

2020 Program Summary

Children's Services

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What we do

We promote access to high quality early learning, and provide child care and supports for families through a well-planned and managed system. We help Toronto's families to find and access licensed child care, before and after school care and child and family programs, and help families with the cost of licensed child care and provide support for children with special needs who are enrolled in licensed child care. Funding, resources and professional development is also offered to agencies to help deliver programs that are high quality, accessible and inclusive.

Children's Services delivers the following services:

- Child Care Delivery
 - Child Care System Management
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Why we do it

Children's Services promotes the vision that all families in Toronto benefit from a range of services that promote healthy child development and family well-being. Child care is a key lever to children's health and development, child and family well-being, improving the economy, improving education rates, and addressing poverty.

Who we serve

Child Care Delivery

- Children in Child Care
- Parents / Guardians

Beneficiaries

- Resident Families and Children
- Child Care Service Providers

Child Care System Management

- Parents / Guardians
- Province of Ontario

Beneficiaries

- Resident Families and Children
 - Child Care Service Providers
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Budget at a glance

OPERATING BUDGET				10-YEAR CAPITAL PLAN			
\$Million	2020	2021	2022	\$Million	2020	2021-2029	Total
Revenues	\$543.6	\$543.6	\$543.6	Gross Expenditures	\$14.3	\$75.5	\$89.8
Gross Expenditures	\$634.9	\$644.2	\$653.8	Debt	\$1.3	\$13.6	\$14.9
Net Expenditures	\$91.4	\$100.6	\$110.2				
Approved Positions	1,074.8	1,074.8	1,074.8				

Key service outcomes

Outcomes	Description
Increase access to child care fee subsidies for eligible families	Provide fee subsidies to help eligible families with the full or partial cost of child care, based on a provincially-mandated income test
Build capacity to meet demand for affordable child care spaces	Pursue opportunities to expand child care spaces and give funding to service providers to keep fees affordable for all families

Goals and metrics

Planned Activities to Achieve Outcomes		2018 Actual	2019 Proj. Actual	2020 Target	Status
	Child Care Fee Subsidies	30,490	30,700	30,700	
	New Licensed Child Care Spaces	3,425	3,358	2,900	
	Families Enrolled in My Child Care Account Portal	12,609	21,572	25,000	

Our experience and success

- More than 40,625 children from over 28,000 families benefited from a fee subsidy in 2019, enabling them to participate in employment or education activities. The number of child care fee subsidies available for Toronto families has steadily increased each year
- Implemented Phase 1 of the 10-year "*Toronto's Licensed Child Care Growth Strategy*" (the Growth Strategy) with more than 3,358 new spaces projected to be introduced in 2019
- Supported the creation of 5 new Indigenous-led child and family programs, including 3 new Indigenous EarlyON Child and Family Centres and 3 culturally responsive mobile programs
- Continued to provide communities with data and research that measures the well-being of Toronto's children and families, updating over 100 indicators for the fully interactive [Raising the Village](#) website

Key challenges and risks

- Beginning in 2020, the provincial government has shifted expansion plan funding, which supports access to spaces for children under age 4, fee subsidies, and affordability for families, from 100% provincially funded to an 80% provincial / 20% municipal cost-share. This represents a loss of \$15.1 million in provincial funding starting in 2020, which has been partially offset by a one-time increase in core funding of \$12.3 million from the province
- Affordability is a barrier for many families wishing to access child care; and stable, predictable base funding for operators is a critical factor in mitigating child care fee increases
- Based on population projections, approximately 140,000 children aged 0-4 are expected to live in Toronto by 2026. Having enough licensed child care available to serve 50% of those children will require the creation of an additional 30,000 spaces. Capital development, including retrofits, takes on average 3 to 4 years from agreement to completion, land costs are extremely high in Toronto, and because of licensing requirements, appropriate spaces for child care development are limited

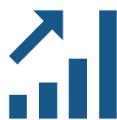
Priority actions

- Begin Phase 2 of the Growth Strategy, continuing to build on Phase 1 successes, by growing capacity, improving affordability for all families through fee subsidies and stable funding to child care operators, and supporting a thriving child care workforce
- Increase the number of licensed child care spaces through building new child care centres, expanding existing centres, or retrofitting other spaces for child care programs in partnership with the Province, school boards and the community

Our key service levels



Provide support to 1,059 licensed child care centres, and 80,176 spaces



50,400 family interactions to support navigation of the child care system



Provide services for 4,100 children with extra support needs and their families

Key service deliverables

- Continue work with school boards, other human services, and community partners to organize a coordinated system that provides accessible and affordable services to ensure the best possible outcomes for children and their families
- Begin implementation of 2020 – 2024 Service Plan, and continue to support broader City-wide strategies and plans, such as the Poverty Reduction Strategy and Fair Pass Transit Discount Program
- Provide fee subsidies through community child care centres and through Toronto Early Learning Child Care Services (TELCCS) centres that help eligible families manage the cost of early learning and care
- Transform service delivery through business process reengineering and implementation of technology solutions (i.e. "*My Child Care Account*") to manage growth, improve customer experience and respond to changing provincial policies
- Develop an EarlyON Growth Strategy and continue to conduct system planning and provide funding for over 270 EarlyON Centres operated by 53 different organizations, while supporting service coordination and enhanced integration with community services

RECOMMENDATIONS

City Council approved the following recommendations:

1. City Council approve the 2020 Operating Budget for Children's Services of \$634.9 million gross, \$91.4 million net for the following services:

Service:	Gross (\$000s)	Revenue (\$000s)	Net (\$000s)
Child Care Delivery	468,515.4	389,835.8	78,679.6
Child Care System Management	166,424.8	153,728.2	12,696.6
Total Program Budget	634,940.2	543,564.0	91,376.2

2. City Council approve the 2020 staff complement for Children's Services of 1,074.8 positions, all of which are operating positions.
3. City Council approve 2020 Capital Budget for Children's Services with cash flows and future year commitments totaling \$71.451 million as detailed by project in appendix 5a.
4. City Council approve the 2021-2029 Capital Plan for Children's Services totalling \$18.379 million in project estimates as detailed by project in Appendix 5b.
5. City Council request that all sub-projects with third party financing be approved conditionally, subject to the receipt of such financing in 2020 and if such funding is not forthcoming, their priority and funding be reassessed by City Council relative to other City-financed priorities and needs
6. City Council request the Provincial and Federal governments to commit to increased funding for childcare subsidies and spaces in Toronto in their upcoming budgets.
7. City Council convey to the Provincial and Federal governments that the City of Toronto is committed to funding 20 percent of the combined support for childcare growth and expansion by those governments, the importance of an accessible and affordable child care system for the economic and social health of Toronto, and that childcare is the responsibility of all three levels of government.
8. City Council request the General Manager, Children's Services to report to the Economic and Community Development Committee following the release of the 2020 Provincial and Federal budgets with information regarding the City's share of child care expansion according to the Child Care Growth Strategy, including priorities that require immediate funding, such as the need for subsidies to make new centres viable.
9. Council commit to funding, in the 2020 budget year, the City's 20 percent portion of child care funding from the other levels of government based on updated allocations.

