

2024 General Operating Fund Staff Wages and Benefits Guideline

Effective: January 1, 2024

**Peel Region Licensed Child Care Service Providers Centre-
Based Programs**

**Early Years and Child Care Services
Updated: December 5, 2023**

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IMPORTANT: This Guideline is subject to provincial updates.

We will release details on funding to support program administration and provider viability components in early 2024 after we review provincial guidelines and our funding allocations.

The Ministry of Education has communicated that they are implementing a new child care funding formula in September 2024. To minimize impacts to agencies, Peel will issue funding for the full 2024 calendar year (January to December). Once the Ministry confirms the date and details of the new funding formula or any other policy changes, we will make the necessary updates. This may include changes to these guidelines, allocations, and length of time of funding announcements.

HIGHLIGHT OF CHANGES

The following is a summary of changes that are new for the General Operating Fund (for 2024:

Section 2: Eligibility Criteria

- Streamline criteria and removed requirements already covered in your Early Years and Child Care (EYCC) Funding Agreement.

Section 5: Distribution of GOF SWB

- Your 2024 distribution approach must be consistent with the approach used in 2023.
- Clarified the definition of hours worked and benefit expenses.
- Removed 2,080 cap on hours.

Section 7: Reporting and Accountability

- Removed requirements already covered in your EYCC Funding Agreement and within the [Service Provider Handbook](#).
- Clarified the requirement of submitting "Total Hours Worked for Each Position" as part of your GOF Reconciliation Report.
- Clarified requirements on reconciliation reporting for benefit expenses and provided examples.

Appendix B: Communication Templates

- Clarified key communication requirements to notify staff of changes to their GOF SWB enhancement.
- Updated sample letter template.

SECTION 1: INTRODUCTION

This Guideline provides licensed child care centres with information regarding the 2024 General Operating Fund (GOF) to support staff wages and benefits for January 1 to December 31, 2024. Please review this Guideline and your EYCC Funding Agreement to learn more about funding requirements.

Funding Objectives

Components (as applicable)	Strategic Priority	Objectives
Staff Wages and Benefits (SWB) (now includes Historical Funding)	High Quality Child Care Outcome: Service providers recruit and retain qualified staff	This funding must be used to: <ul style="list-style-type: none"> Enhance program staff wages and associated benefits above mandatory pay requirements. Reduce the wage gap between Early Childhood Educators (ECEs) working in licensed child care settings and school boards.
Pay Equity		Continue to meet pay equity obligations.
Administration Funding	Offset a portion of incremental audit and administration expenses associated with implementing EYCC programs funded by the Region.	

Funding Conditions

- All GOF must be spent by **December 31, 2024**.
- GOF must be used to support licensed child care operations/spaces licensed under the [Child Care and Early Years Act \(CCEYA\)](#) located in Peel Region only.

SECTION 2: ELIGIBILITY CRITERIA

To be eligible to receive the 2024 GOF, you must:

- Have a signed EYCCS Funding Agreement dated on or before December 1, 2023.
- Be a licensed child care provider for infant, toddler, or preschool aged children in Peel Region to be eligible for the Staff Wages and Benefits (SWB) component.
- Meet Ontario's minimum wage requirement in addition to mandatory benefit requirements without utilizing GOF, WEG or other provincial funding. Exception: the only funding that should be used to support the minimum wage is the CWELCC Funding.
- Be open and providing services, unless otherwise directed to close by Peel Public Health (PPH) or the Province of Ontario.
- Have business management practices which align with the Region's priorities

identified in the Early Years and Child Care Service System Plan: 2019-2024.

6. Be in compliance with the Region’s [Deadlines Compliance Policy](#).

The Region reserves the right to review continued GOF eligibility on a case-by-case basis. The transfer of GOF (SWB, Historical Funding and/or Pay Equity) from one party to another due to a shares transfer, asset sale, or amalgamation will be at our discretion. In the event of an asset sale, historical funding will not continue. If a program ceases to operate, the Region at its discretion may prorate your GOF funding amount.

Please refer to the [Early Years and Child Care Service Provider Handbook](#) for more information about program closures, shares transfer/asset, and sales/amalgamations.

