

# 2023 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 with 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 2023 operating budget):** \$441.2 million

### Child Care System Management

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

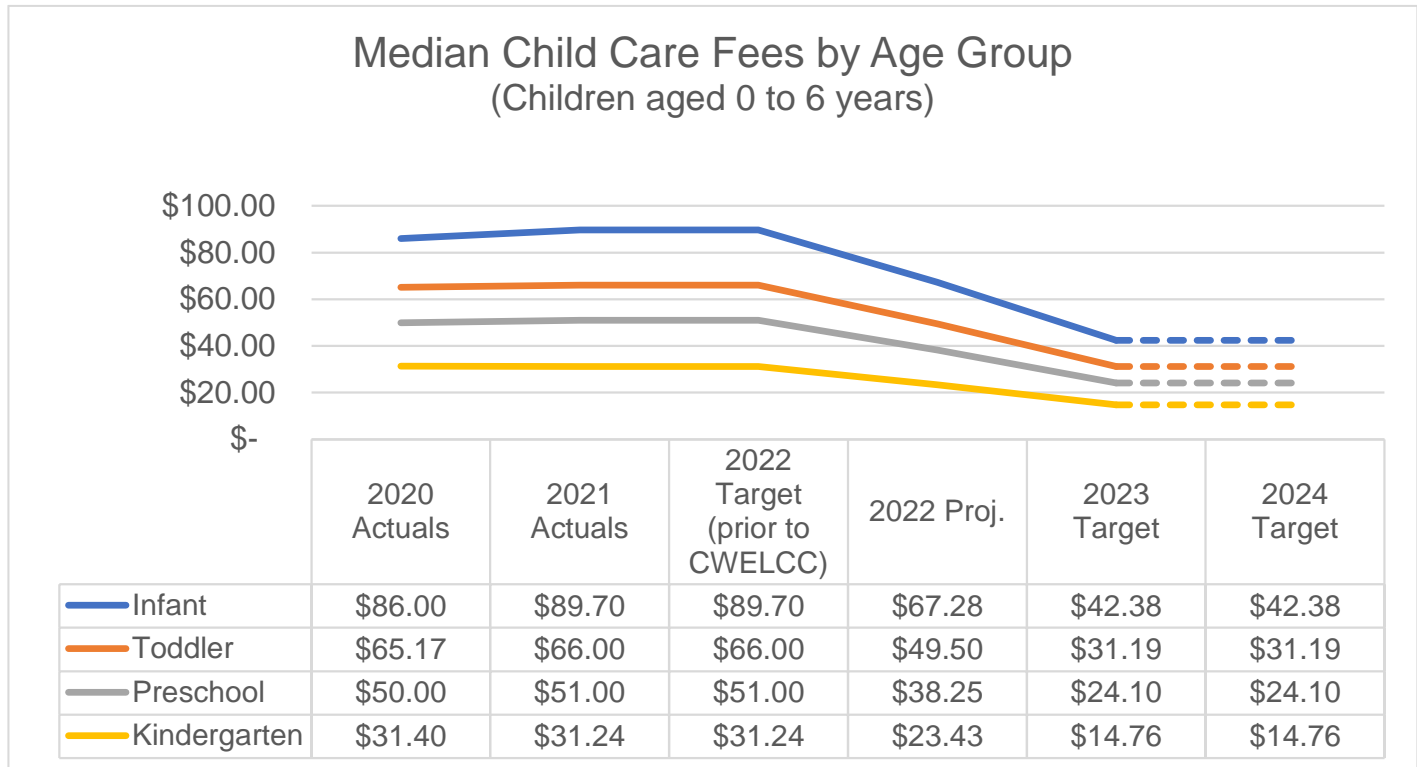
**What We Deliver:** Legislated to manage the planning and delivery of child care and early year's programs in Toronto. We work with school boards, other human services, and community partners to organize a coordinated system that provide access to services to ensure the best possible outcomes for children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

**How Much Resources (gross 2023 operating budget):** \$667.3 million

## Budget at a Glance

2023 OPERATING BUDGET				2023 - 2032 10-YEAR CAPITAL PLAN			
\$Million	2023	2024	2025	\$Million	2023	2024-2032	Total
Revenues	\$1,018.1	\$1,023.1	\$1,026.1	Gross Expenditures	\$10.4	\$91.0	\$101.4
Gross Expenditures	\$1,108.5	\$1,117.2	\$1,122.6	Debt	\$1.6	\$13.7	\$15.3
Net Expenditures	\$90.4	\$94.1	\$96.5	Note: Includes 2022 carry forward funding			
Approved Positions	1,020.7	1,020.7	1,020.7				

## How Well We Are Doing – Behind the Numbers



- On March 28, 2022, the Federal Government and Province of Ontario signed the Canada-Wide Early Learning and Child Care (CWELCC) agreement that will lower child care fees for eligible families, increase access to high-quality, inclusive, licensed child care programs, and invest in the child care workforce; to date, approximately 89% of child care operators have opted-in to participate in the CWELCC system
- All licensed child care programs in the City of Toronto serving children under the age of 6 (or turning 6 before June 30) may apply to participate in the CWELCC system, provided they meet program requirements
- The CWELCC system will be implemented through a phased approach over five years, to achieve its key objectives, including a commitment to deliver an average of \$10 a day child care for eligible children by 2026
- In phase one, child care fees for eligible children were reduced by 25 per cent of 2022 rates (to a minimum of \$12 per day), retroactive to April 1, 2022. In the second phase, fees for eligible age groups will be further reduced to equal an average reduction of 52.75 per cent of 2022 rates by December 31, 2022
- While the CWELCC system invests in affordability for all families, there is continued demand for expanded fee subsidy supports for families that cannot afford an average of \$10 a day for childcare

## How Well We Are Doing

Service	Measure	2020 Actual	2021 Actual	2022 Target	2022 Projection	Status	2023 Target	2024 Target
<b>Outcome Measures</b>								
Child Care Delivery	% enrolment in licensed child care (centre-based)	70%	75%	80%	85%	●	90%	95%
Child Care System Management	% of child care operators opted-in to Canada-Wide Early Learning and Child Care system	N/A	N/A	90%	88%	●	95%	95%
Child Care System Management	% of families utilizing online services (My Child Care Account)	75%	90%	92%	95%	●	98%	98%
<b>Service Level Measures</b>								
Child Care Delivery	# of child care fee subsidies	16,970*	21,150*	28,700	26,500	●	30,700	30,700
Child Care Delivery	# of children with extra support needs served	4,230*	4,300*	4,500	4,500	●	4,700	5,000
Child Care System Management	# of children served at EarlyON Child and Family Centres	94,418*	95,000*	97,500	96,750	●	97,500	99,000
Child Care System Management	# of licensed child care spaces (centre-based)	78,484*	78,921*	81,000	79,500	●	81,000	82,100

\*Reduced demand through the height of the pandemic resulted in temporarily 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.