2020 OPERATING BUDGET

2020 OPERATING BUDGET OVERVIEW

Table 1: 2020 Operating Budget by Service

(\$000s)	2018 Actual	2019 Projected Actual	2020 Base Budget	2020 New / Enhanced	2020 Budget	Change v. 2019 Projected Actual	
By Service	\$	\$	\$	\$	\$	\$	%
Revenues							
Child Care Delivery	498,037.8	393,061.5	389,835.8		389,835.8	(3,225.7)	(0.8%)
Child Care System Management	51,388.7	154,076.4	153,728.2		153,728.2	(348.2)	(0.2%)
Total Revenues	549,426.5	547,137.9	543,564.0		543,564.0	(3,573.9)	(0.7%)
Expenditures							
Child Care Delivery	445,630.8	467,386.8	468,515.4		468,515.4	1,128.6	0.2%
Child Care System Management	174,614.1	164,128.2	166,424.8		166,424.8	2,296.6	1.4%
Total Gross Expenditures	620,245.0	631,515.1	634,940.2		634,940.2	3,425.1	0.5%
Net Expenditures	70,818.4	84,377.2	91,376.2		91,376.2	6,999.0	8.3%
Approved Positions	1,068.6	1,112.7	1,074.8		1,074.8	(37.9)	(3.4%)

*2019 Budget and Actuals (based on Q3 2019)

COSTS TO MAINTAIN EXISTING SERVICES

Total 2020 Base Budget expenditures of \$634.940 million gross reflecting an increase of \$3.4 million in spending above 2019 projected year-end actuals predominantly arising from:

- Inflationary increases to funding for child care operators' and agencies' actual operating costs, which facilitates the delivery of quality child care programs, supports the child care workforce, and mitigates child care fee increases
- Partially offset by base expenditure savings resulting from a line-by-line review, the transition of directly operated kindergarten and school-age programs to schools, and reductions in administrative costs related to updated provincial policies and reporting requirements
- In addition to the changes in the Approved Positions noted in Appendix 2 (pg 21), in accordance with EX13.2, Recommendation 2s from its meeting on February 19, City Council directed that 5 positions be transferred from the staff complement of Children's Services and be added to the complement of Social Development, Finance & Administration for the establishment the Human Services Integration (HSI) Office.

Total 2020 Base Budget revenues of \$543.6 million reflecting a decrease of \$3.6 million over 2019 forecasted revenues primarily attributable to:

- Impacts of provincial funding losses, partially offset by anticipated increases in family contributions to the cost of child care

EQUITY IMPACTS OF BUDGET CHANGES

Increasing equity for women and families with low income: Children Services' 2020 Operating Budget includes investments to improve childcare affordability, which will have a positive impact on low-income families and low-income women, increasing their access to child care. These investments, which are a component of the Growth Strategy, support the City's Poverty Reduction Strategy as well as Council's commitment to increasing women's equity.

2020 OPERATING BUDGET KEY DRIVERS

The 2020 Operating Budget for Children's Services is \$634.9 million gross or 0.5% higher than the 2019 Projected Actuals. Table 2a below summarizes the key cost drivers for the base budget, while Table 2b summarizes other Efficiencies and Savings

Table 2a: 2020 Key Drivers – Base Budget

Key Cost Drivers (\$000)		2018 Actuals	2019 Proj. Actuals	2020 Base Budget	Year over Year Changes	
					\$	%
Expenditures						
1	Salaries and Benefits	92,497.8	98,067.2	98,946.9	879.7	0.9%
2	Materials & Supplies	1,705.8	2,652.6	2,000.4	(652.2)	(24.6%)
3	Equipment	1,004.8	982.4	840.0	(142.4)	(14.5%)
4	Service and Rent **	520,789.9	521,872.2	528,934.0	7,061.8	1.4%
5	Contribution To Capital		1,299.0	1,101.0	(198.0)	(15.2%)
6	Contribution To Reserves **	1,350.6	1,460.3	1,460.3	0.0	0.0%
7	Other Expenditures	2,896.1	5,181.3	1,657.6	(3,523.7)	(68.0%)
Total Expenditures		620,245.0	631,515.0	634,940.2	3,425.2	0.5%
Revenues						
1	Provincial Subsidies	466,575.8	466,627.9	462,364.9	(4,263.0)	(0.9%)
2	Federal Subsidies	32,960.0	31,538.0	28,671.0	(2,867.0)	(9.1%)
3	User Fees & Donations	40,551.6	41,200.0	40,156.2	(1,043.8)	(2.5%)
4	Transfers From Capital	180.1	771.9	771.8		
5	Other Revenues	9,159.2	7,000.0	11,600.0	4,600.0	65.7%
Total Revenues		549,426.5	547,137.9	543,563.9	(3,573.9)	(0.7%)
Net Expenditures		70,818.5	84,377.2	91,376.2	6,999.1	8.3%

*2019 Q3 Proj Actuals

** 2020 changes reflect ending of City Council approved reserve funding strategy and alignment with operational requirements

Salaries and Benefits

- Increase is primarily due to inflationary increases to benefits on existing positions

Service and Rent

- A 2.1% inflationary increase to child care operators provides funding stability and supports affordability for families by mitigating child care fee increases

Other Expenditures

- Reflects reductions in administrative costs and the transfer of funding for authorized recreation programming to Parks, Forestry & Recreation, which offsets with other revenues

Provincial Subsidies:

- An overall reduction in the 2020 Provincial Allocation for child care programming of \$2.8 million, is comprised of:
 - A \$15.1 million decrease in Expansion Plan funding as a result of the shift from a 100% provincially funded program to an 80/20 cost-share relationship
 - Partially offset by a \$12.3 million increase in core funding confirmed for 2020 only
- An additional decrease of \$1.2 million over 2019 projected actuals reflects adjustments to other designated funding streams and the ending of time-limited programming

Federal Subsidies

- Allocation is projected to remain consistent with 2019 levels, with year-over-year changes attributable to timing of funding receipt

User Fees & Donations

- Reductions are related to the transfer of five directly-operated kindergarten and school-age programs to schools

Other Revenues

- The Ministry of Education's current Education Funding Formula for school boards does not cover the occupancy costs for early learning and child care space in schools. Early-years programs are treated as tenants of schools rather than as part of the education system
 - In previous years, the City supported 100% of the occupancy costs by providing a grant to the school boards of approximately \$5.8 million (funded through program reserves as a bridging strategy); the province has recently signalled that 80% of these costs or \$4.6 million may be eligible for cost-sharing through the existing provincial funding allocation. Concurrently, in 2020, the City is ending the use of reserves to fund this programming, which creates a \$1.2 million pressure on the property tax base
- Included as well are the anticipated impacts of changes related to claimable child care costs for eligible Ontario Works recipients, and the transfer of authorized recreation programming supports to Parks, Forestry & Recreation, with the impact included in Other Expenditures
- The 2019 Other Revenues projections are trending lower than expected as a result of higher than expected User Fees from family contributions to the cost of child care

Table 2b: Other Efficiencies / Savings

Recommendation	Type	(\$000s)									
		2020				2021			2022		
		Revenue	Gross	Net	Positions	Gross	Net	Positions	Gross	Net	Positions
Reduction in Base Expenditures/Realignment of Budget	Line by Line		(568.8)	(568.8)	-	(568.8)	(568.8)		(568.8)	(568.8)	
Rationalization of Directly Operated Child Care Services	AG Recs	(2,034.9)	(3,328.5)	(1,293.6)	(24.9)	(3,335.6)	(1,300.7)	(24.9)	(3,343.3)	(1,308.4)	(24.9)
Consolidate and Streamline Operations	Efficiencies		(1,200.4)	(1,200.4)	(8.0)	(1,237.9)	(1,237.9)	(8.0)	(1,277.3)	(1,277.3)	(8.0)
Budget Increase/(Decrease)		(2,034.9)	(5,097.6)	(3,062.7)	(32.9)	(5,142.3)	(3,107.4)	(32.9)	(5,189.3)	(3,154.4)	(32.9)

The **2020 Operating Budget** includes a \$5.1 million reduction in gross expenditures and a reduction in revenues of \$2.0 million identified as part of the internal budget review as follows:

Line-by-Line

- A review of all non-salary base expenditures resulted in savings of \$0.6 million

AG Recommendations

- In consideration of Auditor General recommendations (2018.AU12.2), and in alignment with the joint review of City-run child care centres with the City Manager's Office, Children's Services continues to evaluate and implement opportunities to achieve optimal value for public funds while maintaining required staffing, program quality and optimal outcomes for children, families and communities

School boards have a legislative requirement to ensure there are before and after school programs in schools where there is demand and viability. Consequently, Children's Services will be able to transition five directly operated kindergarten and school-age programs to schools in 2019-20, resulting in a net savings of \$1.3 million and a reduction of 24.9 positions with no overall service level impacts

Efficiencies

- Reengineering existing workflows, continued adoption of technology-based solutions, a reduction in provincial child care reporting requirements, and the elimination of the provincial application process for wage enhancement funding will create net savings of \$1.2 million through the reduction of 8.0 positions

Note:

- For additional information on 2020 key cost drivers refer to Appendix 1 as well as [Appendix 2](#) for a more detailed listing and descriptions of the 2020 Service.