SECTION 3: GOF COMPONENTS AND ELIGIBLE EXPENSES

This funding* must be used to:

2024 GOF Eligible Expenses	
Component	Description of Eligible Expenses
Staff Wages and Benefits (SWB)* *Includes former Historical Funding for some Providers	<p>You signed your Funding Agreement on or before Oct. 31, 2019</p> <ul style="list-style-type: none"> • Enhance eligible staff wages (over-and-above existing minimum wage requirements) and support incremental employer mandatory benefits that result from the wage enhancement. • Offset the employee or employer portion related to a non-mandatory benefit plan (e.g., health and dental benefits). The amount used to support this should not exceed the amount expensed in the previous year. <p>*Important: As of January 1, 2023, Historical Funding (applicable to eligible agencies only) was merged with the Staff Wages and Benefits (SWB) allocation to streamline funding and reduce reporting requirements.</p>
Staff Wages and Benefits (SWB)	<p>You signed your Funding Agreement after Oct. 31, 2019:</p> <ul style="list-style-type: none"> • Enhance eligible staff wages (over-and-above existing minimum wage requirements) and support incremental employer mandatory benefits that result from the wage enhancement.
Pay Equity	<p>Pay Equity is only available for Service Providers identified by the Province as eligible to receive Pay Equity Funding. You must use this funding to meet pay equity obligations under your plan and the <i>Pay Equity Act</i>. You must contact the Region once pay equity obligations are achieved.</p>
Administration Funding	<p>IMPORTANT: we will release details on Administration Funding in early 2024.</p>
Expenses not listed above are considered ineligible. See Appendix C for ineligible expenses.	

SECTION 4: ELIGIBLE AND INELIGIBLE POSITION

The following are eligible and ineligible positions for GOF:

Eligible Positions

To receive GOF in 2024, staff must work in one of the following eligible positions:

- Registered Early Childhood Educator (RECE)
- Supervisor or Assistant Supervisor
- Director-approved program staff (e.g., Montessori Teachers)
- Program staff without ECE or Early Child Care Assistant
- Supply staff (regular casual employment status)
- Summer staff that work for numerous weeks each year to cover ratios (permanent)

Ineligible Positions (Non-Program Staff)

The following positions are **not eligible** to receive GOF (SWB with Historical Funding):

- Bus Drivers*
- Cook/Housekeeping*
- Custodian/Janitorial*
- Clerical/Administrator*
- Enhanced Program Support (EPS) Staff**
- Unpaid Students
- Volunteers
- Students not in a permanent position
- Owners/Operators who do not occupy an eligible position
- Fee for service contracts (including temporary staffing agencies)
- Staff hired through a third party (i.e., temp agency)

*Positions are eligible if they spend at least 25% of their time supporting ratio requirements under the CCEYA. Staff would be eligible for the staff enhancement for the hours worked in the eligible position supporting ratios and the supervision of children in the program. These positions cannot be a third-party and must receive a T4 or T4A to be eligible.

**EPS funded staff cannot be counted towards ratio for supervision under the CCEYA. If you have used EPS funding to extend the hours of existing program staff, only the hours that staff supported ratio under the CCEYA can be eligible for GOF.

For-Profit Owners/Operators Eligibility

Owners/operators in a supervisor role or in another position to **support ratios** are eligible to receive at maximum an amount equal to the **average enhancement amount** distributed to staff if they are employed by the child care agency and receive a T4. This amount will be **prorated** according to the amount of time the owner/operator spends in that role. The total eligible amount is the maximum allowed regardless of the number of owners/operators. Owners/operators have the option to accept the funding or flow it back into the program to further enhance staff wages.

For example: Service provider 'A' received \$20,000 to support staff wages and benefits.

The average amount distributed to staff as an **enhancement** is \$2,500. Based on the average, owners/operators in a full-time supervisor role would be eligible to receive up to a maximum of \$2,500 and \$1,250 if they support ratios 50% of the time.

