

2022 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 are 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 2022 operating budget): \$468.3 million

Child Care System Management

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

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

How Much Resources (gross 2022 operating budget): \$203.6 million

Budget at a Glance

2022 OPERATING BUDGET

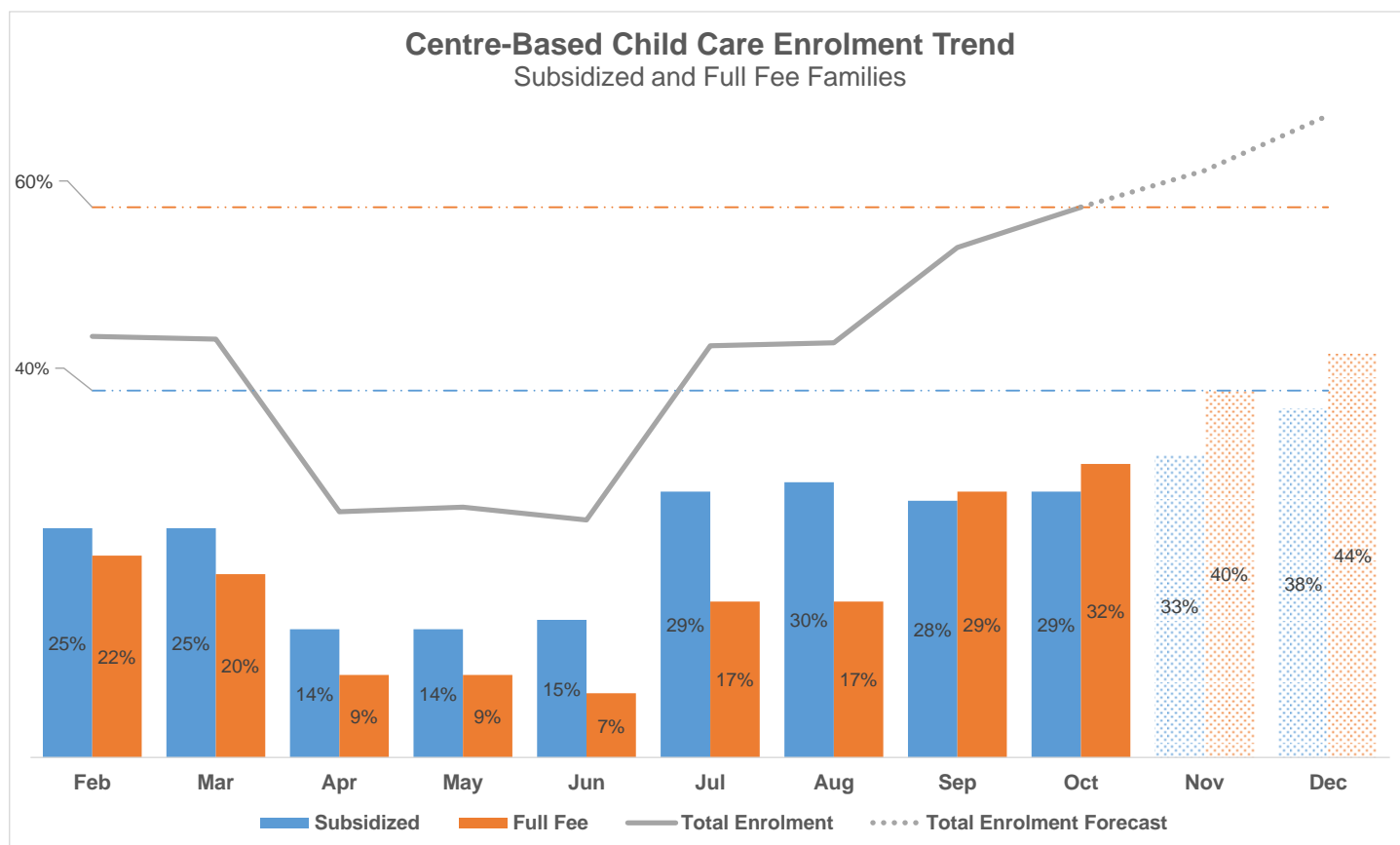
<u>\$Millions</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
Revenues	\$579.6	\$573.1	\$565.4
Gross Expenditures	\$671.9	\$671.5	\$665.7
Net Expenditures	\$92.3	\$98.4	\$100.3
Approved Positions	1,051.2	1,055.6	1,055.6

2022 - 2031 10-YEAR CAPITAL PLAN

<u>\$Million</u>	<u>2022</u>	<u>2023-2031</u>	<u>Total</u>
Gross Expenditures	\$12.5	\$91.7	\$104.2
Debt	\$1.6	\$13.6	\$15.2

Note: Includes 2021 carry forward funding

How Well We Are Doing – Behind the Numbers



- Pre-COVID-19, the child care system was characterized by high demand and insufficient spaces. The pandemic has caused a temporary reversal: as of December 2021, total enrolment was at approximately 60% in licensed child care centres sector-wide
- In some cases operators have temporarily reduced their operating capacities to better reflect real demand from parents, or for reasons of health & safety (e.g. physical plant issues). These reductions are expected to be temporary until demand recovers from the pandemic
- A combination of funding programs and supports from all three levels of government have assisted in ensuring the financial stability of the sector, and protected the existing capacity in the system to help ensure that spaces are available as families and children continue to gradually return to care
- In an effort to increase enrolment and reduce vacancies, Children's Services sought feedback from families about returning to care, and heard that many families were concerned about health and safety, and many didn't want to return until more people are vaccinated.
- Children's Services modified employment requirements for families in receipt of fee subsidy by allowing families more job search time, removing the requirement for full-time work to access full-time care, and created accommodations for exceptional circumstances. Some families also expressed concern regarding their eligibility with respect to changes to their employment

How Well We Are Doing

Service	Measure	2019 Actual	2020 Actual	2021 Target	2021 Projection	Status	2022 Target	2023 Target
Outcome Measures								
Child Care Delivery	% enrolment in licensed child care (centre-based)	97%	70%	80%	65%	●	85%	97%
Child Care System Management	# of new licensed spaces added (centre-based)	3,358	490	1,000	800	●	1,000	1,100
Child Care System Management	% of families utilizing online services (My Child Care Account)	75%	90%	95%	95%	●	98%	100%
Service Level Measures								
Child Care Delivery	# of child care fee subsidies	30,925	16,970	20,500	22,000	●	30,700	31,400
Child Care Delivery	# of children with extra support needs served	4,195	4,230	4,300	4,250	●	4,500	4,700
Child Care System Management	# of children served at EarlyON Child and Family Centres	95,639	94,418	96,500	95,000	●	97,500	99,500
Child Care System Management	# of licensed child care spaces (centre-based)	80,168	78,619	80,000	79,400	●	81,000	82,100

COVID-19 IMPACT AND RECOVERY**2022 Impact and Recovery****Operating Budget Impact**

The ongoing recovery of Toronto's child care system is heavily dependent upon broader socioeconomic factors beyond Children's Services' control. At the same time, affordable, accessible, high quality child care is critical to supporting gender-inclusive economic recovery. Factors impacting the child care system include labour market participation, work and education arrangements of parents and caregivers, children's schooling, and ongoing health and safety concerns related to the pandemic. Although reduced demand through the height of the pandemic resulted in high vacancy rates and financial pressures for child care operators, enrolment has continued to gradually increase and is projected to have substantially recovered in 2022.