2021 & 2022 OUTLOOKS**Table 3: 2021 and 2022 Outlooks**

(\$000s)	2019 Projected Actual	2020 Budget	2021 Outlook	2022 Outlook
	\$	\$	\$	\$
Revenues	547,137.9	543,564.0	543,564.0	543,564.0
Gross Expenditures	631,515.1	634,940.2	644,213.1	653,788.9
Net Expenditures	84,377.2	91,376.2	100,649.0	110,224.9
Approved Positions	1,112.7	1,074.8	1,074.8	1,074.8

*2019 Q3 Projected Actuals

Note: IDCs IDR's are included in Children's Services projections and budget

Key 2021 drivers

The 2021 Outlook reflects an anticipated \$9.3 million or 1.4% increase in gross expenditures and unchanged revenues compared to the 2020 Budget with key drivers noted below:

- Additional resources required due to inflationary increases for salaries and benefits and for funding to support child care operators' and agencies' actual operating costs
- Revenue levels have not been adjusted as the Province is undertaking a review of the existing child care funding formula and allocations have not been released. (Note)*

Key 2022 drivers

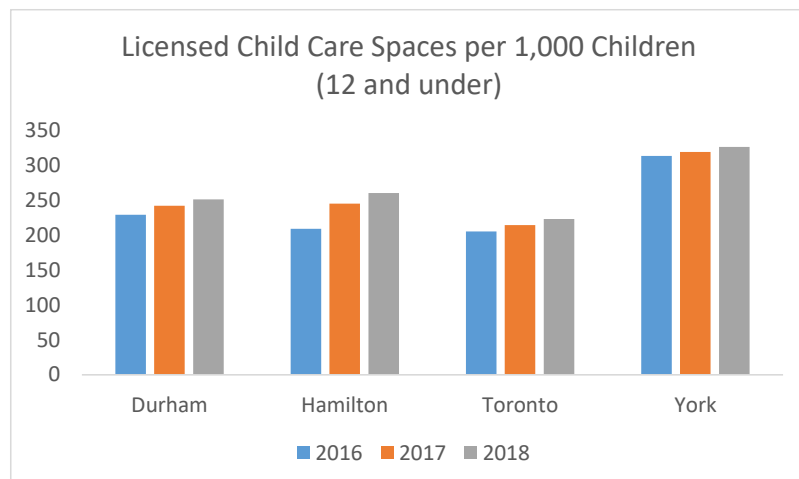
The 2022 Outlook reflects an anticipated \$9.6 million or 1.5% increase in gross expenditures and unchanged revenues compared to the 2021 Outlook with key drivers noted below:

- Additional resources required due to inflationary increases for salaries and benefits and for funding to support child care operators' and agencies' actual operating costs
- Revenue levels have not been adjusted as the Province is undertaking a review of the existing child care funding formula and allocations have not been released (Note)*

*Note: Historically, provincial funding allocations and guidelines for child care and early years programming have been provided annually. The province is currently undertaking a review of the existing funding formula and associated policies with one of the goals being to provide multi-year funding allocations to municipalities. These allocations would include one year of confirmed funding and two years of planning allocations to support strategic planning and decision making.

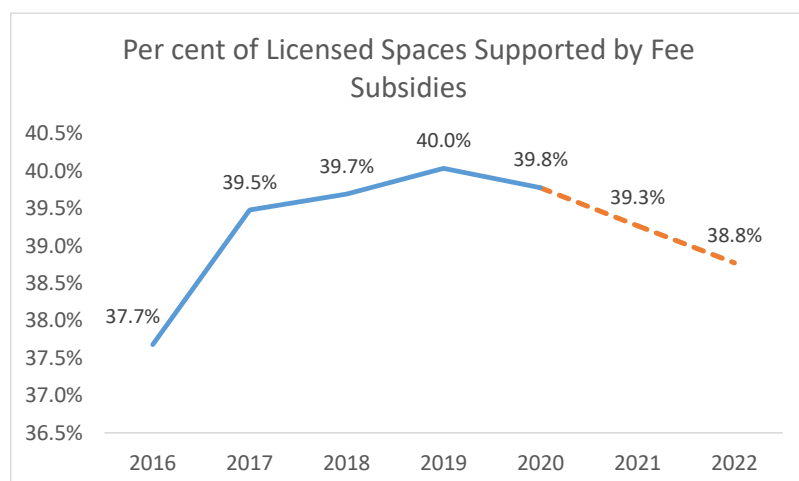
How well we are doing

Performance measures

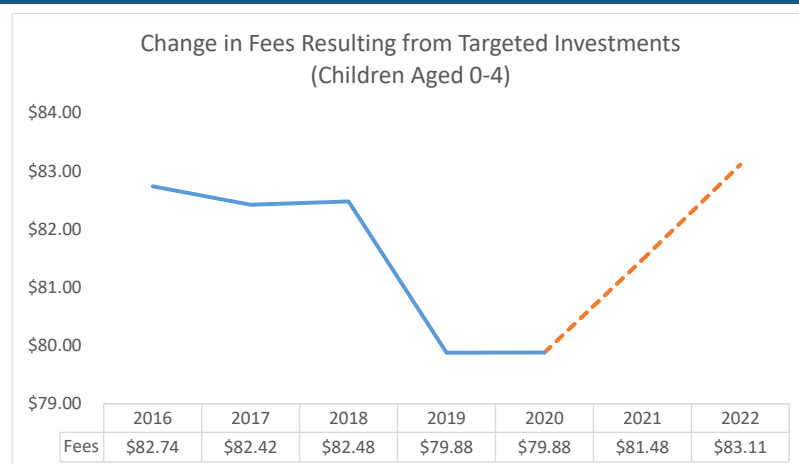


Behind the numbers

- This measure compares the number of licensed spaces in child care centres and home child care agencies in the City of Toronto and surrounding municipalities and regions
- While the City of Toronto contains approximately 20% of the total available licensed child care spaces in Ontario, it continues to rank below other jurisdictions in proportionate access for families. The Growth Strategy outlines a plan to add an additional 30,000 licensed child care spaces by 2026



- In order to achieve the Growth Strategy vision of serving 50% of 0-4 year olds, the number of available fee subsidies would also have to increase by approximately 17,000 to maintain a 40% ratio of fee subsidies to spaces
- As of November 2019, the fee subsidy waitlist was over 15,000, highlighting the need for continued investment in fee subsidies in 2021 and beyond



