TORONTO

EarlyON Child and Family Centres

2027 Operating and Business Practice Guidelines

2027

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Introduction

Toronto Children's Services (TCS) is pleased to release the 2027 Operating and Business Practice Guidelines for EarlyON Child and Family Centres. This document includes an overview of the EarlyON Child and Family Centres (EarlyON) system in the City of Toronto, the policy, operational and business practice requirements, budget processes and overall program expectations for EarlyON service providers who have a Service Agreement with TCS.

These guidelines are effective January 1, 2027, and align with the *Ministry of Education-Ontario Child Care and Early Years Funding Guidelines, Chapter 6: EarlyON Guideline*, issued July 2026. These guidelines are subject to change if the Ministry updates their guidelines for EarlyON:

This document is broken down into 3 main sections:

- Section 1 provides an overview of the EarlyON system in the City of Toronto.
- Section 2 focuses on the operational requirements for all EarlyON programs.
- Section 3 outlines the business requirements for agencies funded by TCS to deliver EarlyON programs.

Section 1: System Overview

Toronto Children's Services Administration and Support

TCS is assigned the role of service system manager and is designated by the Province of Ontario to manage the funding, planning and delivery of child care and early years programs in Toronto. Working with school boards, other social services, and community partners, TCS coordinates the EarlyON system that provides families with access to the services and supports that they need.

EarlyON Consultants

Each EarlyON Service Agency has been assigned an EarlyON Consultant who is the agency's main contact for communication and support for their EarlyON programs.

Throughout the year EarlyON Consultants will engage with the agency for the following:

- Meet with agencies to support, prepare and agree upon the annual budget submission and Programs Deliverables Agreement as needed;
- Review and approve the annual budget and Program Deliverables Agreement;
- Review mid-year and year-end reporting;
- Monitor organizational capacity and functioning;
- Visit EarlyON sites to observe programming and provide feedback and support;
- Respond to any change requests, funding or support requests on an ongoing basis; and
- Support ongoing continuous improvement of programs to meet the needs of children and families.

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

EarlyON Sector Networks

TCS provides several networking and learning opportunities throughout the year. Agencies are expected to send appropriate representatives to all EarlyON sector network meetings. If no one from your agency is able to attend, please notify your EarlyON Consultant.

The EarlyON Leadership Network is designed for leaders within EarlyON agencies to network, learn about and inform system-wide initiatives, identify emerging issues, ask questions and promote dialogue among leaders in the EarlyON system.

The EarlyON Manager Network offers EarlyON Program Managers the opportunity to receive operational updates from the TCS and support program development, service coordination and collective learning regarding the use of community-based data.

EarlyON System in Toronto

EarlyON programs are provided by a diverse group of organizations in community settings across Toronto, including English school boards. Over fifty agencies deliver EarlyON services and each uniquely responds to the needs of the community it serves. EarlyON is a family support service that is designed to support the well-being of children and their families.

All EarlyON 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.

All programs deliver the core services outlined in these guidelines and respond to the unique needs of the communities they serve with hyper-local solutions. In addition, there are several specialized programs to support specific communities across Toronto.

Commitment to Reconciliation, Equity, Diversity, Inclusion, and Accessibility

TCS is committed to building an EarlyON system grounded in Reconciliation, Equity, Diversity, Inclusion, and Accessibility (REDIA). We recognize that not all children and families experience systems equitably, and that structural inequities continue to shape access, opportunity, and outcomes. As such, planning decisions prioritize support for historically and systemically marginalized groups, including Indigenous, Black, 2SLGBTQ+ communities, people with disabilities, newcomers, and families facing poverty and intersecting barriers.

We work in partnership with the Indigenous-led Early Years service providers and engage with Black EarlyON leaders and other community partners to inform planning and strengthen responsive and equitable supports across the EarlyON system.

Beyond compliance with Human Rights legislation and policy requirements, all funded EarlyON programs are accountable to advancing REDIA and supporting equity-denied and underinvested communities. These commitments are reflected in various City strategies, including:

- Reconciliation Action Plan
- Toronto Action Plan for Confronting Anti-Black Racism
- Toronto Poverty Reduction Strategy
- Toronto Strong Neighbourhood Strategy
- Toronto Newcomer Strategy 2022-2026
- Access Plan for Two-Spirit, Trans and Non-Binary Youth

- City of Toronto 2025-2029 Disability Inclusion Action Plan
- Toronto Children's Services Service Plan 2025-2030

These principles will guide the planning, funding, and delivery of EarlyON services across Toronto. Leaders and staff are expected to engage in ongoing learning, applying a reconciliation and equity lens to meet the diverse needs of children and families. Programs must be designed to foster inclusive, accessible, and supportive environments that promote well-being and development.

