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2023 General Operating Fund Staff Wages and Benefits Guideline

Effective: January 1, 2023

Peel Region Licensed Child Care Service Providers Centre-Based Programs

**Early Years and Child Care Services
Updated: October 2023**



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SECTION 1: INTRODUCTION

This Guideline provides licensed child care centres with information regarding the 2023 General Operating Fund (GOF) to support staff wages and benefits for January 1 to December 31, 2023. Please review this Guideline and your Early Years and Child Care Services (EYCCS) GOF Agreement to learn more about funding requirements.

With the introduction of Canada-Wide Early Learning and Child Care Agreement (CWELCC), it is important to maintain consistency and stability for you and your staff in 2023. The Region is delaying the implementation of the new GOF approach previously communicated until further information about the Province's new funding formula for 2024 is released. We will review all funding programs for staff wages and benefits in preparation for the Province's new funding formula and communicate updates to you as they are available.

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 benefits above mandatory pay requirements. Reduce the wage gap between Early Childhood Educators (ECEs) working in licensed child care settings and school boards. Continue to enhance/maintain eligible staff wages and benefits at the previous year level (if you signed an EYCCS Fee Subsidy Agreement (FSA) on or before October 31, 2019).
Pay Equity		<ul style="list-style-type: none"> Continue to meet pay equity obligations.
Administration Funding	<ul style="list-style-type: none"> Offset a portion of incremental audit and administration expenses associated with implementing EYCCS programs funded by the Region. 	

Funding Conditions

- All GOF must be spent by **December 31, 2023**.
- 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 2023 GOF, you must:

- Be a licensed child care provider for infant, toddler, or preschool aged children in Peel Region with a signed FSA dated on or before **August 31, 2023**.
- Demonstrate the Region's Authentic Participation requirements:
 - Inclusion of children in receipt of fee subsidy;
 - Continuous quality enhancement practices; and
- Inclusion of children with special needs by participating in Peel Inclusion Resource Services.

Meet minimum wage (note: effective October 1, 2023 the provincial government increased the minimum wage to \$16.55 per hour) and 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.

4. Submit revised market rate fee schedules to the Region sixty (60) calendar days before market rate changes come into effect.
 - Note: This requirement is only applicable to programs, such as school age programs and centres not participating in the CWELCC if child care fees are not frozen.
5. Be open and providing services, unless otherwise directed to close by Peel Public Health (PPH) or the Province of Ontario.
6. Have business management practices which align with the Region's priorities identified in the [Early Years and Child Care Service System Plan: 2019-2024](#).
7. Be in good standing with respect to financial and contractual compliance and reporting requirements for all funds provided. Non-compliance with this requirement might impact eligibility for all EYCCS funding programs.

Change in Operator, Transfer, Sale or Closure - Updated

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

2023 GOF Eligible Expenses	
Component	Description of Eligible Expenses
Staff Wages and Benefits (SWB) (includes former Historical Funding to eligible Providers) Updated FSA Signed on or Before Oct. 31, 2019	This funding* must be used to: <ul style="list-style-type: none"> • Enhance eligible licensed child care program staff wages (over-and-above existing minimum wage requirements). • Support incremental employer mandatory benefit costs that result from GOF wage enhancements. If you have a FSA signed with the Region on or before October 31, 2019, you will: <ul style="list-style-type: none"> • Continue to enhance/maintain eligible staff wages and benefits with the distribution approach used in 2022 for SWB and former Historical Funding, where possible. • 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) has been merged with the Staff Wages and Benefits (SWB) allocation to streamline funding and reduce reporting requirements.</p>

2023 GOF Eligible Expenses	
Component	Description of Eligible Expenses
SWB Updated FSA Signed After Oct. 31, 2019	If you have a FSA signed with the Region after October 31, 2019, you will: <ul style="list-style-type: none"> Enhance eligible staff wages and benefits using a distribution approach outlined in Appendix A. Once incremental statutory benefit requirements are met, you may use funds to support other incremental benefits for additional sick and/or vacation days resulting from the GOF wage enhancement only if these are outlined in your Human Resources policy.
Pay Equity	<ul style="list-style-type: none"> 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.
Administration Funding	<ul style="list-style-type: none"> Offset incremental audit and/or administration/bookkeeping costs incurred to administer Region of Peel funding or reporting requirements. Support internal process to track data and expenditures to fulfill reporting requirements (both regional and provincial). Additional costs associated with the internal payment processes required to provide GOF/WEG to staff.
Expenses not listed above are considered ineligible. See Appendix D for ineligible expenses.	

SECTION 4: ELIGIBLE AND INELIGIBLE POSITIONS

As of **July 1, 2022**, the positions eligible for GOF were aligned with the Wage Enhancement Grant (WEG) to better meet the funding objectives for GOF. Impacted staff should have already been notified of this change as of July 1, 2022.

