

Budget Guidelines and Standards for 2025 Summer Day Programs

Contents

Purpose and Overview	3
Service Provider/Agency Responsibilities	3
Timelines	5
2025 Budget for Summer Day Programs	5
Current Officers of the Board/Organization – Page 1 (Board)	5
Days of Service and Children Served – Page 2 (Info)	5
Staffing and Administration Information – Page 3 (Staff)	5
Revenue – Page 4 (Revenue)	7
Operating Budget – Page 5 (Budget)	7
Additional Information – Page 6 (Rates)	9
Submitting the Budget	9
Standards for Summer Day Programs	9

Purpose and Overview

The primary purpose of these guidelines is to provide agencies with a Service Agreement with the City of Toronto, guidance on the Toronto Children's Services (TCS) budget submission process for Summer Day Programs, and to assist agencies in completing the budget accurately. The budget will be used to determine the funding level for 2025, 2026, and 2027. Agencies with a Service Agreement with TCS are required to comply with these guidelines.

This document outlines budget submission deadlines and a description of the allowable operating expenses funded by the City (and maximum funding thresholds if applicable).

TCS reviews the submission to support accountability of public funding and the comparison to prior years approved funding amounts.

TCS enters into Service Agreements with agencies that provide Summer Day Programs that offer a range of activities during the summer for children in local communities. Agencies contracted to provide these programs must meet the TCS requirements for [“Standards for Summer Day Programs”](#).

Service Provider/Agency Responsibilities

Service providers are required to submit various reports and documents to TCS annually. For information on the reporting requirements and submission deadlines, please refer to the Business Cycle, which is available on the ['Contract & Financial Information'](#) web page.

Budget submission

The budget submission is the mechanism that TCS uses to determine annual funding. Funding approved by the City is based on the program's planned operations as outlined in their approved budget for the period. Any changes to the program's service levels, staffing levels, public fees, or days of operation may affect the Agency's funding indicated in their Service Agreement and Schedules. Agencies should discuss in advance any planned changes to the agency's operations (e.g. staffing levels, service levels, or days of operation) with their TCS Consultant. The Consultant can advise the Agency of whether changes to operations will impact funding levels, whether an application to amend the Agency's Service Agreement is required, and the timing of any changes to the Agency's Service Agreement and/or funding.

The agency must notify the TCS Consultant of any decision to close the summer day program for days over and above the number of closure days approved in the budget. Additionally, the Agency must inform their TCS Consultant immediately of any overpayments made by the City and these funds should be returned to the City within the stated period.

Service providers in receipt of funding for summer day programs are required to submit a budget every three years. **The 2025 budget will be used to determine the funding level for 2025, 2026, and 2027.** Funding for each year is contingent on available funding in the Toronto Children's Services operating budget as approved by Council.

Children's Services may request an agency to submit a budget for summer day program funding if there are significant changes to service levels or actual revenue/expenses during the three-year budget cycle. If an Agency is required to submit a budget for summer day program funding you will be notified in writing. **In order to remain eligible for funding for 2025 to 2027, service providers will be**

required to notify Children's Services in writing of their intention to operate a summer day program by May 5th of each year (see Timelines section). Service providers will also be required to submit updated information regarding current board members, fees charged to parents, days of service, number of children served, etc. by May 5th of each year. Please refer to the cover page of the 2025 Budget Form for more information.

Organizations may be asked to provide supporting documentation including evidence that indicates the reasonableness of allocated expenses, such as budgeted rent expenses based on the square footage occupied.

Reporting Requirements

Agencies must submit audited financial statements within four months of the organization's fiscal year-end. Please review the requirements and more details located on the TCS website in the "[Audit Guidelines for Agencies](#)".

Summer Day programs must submit **annual statistics** in September to summarize the services offered, children served, financial and staffing information. This template will be shared at a later date.