We are responsible for providing system-level leadership, resources, and accountability to ensure EarlyON programs are responsive and ready to serve all families.

Specialized Programs

As part of TCS' commitment to REDIA, several specialized programs have been developed to meet the specific needs of equity deserving groups including Indigenous, Black and 2SLGBTQ+ communities.

The vast majority of EarlyON times/spaces are open and welcome to all, but the creation of specialized programs (i.e. Indigenous and Black only/designated spaces) was in response to community need. These programs provide a time and space for those who may not feel welcome or comfortable in other programs. These program offerings provide a unique opportunity for families to connect with their cultural identity and receive support tailored to their specific needs.

Indigenous-led Child and Family Programs

Indigenous-led Child and Family Programs are being funded as part of the provincial Journey Together initiative. These programs are specifically designed to address the Truth and Reconciliation Commission's Calls to Action and Ontario's commitment to increasing access to Indigenous child and family programs for Indigenous people living in urban communities.

The Indigenous-led EarlyON programs are community-driven, inclusive, and culturally responsive. They prioritize creating safe and supportive environments for Indigenous children and families. These programs prioritize dedicated programming time for the Indigenous community. There are four Toronto based Indigenous-led organizations that deliver EarlyON programming for Indigenous children and families. Their programs incorporate Indigenous culture, languages, on the Land teachings and culturally grounded activities that support cultural preservation, identity and well-being. Programming is delivered through a variety of models, including mobile programs that bring culturally relevant experiences and connections to Indigenous children and families across Toronto.

In a continued effort to rebuild and strengthen relationships with and support Indigenous communities, the following statement of support can be found on the TCS website:

Toronto Children's Services EarlyON Commitment to Indigenous Children and Families

Indigenous-led Child and Family Programs are a result of the Truth and

Reconciliation Commission's Calls to Action and Ontario's commitment to provide Indigenous child and family programs. These EarlyON programs prioritizes services for First Nations, Métis, Inuit children and families exclusively. This program is dedicated to meeting the unique cultural needs of Indigenous communities, fostering cultural resilience and identity. While most EarlyON programs serve the general population, our focus is on providing intentional support for Indigenous families.

Black-Focused EarlyON Programs

Black-Focused EarlyON Programs are aligned with the Toronto Action Plan to Confront Anti-Black Racism, adopted by City Council in 2017. These programs respond to the priorities identified by Toronto's diverse Black communities and the Action Plan's first recommendation which is *to increase access to high-quality programs for Black children and youth*. The programs reflect TCS' ongoing commitment to addressing systemic barriers and ensuring all children and families have access to programs that truly reflect and respect their identities.

The Black-Focused EarlyON Programs are a means of acknowledging and addressing the unique history and experience of Black communities and people of African descent rooted in their enslavement and colonization in Canada. Black-Focused Programs provide designated times and spaces to provide intentional support for Black children and families.

Black-Focused Programs are designed to center community voices, lived experiences, strengths, and needs of Black children and families. These programs create culturally safe and affirming spaces that support positive racial identity, holistic development, and a sense of belonging for Black children.

A statement of support for Black communities has been drafted and once finalized will be posted on the TCS website.

The 519's Glitterbug 2SLGBTQ+ EarlyON Mobile Program

The 519's Glitterbug 2SLGBTQ+ EarlyON Mobile Program is a unique mobile program that works with EarlyON centres across Toronto to promote inclusion and affirmation of gender and sexual diversity among children and families. Glitterbug programming take place in various EarlyON centres across the City on a rotating basis. The 519 also hosts a designated program for 2SLGBTQ+ families at The 519's EarlyON Centre.

Francophone EarlyON Programs

Centre Francophone delivers EarlyON core services to the Francophone community in Toronto. They currently have three sites across Toronto and several mobile programs in partnership with community organizations. These programs are inclusive and welcoming to all Francophone children and families and provides an immersive French cultural experience that promotes learning through play. These programs operate exclusively in French.

EarlyON Core Services and Service Model

To achieve the intended outcomes of EarlyON, all programs must be planned to align with the mandatory core services outlined by the Ministry of Education 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 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 resource.