- The Division is projecting approximately \$1.9 million in net savings based on forecasted enrolment and demand patterns, impacting the composite age mix of children in care. Additional impacts will be dependent on reoccurrence patterns and the potential shut down of schools, child care, and early years programs
- Funding flexibilities will continue to be maximized in accordance with provincial direction in order to provide eligible supports to operators and families, protecting capacities and investments in affordability during the recovery

Service Level Changes

- While there are no planned changes resulting from the pandemic, further reviews of service levels may be required as direction or changes to operating guidelines are released by the Province, in cooperation with local public health authorities
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EXPERIENCES, CHALLENGES AND PRIORITIES

Our Experience and Success

- Collaborated with the Province and community partners, to manage and deliver two additional rounds of Emergency Child Care (ECC) for kindergarten and school-aged children. From 2020 to 2021, ECC programming was delivered across 50 child care centres and 6 licensed home child care agencies, supporting over 900 children and their families
- Increased virtual outreach and supports for families including online access to fee subsidy services through My Child Care Account, virtual programming and wrap-around supports for families through EarlyON centres, and virtual Every Child Belongs service delivery for child care staff and families of children with extra support needs
- Celebrated the workforce through Child Care Worker and Early Childhood Educator Appreciation Day on October 21. Organized a social media driven campaign to recognize the incredible contribution of dedicated staff throughout Toronto who support the sector, and help ensure that important services are of high quality and are available for children and families #EarlyLearningHeroes #ECEAppreciation
- Continued to provide virtual supports to the early years and child care workforce, including community of practice live group sessions. Collaborated on professional learning sessions, and delivered 10 wellness workshops attended by over 250 early years professionals
- Maximized fee subsidy flexibilities for families and eligibility policies, in accordance with provincial guidelines, to support access to care as families' circumstances continued to shift as a result of the pandemic
- Implemented an enhanced, targeted approach to engage and communicate with families on the child care fee subsidy waitlist, and perform outreach to new families. Included City-wide and community partnerships to support service navigation and placement supports
- Prioritized timely, flexible short-term relief funding, including targeted supports, to child care and early learning programs to ensure a financially viable and stable sector. Leveraged tri-government investments to protect capacities, support workforce retention, and preserve affordability for all families

Key Challenges and Risks

- 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 early learning workforce to meet legislated staffing ratios, enhanced provincial operating guidelines, and to provide programming for children and families
- 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 through partnerships and ongoing capital investments to support access to programming, improve affordability for all families through fee subsidies, and provide flexibility to families and operators to support evolving needs and changing demand. Continue outreach efforts to families to understand their needs and facilitate placements
- Continue to implement strategy that recognizes the value of the early years and child care workforce, promotes health and safety requirements, provides information about mental health supports, and supports vaccination mobilization through education and timely communication on vaccination plans and resources
- Through the *Federal Early Childhood Workforce Agreement*, enhance collaboration with sector partners and post-secondary institutions to support the development of workforce strategies that promote the profession of Early Childhood Education, professional development, and the retention and recruitment of a high-quality, diverse, inclusive child care and early years workforce

RECOMMENDATIONS

City Council approved the following recommendations:

1. City Council approve the 2022 Operating Budget for Children's Services of \$671.877 million gross, \$579.584 million revenue and \$92.293 million net for the following services:

Service:

	Gross Expenditures (\$000s)	Revenue (\$000s)	Net Expenditures (\$000s)
Child Care Delivery	468,260.3	407,717.4	60,542.9
Child Care Service Management	203,616.3	171,866.3	31,750.1
Total Program Budget	671,876.6	579,583.7	92,292.9

2. City Council approve the 2022 staff complement for Children's Services of 1,051.2 positions all of which are operating positions.
3. City Council approve 2022 Capital Budget for Children's Services with cash flows and future year commitments totaling \$76.248 million as detailed by project in [Appendix 6a](#).
4. City Council approve the 2023-2031 Capital Plan for Children's Services totalling \$31.183 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 2022 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 continue to urge the Province of Ontario and the Government of Canada to sign an agreement regarding the Canada-Wide Early Learning and Child Care Plan, and City Council request the General Manager, Children's Services to consider how new investments can support affordability for all families

2022 OPERATING BUDGET

2022 OPERATING BUDGET OVERVIEW

Table 1: 2022 Operating Budget by Service

(In \$000s)	2020 Actual	2021 Budget	2021 Projection*	2022 Base Budget	2022 New / Enhanced	2022 Budget	Change v. 2021 Projection	
By Service	\$	\$	\$	\$	\$	\$	\$	%
Revenues								
Child Care Delivery	337,147.8	421,006.3	389,057.1	405,912.5	1,805.0	407,717.4	18,660.4	4.8%
Child Care System Management	128,899.7	136,246.3	134,846.3	141,212.7	30,653.6	171,866.3	37,020.0	27.5%
Total Revenues	466,047.5	557,252.5	523,903.3	547,125.1	32,458.6	579,583.7	55,680.4	10.6%
Expenditures								
Child Care Delivery	371,532.2	482,549.9	447,541.1	466,673.1	1,587.2	468,260.3	20,719.2	4.6%
Child Care System Management	183,272.7	166,115.7	165,828.0	172,745.0	30,871.3	203,616.3	37,788.3	22.8%
Total Gross Expenditures	554,804.9	648,665.6	613,369.1	639,418.1	32,458.6	671,876.6	58,507.6	9.5%
Net Expenditures	88,757.3	91,413.0	89,465.7	92,292.9		92,292.9	2,827.2	3.2%
Approved Positions**	1,074.8	1,000.7	N/A	1,028.8	22.4	1,051.2	N/A	N/A

*2021 Projection based on Q3 Variance Report

**YoY comparison based on approved positions

COSTS TO MAINTAIN EXISTING SERVICES

Total 2022 Base Budget expenditures of \$639.418 million gross reflecting an increase of \$26.049 million in spending above 2021 projected year-end actuals (prior to enhancements), predominantly arising from:

- Inflationary increases in funding for child care operators' and agencies' actual operating costs, which will help to offset financial pressures related to staffing and programming costs, as well as provincially enhanced operating guidelines implemented to support ongoing pandemic recovery
- The planned re-opening of two directly operated child care centres which were temporarily closed during the provincially mandated closure of the early years and child care sector
- Offsetting base expenditure savings resulting from a temporary adjustment to expected demand and age mix of children in care, line-by-line review, and ongoing efforts to streamline and digitize business processes

Given the financial impacts of COVID-19 on 2021 actuals, a further comparison of the 2022 Base Budget (excluding 2022 COVID-19 impacts) to the 2021 Council approved Budget (excluding 2021 COVID-19 impacts) is provided below:

- **2022 Base Budget of \$92.293 million in net expenditures reflects a \$1.080 million net decrease from the 2021 Council approved Budget, when excluding \$1.960 million in estimated COVID-19 financial impacts.**

