

Canada-Wide Early Learning and Child Care (CWELCC) System

Operator Webinar:
2025 Cost-Based Funding Workbook Template

Section 1

Opening Remarks and Workshop Overview



Agenda

Agenda	
10 minutes	Opening Remarks & Workshop Overview
30 minutes	2025 Cost-Based Funding Workbook Template Workbook Template: Overview <ul style="list-style-type: none">• Section-by-section explanation• Commentary on submitted questions• Tips for inputting data
30 minutes	Questions and Answers
15 minutes	Resources and Ongoing Support <ul style="list-style-type: none">• Contact information• Follow-up session
5 minutes	Next Steps

Workshop Objectives

1

Provide an overview and guide to the 2025 Cost-Based Funding Workbook Template

2

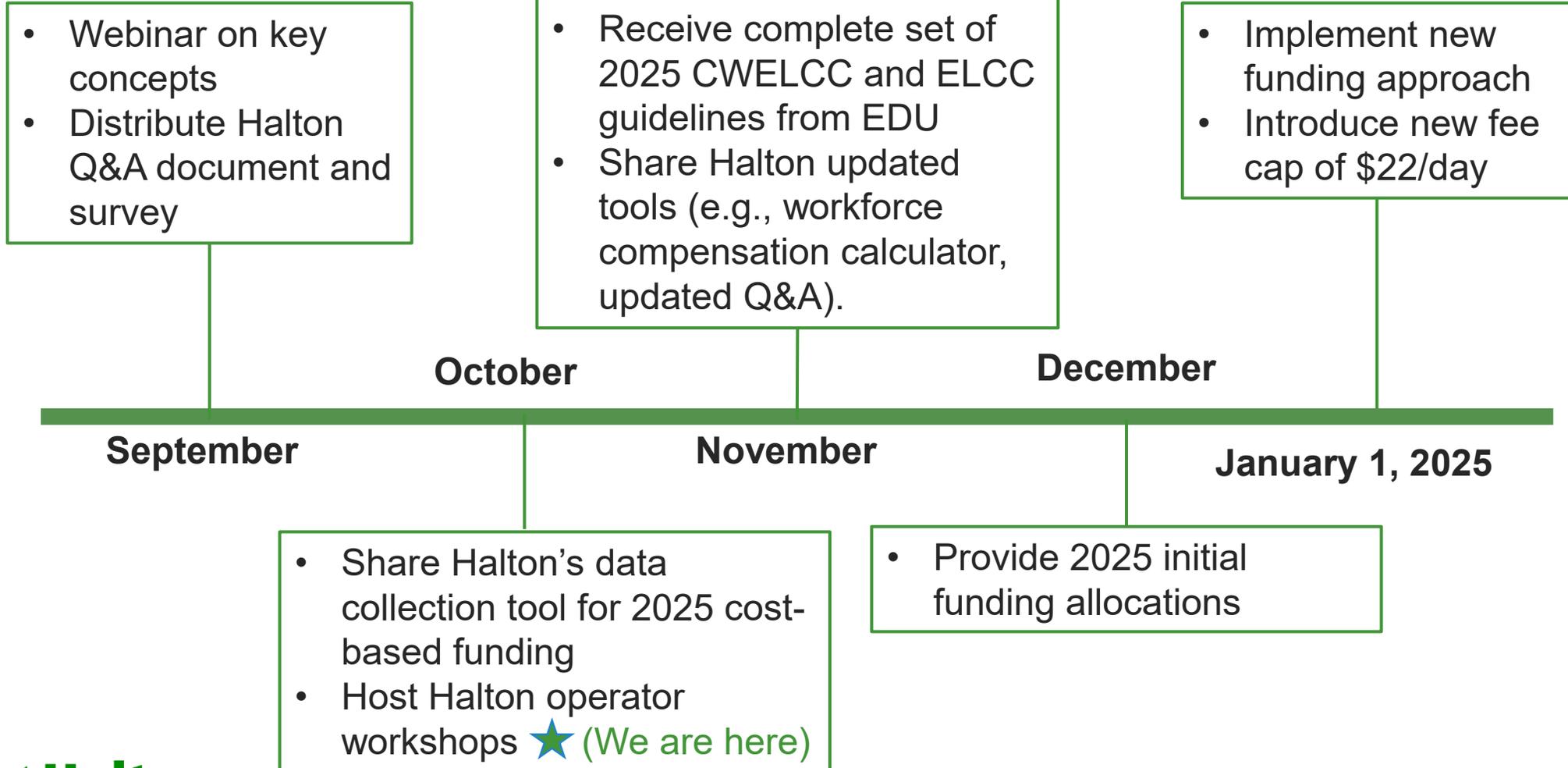
Q&A: Address any emerging questions or concerns about the template

3

Share important dates, contact info, and next steps.



