

User Guidelines 2015 Budget Submission

Special Needs Resourcing Programs

*(Replace Guidelines previously issued,
dated September 2013)*

*(For Copies of this document, and future updates and/or corrections, please contact
Toronto Children's Services; 10th Fl., Metro Hall, Toronto, Ontario, M5V 3C6
Tel: 392-3407; Fax: 392-4227
[http: www.toronto.ca/children/operators](http://www.toronto.ca/children/operators))*

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User Guidelines – 2015 Budget Submission

Purpose and Overview

The primary purpose of these guidelines is to assist the user in understanding the budget process and assist in completing the budget submission accurately. This document also provides an overview of the City's funding responsibilities in the Special Needs Resourcing field. As well, a brief outline of the budget analysis conducted by the Children's Services Consultant/Resource Supervisor is provided.

Budgets and their use to operators and the Division

Budgets are basic planning tools used by organizations. They provide the user with an overview of operations within an organization. The Children's Services Consultant / Resource Supervisor use the organizations' budgets to ensure that operators/agencies to which the City extends funds are held accountable for their authorized use. As a result, ensuring the reasonableness of the budget information submitted by funded organizations is of critical importance.

What is Budget Analysis?

Analysis of budgets entails a review by the Children's Services Consultant / Resource Supervisor of amounts disclosed in revenue and expense categories by the agency, to ensure reasonableness. Budget analysis would also determine the financial health of an organization. The Children's Services Consultant / Resource Supervisor conduct this analysis based on their knowledge of operations at a number of Special Needs Resourcing programs. By comparing budget line item dollars disclosed with previous year's budget and previous year's actual performance, significant variances are noted for follow up. This comparison forms the major portion of analysis.

City of Toronto Funding Responsibilities

The City has undertaken to fund the following types of organizations that provide services for children in the City of Toronto. These organizations are required to submit an annual budget for each location funded, which will in turn be analysed by the Children's Services Consultants/ Resource Supervisors.

- **Child Care Centres** providing day nursery services to subsidized children aged 0 – 12 inclusive in accordance with the Day Nurseries Act and regulations, guidelines issued by the Ministry and the Operating Criteria of the Children's Services Division. The agency shall be entitled for payment of an amount equivalent to the per diem cost of providing day nursery services to each subsidized child enrolled at the day nursery less the fees payable by the subsidized child's parent.

- **Private Home Child Care agencies** providing private home day care services to subsidized children aged 0 – 12 inclusive in accordance with the Day Nurseries Act and regulations, guidelines issued by the Ministry and the Operating Criteria of the Children's Services Division. A provider who has entered into an agreement with the agency provides the services in a private residence. The provider agrees to provide private home child care services in accordance with the Day Nurseries Act and related regulations.
- **Family Support Program Centres** providing a range of services to children and their caregivers (including parents) which would enhance the quality of care provided in unlicensed child care arrangements and enhance the interaction between children and their caregivers. Services offered include provision of information to parents and other caregivers to make informed choices about child care arrangements and options. Agencies are contracted to provide services to children, families and the community. This may include drop in programs, playgroups, provision of workshops and / or other services.
- **Agencies providing a range of services to children with special need** which includes children with behavioral, physical and/or developmental disabilities or delays. These agencies provide service and support to children with special needs in an early childhood setting and/or provide support and training to staff, parents, and volunteers in a variety of early childhood settings, which support and increase opportunities for the inclusion of children with special needs in child care. The agency may use the funding to purchase the services of specialized staff to support children with special needs in child care. The funds may also be used to purchase specialized toys and equipment to support the program plan of an individual child with special needs.
- **Summer Day Programs** providing a program with a range of activities during the summer for children in local communities. Agencies are contracted to provide these programs, and must meet the requirements of the City's "Standards for Summer Day Programs".