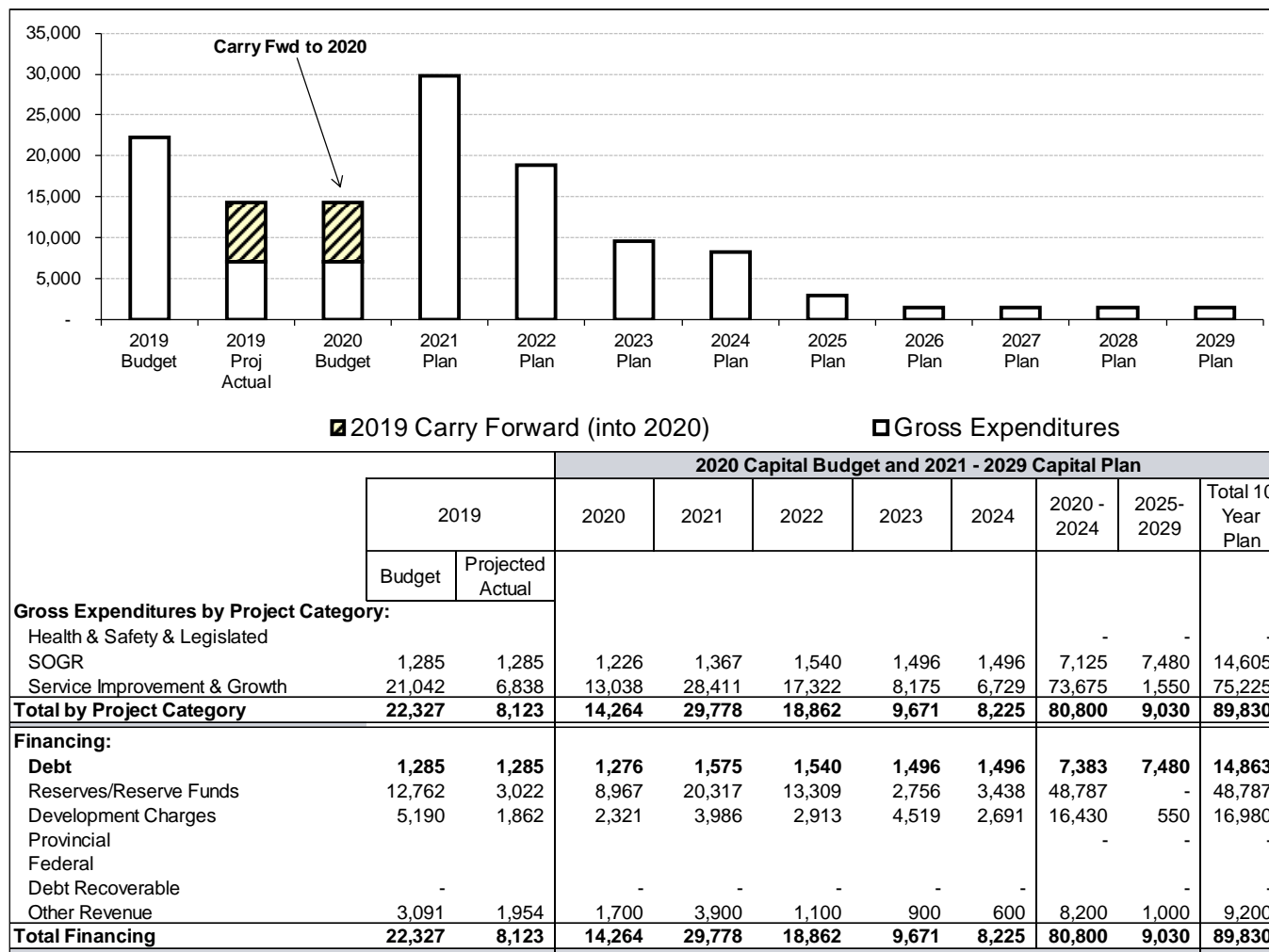
- Affordability is a key barrier to accessing child care, and growth in the licensed child care system must be accompanied by strategies that improve affordability, or spaces will remain inaccessible to many families
- Through the implementation of Phase 1 of the Growth Strategy, average fees for families with children aged 0-4 have decreased by 3.5% from 2016 levels. The Strategy's goal of a 25-40% reduction in fees by 2026 will require continued incremental investments

2020 – 2029 CAPITAL BUDGET AND PLAN

2020 – 2029 CAPITAL BUDGET & PLAN OVERVIEW

Chart 1: 10-Year Capital Plan Overview

(\$000)



Changes to Existing Projects

(\$15.4M)

Project costs have increased due to change in scope and to inflation in construction costs over the past 3 years reflected as follows:

- Mount Dennis (\$7.0M)
- Anishnawbe (\$1.8M)
- St. Roch (\$1.3M)
- David & Mary Thomson (\$1.1M)
- Wallace Emerson (\$1.1M)
- Western North York (\$1.1M)
- North East Scarborough (\$1.1M)

New Projects

(\$0.7M)

- Bayside Child Care Centre \$0.7M

Capital Needs Constraints




(\$0.0M)

- N/A

Note:

For additional information, refer to [Appendix 5](#) for a more detailed listing of the 2020 and 2021-2029 Capital Budget & Plan by project; [Appendix 6](#) for Reporting on Major Capital Projects – Status Update; and [Appendix 7](#) for Capital Needs Constraints, respectively

2020 – 2029 CAPITAL BUDGET AND PLAN**\$89.8 Million 10-Year Gross Capital Program**

		
New Child Care Centres	Aging Infrastructure	Information Technology
\$71.0 M 79.0%	\$14.6 M 16.3%	\$4.2 M 4.7%
New child care centres built to increase access to licensed child care, in alignment with the Growth Strategy	State of good repair to City-run child care centres	Growing Child Care for Toronto My Child Care Account

How the Capital Program is Funded

City of Toronto		Provincial Funding	Federal Funding
\$89.8 M 100.0%		\$0 M 0%	\$0 M 0%
Debt	\$ 14.9 M		
Reserve Draws*	\$ 48.8 M		
Development Charges	\$ 17.0 M		
Other **	\$ 9.2 M		

*Historically, the "Child Care Capital Reserve Fund" has been funded by all three orders of government, with significant contributions through both the Provincial Expansion Plan funding introduced in 2017 and the "Canada-Ontario Early Learning and Child Care Agreement"

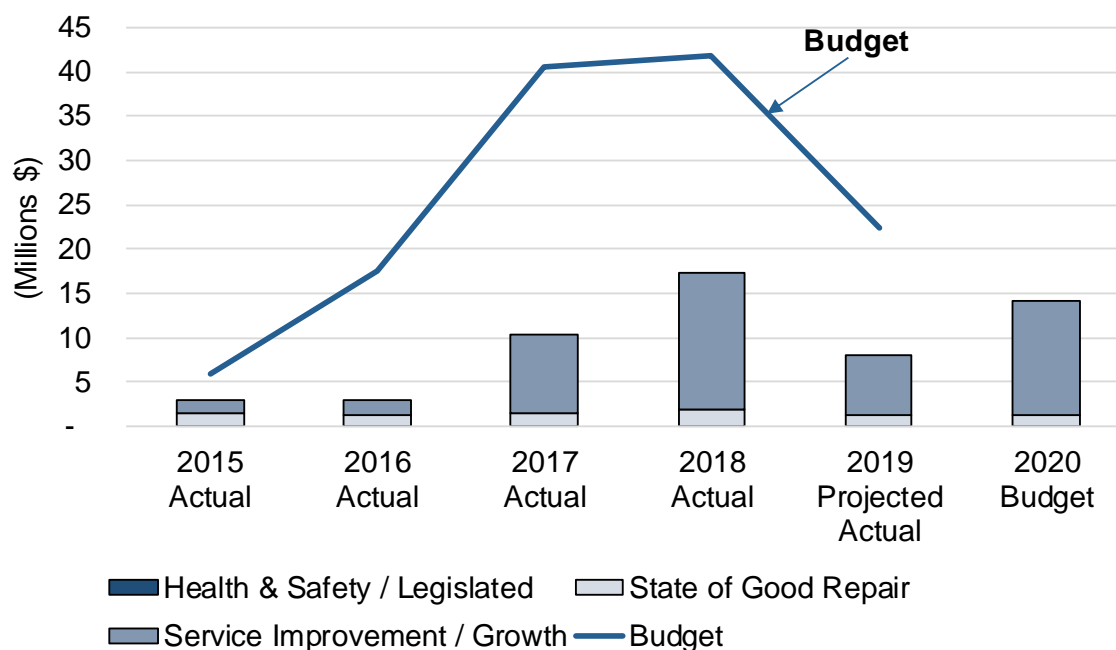
**Other funding includes a \$5.0 million contribution from the Ontario Gaming GTA LP for the construction of the Woodbine Child Care Centre, and \$4.2 million for the Growing Child Care for Toronto information and technology project

CAPACITY TO SPEND REVIEW

The 10-Year Capital Plan has been developed with consideration of historical demonstrated ability to spend within any given year of the ten year capital plan. A review was undertaken to ensure budgets align with the Children's Services' ability to spend and the market's capacity to deliver. As Children's Services relies primarily on third party partners to deliver projects, cash flow requirements are developed in consultation with partners.