Halton Region's Implementation Roadmap



About the 2025 Cost-based Funding Workbook Template

Purpose

The 2025 Cost-Based Funding Workbook Template is used to collect important operational and financial data from CWELCC operators to help determine and distribute funding. This new cost-based approach provides funding based on benchmarks that are representative of typical costs for providing child care, and replaces the old revenue-replacement model.

Key Dates

Timely submission of this data is crucial to ensure your operations receive accurate funding under the new funding model starting January 1, 2025.

Workbook Submission Deadline:

November 6, 2024

Funding Allocations Confirmation:

Early December 2024

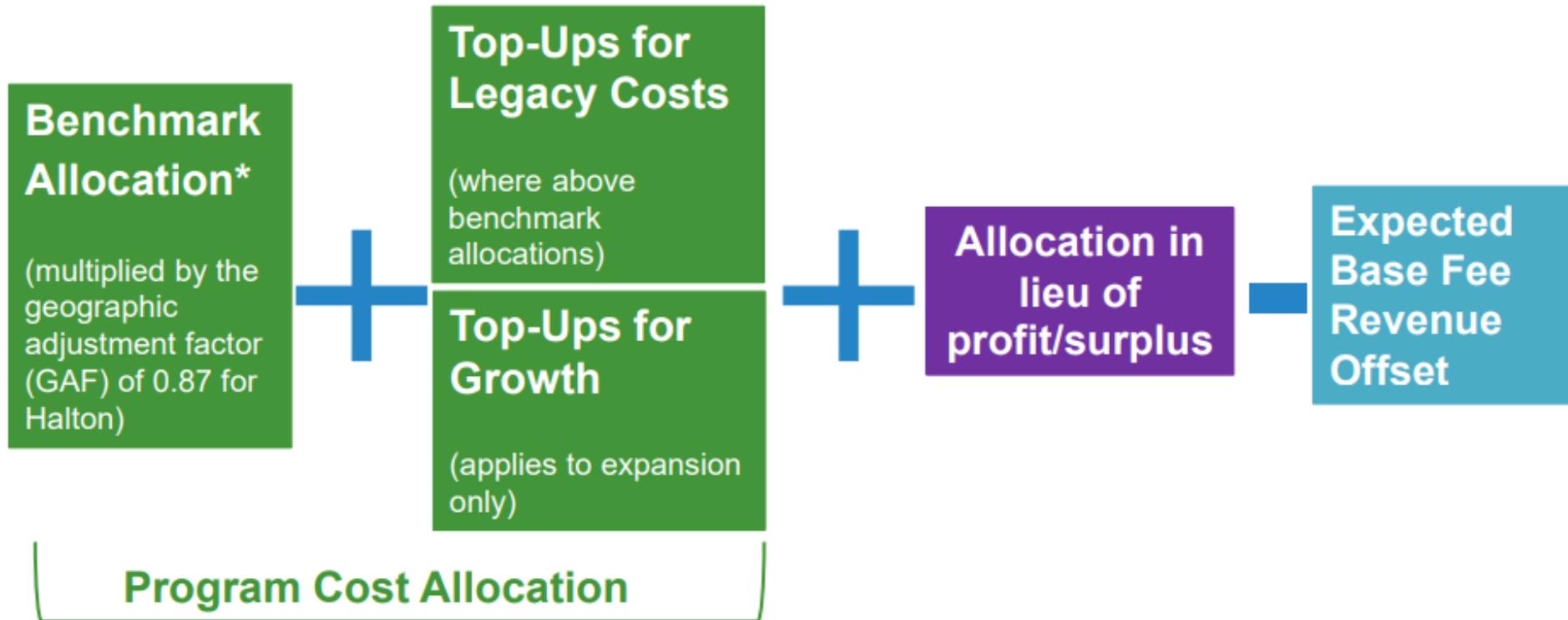


Section 2

2025 Cost-Based Funding Workbook Template: **Overview**



2025 Cost-Based Funding at a High-Level



***Benchmark:** the standardized cost metric(s) published by the Ministry of Education in Schedule A for the calendar year.