COSTS TO ENHANCE SERVICES

New and Enhanced Service expenditures of \$32.459 million gross, \$0.0 million net enabling:

- Expanded summer service in directly operated child care centres, increasing access and improving continuity of service for low-income families in underserved neighbourhoods, while mitigating vacancies within the system
- Dedicated supports to advance, coordinate, and collaborate on Indigenous focused learning and actions to confront anti-Black racism within the early years and child care sector
- Supports through the *Federal Early Childhood Workforce Agreement* to develop and implement strategies to embed an anti-racist, anti-oppressive lens in early childhood education and to support the retention and recruitment of a high-quality, diverse, inclusive child care and early years workforce, enhancing access to professional development and growing the number of qualified staff

EQUITY IMPACTS OF BUDGET CHANGES

Low-positive to high-positive equity impacts: The benefits of child care on children's learning, health, and development are the most pronounced in equity seeking communities. Child care and early years programs are critical services that redress the impact of inequities, in terms of affordable access for families and parental employment or training/education, as well as developmental outcomes for their children. Equitable access to high quality, affordable early learning and child care is a factor in poverty reduction and workforce participation.

Children's Services' budget continues to make investments to support childcare affordability and access to quality early years programs. This will have a positive impact on low-income families and low-income women, particularly in racialized communities, providing additional resources for families experiencing multiple vulnerabilities. These investments, which are a component of the Growth Strategy, support several of the City's strategic priorities including the Poverty Reduction Strategy, Confronting Anti-Black Racism Strategy, as well as Council's commitment to increasing women's equity.

2022 OPERATING BUDGET KEY DRIVERS

The 2022 Operating Budget for Children's Services is \$58,508 million gross or 9.5% higher than the 2021 Projected Actuals. Table 2a below summarizes the Operating Budget by revenue and expenditure category, while Table 2b summarizes New and Enhanced requests

Table 2a: 2022 Operating Budget by Revenue / Expenditure Category

Category (In \$000s)	2019 Actual	2020 Actual	2021 Budget	2021 Projection*	2022 Budget	2022 Change from 2021 Projection	
	\$	\$	\$	\$	\$	\$	%
Provincial Subsidies	465,623.3	412,327.8	468,612.5	455,612.5	450,757.5	(4,855.0)	(1.1%)
Federal Subsidies	31,538.1	28,671.0	36,318.4	36,318.4	76,392.8	40,074.4	110.3%
User Fees & Donations	44,278.4	20,862.9	39,949.7	21,000.5	40,061.5	19,061.0	90.8%
Transfers From Capital	428.0	1.2	771.9	771.9	771.9		
Contribution From Reserves/Reserve Funds			1,400.0		1,400.0	1,400.0	
Sundry and Other Revenues	24.1	63.9					
Inter-Divisional Recoveries	8,685.8	4,120.8	10,200.0	10,200.0	10,200.0		
Total Revenues	550,577.6	466,047.5	557,252.5	523,903.3	579,583.7	55,680.4	10.6%
Salaries and Benefits	97,727.0	86,210.5	93,568.5	91,264.7	97,333.9	6,069.2	6.7%
Materials & Supplies	2,131.6	2,111.5	4,274.6	3,475.0	3,534.4	59.4	1.7%
Equipment	1,154.2	1,283.3	1,340.8	1,340.8	1,324.2	(16.6)	(1.2%)
Service and Rent	515,307.0	462,358.5	545,417.4	513,224.4	565,764.2	52,539.8	10.2%
Contribution To Capital			1,101.0	1,101.0	1,101.0		
Contribution To Reserves/Reserve Funds	17,257.0	1,472.0	1,448.9	1,448.9	1,470.1	21.3	1.5%
Other Expenditures	(67.1)	(21.6)	16.8	16.8	6.0	(10.8)	(64.3%)
Inter-Divisional Charges	2,767.7	1,390.4	1,497.6	1,497.6	1,342.9	(154.7)	(10.3%)
Total Gross Expenditures	636,277.4	554,804.6	648,665.6	613,369.1	671,876.6	58,507.6	9.5%
Net Expenditures	85,699.8	88,757.1	91,413.0	89,465.7	92,292.9	2,827.2	3.2%

*2021 Projection based on Q3 Variance Report

Key Base Drivers:

Salaries & Benefits: Increase over 2021 forecasted year-end actuals primarily due to the addition of 28.1 positions as a result of the re-opening of two directly operated child care centres, and to support the division's ongoing customer service and digitization projects; in addition, collective agreement pressures on existing positions

Services and Rents: A 1% inflationary increase for community-based operators and agencies to provide funding stability and protect ongoing investments in affordability for families, while helping to offset incremental operational costs related to the ongoing pandemic recovery

Other Revenue Changes: Increase over 2021 forecasted year-end actuals primarily due to the growing level of enrolment in child care centres as families and children continue to gradually return to care

Offsets and Efficiencies:

The 2022 Operating Budget includes \$2.060 million in gross expenditure and \$2.127 million in net expenditure reductions attributed to:

Line-by-Line: A review of base expenditures resulted in overall savings of \$1.443 million, driven primarily by reductions in office-based expenditures as a result of continued digitization and business process transformation efforts, as well as adjustments based on contractual agreements and actual experience for various goods and services

Efficiencies: The Division continues to make investments in ongoing customer service and digitization initiatives, while contributing to savings in contracted services, and aligning to the City's strategic goals and mitigating organizational risk

Table 2b: 2021 New / Enhanced

New / Enhanced Request		2022			2023 Annualized Gross	Equity Impact	Supports Climate Initiatives	AG Recs	Supports Key Outcome / Priority Actions	
		Revenue	Gross	Net						Positions
In \$ Thousands										
1	TELCCS - Expanding Summer Service	1,587.2	1,587.2		21.4	1,612.2	High-positive	No	No	Will provide enhanced continuity of service for families enrolled in City-run child care centres, supporting access for all families. Aligns with Council-approved recommendations from the Growth Strategy and the 2021 City Manager's report on directly operated child care.
2	Divisional CABR and Indigenous Strategies	217.7	217.7		1.0	193.1	Low-positive	No	No	Investing in dedicated Indigenous and CABR supports to advance, coordinate and collaborate on actions to confront anti-Black racism within the early years and child care system and provide professional development and training to staff.
3	Federal Child Care and Early Years Workforce Funding	30,653.6	30,653.6			7,663.4	High-positive	No	No	To develop and implement strategies to embed an anti-racist, anti-oppressive lens in early childhood education and to support the retention and recruitment of a high-quality, diverse, inclusive child care and early years workforce, enhancing access to professional development and growing the number of qualified staff
Total New / Enhanced		32,458.6	32,458.6		22.4	9,468.8				

The 2022 Operating Budget includes \$32.459 million in fully funded investments to support priority actions as detailed in the table above.