Operator/Agency Responsibilities – Budget related

- All organizations receiving funding from Children's Services must submit a realistic annual budget for each location that receives funding. A starting point for formulating such a budget is actual revenue received and actual expenditure incurred in the current year. These numbers may then be adjusted to reflect expectations for the budget year. Completion of such a budget encourages the organization's administration to plan ahead for expenditures, given expected revenue.
- Organizations must provide the Children's Services Consultant / Resource Supervisor with required supporting documentation including evidence that indicates reasonableness of allocated expenses such as rent expense budgeted based on square footage occupied.
- A budget that indicates a deficit position at year-end must be accompanied by specific written plans to offset the deficit in the following year.

- The Children's Services Consultant / Resource Supervisor must be informed of any changes to staffing levels and other costs during the year that may affect the approved budget, as these may impact the funding level.
- The Children's Services Consultant / Resource Supervisor must be notified of any decision to change the number of days service is not provided to the various child care programs for days over and above the number of days approved in the budget submission.

Operator/Agency Responsibilities – Other finance related

- Children's Services must be informed of any overpayments made by the City and these should be returned to the City within a pre-arranged time period.
- In accordance with City policies and applicable Provincial guidelines, the City requires an organization to have an audited financial statement once the organization is in receipt of \$30,000, in any given year, of funding from the City. These financial statements must be completed in a required format within four months of the organization's fiscal year end, unless otherwise agreed upon with the Children's Services Division. Once an audit is required, the organization shall continue to submit an audit in the years that follow, unless there is prior agreement with the Division not to do so.
- The operator should submit the audited financial statements to the Children's Services Consultant / Resource Supervisor within four months after the fiscal year ended. If the operator is unable to meet the deadline, it is the operator's responsibility to write to the Director requesting an extension. Failure to submit the audit will result in sanctions being applied. This may include stopping the advance payment.
- **For organizations that have more than one location or program, the financial statements must include a breakdown of revenue and expenses by location and/or program for the current and previous fiscal years. This statement must also show a beginning of the year surplus/deficit and an end of the year surplus/deficit.**
- The organization is encouraged to accumulate an agency surplus not exceeding 3 month of average operating expenses in order to meet unforeseen contingencies.
- The organization is required to submit a plan for the use of any accumulated agency surplus (that exceeds the recommended amount) identified in the audit for any City funded program within the organization in any given year. Operational surplus at the end of the year will be recovered.
- When an organization receives a management letter from an auditor, the organization is required to submit a copy of the management letter and the management's written responses to the auditor.
- Organizations in receipt of wage subsidy and/or pay equity grants of \$20,000 or greater in any given year are required under the Ontario Child Care Service Management Guidelines, February 15, 2000 and the DNA, Regulation 262, amended to O.Reg. 277/98, Section 1, to submit an audited

financial statement to Children's Services on an annual basis. A Special Purpose Report which verifies that wage subsidy has been used for the purpose(s) intended must be included as part of the audit and/or an auditor's report to reconcile wage subsidy allocation against actual expenditures.

- **A Wage Subsidy and Wage Improvement Utilization Form** must be submitted on an annual basis, usually by mid January. Details of the utilization of wage subsidy received during the previous year are entered on this form. It is required to breakdown for full time equivalents, base salary and wage subsidy into Program Staff 0 - 5 years, Program Staff 6 – 12 years, Supervisor, Other Non-Program Staff and Home Visitors. This form will also include these same reporting requirements for Best Start Wage Improvement funding. **For the purpose of this report, Special Needs Resourcing staff is considered "Other Non-Program Staff" and are not eligible for wage improvement funding.**
- **A Pay Equity Year to Date Statement** must be submitted on annual basis, usually by Mid January for agencies in receipt of proxy pay equity funding pursuant to the April 23, 2003 Memorandum of Settlement. Details of the utilization of pay equity received during the previous year are entered on this form.
- **A Twice Yearly Service/Financial Report form** must be submitted twice a year usually by the first week after the half year ended. When variance is more than 10%, written explanation of the variance is required. Please see "*Every Child Belongs Special Needs Resourcing 2015 Year to Date (YTD) Reporting Guidelines*" for details.
- **A copy of the Annual General Meeting Minutes** must be submitted each year for non profit agency. The minutes shall include the approval of previous year's AGM minutes, approval or availability of previous years audited financial statements, election of the board of directors and appointment of the auditor.
- As insurance coverage is renewed, a copy of the updated certificate must be submitted to the Children's Services office at Metro Hall. The current minimum level for general liability insurance is \$2 million. This certificate must list all locations in receipt of funding from the City, contain a cross liability clause and name the City as additional insured.
- Failure to submit the required information will result in sanctions being applied. This may include stopping the advance payment.
- All financial records must be available to City staff at the centre upon request. These records must be kept for 7 years as per requirements of the Day Nurseries Act.