Worksheet tabs you will find in the 2025 Cost-Based Funding Workbook Template

Input Required

Attestations

This tab asks for signing authority and compliance under the Child Care Service Management Agreement and/or Wage Enhancement Grant (WEG) Agreement, where Halton Region will reserve the right to recover payments should service provider breach any of its obligations.

Center01

The Center tab(s) corresponds to each specific childcare center/license. Each contains key operational data such as licensed spaces, operating days, and financial details. These inputs are required to calculate each center's specific funding allocation.

Wage Subsidy

This tab captures wage subsidy data, which affects the overall funding allocation for each center. Wage subsidies influence the costs associated with staff and can impact total funding needs. This tab will also support Ministry of Education reporting.

<u>Instructions</u>	Attestation	Centre01	Wage Subsidy	Operator Summary	Constants	GIFI Codes and Reference	Definitions and Examples
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No Input Required

Instructions

This tab provides a detailed guide on how to fill out the workbook and the purpose of each section. It explains the required data inputs as you navigate through the other tabs.

Operator Summary

This tab consolidates data from the individual center tabs to give an overview at the operator level. It helps to ensure that all the data from different centers is accurately represented and used for final calculations.

Constants

This tab includes important constants and factors (such as cost escalation factors or growth adjustment factors) used in the funding calculations. These constants are applied across the workbook to ensure standardized calculations

GIFI Codes and Reference

This tab provides a list of GIFI (General Index of Financial Information) codes and references. These codes are important for categorizing financial data correctly and ensuring that the right data inputs are used for funding calculations.

Definitions and Examples

This tab offers explanations and examples of key terms or calculations used throughout the workbook.



Section 3

2025 Cost-Based Funding Workbook Template: **Completing the Workbook**

Introduction To The Workbook – Instruction Tab

The first tab provides instructions on how to fill out the workbook. This tab offers an overview and section by section guidance on how to complete the workbook.



2025 Cost-Based Funding Workbook for Licensed Child Care Centres
Enrolled in the Canada-Wide Early Learning and Child Care (CWELCC) System

Instructions

- The 2025 Cost-Based Funding workbook must be submitted by operators enrolled in the Canada-wide Early Learning and Child Care System.
- The instructions below are meant to support Licensed Child Care Operators in completing this workbook.
- Please complete this workbook in Microsoft Excel. Do not open or export the workbook in a different spreadsheet program (e.g. Apple Numbers, Google Sheets, etc.). Calculations, pull down menus, and other built-in features will not work when using a program other than Excel.
- If you see a cell with a red triangle in the upper right hand corner, hover over it with your mouse for a more detailed description of the information that is being requested.

Give it a try, hover over this cell --

Heading
- Please complete ONE application per organization / operator / head office. If your organization operates multiple sites, include information as requested on each tab.
- Hyperlinks will help you navigate the workbook. Click on text that is orange and underlined to go to different sections of the workbook.
- If you have any questions or concerns regarding the 2025 Cost-Based Funding Workbook, please email us at childcarefunding@halton.ca.

Workbook Tab	Section	Instructions	Screenshots
Centre Tab	Section 1: Licensee General Information	<p>The following white fields are auto-populated based on your centre's information:</p> <ul style="list-style-type: none"> - CCL License No. - Licensee Name - Child Care Centre Name - Licensee Type - Accommodation Type (whether your centre is based in a community or public school setting) <p>1) Complete the light blue fields in the Licensee General Information table. This includes the following: - 2023 Audited Financial Statement or 2024 Operating Budget is used for Legacy Cost Calculation? (2023 Audited Financial Statement/2024 Operating Budget) Please hover your cursor over the cell to view the applicable case. - Number of Months Operational in the Year for any approved net new spaces - Confirm 'Yes' if controlling owner salary/benefits are attributed to this site (Yes/No)</p>	<p>Section 1: Licensee General Information</p> 
Centre Tab	Section 2: Licensee Capacity and Service Information	<p>1) Complete the light blue fields in the 2023 and 2025 Operating Data tables. This includes the following: - Operating Spaces (2023 and 2025) - Service Days (2023 and 2025) - Typical Hours of Service per Day (2023 and 2025) - Capped Daily Base Fee (2025 only)</p> <p>Note that Licensed Spaces for 2023 and 2025 and Reduced Base Fees for 2025 are auto-populated.</p> <ul style="list-style-type: none"> - Is alternate capacity in use? Please select from the Drop-down menu. - If there are any discrepancies in the pre-populated 2023 licensed spaces data above, please explain. <p>2) Cost splits are auto-populated based on operating data provided in step 1. Cost splits are apportioned to the Age 0-5 portion the business and the Age 6-12 portion of the business.</p>	