Drop-in Services

In-person, drop-in programs are the primary service of EarlyON and all core services should be included during in-person, drop-in service hours. Additional programming and services, including registered programs and virtual services, can be provided in response to community needs, once the core services are in place.

Early Identification and Coordinated Connections - NEW

When families raise concerns about a child's development, EarlyON staff must respond through conversations and observations and facilitate timely connections to appropriate community or specialized services. This may include primary care, regulated health professionals, children's rehabilitation services, coordinated service planning, public health, education, child care, child welfare and SmartStart Hubs.

EarlyON programs should also provide information about services available to the whole family beyond the early years and follow Toronto's local coordinated-access and developmental-referral processes as directed by TCS.

Every Child Belongs

EarlyON Centres are required to provide services to all children and families and ensure that environments and activities are accessible for children with extra support needs and their families. All EarlyON programs have free access to Every Child Belongs (ECB) Resource Educators who will meet with staff in-person to provide information, guidance, training and practical customized strategies and resources to support strengthening EarlyON staff capacity to create inclusive EarlyON environments that support all children and families' active participation in EarlyON programs. ECB services are delivered by Resource Consultation staff from TCS and Centre Francophone du Grand Toronto (French language). Guidelines and service request forms are available here.

Virtual Services

Virtual programs are intended to increase access to specialized programs that meet the needs of children and families that cannot be met during in-person drop-in programs. Virtual services for children should be live and interactive. Virtual programs for children and their caregivers will be required to count unique and total participants for attendance at these sessions (see Appendix B for data definitions). Virtual services can also be geared specifically towards parents/caregivers to offer workshops on topics of interest to families with young children.

Virtual services should only be provided if there is a demand or need from the Toronto-based communities that a program serves and planned and approved in consultation with the agency's assigned EarlyON Consultant. Pre-recorded virtual content cannot count towards total service hours.

Service Delivery Methods - NEW

Toronto's EarlyON system may use centre-based, mobile, outdoor, and virtual programs and services to respond to community needs.

TCS coordinates EarlyON programs and services through centre-based, mobile, outdoor, virtual, and other community-based approaches to meet the diverse needs of children and families.

In accordance with Ministry of Education guidelines, TCS ensures that centre-based core services are available year-round, at least five days per week, including either Saturday or Sunday. This requirement may be met through coordinated service delivery across multiple EarlyON centres operating on different days of the week.

Individual service providers' operating schedules, including weekend programming where applicable, will be established through their approved service plans and Program Deliverables Agreements, based on community needs and system-wide service planning.

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 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 agencies and school boards offering EarlyON programs and services are expected to use HDLH to guide the development and delivery of local programs.

Section 2: Operational Policies and Requirements

This section outlines information pertaining to the operational requirements and required policies for EarlyON programs in the City of Toronto.

Service Locations

EarlyON programs must operate with a regular and predictable schedule in a consistent location. This information needs to be readily available to the community and updated in a timely manner.

All EarlyON centres must be 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 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.

Visual Identity and Branding

All EarlyON service providers must follow the Ministry of Education's Visual Identity Guideline to ensure consistent branding and increase public awareness of EarlyON programs and services.

Service providers must use official EarlyON logos, templates, and branding materials made available through the Ministry of Education's designated Dropbox Resource. All EarlyON locations must display visible signage identifying the program, including appropriate directional signage to help families locate and access services.

Any customized signage or promotional materials must be submitted to TCS through the EarlyON Consultant for review and coordination of Ministry approval prior to production or distribution.

Provincial Child Care and Early Years Digital Tool- NEW

The Ministry of Education has introduced a provincial Child Care and Early Years Digital Tool to support EarlyON program delivery, service management, and reporting. Once the EarlyON module is implemented in Toronto, all EarlyON service providers and program sites will be required to use the tool as directed by Toronto Children's Services (TCS).

Service providers must maintain accurate and up-to-date location, schedule, program, and service information and continue to submit service and financial data to TCS in accordance with established reporting requirements. This information supports service monitoring, accountability, and system-wide planning. Service data must be reported for all funded program locations.

The introduction of the provincial digital tool will result in changes to certain data collection and reporting requirements. New data elements are identified in Appendix B, Table 4, and will become applicable following implementation of the tool in Toronto and the provision of necessary guidance to service providers.

EarlyON staff must provide families with information and support to help them access and use the provincial digital tool. Questions regarding implementation can be directed to EarlyON Consultants.