SECTION 5: DISTRIBUTION OF GOF-SWB

Distribution and Payment to Staff

1. To issue GOF, you must:
 - Ensure that you meet your regulatory requirements for [minimum wage and mandatory benefits](#).
 - Establish enhancement to eligible staff’s wages and benefits as follows:

Funding Agreement	Distribution
You signed your Funding Agreement after October 31, 2019	<ul style="list-style-type: none"> • You must enhance/maintain eligible staff wages and benefits with the distribution approach used in 2023 for GOF-SWB. • If you did not receive GOF-SWB in 2023, you must determine an equitable distribution approach for all eligible staff by creating a per hour enhancement. Appendix A includes the allowable distribution approaches.
You signed your Funding Agreement on or before October 31, 2019	You must continue to enhance/maintain eligible staff wages and benefits with the distribution approach used in 2023 for SWB and former Historical Funding.

2. Distribute GOF to all eligible staff for eligible hours worked as part of the regular payroll schedule/process (e.g., if staff are paid their regular wages on a weekly basis, then GOF should also be issued weekly):
 - One-time payments are not permitted unless directed by Peel Region (e.g., to issue catch-up payments from the time GOF is allocated to the date they are administered through payroll).
 - Cash payments are not permitted.
3. Include a **‘General Operating Fund’** notation with associated amounts payable on each paystub.
4. If you are making an in-year change to the GOF amount for eligible staff within 2024, it is your obligation to communicate in writing the change to all impacted staff. You must create and distribute a letter to all impacted staff that communicate any changes in their GOF enhancement. See **Appendix B** for details and example.

Eligible Hours

Hours worked is defined as the total program hours worked and paid between January 1 to December 31, 2024. Program hours must include paid time in program (in ratio), professional learning, planning, set-up, and in meetings mandated by the organization.

Eligible Benefits

- You must meet your incremental employer mandatory benefit requirements associated with the wage enhancement first; and then
- You may use funds to support the incremental employer mandated benefits associated with the wage enhancement only if these are outlined in your Human Resources policy.
- New benefits cannot be created with the funding (e.g., an extra week of vacation).

Employer mandatory benefits/contributions include: CPP, EI, EHT, WSIB, Vacation, Public Holiday Pay.

Additional employer mandated benefits include: paid sick time, vacation and personal days as outlined in your human resources policy.

See Section 7 for details on reporting salaries/wages and benefits.

SECTION 6: GOF SURPLUS AND SHORTFALL

You should continuously review your GOF budget (funding amount) and forecast how much you expect to spend. Changes in staff complement may result in the following situations:

Situation	Requirements
Balanced Budget: you spend your funding in full through regular payroll	No action is required.
Shortfall: you run out of funding before December 31, 2024	<p>New staff joining the program/site at any point during 2024 can receive GOF if the position is eligible and can be supported within your existing GOF funding allocation.</p> <p>Increases in staff complement will not result in a change to the funding allocation. If you run out of GOF you may choose to:</p> <ul style="list-style-type: none">• Stop GOF payments to all staff. If you choose this option, you are required to clearly communicate this decision to staff and your Early Years Specialist; or• Maintain salary and/or benefit enhancements. In this case, staffing costs over and above the approved GOF funding amount are your sole responsibility.

<p>Surplus: you expect to have leftover funding by the end of December 31, 2024</p>	<ul style="list-style-type: none"> • You may redistribute remaining funding equitably amongst eligible staff based on hours worked. • Any unused surplus funding will be recovered through the Region’s Reconciliation process.
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SECTION 7: REPORTING AND ACCOUNTABILITY

GOF must be used for its intended purpose and cannot be used to generate revenue. This means that provincial/regional child care funding cannot be used (directly or indirectly) for an agency’s reserves, surplus, profit, and/or retained earnings, etc. GOF must be invested into the program in alignment with the outcomes and requirements in this Guideline and your EYCC Funding Agreement.

- All eligible expenses must be used to support licensed child care spaces / operations in Peel only.
- All expenses should be claimed only once. If you claim the same eligible expense in more than one funding components or claim an ineligible expense, the Region reserves the right to deem all funding categories ineligible and recover funding in whole or in part.
- Additional reporting or audit requirements may be implemented on a case-by-case basis.

To monitor the performance and impact of the funding and ensure that all GOF is used according to the requirements in this Guideline, the [Service Provider Handbook](#) and your EYCC Funding Agreement, the following accountability measures have been implemented:

GOF Reconciliation Report

You are required to submit your 2024 GOF Final Reconciliation Report as instructed by the Region through [GovGrants](#). The due date will be shared at a later date.