TELCCS - Expanding Summer Service (\$1.587 million gross and \$0.0 net):

- Funding for \$1.587 million gross and \$0.0 net will support additional hours for frontline child care staff as well as incremental operating costs, to expand programming from 50 weeks to 52 weeks a year in the directly operated child care centres in alignment with the recommendations contained within the report, [Review of Toronto Early Learning and Child Care Services](#), commissioned by the City Manager's Office
- Increasing access to child care programming and enhancing continuity of service in the City's directly operated child care centres will provide critical resources in underserved neighbourhoods for low-income families, women, and families experiencing multiple vulnerabilities

Divisional CABR and Indigenous Strategies (\$0.218 million gross and \$0.0 net):

- \$0.217 million gross and \$0.0 net will fund one permanent position to advance, coordinate and collaborate on priority actions to support reconciliation and confront anti-Black racism within the early years and child care system. Funding will also support comprehensive training, professional development, and ongoing coaching/support for staff

Federal Child Care and Early Years Workforce Funding (\$30.654 million gross and \$0.0 net):

- The *Child Care and Early Years Workforce Funding Agreement* provides federal funding through the Canada-Ontario Early Childhood Workforce Agreement. This agreement provides one-time funding of \$30.654 million in 2022 and \$7.0 million in 2023
- Funding will be flowed to the sector to support the retention and recruitment of a diverse, high-quality child care and early years' workforce and to enhance access to professional learning opportunities to develop anti-racist and anti-oppressive approaches to pedagogy, and to improve the inclusiveness of early years' programs

Note:

- For additional information on 2022 key cost drivers refer to [Appendix 2](#) for a summary of balancing actions, and [Appendix 4](#) for the 2022 New and Enhanced Service Priorities, respectively.

2023 & 2024 OUTLOOKS**Table 3: 2023 and 2024 Outlooks**

(\$000s)	2021 Projection	2022 Budget	2023 Outlook	2024 Outlook
Revenues	523,903.3	579,583.7	573,109.7	565,446.3
Gross Expenditures	613,369.1	671,876.6	671,506.5	665,712.5
Net Expenditures	89,465.7	92,292.9	98,396.9	100,266.2
Approved Positions	N/A	1,051.2	1,055.6	1,055.6

Key drivers

The 2023 Outlook with total gross expenditures of \$671.507 million reflects an anticipated \$0.370 million decrease in gross expenditures below the 2022 Operating Budget; The 2024 Outlooks expects a further decrease of \$5.794 million or 1.0 per cent below 2023 gross expenditures.

These changes arise from the following:

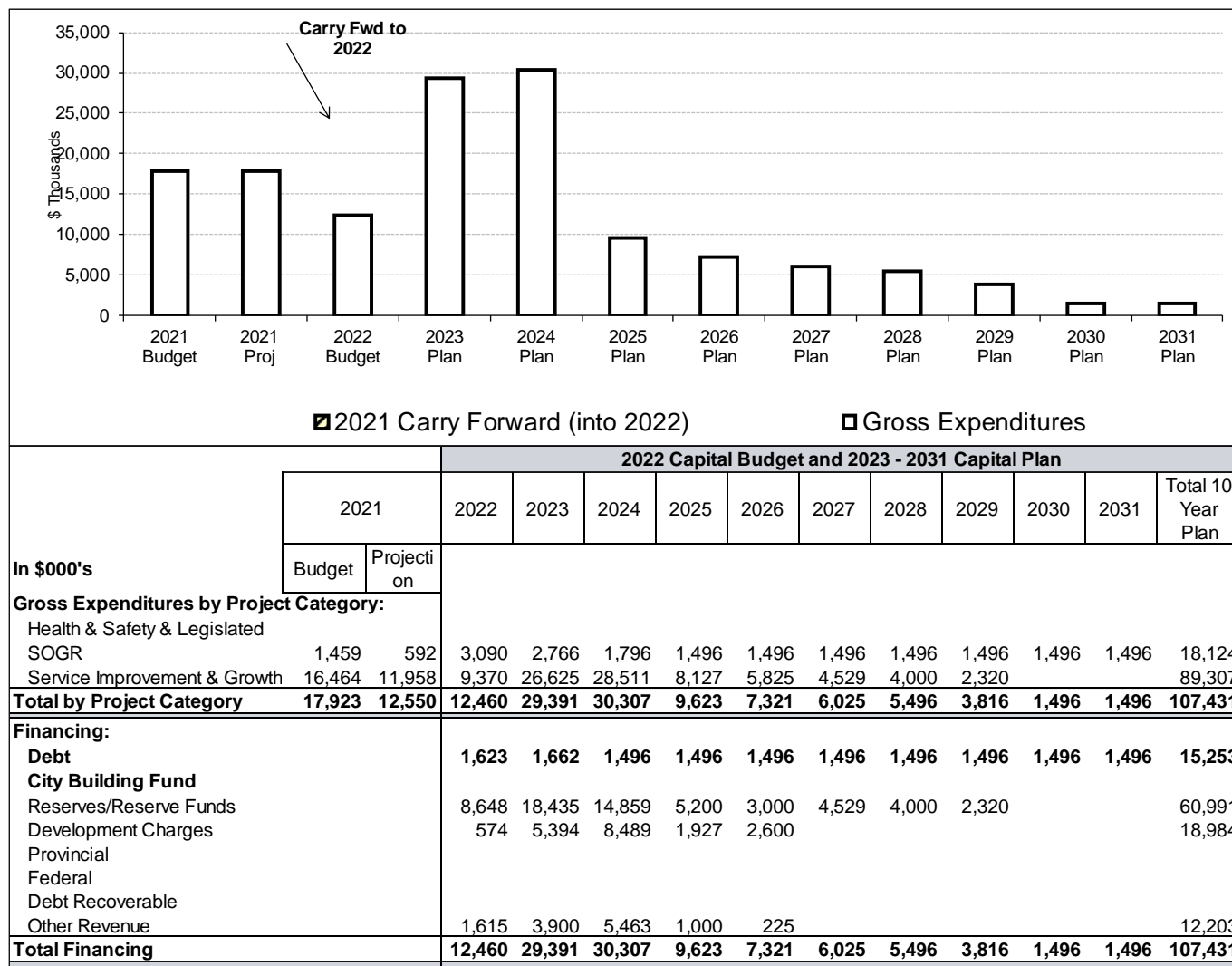
- The reversal of an adjustment to reflect a temporary reduction in demand for child care services in 2022, offset by provincial subsidies
- Additional resources required due to inflationary increases for salaries and benefits and for funding to support operators' and agencies' actual operating costs
- The reduction in expenditures reflecting the net impact of the one-time federal grant, which includes the second installment of funding through the Federal Early Childhood Workforce Agreement to support the early years and child care workforce

2022 – 2031 CAPITAL BUDGET AND PLAN

2022 – 2031 CAPITAL BUDGET & PLAN OVERVIEW

Chart 1: 10-Year Capital Plan Overview

(\$'000)



Changes to Existing Projects (\$0.0 Million)

The 2022-2031 Capital Budget and Plan reflects the following changes to existing projects over the nine common years (2022-2030):

- Re-phasing cash flows for Bridletowne and Mount Dennis child care centres to future years, with no impact to overall project costs

New Projects (\$27.8 Million)

The 2022-2031 Capital Budget and Plan includes new projects. Key projects are as follows:

- Four child care centres, including development as part of the Lawrence Heights Revitalization
- EarlyON Child and Family Centre through Housing Now at 150 Queens Wharf Road
- Playground retrofits at City-run child care centres
- Additional funding to support the development of the Wallace