The following are eligible and ineligible positions supported through GOF:

Eligible Positions

To receive GOF in 2023, staff must work* in one of the following eligible positions:

- Registered Early Childhood Educator (RECE)
- Supervisor or Assistant Supervisor
- 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)
- Director-approved program staff (e.g., Montessori Teachers)

* Staff are working in these positions as of September 1, 2023 (if you were eligible for GOF after October 31, 2019)

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 shaded above would be eligible if they spend at least 25% of their time supporting ratio requirements under the CCEYA, then they would be eligible for GOF only for the number of hours worked to support ratios. 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.

Updated ***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.

Note: If you have surplus funding due to positions becoming ineligible for GOF you may distribute this to eligible staff throughout 2023. Refer to **Section 6** for direction on how to redistribute surplus 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

- 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:

You signed your FSA ...	Conduct the following...
<p>Updated after October 31, 2019</p> <p>Note: 2023 GOF Distribution Planning Tool is available to help you in planning and distributing payments to staff.</p>	<ul style="list-style-type: none"> Determine an equitable distribution approach for all eligible staff that is based on hours worked. Establish your enhancements to staff wages by creating a per hour enhancement that is: <ul style="list-style-type: none"> Option 1: an equal amount for all eligible positions, and/or Option 2: a set amount based on eligible position type <ul style="list-style-type: none"> Category A Positions: RECE, Director Approved, Supervisor, Assistant Supervisor Category B Positions: 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), Non Program Staff that spend up to 25% of their time supporting ratio requirements under the CCEYA. Determine the allocation amount for each eligible staff. Note: Use eligible staff's position as of January 1, 2023 or their start date, if a new hire. Apply incremental mandatory employer contributions (statutory benefits) resulting from the GOF increase. <ul style="list-style-type: none"> Note: Once incremental statutory benefits requirements are met, you may use funds to support other incremental benefits for additional sick and/or vacation days resulting from the GOF wage enhancement only if these are outlined in your Human Resources policy. Create and distribute template letter to communicate to staff how their enhancement was determined and that this funding is only available in 2023. See Appendix A for details of these options and examples.
<p>on or before October 31, 2019</p>	<p>Continue to enhance/maintain eligible staff wages and benefits with the distribution approach used in 2022 for SWB and former Historical Funding, where possible.</p>

- Distribute GOF to all eligible staff for hours worked/paid as part of the regular payroll schedule/process (e.g., this means that if staff are paid their regular wages on a weekly basis, then GOF should also be issued weekly)
 - One-time and/or cash payments are not permitted.
 - GOF cannot be carried over to 2024.
- Include a '**General Operating Fund**' notation with associated amounts payable on each paystub.

Note: if you are changing the GOF amount for eligible staff within 2023, it is your obligation to communicate in writing the change to all impacted staff.

- **Updated:** “Hours worked/paid” includes hours/days worked in program (in ratio) as well as paid professional learning time, paid planning time and paid set-up time, and paid time for participating in meetings mandated by the organization.
- The maximum number of hours that will be supported through the GOF (SWB and Historical Allocation) is **2080 hours per year** per staff.

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 within your GOF budget amount 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, 2023	<p>New staff joining the program/site at any point during 2023 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.
Surplus: you expect to have leftover funding by the end of December 31, 2023	<ul style="list-style-type: none"> • Ensure GOF is applied and provided to program staff wages and benefits for time spent on activities funded through the Workforce Innovation Funding (WIF), where applicable. For example, if a staff participates in paid professional learning funded through WIF, you may apply GOF SWB to the hours worked/paid to complete the learning. • Once you meet the requirement above, you may redistribute remaining funding equitably amongst eligible staff based on hours worked/paid. • Any unused surplus funding will be recovered through the Region’s Reconciliation process.

NEW! SECTION 7: 2023 GOF SWB TOP-UP FOR ELIGIBLE STAFF

This section provides direction on how to use the top-up allocation funded in addition to your 2023 GOF-SWB allocation. The top-up to your 2023 GOF-SWB allocation provides a one-time increase over-and-above the existing amount distributed to your staff. The distribution approach for this funding should be consistent and equal for all eligible staff based on hours paid between January 1, 2023 to October 31, 2023. This funding must not be used to offset existing wages or previous wage increases.

Eligible Positions

Staff who are employed as of November 1, 2023 and work in one of the following program positions are eligible to receive the one-time top-up:

- Registered Early Childhood Educator (RECE)
- Supervisor or Assistant Supervisor
- 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)
- Director-approved program staff (e.g., Montessori Teachers)
- Owners/operators for time spent in supervisor role or in positions to support ratios**

*Non-program positions that spend at least 25% of their time supporting ratio requirements under the CCEYA are eligible only for the number of hours worked to support ratios. These positions cannot be a third-party and must receive a T4 or T4A to be eligible.

