

2021 Program Summary

Children's Services

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Description

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 find and access licensed child care and early years programs, help with the cost of programming, and provide support for children with special needs. Funding, resources and professional development is also offered to agencies to help deliver programs that are high quality, accessible and inclusive.

Why We Do It

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. We ensure that:

Families have access to **safe and affordable** childcare and early years programs that contribute to healthy child development, family well-being, and **increased economic activity** by enabling them to go to work and school.

The City of Toronto aims to deliver these outcomes equitably, efficiently and with excellent customer service to help improve the lives of Torontonians and work to earn their trust and confidence.

What Service We Provide

Child Care Delivery

Who We Serve: Families and children, early years and child care service providers

What We Deliver: Provides fee subsidies through the use of contracted child care service delivery and through Toronto Early Learning Child Care Services (TELCCS) centres that help eligible families meet the cost of early learning and care.

How Much Resources (gross operating budget): \$482.5 million

Child Care System Management

Who We Serve: Families and children, early years and child care service providers

What We Deliver: Designated by the Province to manage the planning and delivery of child care and early years programs in Toronto. We work with school boards, other human services, and community partners to organize a coordinated system that provides access to services to ensure the best possible outcomes for children and their families

How Much Resources (gross operating budget): \$166.1 million

Budget at a Glance

2021 OPERATING BUDGET

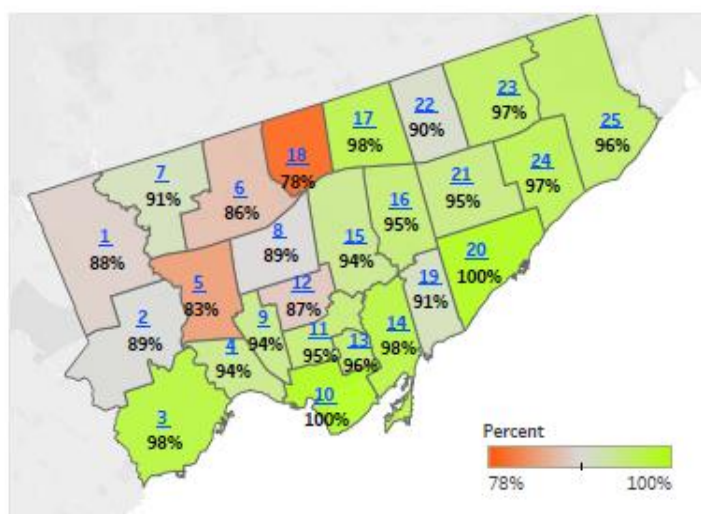
\$Million	2021	2022	2023
Revenues	\$557.3	\$525.6	\$525.6
Gross Expenditures	\$648.7	\$638.2	\$642.5
Net Expenditures	\$91.4	\$112.6	\$116.9
Approved Positions	1,000.7	1,000.7	998.7

2021 - 2030 10-YEAR CAPITAL PLAN

\$Million	2021	2022-2030	Total
Gross Expenditures	\$14.7	\$76.0	\$90.7
Debt	\$1.6	\$13.5	\$15.1

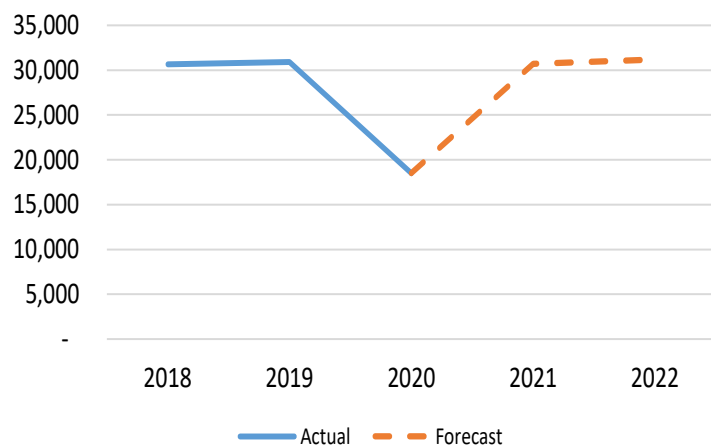
Note: Includes 2020 carry forward funding to 2021

How Well We Are Doing – Behind the Numbers



- Since the lifting of the provincial order to shut down child care, centres have begun to reopen with modified public health protocols and reduced numbers (94% open as at December 17)
- In the short term, the Division continues to focus on supporting the safe recovery of the early years' and child care sector, while promoting best child and family outcomes, in order to return child care to its previous capacity
- In the longer term, the Division will continue work aligned with the Growth Strategy, with the goal of increasing access to safe, affordable child care for families, as well as supporting the broader child care workforce

Number of Child Care Fee Subsidies



- Access to child care is key to the reopening of the Toronto economy and ensuring an increased ability for people to enter the workforce and contribute to growth and prosperity
- Affordability continues to be a barrier for many families wishing to access child care. Increases in unemployment as a result of the pandemic, especially in the most vulnerable communities, may strain families in receipt of fee subsidies, and may affect eligibility for supports
- Children's Services will continue to implement opportunities to be responsive to the diverse needs of families by applying the maximum flexibility allowed under legislated fee subsidy guidelines, supporting eligibility and economic recovery

How Well We Are Doing

Service	Service Measure	2018 Actual	2019 Actual	2020 Target	2020 Projection	2021 Target	2022 Target	Status
Outcome Measures								
Child Care Delivery	% of licensed spaces supported by child care fee subsidy (centre-based)	38%	39%	40%	38%	38%	39%	●
Child Care System Management	# of new licensed spaces added (centre-based)	3,425	3,358	2,900	675	1,100	1,100	●
Child Care System Management	% of families utilizing online services (My Child Care Account)	45%	75%	80%	93%	95%	99%	●
Service Level Measures								
Child Care Delivery	# of child care fee subsidies	30,646	30,925	30,700	18,500	30,700	31,200	●
Child Care Delivery	# of children with extra support needs served	4,312	4,195	4,200	4,000	4,300	4,500	●
Child Care System Management	# of children served at EarlyON Child and Family Centres	89,903	95,639	97,500	94,418	97,500	100,000	●
Child Care System Management	# of licensed child care spaces (centre-based)	76,818	80,168	83,000	78,872	80,000	81,100	●

COVID-19 IMPACT AND RECOVERY

2020 Impact	2021 Impact and Recovery
<p>Financial Impact (Operating)</p> <p>COVID-19 has resulted in the following challenges and unbudgeted costs for CS of \$2.877 million net:</p> <ul style="list-style-type: none"> Province-wide mandated closure of child care and early years' programs from March to June 2020, with re-opening at full capacity allowed as of September 1st As part of the City's pandemic response, and to support essential and front-line workers, Children's Services operated 8 emergency child care centres until June 26, at no cost to families and fully funded by the Province Received \$47.5 million in Safe Restart Funding to support provincially enhanced operating requirements, including: PPE, enhanced staffing, cleaning, and administration costs Projected gross underspending of \$68.2 million primarily driven by provincially mandated closure and gradual re-opening of licensed child care centres and early years programs 	<p>Financial Impact (Operating)</p> <ul style="list-style-type: none"> Based on 2020 experience, approximately \$3.1 million will be required to support additional cleaning, health and safety supply and PPE costs to meet provincial operating guidelines in directly operated child care Additional impacts will be dependent on re-occurrence patterns and the potential shut down of schools, child care, and early years programs Received \$17.9 million as one-time funding from the Province to help maintain the sustainability of the child care system by providing support the ongoing viability of operators who continue to face financial pressures resulting from increased costs and from lost revenues due to lower enrollment, reflecting the impact of the ongoing COVID-19 pandemic
<p>Financial Impact (Capital)</p> <ul style="list-style-type: none"> N/A 	<p>Financial Impact (Capital)</p> <ul style="list-style-type: none"> N/A
<p>Service Level Changes</p> <ul style="list-style-type: none"> Reviews of service levels may be required as new operating guidelines are released by the Province in cooperation with local public health authorities 	<p>Service Level Changes</p> <ul style="list-style-type: none"> Reviews of service levels may be required as new operating guidelines are released by the Province in cooperation with local public health authorities