Governance

Non-profit agencies must submit a copy of the Annual General Meeting (AGM) Minutes each year. The minutes shall include the approval of the previous year's AGM minutes, approval or availability of the previous year's audited financial statements, the election of the Board of Directors, and appointment of the auditor. Two Signing Officers are required for cheque signing purposes in a non-profit organization.

Insurance

As insurance coverage is renewed, a copy of the updated certificate must be submitted to the TCS Consultant.

- The current minimum level for general liability insurance is \$2 million.
- The certificate must list all locations in receipt of funding from the City, contain a cross-liability clause, and name the City as an additional insured.

Documentation

Several supporting documents must be submitted with the annual budget to determine funding levels for the year. Review the budget template for required documents. These documents are reviewed to assess the reasonableness of the nature, type, and amount of expenses incurred.

As per the Agency's service agreement with the City, the agency must make financial and enrolment records available to City staff upon request. The City may request access to the Agency's records any time during the term of the service agreement and for seven years after the expiry or termination of the agreement.

Timelines

Requirement	Reporting Year	Due Date
Budget Submission	2025-2027	May 5, 2025
Letter of Intent	2026	May 5, 2026
Letter of Intent	2027	May 5, 2027
Annual Statistics	2025	September 22, 2025
Annual Statistics	2026	September 22, 2026
Annual Statistics	2027	September 22, 2027
Audited Financial Statements	Annually	Within four months of the fiscal year end

2025 Budget for Summer Day Programs

A budget must be submitted for each location providing summer day programs to receive funding. The sections below outline details of the submission.

Current Officers of the Board/Organization – Page 1 (Board)

Complete the required information on page 1 of the budget. Any changes to the Board Members in 2025 must be submitted to Children's Services. This also applies to changes in Signing Officers.

Days of Service and Children Served – Page 2 (Info)

Complete the required information on page 2 of the budget, including the overall ages of children served and the different age groups served.

List the start and end date for the year 2025, and the dates the summer day program is closed and is not available to families in 2025. The Operating Days represents the number of days the location is open, including preparation or planning days where staff are present. The number of service days represents days that care is provided to children. Provide information on the sessions offered over the summer, noting the start and end date of each session and the capacity of each session.

Staffing and Administration Information – Page 3 (Staff)

Salaries, wages, and benefit costs compose a large majority of expenses in a service organization. Therefore, TCS will focus their attention on this area and require specific detail relating to this category.

Salaries

Salaries are funded only up to the maximum salaries paid by the City for equivalent job requirements. A full-time equivalent (FTE) staff is one who works 35 hours a week. Where staff work less than 35 hours a week, the maximum allowable salary is pro-rated based on the number of hours worked in the week.

Salaries identified must include all wage grants and pay equity. Salaries for untrained program staff cannot exceed the maximum paid by the City for untrained staff, regardless of years of service.

Untrained staff salaries may be allowed to be above the City's maximum only in circumstances where there has been a pay equity settlement. In this case, a copy of the pay equity plan must support this claim.

The minimum hourly wage payable must comply with minimum wage requirements.

For reference, in 2025 the maximum hourly rate (based on 35 hours a week) for Assistant (Non-RECE) is \$34.72, RECE Teaching Staff Grade 2 or equivalent trained is \$36.55, RECE Teaching Staff Grade 1 / Assistant Supervisor or equivalent trained is \$40.65, Supervisor is \$67.57 and Administration is \$78.26.

Program Staff

List all the senior and junior program staff that work at the site and provide the required information for each individual.

Program Coordinator/Supervisor

Provide the required information for the Program Coordinator or Supervisor. Only the salary related to the hours of supervision provided to the summer day program should be provided in this section. If the Program Coordinator/Supervisor also works as a program staff, the salary related to their hours working in the program should be provided in the section for program staff.

Estimated Number of Full-Time Equivalent Volunteers

Provide the total daily volunteer hours. To determine the full-time equivalent number of volunteers per day, divide the total daily volunteer hours by the standard number of hours worked by program staff per day.

Staff Benefits

Provide the total cost of staff benefits, including vacation pay, for all staff employed in the summer day program.