Attestation Tab



2025 Cost-Based Funding Workbook for Licensed Child Care Centres
Enrolled in the Canada-Wide Early Learning and Child Care (CWELCC) System

Head Office Organization Information

Respondents must fill out BLUE coloured cells. Please fill out these cells only.

Vendor Number:

Organization Name:

Notes:

Attestation/Declaration:

- I acknowledge that under the Child Care Service Management Agreement and/or the Wage Enhancement Grant (WEG) Agreement, Halton Region reserves the right to recover payments, as a result of a breach of any contractual obligations;
- I attest that the financial data in this funding workbook, and in all applicable supporting documentation, is true and accurate and has been prepared in accordance with the technical instructions provided by Halton Region;
- I declare that 100% of the funds provided through the Canada-Wide Early Learning and Child Care program will be used and has been used only as intended and directed by Halton Region and the Ministry of Education, including but not limited to, paying eligible staff, providing eligible families with fee reductions and paying for eligible expenses; and
- I declare that the financial data reported in this workbook has not been used to claim funds or grants from any other government program(s).

By checking this box, I declare that all the information, on all worksheets in this reporting form, is true and accurate and that I have the authority to bind the organization:

Name of Signing Authority:

Date:

Click here to attach and submit your 2025 Cost-Based Funding Workbook to childcarefunding@halton.ca.

Workbook Submission Due Date: **Wednesday, November 6, 2024**



Centre01 Tab

Section 1 : Licensee General Information

Fill out the *light blue* fields only.

Step 1. Click each of the light blue fields to activate the drop-down menu, where an arrow will appear.

Step 2: Click on the arrow and a list of options will appear for you to select your answer.

For legacy centres or agencies that do not have an audited 2023 Statement of Operations

You can alternatively use a CMSM/DSSAB approved operating budget for 2024. Otherwise, a 2024 operating budget will not be accepted.

[Click here for Instructions](#)

[Click here for Definitions and Examples](#)

Vendor ID	
Organization Name	
Section 1: Licensee General Information	
CCLS License Number	
Licensee Name	
Child Care Centre Name	
Licensee Type	
Accommodation Type	
2023 Audited Financial Statement or 2024 Operating Budget is used for Legacy Cost Calculation?	(drop-down selection)
Number of Months Operational in the Year	(drop-down selection)
Number of Months Operational in the Year for any approved net new spaces	(drop-down selection)
Indicate if the controlling owner salary/benefits is attributed to this site. (Yes/No)	(drop-down selection)

Centre01 Tab

Section 2 – Licensee Service Information

Fill out the *light blue* fields only.

Step 1. Fill out operating data for 2023 and 2025 (projected).

Step 2: Answer “yes” or “no” in each of the years if there is alternate capacity in use.

Step 3: Check for any discrepancies in the prepopulated licensed spaces. If they exist, please explain.

2023 Operating Data as of December 31, 2023	Infant	Toddler	Preschool	Kindergarten	Family Age Group	Primary/Junior School Age	Junior
Operating spaces							
Service days							
Typical hours of service per day							
Licensed spaces							

If alternate capacity is in use, please select “Yes”. (drop-down selection)

If there are any discrepancies in prepopulated 2023 licensed spaces data above, please explain.

2025 Operating Data as of December 31, 2024	Infant	Toddler	Preschool	Kindergarten	Family Age Group	Primary/Junior School Age	Junior
Operating spaces							
Service days							
Typical hours of service per day							
Licensed spaces							
Capped Daily Base Fee							
Reduced Daily Base Fee	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

If alternate capacity is in use, please select “Yes”. (drop-down selection)

If there are any discrepancies in prepopulated 2025 licensed spaces data above, please explain.



Centre01 Tab

Section 2 – Licensee Service Information (Continued)

Once steps 1-3 are completed, you will see that this section below is then auto populated.