**2022 Projection to 2022 Target Comparison**  
 ● 80% - 100%      ● 64 - 79%      ● 63% and Under

## COVID-19 IMPACT AND RECOVERY

### 2023 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.

Enrolment has continued to gradually increase and is projected to have substantially recovered in 2022. Demand is expected to increase beyond available system capacities because of fee reductions for eligible families through the ongoing implementation of the Canada-Wide Early Learning and Child Care system.

- Funding flexibilities will continue to be maximized in accordance with provincial direction to provide eligible supports to operators and families, protecting capacities and investments in affordability during the recovery.

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#### Service Level Changes

- N/A
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## EXPERIENCES, CHALLENGES AND PRIORITIES

### Our Experience and Success

- Continued to promote sector recovery through flexible and responsive funding, including targeted supports, to protect capacities, support workforce retention, and preserve affordability for all families
- Implemented an enhanced, targeted approach to engage and communicate with families on the child care fee subsidy waitlist and perform outreach to new families. Maximized fee subsidy flexibilities for families, in accordance with provincial guidelines, to support access to care
- Collaborated with partners to distribute approximately 800,000 Rapid Antigen Test kits to operators and families to support continued access to child care and promote well-being
- Through the *Federal Early Childhood Workforce Agreement*, implemented Professional Learning and Workforce Strategies to address early childhood workforce challenges. Hosted two in-person conferences for over 400 early years professionals and collaborated with seven GTA colleges to support accelerated Early Childhood Education diploma programs
- Managed the first-year implementation of the CWELCC system, with 899 or approximately 89% of child care centres, and 24 licensed home child care agencies opting-in to participate. Beginning in October, eligible families enrolled in participating programs began to receive fee refunds retroactive to April 2022
- Launched a divisional Equity and Inclusion Steering Committee to promote a consistent and coordinated approach to advancing reconciliation, confronting anti-Black racism, and promoting equity and inclusion across the division and the early years and child care system
- Developed and implemented an EarlyON Innovation Grant to support the sector to pilot, expand, and/or partner with Black-mandated organizations to develop targeted, responsive, and culturally safe and responsive programming and services to meet the distinct needs of Black children and families by using an Anti-Black racism analysis approach

### Key Challenges and Risks

- Availability of early learning workforce to meet legislated staffing ratios, enhanced provincial operating guidelines, and to provide programming for children and families in both community-based and directly operated child care programs
- Ongoing implementation of the CWELCC system includes a requirement for incremental capital investments to support increased demand for child care as costs for service become more affordable for eligible 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 access to child care spaces, as there is a risk that families facing fewer inequities may have more access to operators participating in the CWELCC system

### Priority Actions

- Continue to collaborate with the Federal and Provincial governments and community partners to implement the CWELCC system, that will lower child care fees for families, increase access to high-quality, inclusive, licensed child care programs, and invest in the child care workforce
- Engage in targeted approaches to promote and strengthen service navigation practices and increase communication and awareness of the benefits of the CWELCC system for families. 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
- Work with partners to inform provincial space expansion priorities and an inclusion framework that recognizes the needs of the City's vulnerable and diverse populations and supports the creation of new child care spaces for communities most in need, maximizing opportunities to increase system capacity through provincial-school board partnerships, third party development, and collaboration with other City divisions
- Through Year 2 of 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 adopted the following recommendations:

1. The 2023 Operating Budget for Children's Services of \$1,108.5 million gross, \$1,018.1 million revenue, and \$90.4 million net for the following services:

**Service:**

	<b>Gross Expenditures (\$000s)</b>	<b>Revenue (\$000s)</b>	<b>Net Expenditures (\$000s)</b>
Child Care Delivery	441,202.5	369,878.2	71,324.3
Child Care Service Management	667,268.8	648,191.0	19,077.8
<b>Total Program Budget</b>	<b>1,108,471.3</b>	<b>1,018,069.1</b>	<b>90,402.1</b>

- The above includes a 2023 budgeted staff complement for Children's Services of 1,020.7 positions, comprised of 1,020.7 operating positions
3. The 2023 Capital Budget for Children's Services with cash flows and future year commitments totaling \$78.838 million as detailed by project in [Appendix 6a](#).
  4. The 2024-2032 Capital Plan for Children's Services totalling \$22.546 million in project estimates as detailed by project in [Appendix 6b](#).
  5. That all sub-projects with third party financing be approved conditionally, subject to the receipt of such financing in 2023 and if such funding is not forthcoming, their priority and funding be reassessed by City Council relative to other City-financed priorities and needs.

# **2023 OPERATING BUDGET**



## 2023 OPERATING BUDGET OVERVIEW

**Table 1: 2023 Operating Budget by Service**

(In \$000s)	2021 Actual ***	2022 Budget	2022 Projection*	2023 Base Budget	2023 New / Enhanced	2023 Budget	Change v. 2022 Projection	
By Service	\$	\$	\$	\$	\$	\$	\$	%
<b>Revenues</b>								
Child Care Delivery	435,736.7	407,717.4	381,754.2	369,878.2		369,878.2	(11,876.0)	(3.1%)
Child Care System Management	105,628.9	370,972.9	365,345.8	648,191.0		648,191.0	282,845.2	77.4%
<b>Total Revenues</b>	<b>541,365.6</b>	<b>778,690.3</b>	<b>747,100.0</b>	<b>1,018,069.1</b>		<b>1,018,069.1</b>	<b>270,969.1</b>	<b>36.3%</b>
<b>Expenditures</b>								
Child Care Delivery	339,162.4	468,260.3	492,978.4	441,202.5		441,202.5	(51,775.9)	(10.5%)
Child Care System Management	292,424.6	402,723.0	343,869.0	667,268.8		667,268.8	323,399.8	94.0%
<b>Total Gross Expenditures</b>	<b>631,587.0</b>	<b>870,983.3</b>	<b>836,847.3</b>	<b>1,108,471.3</b>		<b>1,108,471.3</b>	<b>271,623.9</b>	<b>32.5%</b>
<b>Net Expenditures (including COVID-19)</b>	<b>90,221.4</b>	<b>92,292.9</b>	<b>89,747.3</b>	<b>90,402.1</b>		<b>90,402.1</b>	<b>654.8</b>	<b>0.7%</b>
<b>Required COVID-19 Support</b>	<b>3,121.2</b>	<b>1,666.0</b>	<b>1,250.0</b>				<b>(1,250.0)</b>	<b>(100.0%)</b>
<b>Net Budget (excluding COVID-19 supports)</b>	<b>87,100.2</b>	<b>90,626.9</b>	<b>88,497.3</b>	<b>90,402.1</b>		<b>90,402.1</b>	<b>1,904.8</b>	<b>2.2%</b>
<b>Approved Positions**</b>	<b>1,000.7</b>	<b>1,051.2</b>	<b>N/A</b>	<b>1,020.7</b>		<b>1,020.7</b>	<b>N/A</b>	<b>N/A</b>

\* 2022 Projection based on 9 Month Variance

\*\*YoY comparison based on approved positions

\*\*2021 Actuals adjusted to remove accounting treatment for comparative purposes

The 2023 Net Budget of \$90.402 million reflects a \$0.655 million or 0.7% increase from the 2022 projections comprised of:

- \$1.250 million or 100.0% net decrease in COVID-19 impacts expected in 2023 compared to 2022 projections; and
- \$1.905 million or 2.2% net increase in the 2023 Net Budget (excluding COVID) compared to 2022 projections.