Capital Needs Constraints (\$0.0 Million)

	Emerson Child Care Centre, a Joint Project with Parks, Forestry & Recreation	
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Note:

For additional information, refer to [Appendix 6](#) for a more detailed listing of the 2022 and 2023-2031 Capital Budget & Plan by project

2022 – 2031 CAPITAL BUDGET AND PLAN**\$104.2 Million 10-Year Gross Capital Program**

		
New Child Care and EarlyON Child and Family Centres	Aging Infrastructure	Information Technology
\$87.4 M 80.8%	\$18.1 M 17.4%	\$1.9 M 1.8%
<p>New child care centres to increase access to licensed child care, in alignment with the Growth Strategy</p> <p>☑</p> <p>New EarlyON Child and Family Centre to provide increased access to community and wraparound supports for families and children</p>	Legislative requirement to maintain City-run child care centres in a condition that meets strict licensing standards and promotes the health and well-being of children, families, and staff	Growing Child Care for Toronto project supports ongoing digitization of service delivery and business process transformation, leveraging both internal and external-facing platforms

☑ - Project supports Climate Resiliency and / or Greenhouse Gas (GHG) Reduction*

☑ - Project includes workforce development requirements as outlined in the City's Social Procurement Program

*Information above includes full project / sub-project 2022-2031 Budget and Plan cash flows. Does not break out the climate component costs separately

How the Capital Program is Funded

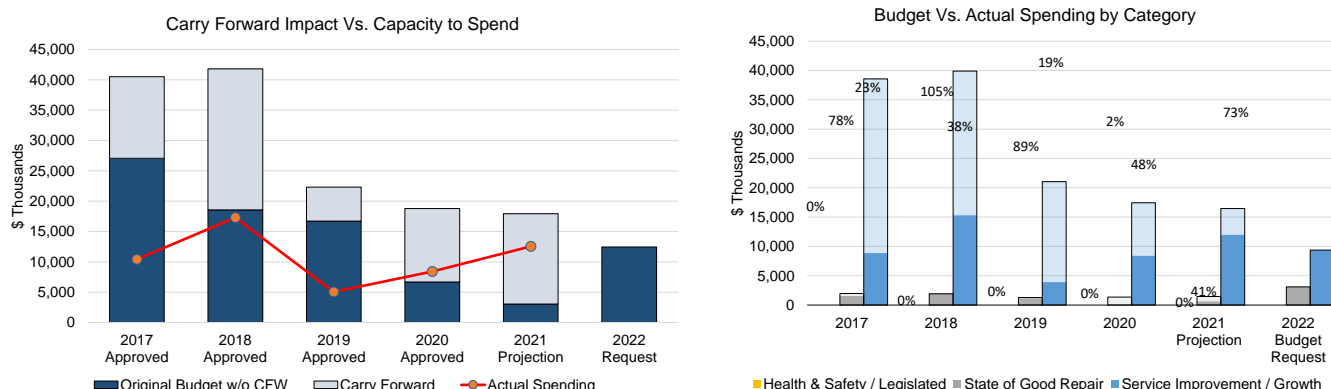
City of Toronto		Provincial Funding	Federal Funding
\$107.4M 100%		\$000.0 M 0.0%	\$000.0 M 0.0%
Debt	\$15.2 M		
Reserves/Reserve Funds	\$61.0 M		
Development Charges	\$19.0 M		
Other	\$12.2 M		

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 2021 underspending that will be carried forward into 2022 to complete capital work.

Chart 2 – Capacity to Spend



Capacity to Spend Review Impact on the 10-Year Plan

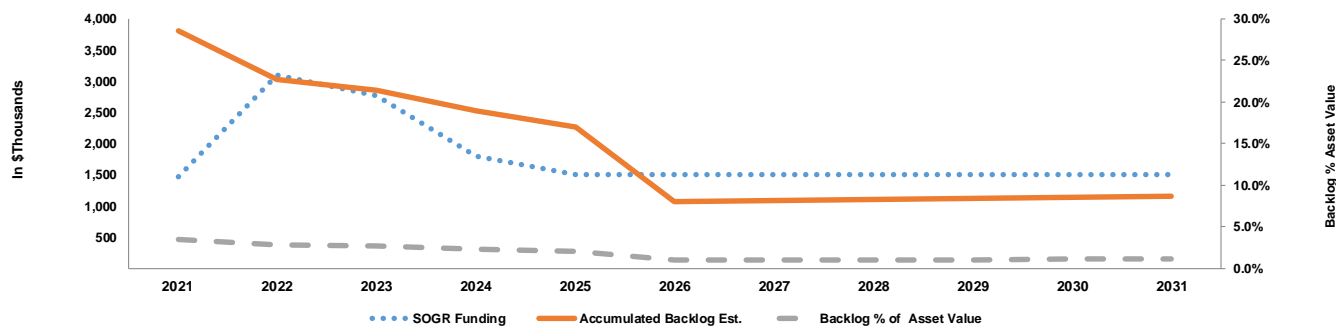
Based on the review of historical capital spending constraints and a capacity to spend review, \$8.090 million in capital spending originally cash flowed in 2022 has been deferred to 2023 – 2026 to better align with current expenditure expectations. Adjustments to the Capital Plan are noted below:

- Bridletowne Child Care Centre - \$2.550 million deferred to future years
- Mount Dennis Child Care Centre - \$6.990 million deferred to future years

STATE OF GOOD REPAIR (SGR) FUNDING & BACKLOG

The chart below depicts the SOGR funding and accumulated backlog estimates for Children's Services' municipally owned and operated child care centres:

Chart 3: Total SOGR Funding & Backlog



\$ Thousands	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
SOGR Funding	1,459	3,090	2,766	1,796	1,496	1,496	1,496	1,496	1,496	1,496	1,496
Accumulated Backlog Est.	3,808	3,029	2,857	2,526	2,262	1,075	1,092	1,109	1,126	1,143	1,161
Backlog % of Asset Value	3.5%	2.8%	2.6%	2.3%	2.1%	1.0%	1.0%	1.0%	1.0%	1.0%	1.1%
Total Asset Value	109,409	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 centres in a condition that meets strict licensing standards and promotes the health and well-being of children, families, and staff
- Priority continues to be given to supporting infrastructure needs that ensure centres are equipped to operate within enhanced health and safety guidelines developed by the Province and Toronto Public Health, in response to the pandemic
- State of good repair projects account for \$18.1 million or 17.4% 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

Approval of the 2022 Capital Budget will impact the future year Operating Budget by a total of \$0.437 million net over the 2022-2031 period, as shown in Table 4 below:

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

Projects	2022 Budget		2023 Plan		2024 Plan		2025 Plan		2026 Plan		2022-2026		2022-2031	
	\$000s	Positions	\$000s	Positions	\$000s	Positions	\$000s	Positions	\$000s	Positions	\$000s	Positions	\$000s	Positions
Previously Approved														
TCS Growing Child Care for Toronto	(267.0)	2.6	51.0		61.0		45.0		29.0		(81.0)	2.6	437.0	2.6
Sub-Total: Previously Approved	(267.0)	2.6	51.0		61.0		45.0		29.0		(81.0)	2.6	437.0	2.6
Total (Net)	(267.0)	2.6	51.0		61.0		45.0		29.0		(81.0)	2.6	437.0	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 Impact and Recovery