Additional information and guidance will be provided as implementation progresses.

Staffing

Programming in EarlyON centres should be designed to foster positive outcomes and support nurturing relationships for children, parents and caregivers based on the latest evidence and research.

EarlyON centres have the flexibility to determine the appropriate mix of staff and specialized skill sets that are required to be responsive to community needs. For example, staff with expertise in family support, child development and early learning, parent engagement and adult education are all highly beneficial given the importance of engaging and meeting the unique needs of parents and caregivers.

Registered Early Childhood Educator Requirements

Qualified teams must include at least one Registered Early Childhood Educator (RECE) or a Grand-parented/legacy staff to oversee mandatory core services related to supporting early learning and development. The RECE is not required to be present at all times during programming.

EarlyON staff who have a degree or diploma in Early Childhood Education are legally required to register with the College of Early Childhood Educators (CECE) 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 Early Childhood Educators website.

RECE Staffing Considerations

Where an EarlyON centre has tried but is unable to recruit at least one RECE to oversee mandatory core services related to supporting early learning and development, TCS has the discretion to approve an employee who is not an RECE. Agencies must request an approval from their EarlyON Consultant before hiring this person.

This provision does not apply to persons that:

- Have been members of the CECE in the past, but have resigned or had their membership suspended, cancelled or revoked, or who have let their membership lapse.

- Have satisfied the educational requirements to be registered as members of the CECE but have not become members.

In determining whether to grant an approval, TCS consider the proposed candidate's experience and expertise including previous experience in child and family programs, membership in another relevant regulated profession (e.g., social work, nursing, etc.) and any other factors the CMSM or DSSAB deems relevant in consultation with the EarlyON centre.

It is expected that these staff will also engage in continuous professional learning opportunities to keep informed of the latest research on adult education, child development, play and inquiry-based pedagogy, and other relevant topics.

Annual Review of Non-RECE Approvals

TCS will review non-RECE approvals annually. Service providers must provide the information needed to confirm continued compliance, identify recruitment challenges and support transition or qualification-upgrading plans. Once available in Toronto, the provincial Child Care and Early Years Digital Tool must be used for this approval and reporting process as directed by TCS.

Legacy Provision (formerly Grand-parenting Provision) for RECE Requirement

EarlyON agencies can fill the requirement for an RECE to oversee mandatory core services related to supporting early learning and development with someone who is not an RECE but who has at least 10 years of experience working in a child and family program setting as of January 1, 2019. This provision is intended to support the retention of long-tenured child and family program staff in their positions. These staff cannot use the title of Early Childhood Educator or RECE.

In order to qualify under this legacy provision, a staff person must have been employed for a total of 10 or more years, as of January 1, 2019, in one or more of the following child and family programs:

- Ontario Early Years Centres
- Parenting and Family Literacy Centres
- Child Care Resource Centres
- Better Beginnings, Better Futures.

This provision does not apply to persons that:

- Have been members of the CECE in the past, but have resigned or had their membership suspended, cancelled or revoked, or who have let their membership lapse.
- Have satisfied the educational requirements to be registered as members of the CECE but have not become members.

In addition, this provision does not apply to new hiring for positions that will oversee the delivery of mandatory core services related to supporting early learning and development. For any new hiring for such positions, EarlyON centres are required to recruit an RECE or follow the process under RECE staffing considerations.

Qualifications Upgrade Program

EarlyON 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 diploma and become eligible to apply for membership with the CECE.

Service providers are encouraged to learn more about the ECE QUP, 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.

Professional Learning Closures

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.

Parent / Caregiver Fees

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

Child Minding

EarlyON service providers may offer child minding services during parent/caregiver registered programs, or for 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* (CCEYA).

The number of child minder(s) provided will be in accordance with the CCEYA 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.

Respite Care

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. Respite care cannot be provided using funds provided by TCS for EarlyON 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.

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.

Addressing complaints of discrimination and racism in EarlyON centres is crucial for creating inclusive and safe environments for all children and families. Special consideration should be given to complaints and follow up regarding discrimination or racism, and complaints of this nature should be reported to your EarlyON consultant.

The public is also able to send complaints to EarlyON@toronto.ca. Upon receipt of a complaint, TCS will contact the agency in question to work collaboratively to determine an appropriate resolution to the issue. Agencies will keep track of complaints and make them available, when necessary.

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 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

A Serious Occurrence must be reported to the TCS EarlyON Consultant and EarlyON@toronto.ca within 24 hours of the incident.