EXPERIENCES, CHALLENGES AND PRIORITIES

Our Experience and Success

- Operated 8 Emergency Child Care Centres for essential workers (24/7: no fee to parents; paid by Province) in operation from March to June as part of the City's pandemic response; 394 children served from 274 families
- Collaborated with Toronto Public Health to develop enhanced health and safety and infection, prevention, and control measures for operators and providers in alignment with provincial direction. Supported re-opening of the sector through training, communities of practice, and mentoring visits to support enhanced health and safety practices; more than 850 centres completed training, with over 3,100 staff participants
- 93% of child care centres and 17 of 19 home child care agencies have re-opened since the lifting of the provincially mandated closure in June; 52 out of 53 EarlyON organizations are providing virtual and telephone-based programming to support families' basic needs
- Leveraged My Child Care Account to provide families an online connection with Fee Subsidy Offices, and to support virtual delivery of caseworker services including eligibility assessments, placements and system navigation
- Transformed service delivery through business process reengineering and implementation of technology solutions to reduce administrative burden, improve customer experience, and respond to demand for enhanced online services from early years and child care sector; launched registration and budget applications for EarlyON agencies and modernized the online attendance portal which tracks enrollment in licensed child care
- Continued to assist children with extra support needs by shifting delivery of Every Child Belongs' services to virtual consultations
- Partnered with the Provincial and Federal governments to support the ongoing financial sustainability of the sector, by maximizing tri-government investments and supporting access to new financial support programs for eligible operators and agencies, including Canada Emergency Wage Subsidy (CEWS), Canada Emergency Commercial Rent Assistance (CECRA), and Safe Restart Funding

Key Challenges and Risks

Impacts of COVID-19 resurgence and need to safely support the restart and recovery of early years' and child care sector:

- Federal and provincial funding supports introduced in 2020 should be extended to ensure the financial viability of the sector as families return to care, including to support the potential requirement to operate expanded emergency child care
- Continued implementation of provincial policy changes to cost-sharing relationships for administrative expenses may result in reduced funding beginning in 2022; actual impacts will be dependent on several factors, including the Province's review of the existing child care funding formula
- The pandemic has not impacted children and families equally; recovery responses must advance equity by addressing the greatest unmet needs of Toronto's diverse families
- Availability of staffing to meet legislated staffing ratios and enhanced provincial operating guidelines
- Affordability continues to be a barrier for many families wishing to access child care, increases in unemployment may strain families in receipt of fee subsidies; challenges with vacancies, driven by family choice, changes to parental employment, and children's schooling

Priority Actions

- Continue to collaborate with the Federal and Provincial governments, Toronto Public Health, and community partners to identify opportunities to support the safe recovery of the sector, ensuring practices are in accordance with the most recent scientific evidence and recommendations
- Provide proportionate support based on the distinct needs of families and providers, applying deliberate intersectional, Indigenous, Confronting Anti-Black Racism and equity-based lenses to achieve fairness in child and family outcomes
- Grow capacity to support access to early years and child care programming, improve affordability for all families through fee subsidies, and provide stable funding to providers and agencies

RECOMMENDATIONS

City Council approved the following recommendations:

1. City Council approve the 2021 Operating Budget for Children's Services of \$648.7 million gross, \$577.3 million revenue and \$91.4 million net for the following services:

Service:

	Gross Expenditures (\$000s)	Revenue (\$000s)	Net Expenditures (\$000s)
Child Care Delivery	482,549.9	421,006.3	61,543.6
Child Care Service Management	166,115.7	136,246.3	29,869.4
Total Program Budget	648,665.6	557,252.6	91,413.0

2. City Council approve the 2021 staff complement for Children's Services of 1,000.7 positions, all of which are operating positions.
3. City Council approve 2021 Capital Budget for Children's Services with cash flows and future year commitments totaling \$77.177 million as detailed by project in appendix 6a.
4. City Council approve the 2022-2030 Capital Plan for Children's Services totalling \$13.508 million in project estimates as detailed by project in Appendix 6b.
5. City Council request that all sub-projects with third party financing be approved conditionally, subject to the receipt of such financing in 2021 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 General Manager, Children's Services to report on the additional \$17.855 million funding from the Province for childcare, announced on February 2, 2021, and the estimated additional funding needed from the other levels of government for the remainder of the COVID-19 pandemic.
7. City Council request the Provincial and Federal governments to commit to additional Safe Restart Funding in 2021 to support the financial viability of the early years and child care sector, and City Council request the Provincial government to provide Service Managers the flexibility to repurpose already committed 2021 funding allocations to support early years and child care operators to mitigate financial pressures arising from COVID-19.
8. City Council request the General Manager, Children's Services to report to the Economic and Community Development Committee in the second quarter of 2021, on Phase 1 of the 10-year Child Care Growth Strategy and provide recommendations for Phase 2 which considers the impacts of COVID-19, advances affordability, accessibility, equity and quality in the early years and child care sector for all Toronto families, and that provides a framework for future Federal Provincial Municipal discussions.

2021 OPERATING BUDGET

2021 OPERATING BUDGET OVERVIEW

Table 1: 2021 Operating Budget by Service

(In \$000s)	2019 Actual	2020 Budget	2020 Projection *	2021 Base Budget	2021 New / Enhanced Requests	2021 Budget	Change v. 2020 Projection	
By Service	\$	\$	\$	\$	\$	\$	\$	%
Revenues								
Child Care Delivery	502,343.6	390,263.6	356,947.0	421,006.3		421,006.3	64,059.2	17.9%
Child Care Service Management	48,234.0	201,228.2	168,828.2	136,246.3		136,246.3	(32,581.9)	(19.3%)
Total Revenues	550,577.6	591,491.8	525,775.2	557,252.5		557,252.5	31,477.3	6.0%
Expenditures								
Child Care Delivery	476,972.0	469,443.6	426,038.7	482,549.9		482,549.9	56,511.2	13.3%
Child Care Service Management	157,919.2	213,962.9	188,789.0	166,115.7		166,115.7	(22,673.3)	(12.0%)
Total Gross Expenditures	634,891.1	683,406.5	614,827.7	648,665.6		648,665.6	33,837.9	5.5%
Net Expenditures	84,313.5	91,914.7	89,052.5	91,413.0		91,413.0	2,360.5	2.7%
Approved Positions	1,112.7	1,074.8	1,074.8	1,000.7		1,000.7	(74.1)	(6.9%)