Employer contributions and benefits are allowable budget expenses up to a maximum of 25% of the total projected salary costs, including staffing and allocated admin. Any wage grants paid towards benefits are included in the 25% allowable benefit costs.

Administration

Administration costs are allowed for a variety of administrative responsibilities. This includes bookkeeping, clerical assistance, as well as the Executive Director of the program, provided the costs fall within the maximum allowable costs for administration.

The maximum allowable administrative salary/cost may be shared by more than one individual involved in administrative duties and may include contracted bookkeeping services.

If salaried employees provide administrative services, details regarding the employee's name, position, salary, etc. should be provided in the section titled "Administration".

If contractors provide administrative services, (e.g. contracted bookkeeper or accountant) the amount for the contracted service should be reported in the section titled "Contracted Administration".

Multi-service organizations may incur central administration costs that are allocated to various programs or locations. The central administration costs incurred for summer day programs in a multi-

service organization should be reported under the section titled "Allocated Central Administration". This amount will be reviewed for reasonableness as part of the budget analysis process.

Revenue – Page 4 (Revenue)

This section captures the amount and type of program income received by the summer day program. Please provide the estimated amount of income for the applicable income categories. Projected revenue should be based on current City funding and other revenue sources.

A separate revenue line for the City of Toronto, Recreation Grant is included in the 2025 budget. Agencies receiving the Recreation Grant (Major or Minor Recreation) from the City of Toronto, Social Development, Finance, and Administration Division must input the grant amount on this line. TCS will be responsible for administering this fund. The Schedule 5 for these agencies will reflect the combined total funding from Children Services and Recreation Grants. This will become the funding envelope from the City.

Operating Budget – Page 5 (Budget)

Revenue totals are transferred from page 4 of the budget package.

Enter the expenses approved in the prior year's budget in Column A (refer to the Approved Column C in the prior year's approved Budget Submission Report).

Record the actual expenses incurred for the prior year in Column B.

Record the estimated expenses for 2025 in Column C. Projected expenses should include salary increases (carried forward from page 3) and other planned increases in operating expenses.

The budgeted amounts in Column C will be used to determine the summer day program funding for 2025, contingent on available funding in the annual Children's Services operating budget as approved by Council

The surplus/ (deficit) line allows agencies to report any planned over or under expenditure for 2025. When completing the 2025 budget, agencies should endeavor to balance budgeted expenditures against anticipated revenues and avoid submitting a deficit budget.

Other expenses not already captured on page 3 of the budget package should be reported in this section.

Expense Category	Description
Volunteer costs	Costs related to recruitment and training of volunteers for the summer day program
Program-related costs	Program-related expenses include program supplies, arts and crafts supplies, gross motor equipment, sports equipment, repairs, and maintenance to equipment, field trip costs, and food costs.
Occupancy costs	Occupancy costs may include multiple items identified in a lease agreement (for example, rent, permit costs, utilities). Supporting documentation must represent the costs submitted in this category.

	<p>If rent/permit costs have been included, a copy of the current lease(s) must be submitted to TCS to support the expense included in the budget. In some cases, a lease letter is acceptable. Supporting documentation must identify:</p> <ul style="list-style-type: none"> • amount of rent expense; • address of the rental property, which must correspond to the location of the summer day program; • length of the lease; and • description of space being used for the summer day program, 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 compared to the actual space used by the program, as verified during the TCS Consultant's visit. • Signed and dated
Utilities/ Maintenance/ Cleaning	Include costs for utilities and maintenance and for the repair and upkeep of the space in which the summer day program is located
Insurance	Include costs related to general liability coverage of not less than \$2 million and coverage for Director's liability
Office related costs	Include items purchased for office use such as advertising, telephone, bank charges, and business taxes
Professional fees	Professional fees include audit and legal fees. It does not include bookkeeping costs, which are to be reported in administration (salaried or contracted)
Training and development	Include staff training and development, conferences, and resource material costs
Business travel	Include costs for business travel for agency staff to attend meetings, workshops, etc.
Other expenses	Include any other costs that are unique to the summer day program which is not already itemized as an expense in the budget. These costs must be specified and would include such items as subscriptions to journals and magazines, memberships, fundraising costs and parent/board expenses. Expenses related to school buses and bad debts are not allowable

Additional Information – Page 6 (Rates)

Complete the information as outlined. Provide an explanation in the event a surplus or a deficit is projected. List parent fees to be charged, any additional fees, and for what purpose.