Once the Provincial Child Care and Early Years Digital Tool is available in Toronto, service providers must also use the reporting process directed by TCS. Any incident that may attract media attention must be reported to TCS immediately so that TCS can meet Ministry notification requirements.

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 of Toronto;
- 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 on the Ministry of Children and Social Services website.

Vulnerable Sector Screens

All EarlyON staff, students and volunteers are required to have a vulnerable sector screen. Vulnerable sector screen documents must be kept in the staff files. Declarations are to be completed annually, and screening is to be updated every 5 years.

First Aid and CPR Training

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

Mandatory Policies and Procedures

Appropriate policies and procedures must be in place and regularly 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 TCS staff when requested. Providers are not expected to submit individual policies for review but may be asked for copies of any of the following policies as part of ongoing organizational monitoring.

The following section outlines the required policies and procedures each EarlyON agency must have in place to be in compliance with their Service Agreement.

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 as part of their service agreement.

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 Practice Guidelines. 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 agencies.

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 and control 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

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 completed the Food Handler course. Verification of completion must be available at the location.

Privacy Policy

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

Allergy Policy

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.

Section 3: Business Requirements

The following section outlines the processes, and the accountabilities connected to the EarlyON program funding your agency receives from TCS.

Budget Process - UPDATED

The annual budget submission is an important tool for ensuring accountability and responsible use of public funds by agencies. The budget submission provides an overview of the operations that are being funded by TCS, and budget information supports overall sector planning and decision-making.

This budget must only include your EarlyON funding from TCS as revenue and expenses related exclusively to funded EarlyON programming. For example, if you have staff working in the EarlyON centre that are paid by other revenue sources, do not include them in your EarlyON budget. If they are partially paid with other revenue, only include the portion of their salary that is covered by EarlyON funds. Your service locations and hours information must only include hours fully funded through your EarlyON budget. Service hours that are funded by other revenue should not be included in this budget.

Audited Financial statements are required annually from service providers that are funded by TCS. Please review the Audit Guidelines for Agencies for submission guidelines and requirements.

2027 Budget Submission Process

In preparation for the 2027 submission, all EarlyON agencies should plan for:

1. Expenses based on allocation of EarlyON funding;
2. Non-discretionary changes in the agency's financial obligations that impact their EarlyON operations and budgetary needs;
3. Decisions on significant adjustments in the budget to account for non-discretionary changes (e.g., moving significant funds from one expense line to the other);

While mandatory meetings with EarlyON Consultants are no longer required, agencies may request meetings if needed.

Agencies will be required to do the following:

1. Enter their budget and operating information into the online operator's portal and submit for final approval.
2. Update their organizational contacts in the Contact and User Management System that is integrated in the portal.
3. Submit supporting documents to justify the reasonableness of allocated expenses (i.e. lease agreements, collective agreements).

Once all of these actions are completed, the budget will be deemed submitted for review by TCS. Following submission by the agency, the EarlyON Consultant will do a final review and approval of the budget and service plan and recommend for final approval to the appropriate Director at TCS.

2027 Program Deliverables Agreement

Agencies are required to complete a Program Deliverables Agreement form, in collaboration with their EarlyON Consultant. The Program Deliverables Agreement will identify expectations for service hours at each EarlyON site. The total number of hours is based on the number of Full-Time Equivalent (FTE) staff that are included in the EarlyON budget. For the first 2 FTE program staff, including coordinators and supervisors, agencies must provide a minimum of 20 hours of service to families, per week. For every additional FTE, an agency is expected to provide a minimum of 10-12 hours of direct service to families, per week.

Agencies who are delivering specialized programming and projects must complete the Specialized Programming & Projects Agreement Form.

Service providers are required to report operating information in the EarlyON Budget Application that reflects the number of service hours agreed upon in the Program Deliverables Agreement. Specific information about days and times should reflect your program schedule approved for 2027.

The days and times that you deliver service hours can be adjusted in response to community needs throughout the year and changes should be communicated with your program consultant and the public in a timely manner.

EarlyON Program Change Requests

Any changes to your program, including but not limited to, site closures and relocations (temporary and permanent), agreed upon program deliverables (service hours and program locations) and/or operating budget (reallocation of funds from one expense line to another) must be discussed and preapproved by your EarlyON Consultant before any changes are implemented. Agencies must make their requests in writing and submit them to their EarlyON Consultant. No changes can be made until you have received approval of your request in writing from your EarlyON Consultant.