In \$ Thousands				
COVID-19 Impacts	2021 Net	2022		
		Revenues	Gross	Net
Revenue Loss				
One-time, temporary adjustment to demand		(16,540.8)	(19,454.7)	(2,913.9)
Sub-Total		(16,540.8)	(19,454.7)	(2,913.9)
Expenditure Increase				
PPE, cleaning, and programming supplies to meet enhanced operating guidelines	(1,959.0)		1,665.0	1,665.0
Sub-Total	(1,959.0)		1,665.0	1,665.0
Total COVID-19 Impact	(1,959.0)	(16,540.8)	(17,789.7)	(1,248.9)

Pre-COVID-19, the child care system was characterized by high demand and insufficient spaces. The pandemic has caused a temporary reversal: as of December 2021, total enrolment was at approximately 60% in licensed child care centres sector-wide.

Appendix 2

2022 Balancing Actions

(\$000s)										
Recommendation	Savings Type	Equity Impact	AG Recs	2022				2023 (Incremental)		
				Revenue	Gross	Net	Positions	Gross	Net	Positions
Consolidate & Streamline Operations	Efficiency Savings	No Impact	No		(683.7)	(683.7)	8.0	534.3	534.3	(0.0)
Line-by-Line Review	Base Savings	No Impact	No	67.5	(1,376.4)	(1,443.9)				
Total Balancing Actions				67.5	(2,060.1)	(2,127.6)	8.0	534.3	534.3	(0.0)

Appendix 3

Summary of 2022 Service Changes

N/A

Appendix 4

Summary of 2022 New / Enhanced Service Priorities Included in Budget

Form ID		Community and Social Services Program - Children's Services	Adjustments				2023 Plan Net Change	2024 Plan Net Change
Category	Equity Impact		Gross Expenditure	Revenue	Net	Approved Positions		
25426		TELCCS - Expanding Summer Service						
74	Positive	Description: Funding for \$1.587 million gross and \$0.0 net will support additional hours for frontline child care staff as well as incremental operating costs, to expand programming from 50 weeks to 52 weeks a year in the directly operated child care centres. Service Level Impact: This increase in funding will provide service continuity for families enrolled in City-run child care centres. By offering continuity of care throughout the summer months, attendance levels will improve and support for families enhanced; as well, this enhancement aligns with Council-approved recommendations from the Growth Strategy and the 2021 City Manager's report on directly operated child care (EC22.2). Equity Statement: The overall equity impact is high positive. Increasing access to child care programming and enhancing continuity of service in the City's directly operated child care centres provides critical resources in underserved neighbourhoods for low-income families, women, and families experiencing multiple vulnerabilities. These services support affordable access for families and parental employment or training/education, as well as developmental outcomes for their children. Equitable access to high quality, affordable early learning and child care is a factor in poverty reduction and workforce participation. Service: Child Care Delivery Total Staff Recommended Changes: 1,587.2 1,587.2 0.0 21.44 25.0 28.7 Staff Recommended New/Enhanced Services: 1,587.2 1,587.2 0.0 21.44 25.0 28.7						
25549		Divisional CABR and Indigenous Strategies						
74	Positive	Description: Funding of \$0.217 million gross and \$0.0 net, fully funded by the province, will fund one permanent position to advance, coordinate and collaborate priority actions to support reconciliation and confront anti-Black racism within the early years and child care system. Funding will also support comprehensive training, professional development, and ongoing coaching/support for staff. Service Level Impact: This position will advance, coordinate and collaborate the priority actions within the Confronting Anti-Black Racism Strategy, including the need to expand and enhance the work that has been undertaken to deliver culturally safe child care programs for Black children. Equity Statement: The overall equity impact is low positive. The work supported by this position will have a positive impact on Black, Indigenous, and racialized communities, as well as vulnerable residents overall. An intersectional analysis reveals that residents experiencing anti-Black racism tend to disproportionately be from equity seeking communities, including low-income families and low-income women. The position will support opportunities to advance the City's equity goals in the delivery of directly operated child care programs, as well as its leadership role within the early years and child care sector in confronting anti-Black racism and advancing reconciliation. Service: Child Care Delivery Total Staff Recommended Changes: 0.0 217.7 (217.7) 0.00 24.6 0.0 Service: Child Care System Management Total Staff Recommended Changes: 217.7 0.0 217.7 1.00 (24.6) 0.0 Staff Recommended New/Enhanced Services: 217.7 217.7 0.0 1.00 0.0 0.0						

25991	Federal Child Care and Early Years Workforce Funding
74	Positive

Description:

One-time funding of \$30.654 million in 2022 and \$7.0 million in 2023 is focused on supporting the retention and recruitment of a high-quality child care and early years' workforce with the objectives of supporting workforce sustainment, enhancing access to professional development, increasing the number of qualified staff, and attracting an increasingly diverse workforce. This funding is provided through the Child Care and Early Years Workforce Funding Agreement, which provides federal funding through the Canada-Ontario Early Childhood Workforce Agreement.

Service Level Impact:

As Service System Manager, the Division will work with the sector to set a new foundation for early learning through providing early childhood educators with the knowledge, skills and competencies to develop anti-racist and anti-oppressive approaches to pedagogy, and to improve the inclusiveness of early years' programs; as well the new funding will support the retention and recruitment of a high-quality, diverse, inclusive child care and early years workforce.

Equity Statement:

The overall equity impact is high positive. The Child Care and Early Years Workforce Funding will provide the resources to strategically embed an anti-oppressive and anti-racist lens to early childhood education, supporting services that are culturally safe, inclusive and accessible for all families. The funding will also be used to support the recruitment, retention, and professional development of the early years workforce, which is comprised mainly of newcomer, racialized women earning low wages.

Service: Child Care System Management

Total Staff Recommended Changes:	30,653.6	30,653.6	0.0	0.00	0.0	0.0
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Staff Recommended New/Enhanced Services:	30,653.6	30,653.6	0.0	0.00	0.0	0.0
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Summary:

Staff Recommended New / Enhanced Services:	32,458.6	32,458.6	0.0	22.44	25.0	28.7
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Appendix 5