*2020 Projection based on Q3 Variance Report

COSTS TO MAINTAIN EXISTING SERVICES

Total 2021 Base Budget expenditures of \$648.7 million gross reflecting an increase of \$33.8 million in spending above 2020 projected year-end actuals, predominantly arising from:

- Increases in spending related to the restart and recovery of the early years and child care sector after the lifting of the provincially mandated closure in June 2020
- Inflationary increases to funding for child care operators' and agencies' actual operating costs, which will help to offset pressures related to provincially enhanced operating guidelines, including: enhanced staffing, cleaning, and personal protective equipment (PPE)
- Offsetting base expenditure savings resulting from a line-by-line review, the transition of directly operated kindergarten and school-age programs to schools, and re-engineered business processes related to the families' increased adoption of online services through My Child Care Account

Total 2021 Base Budget revenues of \$557.3 million reflecting an increase of \$31.5 million above 2020 projected year-end actuals, primarily attributable to:

- Reductions in provincial funding related to the ending of the time limited Safe Restart Funding, offset by additional Provincial funding to help maintain the sustainability of the child care system by providing support the ongoing viability of operators who continue to face financial pressures resulting from increased costs and from lost revenues due to lower enrollment and anticipated increases in family contributions to the cost of child care as the sector continues to recover

Given the financial impacts of COVID-19 on 2020 actuals, a further comparison of the 2021 Recommended Budget (excluding 2021 COVID-19 impacts) to the 2020 Council approved Budget is provided below:

- 2021 Base Budget of \$91.413 million net expenditures reflects a \$3.192 million decrease from the 2020 Council approved Budget, when excluding \$2.691 million in estimated COVID-19 financial impacts.**

EQUITY IMPACTS OF BUDGET CHANGES

There are no equity impacts stemming from the changes to Children's Services 2021 Operating Budget, however Children's Services' budget continues to make investments to support childcare affordability. This 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.

2021 OPERATING BUDGET KEY DRIVERS

The 2021 Operating Base Budget for Children's Services is \$630.8 million gross or 2.6% higher than the 2020 Projected Actuals. Table 2a below summarizes the key cost drivers for the base budget.

Table 2a: 2021 Key Drivers – Base Budget

Key Cost Drivers		2019 Actuals	2020 Budget	2020 Projection *	2021 Base Budget	Change Vs. 2020 Projection	
						\$	%
Expenditures							
1	Salaries and Benefits	97,723.3	99,554.4	88,554.4	93,568.5	5,014.1	5.7%
2	Materials and Supplies	2,131.0	2,000.4	1,500.0	4,274.6	2,774.6	185.0%
3	Equipment	1,157.0	840.0	998.0	1,340.8	342.8	34.3%
4	Service and Rent	515,307.7	576,434.0	519,756.5	545,417.4	25,661.0	4.9%
5	Contribution To Capital		1,101.0	1,101.0	1,101.0		
6	Contribution To Reserves	15,871.6	1,819.1	1,460.2	1,448.9	(11.4)	(0.8%)
7	Other Expenditures (incl. IDCs)	2,700.5	1,657.6	1,457.5	1,514.4	56.9	3.9%
Total Expenditures		634,891.1	683,406.5	614,827.6	648,665.6	33,837.9	5.5%
Revenues							
1	Provincial and Federal Subsidies	497,161.4	538,535.9	500,753.3	504,930.9	4,177.6	0.8%
2	User Fees & Donations	44,278.4	40,156.2	20,150.0	39,949.7	19,799.7	98.3%
3	Draw from Reserve Funds		1,827.8		1,400.0	1,400.0	
4	Other Revenues (Inc. IDR's)	9,137.9	10,971.9	4,871.9	10,971.9	6,100.0	125.2%
Total Revenues		550,577.6	591,491.8	525,775.2	557,252.5	31,477.3	6.0%
Net Expenditures		84,313.5	91,914.7	89,052.4	91,413.0	2,360.6	2.7%
Approved Positions		1,112.7	1,074.8	1,074.8	1,000.7	(74.1)	(6.9%)

*2020 Projection based on Q3 Variance Report

Salaries & Benefits:

- Increase over 2020 forecasted year-end actuals primarily due to the restart of service delivery and directly operated child care after provincially mandated closure; in addition, collective agreement pressures on existing positions

Materials and Supplies:

- Reflects PPE and health and safety supply levels required to meet enhanced operating guidelines in directly operated child care centres; budgeted increases based on actual experience from the operation of emergency child care and gradual re-opening of licensed child care

Services and Rents:

- A 1% inflationary increase to operators and agencies provides funding stability and preserves investments in affordability for families, while helping to offset incremental costs related to enhanced staffing, cleaning, and personal protective equipment (PPE)

Provincial and Federal Subsidies:

- Overall decrease primarily a results from ending of time-limited Safe Restart Funding of \$47.5 million received in 2020

User Fees & Donations:

- Increase over 2020 forecasted year-end actuals primarily due to the restart of child care centres after provincially mandated closure, as families and children are expected to gradually return to care

Other Revenues:

- 2020 projections reflect lower than anticipated claimable child care costs for eligible Ontario Works recipients; these costs are expected to normalize to pre-pandemic levels as the sector continues to recover

Table 2b: 2021 Balancing Actions

Recommendation	Savings Type	(\$000s)						
		2021				2022		
		Revenue	Gross	Net	Positions	Gross	Net	Positions
Line by line review	Line By Line		(874.0)	(874.0)		(869.0)	(869.0)	
Transition of Directly Operated Child Care to School Boards	AG Recs	(24.8)	(1,133.4)	(1,108.6)	(15.1)	(7.0)	(7.0)	
Consolidate and Streamline Operations	Efficiencies		(1,445.3)	(1,445.3)	(17.0)	(109.7)	(109.7)	
Reprioritizing Training, Development & Engagement Plans	Efficiencies		(237.5)	(237.5)		237.5	237.5	
Hiring Slowdown	Other		(430.5)	(430.5)		430.5	430.5	
Cancellation of Non-Union Performance Pay	Other		(625.2)	(625.2)		(644.9)	(644.9)	
Total Balancing Actions		(24.8)	(4,745.9)	(4,721.1)	(32.1)	(962.7)	(962.7)	-

Line-by-Line:

- A review of all non-salary base expenditures resulted in overall savings of \$0.9 million, driven primarily by a transition of operators from legacy to new base funding models, and adjustments based on contractual agreements for various goods and services in directly operated child care, including catering and food services, recreation, and educational supplies

AG Recommendations:

- Transition of Directly Operated Child Care to School Boards: In consideration of Auditor General recommendations (2018.AU12.2), and in alignment with the review of City-run child care centres by 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 transition three directly operated kindergarten and school-age programs to schools in 2020-21, resulting in a net savings of \$1.1 million and a reduction of 15.1 positions with no overall service level impacts

Efficiencies:

- Consolidate and Streamline Operations: Reengineering existing workflows, driven by a larger demand for online and virtual service delivery by families and operators, will create net savings of \$1.4 million through the reduction of 17.0 positions

Reprioritizing Training, Development, and Engagement Plans: Previously planned in-person training will be deferred and priority will be given to sessions with a focus on: mental health and wellness, health and safety, and the development of early learning and child care programs and services that remove barriers, ensure flexibility, and are culturally responsive and relevant. Implementation of this initiative will result in net savings of \$0.238 million

Other:

- The hiring slowdown and the cancellation of non-union performance pay will result in salary and benefit net savings of \$1.056 million

Note:

- For additional information on 2021 key cost drivers refer to [Appendix 2](#) as well as [Appendix 3](#) for a more detailed listing and descriptions of the 2020 Service Changes.