### KEY COST DRIVERS – FUNDING PRIORITIES

**Total 2023 Budget** expenditures of \$1,108.5 million gross reflecting an increase of \$271.6 million or 32.5% in spending above 2022 projected year-end actuals, predominantly arising from:

- The second-year investment of approximately \$303.4 million in CWELCC funding to support further fee reductions for participating child care programs, investments in workforce compensation, and the costs of ongoing program implementation
- 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
- Offsetting base expenditure savings resulting from the transition of directly operated kindergarten and school-age programs to schools, a line-by-line review and ongoing efforts to streamline and digitize business processes

### 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.

**2023 OPERATING BUDGET KEY DRIVERS**

The 2023 Operating Budget for Children's Services of \$1,108.5 million in gross expenditures is \$271.624 million or 32.5% higher than the 2022 Projected Actuals. Table 2 below summarizes the key cost drivers for the 2023 Budget.

**Table 2: 2023 Operating Budget by Revenue / Expenditure Category**

Category (In \$000s)	2020 Actual	2021 Actual **	2022 Budget	2022 Projection*	2023 Budget	2023 Change from 2022 Projection	
	\$	\$	\$	\$	\$	\$	%
Provincial Subsidies	412,327.8	480,106.1	450,757.5	441,500.0	451,285.0	9,785.0	2.2%
Federal Subsidies	28,671.0	28,671.0	275,499.4	272,400.0	552,847.8	280,447.8	103.0%
User Fees & Donations	20,862.9	28,238.2	40,061.5	28,000.0	2,336.4	(25,663.6)	(91.7%)
Transfers From Capital	1.2		771.9				
Contribution From Reserves/Reserve Funds			1,400.0		1,400.0	1,400.0	
Sundry and Other Revenues	63.9	11.1					
Inter-Divisional Recoveries	4,120.8	4,339.1	10,200.0	5,200.0	10,200.0	5,000.0	96.2%
<b>Total Revenues</b>	<b>466,047.5</b>	<b>541,365.6</b>	<b>778,690.3</b>	<b>747,100.0</b>	<b>1,018,069.1</b>	<b>270,969.1</b>	<b>36.3%</b>
Salaries and Benefits	86,210.5	89,971.0	97,333.9	88,627.3	95,986.9	7,359.6	8.3%
Materials & Supplies	2,111.5	2,095.3	3,534.4	3,200.0	2,129.4	(1,070.6)	(33.5%)
Equipment	1,283.3	719.1	1,324.2	1,200.0	1,324.4	124.4	10.4%
Service and Rent	462,358.5	536,016.2	764,870.8	696,200.0	1,006,182.6	309,982.6	44.5%
Contribution To Capital			1,101.0	1,101.0		(1,101.0)	(100.0%)
Contribution To Reserves/Reserve Funds	1,472.0	1,460.6	1,470.1	45,170.1	1,551.3	(43,618.8)	(96.6%)
Other Expenditures	(21.6)	113.8	6.0	6.0	6.0		
Inter-Divisional Charges	1,390.4	1,211.0	1,342.9	1,342.9	1,290.7	(52.2)	(3.9%)
<b>Total Gross Expenditures</b>	<b>554,804.6</b>	<b>631,587.0</b>	<b>870,983.3</b>	<b>836,847.3</b>	<b>1,108,471.3</b>	<b>271,623.9</b>	<b>32.5%</b>
<b>Net Expenditures</b>	<b>88,757.1</b>	<b>90,221.4</b>	<b>92,292.9</b>	<b>89,747.3</b>	<b>90,402.1</b>	<b>654.8</b>	<b>0.7%</b>

\*Projection based on 9 Month Variance

\*\*2021 Actuals adjusted to remove accounting treatment for comparative purposes

**Key Base Drivers:**

**Salaries and Benefits:** Increase over 2022 forecasted year-end actuals primarily due to planned hiring of front line staff, collective agreement pressures on existing positions, and the planned re-opening of the directly operated Mount Dennis Child Care Centre

**Services and Rents:** Year-over-year increase resulting from the second-year investment in CWELCC system funding to support lower child care fees for eligible families, increase access to high-quality, inclusive, licensed child care programs, and invest in the child care workforce. In addition, an inflationary increase for community-based operators and agencies to provide funding stability while helping to offset incremental operational costs

**Federal and Provincial Subsidies and User Fees:** Increase over 2022 forecasted year-end actuals driven by the second-year investment in federal CWELCC system funding, and increased provincial investment in the early years and child care sector. Decrease in user fees as a result of child care fee reductions for eligible families enrolled in programs participating in the CWELCC system; decrease in family contributions is completely offset by federal CWELCC funding

**Offsets and Efficiencies:**

**The 2023 Operating Budget** includes \$7.537 million in gross expenditure and \$6.720 million in net expenditure adjustments attributed to:

**Line-by-Line:** A review of base expenditures resulted in overall savings of \$1.663 million, driven primarily by reductions in office-based expenditures through continued digitization and business process transformation efforts, as well as adjustments based on contractual agreements and actual experience for various goods and services.

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

remaining directly operated kindergarten and school-age programs to schools in 2022-23, resulting in a net savings of \$1.405 million and a reduction of 14.9 positions with no overall service level impacts

**Efficiencies:** Children's Services assesses its directly operated centres annually to identify opportunities for service changes to best serve children and families. Northminster and Woodbine Early Learning & Child Care Centres have been closed since March 2020, due to concerns with the ability to meet enhanced health and safety guidelines resulting from the pandemic as these locations are in leased spaces with aging infrastructure. These centres have been identified for permanent closure in 2022, avoiding expenditures of \$2.173 million with a reduction of 23.6 positions, with no service disruption to families.

**Note:**

1. For additional information on 2023 key cost drivers please refer to [Appendix 2](#) for a summary of Affordability Measures, [Appendix 3](#) for a more detailed listing and descriptions of the 2023 Service Changes and [Appendix 4](#) for the 2023 New and Enhanced Service Priorities, respectively.

## 2024 & 2025 OUTLOOKS

Table 3: 2024 and 2025 Outlooks

(\$000s)	2023 Budget	2024 Incremental Outlook	2025 Incremental Outlook
<b>Revenues</b>			
Additional provincial funding		5,000.0	3,000.0
<b>Total Revenues</b>	<b>1,018,069.1</b>	<b>5,000.0</b>	<b>3,000.0</b>
<b>Gross Expenditures</b>			
Salaries and Benefits		3,192.9	120.3
Inflationary Impacts		5,542.2	4,470.8
<b>Total Gross Expenditures</b>	<b>1,108,471.3</b>	<b>8,735.1</b>	<b>4,591.0</b>
<b>Net Expenditures</b>	<b>90,402.1</b>	<b>3,735.1</b>	<b>1,591.0</b>
<b>Approved Positions</b>	<b>1,020.7</b>	<b>0.0</b>	<b>0.0</b>

### Key drivers

The 2024 Outlook reflects an anticipated \$8.735 million increase in gross expenditures above the 2023 Operating Budget; The 2025 Outlooks expects a further increase of \$4.591 million above 2024 gross expenditures.