Summary of 2022 New / Enhanced Service Priorities Not Included in Budget

N/A

Appendix 6

**2022 Capital Budget;
2023 - 2031 Capital Plan Including Carry Forward Funding**

(In \$000s)	2022 Budget	2023 Plan	2024 Plan	2025 Plan	2026 Plan	2027 Plan	2028 Plan	2029 Plan	2030 Plan	2031 Plan	2022 - 2031 Total	Health & Safety & Legislated	SOGR	Growth & Improved Service
Bridletown Community Centre (Child Care Centre 6)		350	700	1,400	1,450						3,900			3,900
David and Mary Thomson (Child Care Centre 7)	50	1,300	1,250	1,250	1,150						5,000			5,000
Gilder/Gilder Satellite Child Care Centre	300	821									1,121			1,121
Mount Dennis Child Care Centre	2,500	6,000	1,396								9,896			9,896
North East Scarborough Recreation Centre	1,000	2,250	1,389								4,639			4,639
St. Barnabas Catholic School	756	521									1,277			1,277
St. Bartholomew Catholic School	150	1,850	400								2,400			2,400
St. Roch Catholic School	580	635									1,215			1,215
Stanley Public School	652	200									852			852
TCH Needle Firway	100	2,000	2,825								4,925			4,925
TCS Growing Child Care for Toronto	940	900	58								1,898			1,898
TELCCS - State Of Good Repair		1,496	1,496	1,496	1,496	1,496	1,496	1,496	1,496	1,496	13,464		13,464	
Wallace Emerson Child Care Centre	100	2,000	4,733	1,100							7,933			7,933
Western North York Child Care	50	835	2,400	1,677							4,962			4,962
Woodbine Child Care Centre	175	1,000	2,600	1,000	225						5,000			5,000
St Roch Additional Funding 2020		800									800			800
Bayside Child Care Centre	150	550									700			700
St Bartholomew Additional Funding 2020			800								800			800
Mount Dennis Additional Funding 2020			1,830								1,830			1,830
Willowridge Child Care Centre	150	1,000	345								1,495			1,495
3393 Keele Street Child care Centre			200	600	1,000	2,000	2,000	1,160			6,960			6,960
Alexandra Park Child Care Centre	1,000	1,000	271								2,271			2,271
TELCCS - STATE OF GOOD REPAIR 2022	1,540										1,540		1,540	
TELCCS Playground Retrofit		1,270	300								1,570		1,570	
EarlyON 150 Queen Wharf Road			200	500	1,000	529					2,229			2,229
TELCCS - Playground Retrofit 2022	1,550										1,550		1,550	
Canoe Landing (Block 31) Child Care Centre Constr	50	613									663			663
Child Care Ctr #14 - Lawrence Heights Community			200	600	1,000	2,000	2,000	1,160			6,960			6,960
Anishnawbe Miziwe Biik Child Care Centre	500	2,000	4,614								7,114			7,114
St. John The Evangelist Catholic School	167										167			167
North East Scarborough RC Add'L Funding			1,500								1,500			1,500
North East Scarborough RC Net Zero			800								800			800
Total Expenditures (including carry forward from 2021)	12,460	29,391	30,307	9,623	7,321	6,025	5,496	3,816	1,496	1,496	107,431		18,124	89,307

☑ - Project supports Climate Resiliency and / or Greenhouse Gas (GHG) Reduction*

☑ - Project includes workforce development requirements as outlined in the City's Social Procurement Program

*Information above includes full project / sub-project 2022-2031 Budget and Plan cash flows. Does not break out the climate component costs separately

Appendix 6a

2022 Cash Flow and Future Year Commitments Including Carry Forward Funding

(In \$000s)	2022 Budget	2023 Plan	2024 Plan	2025 Plan	2026 Plan	2027 Plan	2028 Plan	2029 Plan	2030 Plan	2031 Plan	Total 2022 Cash Flow & FY Commits	Previously Approved	Change in Scope	New w/ Future Year
Bridletown Community Centre (Child Care Centre 6)		350	700	1,400	1,450						3,900	3,900		
David and Mary Thomson (Child Care Centre 7)	50	1,300	1,250	1,250	1,150						5,000	5,000		
Gilder/Gilder Satellite Child Care Centre	300	821									1,121	1,121		
Mount Dennis Child Care Centre	2,500	6,000	1,396								9,896	9,896		
North East Scarborough Recreation Centre	1,000	2,250	1,389								4,639	4,639		
St. Barnabas Catholic School	756	521									1,277	1,277		
St. Bartholomew Catholic School	150	1,850	400								2,400	2,400		
St. Roch Catholic School	580	635									1,215	1,215		
Stanley Public School	652	200									852	852		
TCH Needle Firway	100	2,000	2,825								4,925	3,825	1,100	
TCS Growing Child Care for Toronto	940	900	58								1,898	1,898		
Wallace Emerson Child Care Centre	100	2,000	4,733	1,100							7,933	4,733	3,200	
Western North York Child Care	50	835	2,400	1,677							4,962	4,962		
Woodbine Child Care Centre	175	1,000	2,600	1,000	225						5,000	5,000		
St Roch Additional Funding 2020		800									800	800		
Bayside Child Care Centre	150	550									700	700		
St Bartholomew Additional Funding 2020			800								800	800		
Mount Dennis Additional Funding 2020			1,830								1,830	1,830		
Willowridge Child Care Centre	150	1,000	345								1,495			1,495
Alexandra Park Child Care Centre	1,000	1,000	271								2,271			2,271
TELCCS - STATE OF GOOD REPAIR 2022	1,540										1,540			1,540
TELCCS - Playground Retrofit 2022	1,550										1,550			1,550
Canoe Landing (Block 31) Child Care Centre Constr	50	613									663	663		
Anishnawbe Miziwe Biik Child Care Centre	500	2,000	4,614								7,114	7,114		
St. John The Evangelist Catholic School	167										167	167		
North East Scarborough RC Add'L Funding			1,500								1,500		1,500	
North East Scarborough RC Net Zero			800								800	800		
Total Expenditures (including carry forward from 2021)	12,460	26,625	27,911	6,427	2,825						76,248	63,592	5,800	6,856

Appendix 6b

2023 - 2031 Capital Plan

(In \$000s)	2023 Plan	2024 Plan	2025 Plan	2026 Plan	2027 Plan	2028 Plan	2029 Plan	2030 Plan	2031 Plan	2022 - 2031 Total	Health & Safety & Legislated	SOG	Growth & Improved Service
TELCCS - State Of Good Repair	1,496	1,496	1,496	1,496	1,496	1,496	1,496	1,496	1,496	13,464		13,464	
3393 Keele Street Child care Centre		200	600	1,000	2,000	2,000	1,160			6,960			6,960
TELCCS Playground Retrofit	1,270	300								1,570		1,570	
EarlyON 150 Queen Wharf Road		200	500	1,000	529					2,229			2,229
Child Care Ctr #14 - Lawrence Heights Community		200	600	1,000	2,000	2,000	1,160			6,960			6,960
Total Expenditures (including carry forward from 2021)	2,766	2,396	3,196	4,496	6,025	5,496	3,816	1,496	1,496	31,183		15,034	16,149

Appendix 7

Reporting on Major Capital Projects: Status Update

N/A

Appendix 8

Summary of Capital Needs Constraints

(In \$ Millions)

N/A

Appendix 9

2022 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

2022 Operating Budget

Program Specific Reserve / Reserve Funds

Reserve / Reserve Fund Name (In \$000s)	Reserve / Reserve Fund Number	Projected Balance as of Dec. 31, 2021 *	Withdrawals (-) / Contributions (+)		
			2022	2023	2024
		\$	\$	\$	\$
Beginning Balance		36,282.0	36,282.0	36,037.0	36,120.0
Child Care Expansion Reserve Fund	XR1101				
<i>Withdrawals (-)</i>			(321.0)		
<i>Contributions (+)</i>					
<i>Interest</i>			76.0	83.0	119.0
Total Reserve / Reserve Fund Draws / Contributions		36,282.0	36,037.0	36,120.0	36,239.0
Balance at Year-End		36,282.0	36,037.0	36,120.0	36,239.0