2015 BUDGET SUBMISSION FOR SPECIAL NEEDS RESOURCING PROGRAMS

A Budget Submission must be submitted for each location from which Special Needs Resourcing Programs are provided. Please indicate the name of the location on the front cover, as well as the Agency Name. If the service provided is consultation to a geographic area, then one budget submission is sufficient.

Enter the year in which the union was formed for a centre staffed with unionized members.

Current Officers of the Board/Organization (see Budget Submission, page 1 for required details)

Complete the required information as outlined. A separate listing with all name addresses and phone numbers of Board Members can be attached if a listing already exists. Any changes to the Board of Directors in 2015 must be submitted to Children's Services. This also applies to changes in Signing Officers. For the agency updates offices of board through On-line Services, the Officers of the Board and signature sections may be left blank.



Note: Two signing officers should be used for cheque signing purposes for non profit organizations.

Days of Operation for 2015 (see Budget Submission, page 2 for required details)

List the specific dates that consultation services are not provided/available. Please follow the example as the table and list the dates of closure. Then determine the total days that consultation services are provided/available. It is also helpful to Children's Services staff to have the dates circled on the calendar provided. Any changes to the days of operation must be forwarded to your Children's Consultant / Resource Supervisor as soon as possible. Calculation should **not** include Statutory Holidays as they are already included in the calculation of possible days of operation.

Staffing Information (see Budget Submission, page 3 for required details)

Salaries, wages and benefit costs consist of the large majority of expense in a service organization. Therefore, the Children's Services Consultant / Resource Supervisor focus their attention in this area and require specific detail relating to this category to complete their analysis.

Wage Grants (Government Grants)

Wage Enhancement Grant – Distribution of wage enhancement grant must follow the Ministry Guidelines that employees receive a reasonable portion.

Prior 1998 Pay Equity Grant - Distribution of pay equity grant to individual staff must follow the Pay Equity guidelines and agency's Pay Equity Plan.

1999-2005 Base Pay Equity Grant - The base liability funding ended on December 31, 2005. There is no provision to fund future years' base liability; therefore, any planned 2015 salary increase should be recorded in the column of "Base Salary". Distribution of pay equity grant to individual staff must follow the Pay Equity guidelines and agency's Pay Equity Plan.

Other Grants - Some agencies also receive Other Grants for salaries and benefits, such as Pay Equity grants from other levels of Government. These should be included in the appropriate column for each staff receiving these grants.

FULL TIME EQUIVALENT STAFF (FTE) – the budget submission forms now include a page for application for wage subsidy for the agency. Wage subsidy entitlement (for WEG) is based on the number of hours of service (range), the number of months the centre is in operation and full time equivalent staff.

To calculate an FTE staff, the following is needed: the number of hours worked a day and the number of days worked in the year for each permanent employee on payroll, the agency's operating days for the year, and the standard hours worked in a day by the majority of payroll employees. The standard hour work day, such as 7 hours a day, should be entered on the Staffing Sheet, page 3. The maximum agency operating days for 2015, such as 261 days, is determined on page 2 of the Budget Submission.