2022 & 2023 OUTLOOKS**Table 3: 2022 and 2023 Outlooks**

(\$000s)	2020 Projection*	2021 Budget	2022 Outlook	2023 Outlook
Revenues	525,775.2	557,252.6	525,601.9	525,601.9
Gross Expenditures	614,827.7	648,665.6	638,240.3	642,471.2
Net Expenditures	89,052.5	91,413.0	112,638.4	116,869.3
Approved Positions	1,074.2	1,000.7	1,000.7	998.7

*2020 Projection based on Q3 Variance Report

Key drivers

The 2022 Outlook with total gross expenditures of \$638.2 million reflects an anticipated \$10.4 million or 1.6 per cent decrease in gross expenditures from the 2021 Operating Budget and an anticipated decrease in revenues of \$31.7 million. The 2023 Outlooks expects a further increase of \$4.2 million or 1.0 per cent above 2022 gross expenditures.

The 2022 revenue decrease arises from the following:

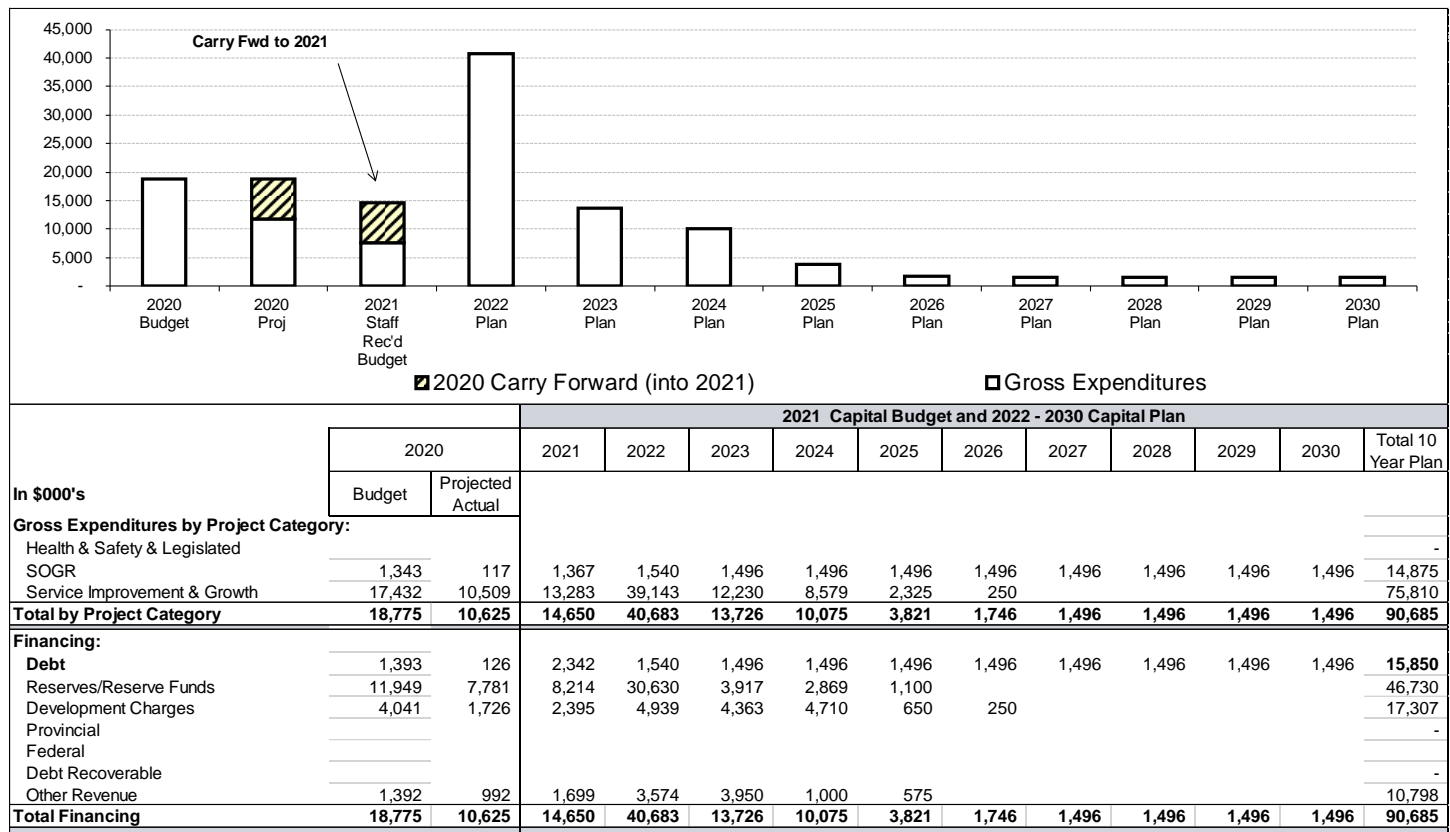
- ✓ Reversal of the one-time Provincial grant of \$17.9 million to mitigate the COVID impact on community-based child care providers
- ✓ A previously announced provincial policy change in cost share requirements for administrative expenses. Actual impacts will be confirmed with the release of the 2022 provincial allocation, and will be dependent on several factors, including the Province's review of the existing child care funding formula

The 2022 anticipated gross expenditure decrease is related to

- ✓ Reversal of the one-time Provincial support of \$17.9 million provided to community providers to mitigate the COVID
- ✓ Additional resources required due to inflationary increases for salaries and benefits and for funding to support operators' and agencies' actual operating costs

The anticipated 2023 gross expenditure increase \$4.231 million is primarily inflationary, with revenues flat lined at the 2022 funding level.

2021 – 2030 CAPITAL BUDGET AND PLAN

2021 – 2030 CAPITAL BUDGET & PLAN OVERVIEW**Chart 1: 10-Year Capital Plan Overview**
(\$'000)**Changes to Existing Projects**
(\$1.9 Million)

- North East Scarborough (\$0.8M) reflects scope changes resulting from updated costing estimates and net-zero design elements
- TCH Needle Firway (\$1.1M) reflects change in scope and inflation to construction costs

New Projects
(\$0.0 Million)

- N/A




Capital Needs Constraints
(\$0.0 Million)

- N/A

Note:

For additional information, refer to [Appendix 6](#) for a more detailed listing of the 2021 and 2022-2030 Capital Budget & Plan by project.