Reconciliation Reporting Reminders:

- You are required to submit “Total Hours of Worked for Each Position” as part of your Reconciliation Report
- The hours worked in program are expensed as salary/wages in GOF.
- Incremental Benefits are expensed as benefits in GOF.
- Examples:
 - Staff A: worked 7 program hours on December 1, they receive \$2/hr in GOF, you expense \$14 against salaries/wages and claim the incremental employer portion of mandatory benefits associated with the wage enhancement against benefits.
 - Staff B: had a paid statutory holiday on Thanksgiving, this is expensed as a benefit and not from salaries and wages of the wage enhancement.

- Staff C: took a paid sick day on December 15, this is expensed as a benefit and not from salaries and wages of the wage enhancement.

Key Performance Indicators (KPIs)

You are required to submit KPIs as part of your GovGrants GOF progress reports to monitor the impact of the funding. This includes:

- Number of RECE employed with the agency (as of January 1, 2024)
- Number of RECE employed with the agency (as of December 31, 2024)
- Number of RECE who left the agency between January 1 to December 31, 2024
- Number of RECE who joined the agency between January 1 to December 31, 2024

GOF and Rate Increase Requests

- This requirement only applies to programs where child care fees are not frozen (e.g., school age programs and centres not participating in the CWELCC). Costs expensed through GOF cannot be used as a means to request or justify a request for a rate increase.

Audit and Recoveries

Please refer to the Region's EYCCS [Service Provider Handbook](#) for more information on our accountability and reporting requirements.

SECTION 8: CONTACT US

You are required to provide payment(s) to all eligible staff once funding has been received. If the Region is contacted by your staff member regarding the funding they were eligible for, the staff member will be asked to direct their question to you. If the staff member does not feel that their question is being addressed, the Region will contact you on their behalf.

If you require additional information or have questions about this Guideline, please contact your Early Years Specialist or e-mail: EarlyYearsSystemDivision@peelregion.ca.

APPENDIX A: Distribution of GOF for Staff Wages and Benefits

IMPORTANT: This section is only applicable for providers who signed a Funding Agreement after October 31, 2019. The following is required:

- Ensure you determine how much funding you will need to hold back from each staff payment to meet your mandatory benefit requirements associated with the GOF enhancement payment.
- You must include “‘General Operating Fund’ notation with the amount payable on each eligible staff’s paystub.

Options

You are to use one or more of the following options to determine the distribution of this one-time GOF to eligible staff. The approach you decide on must be documented and communicated to eligible staff.

Option 1: Per hour enhancement to all eligible staff

You can establish a per hour enhancement for all eligible staff by completing the following steps:

Steps to Calculate a Per Hour Enhancement to Eligible Staff	
Step 1	Determine which staff is eligible for the GOF enhancement (the staff must be employed at your agency at the time of disbursement).
Step 2	Calculate the amount required to fund the employer portion of mandatory benefits as a result of this enhancement.
Step 3	Calculate the expected total number of hours worked for all eligible staff in 2024.
Step 4	Divide your GOF allocation by the total number of hours to be worked by all eligible staff to calculate the “per hour enhancement amount”.
Step 5	For each eligible staff, multiply the per hour enhancement by the total hours to be worked in 2024 to determine the amount of GOF funding they are eligible to receive and include any incremental mandatory benefits associated with the enhancement. Repeat this step for all eligible staff.

Option 2: Position Type

You can establish a per hour enhancement for eligible staff based on the following categories:

- Category A
 - Registered Early Childhood Educator
 - Director Approved
 - Supervisor or Assistant Supervisor
- Category B
 - Program staff without ECE or Early Child Care Assistant
 - Supply staff (regular casual employment status)

- o Summer staff that work for numerous weeks each year to cover ratios (permanent)
- o Non-program staff that spend up to 25% of their time supporting ratio requirements under the CCEYA

Option 3: Combination of Option 1 and 2

You can apply Option 1 so all eligible staff receive a certain per hour enhancement and then once this is determined, apply an additional enhancement based on an eligible staff's position.

Examples

The following are for demonstration purposes to show enhancement options.