Examples:

1. **Where permanent payroll employees work the standard full time hours a day and the same number of days a year as the agency is in operation** – calculation of FTE is not necessary. For example, the standard hours worked a day is 7 or more and the operating days for the year is 261. Any staff working this number of hours and this number of days is 1 (one) FTE staff.
2. **Where permanent payroll employees work a different number of hours a day to the standard work hours but work the same number of days as the agency's operating days**, the FTE needs to be calculated. For example, the agency operates 259 days a year and the standard full time hours a day is 7.5 hours. Therefore, a part-time staff who works 259 days but only 4 hours a day is 0.53 FTE (4 divided by 7.5 = 0.53). A part-time staff who works 259 days and 2.2 hours a day is 0.29 FTE (2.2 divided by 7.5 = 0.29).

3. **Where permanent payroll employees work the same number of hours a day to the standard work hours but work a different number of days as the agency's operating days**, the FTE needs to be calculated. For example, the agency operates 261 days a year and the standard full time hours a day is 7 hours. Therefore, a staff who works 7 hours a day but only 216 days is 0.82 FTE (216 divided by 261 = 0.82). A staff who works 7 hours a day but only 45 days is 0.17 FTE (45 divided by 261 = 0.17).
4. **Where permanent payroll employees work a different number of hours a day then the standard work hours and a different number of days to the agency's operating days** – the FTE needs to be calculated. For example, the agency operates 261 days a year and the standard full time hours a day is 8 hours. Therefore, a part-time staff who works 180 days a year and 6 hours a day is 0.52 FTE (180 days x 6 hours = 1080 divided by 261 days divided by 8 hours = 0.52). A part-time staff who works 95 days a year and 3.3 hours a day is 0.15 FTE (95 days x 3.3 hours = 313.5 divided by 261 days divided by 8 hours = 0.15).
5. Calculate the FTE for all positions and enter the Total FTEs on page 3. The Total FTEs is then transferred to the Calculation of Wage Subsidy Entitlement, page 7.

STAFFING SHEETS

Key Principle

No individual salary can exceed the maximum salary paid by the City for equivalent job requirements. A full time equivalent (FTE) staff is one who works 35 hours a week. The salary referred to in this principle includes all wage subsidies and pay equity grants. Salaries for untrained program staff cannot exceed the City-paid-maximum 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 and in this case, a copy of the pay equity plan must support this claim.

Note: *the base salary must meet the minimum wage of **\$11.00** an hour excluding grant.*



Revised

Where staff works less than 35 hours a week, the maximum allowable salary is the pro-rated amount based on the number of hours worked in the week. **See the 2015 Staffing Schedule for maximum allowable salaries for each position.**

2015 SALARY SCHEDULE (includes all Wage Subsidies)

PROGRAM STAFF	ANNUAL SALARY	HOURLY SALARY
Supervisor (35 hours week)	\$84,995 to \$99,869	\$46.52 to \$54.66
Special Needs Consultant (35 hours week)	\$60,465 to \$66,243	\$33.10 to \$36.26
Specialized Program Staff (35 hours week)	\$84,995 to \$99,869	\$46.52 to \$54.66
Administration (35 hours weeks)	\$107,317	\$58.74

Note: For information purposes, with regard to distribution of wage subsidy, the City cannot suggest or advocate how agencies disburse these monies to their employees.

Salaried Positions – list each salaried position and provide the **staff persons name** on the Staffing Information page for the location for which the Budget is submitted.

Supervisor - is a staff who works full time supervising the Special Needs Resourcing program(s). If the Supervisor supervises more than one location, list only the hours and salary related to this location. This may also apply to a Supervisor who also works as a Special Needs Consultant and/or be responsible for some administration tasks. In this case, the salary should be pro-rated to Supervisor, Special Needs Consultant and/or administration depending on the number hours actually spent in conducting each responsibility.

Special Needs Consultants - List all staff with the appropriate information who work at this location or who provide consultation services to the child care community from this location.

