

EarlyON Child and Family Centres

2023 Operating and Business Practice Guidelines

2023

Table of Contents

Section 1: Introduction	3
Toronto's EarlyON Action Plan	3
Section 2: EarlyON Service Model and Core Services.....	4
Toronto's EarlyON Mission Statement	4
Section 3: Operational Policies and Procedures.....	9
1. Qualified Staff Teams and RECE Requirement	9
2. Parent / Caregiver Fees	10
3. Child Supervision	10
4. Respite Care	11
5. EarlyON Sector Engagement and Networks	11
6. Required Health and Safety Policies.....	12
7. Serious Occurrence Reporting and Duty to Report.....	14
8. Other Required Policies	15
9. Visual Identity and Branding	16
10. EarlyON Consultants	16
Section 4: Operating Information and Service Data Reporting	18
Section 5: 2023 Budget and Business Practices.....	26
Responsibilities	26
2023 Budget Guidelines for EarlyON Child and Family Centres	30
Staffing Information and Expenses	31
Column A, B and C (Organization Operating Budget).....	35
Expense	36
Program Related.....	36
Sanctions and Penalties	39
2023 Business Cycle and Requirements.....	40

Section 1: Introduction

Toronto Children's Services (TCS) is pleased to release the 2023 Operating and Business Practice Guidelines for EarlyON Child and Family Centres. This document includes the policy, operational and business practice requirements, and program standards for EarlyON Child and Family Centre service providers who have a Service Agreement with TCS. These guidelines are effective January 1, 2023 and align with the requirements set out by the Ministry of Education.

Toronto's EarlyON Action Plan

TCS' EarlyON Action Plan (2018-2020) was released in Fall 2018 and was intended to guide system transformation activities from 2018 to 2020. Toronto Children's Services is embarking on the development of the next *EarlyON Action Plan*. The intent of the Action Plan is to continue to offer specific steps that TCS and EarlyON Service Providers will undertake to achieve the mission statement and deliver high quality services that meet the needs of children, families, and caregivers. The development process will include community and sector engagement and consultation throughout 2023.

TCS will continue to build on important actions outlined in the previous action plan including the EarlyON Funding Framework, implementing the EarlyON Program Standards, as well as the e-registration & sign-in system.

Due to the pandemic, TCS has deferred the development of an updated EarlyON Action Plan. Therefore we decided to review what we have completed from the last iteration (2018-2020) and build off of that for 2023. These priorities were confirmed by the EarlyON sector at both the management and leadership networks.

Priorities for 2022

- To develop a new funding framework,
- Access more reliable and relevant data about who is availing of EarlyON programs through an E- Registration System
- Increase access to responsive cultural programming for Black communities.

The work pertaining to these goals are currently underway and we intend to complete them in 2023.

In addition, we are working collaboratively to ensure that the professional learning needs of the EarlyON sector staff are included and addressed in the Professional Learning Strategy that spans from 2022 to early 2023.

Section 2: EarlyON Service Model and Core Services

Toronto's EarlyON Mission Statement

EarlyON Child and Family Centres:

- Support families and promote healthy child development by building strong connections and facilitating access to services that enhance well-being;
- Provide free, inclusive programs delivered by qualified professionals for families, caregivers and children (Prenatal to six years of age), and;
- Reflect their communities and respond to local needs by working with other health and social service providers and program participants.

Toronto's EarlyON Sector Goals

- Increased Access: All EarlyON Centres will provide access to an integrated, inclusive early childhood and family system that provides a “no wrong door” approach to accessing community services.
- Greater Equity: All EarlyON Centres will apply an equity lens to their programs to ensure services are responsive to the diverse needs of Toronto's families.
- Higher Quality: All EarlyON Centres will offer consistent, high-quality services that are guided by evidence informed standards and evaluation tools.

All of the activities identified in the EarlyON Action Plan are intended to support the achievement of these goals. We look forward to continuing to identify new and innovative ways to meet the needs of children and families across the City.

Mandatory Core Services

To achieve the intended outcomes of EarlyON Child and Family Centres, the Ministry has identified the following suite of mandatory core services that must be available to children and families at every EarlyON Centre indoors, outdoors and virtual as follows:

Engaging Parents & Caregivers

- Inviting conversations and information sharing about child development, parenting, nutrition, play and inquiry-based learning, and other topics that support their role;
- Collaborate with responsive support programs to enhance parent and caregiver well-being, enrich adult-child interactions and to support them in their role(s);
- Providing targeted outreach opportunities designed for parents and caregivers who could benefit from Child and Family Centre programs and services

Supporting Early Learning & Development

- Drop-in programs and other programs and services that build responsive adult-child relationships and encourage children's exploration and promote play and inquiry.

Making Connections for Families

- Responding to a parent/caregiver concern about their child's development through conversations and observations
- Sharing information and facilitating connections with specialized community service as appropriate.
- Ensuring Child and Family Centre staff have relationships with community partners and an in-depth knowledge of their community resources.

Drop-in is the main core service of EarlyON Centres. Additional programming and services, including registered programs, should only be provided once the core services are in place. To support parents and caregivers in their role, organizations are expected to collaborate in the delivery of specific programs or services and link parents to the appropriate accessible community resources.

Virtual services continue to be a vital part of the EarlyON service model as organizations continue to navigate the shifting needs of the communities they serve.

As we continue the work of the Service Benchmarks, comprehensive consultations and engagement with the sector will be undertaken to better respond to the post-COVID realities of the EarlyON system. This will help to advance evidence informed planning in

developing a more responsive Service Model, Funding Framework and future Growth Strategy.

EarlyON Program Standards

Developed in 2019, the Toronto EarlyON Program Standards help to guide and empower program leaders and staff to strengthen and plan their programming and environments in alignment with the provincial EarlyON core service requirements. These evidence-informed program standards foster and support a culture of learning through inquiry and reflection that leads to ongoing responsiveness to participant needs as well as building a common awareness and understanding of what program practices are evidence-informed and how they contribute to quality.