2021 – 2030 CAPITAL BUDGET AND PLAN**\$90.7 Million 10-Year Capital Program**

		
New Child Care Centres	Aging Infrastructure	Information Technology
\$72.8M 80.3%	\$14.9M 16.4%	\$3.0M 3.3%
New child care centres will increase access to licensed child care, in alignment with the Growth Strategy	State of good repair in 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
\$90.7 M 100.0%		\$0.0 M 0.0%	\$0.0 M 0.0%
Debt	\$15.1 M		
Reserve Draws	\$46.8 M		
Development Charges	\$17.3 M		
Other*	\$11.5 M		

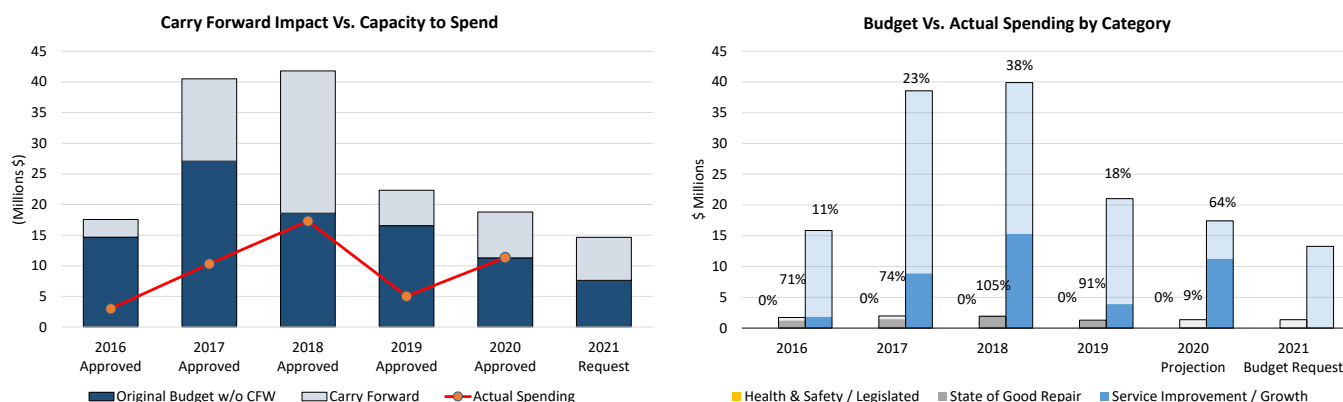
*Other funding includes \$5.0 million from Ontario Gaming GTA LP for construction of the Woodbine Child Care Centre; \$3.000 million in operating funding for the Growing Child Care IT project; and \$3.500 in the City's contribution to Anishnawbe Child Care Centre.

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 Children's Services ability to spend and the markets capacity to deliver. As Children's Services relies primarily on third party partners to deliver projects, cash flow requirements are developed in consultation with these partners.

A key component in determining an appropriate level of annual cash flows includes historical capacity to spend reviews by project categories (Chart 2 below) as well as the level of projected 2020 underspending that will be carried forward into 2021 to complete capital work.

Chart 2 – Capacity to Spend



Capacity to Spend Review Impact on the 10-Year Plan

Based on the review of historical capital spending constraints and a capacity to spend review, \$25.4 million in capital spending originally cash flowed in 2021 has been deferred to 2022 or future years. Adjustments to the Capital Plan are noted below:

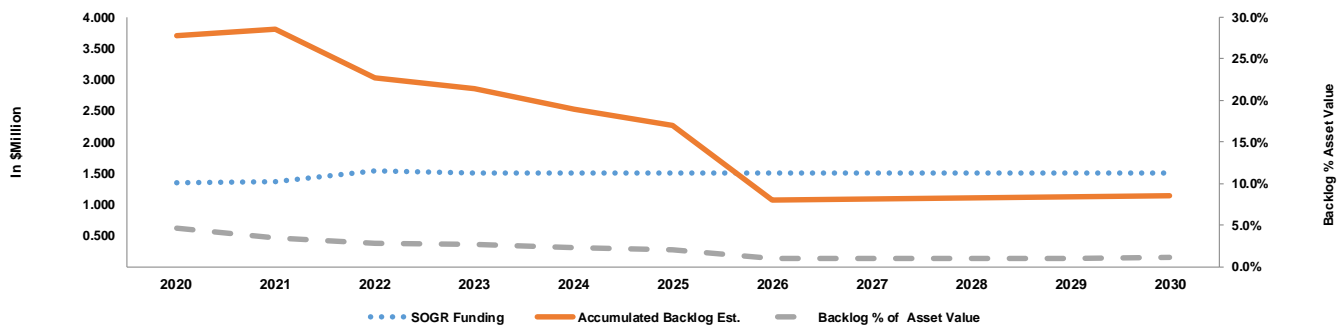
- Mount Dennis: \$9.6 million deferred to future years; project remains on schedule
- St. Bartholomew Catholic School: \$2.9 million deferred to future years
- Anishnawbe: \$2.6 million deferred to future years
- Stanley Public School: \$1.9 million deferred to future years
- St. Barnabas Catholic School: \$1.9 million deferred to future years
- St. Roch Catholic School: \$1.6 million deferred to future years
- Gilder: \$1.5 million deferred to future years
- Bridletown Community Centre: \$1.1 million deferred to future years
- David and Mary Thompson: \$0.8 million deferred to future years
- Western North York: \$0.7 million deferred to future years
- Bayside: \$0.5 million deferred to future years
- Wallace Emerson: \$0.3 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: major and local roads, bridge rehabilitation and laneways.

Chart 3: Total SOGR Funding & Backlog

State of Good Repair (SOGR) Funding & Backlog



\$ Million	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030
SOGR Funding	1.343	1.367	1.540	1.496	1.496	1.496	1.496	1.496	1.496	1.496	1.496
Accumulated Backlog Est.	3.705	3.808	3.029	2.857	2.526	2.262	1.075	1.092	1.109	1.126	1.143
Backlog % of Asset Value	4.6%	3.5%	2.8%	2.6%	2.3%	2.1%	1.0%	1.0%	1.0%	1.0%	1.0%
Total Asset Value	80.233	109.409	109.409	109.409	109.409	109.409	109.409	109.409	109.409	109.409	109.409

- Children's Services has a legislative requirement to maintain its directly operated child care center in a condition that meets strict licensing standards and promotes the health and well-being of children, families, and staff
- Priority will be given to supporting infrastructure needs that ensure centres are operating in alignment with enhanced health and safety guidelines developed in conjunction with the Province and Toronto Public Health
- State of good repair projects account for \$14.9 million or 16.4% of the planned 10-year capital program, with the expectation that the backlog will be reduced to 1.0% of total asset value by 2026

OPERATING IMPACT OF COMPLETED CAPITAL PROJECTS

The 10-Year Capital Plan will Budget will impact future year Operating Budgets by \$1.6 million net over the 2021-2030 period, for savings arising from the "Growing Child Care for Toronto Project", as shown in Table 4 below.