Specialized Program Staff - List all staff with the appropriate information who provides specialized consulting services such as an occupational therapist, behaviour specialist, psychologist or psychiatrist, etc. at this location.



Specialized Contract Services – such as occupational therapist, psychologist or psychiatrist – List the costs under "Contracted Services".

Caretaking/Cleaning Services – list the salary information for caretaking/cleaning services under "Salaried Positions". If the services are contracted, list the costs under "Contracted Services".

Staff Benefits - Employer contributions are chargeable towards the budget up to a maximum of 25% of total projected cost of salaried staff. Any wage subsidy paid towards benefits is included in the Total Benefits allowed.

Administration - may include both salaried and contracted services. The maximum allowable administrative costs could be shared by more than one individual involved in administrative duties and may include contracted bookkeeping services. If an employee provides this service, the salary details of the employee should be noted under "Salaried Positions". If more than one person does administration, note the total salary information under "Allocated Central Administration" (see below and complete page 4). If any of the administrative responsibility is contracted out, the amount for the service should be noted under "Contracted Administration Services".

For multi-service organizations, allocated central administration costs actually incurred should be noted under "Allocated Central Administration" (page 4). Complete page 4 and the total of salary, grant and FTE will be brought forward to page 3. The allocated administration costs will be reviewed for reasonableness as part of the budget analysis process. The agency must provide clear evidence that supports this allocation and indicate its reasonableness. **Individual salary should not exceed the City maximum on the chart above and Up to a maximum of 10% of an agency's Program Funding is deemed to be a reasonable level of budgeted administrative costs.**

In the case of operators with multi-sites, administration costs must be detailed listing staff name, job duties and salaries and percentage of salaries allocated as Administration to the program. The onus of providing this evidence of reasonableness belongs to the agency and the Children's Services Consultant / Resource Supervisor must document evidence gathered and document the rationale for conclusion on reasonableness. Please complete page 4 if no other disclosure is provided.

Full Time Equivalents – please enter the number of full time equivalent staff working in the Special Needs Resourcing Program for this location in the box provided (see above for determination of FTEs).

Allocated Central Administration (see Budget Submission, page 4 for required details)

Complete this form only when multi-services or multi locations, the administration function are centralized and staff costs are allocated to each location. They may include executive director, human resource, accounting and clerical support. The total of the salary, grant and FTE will be brought forwarded to page 3.

Amortization/Depreciation (see Budget Submission, page 5 for required details)

Capital Expenditures include expenses of a capital nature that *individually exceed \$5,000*. These could include depreciable assets such as furniture, playroom and playground equipment, and computer hardware. It could also include depreciable leasehold improvements. Invoices must support these expenses. All purchases in this category must be depreciated/amortized over a minimum of five years. However, the number of years of depreciation/amortization may depend on the asset, or in the case of leasehold improvements, over the terms of the lease or loan. Items or renovations covered by other funding or grants cannot be included, as this would constitute double funding.

OPERATING BUDGET (see Budget Submission, page 6 for required details)

- Column A is for recording the approved budget for 2014 as per your approved Budget Submission.
- Column B is for recording **actual revenue and costs** from January to September 2014 and estimated amounts for October to December 2014.
- Column C is for recording projected costs including salary increases on the estimated current City funding for 2015.
- The Surplus (Deficit) line allows operators to determine over or under expenditures for 2014. For 2015, it allows operators to balance budgeted expenditures against anticipated revenues. The line items reviewed above are budget line items that require more clarification, such as allowable expenditure and maximum amounts that may be claimed under identified categories. Below is a short description of the other budget line items.

Revenue

Record City of Toronto Revenue as per the categories, based on current funding levels.

Other Sources of Revenue are captured on page 7 of the budget submission. They are not recorded here, as the Operating budget on page 6 should reflect the City funded revenue and the anticipated expenses corresponding to this revenue.