The Standards are organized into 11 areas that reflect evidence-informed approaches to implementing high quality child and family services and supports.

- Standard I: EarlyON programs are accessible and welcoming to all, implemented using an inclusive and equity-based approach.
- Standard II: EarlyON programs meet the diverse needs of participants and communities using a family-centered approach.
- Standard III: EarlyON programs support parent/ caregiver well-being, confidence, and competence using a strengths-based approach.
- Standard IV: Regular and targeted outreach is conducted.
- Standard V: EarlyON programs create environments that engage children and adults in children's learning and development.
- Standard VI: EarlyON programs promote responsive adult-child relationships and children's well-being through all areas of programming.
- Standard VII: EarlyON programs plan and implement programs and activities to encourage children's exploration, play and inquiry.
- Standard VIII: Children's developmental progress is observed and discussed.
- Standard IX: Parents/caregivers receive information about relevant local community services.
- Standard X: Partnerships are established with other local community services.
- Standard XI: Monitoring and evaluation practices are implemented to ensure continuous quality improvement and informed decision making.

The EarlyON Program Standards Guidebook is being updated to include best practice examples related to confronting anti-Black racism, outdoor programming and virtual programming and will be finalized in 2023.

Pedagogical Framework

EarlyON Child and Family Centres deliver programs that reflect the view of children, parents, caregivers and educators as competent, capable, curious and rich in potential and experience. Guided by [How Does Learning Happen? Ontario's Pedagogy for the Early Years \(HDLH\)](#), EarlyON Child and Family Centres provide an environment that engages parents and caregivers as co-learners and leaders in influencing positive child, family and community experiences and outcomes. Local service providers and school boards offering EarlyON programs and services are expected to use HDLH to guide the development and delivery of local programs.

Indigenous-led Child and Family Programs

"Our traditional teachings speak to us about our connection to each other as we move throughout creation, Mino Bimawdiziwin. In order for true reconciliation to happen in this time, we must acknowledge and honor this extended family relationship and our collective commitment to doing things in the best way, thinking seven generations into the future. In taking this walk together we have the knowledge to build a solid foundation for a partnership based on the highest values of respect and kindness. We must fulfill our mutual responsibilities in this spirit of unity".

The Journey Together - Elder and advisor Shelley Charles, Chippewa's of Georgina Island First Nation

Indigenous-led Child and Family Programs are funded as part of a provincial initiative to address the Truth and Reconciliation Commission's Calls to Action. The city of Toronto has adapted the Reconciliation Action Plan as of May 2022.

Organizations that operate Indigenous EarlyON Child and Family Centres are expected to meet the same EarlyON core services requirements, while providing holistic and culturally responsive programming for Indigenous children, families and communities, in Indigenous ways, to develop programming that is informed by the knowledge and experience of those who know their needs and responsibilities best: mothers and fathers, aunties and uncles, grandparents, Elders/Knowledge keepers, caregivers and children themselves.

Indigenous mobile programs (Zhishay/Fathering, Language and Land-based programs) must meet the original program mandates as described in the expression of interests (EOI) and are not required to deliver the EarlyON core services.

Confronting Anti-Black Racism in the EarlyON System

Anti-Black racism is prejudice, attitudes, beliefs, stereotyping and discrimination that is directed at people of African origin and descent and is rooted in their unique history and experience of enslavement. Anti-Black racism is deeply entrenched in Canadian institutions, policies and practices, such that anti-Black racism is either functionally normalized or rendered invisible to the larger white society.

Anti-Black racism is manifested in the legacy of the current social, economic, and political marginalization of African Canadians in society such as the lack of opportunities, lower socio-economic status, higher unemployment, significant poverty rates and overrepresentation in the criminal justice system.

In effort to respond to the Toronto Action plan for Confronting Anti-Black Racism all EarlyON programs must strive to understand the unique needs of Black children and families, by providing culturally responsive programming and services in both intent and practice.

In addition the EarlyON team, in consultation with the Black community, is looking to increase access to high quality programs for Black children and their families through the establishment of Black-led Child and Family programs.

Black-led Child and Family Programs will have a mandate to serve the Black Community, identity and representation will be at the centre of the services. These programs and services will be delivered through an Anti- Black Racism lens. Black-led organizations will be expected to meet the same EarlyON core services requirements, while providing culturally responsive programming and services for Black children and families.

Virtual and Remote Service Guidelines

Developed in response to COVID-19, the EarlyON Virtual and Remote Service Guidelines outline key expectations for EarlyON and Indigenous-Led Program providers who will continue to deliver accessible and high-quality virtual services. They include policy, operational and business practice requirements and are to be used as a complement to the in-person services.

Section 3: Operational Policies and Procedures

1. Qualified Staff Teams and RECE Requirement

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

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

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

RECE Absences

If an RECE is going to be absent for two weeks or less, organizations are expected to find an RECE or another suitable professional to support the delivery of EarlyON programs to prevent service disruptions.

If an RECE on staff is absent for more than two weeks (planned or unplanned), the organization is expected to find another RECE to provide coverage in the area of early learning and development. It is suggested that organizations develop a process in advance to address absences.

RECE Requirements

Service providers are expected to fulfill all RECE staffing requirements by January 1, 2023.

Toronto Children's Services is required to ensure that qualified staff teams are responsible for delivering programs and services at every centre. Qualified teams must include at least one Registered Early Childhood Educator (RECE) or a Grand-parented staff to meet the RECE staffing requirement and to deliver mandatory core services

related to supporting early learning and development. The Ministry recommends RECE qualifications for all team staff delivering services related to early learning and development beyond the minimum requirement of 1 RECE at every centre.

Qualifications Upgrade Program

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

Service providers are encouraged to learn more about the Qualifications Upgrade Program, which is available to reimburse tuition fees and other expenses associated with obtaining an ECE diploma for staff currently working in the early years sector.