* Based on 9-month 2021 Reserve Fund Variance Report

Corporate Reserve / Reserve Funds

Reserve / Reserve Fund Name (In \$000s)	Reserve / Reserve Fund Number	Projected Balance as of Dec. 31, 2021 *	Withdrawals (-) / Contributions (+)		
			2022	2023	2024
		\$	\$	\$	\$
Beginning Balance		31,376.0	31,376.0	29,373.0	27,421.0
Sick Leave Reserve Fund	XR1007				
<i>Withdrawals (-)</i>					
<i>Contributions (+)</i>					
Children's Services			162.0	162.0	162.0
Interest			64.0	65.0	87.0
Total Reserve / Reserve Fund Draws / Contributions		31,376.0	31,602.0	29,600.0	27,670.0
Other Program / Agency Net Withdrawals & Contributions			(2,229.0)	(2,179.0)	(2,179.5)
Balance at Year-End		31,376.0	29,373.0	27,421.0	25,490.5

* Based on 9-month 2021 Reserve Fund Variance Report

Reserve / Reserve Fund Name (In \$000s)	Reserve / Reserve Fund Number	Projected Balance as of Dec. 31, 2021 *	Withdrawals (-) / Contributions (+)		
			2022	2023	2024
		\$	\$	\$	\$
Beginning Balance		37,929.0	37,929.0	24,624.0	11,732.0
Insurance	XR1010				
<i>Withdrawals (-)</i>					
<i>Contributions (+)</i>					
Children's Services			988.0	988.0	988.0
Interest			66.0	42.0	-
Total Reserve / Reserve Fund Draws / Contributions		37,929.0	38,983.0	25,654.0	12,720.0
Other Program / Agency Net Withdrawals & Contributions			(14,359.0)	(13,922.0)	(13,936.0)
Balance at Year-End		37,929.0	24,624.0	11,732.0	(1,216.0)

* Based on 9-month 2021 Reserve Fund Variance Report

** Reserve will be replenished in future years, based on actual experience

Inflows and Outflows to/from Reserves and Reserve Funds

2022 – 2031 Capital Budget and Plan**Program Specific Reserve / Reserve Funds**

Reserve / Reserve Fund Name	Project / Sub Project Name and Number	Projected Balance as at Dec 31, 2021 *	Contributions / (Withdrawals)										Total
			2022 Plan	2023 Plan	2024 Plan	2025 Plan	2026 Plan	2027 Plan	2028 Plan	2029 Plan	2030 Plan	2031 Plan	
Beginning Balance		72,409	72,409	63,824	45,435	30,822	25,778	23,034	18,780	14,997	12,847	13,001	72,409
Child Care Capital Reserve	XR1103												
	St John		(167)										(167)
	Bridletown				(190)	(200)							(390)
	David and Mary				(339)	(1,100)							(1,439)
	Wallace Emerson					(1,100)							(1,100)
	Western North York		(15)	(272)	(65)	(1,100)							(1,452)
	Block 31		(50)	(613)									(663)
	Stanley Public School		(652)	(200)									(852)
	St Barnabas		(491)	(326)									(817)
	St Roth		(580)	(1,435)									(2,015)
	St Barotholomew		(150)	(1,823)	(1,200)								(3,173)
	North East Scarborough		(873)	(1,750)	(3,689)								(6,312)
	TCH Needle Firway		(100)	(1,925)	(2,825)								(4,850)
	Notes		(2,500)	(6,000)	(3,226)								(11,726)
	Anishawabe				(1,809)								(1,809)
	Guilder		(300)	(821)									(1,121)
	Woodbine												-
	Bayside		(70)										(70)
	Alexander Park		(1,000)	(1,000)	(271)								(2,271)
	Lawrence Heights				(200)	(600)	(1,000)	(2,000)	(2,000)	(1,160)			(6,960)
	3393 Keele Street Child Care Centre				(200)	(600)	(1,000)	(2,000)	(2,000)	(1,160)			(6,960)
	Willowridge		(150)	(1,000)	(345)								(1,495)
	Playground Retrofit		(1,550)	(1,270)	(100)								(2,920)
	EarlyOn 150 Queens Wharf				(200)	(500)	(1,000)	(529)					(2,229)
	Bessarian												-
	Withdrawals (-)												
	Capital		(8,648)	(18,435)	(14,659)	(5,200)	(3,000)	(4,529)	(4,000)	(2,320)	-	-	(60,791)
	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		(10,048)	(19,835)	(16,059)	(6,600)	(4,400)	(5,929)	(5,400)	(3,720)	(1,400)	(1,400)	(74,791)
	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		143	126	126	236	336	355	297	250	234	237	2,340
	Total Contributions		1,463	1,446	1,446	1,556	1,656	1,675	1,617	1,570	1,554	1,557	15,540
Balance at Year-End			63,824	45,435	30,822	25,778	23,034	18,780	14,997	12,847	13,001	13,158	13,158

* Based on 9-month 2021 Reserve Fund Variance Report

Reserve / Reserve Fund Name (In \$000s)	Project / Sub Project Name and Number	Projected Balance as at Dec 31, 2021 *	Contributions / (Withdrawals)										
			2022 Plan	2023 Plan	2024 Plan	2025 Plan	2026 Plan	2027 Plan	2028 Plan	2029 Plan	2030 Plan	2031 Plan	Total
Beginning Balance Development Charge Reserve		29,202	29,202	32,304	31,779	28,183	31,283	33,565	38,632	43,868	49,364	54,938	29,202
	XR2122												
	Withdrawals (-)												
	Bridletown			(350)	(510)	(1,200)	(1,450)						(3,510)
	David and Mary		(9)	(1,300)	(911)	(150)	(1,150)						(3,520)
	Wallace Emerson		(58)	(1,834)	(4,733)								(6,625)
	Western North York		(35)	(563)	(2,335)	(577)							(3,510)
	St. Bartholomew			(27)									(27)
	North East Scarborough		(127)	(500)									(627)
	TCH Needle Firway			(75)									(75)
	St Barnabas		(265)	(195)									(460)
	Bayside		(80)	(550)									(630)
	Withdrawals (-)												
	Capital		(574)	(5,394)	(8,489)	(1,927)	(2,600)	-	-	-	-	-	(18,984)
	Operating												-
	Total Withdrawals		(574)	(5,394)	(8,489)	(1,927)	(2,600)	-	-	-	-	-	(18,984)
	Contributions (+)												
	DC Contributions		3,624	4,812	4,812	4,822	4,522	4,566	4,658	4,751	4,846	4,943	46,356
	Interest Income		52	57	81	205	360	501	578	745	728	816	4,123
	Total Contributions		3,676	4,869	4,893	5,027	4,882	5,067	5,236	5,496	5,574	5,759	50,479
Other Program/Agency Net Withdrawals and Contributions													-
Balance at Year-End			32,304	31,779	28,183	31,283	33,565	38,632	43,868	49,364	54,938	60,697	60,697

* Based on 9-month 2021 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

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).