In the event that an EarlyON service provider must close an existing program site they must work with their assigned EarlyON Consultant to determine if that closure is a full program closure or if the program can be relocated in alignment with service user needs and system priorities. Service providers cannot move a location or reassign service hours/funding to other locations without approval from TCS.

In the event of a program closure and/or relocation service providers must work with TCS to develop a transition plan and communication plan for service users and community partners.

Program Funding and Payments

TCS determines funding for EarlyON service providers annually, based on the total costs for all contracted service providers and Council approved funding levels. The City of Toronto may adjust funding levels based on budget analysis results. When the funding amount received from the City of Toronto changes, the agency is issued a revised Schedule 3.1, listing the revised program funding level.

Direct deposit payments are made quarterly to providers, based on 25% of the funding allocation detailed in Schedule 3.1.

Ministry of Education Funding Eligibility Requirements - NEW

All EarlyON expenditures must comply with Ministry of Education's eligibility requirements as well as the approved TCS budget and Service Agreement. Eligible operating costs may include minor hardware needed to use the provincial digital tool, approved branding and marketing, transportation that supports outreach and participation, resources for families, program supplies and facility maintenance, and approved transformation costs.

EarlyON funding must not be used for direct specialized services delivered by regulated health professionals within their scope of practice, including occupational therapy, audiology and speech-language pathology, physiotherapy, or screening and early-intervention services funded by another ministry or order of government. EarlyON staff may connect families to these services and to free developmental screening resources, Resource Consultants and SmartStart Hubs.

Ministry-ineligible costs include financing costs, property taxes, professional membership fees paid on behalf of staff (including College of Early Childhood Educator fees), and bonuses, gifts or honoraria paid to staff, except a retroactive wage increase that will continue in the following year or an Indigenous Elder honorarium.

TCS continues to recognize the important role of culturally specific knowledge providers for Indigenous-led and Black-focused programs and will continue to deem honoraria as an eligible expense.

Any proposed exception requires prior written approval from TCS.

Governance

Definition of Board of Directors should be in adherence with the *Not-For-Profit Corporation Act*

Annual General Meeting Minutes are required to be submitted annually using the Document Upload.

Joint signatures by two Signing Officers of the Board of Directors are required for cheque signing purposes for Not-for-Profit organization.

The contact information for Board Members should be separate from that of the agency and should only be used for professional purposes. If there are any changes to the contact information, please make sure to notify TCS.

It is important to regularly update the list of Board Members, Signing Officers, and other agency contacts in the Online Services Contacts and User Management portal. Instructions on how to update this information can be found in the Contacts and User Management Guide.

Insurance

As part of the insurance renewal process, agencies are required to submit an updated copy of their Certificate of Insurance. To do this, agencies can

use the upload feature available in the Online Services for Operators. This feature can be accessed under the "Financial" tab in the Applications section.

Before submitting the Certificate of Insurance, it is important to review the guide and video provided in the Operator's Portal financial landing page under Tips, Tricks & Help.

The current minimum level of general commercial liability insurance required is $2 million. The Certificate of Insurance must list all EarlyON program delivery locations, include a cross-liability clause, and name the City of Toronto as an additional insured.

Failure to submit a current Certificate of Insurance will result in sanctions being applied, which may include payments suspension. It is crucial to ensure that the Certificate of Insurance is up to date and submitted on time to avoid any disruptions in funding.

Financial Records

According to the Agency's Service Agreement with the City of Toronto, it is stated that financial and service records should be accessible to City of Toronto staff upon request. The City of Toronto reserves the right to request access to these records at any time during the Agreement period and for a period of seven years after the Agreement expires or terminates.

To ensure compliance with funding guidelines, City of Toronto staff may also request additional backup and supporting documentation from the Agency. This documentation may pertain to revenues, expenses, or any other information included in reports that have been submitted to the City of Toronto, such as mid-year reports and annual Audited Financial Statements.

Reporting Requirements

The table below outlines key dates with respect to submissions required by TCS from service providers (see Appendix for budget categories and data definitions).

Business cycle requirements and dates are also posted on the TCS Contract & Financial Information website.