Example: Option 1 (Equal amount per hour)

Total 2024 GOF Allocation:	\$50,000
<u>Estimated incremental changes to benefits:</u>	<u>\$ 8,750</u>
Total to determine hourly enhancement:	\$41,250

Adjusted 2024 GOF Allocation	\$41,250
<u>Divided by total number of hours worked by all eligible staff:</u>	<u>16,500 hours</u>
Hourly wage enhancement	\$2.50/hr

All eligible staff receive a \$2.50/hr enhancement. The total amount of GOF per eligible staff will vary based on the total hours worked in 2024.

Eligible Staff	Expected Hours Worked in 2024	Hourly Enhancement	Allocation for Staff GOF Enhancement*
Staff 1 - RECE	2,080	\$2.50	\$5,200.00
Staff 2 - RECE	2,080	\$2.50	\$5,200.00
Staff 3 - RECE	1,040	\$2.50	\$2,600.00
Staff 4 - Director Approved	380	\$2.50	\$950.00
Staff 5 - Director Approved	2,080	\$2.50	\$5,200.00
Staff 6 - Director Approved	2,080	\$2.50	\$5,200.00
Staff 7 - Supervisor	2,080	\$2.50	\$5,200.00
Staff 8 - Assistant Supervisor	2,080	\$2.50	\$5,200.00
Staff 9 - ECA	2,080	\$2.50	\$5,200.00
Staff 10 - Cook (25% of time)	520	\$2.50	\$1,300.00
Total	16,500		\$41,250.00

*Incremental changes to the employer portion of mandatory benefits and deductions not included.

Example: Option 2 (Amount by Position Type)

Allocation available for hourly enhancement: \$41,250

Eligible Staff	Expected Hours Worked in 2024	Hourly Enhancement	Allocation for Staff GOF Enhancement*
Category A			
Staff 1 - RECE	2,080	\$2.55	\$5,304.00
Staff 2 - RECE	2,080	\$2.55	\$5,304.00
Staff 3 - RECE	1,040	\$2.55	\$2,652.00
Staff 4 - Director Approved	380	\$2.55	\$969.00
Staff 5 - Director Approved	2,080	\$2.55	\$5,304.00
Staff 6 - Director Approved	2,080	\$2.55	\$5,304.00
Staff 7 - Supervisor	2,080	\$2.55	\$5,304.00
Staff 8 - Assistant Supervisor	2,080	\$2.55	\$5,304.00
Category B			
Staff 9 - ECA	2,080	\$2.15	\$4,472.00
Staff 10 - Cook (25% of time)	520	\$2.15	\$1,118.00
Total	16,500		\$41,035.00

*Incremental changes to the employer portion of mandatory benefits and deductions not included.

Example: Option 3 (Combination of 1 and 2)

Allocation available for hourly enhancement: \$41,250

Eligible Staff	Expected Hours Worked in 2024	Per Hour Equal	Per Hour Position Type	Total GOF	Allocation for Staff GOF Enhancement*
Category A					
Staff 1 - RECE	2,080	\$1.50	\$1.00	\$2.50	\$5,200.00
Staff 2 - RECE	2,080	\$1.50	\$1.00	\$2.50	\$5,200.00
Staff 3 - RECE	1,040	\$1.50	\$1.00	\$2.50	\$2,600.00
Staff 4 - Director Approved	380	\$1.50	\$1.00	\$2.50	\$950.00
Staff 5 - Director Approved	2,080	\$1.50	\$1.00	\$2.50	\$5,200.00
Staff 6 - Director Approved	2,080	\$1.50	\$1.00	\$2.50	\$5,200.00
Staff 7 - Supervisor	2,080	\$1.50	\$1.00	\$2.50	\$5,200.00
Staff 8 - Assistant Supervisor	2,080	\$1.50	\$1.00	\$2.50	\$5,200.00
Category B					
Staff 9 - ECA	2,080	\$1.50	\$0.75	\$2.25	\$4,680.00
Staff 10 - Cook (25% of time)	520	\$1.50	\$0.75	\$2.25	\$1,170.00
Total	16,500				\$40,600.00

*Incremental changes to the employer portion of mandatory benefits and deductions not included.

Example: How to Apply GOF to Wages

Note: this table will be updated in early 2024 to reflect changes to the CWELCC WCF.