Key component in determining an appropriate level of annual cash flows include historical capacity to spend reviews by project categories (Chart 2 below) as well as the level of projected 2019 underspending that will be carried forward into 2020 to complete capital work.

Chart 2 – Capacity to Spend



Category (in \$ Million)	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Projected Actual	2020 Budget
Health & Safety / Legislated						
State of Good Repair	1.570	1.206	1.441	2.006	1.285	1.226
Service Improvement / Growth	1.454	1.802	8.869	15.295	6.838	13.038
Total	3.024	3.008	10.310	17.301	8.123	14.264
% Spent	52%	17%	25%	41%	36%	

Capacity to Spend Review Impact on the 10-Year Plan

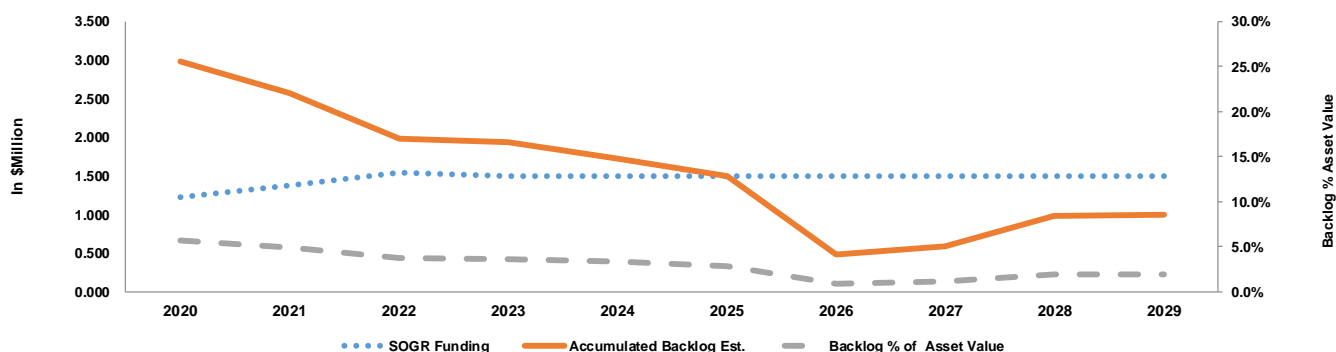
Based on the review of historical capital spending constraints, \$5.8 million in capital spending originally cash flowed in 2020 has been deferred to 2021 or future years. Key adjustments to the Capital Plan include:

- St. Barnabas Child Care Centre: \$1.3 million deferred to future years
- St. Roch Child Care Centre: \$1.5 million deferred to future years
- St. Bartholomew Child Care Centre: \$1.5 million deferred to future years
- Mount Dennis Child Care Centre: \$1.0 million deferred to future years

STATE OF GOOD REPAIR (SOGR) FUNDING & BACKLOG

The chart below depicts the SOGR funding and accumulated backlog estimates for key asset classes in Children's Services: Municipally Operated Child Care Centres.

Chart 3: Total SOGR Funding & Backlog
State of Good Repair (SOGR) Funding & Backlog



\$ Million	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029
SOGR Funding	1.226	1.367	1.540	1.496	1.496	1.496	1.496	1.496	1.496	1.496
Accumulated Backlog Est.	2.987	2.581	1.975	1.932	1.729	1.502	0.473	0.583	0.982	0.994
Backlog % of Asset Value	5.6%	4.9%	3.7%	3.6%	3.3%	2.8%	0.9%	1.1%	1.9%	1.9%
Total Asset Value	53.081	53.081	53.081	53.081	53.081	53.081	53.081	53.081	53.081	53.081

- Children's Services has a legislative requirement to maintain its directly operated child care centres in a condition that meets strict licensing standards and promotes the health and well-being of children, families, and staff
- State of good repair projects account for \$14.6 million or 16.3% of the planned 10-year capital program, with the expectation that the backlog will be reduced to less than 2.0% of total asset value by 2029

OPERATING IMPACT OF COMPLETED CAPITAL PROJECTS

Approval of the 2020 Capital Budget will impact the 2020 Operating Budget by a total of \$0.1 million net for savings arising from the Customer Service Improvement project, as shown in Table 4 below.

Table 4: Net Operating Impact Summary
(In \$000's)

Projects	2020 Budget		2021 Plan		2022 Plan		2023 Plan		2024 Plan		2020 - 2024		2020 - 2029	
	\$000s	Positions	\$000s	Positions	\$000s	Positions	\$000s	Positions	\$000s	Positions	\$000s	Positions	\$000s	Positions
Previously Approved														
<i>Customer Service Improvements</i>	(131)	-	-	-	-	-	-	-	-	-	(131)	-	(131)	-
<i>TCS Growing Child Care for Toronto</i>	-	-	(602)	-	(157)	2.6	77	-	61	-	(621)	2.6	(29)	2.6
Sub-Total: Previously Approved	(131)	-	(602)	-	(157)	3	77	-	61	-	(752)	2.6	(160)	2.6
Total	(131)	-	(602)	-	(157)	2.6	77	-	61.0	-	(752)	2.6	(160)	2.6

- The "*Customer Service Improvements Project*" will generate a reduction in gross expenditures in 2020, primarily resulting from savings in stationary supplies and a reduction in the cost of administration, reflecting business application enhancements
- The "*Growing Child Care for Toronto Project*" will support enhanced service system navigation for families and integrate three major components: client facing and business partner facing online portals, and enhanced web-based online facilities for staff. The future year operating impacts will be reviewed each year as part of the annual Operating Budget process

APPENDICES

Appendix 1

2020 Operating Budget by Expenditure Category

Category (In \$000s)	2017 Actual	2018 Actual	2019 Budget	2019 Projected Actual *	2020 Budget	2020 Change from 2019 Projected Actual	
	\$	\$	\$	\$	\$	\$	%
Provincial Subsidies	373,915.7	466,575.8	485,222.6	466,627.9	462,364.9	(4,263.0)	(0.9%)
Federal Subsidies	14,347.2	32,960.0	28,671.0	31,538.0	28,671.0	(2,867.0)	(9.1%)
Other Subsidies							
User Fees & Donations	34,085.2	40,551.6	38,191.1	41,200.0	40,156.1	(1,043.9)	(2.5%)
Licences & Permits Revenue							
Transfers From Capital	76.7	180.1	771.9	771.9	771.9		
Contribution From Reserves/Reserve Funds	924.3		7,581.2		1,400.0	1,400.0	
Sundry and Other Revenues	24.8	100.8					
Inter-Divisional Recoveries	9,114.8	9,058.4	10,200.0	7,000.0	10,200.0	3,200.0	45.7%
Total Revenues	432,488.8	549,426.5	570,637.9	547,137.8	543,563.9	(3,573.9)	(0.7%)
Salaries and Benefits	85,656.3	92,497.8	100,802.2	98,067.2	98,946.9	879.7	0.9%
Materials & Supplies	1,727.0	1,705.8	2,652.6	2,652.6	2,000.4	(652.2)	(24.6%)
Equipment	699.5	1,004.8	982.4	982.4	840.5	(141.9)	(14.4%)
Service and Rent	388,462.4	505,004.8	528,352.2	506,087.2	528,934.0	22,846.8	4.5%
Contribution To Capital			1,299.0	1,299.0	1,101.0	(198.0)	(15.2%)
Contribution To Reserves/Reserve Funds	29,135.6	17,135.6	17,245.3	17,245.3	1,460.3	(15,785.0)	(91.5%)
Other Expenditures	4,747.6	188.7	2,000.6	2,000.6	16.8	(1,983.8)	(99.2%)
Inter-Divisional Charges	2,743.4	2,707.4	3,180.7	3,180.7	1,640.3	(1,540.4)	(48.4%)
Total Gross Expenditures	513,171.7	620,245.0	656,515.1	631,515.0	634,940.2	3,425.2	0.5%
Net Expenditures	80,682.9	70,818.4	85,877.2	84,377.1	91,376.2	6,999.1	8.3%
Approved Positions	981.5	1,068.6	1,112.7	1,112.7	1,074.8	(37.9)	(3.4%)