**Owners/operators are eligible only for the number hours worked to support ratio.

Amendment to GOF Award

The 2023 GOF SWB Top-Up allocation appears in the “Other” budget category in your GOF award in GovGrants.

Distribution and Payment Requirements to Eligible Staff:

Prior to making payments to eligible staff you must first calculate the per hour top-up amount based on these steps:

Steps to Calculate and Distribute a Per Hour Enhancement to Eligible Staff	
Step 1	Determine* the eligible staff for the one-time GOF enhancement. The staff must work in an eligible position and have hours paid from Jan. 1 to Oct. 31, 2023**. Providers may exercise discretion on whether to provide Top-Up funding to staff that: *are no longer employed as of November 1, 2023; and **become employed after November 1, 2023.
Step 2	Calculate the amount required to fund the employer portion of mandatory benefits associated with the top-up. Subtract the amount required to fund these benefits from your total Top Up Allocation to

	determine the amount of funding available to make payments to staff. This would be identified as your “Adjusted 2023 GOF SWB Top-Up Allocation.”
Step 3	Calculate the total number of hours paid to all eligible staff between January 1, 2023 and October 31, 2023.
Step 4	Divide your “Adjusted 2023 GOF SWB Top Up GOF Allocation” by the total number of hours paid to all eligible staff to calculate the “Per Hour Top-Up Amount”.
Step 4	Multiply the “Per Hour Top-Up Amount” by the total hours paid for each eligible staff between January 1, 2023 to October 31, 2023 to determine the amount their Top-Up amounts. Remember to include in incremental changes to statutory benefits.
Step 5	Using the amounts determined in Step 4, issue a payment to each eligible staff by December 31, 2023. Continue to use the General Operating Fund notation and the amount payable on the paystub.
Step 6	Communicate this GOF enhancement to staff. See Appendix C for details.

A 2023 GOF Top-Up Funding Calculator and Reconciliation template is available on the [Region’s website](#) under “Funding support for licensed child care centres”. You may use the tool to help you calculate staff payments for the Top-Up funding.

EXAMPLE OF 2023 GOF SWB TOP-UP DISTRIBUTION

Total 2023 GOF SWB Top Up Allocation:	\$30,000
<u>Estimate for mandatory benefits:</u>	<u>\$ 3,600</u>
Adjusted 2023 GOF SWB Top Up GOF Allocation:	\$25,800

Adjusted 2023 GOF SWB Top Up GOF Allocation	\$25,800
<u>Total number of hours worked by all eligible staff:</u>	<u>7200 hours</u>
Per Hour Top-Up Amount	\$3.58/hr

All eligible staff receive a \$3.58/hr enhancement. The total amount of GOF per eligible staff will vary based on eligible hours worked between January 1 and October 31, 2023.

Eligible Staff	Hours Worked Jan. 1 – Oct. 31	Hourly Top Up	Top Up Allocation for Staff*
Staff 1 - RECE	1600	\$3.58	\$5,728
Staff 2 – Director Approved	1600	\$3.58	\$5,728
Staff 3 – Supervisor	1600	\$3.58	\$5,728
Staff 4 – Assistant Supervisor	1000	\$3.58	\$3,580
Staff 5 – ECA	1000	\$3.58	\$3,580
Staff 6 – Cook (25% of time)	400	\$3.58	\$1,432
Total	7200		\$25,800

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

Top-Up Key Performance Indicators (KPIs):

Include all 2023 GOF SWB Top-Up KPIs in your GOF reconciliation. You are required to submit the following KPIs as part of your reconciliation process:

- Total number/head count of RECEs that received the Top-Up funding
- Total number/head count of program staff that received Top-Up funding
- Total number/head count of non-program staff (that spend at least 25% of their time supporting ratio) that received Top-Up funding
- Total number of paid hours for the Top-Up for all eligible staff
- Per hour top-up amount provided to eligible staff

SECTION 8: 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 to contribute (directly or indirectly) to 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 EYCCS GOF 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 EYCCS GOF Agreement, the following accountability measures have been implemented:

Requirement to Keep and Provide Supporting Documentation

- Retain all original supporting documentation for a minimum of seven years.
- Provide copies of staff communication letters, distribution approach, staff payroll records, T4 statements, bank statements, cancelled cheques, and pre-and-post GOF paystubs upon request.
- Additional reporting or audit requirements may be implemented on a case-by-case basis.