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

Projects	2021 Budget		2022 Plan		2023 Plan		2024 Plan		2025 Plan		2021-2025		2021-2030	
	\$000s	Positions	\$000s	Positions	\$000s	Positions	\$000s	Positions	\$000s	Positions	\$000s	Positions	\$000s	Positions
Previously Approved														
TCS Growing Child Care for Toronto	(2,048.0)		(267.0)	2.6	51.0		61.0		45.0		(2,158.0)	2.6	(1,611.0)	2.6
Sub-Total: Previously Approved	(2,048.0)		(267.0)	2.6	51.0		61.0		45.0		(2,158.0)	2.6	(1,611.0)	2.6
New Projects - 2021														
Sub-Total: New Projects - 2021														
New Projects - Future Years														
Sub-Total: New Projects - Future Years														
Total (Net)	(2,048.0)		(267.0)	2.6	51.0		61.0		45.0		(2,158.0)	2.6	(1,611.0)	2.6

- The "Growing Child Care for Toronto Project" will support enhanced service system navigation for families by improving access to Fee Subsidy Offices and various caseworker services through online channels, as well as reduce the administrative burden associated with data collection and reporting for child care operators and agencies

APPENDICES

Appendix 1

COVID-19 Financial Impact – Operating

COVID-19 Impacts	(\$000s)					
	2020			2021		
	Revenues	Gross	Net	Revenues	Gross	Net
Revenue Loss						
Lost revenue in directly operated child care centres	(3,058.5)		3,058.5			
Sub-Total	(3,058.5)		3,058.5			
Expenditure Increase						
PPE, cleaning, and programming supplies for new provincial guidelines		1,173.3	1,173.3		3,121.2	3,121.2
Sub-Total		1,173.3	1,173.3		3,121.2	3,121.2
Savings due to Underspending						
Provincially mandated closure of directly operated child care		(1,174.7)	(1,174.7)			
Staffing savings (emergency leave)		(4,945.6)	(4,945.6)			
Sub-Total		(6,120.3)	(6,120.3)			
Savings due to Management Actions						
Staffing savings (hiring slowdown)		(988.8)	(988.8)		(430.5)	(430.5)
Sub-Total		(988.8)	(988.8)		(430.5)	(430.5)
Support from Other Levels of Gov't						
Safe Restart Funding	47,500.0	47,500.0				
Sub-Total	47,500.0	47,500.0				
Total COVID-19 Impact	44,441.5	41,564.2	(2,877.3)		2,690.7	2,690.7

Appendix 2

2021 Operating Budget by Revenue / Expenditure Category

Category (In \$000s)	2018 Actual	2019 Actual	2020 Budget	2020 Projection*	2021 Budget	2021 Change from 2020 Projected Actual	
	\$	\$	\$	\$	\$	\$	%
Provincial Subsidies	466,575.8	465,623.3	509,864.9	472,082.3	468,612.6	(3,469.7)	(0.7%)
Federal Subsidies	32,960.0	31,538.1	28,671.0	28,671.0	36,318.4	7,647.4	26.7%
Other Subsidies							
User Fees & Donations	40,486.0	44,212.9	40,156.2	20,150.0	39,949.7	19,799.7	98.3%
Licences & Permits Revenue							
Transfers From Capital	180.1	428.0	771.9	771.9	771.9		
Contribution From Reserves/Reserve Funds			1,827.8		1,400.0	1,400.0	
Sundry and Other Revenues	166.3	89.6					
Inter-Divisional Recoveries	9,058.4	8,685.8	10,200.0	4,100.0	10,200.0	6,100.0	148.8%
Total Revenues	549,426.6	550,577.7	591,491.8	525,775.2	557,252.6	31,477.4	6.0%
Salaries and Benefits	92,497.8	97,723.3	99,554.4	88,554.4	93,568.5	5,014.1	5.7%
Materials & Supplies	1,705.8	2,131.0	2,000.4	1,500.0	4,274.6	2,774.6	185.0%
Equipment	1,004.8	1,157.0	840.0	998.0	1,340.8	342.8	34.3%
Service and Rent	505,004.8	515,307.7	576,434.0	519,756.5	545,417.4	25,660.9	4.9%
Contribution To Capital			1,101.0	1,101.0	1,101.0		
Contribution To Reserves/Reserve Funds	17,135.6	17,257.0	1,819.1	1,460.2	1,448.9	(11.3)	(0.8%)
Other Expenditures	188.7	(81.2)	16.8	12.9	16.8	3.9	30.2%
Inter-Divisional Charges	2,707.4	2,767.7	1,640.8	1,444.7	1,497.6	52.9	3.7%
Total Gross Expenditures	620,244.9	636,262.5	683,406.5	614,827.7	648,665.6	33,837.9	5.5%
Net Expenditures	70,818.3	85,684.8	91,914.7	89,052.5	91,413.0	2,360.5	2.7%
Approved Positions	1,028.2	1,112.7	1,074.8	1,074.8	1,000.7	(74.1)	(6.9%)

* Year-End Projection Based on Q3 2020 Variance Report

** Prior Year Budget and Actuals adjusted retroactively to remove interdepartmental charges and recoveries

Appendix 3

Summary of 2021 Service Changes

Form ID		Community and Social Services Program - Children's Services	Adjustments				2022 Plan Net Change	2023 Plan Net Change
Category	Equity Impact		Gross Expenditure	Revenue	Net	Approved Positions		
2021 Council Approved Base Budget Before Service Change:			651,481.8	557,277.3	94,204.4	1,032.73	21,104.6	4,274.8
23069		Realignment and Transition of TELCCS						
51	No Impact	Description:						
<p>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 will transition three kindergarten and school-age care programs from directly operated centres to programs located in schools, resulting in net savings of \$1.133 million and a reduction of 15.1 positions.</p>								
Service Level Impact:								
Council-approved service levels will not be affected by this change.								
Equity Statement:								
There are no equity impacts associated with this proposal as services for children and families will be preserved.								
Service: Child Care Delivery								
Staff Recommended Changes:			(1,133.4)	(24.8)	(1,108.6)	(15.05)	(7.0)	(18.1)
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:			(1,133.4)	(24.8)	(1,108.6)	(15.05)	(7.0)	(18.1)
Staff Recommended:			(1,133.4)	(24.8)	(1,108.6)	(15.05)	(7.0)	(18.1)
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:			(1,133.4)	(24.8)	(1,108.6)	(15.05)	(7.0)	(18.1)

23106	Consolidate and Streamline Operations
51	No Impact

Description:

By leveraging the My Child Care Account delivered through the Growing Child Care IT project, Children's Services will provide families an online connection with Fee Subsidy Offices, and support virtual delivery of caseworker services including, eligibility assessments, placements and system navigation. Reengineering existing workflows, driven by a larger demand for online and virtual service delivery by families and operators, will create net savings of \$1.445 million through the reduction of 17.0 positions and reduction in manual recordkeeping.

Service Level Impact:

Through transforming service delivery through business process reengineering and implementation of technology solutions to reduce administrative burden, improve customer experience, and respond to demand for enhanced online services from early years and child care sector; Children's Services has launched registration and budget applications for EarlyON agencies and modernized the online attendance portal which tracks enrollment in licensed child care.

Equity Statement:

There are no equity impacts associated with this proposal, as services for children and families will be preserved.