Wage Subsidy includes **WEG** and **Prior 1998 Pay Equity Grant**. The total of Wage Subsidy amount should be equal to the total amount in Schedule “K” of the agency’s Service Contract. For multi-site/ multi-program agency, the aggregated total of all sites/programs should be equal to the total amount on the Schedule “K”. The total amount in the line of “Wage Subsidy”, column of “C, Budget 2015”, on page 6 should be equal to the amount in the line of “Total Wage Subsidy (grants)”, column of “WEG Grant” on page 3.

1999 – 2005 Base Pay Equity Grant - This grant should include the following four amounts: Compounded Base 1% Liability; 2003/04 1% Base Liability; Estimated 2004/05 1% Base Liability with Compounding and April – December 2005 1% Base Liability. The total 1999 – 2005 Base Pay Equity Grant for an agency should match the agency’s Schedule “M”.

The total of 1999-2005 Base Pay Equity amount should be equal to the total amount in Schedule “M” of the agency’s service contract. For multi-site/ multi-program agencies, the aggregated total of all sites / programs should be equal to the agency’s total amounts. When the agency’s year-end is other than the calendar year-end of December 31, please use the calendar year-end for budget purposes. The total amount in the line of “1999-2005 Base Pay Equity Grant”, column of “C, Budget 2015”, on page 6 should be equal to the amount in the line of “Total Wage Subsidy (grants)”, column of “1999-2005 Base Pay Equity Grant” on page 3.

Expenses

Program Related - Items purchased that are individually less than \$5,000 will fall into this category of expenses. Any single items purchased that are more than \$5,000 fall under the capital expenditure category (Amortization/Depreciation). Items less than \$5,000 would include toys, equipment, screening tools and resource materials that support service provision.

Rent – A copy of the current lease(s) must be submitted to the Children's Services Consultant/Resource Supervisor to be retained on file. The lease(s) on file must support the rent noted in the Budget Submission. In certain cases a lease letter is acceptable. This letter must be updated annually and must specify rent, which in turn must agree with the rent claimed on the Budget Submission.

A lease or lease letter must include the following:

- Address on lease - must agree to location of agency.
- Length of time of lease - must be specified.
- Description of space being used for the special needs resourcing program or the amount of square footage being used or the percent of building occupancy – must be specified and be reasonable based on Consultant's knowledge.
- Documents must be signed, dated and be on the letterhead of the landlord.

Mortgage Carrying Costs – A copy of the current mortgage carrying costs must be submitted by the agency and retained on file by the Consultant/Resource Supervisor. The mortgage document must confirm carrying charges (interest charged for mortgage is recognized but NOT principal portion of loan).

Where an **agency owns the building occupied by the special needs resourcing program** and if rent is charged to the program, a certified market value assessment of evidencing the reasonableness of rent charged must be provided.

Utilities/Maintenance – costs for utilities and maintenance costs for the repair and upkeep of the property related to the Special Needs Resourcing Program.

Property Taxes – as applied to the Special Needs Resourcing Program.

Insurance – costs related to general liability coverage of not less than \$2 million and coverage for Director's liability.

Cleaning & Housekeeping Expenses - Includes supplies for cleaning, laundry and kitchen supplies.

Office Related Expenses - Items purchased for office use that are less than \$5,000 would fall into this category of expenses. Any single item purchased that are more than \$5,000 falls under the capital expenditure category (*Amortization/Depreciation*). Other costs included in this category may be advertising, telephone, bank charges and business tax.

Professional Fees - Includes audit fees.

Legal Fees - Includes all legal costs related to the Special Needs Resourcing Programs

Training and Development - Staff training and development, conferences, resource material costs to be included in this category.

Business Travel - Maximum allowable is \$1,000 for an agency with one location. The maximum allowable for an agency with more than one location is \$1,500. These costs must be pro-rated to each location. These costs are for agency staff to attend meetings, workshops, and visiting childcare operators.

Staff Mileage - includes costs for mileage for providing consultation services. Maximum rate to be used to determine allowable costs would be the City's approved kilometer allowance, currently 52 cents a kilometer.