The program includes a leadership grant stream to support professional development for program staff and leaders. For more information, please visit the program's website at: <http://www.ecegrants.on.ca/qualifications-upgrade/#education-grant>

2. Parent / Caregiver Fees

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

3. Child Supervision

EarlyON Child and Family Centre service providers may offer child minding services during parent/caregiver registered programs, or other community services offered at the same location as the EarlyON Centre, provided that parents/caregivers remain onsite in accordance with requirements under the Child Care and Early Years Act, 2014.

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

Maximum of 5 children under 13 years old, but no more than 2 children under 2 years old per child minder.

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

4. Respite Care

Respite care cannot be provided using funds provided by TCS for EarlyON Child and Family Centres. Respite care funded through other sources cannot be provided in the same room(s) and at the same time as TCS-funded EarlyON programming. Respite care refers to child care provided on a temporary, short term basis within a child and family centre where the parent leaves the premises.

5. EarlyON Sector Engagement and Networks

Toronto Children's Services is committed to developing a multi-faceted engagement model by creating new forums to improve information-sharing, planning, professional development and capacity-building, coordination and collaboration.

The EarlyON team produces a newsletter 4-5 times per year, which is distributed to EarlyON providers across the City. The newsletter provides updates, useful links and information. It also highlights the diverse voices of the sector through staff interviews and reflective articles by EarlyON practitioners. Suggestions for feature articles can be sent to EarlyON@toronto.ca.

The EarlyON Leadership Network is designed for leaders within EarlyON organizations to network, identify emerging issues, ask questions and promote dialogue on the EarlyON Child and Family System. Meetings are held in a central location or virtually when needed.

The EarlyON Manager Networks are quadrant-based and offer EarlyON Program Managers the opportunity to meet 3-4 times per year to collaboratively support program development, service coordination and collective learning and understanding regarding the use of community-based data.

EarlyON Staff Networks and EarlyON Communities of Practice provide the opportunity for professional learning, information sharing, capacity building, collaboration and networking for EarlyON program staff. The scheduling and focus of these conversations is responsive to emerging needs and priorities. The EarlyON Team provides a roster of professional learning throughout the year on topics that have been prioritized by the sector, such as access, equity, inclusion, and mental health.

The Annual EarlyON Sector Event will resume in year 2023. Please stay tuned for future updates.

Organizations are allowed and encouraged to close their regular programs up to a maximum of four times per year to support staff participation in professional learning. Planned closures need to be communicated in writing to your EarlyON Consultant and communicated a minimum of one week in advance to families.

Each organization is also encouraged to establish an internal learning dissemination plan to ensure that staff not in attendance receive relevant information from the sessions.

6. Required Health and Safety Policies

TCS is required to ensure that appropriate policies are in place and updated to ensure that EarlyON programs are delivered in a way that promote the health, safety and well-being of children and families being served. EarlyON programs must be operated in accordance with all federal, provincial and municipal legislation and regulations, policies and guidelines, including (but not limited to): fire code, building code, health, municipal, infection prevention and control, employment, pay equity, human rights, and workplace health and safety.

EarlyON Service Providers are expected to maintain these policies, provide staff training with regards to their application, and inform families about them as part of their orientation. These policies must be made accessible for review by Children's Services staff when requested. Providers are not expected to submit individual policies for review.

Vulnerable Sector Screens

All EarlyON staff, students and volunteers are required to have a vulnerable sector screen. Vulnerable sector screen documents should be kept in the staff files.

Declarations are to be completed annually and screening is to be updated every 5 years.

First Aid

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

Emergency Plans

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

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

Environmental Cleaning and Maintenance

EarlyON Service Providers must develop, maintain, and implement procedures to address infection prevention including cleaning requirements in the following areas:

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

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

Food Safety and Handling Practices

All kitchen and food preparation areas are required to be kept in good repair and maintained in a hygienic condition. In programs that serve food, at least one staff must

have attended a Food Handler course. Verification of completion should be available at the location.

EarlyON Service Providers must also have an allergy policy that addresses preventative measures and responses to allergies and anaphylactic allergies at the Centre. Consultation with Toronto Public Health is recommended.

Complaints and Resolutions Processes

EarlyON Service Providers must have written procedures for resolving complaints from the public that include nature/type of complaint, the process to receive, assess, respond, follow up, and document complaints. In addition, organizations need to have in place plans and supports for staff to address incidents reported.

Parents/caregivers are also able to send complaints to EarlyON@toronto.ca. Upon receipt of a complaint, Toronto Children's Services will contact the organization in question to work collaboratively to determine an appropriate resolution to the issue. Organizations will keep track of complaints and make them available when necessary.

7. Serious Occurrence Reporting and Duty to Report

Serious Occurrence Reporting

EarlyON Service Providers are required to report serious occurrences to TCS for monitoring and follow up, within 24 hours of the occurrence, and using the same categories as Serious Occurrences reported by licensed child care under the Child Care and Early Years Act, 2014 (CCEYA).

The Serious Occurrence categories are as follows:

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

Serious Occurrence must be reported to the TCS EarlyON Consultant and the EarlyON e-mail account (EarlyON@toronto.ca) within 24 hours of the incident

To ensure the above policies and procedures are consistently followed, EarlyON Service Providers must have in place a Serious Occurrence Policy that includes:

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

Duty to Report

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

Anyone with reasonable grounds to suspect that a child is or may be in need of protection must report it to a Children's Aid Society. More information on the duty to report, what happens when a report is made, and how to recognize signs of abuse and neglect can be found at www.children.gov.on.ca

8. Other Required Policies

Anti-Discrimination and Anti-Racism Policy

EarlyON Service Providers must have a written policy that outlines procedures to ensure programs adhere to the Ontario Human Rights Code and to the Declaration of Compliance with Anti-Harassment/Discrimination Legislation & City Policy. EarlyON Service Providers have signed the Declaration of Compliance.

EarlyON Service Providers are strongly encouraged to review the City of Toronto's Action Plan to Confront Anti-Black Racism, which acknowledges that structural and individual racism and discrimination exist and commits to actively confronting systemic barriers, including the impact of Anti-Black Racism, through targeted and intersectional anti-racism, human rights and anti-oppression approaches. EarlyON Service Providers are encouraged to identify ways to address anti-Black racism within their programs and services, in collaboration with program participants.