As defined in O. Reg 1377/15:	Infant	Toddler	Preschool	Kinder	Family	Primary/Junior	Junior
Staffing ratio	3/10	1/5	1/8	1/13	1/5	1/15	1/20
Maximum group size	1/10	1/15	1/24	1/26	1/15	1/30	1/20

For 2023, costs split as follows:	Age 0-5	Age 6-12
Program staffing (calculated)	99%	1%
Supervisor (calculated)	96%	4%
Accommodations (calculated)		
Operations (calculated)	99%	1%

For 2025, costs split as follows:	Age 0-5	Age 6-12
Program staffing (calculated)	89%	11%
Supervisor (calculated)	89%	11%
Accommodations (calculated)		
Operations (calculated)	89%	11%

Cost escalation factor (fixed)	1.0465
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Operating scaling factor (calculated)	0.01
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Eligible Child Ratio (calculated)	0.89
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Maximum number of service days (calculated)	1
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Cost splits are apportioned to the age 0-5 and age 6-12 portion of the business.

Centre01 Tab

Section 3 - Licensee Financial Auditable Information for Legacy Top-Up

Option 1: Forego Legacy Top-up: If you believe your benchmark allocation estimate is enough, click the cell that says, "Click to Forego Legacy Top-up data inputs and access Benchmark Allocation."

Option 2: Enter Expenses to Calculate Legacy Top-Up: If the benchmark allocation does not appear to be sufficient, proceed to Fill in child care expenses for ages 0-12 by category. Refer to the 'GIFI Codes and Reference' tab for definitions. The total eligible costs for 2023 are shown in cell **D150**.

[Click here to view Benchmark Allocation and to forego Legacy Top-up data inputs](#)

Section 3: Licensee Financial Auditable Information required for Legacy Top-Up (applies only to 2025 and only to legacy centres/agencies)

[Click here to view GIFI Code Descriptions and Examples](#)

Eligible Expense by Category	GIFI Code	Child care expenses for ages 0-12
Home child care visitors		
Employee benefits	8620	
Salaries and wages	9066	
Commissions	9061	
Bonuses	9063	
Provider Compensation		
Sub-contracts	9110	
Agency Operations		
Amortization of tangible assets	8670	
Mortgage Payment (include interest and principal)	8713	
Appraisal fees	8865	
Brokerage fees	8869	
Transfer fees	8870	
Registrar and transfer agent fees	8873	
Real estate rental	8911	
Occupancy costs	8912	
Equipment rental	8914	
Motor vehicle rentals	8915	
Storage	8917	
Repairs and maintenance - Buildings	8961	
Repairs and maintenance - Vehicles	8962	
Repairs and maintenance - Machinery and equipment	8964	
Road costs	9012	
Security	9013	
Garbage removal	9014	
Property taxes	9180	
Advertising and promotion	8520	
Bad debt expense	8590	
Loan losses	8610	
Insurance	8690	
Life insurance on executives	8691	
Interest and bank charges (excluding mortgage interest - 8713 above)	8710	
Principal on short-term debt, bonds, debentures, long-term debt	NA	
Business taxes, licences, and memberships	8760	
Office expenses	8810	
Legal fees	8861	
Accounting fees	8862	
Consulting fees	8863	
Management and administration fees	8871	
Restructuring costs	8874	
Training expense	8876	
Directors fees	9064	
Management salaries	9065	
Employee benefits (exclude HCC visitors)	8620	
Employee salaries (exclude HCC visitors)	9066	



Centre01 Tab

Section 3 - Licensee Financial Auditable Information for Legacy Top-Up (Continued)

Step 3: Report Fixed Costs: In the 'Less Fixed Costs' table, fixed costs will be subtracted from the total eligible costs and adjusted for 2025. Report the following:

- Salary and benefits for the controlling owner for ages 0-5 in 2023.
- Projected fixed costs for insurance, property tax, and occupancy in 2025.

Step 4: Confirm Workforce Funding: Check if the values in cells **D165** (workforce funding like WEG) and **D166** (CWELCC funding) are correct by selecting Yes/No in the dropdowns in **E165** and **E166**. If you choose 'No,' provide comments in **F165** and/or **F166**.