Table 1: EarlyON Budget Cycle

Requirement	Deadline
Budget Submission	November 30, 2026
2026 Mid-Year Report- Final July 1 - December 31, 2026	January 22, 2027
2027 Mid-Year Report January 1 to June 30, 2027	July 18, 2027
2027 Mid-Year Report- Final July 1 – December 31, 2027	January 21, 2028
Submission of Audited Financial Statements	Within 4 months of the agency's fiscal year end
Occupancy Space Verification	As required

Supporting Timely Reporting and Accountability

TCS is committed to working collaboratively with EarlyON service providers to support the effective planning, delivery, and funding of services. Timely submission of budgets, reports, and other required documentation enable TCS to meet its accountability requirements and maintain accurate reporting to the Ministry of Education.

Where reporting or other contractual requirements are not met, EarlyON Consultants will work with agencies to identify barriers, provide support, and establish reasonable timelines to achieve compliance. Where issues remain unresolved, TCS may implement progressive measures, including:

- Enhanced monitoring and follow-up;
- Adjustments to payment schedules, such as moving from quarterly to monthly advances;
- Temporary withholding of payments until outstanding requirements are met;
- In circumstances of ongoing or significant non-compliance, restrictions on funding increases or grant eligibility; and
- Additional remedies available under the Service Agreement, including, but not limited to, recovery of funds or termination of the Agreement.

Agencies experiencing extenuating circumstances are encouraged to discuss their circumstances with their EarlyON Consultant and may request extensions in writing.

APPENDIX A: EarlyON Budget Categories, Descriptions and Rules

The following section outlines each section of the EarlyON budget submission, as found in the Budget Application. For each category there is a detailed description as well as any applicable rules for that specific expense type.

Staffing Information and Expenses

Salaries, wages and benefits represent a significant portion of EarlyON program expenditures. Agencies must provide accurate and detailed staffing information as part of their annual budget submissions.

EarlyON funding may only be used to support salaries up to the maximum City of Toronto salary range for comparable positions, as outlined in Table 2: Staffing Positions and Salary Ranges. Any salary costs exceeding these limits must be covered through other eligible, non-City funding sources.

Where a position is partially funded through EarlyON, the applicable salary limit will be prorated based on the percentage of the position funded. For example, if 30% of a position is funded through EarlyON, funding may cover up to 30% of the maximum allowable salary for that position.

All staff must be compensated in accordance with applicable provincial minimum wage legislation. Agencies must ensure that budgeted salary, wage and benefit expenses comply with applicable funding requirements.

Staffing Plan

To complete this page in the Budget Application please provide the following information for all staff employed by your agency for the delivery of EarlyON programs.

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 agency 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); Legacy/Grand-parented Staff (Select Yes if staff has been with the agency for 10+ years).
- Hourly rate;
- # of hours per day; and
- # of days per year

Do not include the following:

- Names and details of any staff that are part of a subcontracted agency that delivering services on your behalf.
- Salaried, casual, supply, or relief staff.

Table 2: Staffing Positions and Salary Ranges

Staffing Position	**Description**	**City of Toronto Salary Maximum** **Annual/ Hourly (35 hour week)**
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.	$132,880 $72.73
Supervisor	The Supervisor is a staff person who supervises EarlyON programs, typically at one specific site but could be responsible for multiple EarlyON Centres.	$132,880 $72.73
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).	$83,275 $45.58
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'.	Annual Salary N/A $31.91
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	Annual Salary N/A $41.20
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	$151,070

Staffing Position	Description	City of Toronto Salary Maximum Annual/ Hourly (35 hour week)
	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 2027 Salary Schedule. If a contracted individual/agency 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 agency and paid through payroll. TCS will fund up to 10% of the Agency'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 related to staff that perform administrative functions and for which a T4 or T4A is issued.	$82.69
Benefits	Enter the total value of staff benefits. Please note that benefits, including both mandatory and non-mandatory benefits. The budget application will not	N/A

Staffing Position	Description	City of Toronto Salary Maximum Annual/ Hourly (35 hour week)
	allow benefits to exceed 25% of total salaried staffing costs.	

Table 3: EarlyON Budget Categories

Budget Category	Description
City of Toronto Program Funding	This amount has been prepopulated in the annual budget application based on current funding levels and is subject to change if program funding changes.
Other Revenue	Other revenue should **NOT** be added to the EarlyON budget. The EarlyON submitted budget should only be the funding directly from TCS for EarlyON programs.
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 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.

Budget Category	Description
	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 agency/centre; - Length of the lease; and - Description of space being used for the EarlyON, 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. 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(s).
Property Taxes- UPDATED	Property taxes are not eligible under the provincial EarlyON allocation. Do not include property taxes in the EarlyON budget unless TCS has confirmed in writing that an eligible non-provincial funding source will be used and has provided reporting instructions.
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).