Submitting the Budget

The 2025 Budget submission must be completed using Microsoft Excel. The 2025 budget guidelines are available on the [TCS website](#). Under the heading "Key Information", click "[Contract & Financial Information](#)".

The Budget submission must be approved by the Board of Directors and signed by a Signing Officer of the Board. Completed submissions are required by **May 5th, 2025** by email as an excel document, with attached supporting documents including the fee schedule to tcsfunding@toronto.ca

Please retain a copy of the budget package and supporting documents at the agency for your files.

If you have any questions about the 2025 budget packages, please contact your TCS Budget Consultant.

Standards for Summer Day Programs

Summer day programs for children shall be designed to provide opportunities for the social, physical recreational, cultural, and educational development of children. Programs should provide a safe and welcoming environment. Programs must strive to remove barriers that would prevent the full participation of all children, regardless of race, ethnicity, class, gender, ability, and family income.

To this end, summer day programs shall:

- operate with flexible hours, whenever possible, to accommodate the needs of parents/guardian
- be affordable, with sliding scale fees
- be sensitive and responsive to local community needs (e.g. language needs, culturally appropriate programming, accommodation for special needs children, etc.)
- include a variety of programming to address physical activity, artistic, recreational, social, educational and life skills needs of participants
- utilize, not duplicate, existing community resources by acting as a base from which children can be taken to other activities
- reflect a community development approach by working with parents/guardians and community groups to identify service needs and monitor community trends
- ensure that staff working with children have the necessary training and supervision to provide high quality child care and programming

Staff

Hiring for summer programs should be based on employment equity practices to avoid discrimination based on race, ethnicity, physical ability, age, gender, class, or sexual orientation. The staff team for

summer programs should fairly reflect the community served. Agency policies regarding Vulnerable Sector Checks (VSC) apply to Summer Day Programs.

Senior Program Staff should have:

- proven previous experience working with children in a supervised group setting
- supervisory and administration experience

Senior staff must be at least 18 years of age although consideration may be given to a 17-year-old who has considerable experience working with children.

Junior Program Staff should have:

- some previous experience working with children in a supervised group setting
- All staff should have clear and specific written job descriptions. Regular supervision and a written evaluation by qualified senior staff should be conducted with all program staff.

Staff shall receive all mandatory benefits (WSIB, CPP, and EI) and employing agencies must follow all legislated labour practices. It is recommended that health information be available on file for all staff.

Child/Staff Ratios

The following are the minimum ratios. Whenever financially possible, or when the special needs of children demands extra staffing, these ratios should be improved upon.

- 4 - 5 year olds: one staff for each five children (1:5)
- 6 - 12 year olds: one staff (junior or senior) for each eight children (1:8)

A ratio of one senior staff person for eight junior staff should be maintained.

Leaders in Training (LIT's), volunteers, and any student placements should be used to supplement, not replace, staff and are not to be left alone with children.

It is further recommended that additional supervision be required for outings/field trips e.g. adult volunteers, parents/guardians

Children must be supervised at all times to ensure safety. This supervision may vary according to the ages and individual needs of the children.