Requirement to Submit Information on Time

- The Region has implemented policies to increase accountability with our funding programs. Failure to submit complete information on time will result in progressive penalties, as outlined in the [Deadline Compliance and Hold Policies](#), your EYCCS GOF Agreement and the [Service Provider Handbook](#).

GOF Reconciliation Report

- You are required to submit your GOF Final Reconciliation Report by **January 30, 2024, or as otherwise instructed by the Region** through [GovGrants](#).

Other Financial Reporting Requirements

- You should refer to the [Service Provider Handbook](#), the [EYCCS Financial Annual](#)

[Information Return Guideline](#) and your EYCCS Agreements for information on the Region's financial reporting requirements.

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

GOF and Rate Increase Requests

- Costs covered through GOF cannot be used as a means to request or justify a request for a rate increase. 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).

Audit Approach and Recoveries

You may be selected for a Funding Review or a Funding Inspection. Please refer to the Region's EYCCS [Service Provider Handbook](#) for more information on our accountability and reporting requirements.

SECTION 9: 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

UPDATED

IMPORTANT: This section is only applicable for providers who signed their FSA 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 statutory benefit requirements associated with the GOF enhancement payment. This may include employer contributions for EI, CPP, Employer Health Tax, WSIB, as well as Employee Benefits for Vacation and Sick Pay where the benefit is calculated based on a percent of their wages for contract staff. The remaining amount must be paid out to your staff.
- 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 for all eligible staff in 2023.
Step 4	Divide your GOF allocation by the total number of hours to be paid to 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 paid in 2023 to determine the amount of GOF funding they are eligible to receive and include in incremental changes to statutory benefits. 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)
 - Summer staff that work for numerous weeks each year to cover ratios (permanent)
 - 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 2023 GOF Allocation:	\$50,000
Estimate incremental changes to benefits:	\$8,750
Total to determine hourly enhancement:	\$41,250
Adjusted 2023 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 2023.

Eligible Staff	Expected Hours Worked in 2023	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 2023	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

Eligible Staff	Expected Hours Worked in 2023	Hourly Enhancement	Allocation for Staff GOF Enhancement*
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 2023	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

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:

	Hourly Base Wage (Employer)	WEG per hour	WCF/MWO 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: TEMPLATE FOR GOF SWB

Updated

IMPORTANT: You are required to communicate SWB GOF increases 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.

NEW NOTE: 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., per hour rate for all staff, positioned based per hour rate)
- per hour amount for all eligible staff

[DATE]

Dear [STAFF NAME],

I am pleased to inform you that you are eligible to receive the **General Operating Fund Staff Wages and Benefits** enhancement. This funding, provided by Peel Region, is one-time for 2023 and is intended to enhance staff wages and incremental employer mandatory benefit costs for eligible staff working at licensed child care centres.

Your enhancement has been calculated based on hours worked using the distribution approach selected below:

- A standard per hour amount of [xx/hour] for all staff in eligible positions.
- The following per hour based on position:
 - [xx/hour] if in a RECE/Director Approved/Supervisor/Assistant Supervisor position
 - [xx/hour] if in a supply, non-RECE, ECA, summer position or non-program staff who spend at least 25% of their time supporting ratio requirements under the CCEYA

Please note that this funding is one-time with no guarantee for continuing in 2024.

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

Sincerely,
[PROVIDER NAME]

APPENDIX C: TEMPLATE FOR 2023 GOF SWB TOP-UP

IMPORTANT: You are required to communicate SWB GOF Top-Up increases 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.

NOTE: 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
- per hour amount for all eligible staff

[DATE]

Dear [STAFF NAME],

I am pleased to inform you that you are eligible to receive the **2023 GOF SWB Top-Up**. This funding, provided by Peel Region, is one-time increase over-and-above the existing GOF amount distributed to you in 2023.

Your Top-Up has been calculated based on hours worked using a standard per hour amount of [xx/hour] for all staff in eligible positions.

Please note that this funding is one-time and may not be available in 2024.

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

Sincerely,

[PROVIDER NAME]

APPENDIX D: INELIGIBLE EXPENSES

2023 GOF Ineligible Expenses	
Expense Category	Description
1. Staffing costs	<ul style="list-style-type: none"> Budgeted 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 payment to any person who does not receive a T4 or T4A. Updated - Reduce 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 as a condition of employment, professional organizations, franchise fees and management fees Organization, franchise management and other fees. Updated - For providers who signed a FSA after October 31, 2019: <ul style="list-style-type: none"> New non-mandatory employer benefits (e.g. basic health, dental benefits, etc.)
6. Costs supported through other Region of Peel 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 service provider's reserves, surplus, profit, and/or retained earnings, etc. as applicable.
<p>This list is not exhaustive. Any expenditures not listed under the Section: Eligible Expenses in this Guideline are non-admissible.</p>	