Contracted Services – Include **Specialized Contracted Services** – such as occupational therapist, psychologist or psychiatrist.

Other Costs - Include any other costs that have not been itemized in the Budget Submission that are unique to your agency. These costs must be itemized and would include such items as subscriptions to journals and magazines, memberships, and parent/board expenses. Certain costs such as bad debts are not allowable.

FINANCIAL VIABILITY

- A budget with a deficit position will not be accepted by the Consultant / Resource Supervisor without being accompanied by a well-thought out, realistic business plan that identifies how the deficit will be addressed in the following two years to end in a surplus. This means that an agency is allowed a maximum of 2 years of deficit before a surplus is expected.
- If the agency's actual performance for the year resulted in a deficit (even though a surplus is budgeted), there should be a clear reason given for the deficit. A well-thought-out, realistic business plan that identifies how the deficit will be addressed within a maximum of two years that follow that year should be submitted along with the audit.

Other Information (see Budget Submission, page 7 for required details)

Calculation of Wage Subsidy Entitlement

Wage Subsidy for agencies providing Special Needs Resourcing programs include the Wage Enhancement grant (WEG) and the Prior 1998 Pay Equity grant. Complete the form based on the information below as it applies to your agency.

- WEG is based on the number of FTEs working in the Special Needs Resourcing Programs. An FTE is only eligible for the full amount of the WEG where the agency operates 12 months. WEG is pro-rated based on the number of months where the agency operates less than 12 months. Permanent agency staff on payroll is eligible for WEG.
- Pay Equity grant is based on the amount funded by Ministry to an operator/agency as of July 1, 1999, at which time the City took over responsibility for the administration of wage subsidy funding. For multi-site/multi-program agencies, the budgeted Prior 1998 Pay Equity amount for each site/program, should total the approved Prior 1998 Pay Equity grant for the agency. These established Pay Equity amounts by site/program should be used in the Approved Prior 1998 Pay Equity line for 2008 entitlement.

Other Revenue Sources

List revenue is used to support Special Needs Resourcing program.

Contracted Service Targets (see Budget Submission, page 8 for required details)

In order to assist in service planning, Children's Services Division requires agencies to provide the following information on activities offered in the community:

A. Staffing:

1. **Total Number of FTE's**

All full time equivalents that are funded by the City of Toronto who directly and indirectly support the provision of special needs resourcing to licensed child care programs including Specialists, administration, supervisors etc.

Reporting: *Data is reported twice a year.*

2. **FTE's receiving Wage Subsidy**

All FTE's who support the provision of Special Needs Resourcing to licence child care programs who receive a portion of the wage subsidy funding from Children's Services.

Reporting: *Data is reported twice a year.*

3. **FTE's providing Consultation**

Only those FTEs that are funded by the City of Toronto who directly support the provision of Special Needs Resourcing to licence child care programs i.e. Special Needs Consultants.

Reporting: *Data is reported twice a year.*

4. FTE's providing Intensive Resource Support

Full time equivalents that support the provision of Intensive Resource Support to licence child care programs.

Reporting: *Data is reported twice a year.*

5. FTE's Providing other funded Services

Full time equivalents that provide other services such as Behaviour Therapy, Occupational Therapy, CITYKIDS and Hanen.

Reporting: *Data is reported twice a year.*

B. Service: Agencies only report service targets for services they are funded to deliver.

1. Consultation Service

Number of Children Served through Individual Consultation

****Base target of 32 children per Consultation FTE***

Consists of the number of children for whom there is a written consent, a file is opened for the purpose of: Special Needs Resourcing, individual consultation and or service coordination while in a licensed child care program or awaiting placement in a licensed program.