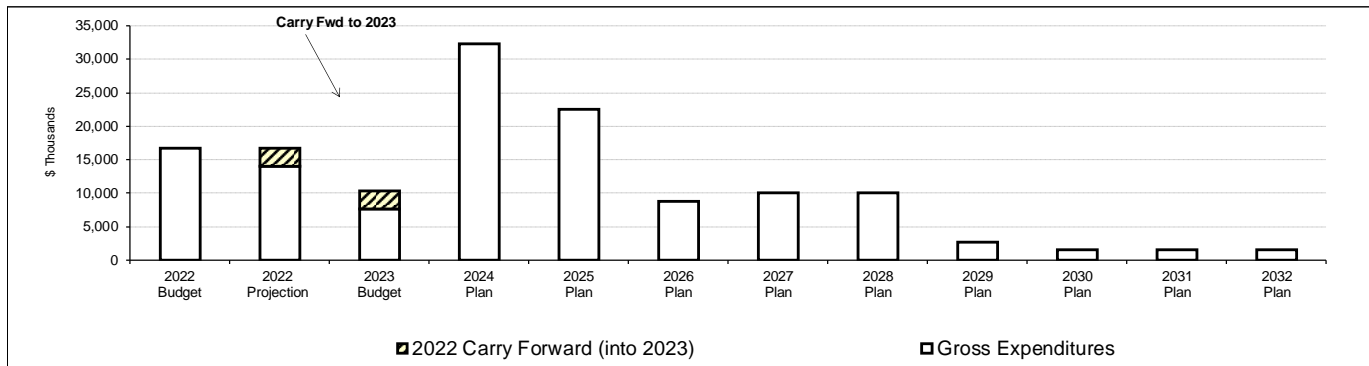
These changes arise from the following:

- Additional resources required due to inflationary increases for salaries and benefits and for funding to support operators' and agencies' actual operating costs
- Collective agreement pressures on existing positions, and the annualization of salaries and benefits adjustments made in 2023

**2023 – 2032  
CAPITAL BUDGET AND PLAN**

**2023 – 2032 CAPITAL BUDGET & PLAN OVERVIEW**

**Chart 1: 10-Year Capital Plan Overview**



In \$000's	2022		2023 Capital Budget and 2024 - 2032 Capital Plan										Total 10 Year Plan
	Budget	Projected Actual	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	
	<b>Gross Expenditures by Project Category:</b>												
Health & Safety & Legislated													
SOGR	3,652	2,002	2,740	2,696	3,046	2,696	2,368	1,496	1,496	1,496	1,496	1,496	21,026
Service Improvement & Growth	13,067	11,977	7,648	29,612	19,501	6,158	7,659	8,620	1,160				80,358
<b>Total by Project Category</b>	<b>16,719</b>	<b>13,979</b>	<b>10,388</b>	<b>32,308</b>	<b>22,547</b>	<b>8,854</b>	<b>10,027</b>	<b>10,116</b>	<b>2,656</b>	<b>1,496</b>	<b>1,496</b>	<b>1,496</b>	<b>101,384</b>
<b>Financing:</b>													
Debt			1,622	1,722	1,496	1,496	1,496	1,496	1,496	1,496	1,496	1,496	15,312
Reserves/Reserve Funds			6,331	17,605	12,419	4,933	8,002	8,620	1,160				59,070
Development Charges			1,460	6,043	3,665	200							11,368
Provincial													
Federal													
Debt Recoverable													
Other Revenue			975	6,938	4,967	2,225	529						15,634
<b>Total Financing</b>			<b>10,388</b>	<b>32,308</b>	<b>22,547</b>	<b>8,854</b>	<b>10,027</b>	<b>10,116</b>	<b>2,656</b>	<b>1,496</b>	<b>1,496</b>	<b>1,496</b>	<b>101,384</b>

**Changes to Existing Projects**  
(\$5.4 Million)

The 2023-2032 Capital Budget and Plan reflects the following changes to existing projects over the nine common years (2023-2031):

- Re-phasing cash flows for Keele Street, Lawrence Heights, and Bridletowne centres to future years, with no impact to overall project costs
- Additional funding for Lawrence Heights child care centre, reflecting revised construction cost estimates
- Additional funding for playground retrofits for city-run child care centres

**New Projects**  
(\$0.0 Million)



**Capital Needs Constraints**  
(\$0.0 Million)

**Note:**

For additional information, please refer to [Appendix 6](#) for a more detailed listing of the 2023 and 2024-2032 Capital Budget & Plan by project; and [Appendix 8](#) for Capacity to Spend Review.

**2023 – 2032 CAPITAL BUDGET AND PLAN**

**\$101.4 Million 10-Year Gross Capital Program**

	
<p><b>Aging Infrastructure</b></p>	<p><b>New Child Care and EarlyON Child and Family Centres</b></p>
<p><b>\$21.0M</b> <b>20.7%</b></p>	<p><b>\$80.4M</b> <b>79.3%</b></p>
<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</p>	<p>New child care centres to increase access to licensed child care, in alignment with the Growth Strategy</p> <p>4 child care centre projects supporting climate resiliency, including Mount Dennis, the City's first net zero building  <input checked="" type="checkbox"/></p> <p>New EarlyON Child and Family Centre at 150 Queens Wharf Road to provide increased access to community and wraparound supports for families and children</p>

- 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 2023-2032 Budget and Plan cash flows. Does not break out the climate component costs separately

- Supply chain issues including significant escalations in material prices have increased the average development cost of an average 62-space standalone child care centre from approximately \$5.0 million to \$7.5 million

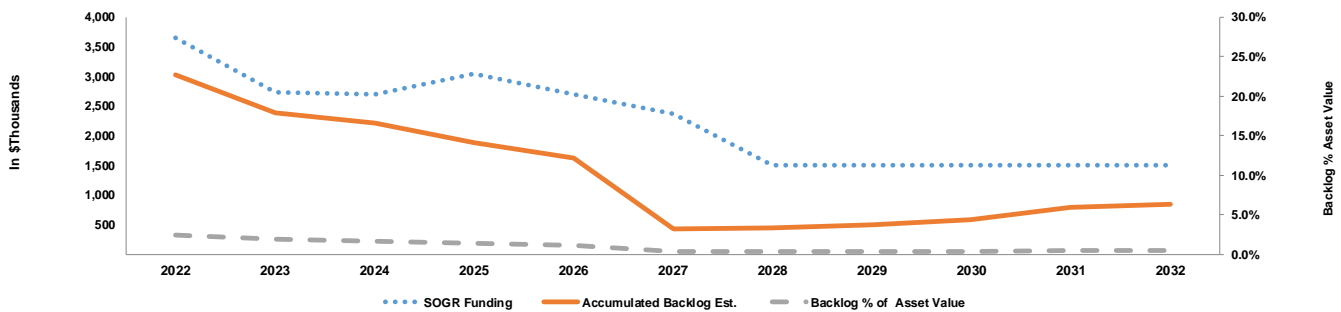
### How the Capital Program is Funded

City of Toronto		Provincial Funding	Federal Funding
<b>\$101.4M 100%</b>		<b>\$0.0M 0.0%</b>	<b>\$0.0M 0.0%</b>
Debt	\$15.3 M		
Reserves/Reserve Funds	\$59.1 M		
Development Charges	\$11.4 M		
Other	\$15.6 M		

### STATE OF GOOD REPAIR (SOGR) FUNDING & BACKLOG

The chart below depicts the SOGR funding and accumulated backlog estimates for key asset classes in Transportation Services: major and local roads, bridge rehabilitation and laneways.

