEADLINE

The budget must be approved by the Board of Directors and signed by a Signing Officer of the Board before it is submitted to Children's Services.

Please send the ***original signed copy*** of the budget and all required supporting documents by **November 30, 2018** to the address below:

Toronto Children's Services
Nancy Hendy
Program Manager, Special Services
10th Floor, Metro Hall, 55 John Street
Toronto, ON, M5V 3C6

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

The 2019 budget forms are available on the TCS website.

If you have any questions about the budget, contact your Children's Services Consultant or Resource Supervisor.