Inclusion Policy

EarlyON Service Providers must have a written policy that describes the procedures and practices in place that ensure that programs are accessible and welcoming of all families and children as described in the EarlyON Program Standards. This applies equally to in-person and virtual programming.

TCS affirms its strong commitment to the principles of equity, diversity and inclusion and will not discriminate in any of its practices or tolerate discrimination by funded organizations.

Privacy Policy

EarlyON Service Providers must have a policy that outlines the process of keeping families' information confidential and in accordance to the *Freedom of Information and Protection of Privacy Act* (FIPPA) / *Municipal Freedom of Information and Protection of Privacy Act* (MFIPPA).

9. Visual Identity and Branding

In 2022 EarlyON signage has been delegated to Children's Services. Toronto Children's Services will work with EarlyON providers to assess their needs and determine a process to produce EarlyON signage, including promotional materials, for their centres.

EarlyON signage must be produced in alignment with the ministry's Visual Identity Guidelines.

10. EarlyON Consultants

Communication with Toronto Children's Services

Each EarlyON Service Provider has been assigned an EarlyON Consultant who acts as a single 'point of entry' for communication and support for their EarlyON programs. Consultants are responsible for maintaining ongoing lines of communication with service providers, providing operational and capacity building support, and supporting local service planning and integration efforts. Consultants are also responsible for monitoring the Service Agreement, EarlyON Operating and Business Practice Guidelines, and EarlyON Program Standards.

EarlyON Consultants are also available to act as a liaison with other City Services. If organizations need to connect with other Divisions from the City (e.g., Parks and Recreation), they should contact their assigned Consultant for support.

Service providers may contact EarlyON@toronto.ca if they are unable to reach their assigned Consultant.

Reporting Changes

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

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

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

EarlyON service providers are to engage with TCS before requesting program and/or location changes. Because changes have implications on resources for families, service providers are highly encouraged to engage service users to inform program changes whenever possible.

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

Service Locations

EarlyON programs are expected to operate in the same location with a regular and predictable schedule. All program relocations must be pre-approved by TCS.

All EarlyON Child and Family Centres must be located in buildings that are accessible to families, in good working order, and where possible co-located or in close proximity to other relevant community services in public buildings.

EarlyON Child and Family Centres that require renovations are encouraged to update their spaces as funds become available and should use the EarlyON Design Guidelines to guide any space upgrades and enhancements.

Section 4: Operating Information and Service Data Reporting

Overview

Monitoring and evaluation are key components of establishing a system that nurtures and supports evidence-informed decision-making and responsive programming. TCS is committed, in partnership with service providers, to developing a service reporting and data management framework that emphasizes program outcomes, adds value to service system planning efforts, and meets Ministry requirements. TCS is continuing to work with community partners to develop and tailor data definition, collection, analysis, and reporting systems to support EarlyON programs in Toronto.

Outcomes and Evaluation

Outcome monitoring and evaluation help ensure that the EarlyON system is accessible, equitable and of high quality and that EarlyON programs have a positive impact on participants, their families and communities. In support of this direction, one of the new program standards is focused on the use of monitoring and evaluation.

EarlyON programs play a pivotal role in ensuring data initiatives are supported, implemented and effective. The basic overall system approach for strengthening monitoring and evaluation capacity and activity for 2023 is presented in Table 1. There is explicit reference to the role EarlyON programs will assume for each aspect of monitoring and evaluation.

Using Evidence-informed Planning

The Toronto Child & Family Network has advanced an approach to measuring well-being outcomes of children and families in Toronto through [Raising The Village](#). Further, the Aboriginal Advisory and Planning Committee of the Toronto Child & Family Network supported the development of Indigenous Outcomes as part of Raising the Village. Toronto will aim to align monitoring and evaluation activities for EarlyON programs to complement and advance the population-level outcomes identified through these frameworks.

EarlyON programs are expected to have monitoring and evaluation procedures in place. Centres should refer to the EarlyON Program Standard related to monitoring and evaluation practices to obtain details on process, frequency and use of information collected. EarlyON programs should use data, research, and evidence to inform outreach strategies, program planning and decision-making.

Operating Information

Service providers are required to report operating information in the EarlyON Budget Application and are expected to provide updated operating information as necessary. See detailed information in Section 5 under 2023 EarlyON Child and Family Centres Budget.

2023 Service Data Reporting Requirements

EarlyON Service Providers must report service and financial data semi-annually to TCS, this process is aligned with TCS data reporting to the province. Service data is collected to obtain information on service usage and to inform service system planning activities. The provider-level data elements described below are intended to be collected and 'rolled up' across all EarlyON programs that a service provider operates. Centre-level data is required for each individual location where programs are offered.

Data requirements for EarlyON Child and Family Centres in Toronto for 2023 are based primarily on Ministry reporting requirements. A list of required data elements and definition of terms is provided in the chart below.

EarlyON Service Providers must provide timely updates to TCS in the event of any changes to contact information (primary program contact, phone numbers, addresses, operator contact information, etc.). This information is shared with the province for use in the provincial EarlyON webpage for parents/caregivers.

Electronic Registration and Sign-in

In 2023 TCS will be introducing a secure, centralized, electronic registration and sign-in solution to standardize and support the collection of basic data elements such as number of unique participants and number of visits. The system was developed to make registration and sign-in easier for program participants. Community members will only need to register once, allowing them to attend programs at multiple locations without having to provide detailed information each time. Once registered, community members will electronically sign-in when they arrive at a program to allow for simplified, electronic service data tracking.

The system will also capture socio-demographic information that will be aggregated to provide a snapshot of participants and communities. Organizations will have a better sense of who is attending their programs and can compare this data with local socio-demographic data to determine what additional outreach and inclusion strategies may be necessary.