142	Fuel costs	3224			
143	Telephone and telecommunications	3225			
144	Cash over/short	3271			
145	Reimbursement of parent company expense (corporations only)	3272			
146	Warranty expense	3276			
147	Vehicle expenses	3281			
148	General and administrative expenses	3284			
149					
150	Total eligible costs for 2023 (calculated)		\$	-	
151					
152	2023 Financial Costs apportioned to ages 0 to 5	2023 Actuals			
153	Program Staffing	\$	-		
154	Supervisor(s)	\$	-		
155	Accommodations	\$	-		
156	Operations	\$	-		
157	Total eligible costs for 2023 for ages 0-5 (from above)	\$	-		
158					
159	Less Fixed Costs	2023	2025		
160	1. Non-recurring costs (e.g. Major Repairs)	\$	-	Ensure that the fixed costs input for 2025 are prorated exclusively for ages 0-5.	
161	2. Fixed Cost - Insurance Premium	\$	-		
162	3. Fixed Cost - Property tax	\$	-		
163	4. Fixed Cost - Occupancy costs	\$	-		
164	5. Salary and Benefits for one controlling owner employed by licensee for ages 0-5		\$	-	Confirm if the values in D165 and D166 are accurate.
165	6. Workforce funding, such as Wage Enhancement Grant to support ages 0-5		\$	-	If you report "No" in E165 and/or E166, please input the correct number in the corresponding cell(s) below.
166	7. Workforce funding, such as CWELCC Workforce Compensation to support ages 0-5		\$	-	
167	8. Less Total Adjustments to Eligible Costs (Sum of Lines 1 to 7)	\$	-	\$	-
168					

Confirm values

Drop-downs here

Comment here

Centre01 Tab

Sections 4-7: No manual entry required

Section 4: Benchmark Allocation

This section calculates the **Unadjusted Benchmark Allocation** by adding provider, home visitor compensation and operational costs.. The **Adjusted Benchmark Allocation** is then determined by multiplying the unadjusted allocation by the **Growth Adjustment Factor (GAF)** for Halton (0.87).

Section 5: Legacy Top-Up Allocation (if applicable)

Legacy costs are automatically calculated, using adjusted eligible costs from 2023, which are then scaled for 2025. If you're a legacy operator, this section adds workforce funding and fixed costs for 2025. If the adjusted benchmark allocation is sufficient, a legacy top-up **won't be provided**.

Section 6: Growth Top-Up Allocation (if applicable) – Not applicable at this time as Halton Region does not have any spaces or funding available to expand the CWELCC system

For legacy centers with approved growth, the growth top-up is automatically calculated. It includes a benchmark allocation for **newly created spaces** and an accommodation component. The top-up is adjusted using the Halton growth multiplier.

Section 7: Allocation in Lieu of Profit/Surplus

This section calculates your allocation based on your benchmark amount and eligible top-ups, applying base and premium rate factors. It also includes a flat amount of \$6,000 per agency, adjusted by the number of operational months in CWELCC.



Centre01 Tab

Section 8 – Expected Base Fee Revenue Offset

How to Calculate the Expected Base Fee Revenue Offset:

Step 1. Report Base Fee Revenue Differences – If your base fee revenue differs from the pre-filled value that is auto populated, provide comments if significantly different and enter the correct amount.

Step 2. Include Mandatory Fees – Add additional revenue expected from all other mandatory fees from your parent handbook (e.g., one-time registration fees)

Step 3. Total Base Fee Revenue – Is calculated by adding values in Step 1 and 2.

Step 4. Account for Vacancies – An adjustment for vacancies is applied by multiplying the total by 0.90 to get the final revenue estimate.

Expected Base Fee Revenue Offset in 2025	Multiplier	Total	Provide comments if your base fee revenue is significantly different from the value in cell D223.	Licensee Forecast Base Fee Revenue, if different from cell D223
1. Base Fee Revenue		\$		
2. Estimated Base Fee Revenue - Expected Registration fees or other mandatory fees				
3. Total		\$		
4. Base Fee Revenue factor to account for vacancies	90%			
Adjusted Base Fee Revenue (Line 3 multiplied by Line 4)		\$		

Centre01 Tab

Section 9 – Total Allocation

This section is automatically calculated based on the data you have entered in previous sections. The **Total Cost-Based Funding Allocation** for 2025 is determined by summing the following components:

- Adjusted Benchmark Allocation
- Legacy Top-up Allocation
- Growth Top-up Allocation
- Allocation in Lieu of Profit/Surplus
- Less the Adjusted Base Fee Revenue

Section 9: Total Allocation

Total Cost-Based Funding Allocation in 2025		Total
1. Adjusted Benchmark Allocation		\$ -
2. Legacy Top-Up Allocation, if applicable		\$ -
3. Growth Top-Up Allocation, not applicable at this time		
4. Allocation In Lieu of Profit/Surplus		\$ -
5. Less Adjusted Base Fee Revenue		\$ -
Total Cost-Based Funding Allocation (sum of Lines 1 to 5)		\$ -

[Click here to sign the Attestation tab](#)

Shortcut access link to the Attestation Tab



Wage Subsidy Tab

Step 1: Select Site Names

Use the site name dropdown to choose the relevant site for which you are entering data.