* Year-End Projection Based on Q3 2019 Variance Report

** Prior Year Budget and Actuals adjusted retroactively to remove interdepartmental charges and recoveries
does not apply to Children's Services

*** 2020 Approved Positions of 1074.8 includes transfer of 5 positions to SDFA for HSI Project

Appendix 2

Form ID		Community and Social Services Program - Children's Services	Adjustments				2021 Plan Net Change	2022 Plan Net Change
Category	Equity Impact		Gross Expenditure	Revenue	Net	Approved Positions		
2020 Council Approved Base Budget Before Service Change:			639,469.1	545,598.9	93,870.1	1,107.66	9,317.5	9,622.9
20705		Transition Directly Operated Child Care Svcs (TELCCS)						
51	o Impa	Description: With a change in Provincial legislation, Children's Services will transition five directly operated kindergarten and school-age programs to schools in 2019-20, resulting cost saving of \$3.329 million gross and \$1.294 million net, and the reduction of 24.89 positions. Consistent with the Provincial Schools First model for before and after school care, school boards now have a legislative requirement to ensure there are before and after school programs in schools where there is demand and viability. Consequently, Children's Services has implemented changes that transition kindergarten and school-age care from directly operated centres to programs located in schools. Service Level Impact: Council approved Service Levels will not be affected by this change. Equity Statement: This proposal is unlikely to have an equity impact. Service: Child Care Delivery						
		Staff Recommended Changes:	(3,328.4)	(2,034.9)	(1,293.5)	(24.89)	(7.1)	(7.7)
		BC Recommended Changes:	0.0	0.0	0.0	0.00	0.0	0.0
		EC Recommended Changes:	0.0	0.0	0.0	0.00	0.0	0.0
		CC Recommended Changes:	0.0	0.0	0.0	0.00	0.0	0.0
		Total Council Recommended:	(3,328.4)	(2,034.9)	(1,293.5)	(24.89)	(7.1)	(7.7)
		Service: Child Care System Management						
		Staff Recommended Changes:	(0.0)	0.0	(0.0)	0.00	0.0	0.0
		BC Recommended Changes:	0.0	0.0	0.0	0.00	0.0	0.0
		EC Recommended Changes:	0.0	0.0	0.0	0.00	0.0	0.0
		CC Recommended Changes:	0.0	0.0	0.0	0.00	0.0	0.0
		Total Council Recommended:	(0.0)	0.0	(0.0)	0.00	0.0	0.0
		Staff Recommended:	(3,328.5)	(2,034.9)	(1,293.6)	(24.89)	(7.1)	(7.7)
		Budget Committee Recommended:	0.0	0.0	0.0	0.00	0.0	0.0
		Executive Committee Recommended:	0.0	0.0	0.0	0.00	0.0	0.0
		City Council Approved:	0.0	0.0	0.0	0.00	0.0	0.0
		Council Approved Service Changes:	(3,328.5)	(2,034.9)	(1,293.6)	(24.89)	(7.1)	(7.7)

20772	Consolidate and Streamline Operations
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51	o Impa	Description:
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The division will re-align existing work flows, continue to innovate and modernize processes through the adoption of technology solutions, and incorporate the important foundational work supported by dedicated resources while reducing its complement by 8.0 positions for a net cost savings of \$1.200 million in 2020.

Service Level Impact:

Council approved service levels will not be affected by this change.

Equity Statement:

This proposal is unlikely to have an equity impact.

Service: Child Care Delivery

Staff Recommended Changes:	(83.9)	0.0	(83.9)	(1.00)	(1.2)	(1.4)
BC Recommended Changes:	0.0	0.0	0.0	0.00	0.0	0.0
EC Recommended Changes:	0.0	0.0	0.0	0.00	0.0	0.0
CC Recommended Changes:	0.0	0.0	0.0	0.00	0.0	0.0
Total Council Recommended:	(83.9)	0.0	(83.9)	(1.00)	(1.2)	(1.4)

Service: Child Care System Management

Staff Recommended Changes:	(1,116.5)	0.0	(1,116.5)	(7.00)	(36.3)	(38.0)
BC Recommended Changes:	0.0	0.0	0.0	0.00	0.0	0.0
EC Recommended Changes:	0.0	0.0	0.0	0.00	0.0	0.0
CC Recommended Changes:	0.0	0.0	0.0	0.00	0.0	0.0
Total Council Recommended:	(1,116.5)	0.0	(1,116.5)	(7.00)	(36.3)	(38.0)

Staff Recommended:	(1,200.4)	0.0	(1,200.4)	(8.00)	(37.5)	(39.3)
Budget Committee Recommended:	0.0	0.0	0.0	0.00	0.0	0.0
Executive Committee Recommended:	0.0	0.0	0.0	0.00	0.0	0.0
City Council Approved:	0.0	0.0	0.0	0.00	0.0	0.0

Council Approved Service Changes:	(1,200.4)	0.0	(1,200.4)	(8.00)	(37.5)	(39.3)
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Summary:

Staff Recommended:	(4,528.9)	(2,034.9)	(2,494.0)	(32.89)	(44.6)	(47.1)
Budget Committee Recommended:	0.0	0.0	0.0	0.00	0.0	0.0
Executive Committee Recommended:	0.0	0.0	0.0	0.00	0.0	0.0
City Council Approved:	0.0	0.0	0.0	0.00	0.0	0.0
Council Approved Service Changes:	(4,528.9)	(2,034.9)	(2,494.0)	(32.89)	(44.6)	(47.1)
Council Approved Base Budget:	634,940.2	543,564.0	91,376.2	1,074.77	9,272.9	9,575.8

Appendix 3

Summary of 2020 New / Enhanced Service Priorities Included in Budget

N/A

Appendix 4

Summary of 2020 New / Enhanced Service Priorities Not Included in Budget

N/A

Appendix 5

**2020 Capital Budget;
2021 - 2029 Capital Plan Including Carry Forward Funding**

Project Code	(In \$000s)	2020 Budget	2021 Plan	2022 Plan	2023 Plan	2024 Plan	2025 Plan	2026 Plan	2027 Plan	2028 Plan	2029 Plan	2020 - 2029 Total	Health & Safety & Legislated	SOGR	Growth & Improved Service
CS001	TELCCS - State of Good Repair	1,226	1,367	1,540	1,496	1,496	1,496	1,496	1,496	1,496	1,496	14,605		14,605	
CS002	Bridletown Community Centre (Child Care Centre)	350	750	1,250	1,250	300						3,900			3,900
CS003	David and Mary Thomson (Child Care Centre 7)	350	750	1,250	1,250	1,150	250					5,000			5,000
CS004	Wallace Emerson Child Care Centre	259	750	1,000	1,250	1,441	300					5,000			5,000
CS005	Western North York Child Care	350	650	1,000	1,000	2,000						5,000			5,000
CS006	Block 31 Child Care Centre	500										500			500
CS007	Stanley Public School	1,000	2,697									3,697			3,697
CS008	St. Barnabas Catholic School	850	1,573	500								2,923			2,923
CS009	St. Roch Catholic School	750	1,450	906								3,106			3,106
CS010	St. Bartholomew Catholic School	750	1,600	533								2,883			2,883
CS011	North East Scarborough Recreation Centre	289	800	1,500	1,500	838						4,927			4,927
CS012	TCH Lawrence Avenue Site	140										140			140
CS013	TCH Needle Firway	100	500	2,800	425							3,825			3,825
CS014	Mount Dennis Child Care Centre	5,000	8,991									13,991			13,991
CS015	TCS Growing Child Care for Toronto	1,200	1,300	1,724								4,224			4,224
CS016	Anishnawbe Child Care Centre	500	3,500	3,809								7,809			7,809
CS017	Gilder Child Care Centre	600	2,000									2,600			2,600
CS018	Woodbine Child Care Centre		500	1,000	1,500	1,000	1,000					5,000			5,000
CS019	Bayside Child Care Centre	50	600	50								700			700
	Total Expenditures (including carry forward from 2019)	14,264	29,778	18,862	9,671	8,225	3,046	1,496	1,496	1,496	1,496	89,830		14,605	75,225