Budget Category	Description
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 inclusion through the support of the Every Child Belongs Resource Consultation Service.
Payments to Subcontracted Agencies	If your Agency subcontracts and provides funding to another EarlyON agency, 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 in the explanation box for the expense item in this line.
Surplus / (Deficit)	The surplus / (deficit) line allows agencies to report any planned over or under expenditures for 2027. When completing the 2027 budget, the surplus / (deficit) line should be used by agencies to balance budgeted expenditures against TCS revenue. Agencies in a surplus position will have those funds recovered. Deficit budgets should not be submitted. Those in a deficit position must submit a detailed deficit letter/business plan with their

Budget Category	Description
	budget. Increasing expenses must always be supported by detailed explanations.

Appendix B: 2027 Service Data Reporting Requirements

EarlyON Service Providers must report service and financial data semi-annually to TCS. TCS collects service data to obtain information on service usage and to inform service system planning activities.

EarlyON providers are required to report data for all funded service locations.

Table 4: EarlyON 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 service activities support early learning and development, engage parents and caregivers, and make connections for families.
Full-Time Equivalent (FTE)	Full-time equivalent (FTE) is based on a minimum of 35 hours/week at an EarlyON centre. Part-time staff hours should be added together to determine number of FTEs (i.e., 2 part-time staff may equal 1 FTE). Part-time staff can also be reflected using decimals (i.e., one full-time staff and one part-time staff may equal 1.5 FTEs).
Number of FTE Program Staff	The number of FTE staff who are involved in the development, design and delivery of EarlyON programs and services.
Number of FTE Non-Program Staff	The number of FTE non-program staff (including cooks, drivers, housekeeping, clerical, and financial staff and chief administrators) employed by EarlyON agency.
Number of FTE Program Staff Who Are RECEs	The number of FTE program staff who are RECEs.
Number of FTE Program Staff Who Received an RECE Exemption	The number of FTE program staff that have been granted exemptions or otherwise approved from the RECE requirement (excluding the grandparenting/legacy provision).
Number of FTE Program Staff Receiving an RECE Exemption Through Legacy (formerly 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 in one or more of the following: Ontario Early Years Centres,

Data Element	Definition
	Parent Family Literacy Centres, Family Resource Programs, and/or Better Beginnings, Better Futures.
Number of Children Served (in-person)	Number of children, aged 0-6 years that receive services at some point during the calendar year. A child is counted only once during the year. This data element is only used when a child participates in an in-person experience.
Number of Visits Made by Children (in-person)	The total number of visits that children, aged 0-6 years, made to an EarlyON program in-person. Count each time a child attended in-person.
Number of Parents/Caregivers Served (in-person)	Number of parents/caregivers that actively participated in an EarlyON program (with children or separately). A parent/guardian is counted only once during the year. This data element is only used when a parent/guardian participates in an in-person experience.
Number of Visits Made By Parents/Caregivers (in-person)	The total number of visits that parents/caregivers made to an EarlyON program. Count each time a parent/caregiver attended an in-person program designed to engage with children or separately.
Number of Children Served (virtual)	Total number of children aged 0-6 years, that participated in virtual services at some point during the calendar year. A child is counted only once during the year in this data element. Note: If a child attended both in-person & virtual, include in both data elements.
Number of Visits Made by Children (virtual)	The total number of visits that children, aged 0-6 years, made to an EarlyON virtual program. Count each time a child attended virtually. Note: If a child attended both in-person & virtual, include in both data elements.
Number of Parents/Caregivers Served (virtual)	Total number of parents/caregivers that participated in virtual services at some point during the calendar year. A parent/caregiver is counted only once during the year in this data element. Note: If parent/caregiver attended both in-person & virtual, include in both data elements.
Number of Visits Made by Parents/Caregivers	Total number of visits that parents/caregivers made to an EarlyON virtual program. Count each time a parent/caregiver attended virtually, either with children or

Data Element	Definition
(virtual)	separately. Note: If a parent/caregiver attended both in-person and virtual, include in both data elements.
Reporting period	The reporting period is either interim mid-year (January 1 to June 30, 2027) or annual year-end (January 1 to December 31, 2027).
Agency Name	Name of agency that signs the contractual agreement with TCS.
Agency ID	Identification number of agency assigned by TCS (also referred to as Agency ID).