Staff Training

It is the responsibility of each program to ensure that all summer staff has received appropriate training prior to their working with children. Minimum training period of one week are recommended. Such training should include:

- orientation to agency/program mandate, policies and practices (Including COVID-19 protocols)
- certified first aid training; a minimum of emergency first aid or CPR
- child safety precautions, guidelines re: allergies or medical needs

- health and food related illnesses, food handling
- emergency procedures, reporting of serious incidents
- program planning
- behaviour guidance philosophy and procedures
- conflict resolution
- child abuse protocol
- procedures for outings and trips including agency and City of Toronto expectations regarding water-based activities
- Equity and Human Rights: anti-racism/anti-discrimination/anti-harassment training

Program

There must be written planned activities, which are appropriate to the ages and abilities of the children. These activities must offer choice and variety (e.g. individual, small group, large group, quiet, active, etc.). There must be sufficient equipment/materials available to carry out the plans.

Space/Facilities

It is the responsibility of each program to ensure that the children are cared for in a healthy environment with access to water, toilets, a telephone, fire extinguisher, and complete first aid kit(s).

There must be procedures for regular cleaning and maintenance of the facility, and routine checks to ensure safety (e.g. procedures and containers for syringes found on premises). Fire drills must be practiced and there should be one drill per session or one drill every two weeks, with a record kept of all drills.

There must be adequate space available for program activities and provision for shelter in inclement weather.

Recognizing the dangers of second hand smoke as well as the importance of positive role modelling, smoking by staff and volunteers in front of the children must not be permitted.

Off-Site Trips and Outings

Given that this is an area of risk the City of Toronto has several requirements regarding off site trips. Agency Staff need to pay particular attention to these requirements and Children's Services Consultants will also review the requirements during the Summer Day Visit

- site must be familiar to at least some of the staff and a pre visit is recommended
- all swimming facilities visited **must** have qualified lifeguards with current certification
- first aid kits must be taken on all outings
- information about children (parent/guardian phone numbers, health numbers, allergies, etc.) must be taken on outings

- trip forms (generic or trip-specific) must be signed by parent/guardian prior to trips
- list of who is on the trip must be left at the home site
- staff and children must discuss procedures for lost children prior to each trip
- if return from trip site is delayed, the Agency must be notified
- staff should take extra cash in the event it is needed for emergency taxi fare
- children should carry identification such as the name and phone number of the program rather than the name of the child

Food

Where the length of day warrants it, snacks should be provided either by the parents/guardian or the program. Emergency food supply should be available in the event a child forgets to bring snack or lunch. If parents/guardians are required to provide lunch, they should be given guidelines regarding nutrition and safety when food cannot be refrigerated.

Good health practices must be followed such as washing hands and wiping tables before meals, and guidelines for the handling of food allergies in place. Mealtimes should be relaxed and pleasant.

Administration

Programs must have written policies and procedures on:

- emergencies (this must include the reporting of serious incidents/occurrences to the City of Toronto, see Appendix A);
- behaviour guidelines outlining both acceptable and unacceptable practices;
- child abuse (both the reporting of suspected child abuse and accusations of child abuse against staff);
- anti-racism/anti-discrimination/anti-harassment training;
- children who do not arrive at camp program on scheduled date/time;
- information about trips, outings, overnights if applicable, including generic waiver, or individual waivers per outing, depending on Agency policy;
- Agency staff access to information on children's forms;
- communicating relevant information to parent/guardian; and
- media releases.

Registration

Registration forms must be designed in such a manner so that staff has sufficient information about a child to ensure their safety. They should not be unnecessarily intrusive and should be written in clear language with translations where needed.

Camp forms should include

1. child's name, date of birth
2. parent/guardian's name, address, phone number, alternate phone number
3. in the event parent/guardian cannot be reached, emergency contact name, phone number and relationship to child
4. emergency medical consent
5. any health information the staff need to know (e.g. allergies, medications, other)
6. information about any special considerations for the child
7. health card number
8. safe arrival/departure information: who normally picks up and drops off child; is there any one who should not be allowed to pick up child;
9. procedure for phoning if child does not arrive at camp program on scheduled date/time

Programs unable to meet standards

If after two visits from City of Toronto staff, a program is still unable to meet standards then a discussion will take place between City of Toronto staff and the agency staff to determine the continuation of the program for the current year and future funding.