Service: Child Care Delivery

Staff Recommended Changes:	(1,240.9)	0.0	(1,240.9)	(14.08)	(91.3)	(21.3)
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:	(1,240.9)	0.0	(1,240.9)	(14.08)	(91.3)	(21.3)

Service: Child Care System Management

Staff Recommended Changes:	(204.4)	0.0	(204.4)	(2.92)	(18.4)	(4.4)
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:	(204.4)	0.0	(204.4)	(2.92)	(18.4)	(4.4)

Staff Recommended:	(1,445.3)	0.0	(1,445.3)	(17.00)	(109.7)	(25.8)
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:	(1,445.3)	0.0	(1,445.3)	(17.00)	(109.7)	(25.8)

23669 51 No Impact	Re-Prioritizing Training, Development, & Engagement Plans						
	Description:						
	By leveraging the use of online practices created in response to the need to deliver sectoral support during the pandemic, Children's Services will maximize the use of virtual delivery channels and temporarily delay the use of previously planned in-person training. The program will also delay consulting engagements that included a review of the Division's organizational structure. Net savings of \$0.238 million will be delivered through this initiative.						
	Service Level Impact:						
	By shifting from in-person training to online training focusing on mental health and wellness, health and safety and the development of early learning and child care programs, Children's Services will continue to provide support to purchased care providers and families focussed on removing barriers, ensuring flexibility, and providing culturally sensitive programming that works towards advancing equity by addressing the greatest needs of Toronto's diverse families.						
	Equity Statement:						
	There are no equity impacts associated with this proposal as services for children and families will be preserved.						
	Service: Child Care Delivery						
	Staff Recommended Changes:	(154.1)	0.0	(154.1)	0.00	157.3	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:	(154.1)	0.0	(154.1)	0.00	157.3	0.0
	Service: Child Care System Management						
	Staff Recommended Changes:	(83.4)	0.0	(83.4)	0.00	80.2	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:	(83.4)	0.0	(83.4)	0.00	80.2	0.0
	Staff Recommended:	(237.5)	0.0	(237.5)	0.00	237.5	0.0
	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:	(237.5)	0.0	(237.5)	0.00	237.5	0.0
	Summary:						
	Staff Recommended:	(2,816.2)	(24.8)	(2,791.4)	(32.05)	120.7	(43.9)
	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:	(2,816.2)	(24.8)	(2,791.4)	(32.05)	120.7	(43.9)
	Council Approved Base Budget:	648,665.6	557,252.5	91,413.0	1,000.68	21,225.4	4,230.9

Appendix 4

Summary of 2021 New / Enhanced Service Priorities Included in Budget

N/A

Appendix 5

Summary of 2021 New / Enhanced Service Priorities Not Included in Budget

N/A

Appendix 6

**2021 Capital Budget;
2022 - 2030 Capital Plan Including Carry Forward Funding**

Project Code	(In \$000s)	2021 Budget	2022 Plan	2023 Plan	2024 Plan	2025 Plan	2026 Plan	2027 Plan	2028 Plan	2029 Plan	2030 Plan	2021 - 2030 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	1,496	14,875		14,875	
CS002	Bridletown Community Centre		1,100	1,250	1,250	300						3,900			3,900
CS003	David and Mary Thompson	50	1,050	1,250	1,250	1,150	250					5,000			5,000
CS004	Wallace Emerson	500	1,250	1,250	1,441	300						4,741			4,741
CS005	Western North York	290	1,690	1,000	2,000							4,980			4,980
CS006	Stanley Public School	800	1,897									2,697			2,697
CS007	St. Barnabas Catholic School	973	2,100									3,073			3,073
CS008	St. Roch Catholic School	821	2,800									3,621			3,621
CS009	St. Bartholomew Catholic School		2,933									2,933			2,933
CS010	North East Scarborough Recreation Centre	300	2,000	1,500	1,638							5,438			5,438
CS011	TCH Needle Firway	100	3,000	1,825								4,925			4,925
CS012	Mount Dennis	4,557	9,490	205								14,252			14,252
CS013	TCS Growing Child Care for Toronto	1,300	1,724									3,024			3,024
CS014	Anishnawbe	950	4,809	1,950								7,709			7,709
CS015	Gilder	500	1,500									2,000			2,000
CS016	Woodbine	175	1,250	2,000	1,000	575						5,000			5,000
CS017	Bayside	100	550									650			650
CS018	St John The Evangelist	1,867										1,867			1,867
Total Expenditures (including carry forward from 2020)		14,650	40,683	13,726	10,075	3,821	1,746	1,496	1,496	1,496	1,496	90,685		14,875	75,810

Appendix 6a

2021 Cash Flow and Future Year Commitments Including Carry Forward Funding

Project Code	(In \$000s)	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	Total 2021 Cash Flow & FY Commits	Previously Approved	Change in Scope	New w/ Future Year
CS001	TELCCS - State of Good Repair	1,367										1,367	1,226	(1,226)	1,367
CS002	Bridletown Community Centre		1,100	1,250	1,250	300						3,900	3,900		
CS003	David and Mary Thompson	50	1,050	1,250	1,250	1,150	250					5,000	5,000		
CS004	Wallace Emerson	500	1,250	1,250	1,441	300						4,741	4,741		
CS005	Western North York	290	1,690	1,000	2,000							4,980	4,980		
CS006	Stanley Public School	800	1,897									2,697	2,697		
CS007	St. Barnabas Catholic School	973	2,100									3,073	3,073		
CS008	St. Roch Catholic School	821	2,800									3,621	3,621		
CS009	St. Bartholomew Catholic School		2,933									2,933	2,933		
CS010	North East Scarborough Recreation Centre	300	2,000	1,500	1,638							5,438	5,438		
CS011	TCH Needle Firway	100	3,000	1,825								4,925	4,925		
CS012	Mount Dennis	4,557	9,490	205								14,252	14,252		
CS013	TCS Growing Child Care for Toronto	1,300	1,724									3,024	3,024		
CS014	Anishnawbe	950	4,809	1,950								7,709	7,709		
CS015	Gilder	500	1,500									2,000	2,000		
CS016	Woodbine	175	1,250	2,000	1,000	575						5,000			5,000
CS017	Bayside	100	550									650	650		
CS018	St John The Evangelist	1,867										1,867	1,867		
	Total Expenditure (including carry forward from 2020)	14,650	39,143	12,230	8,579	2,325	250					77,177	72,036	(1,226)	6,367

Appendix 6b

2022 - 2030 Capital Plan

Project Code	(In \$000s)	2022 Plan	2023 Plan	2024 Plan	2025 Plan	2026 Plan	2027 Plan	2028 Plan	2029 Plan	2030 Plan	2022 - 2030 Total	Health & Safety & Legislated	SOG	Growth & Improved Service
CS001	TELCCS - State of Good Repair	1,540	1,496	1,496	1,496	1,496	1,496	1,496	1,496	1,496	13,508		13,508	
	Total Expenditures	1,540	1,496	1,496	1,496	1,496	1,496	1,496	1,496	1,496	13,508		13,508	

Appendix 7

Reporting on Major Capital Projects: Status Update

N/A

Appendix 8

Summary of Capital Needs Constraints

(In \$ Millions)

N/A

Appendix 9

2021 User Fee Changes

(Excludes User Fees Adjusted for Inflation)

N/A

Table 9a - New User Fees

Table 9b – Fees Above Inflation

Table 9c - User Fees for Discontinuation

Table 9d - User Fees for Technical Adjustments

Table 9e - User Fees for Transfers

Table 9f - User Fees for Rationalization

Appendix 10

Inflows and Outflows to/from Reserves and Reserve Funds

2021 Operating Budget

Program Specific Reserve / Reserve Funds

Reserve / Reserve Fund Name (In \$000s)	Reserve / Reserve Fund Number	Projected Balance as of Dec. 31, 2020 *	Withdrawals (-) / Contributions (+)		
			2021	2022	2023
		\$	\$	\$	\$
Beginning Balance		36,454.0	36,454.0	35,471.0	35,553.0
Child Care Expansion Reserve Fund	XR1101				
<i>Withdrawals (-)</i>			(1,059.0)		
<i>Contributions (+)</i>					
<i>Interest Income</i>			76.0	82.0	117.0
Total Reserve / Reserve Fund Draws / Contributions		36,454.0	35,471.0	35,553.0	35,670.0
Balance at Year-End		36,454.0	35,471.0	35,553.0	35,670.0