GOF enhancements are to be added after Wage Enhancement Grant (WEG) and CWELCC Workforce Compensation Fund (WCF), as applicable, have been added to staff's base salary:

Eligible Staff	Hourly Base Wage (Employer)	WEG per hour	WCF per hour	Hourly Wage with Increases	GOF Enhancement per hour (Using Option 2)	Total Hourly Wage with Enhancements*
RECE	\$15.50	\$2	\$1.50	\$19.00	\$2.50	\$21.50
RECE	\$24.00	\$2	N/A as over cap	\$26.00	\$2.50	\$28.50
Director approved	\$15.40	\$2	\$0.10	\$17.50	\$2.50	\$20.00
ECA	\$15.50	\$2	N/A as at minimum wage	\$17.50	\$2.25	\$19.75

*Incremental changes to the employer portion of mandatory benefits and deductions not included.

APPENDIX B: COMMUNICATIONS TEMPLATE FOR GOF

IMPORTANT: You are required to communicate any changes to SWB GOF to all eligible staff. A copy of the letter is to be kept on file for seven years and may be requested at any time by Peel Region.

If you choose not to use our sample template below, your letters must include the following information:

- funding is one-time and provided by Peel Region
- distribution approach (e.g., who is eligible, distribution calculations, etc.)
- per hour amount for hours worked

[DATE]

Dear **[STAFF NAME]**,

This letter is to communicate a change to your **General Operating Fund Staff Wages and Benefits** enhancement. This funding, provided by Peel Region, is one-time for 2024 and is intended to enhance staff wages and incremental employer mandatory benefit costs for eligible staff working at licensed child care centres.

Your total enhancement amount is **<Per Hour Amount for Hrs Worked>** and it has been calculated based on **<Distribution Approach>**.

Please note that this funding is one-time and may not be available in 2025.

Thank you for your continued commitment to supporting child care in Peel **[PROVIDER NAME]**.

Sincerely,

[PROVIDER NAME]

APPENDIX C: INELIGIBLE EXPENSES

2024 GOF Ineligible Expenses	
Expense Category	Description
1. Staffing costs	<ul style="list-style-type: none"> For providers who signed a Funding Agreement after October 31, 2019: New non-mandatory employer benefits (e.g. basic health, dental benefits, etc.). Offsets or contributions towards wage compression or a situation of pay inequity in which, as the minimum wage increases, the gap between staff paid at minimum wage and those at a more senior/experienced level decrease. Retiring bonuses, gifts and honoraria paid to staff, staff (including Administrator or owner) travel costs, staff uniform costs, etc. Staff not employed in a licensed child care program. Direct payments to any person who does not receive a T4 or T4A Reductions or other planned compensation increases (including merit increases) for eligible staff or to reduce a position's planned compensation
2. Legislative employment law requirements	<ul style="list-style-type: none"> Impacts due to legislative requirements or changes in legislation during the currency of this Agreement
3. Non-arm's length transactions not transacted at fair market value	<ul style="list-style-type: none"> A transaction occurs at non-arm's length when it is between two individuals who are related by blood, marriage, common-law partnership or adoption. When this occurs, the transaction would require additional documentation to ensure it has occurred at fair market value
4. Professional fees	<ul style="list-style-type: none"> Fees paid as a condition of employment such as annual membership fees for the College of Early Childhood Educators and vulnerable sector/criminal reference checks
5. Operating costs other than staff wages and benefits	<ul style="list-style-type: none"> Program supplies and resources Nutrition and meals for children in programs Occupancy costs (lease/property rentals and utilities) Debt costs, payments related to capital loans, mortgage financing, tax liabilities and operating loans Transportation of children (i.e., vehicle lease, insurance, fuel costs) Property taxes Repairs and maintenance Fees paid to professional organizations, franchise fees and management fees.
6. Costs supported through other Peel Region funding streams	<ul style="list-style-type: none"> Training and Professional Education, Wage Enhancement Grant, Special Purpose, Capital, Mitigation Funding, CWELCC Funding, etc.

7. Generating Revenue	<ul style="list-style-type: none">• You cannot use GOF to generate revenue. Federal, provincial or regional child care funding cannot be used to contribute (directly or indirectly) to your reserves, surplus, profit, and/or retained earnings, etc.
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This list is not exhaustive. Any expenditures not listed under the Section: Eligible Expenses in this Guideline are non-admissible.