**Chart 2: Total SOGR Funding & Backlog**



\$ Thousands	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032
SOGR Funding	3,652	2,740	2,696	3,046	2,696	2,368	1,496	1,496	1,496	1,496	1,496
Accumulated Backlog Est.	3,034	2,384	2,212	1,881	1,617	430	447	496	581	798	841
Backlog % of Asset Value	2.3%	1.8%	1.7%	1.4%	1.1%	0.3%	0.3%	0.3%	0.4%	0.5%	0.5%
Total Asset Value	129,239	129,239	133,116	137,110	141,233	145,460	149,823	154,318	158,948	163,716	168,628

- 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.
- The accumulated backlog is anticipated to decrease from \$3.0 million in 2022 to \$0.841 million in 2032, representing 0.5% of the total replacement value estimated to be \$168.6 million by 2032.
- Adjustments to the 10-Year Plan to the SOGR program reflects high priority SOGR needs identified by new condition assessments, feasibility studies and timing of potential infrastructure projects.

# APPENDICES



## Appendix 1

### COVID-19 Impact and Recovery

Appendix 1		In \$ Thousands			
COVID-19 Impacts	2022		2023		
	Budget	Projection*	Revenues	Gross	Net
<b>Expenditure Increase</b>					
PPE, cleaning, and programming supplies to meet enhanced operating guidelines	1,665.0	1,250.0			
<b>Sub-Total</b>	<b>1,665.0</b>	<b>1,250.0</b>			
<b>Total COVID-19 Impact</b>	<b>1,665.0</b>	<b>1,250.0</b>			

\* 2022 Projection based on 9 month variance

## Appendix 2

### 2023 Affordability Measures

(\$000s)									
Recommendation	Savings Type	Equity Impact	2023				2024 (Incremental)		
			Revenue	Gross	Net	Positions	Gross	Net	Positions
Line-by-Line Review	Base Savings	No Impact	(771.9)	(2,435.1)	(1,663.1)				
Adjustment to Salary & Benefit Assumptions	Base Savings	No Impact		(615.6)	(615.6)	(0.0)	615.6	615.6	
Consolidate & Streamline Operations	Efficiency Savings	No Impact		(538.1)	(538.1)	(5.0)	242.0	242.0	(0.0)
Closure of Two Directly Operated Child Care Centres*	Efficiency Savings	No Impact	(44.3)	(2,217.2)	(2,172.9)	(23.6)	(49.2)	(49.2)	
Realignment and Transition of TELCCS	Efficiency Savings	No Impact		(1,404.7)	(1,404.7)	(14.9)	(24.5)	(24.5)	
ModernTO Lease Savings (1243 Islington)	Efficiency Savings	No Impact		(326.4)	(326.4)				
<b>Total Affordability Measures</b>			<b>(816.2)</b>	<b>(7,537.1)</b>	<b>(6,720.8)</b>	<b>(43.5)</b>	<b>783.9</b>	<b>783.9</b>	<b>(0.0)</b>

\* Two directly operated Child Care Centres that have been closed since March, 2020 due to Health and Safety concerns (Please refer to Page 12 under the Efficiencies section for more information)

### **Appendix 3**

#### **Summary of 2023 Service Changes**

N/A

### **Appendix 4**

#### **Summary of 2023 New / Enhanced Service Priorities Included in Budget**

N/A

### **Appendix 5**

#### **Summary of 2023 New / Enhanced Service Priorities Not Included in Budget**

N/A

### Appendix 6

## 2023 Capital Budget; 2023 - 2032 Capital Plan Including Carry Forward Funding

Projects (In \$000s)	2023 Budget	2024 Plan	2025 Plan	2026 Plan	2027 Plan	2028 Plan	2029 Plan	2030 Plan	2031 Plan	2032 Plan	2023 - 2032 Total	Health & Safety & Legislated	SOGR	Growth & Improved Service
Mount Dennis Additional Funding 2020 <input checked="" type="checkbox"/>	200	1,630									1,830			1,830
Alexandra Park Child Care Centre		1,271									1,271			1,271
Anishnawbe Miziwe Biik Child Care Centre	750	1,305	4,449								6,504			6,504
Bridletown Community Centre (Child Care Centre 6)		350	700	1,400	1,450						3,900			3,900
Canoe Landing (Block 31) Child Care Centre Constru	5	657									662			662
David and Mary Thomson (Child Care Centre 7)	100	2,000	2,800	200							5,100			5,100
EarlyON 150 Queen Wharf Road	50	150	500	1,000	529						2,229			2,229
Gilder/Gilder Satellite Child Care Centre	100	1,081									1,181			1,181
Mount Dennis Child Care Centre <input checked="" type="checkbox"/>	3,500										3,500			3,500
North East Scarborough RC Add'L Funding <input checked="" type="checkbox"/>		250	1,250								1,500			1,500
North East Scarborough RC Net Zero <input checked="" type="checkbox"/>			800								800			800
North East Scarborough Recreation Centre <input checked="" type="checkbox"/>	200	3,438									3,638			3,638
St Bartholomew Additional Funding 2020		800									800			800
St Roch Additional Funding 2020		750									750			750
St. Barnabas Catholic School		820									820			820
St. Bartholomew Catholic School	372	1,613									1,985			1,985
Stanley Public School	392										392			392
TCH Needle Firway	100	2,851	1,975								4,926			4,926
TELCCS - State Of Good Repair		996	1,496	1,496	1,496	1,496	1,496	1,496	1,496	1,496	12,964		12,964	
TELCCS Playground Retrofit			750	1,200	872						2,822		2,822	
Wallace Emerson Child Care Centre <input checked="" type="checkbox"/>	1,300	4,109	2,417	333							8,159			8,159
Western North York Child Care	142	2,400	2,462								5,004			5,004
Willowridge Child Care Centre	100	1,235									1,335			1,335
Woodbine Child Care Centre	175	2,600	1,000	1,225							5,000			5,000
TELCCS - Playground Retrofit 2023	1,200	1,200	800								3,200		3,200	
Lawrence Heights Child Care Centre Add'L Funding <input checked="" type="checkbox"/>		152	548	1,000	2,640	2,620					6,960			6,960
Lawrence Heights Child Care Centre Add'L Funding <input checked="" type="checkbox"/>					1,040	4,000					5,040			5,040
Bendale Project Additional Funding	112										112			112
3393 Keele Street Child Care Ctr Planning	50	150									200			200
3393 Keele Street Child Care Centre			600	1,000	2,000	2,000	1,160				6,760			6,760
2023 Reduction Target - TELCCS - SOGR Backstop	(496)										(496)		(496)	
TELCCS - SOGR 2022	496	500									996		996	
TELCCS - SOGR 2023	1,540										1,540		1,540	
<b>Total Expenditures (including carry forward from 2022)</b>	<b>10,388</b>	<b>32,308</b>	<b>22,547</b>	<b>8,854</b>	<b>10,027</b>	<b>10,116</b>	<b>2,656</b>	<b>1,496</b>	<b>1,496</b>	<b>1,496</b>	<b>101,384</b>		<b>21,026</b>	<b>80,358</b>