Reporting: *Cumulative service data is reported twice a year resulting in total number served at calendar year end. Children are recorded only once in a calendar year and must have a recorded postal code on file.*

In response to Provincial Service Target requirements, the total number of children served must be further broken down and reported twice a year in the following age groupings (age on entry into service):

- Infants (0 to 1 year 6 months)
- Toddlers (1 year 7 months to 2 years 6 months)
- Pre-school (2 years 7 months to 3 years 11months)
- Junior Kindergarten (4 years to 4 years 11 months)
- Senior Kindergarten (5 years to 5 years 11 months)
- School Age (6 Years +)

Number of Program Consultations

*** Base target of 5 per Consultation FTE**

Consultations to the child care program that relate to a specific program goal or identified program need. Often involves more than one program visit on the same topic and include, general environmental recommendations program adaptations, resource sharing sessions and or other recommendations that address broader program issues.

Reporting: *Cumulative service data is reported **twice a year** resulting in total number of Program Consultations at calendar year end.*

Number of Workshops

*** Base target of 6 per Consultation FTE**

Workshops are formal training opportunities that are scheduled for a target audience of Child Care staff parents or other adults. Training is directly facilitated by the Special Needs Resource staff and/or they actively support or participate in its organization and or its development.

Reporting: *Cumulative service data is reported **twice a year** resulting in total workshops delivered at calendar year end. Please count every session as a workshop. Each session of a "Multi Session" workshop would count as one workshop i.e. "Learning Language and Loving It". The same workshop can be counted more than once if it is delivered to a different group in the same calendar year.*

Number of Workshop Participants

*** Base target of 60 per Consultation FTE**

Total number of individuals who attend workshops delivered by your agency (see workshop definition).

Reporting: *Cumulative service data is reported twice a year resulting in the total number of participants at calendar year end. When more than one agency is involved participants must not be double counted. A collaborative agreement between agencies is developed to decide on the numbers counted per agency.*

2. Other Services to Children

Number of Children Served by Intensive Resource Support

***Base target of 16 children per Intensive Resource Support FTE**

Children who receive Intensive Resource Support.

Reporting: *Cumulative service data is reported **twice a year** resulting in the total number of children receiving Intensive Support at calendar year end.*

Number of Children Served through other Funded Services

Children who are served by Hanen and/or the CITYKIDS program only.

Reporting: *Cumulative service data is reported **twice a year**.*

Number of Children served through Specialized Services

Children who have received Specialized Consultation from an Occupational/Physiotherapist and/or a Behaviour therapist who is funded by the City of Toronto through the Special Needs Consultation budget

Reporting: *Cumulative service data is reported **twice a year**.*

3. Direct Service

Number of Children registered in Specialized Nursery School Programs

Number of children enrolled in Silver Creek, Centennial and Holland Bloorview Nursery programs.

Reporting: *Data reported **twice a year** according to Operating enrolment.*

Note: Actual service data including total gross service provider costs must also be reported to the City **twice a year**.

Approval of the 2015 Budget Submission – the Budget Submission must be approved by the Board of Directors and signed by a Signing Officer of the Board.

PROGRAM FUNDING LEVEL

Children's Services Division cannot increase the program funding level to any agency without City Council approval. However, the Division may lower funding levels based on results of budget analysis and/or contracted service targets not being met. In these cases, the agency is advised in writing with a revised amended Schedule "H", listing the revised service targets and program funding level.

OTHER INFORMATION



The 2015 Budget Submission guidelines and forms are also available on our website. Go to

www.toronto.ca/children/operators, scroll down to the middle section, under "Key Information", click "[Financial Information \(contract requirements\)](#)", scroll down to the section of "Budget Information", click "Special Needs" for the guidelines or forms.

Please send the original copy of the Budget Submission to the Children's Services office at Metro Hall by November 1, 2014. Retain a copy at the agency for your files.

Metro Hall Address:

Dick Winters
Program Manager
Children's Services Division
Contract & Financial Management Unit
10th Floor, Metro Hall, 55 John Street
Toronto, ON, M5V 3C6

If you have any questions about this budget submission, contact your Children's Services Consultant / Resource Supervisor.