Organization Level Data:

Table 1: List of Data Elements and Definitions

Data Element	Definition
EarlyON Child and Family Centre	An EarlyON Centre is a consistent physical location where the full range of core services are offered and families can participate in-person. All of these activities support early learning and development, engage parents and caregivers, and make connections for families.
Number of purchase of service agreements for EarlyON Child and Family Centres	Number of purchase of service agreements held between the EarlyON funded provider and other service providers for the delivery of EarlyON programming.
Number of FTE program staff	The number of full-time equivalent (FTE) staff (in the organization and purchased centres) who are involved in the development, design and delivery of EarlyON Child and Family Centre programs and services. Full-time equivalent is based on a minimum of 35 hours/week at an EarlyON Child and Family Centre.
Number of FTE non-program staff	The number of full-time equivalent non-program staff (including cooks, drivers, housekeeping, clerical, and financial staff and chief administrators) employed by EarlyON Child and Family Centre organization. Full-time equivalent is based on a minimum of 35 hours/week. This excludes FTEs to deliver planning and data analysis services.
Number of FTE program staff who are RECEs	The number of full-time equivalent program staff who hold an RECE. Full-time equivalent is based on a minimum of 35 hours per week at an EarlyON Child and Family Centre.
Number of FTE staff who received a RECE Exemption	The number of FTE program staff that have been granted exemptions from the RECE requirement (excluding the grand-parenting provision). Full-time equivalent is based on a minimum of 35 hours/week.

Data Element	Definition
Number of FTE staff receiving an RECE exemption through the Grand-Parenting provision	The number of FTE program staff that have been granted an exemption from the requirement of having an RECE because they have 10 or more years of experience working with same centre in one of the following: Ontario Early Years Centres, Parent Family Literacy Centres, Family Resource Programs, and/or Better Beginnings, Better Futures.
Number of virtual service sessions	The total number of virtual service sessions held. For "Recorded sessions" this would correspond to the number of videos posted.
Number of virtual service participants	The total number of individual log-ins joining a session whether parents/caregivers or children. One logged-in participant could correspond to multiple people, for example, 2 children and an adult joining a session through one connection. For consistency in reporting, they should be counted as one participant. For "Recorded sessions", this would correspond to the number of views per video. The number of participants is not intended to measure the unique number of participants. As such, the Year End Totals would correspond to the total number of log-ins to virtual sessions and could count the same participants numerous times.
Number of interactive virtual child-focused sessions	These are interactive child-focused sessions held virtually through an online meeting platform. Children and parents/caregivers log-into a virtual meeting and can participate (e.g. live story time).
Number of recorded virtual child-focused sessions	These are videos of child-focused activities developed by the EarlyON program staff. These could be pre-recorded or live streamed and made available for the public to watch.

Data Element	Definition
Number of facilitated virtual parent/caregiver discussions	These are virtual meetings held for parents and/or caregivers to discuss topics related to their children aged 0-6 years old. These could be 1-on-1 sessions or group sessions to discuss a common topic.
Outreach - Number of hours, number of activities and type of activities or events	<p>Number of hours allocated to outreach using different strategies.</p> <p>Number of outreach events or activities.</p> <p>Type of outreach activities such as displays, presentations, partnership tables, stakeholders meeting, public events, open houses, etc.</p>
Reporting period	Reporting period as either interim (January 1 to June 30, 2023) or annual (January 1 to December 31, 2023).
Organization Name	Name of organization that signs the contractual agreement with TCS.
Organization ID	Identification number of organization assigned by TCS.
EarlyON Child and Family Centre	An EarlyON Centre is a consistent physical location where the full range of core services are offered and families can participate in-person. All of these activities support early learning and development, engage parents and caregivers, and make connections for families.

Centre Level Data:

Table 2: Lists Data Elements and Definitions

Data Element	Definition
Location name	Name of the program/centre, this refers to the naming convention and how is listed in the website (e.g. Parkway Forest EarlyON Child and Family Centre).
Location type	The type of location as either centre or mobile site.
Organization ID	Identification number of organization assigned by TCS.
Location ID	Identification number assigned by TCS for the location of an individual centre or mobile service.
Number of children served (in-person)	Number of children aged 0-6 that received services at some point during the calendar or fiscal year. (e.g., counted once for being served in an early learning activity either in-person or through a virtual program). e.g., If a 4 year-old John participated in both an in-person and virtual EarlyON Child and Family program in 2020, John would be counted once. If John only participated in a virtual program in 2020, John would be counted once.
Number of visits made by children (in-person)	The total number of visits children 0-6 made to the EarlyON Child and Family Centre both in person and/or virtual (count each time a child attended an in-person and/or virtual program that was designed to engage children in an early learning activity)
Number of parents/caregivers served (in-person)	Number of parents / caregivers who actively participated in an in – person or virtual program either with their children or separately. (Count unique parents/caregivers served once in a calendar year or fiscal year for in-person or virtual). E.g. If the parent of 4- year old John participated in both an in-person and virtual EarlyON Child and Family program in 2020, the parent would be counted once. If the parent only participated in a virtual program in 2020, the parent would be counted once.

Data Element	Definition
Number of visits made by parents/caregivers (in-person)	The total number of visits by parents/caregivers who were served through an in-person and/or virtual program_(count each time a parent/caregiver attended an in person and/or virtual program that was designed to engage parents/caregivers with their children separately).

2023 Budget and Business Practices

Section 5: 2023 Budget and Business Practices

Responsibilities

Purpose and Overview

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

Budgets and Their Use to Service Providers and Children's Services

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

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

Budgets that are submitted with costs that exceed the annual funding stipulated in the service agreement schedules for 2023 with the agency cannot be approved. You will be directed to correct increases that are above the current level of funding for any line items that are not related to fixed costs. Please note that documentation will need to be provided. Agencies can agree to cover the increased costs from other sources of revenue. The allocation provided to Children's Services for the funding of EarlyON is a fixed allocation by the Ministry of Education (MEDU). Children's Services ability to address agency's increased costs are contingent on MEDU funding and/or Council approval to increase the budget for Children's Services who then will determine the funding priorities for the sector. This may or may not include increases to agency funding.