- 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 2023-2032 Budget and Plan cash flows. Does not break out the climate component costs separately

### Appendix 6a

#### 2023 Cash Flow and Future Year Commitments Including Carry Forward Funding

Projects (In \$000s)	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	Total 2023 Cash Flow & FY Commits	Previously Approved	Change in Scope	New w/ Future Year
Mount Dennis Additional Funding 2020	200	1,630									1,830	1,830		
Alexandra Park Child Care Centre		1,271									1,271	1,271		
Anishnawbe Miziwe Biik Child Care Centre	750	1,305	4,449								6,504	6,504		
Bridletown Community Centre (Child Care Centre 6)		350	700	1,400	1,450						3,900	3,900		
Canoe Landing (Block 31) Child Care Centre Constr	5	657									662	662		
David and Mary Thomson (Child Care Centre 7)	100	2,000	2,800	200							5,100	5,100		
EarlyON 150 Queen Wharf Road	50	150	500	1,000	529						2,229			2,229
Gilder/Gilder Satellite Child Care Centre	100	1,081									1,181	1,181		
Mount Dennis Child Care Centre	3,500										3,500	3,500		
North East Scarborough RC Add'L Funding		250	1,250								1,500	1,500		
North East Scarborough RC Net Zero			800								800	800		
North East Scarborough Recreation Centre	200	3,438									3,638	3,638		
St Bartholomew Additional Funding 2020		800									800	800		
St Roch Additional Funding 2020		750									750	750		
St. Barnabas Catholic School		820									820	820		
St. Bartholomew Catholic School	372	1,613									1,985	1,985		
Stanley Public School	392										392	392		
TCH Needle Firway	100	2,851	1,975								4,926	4,926		
Wallace Emerson Child Care Centre	1,300	4,109	2,417	333							8,159	8,159		
Western North York Child Care	142	2,400	2,462								5,004	5,004		
Willowridge Child Care Centre	100	1,235									1,335	1,335		
Woodbine Child Care Centre	175	2,600	1,000	1,225							5,000	5,000		
TELCCS - Playground Retrofit 2023	1,200	1,200	800								3,200	3,200		
Lawrence Heights Child Care Centre		152	548	1,000	2,640	2,620					6,960	6,960		
Lawrence Heights Child Care Centre Add'L Funding					1,040	4,000					5,040			5,040
Bendale Project Additional Funding	112										112	112		
3393 Keele Street Child Care Ctr Planning	50	150									200			200
TELCCS - SOGR 2022	496	500									996	996		
TELCCS - SOGR 2023	1,540										1,540	1,540		
<b>Total Expenditures (including carry forward from 2022)</b>	<b>10,388</b>	<b>31,312</b>	<b>19,701</b>	<b>5,158</b>	<b>5,659</b>	<b>6,620</b>					<b>78,838</b>	<b>71,865</b>	<b>(494)</b>	<b>7,469</b>

## Appendix 6b

### 2024 - 2032 Capital Plan

Projects (In \$000s)	2024 Plan	2025 Plan	2026 Plan	2027 Plan	2028 Plan	2029 Plan	2030 Plan	2031 Plan	2032 Plan	2024 - 2032 Total	Health & Safety & Legislated	SOGR	Growth & Improved Service
TELCCS - State Of Good Repair	996	1,496	1,496	1,496	1,496	1,496	1,496	1,496	1,496	12,964		12,964	
TELCCS Playground Retrofit		750	1,200	872						2,822		2,822	
3393 Keele Street Child Care Centre		600	1,000	2,000	2,000	1,160				6,760			6,760
<b>Total Expenditures</b>	<b>996</b>	<b>2,846</b>	<b>3,696</b>	<b>4,368</b>	<b>3,496</b>	<b>2,656</b>	<b>1,496</b>	<b>1,496</b>	<b>1,496</b>	<b>22,546</b>		<b>15,786</b>	<b>6,760</b>

## Appendix 7

### Reporting on Major Capital Projects: Status Update

N/A

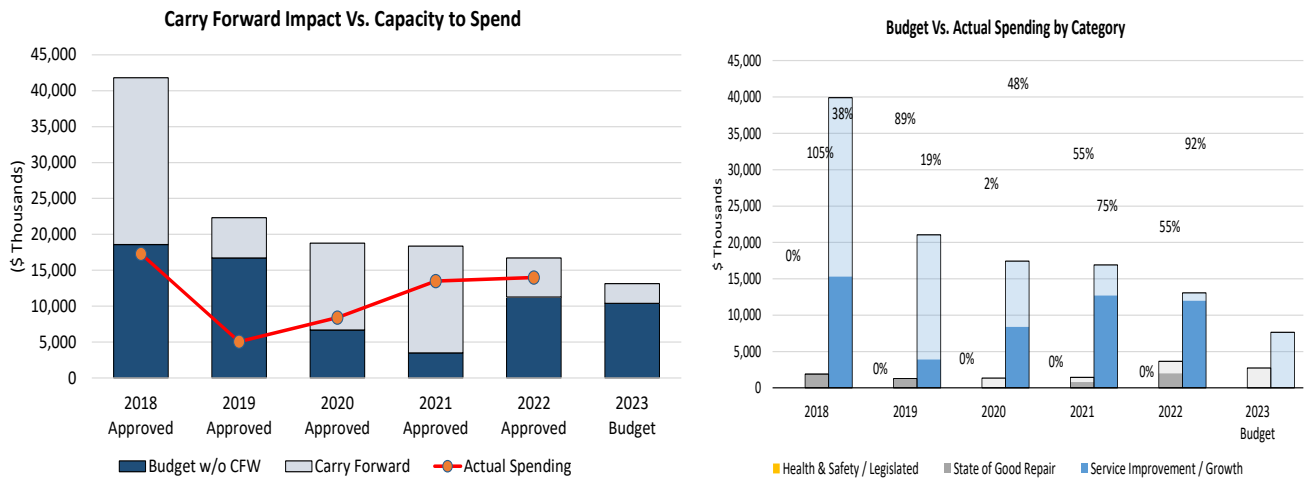
## Appendix 8

### 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 market's capacity to deliver. As Children's Services relies primarily on third party partners to deliver projects, cash flow requirements are developed in consultation with these partners.