Appendix 5a

2020 Cash Flow and Future Year Commitments Including Carry Forward Funding

Project Code	(In \$000s)	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	Total 2020 Cash Flow & FY Commits	Previously Approved	Change in Scope	New w/ Future Year
CS001	TELCCS - State of Good Repair	1,226										1,226			1,226
CS002	Bridletown Community Centre (Child Care Centre)	350	750	1,250	1,250	300						3,900	3,900		
CS003	David and Mary Thomson (Child Care Centre 7)	350	750	1,250	1,250	1,150	250					5,000	3,900	1,100	
CS004	Wallace Emerson Child Care Centre	259	750	1,000	1,250	1,441	300					5,000	3,900	1,100	
CS005	Western North York Child Care	350	650	1,000	1,000	2,000						5,000	3,900	1,100	
CS006	Block 31 Child Care Centre	500										500		500	
CS007	Stanley Public School	1,000	2,697									3,697	3,697		
CS008	St. Barnabas Catholic School	850	1,573	500								2,923	2,923		
CS009	St. Roch Catholic School	750	1,450	906								3,106	1,806	1,300	
CS010	St. Bartholomew Catholic School	750	1,600	533								2,883	2,483	400	
CS011	North East Scarborough Recreation Centre	289	800	1,500	1,500	838						4,927	3,827	1,100	
CS012	TCH Lawrence Avenue Site	140										140	140		
CS013	TCH Needle Firway	100	500	2,800	425							3,825	3,825		
CS014	Mount Dennis Child Care Centre	5,000	8,991									13,991	13,991		
CS015	TCS Growing Child Care for Toronto	1,200	1,300	1,724								4,224	4,224		
CS016	Anishnawbe Child Care Centre	500	3,500	3,809								7,809	6,000	1,809	
CS017	Gilder Child Care Centre	600	2,000									2,600	2,600		
CS019	Bayside Child Care Centre	50	600	50								700			700
	Total Expenditure (including carry forward from 2019)	14,264	27,911	16,322	6,675	5,729	550	-	-	-	-	71,451	61,616	7,909	1,926

The 2020 Cash Flow and Future Year Commitments as noted in the table above, reflects a sub-set of the 10-Year Capital Plan. This sub-set consists of 2020 and future year cash flow funding estimates for projects that have either previously received Council approval or will require approval in 2020 to begin, continue or complete capital work. This approval will enable Children's Services to begin work and/or commit funding for expenses that may not be incurred until 2021 or future years.

Appendix 5b

2021 - 2029 Capital Plan

Project Code	(In \$000s)	2021 Plan	2022 Plan	2023 Plan	2024 Plan	2025 Plan	2026 Plan	2027 Plan	2028 Plan	2029 Plan	2021 - 2029 Total	Health & Safety & Legislated	SOG	Growth & Improved Service
CS001	TELCCS - State of Good Repair	1,367	1,540	1,496	1,496	1,496	1,496	1,496	1,496	1,496	13,379		13,379	
CS018	Woodbine Child Care Centre	500	1,000	1,500	1,000	1,000					5,000			5,000
	Total Expenditures (including carry forward from 2019)	1,867	2,540	2,996	2,496	2,496	1,496	1,496	1,496	1,496	18,379		13,379	5,000

Appendix 6

Reporting on Major Capital Projects: Status Update

N/A

Appendix 7

Summary of Capital Needs Constraints

(In \$ Millions)

N/A

Appendix 8

2020 User Fee Changes

(Excludes User Fees Adjusted for Inflation)

N/A

Appendix 9

Inflows and Outflows to/from Reserves and Reserve Funds

2020 Operating Budget

Program Specific Reserve / Reserve Funds

Reserve / Reserve Fund Name	Reserve / Reserve Fund Number	Projected Balance as of \$	Withdrawals (-) / Contributions (+)		
			2020 \$	2021 \$	2022 \$
Beginning Balance		38,005.7	38,005.7	38,575.8	39,154.5
Child Care Expansion Reserve	XR1101				
<i>Withdrawals (-)</i>					
<i>Contributions (+)</i>					
<i>Interest</i>			570.1	578.6	587.3
Total Reserve / Reserve Fund Draws / Contributions		38,005.7	38,575.8	39,154.5	39,741.8
Balance at Year-End		38,005.7	38,575.8	39,154.5	39,741.8

* Based on 9-month 2019 Reserve Fund Variance Report

Note: Balance shown here differs from that as reflected in XR1101 in BN # 34 "Contributions to and Withdrawals from Reserve Funds", reflecting the inclusion of interest income

Corporate Reserve / Reserve Funds

Reserve / Reserve Fund Name (In \$000s)	Reserve / Reserve Fund Number	Withdrawals (-) / Contributions (+)		
		2020	2021	2022
		\$	\$	\$
Beginning Balance *		25,183.10	16,736.19	8,289.28
Sick Leave Reserve Fund	XR1007			
<i>Withdrawals (-)</i>				
Children's Services		0.00	0.00	0.00
Other Division/Agency Withdrawals		-48,960.30	-48,960.30	-43,828.00
Total Withdrawals		-48,960.30	-48,960.30	-43,828.00
<i>Contributions (+)</i>				
Children's Services		161.98	161.98	161.98
Other Division/Agency Contributions		40,351.41	40,351.41	40,896.00
Total Contributions		40,513.39	40,513.39	41,057.98
Total Reserve / Reserve Fund Draws / Contributions		-8,446.91	-8,446.91	-2,770.02
Balance at Year-End		16,736.19	8,289.28	5,519.25

* Based on 9-month 2019 Reserve Fund Variance Report

Reserve / Reserve Fund Name (In \$000s)	Reserve / Reserve Fund Number	Withdrawals (-) / Contributions (+)		
		2020	2021	2022
		\$	\$	\$
Beginning Balance *		29,462.41	26,035.42	22,540.16
Insurance Reserve Fund	XR1010			
<i>Withdrawals (-)</i>				
Children's Services		0.00	0.00	0.00
Other Division/Agency Withdrawals		-66,235.00	-66,309.00	-65,970.84
Total Withdrawals		-66,235.00	-66,309.00	-65,970.84
<i>Contributions (+)</i>				
Children's Services		978.35	978.35	978.35
Other Division/Agency Contributions		61,829.66	61,835.39	61,844.62
Total Contributions		62,808.01	62,813.74	62,822.97
Total Reserve / Reserve Fund Draws / Contributions		-3,426.99	-3,495.26	-3,147.87
Balance at Year-End		26,035.42	22,540.16	19,392.29