What is Budget Analysis?

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

City of Toronto Funding Responsibilities

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

Service Provider/Organization Responsibilities

Budget

- All funded EarlyON service providers must submit an operating budget that reflects revenue and expenditures at all locations they operate.
- Service providers should be aware that if employees or service workers employed by the Organization work at an EarlyON location as well as at other locations or at other non EarlyON programs for the Organization, then the Organization must only include their pro-rata share of direct EarlyON salary and/or expenses to the EarlyON budget. An example could be the salary of a cleaner that is used at multiple EarlyON Centres and a non-EarlyON program site. In that case, the cleaner's salary should be prorated to the time spent cleaning the EarlyON site(s).
- A number of supporting documents must be submitted with the annual budget. Organizations may be required to provide additional supporting documentation to justify, the reasonableness of allocated expenses. Failure to submit the required information may result in sanctions being applied. This may include suspension of quarterly payments. Please see the sanctions section for more information.
- The service provider must inform their TCS Consultant immediately of changes to staffing levels, service levels, or any other changes that may affect the approved budget as these may affect the funding level.
- Any planned changes to the operating information detailed in your online budget submission must be forwarded to the TCS Consultant prior to the changes becoming operational. Please note providers will not be able to make changes to their budget submission in the EarlyON Budget Application once it has been submitted and approved.
- A Service/Financial Report must be submitted twice a year. When the variance is more than 10%, a written explanation of the reason for the variance is required.

Audit and Audited Financial Statements

- In accordance with TCS and provincial guidelines, all EarlyON Service Providers are required to submit organization audited financial statements. Audited financial statements must be completed in the required format and submitted within four months of the organization's fiscal year end, unless otherwise agreed upon with Children's Services. If the organization is unable to meet the deadline, an extension can be requested in writing. Failure to submit the audited financial statements will result in sanctions being applied, this may include suspending quarterly payments.
- Financial Statements to be considered as audited are required to include an Independent Auditor's Report from a Certified Public Accountant holding a valid license to practice public accounting in Ontario. It is the responsibility of the organization to confirm the Auditor has a valid license to perform audits.
- Organizations will be required to revise and resubmit audited financial statements that:
 - Do not comply with the Canadian Auditing Standards;
 - Are not prepared based on the appropriate accounting standards;
 - Are not in compliance with TCS Audit Guidelines and financial reporting; and
 - Were not completed by a Public Accountant with a valid license.
- Revenue and expenses reported in the audited financial statements must be presented using the same categories listed in the approved 2023 Budget.
- When an organization receives a management letter from an auditor, the organization is required to submit a copy of the management letter and a copy of management's written response to the auditor.
- Organizations that receive more than one program funding type from TCS (i.e. Child Care Centres, Home Child Care, Special Needs Resourcing, EarlyON Child and Family Centres, and/or Summer Day Programs) must separately report the revenue and expenses for each program type in the audited financial statements. The breakdown must show the amounts by revenue and expense for the current and previous fiscal years as well as the surplus/deficit for the beginning and end of the year for each funding type, in accordance with TCS financial reporting requirements

Audit Upload – Financial Statements and Documents

- In 2020, Toronto Children's Services launched a new document upload feature within Online Services for Operators. This feature is available for all agencies, to

upload Audited Financial Statements, Review Engagement Report, Management Letter and supporting Audit/Review Engagement documents. Agencies are able to use this new efficient method of submitting financial information starting with their 2019 fiscal year.

- The upload feature can be accessed through Online Services for Operators, in Applications, under the "Financial" tab. Children's Services has also provided a training video to support the learning process for this new feature. The Financial Document Upload video can be found in the Operator's portal financial landing page under Tips, Tricks & Help.
- For more information related to the required format of the audited financial statements, please review the Audit Guidelines for Agencies, which is available on the 'Early Learning & Child Care Partners - Contract & Financial Information' web page.

Surplus

- Any unspent or surplus funds identified in the audit will be recovered either through a recovery or a reduction in subsequent payments.
- Organizations are required to submit Annual General Meeting (AGM) Minutes to Children's Services. Organization AGM Minutes for 2022 will be submitted to Children's Services in 2023.

Governance

- Definition of Board of Directors should be in adherence with the *Not for Profit Corporation Act*.
- Joint signature by two Signing Officers of the Board of Directors are required for cheque signing purposes for Not for Profit organization.
- Board members' contact information should be different from that of the organization and deemed to be used for professional purposes. Any changes should be forwarded to Children's Services.
- The list of Board Members, Signing Officers, and other agency contacts must be kept current in the Online Services Contacts and User Management tab. Instructions on updating this information can be found in the [Contacts and User Management Guide](#), which is available on the 'Early Learning & Child Care Partners - Online Services' web page.

Insurance

- As insurance coverage is renewed, a copy of the updated certificate of insurance must be submitted. Agencies are now able to upload their Certificate of Insurance using the upload feature which can be accessed through Online Services for Operators, in Applications, under the "Financial" tab. Prior to starting, please review the guide and video available in the Operator's portal financial landing page under Tips, Tricks & Help.
- The current minimum level for general commercial liability insurance is \$2 million. As insurance coverage is renewed, a copy of the updated certificate of insurance must be submitted to Children's Services. The certificate must list all EarlyON program delivery locations, contain a cross liability clause, and name the City as an additional insured.

Financial Records

- As per the Organization's Service Agreement with the City, financial and service records must be made available to City staff upon request. The City may request access to these records any time during the term of the Agreement and for seven years after the expiry or termination of the Agreement.
- In order to ensure compliance with funding guidelines, City staff may also request from the Organization, additional backup and supporting documentation relating to revenues, expenses or any other information contained in any report submitted to the City. These reports include the semi-annual and annual reports and annual Audited Financial Statements, among others.