A key component in determining an appropriate level of annual cash flows includes historical capacity to spend reviews by project categories (Chart 3 below) as well as the level of projected 2022 underspending that will be carried forward into 2023 to complete capital work.

Chart 3 – Capacity to Spend



### Capacity to Spend Review Impact on the 10-Year Plan

Based on the continuous review of historical capital spending constraints and a capacity to spend review, \$5.040 million in capital spending originally cash flowed in 2023 to 2024 has been deferred to 2026 to 2028, to better align with current expenditure expectations. Adjustments to the Capital Plan are noted below:

- Lawrence Heights Child Care Centre - \$5.040 million deferred to future years



## Appendix 9

### Summary of Capital Needs Constraints

N/A

## Appendix 10

### Inflows and Outflows to/from Reserves and Reserve Funds

#### 2023 Operating Budget

#### Corporate Reserve / Reserve Funds

Reserve / Reserve Fund Name (In \$000s)	Reserve / Reserve Fund Number	Withdrawals (-) / Contributions (+)		
		2023	2024	2025
		\$	\$	\$
<b>Beginning Balance</b>		<b>38,185</b>	<b>36,888</b>	<b>35,565</b>
Sick Leave	XR1007			
<i>Withdrawals (-)</i>				
<i>Total Withdrawals</i>		(43,075)	(43,075)	(43,075)
<i>Contributions (+)</i>				
<i>Children's Services - Operating</i>		162	162	162
<i>Other Programs - Operating</i>		40,891	40,891	40,891
<i>Total Contributions</i>		41,053	41,053	41,053
<b>Total Reserve / Reserve Fund Draws / Contributions</b>		<b>(2,022)</b>	<b>(2,022)</b>	<b>(2,022)</b>
<i>Interest Income</i>		725	700	674
<b>Balance at Year-End</b>		<b>36,888</b>	<b>35,565</b>	<b>34,217</b>

Reserve / Reserve Fund Name (In \$000s)	Reserve / Reserve Fund Number	Withdrawals (-) / Contributions (+)		
		2023	2024	2025
		\$	\$	\$
<b>Beginning Balance</b>		<b>57,291</b>	<b>38,514</b>	<b>20,117</b>
Insurance	XR1010			
<i>Withdrawals (-)</i>				
<i>Other Program - Operating</i>		(87,556)	(88,941)	(90,308)
<i>Other Program - Capital</i>		(583)	-	-
<i>Total Withdrawals</i>		(88,139)	(88,941)	(90,308)
<i>Contributions (+)</i>				
<i>Children's Services - Operating</i>		1,069	1,069	1,069
<i>Other Programs - Operating</i>		67,368	68,908	70,513
<i>Total Contributions</i>		68,437	69,977	71,582
<b>Total Reserve / Reserve Fund Draws / Contributions</b>		<b>(19,702)</b>	<b>(18,963)</b>	<b>(18,726)</b>
<i>Interest Income</i>		925	566	210
<b>Balance at Year-End</b>		<b>38,514</b>	<b>20,117</b>	<b>1,600</b>

**Inflows and Outflows to/from Reserves and Reserve Funds**

**2023 – 2032 Capital Budget and Plan**

**Program Specific Reserve / Reserve Funds**

Reserve / Reserve Fund Name (In \$000s)	Reserve / Reserve Fund Number	Withdrawals (-) / Contributions (+)		
		2023	2024	2025
		\$	\$	\$
<b>Beginning Balance</b>		<b>36,573</b>	<b>37,124</b>	<b>37,848</b>
Child Care Expansion	XR1101			
<i>Withdrawals (-)</i>				
<i>Withdrawals Capital (-) HSI</i>		(159)		
<b>Total Withdrawals</b>		<b>(159)</b>	<b>-</b>	<b>-</b>
<b>Total Reserve / Reserve Fund Draws / Contributions</b>		<b>(159)</b>	<b>-</b>	<b>-</b>
<i>Interest Income</i>		710	724	738
<b>Balance at Year-End</b>		<b>37,124</b>	<b>37,848</b>	<b>38,586</b>

Reserve / Reserve Fund Name (In \$000s)	Project / Sub Project Name and Number	Contributions / (Withdrawals)										
		2023 Budget	2024 Plan	2025 Plan	2026 Plan	2027 Plan	2028 Plan	2029 Plan	2030 Plan	2031 Plan	2032 Plan	Total
XR1103	Beginning Balance	65,373	60,176	43,492	31,719	27,276	19,647	11,246	10,213	10,331	10,452	65,373
Child Care Capital Reserve Fund	<i>Withdrawals (-)</i>											
	<i>Operating</i>	(1,400)	(1,400)	(1,400)	(1,400)	(1,400)	(1,400)	(1,400)	(1,400)	(1,400)	(1,400)	(14,000)
	<i>Capital</i>	(6,331)	(17,605)	(12,419)	(4,933)	(8,002)	(8,620)	(1,160)	-	-	-	(59,070)
	<b>Total Withdrawals</b>	<b>(7,731)</b>	<b>(19,005)</b>	<b>(13,819)</b>	<b>(6,333)</b>	<b>(9,402)</b>	<b>(10,020)</b>	<b>(2,560)</b>	<b>(1,400)</b>	<b>(1,400)</b>	<b>(1,400)</b>	<b>(73,070)</b>
	<i>Contributions (+)</i>											
	<i>Operating</i>	1,320	1,320	1,320	1,320	1,320	1,320	1,320	1,320	1,320	1,320	13,200
	<i>Interest income</i>	1,214	1,001	726	570	453	299	207	198	201	203	5,072
	<b>Total Contributions</b>	<b>2,534</b>	<b>2,321</b>	<b>2,046</b>	<b>1,890</b>	<b>1,773</b>	<b>1,619</b>	<b>1,527</b>	<b>1,518</b>	<b>1,521</b>	<b>1,523</b>	<b>18,272</b>
<b>Balance at Year-End</b>		<b>60,176</b>	<b>43,492</b>	<b>31,719</b>	<b>27,276</b>	<b>19,647</b>	<b>11,246</b>	<b>10,213</b>	<b>10,331</b>	<b>10,452</b>	<b>10,575</b>	<b>10,575</b>