* Based on 9-month 2019 Reserve Fund Variance Report

Inflows and Outflows to/from Reserves and Reserve Funds

2020 – 2029 Capital Budget and Plan

Program Specific Reserve / Reserve Funds

Reserve / Reserve Fund Name (In \$000s)	Project / Sub Project Name and Number	Projected Balance as at Dec 31, 2019 *	Contributions / (Withdrawals)										Total
			2020 Budget	2021 Plan	2022 Plan	2023 Plan	2024 Plan	2025 Plan	2026 Plan	2027 Plan	2028 Plan	2029 Plan	
XR1103 Child Care Capital Reserve Fund	Beginning Balance	86,984	86,984	78,959	59,438	48,191	46,446	43,819	44,235	44,655	45,081	45,511	
	Withdrawals (-)												
	North East Scarborough Recreation Centre		(189)	(173)	(1,500)	(1,500)	(838)						(4,200)
	TCH Needle Firway		(100)	(500)	(2,800)	(425)							(3,825)
	Child Care Centre Number 11 (Glider)		(600)	(2,000)									(2,600)
	Stanley Public School		(483)	(2,697)									(3,180)
	St. Barnabas Catholic School		(850)	(1,113)	(500)								(2,463)
	St. Roch Catholic School		(440)	(1,450)	(906)								(2,796)
	St. Bartholomew Catholic School		(640)	(1,600)	(533)								(2,773)
	TCH Lawrence		(140)										(140)
	Block 31 Child Care Centre		(500)										(500)
	Western North York		(25)	(62)	(300)		(1,100)						(1,487)
	Mount Dennis Child Care Centre		(5,000)	(8,991)									(13,991)
	Bridletown Community Centre (New Child Care Centre Number 6)			(190)	(200)								(390)
	David and Mary Thomson (New Child Care Centre Number 7)			(121)	(87)	(131)	(1,100)						(1,439)
	Anishnawbe Child Care Centre		(500)		(3,809)								(4,309)
	Bayside Child Care Centre			(20)	(50)								(70)
	Wallace Emerson Child Care Centre				(1,000)	(100)							(1,100)
	Bessarion CC (Child Care)			(600)									(600)
	Human Resource Integration Project		(1,105)	(490)									(1,595)
	Minor Capital expenses, regular projects		(400)	(400)	(400)	(400)	(400)	(400)	(400)	(400)	(400)	(400)	(4,000)
	Playground Safety expenses		(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	(10,000)
	Total Withdrawals		(11,972)	(21,407)	(13,085)	(3,556)	(4,438)	(1,400)	(1,400)	(1,400)	(1,400)	(1,400)	(61,458)
	Contributions (+)												
	Interest Income		627	566	518	491	491	496	500	506	510	510	5,215
	Contribution from operating budget		320	320	320	320	320	320	320	320	320	320	3,200
	Contribution from Capital from Current for Playground Safety projects		1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	10,000
	Sale of 1 Hollis to Metrolinx		2,000										2,000
	Total Contributions		3,947	1,886	1,838	1,811	1,811	1,816	1,820	1,826	1,830	1,830	20,415
Balance at Year-End		86,984	78,959	59,438	48,191	46,446	43,819	44,235	44,655	45,081	45,511	45,941	45,941

* Based on 9-month 2019 Reserve Fund Variance Report

Note: Balances as noted above are different from balances reported in Briefing Note "Contributions to and Withdrawals from Reserve Funds", #34, primarily due to difference in funding assumptions related to the Human Services Integration project and interest income; in addition, reserve funding in the Public Book of \$3.5 million for Anishnawbe is included in "Other", which differs from the presentation in the Budget Notes.

Corporate Reserve / Reserve Funds

Reserve / Reserve Fund Name (In \$000s)	Project / Sub Project Name and Number	Projected Balance as at Dec 31, 2019 *	Contributions / (Withdrawals)										Total
			2020 Plan	2021 Plan	2022 Plan	2023 Plan	2024 Plan	2025 Plan	2026 Plan	2027 Plan	2028 Plan	2029 Plan	
XR2122 Development Charges Reserve Fund	Beginning Balance		22,061	24,509	25,449	27,480	27,918	30,235	34,759	39,587	44,512	49,582	
	Withdrawals (-)												
	North East Scarborough Recreation Centre		(100)	(627)									(727)
	TCH Needle Firway												
	Child Care Centre Number 11 (Glider)												
	Stanley Public School		(517)										(517)
	St. Barnabas Catholic School			(460)									(460)
	St. Roch Catholic School		(310)										(310)
	St. Bartholomew Catholic School		(110)										(110)
	TCH Lawrence												
	Block 31 Child Care Centre												
	Western North York		(325)	(588)	(700)	(1,000)	(900)						(3,513)
	Mount Dennis Child Care Centre												
	Bridletown Community Centre (New Child Care Centre Number 6)		(350)	(560)	(1,050)	(1,250)	(300)						(3,510)
	David and Mary Thomson (New Child Care Centre Number 7)		(309)	(629)	(1,163)	(1,119)	(50)	(250)					(3,520)
	Anishnawbe Child Care Centre												
	Bayside Child Care Centre		(50)	(580)									(630)
	Wallace Emerson Child Care Centre		(250)	(542)		(1,150)	(1,441)	(300)					(3,683)
	Total Withdrawals		(2,321)	(3,986)	(2,913)	(4,519)	(2,691)	(550)					(16,980)
	Contributions (+)												
	Development Contributions		4,658	4,824	4,832	4,812	4,812	4,822	4,522	4,566	4,658	4,658	47,164
	Interest Income		111	102	112	145	196	252	306	359	412	412	2,407
	Total Contributions		4,769	4,926	4,944	4,957	5,008	5,074	4,828	4,925	5,070	5,070	49,571
Other Program/Agency Net Withdrawals and Contributions													
Balance at Year-End		22,061	24,509	25,449	27,480	27,918	30,235	34,759	39,587	44,512	49,582	54,652	54,652

* Based on 9-month 2019 Reserve Fund Variance Report

Note: Balances as noted above are different from that as reported in Briefing Note "Contributions to and Withdrawals from Reserve Funds", # 34, primarily due to difference in assumptions in development contributions and interest income

Appendix 10

Glossary of Terms

Approved Position: Permanent or temporary positions that support the delivery of City services and service levels as approved by Council.

Actuals: An actual financial amount paid (or received) for the delivery of City services (these exclude any commitments to be paid in the future).

Capacity to Spend: Ability to spend money along with the capacity to deliver projects as demonstrated by historic spending patterns and approved contractual obligations.

Capital Budget: A Capital Budget is the City's plan to acquire / build assets or extend the useful life of existing assets; an example of a capital expenditure is the construction of a new community centre.

Capital Needs Constraints: The capital needs that cannot be accommodated within the capital plan that the Division or Agency have the capacity to deliver.

Complement: Positions that support the delivery of City services and service levels as approved by Council.

Efficiencies: Reductions in the cost of delivering a service without a reduction in service level.

New / Enhanced: New and enhanced service changes resulting in an increase in service levels from what was previously approved by Council.

Operating Budget: An Operating Budget is the City's annual plan to provide services to the residents of Toronto; the budget includes all revenues and expenses needed to provided services; an example of an operating cost would be the cost to run the TTC subways.

Operating Impact of Completed Capital Projects: The additional expense (or savings) and positions needed to operate or maintain a new asset; an example would be the additional expense and staff needed to operate a recently completed community centre.

Rate Supported Budget: Budget fully funded by user fees such as Solid Waste, Toronto Water and Toronto Parking Authority

State of Good Repair (SOGR): The cost of maintaining assets to ensure they are able to support the delivery of City services and meet service outcomes

Tax Supported Budget: Budget funded by property taxes.

User Fees: Program generated fee and rental revenue for the use of its services (such as the TTC fare, ice rental fees and various City permits).

Value Based Outcome Review (VBOR): The City conducted a Value Based Outcome Review in 2019 for all of its operations and agencies to identify specific opportunities and strategies to maximize the use of tax dollars, enhance its financial sustainability while achieving service outcomes. These opportunities will help the City chart its financial course in the next four years.