2023 Budget Guidelines for EarlyON Child and Family Centres

A budget must be submitted for each EarlyON Service Provider through the online portal. Budgets will be completed at an organizational level. This budget shall be reflective of the costs of operating programs at all of the EarlyON Centres the organization operates, including funding provided through subcontracting arrangements with other agencies. This budget is intended to demonstrate to TCS how the organization's 2023 base allocation will be spent. There are spending limitations detailed in each section below that TCS will fund. Agencies may choose to fund amounts over the funding allocation with their other non-City funded revenue sources.

The EarlyON Budget Application include validation rules based on the requirements outlined below and will display error or warning messages if there are any issues that would prevent you from being able to submit your budget electronically.

Officers of the Board and Other Organization Information – Key Contacts Management Page

Complete the required information on the 'Key Contacts Management' page of the Budget Application. Any changes to the Board Members must be submitted to Children's Services. This also applies to changes in Signing Officers.

Child and Family Centre Operating Information – Operation Days and Operation Hours Pages

Up-to-date operating information will assist TCS in providing accurate information on EarlyON Centres to families, as well as contribute to system planning decisions.

In the 'Operation Days' page, service providers must list the planned closure dates and identify the number of operating days in the year.

In the 'Operation Hours' page, for each program type (Drop In and Registered), you must indicate the program start and end times for each day of the week, for each location. The Total Number of Hours should reflect the actual number of service hours available for parents/caregivers to access service, not the hours that the site or building is open. For example, if the program's operating time are from 9:00-3:00, with a one-hour lunch break at 12:00, only 5 hours of service would be recorded for that program on that day.

Staffing Information and Expenses

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

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

Please note: this applies even if a salary is only partially covered through EarlyON funding and the amount claimed is less than the maximum amount. For example, if 30% of an administrative staff's salary is claimed as an EarlyON expense, TCS EarlyON funding can only be used to cover up to 30% of the maximum salary allowed for that position.

The base salary for all staff must meet Provincial minimum wage standards. Effective October 1, 2022 the minimum wage is \$15.50 per hour.

Table 3 2023 Salary Schedule

PROGRAM STAFF	CITY OF TORONTO SALARY RANGE	CITY OF TORONTO HOURLY RANGE
Supervisor & Program Coordinator (35 hour week)	\$92,593 to \$108,784	\$50.88 to \$59.77
Program Staff (35 hour week)	\$66,212 to 72,709	\$36.38 to \$39.95
Casual/Supply Staff	N/A	\$23.69 to \$35.92
Administration (35 hour week)	\$125,558	\$68.99

Staff Position

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

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

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

- The position (equivalent position types based on level of responsibility are described below);
- The staff name;
- The staff ID/employee ID (this would be the ID used by your organization. If your organization does not have employee ID numbers, you will need to assign a number for each employee for the Budget Application);
- RECE (select Yes or No); Grand-parented Staff (Select Yes if staff has been with the organization for 10+ years).
- Hourly rate;
- # of hours per day; and

- # of days per year

Program Coordinator

- The Program Coordinator is a staff person who leads and coordinates the delivery of EarlyON programs, potentially across multiple EarlyON Centres. The Coordinator may be involved in direct service delivery.

Supervisor

- The Supervisor is a staff person who supervises EarlyON programs, typically at one specific site but could be responsible for multiple EarlyON Centres.

Program Staff

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

Contracted Caretaker/Cleaner

- Cleaning services provided to the centre by an individual not on the service provider's payroll or by a company that issues the centre an invoice for its services (i.e. non-salary) and should be recorded in 'Cleaning/Housekeeping'.

Casual/Supply Staff

- Casual/supply staff are staff who are brought in on a temporary basis to cover vacancies during the year due to staff vacation, parental leave, medical leave, etc. Casual/supply staff are distinct from permanent staff positions. This category cannot exceed 10% of total program staff salaries

Administration Staff

- Allowable administration costs are those related to staff (individuals or organizations) who perform administrative functions. Business travel, office expenses, audit or professional fees, etc. are NOT considered allowable administration expenses and should be recorded under the appropriate expense category (Business travel, Office Related, Business Costs, Professional Fees, etc.).
- There are two sub-categories of allowable administration expense: salaried administration and contracted administration. If any salaried employees perform administrative tasks, enter their annual salary (excluding benefits) and percentage allocated on page 4 of the budget. Individual salary amounts

allocated to TCS may not exceed the maximum City salaries as per the 2021 Salary Schedule.

- If a contracted individual/organization performs administrative tasks, the details should be recorded under Contracted Administration of the budget. Contracted Administration is only paid to a third party and not to an individual employed by the organization and paid through payroll.
- Children's Services will fund up to 10% of the Organization's total program funding for administration costs.
- Administration costs are reviewed for reasonableness as part of the budget analysis process, irrespective of the maximum allowable amount.
- The allowable administration salary cost relate to staff that perform administrative functions and for which a T4 or T4A is issued.
- Business travel, office expense, audit or professional fees, etc. are not allowable administration expenses and should be recorded under the appropriate expense category.

Program Salary

- Salary paid to staff who perform direct services to parents/caregivers and children for which a T4 or T4A is issued.
- **Contracted Administration:** If your organization contracts for administration staff, enter the total cost here (e.g. contracting for payroll support) Expenses recorded as contracted administration are for individuals or organizations that perform administrative services for EarlyON programs.
- **Supply Staff/Casual:** Up to 10% of the total salary costs for staff (excluding both salaried and contracted administration) are allowed under this category to recognize the cost of hiring supply staff to replace regular program staff that are absent or on vacation. Salaried supply staff are those employed by the agency i.e. the agency issues them a T4 or T4A slip. Contracted supply staff are those who are not employed by the agency; rather they are employed by an outside agency who invoices the centre for the services rendered.

Benefits

- Enter the total value of staff benefits. Please note that benefits, including both mandatory and non-mandatory benefits. The budget application will not allow benefits to exceed 25% of total salaried staffing costs.

Other Revenue to Support Staffing

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

Column A, B and C (Organization Operating Budget)

NOTE: For the 2023 Budget (Column C) the expenses and revenue must not include COVID-19 related costs and revenue (COVID-Free Budget).