Reserve / Reserve Fund Name (In \$000s)	Project / Sub Project Name and Number	Projected Balance as at Dec 31, 2022 *	Contributions / (Withdrawals)										
			2023 Plan	2024 Plan	2025 Plan	2026 Plan	2027 Plan	2028 Plan	2029 Plan	2030 Plan	2031 Plan	2032 Plan	Total
XR1103 Child Care Capital Reserve Fund	Beginning Balance	65,373	65,373	60,176	43,492	31,719	27,276	19,647	11,246	10,213	10,331	10,452	65,373
	Bridletown			(350)	(700)	(1,400)	(1,450)						(3,900)
	David and Mary			(339)	(1,100)								(1,439)
	Wallace Emerson				(767)	(333)							(1,100)
	Western North York					(1,370)							(1,370)
	Canoe Landing - Block 31		(5)	(657)									(662)
	Stanley Public School		(392)										(392)
	St Barnabas			(626)									(626)
	St Roth			(750)									(750)
	St Bartholomew		(372)	(2,413)									(2,785)
	North East Scarborough		(200)	(2,900)	(2,050)								(5,150)
	TCH Needle Firway		(100)	(2,851)	(1,925)								(4,876)
	Mt Dennis		(3,700)	(1,630)									(5,330)
	Bendale		(112)										(112)
	Anishawabe				(1,809)								(1,809)
	Gulder		(100)	(1,081)									(1,181)
	Alexander Park			(1,271)									(1,271)
	Lawrence Heights			(152)	(548)	(1,000)	(3,680)	(6,620)					(12,000)
	3393 Keele Street Child Care Centre		(50)	(150)	(600)	(1,000)	(2,000)	(2,000)	(1,160)				(6,960)
	Willowridge		(100)	(1,235)									(1,335)
	Playground Retrofit		(1,200)	(1,200)	(1,550)	(1,200)	(872)						(6,022)
	Withdrawals (-)												
	Capital		(6,331)	(17,605)	(12,419)	(4,933)	(8,002)	(8,620)	(1,160)	-	-	-	(59,070)
Operating		(1,400)	(1,400)	(1,400)	(1,400)	(1,400)	(1,400)	(1,400)	(1,400)	(1,400)	(1,400)	(14,000)	
<b>Total Withdrawals</b>		<b>(7,731)</b>	<b>(19,005)</b>	<b>(13,819)</b>	<b>(6,333)</b>	<b>(9,402)</b>	<b>(10,020)</b>	<b>(2,560)</b>	<b>(1,400)</b>	<b>(1,400)</b>	<b>(1,400)</b>	<b>(73,070)</b>	
Contributions (+)													
Operating		320	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	1,000	10,000
Interest Income		1,214	1,001	726	570	453	298	207	198	201	203	5,071	
<b>Total Contributions</b>		<b>2,534</b>	<b>2,321</b>	<b>2,046</b>	<b>1,890</b>	<b>1,773</b>	<b>1,618</b>	<b>1,527</b>	<b>1,518</b>	<b>1,521</b>	<b>1,523</b>	<b>18,271</b>	
<b>Balance at Year-End</b>		<b>65,373</b>	<b>60,176</b>	<b>43,492</b>	<b>31,719</b>	<b>27,276</b>	<b>19,647</b>	<b>11,246</b>	<b>10,213</b>	<b>10,331</b>	<b>10,452</b>	<b>10,575</b>	<b>10,575</b>

\* Based on 9-month 2022 Reserve Fund Variance Report

Reserve / Reserve Fund Name (In \$000s)	Project / Sub Project Name and Number	Contributions / (Withdrawals)											
		2023 Budget	2024 Plan	2025 Plan	2026 Plan	2027 Plan	2028 Plan	2029 Plan	2030 Plan	2031 Plan	2032 Plan	Total	
XR2122 Dev Charges RF Child Care	Beginning Balance	39,208	44,233	44,581	47,615	54,389	61,607	69,068	76,363	83,173	90,221	39,208	
	Withdrawals (-)												
	Capital	(1,460)	(6,043)	(3,665)	(200)								(11,368)
	<b>Total Withdrawals</b>	<b>(1,460)</b>	<b>(6,043)</b>	<b>(3,665)</b>	<b>(200)</b>	-	-	-	-	-	-	-	<b>(11,368)</b>
	Contributions (+)												
	Section 42	5,680	5,533	5,809	5,990	6,098	6,198	5,892	5,269	5,374	5,147	56,989	
	Interest	806	858	890	985	1,120	1,262	1,404	1,540	1,674	1,809	12,349	
	<b>Total Contributions</b>	<b>6,485</b>	<b>6,391</b>	<b>6,699</b>	<b>6,975</b>	<b>7,218</b>	<b>7,460</b>	<b>7,296</b>	<b>6,809</b>	<b>7,048</b>	<b>6,956</b>	<b>69,338</b>	
<b>Balance at Year-End</b>	<b>44,233</b>	<b>44,581</b>	<b>47,615</b>	<b>54,389</b>	<b>61,607</b>	<b>69,068</b>	<b>76,363</b>	<b>83,173</b>	<b>90,221</b>	<b>97,177</b>	<b>97,177</b>		

Reserve / Reserve Fund Name (In \$000s)	Project / Sub Project Name and Number	Projected Balance as at Dec 31, 2022 *	Contributions / (Withdrawals)										
			2023 Plan	2024 Plan	2025 Plan	2026 Plan	2027 Plan	2028 Plan	2029 Plan	2030 Plan	2031 Plan	2032 Plan	Total
XR2122 Development Charge Reserve Fund	Beginning Balance	39,208	39,208	44,233	44,581	47,615	54,389	61,607	69,068	76,363	83,173	90,221	39,208
	Withdrawals (-)												
	David and Mary		(18)	(1,661)	(1,700)	(200)							(3,579)
	Wallace Emerson		(1,300)	(1,000)	(823)								(3,123)
	Western North York		(142)	(2,400)	(1,092)								(3,634)
	St. Bartholomew												-
	North East Scarborough			(788)									(788)
	TCH Needle Firway				(50)								(50)
	St Barnabas			(194)									(194)
	Withdrawals (-)												
	Capital		(1,460)	(6,043)	(3,665)	(200)	-	-	-	-	-	-	(11,368)
	Operating												-
	<b>Total Withdrawals</b>		<b>(1,460)</b>	<b>(6,043)</b>	<b>(3,665)</b>	<b>(200)</b>	-	-	-	-	-	-	<b>(11,368)</b>
	Contributions (+)												
	DC Contributions		5,680	5,533	5,809	5,990	6,098	6,198	5,892	5,269	5,374	5,147	56,990
	Interest Income		805	858	890	984	1,120	1,263	1,403	1,541	1,674	1,809	12,347
<b>Total Contributions</b>		<b>6,485</b>	<b>6,391</b>	<b>6,699</b>	<b>6,974</b>	<b>7,218</b>	<b>7,461</b>	<b>7,295</b>	<b>6,810</b>	<b>7,048</b>	<b>6,956</b>	<b>69,337</b>	
<b>Balance at Year-End</b>		<b>39,208</b>	<b>44,233</b>	<b>44,581</b>	<b>47,615</b>	<b>54,389</b>	<b>61,607</b>	<b>69,068</b>	<b>76,363</b>	<b>83,173</b>	<b>90,221</b>	<b>97,177</b>	<b>97,177</b>

\* Based on 9-month 2022 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 Service Priorities:** 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).