* Based on 9-month 2020 Reserve Fund Variance Report

Corporate Reserve / Reserve Funds

Reserve / Reserve Fund Name (In \$000s)	Reserve / Reserve Fund Number	Projected Balance as of Dec. 31, 2020 *	Withdrawals (-) / Contributions (+)		
			2021	2022	2023
		\$	\$	\$	\$
Beginning Balance		23,948.0	23,948.0	21,979.0	20,010.0
Sick Leave Reserve Fund	XR1007				
<i>Withdrawals (-)</i>					
<i>Contributions (+)</i>					
<i>Children's Services</i>			162.0	162.0	162.0
<i>Interest Income</i>			48.0	48.0	63.0
Total Reserve / Reserve Fund Draws / Contributions		23,948.0	24,158.0	22,189.0	20,235.0
Other Program / Agency Net Withdrawals & Contributions			(2,179.0)	(2,179.0)	(1,843.0)
Balance at Year-End		23,948.0	21,979.0	20,010.0	18,392.0

* Based on 9-month 2020 Reserve Fund Variance Report

Reserve / Reserve Fund Name (In \$000s)	Reserve / Reserve Fund Number	Projected Balance as of Dec. 31, 2020 *	Withdrawals (-) / Contributions (+)		
			2021	2022	2023
		\$	\$	\$	\$
Beginning Balance		30,142.0	30,142.0	14,678.0	18.0
Insurance Reserve Fund	XR1010				
<i>Withdrawals (-)</i>					
<i>Contributions (+)</i>					
<i>Children's Services</i>			967.0	967.0	967.0
<i>Interest Income</i>			47.0	17.0	4.0
Total Reserve / Reserve Fund Draws / Contributions		30,142.0	31,156.0	15,662.0	989.0
Other Program / Agency Net Withdrawals & Contributions			(16,478.0)	(15,644.0)	1,584.0
Balance at Year-End		30,142.0	14,678.0	18.0	2,573.0

* Based on 9-month 2020 Reserve Fund Variance Report

Inflows and Outflows to/from Reserves and Reserve Funds**2021 – 2030 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, 2020 *	Contributions / (Withdrawals)										Total
			2021 Budget	2022 Plan	2023 Plan	2024 Plan	2025 Plan	2026 Plan	2027 Plan	2028 Plan	2029 Plan	2030 Plan	
XR1103 Child Care Capital Reserve	Beginning Balance	88,541	88,541	79,825	49,263	45,422	42,838	42,220	42,806	43,402	44,007	44,621	88,541
	St John		(208)										(208)
	Bridletown			(190)	(200)								(390)
	David and Mary			(121)	(87)	(131)	(1,100)						(1,439)
	Wallace Emerson			(1,000)	(100)								(1,100)
	Western North York		(87)	(300)		(1,100)							(1,487)
	Stanley Public School		(800)	(1,897)									(2,697)
	St Barnabas		(973)	(1,640)									(2,613)
	St Roth		(796)	(2,800)									(3,596)
	St Barotholomew			(2,933)									(2,933)
	North East Scarborough		(173)	(1,500)	(1,500)	(1,638)							(4,811)
	TCH Needle Firway		(100)	(3,000)	(1,825)								(4,925)
	Mt Dennis		(4,557)	(9,490)	(205)								(14,252)
	Anishawabe			(4,209)									(4,209)
	Guilder		(500)	(1,500)									(2,000)
	Bayside		(20)	(50)									(70)
	Bessarion		(600)										(600)
	Withdrawals (-)												
	Capital		(8,814)	(30,630)	(3,917)	(2,869)	(1,100)	-	-	-	-	-	(47,330)
	Operating		(1,400)	(1,400)	(1,400)	(1,400)	(1,400)	(1,400)	(1,400)	(1,400)	(1,400)	(1,400)	(14,000)
	Total Withdrawals		(10,214)	(32,030)	(5,317)	(4,269)	(2,500)	(1,400)	(1,400)	(1,400)	(1,400)	(1,400)	(61,330)
	Contributions (+)												
	Operating		320	320	320	320	320	320	320	320	320	320	3,200
	Operating (Non-program)		1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	10,000
	Interest Income		178	148	156	365	562	666	676	685	694	705	4,835
	Total Contributions		1,498	1,468	1,476	1,685	1,882	1,986	1,996	2,005	2,014	2,025	18,035
Balance at Year-End		88,541	79,825	49,263	45,422	42,838	42,220	42,806	43,402	44,007	44,621	45,246	45,246

* Based on 9-month 2020 Reserve Fund Variance Report

Reserve / Reserve Fund Name (In \$000s)	Project / Sub Project Name and Number	Projected Balance as at Dec 31, 2020 *	Contributions / (Withdrawals)										Total
			2021 Budget	2022 Plan	2023 Plan	2024 Plan	2025 Plan	2026 Plan	2027 Plan	2028 Plan	2029 Plan	2030 Plan	
XR2122 Development Charge Reserve	XR2122 Development Charge Reserve Fund												
	Beginning Balance	24,401	24,401	25,435	24,177	24,707	25,014	29,546	34,319	39,463	44,866	50,345	24,401
	Withdrawals (-)												
	St John		(1,659)										(1,659)
	Bridletown			(910)	(1,050)	(1,250)	(300)						(3,510)
	David and Mary		(9)	(929)	(1,163)	(1,119)	(50)	(250)					(3,520)
	Wallace Emerson		(292)	(250)	(1,150)	(1,441)	(300)						(3,433)
	Western North York		(203)	(1,390)	(1,000)	(900)							(3,493)
	St Barnabas			(460)									(460)
	St Roth		(25)										(25)
	St Barotholomew		(127)	(500)									(627)
	Bayside		(80)	(500)									(580)
	Withdrawals (-)												
	Capital		(2,395)	(4,939)	(4,363)	(4,710)	(650)	(250)	-	-	-	-	(17,307)
	Operating												-
	Total Withdrawals		(2,395)	(4,939)	(4,363)	(4,710)	(650)	(250)	-	-	-	-	(17,307)
	Contributions (+)												
	DC Contributions		3,377	3,624	4,812	4,812	4,822	4,522	4,566	4,658	4,751	4,846	44,790
	Interest Income		52	57	81	205	360	501	578	745	728	816	4,123
	Total Contributions		3,429	3,681	4,893	5,017	5,182	5,023	5,144	5,403	5,479	5,662	48,913
Other Program/Agency Net Withdrawals and Contributions													-
Balance at Year-End		24,401	25,435	24,177	24,707	25,014	29,546	34,319	39,463	44,866	50,345	56,007	56,007

* Based on 9-month 2020 Reserve Fund Variance Report

Appendix 11

Glossary

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

Staff Recommended Operating / Capital Budget: An operating or capital budget recommended by City Manager and Chief Financial Officer and Treasurer to City Council for consideration and approval.

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.

Voluntary Separation Program – On July 28th, 2020, City Council approved the implementation of a Voluntary Separation Program for staff who are eligible to retire with an unreduced pension providing a lump sum payment of up to three months' salary to eligible employees, subject to the terms of the program guidelines, funded through savings generated from a combination of permanently eliminating vacated positions and/or holding the positions vacant for a minimum of six months.