NOTE: For the 2022 actuals (Column B) the expenses and revenue must include COVID-19 related costs and revenue.

NEW: Because the budget are being submitted without any COVID-related expenses but Actuals are being submitted including al COVID-related expenses and revenue the 2023 Budget will not require a line-by-line explanation for variances between Column A and B or Column B and C.

If a revenue or expense category that had a value in the previous year it is prepopulated at a default value of Zero (0\$) in the current year. If it is not updated a message will display and an explanation will be required in order to proceed. If a value is entered, the system will no longer show the message and an explanation will no longer be required.

Approved Prior Year (Column A)

The revenue and expense amounts approved by TCS for the prior budget year are pre-populated in Column A of the Budget app.

Reported Actuals (Column B)

Updated For the 2021 budget process the operators were asked to copy values from column A to column B. For the 2022 budget process TCS will return to regular business where the operator enters revenue received and expenses incurred for 2021. The amounts should be based on actuals revenue and expenses from January 1 to September 30, 2021 and a reasonable estimate of the amounts for October 1 to December 31, 2021. The additional expenses and revenues resulting from COVID-19 must be included. TCS recognizes the 2021 budget was submitted without COVID-related expenses however column B will be include the additional expenses and revenues as a result of COVID-19.

2023 Budget (Column C)

The projected revenue and expenses for 2023 are to be entered by the operator in "Column C". The expenses and revenue must not include COVID-19 related costs and revenue (it must be a COVID-Free Budget).

Projected revenue should be based on the Organizations current City funding levels (Schedule 3/3.1) and other regular revenue sources. Projected expenses should include salary increases, increases to operating costs related to inflation / cost-of-living, and any other planned increases to operating expenses.

Revenue Categories

As detailed in the Ministry of Education EarlyON Child and Family Centres Business Practices and Funding Guideline for Service System Managers all EarlyON programs are required to be offered free of charge. Parent fees or surcharges must not be collected for any City of Toronto funded child and family programs.

City of Toronto Program Funding

This amount has been prepopulated in the 2023 budget application.

Other Revenue

This line will be populated according to your input on the Other Revenue Tab

Expense

Program Related

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

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

Food

The cost of food purchased for all meals and snacks are reported in this category. Staffing costs related to staff who prepare food are not included in this line item.

Rent

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

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

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

School Board Permit Fees

Permit fees paid to a school board by EarlyON Service Providers that are not already paid to the school board directly by the City under the School Occupancy Agreement. A copy of the invoice is required to support the permit fees included in the budget submission.

Utilities/Maintenance

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

Property Taxes

Property taxes applied to the EarlyON Child and Family Centre should be reported under this category, separate from rent or mortgage carrying costs. If property taxes are

incorporated into your rental agreement and monthly rent expense, do not enter property taxes separately on this line.

Insurance

Insurance costs for each location related to coverage of a minimum of \$2 million general commercial liability and coverage for Director's liability are reported in this category.

Cleaning/Housekeeping

This category includes supplies for cleaning, laundry and kitchen supplies. It does not include any staffing costs for staff that perform cleaning/housekeeping tasks.

Office Related

Items purchased for office use that are less than \$5,000 such as advertising, telephone, and bank charges are reported in this category.

Professional Fees

Professional fees include audit fees. It does not include bookkeeping costs, which are to be reported in administration (salaried or contracted).

Legal Cost

This category includes all legal costs, related to the operation of the centre

Professional Development

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

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

NEW – Business Costs –

Do not enter a value in column C. This is no longer an eligible expense, these expenses must be entered in their appropriate category. If this a value is entered in this category your budget process will be delayed and be resubmitted

Payments to Subcontracted Agencies

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

Other Expense 1 and 2

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

Surplus / (Deficit)

The surplus / (deficit) line allows agencies to report any planned over or under expenditures for 2023. When completing the 2023 budget, the surplus / (deficit) line should be used by agencies to balance budgeted expenditures against anticipated revenues. Agencies in a surplus position will have those funds recovered and those in a deficit position will be required to submit a detailed deficit letter/business plan with their budget.

Start-Up Costs

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

Sanctions and Penalties

In order for the City to effectively manage EarlyON Centres and to maintain our reporting obligations to the Ministry, TCS may exercise the right to apply sanctions and

penalties to uphold business deadlines. Agencies who fail to submit required budgets, reports and other documents on a timely basis may be subject to the following sanctions and penalties below. Agencies may request an extension in writing from their Consultants in the event of extenuating circumstances.

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

Program Funding Level

Toronto Children's Services (TCS) determines increases for EarlyON service providers annually, based on the total costs for all contracted service providers and Council approved funding levels. The City may decrease funding levels based on budget analysis results. When the funding amount received from the City of Toronto changes the organization is issued a revised Schedule 3.1, listing the revised program funding level.

2023 Business Cycle and Requirements

The table below lays out key dates with respect to submissions required by TCS from service providers.

Table 4 Requirements and Key Dates

Requirement	Deadline
Budget Submission	November 30th, 2022
Annual Year to Date Reporting July 1 - December 31, 2022	January 20, 2023
Semi-Annual Year to Date Reporting January 1 to June 30, 2023	July 21, 2023
Annual Year to Date Reporting July 1 - December 31, 2023	January 22, 2024
Submission of Audited Financial Statements	Within 4 months of the organization's year end
Occupancy Space Verification (only for programs located in Schools under the Umbrella Agreement)	As Required
Centre Visits	Completed annually as per agreement requirements

Budget Submission

Organizations will be required to submit their budget through the EarlyON Budget Application. Please follow each step in the submission process in the application and press "Submit" at the end of the 'Financial Flow' page. No hard-copy will be required.

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

Payment Process

Payments from TCS to providers can only be issued via direct deposit. Children's Services will not be able to issue written cheques. Payments are made quarterly to providers, based on 25% of the funding allocation detailed in Schedule 3.1.