Step 2: Enter Staff Information (Column D-H)

- Staff Identifier: Assign an identifier for each staff member.
- Staff Designation: Enter whether the staff is RECE, Non-RECE, or Director Approved.
- Position Category: Identify if the staff is Program Staff, Non-Program Staff, or Supervisor.
- Age Categories Supported: List the age groups supported by this staff member (e.g., Infant, Toddler, Preschool).
- Full-time or Part-time Employment: Indicate whether the staff member is full-time or part-time.

Step 3: Enter Base Wage Information (Column I-J)

- Base Hourly Wage: Enter the base hourly wage, excluding WEG or CWELCC, but including General Operating Grant, any employer wage-based improvements or collective agreement adjustments.
- Estimated Eligible Hours Worked: Record the estimated number of eligible hours the staff member will work between January and December 2025.

Step 4: Confirm values: Confirm whether the values in D12 (Staff with RECE designations) and in D13 (Staff without a RECE designation) is correct.

Line	Site Name (drop-down selection)	Staff Identifier	Staff Designation (i.e. RECE, Non-RECE, Director Approved Staff)	Position Category (i.e. Program staff, Non-Program staff, Supervisor)	Age Categories Supported	Full-time or Part-time Employment	Base Hourly Wage (excluding WEG, CWELCC, but including GOG, any employer-based wage improvements from obligations such as collective agreements and minimum wage increases)	Estimated Eligible Hours Worked (Jan-Dec 2025)
1								
2								

Wage Subsidy Tab (Continued)

Section 1: Organization Staffing Information

Step 4: Confirm values: Confirm whether the values in D12 (Staff with RECE designations) and in D13 (Staff without a RECE designation) are correct.

Staff Designations as of December 31, 2024		Confirm if the values in D12 and D13 are accurate.	If you report "No" in E12 and/or E13 please input the correct number in the corresponding cell(s) below.
Staff with an RECE designation	0	Yes	
Staff without an RECE designation	0	No	
Total Number of Staff in your Organization	0		

Step 5: Review Summary Total

SUMMARY TOTAL of all data rows														
				\$ -	\$ -	\$ -		\$ -	\$ -	\$ -		\$ -	\$ -	\$ -
Estimated Eligible Hours Worked (Jan-Dec 2025)	WEG Eligibility Status (Full, Partial, None)	WEG Eligibility Rate per Hour (\$)	FTE	WEG Salary Component	WEG Statutory Benefit Component	Total WEG Compensation (Salary + Benefits)	CWELCC Annual Increase Eligibility Rate per Hour (Jan-Dec 2025)	CWELCC Annual Increase Salary Component (Jan-Dec 2025)	CWELCC Annual Increase Statutory Benefit Component (Jan-Dec 2025)	CWELCC Estimated Total Annual Increase Compensation (Salary + Benefits)	CWELCC Wage Floor Eligibility Rate per Hour (Jan-Dec 2025)	CWELCC Wage Floor Salary Component (Jan-Dec 2025)	CWELCC Wage Floor Statutory Benefit Component (Jan-Dec 2025)	CWELCC Estimated Total Wage Floor Compensation (Salary + Benefits)
						\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
						\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
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Section 5

Resources and Ongoing Support



Key Resources and Contacts

- Review the instructions in the email memo sent by Halton Region on October 18th
- The slides from today will be circulated
- For broader understanding of the process as needed, see September 26th webinar and slides [Operator Webinar: 2025 Cost-Based Funding Approach](#)
- If questions remain, email Halton Region childcareservices@halton.ca

Section 6

Next Steps



Immediate Next Steps

Next Steps	Completion Target
1 Start completion of workbook and identify and remaining questions	Suggested completion October 28-31
2 Submit your completed workbook to Halton Region	November 6 (or earlier)

Thank You!