

Draft 2019-2020 TCDSB Year Over Year Budget Impacts

Provincial Funding Decisions	\$M	\$M	\$M
Negative Impacts		Change	
Loss of Local Priorities Funding	(9.70)	(1.43)	(11.13)
Grades 9 to 12 Class Size Change (Year 1 Impact)	(7.70)	(0.22)	(7.92)
Grades 4 to 8 Class Size Change Impact	(4.50)	(0.04)	(4.54)
Loss of Secondary Programming Funds	(2.50)	0.04	(2.46)
Reduction in Gratuity Benefit Grant	(2.00)	-	(2.00)
Capital Debt Financing Adjustment	(1.90)	1.82	(0.08)
Decrease to Facilities Loading Factor (Class Size Changes)	(1.60)	0.63	(0.97)
Addition of International Student Recovery Amount	(1.60)	(0.17)	(1.77)
Loss of Cost Adjustment Allocation	(1.20)	0.01	(1.19)
Partial Loss of Early Childhood Educator Funding	(0.50)	(1.58)	(2.08)
Loss of Human Resource Transition Funding	(0.50)	0.04	(0.46)
Loss of TAG (Temporary Accommodation Grant)		(1.35)	(1.35)
		-	-
	<u>(33.70)</u> A	<u>(2.24)</u>	<u>(35.94)</u>
Positive Impacts			
Increase in Transportation Funding	7.60	(0.09)	7.51
Attrition Protection 5% Specialized Programming Exemption	1.13	0.29	1.42
Increase in Utilities Funding	0.75	-	0.75
Increase in Behavior Expertise Amount	0.50	(0.02)	0.48
Increase School Foundation Grant (P/VPs for Campuses)	0.10	0.21	0.31
Incr Adult Day Sch Supplement moved Cont Ed (Table amount)	-	1.46	1.46
Increase in Indigenous Education Allocations		0.15	0.15
		-	-
	<u>10.08</u> B	<u>2.01</u>	<u>12.09</u>
Total Estimated Impacts from Provincial Announcements	(23.62) =A+B		(23.85)
Net Impact of Enrolment Driven Changes			
Increase in Elementary Enrolment	2.50	(0.09)	2.41
Decrease in Secondary Enrolment	(1.30)	(0.59)	(1.89)
	<u>1.20</u> D	<u>(0.68)</u>	<u>0.52</u>
International Language Program Extended Day Elimination			
Loss of International Language Program Funding	(5.00)	-	(5.00)
Additional Teachers Due to Shortened Day	(2.30)	(0.04)	(2.34)
Transportation Impacts from Modified Day School Schedules	(1.60)	-	(1.60)
	<u>(8.90)</u> E	<u>(0.04)</u>	<u>(8.94)</u>
Total Estimated Year Over Year Impacts (Funding Shortfall)	(31.32) C+E	(0.95)	(32.27)

Draft 2019-2020 TCDSB Offsets to Balance Budget

(Positive figures denote increases in expenditure / Full Time Equivalent (FTE) where mandated)

Combined	May 9/19		Change		May 28/19	
	\$M	FTE	\$M	FTE	\$M	FTE
Increases / Reductions Based on Enrolment Changes						
Elementary Teacher Positions (Regular)	2.50	24.5	0.00	0.0	2.50	24.5
Secondary Teacher Positions (Regular)	<u>(1.30)</u>	<u>(12.0)</u>	<u>0.00</u>	<u>0.0</u>	<u>(1.30)</u>	<u>(12.0)</u>
	1.20	12.5	0.00	0.0	1.20	12.5
Mandated Impacts from Elementary Class Sizes						
Elementary Teacher Positions	3.30	32.1	0.00	0.0	3.30	32.1
Mandated Reductions Based on Secondary Class Size Changes						
Secondary Teacher Positions (Regular)	(7.70)	(72.0)	0.00	0.0	(7.70)	(72.0)
Secondary Teacher Positions (Programming)	<u>(2.50)</u>	<u>(22.9)</u>	<u>0.00</u>	<u>0.0</u>	<u>(2.50)</u>	<u>(22.9)</u>
	(10.20)	(94.9)	0.00	0.0	(10.20)	(94.9)
Draft Reductions Associated with Local Priority Funding						
Elementary Teachers - 5th Block	(2.40)	(24.0)	0.00	0.0	(2.40)	(24.0)
Education Assistants / Child and Youth Workers	(1.70)	(30.5)	0.00	0.0	(1.70)	(30.5)
Elementary Teachers - Regular Classroom	(1.40)	(14.2)	0.00	0.0	(1.40)	(14.2)
Secondary Teachers - ESL/ELL	(1.30)	(12.5)	0.00	0.0	(1.30)	(12.5)
Custodians, Trades and Maintenance Staff	(0.80)	(10.9)	0.00	0.0	(0.80)	(10.9)
Secondary Teachers - Special Education	(0.60)	(6.0)	0.00	0.0	(0.60)	(6.0)
School Secretaries	(0.40)	(6.7)	0.00	0.0	(0.40)	(6.7)
ESL and Nursery Instructors	(0.30)	(3.3)	0.00	0.0	(0.30)	(3.3)
Programmers, SS Supervisors, Other	(0.20)	(3.6)	0.00	0.0	(0.20)	(3.6)
Professional Student Services Personnel	(0.20)	(2.0)	0.00	0.0	(0.20)	(2.0)
Principals and Vice-Principals	(0.20)	(1.5)	0.00	0.0	(0.20)	(1.5)
Library Technicians	(0.10)	(2.2)	0.00	0.0	(0.10)	(2.2)
Board Administration, Clerical and Technical Staff	<u>(0.10)</u>	<u>(1.5)</u>	<u>0.00</u>	<u>0.0</u>	<u>(0.10)</u>	<u>(1.5)</u>
	(9.70)	(118.9)	0.00	0.0	(9.70)	(118.9)
Other Draft Labour Impacts to Offset Funding Shortfall						
Other Elementary Panel Reductions						
ESL Teachers	(2.50)	(24.0)	0.00	0.0	(2.50)	(24.0)
Resource Teachers	<u>(0.70)</u>	<u>(7.0)</u>	<u>0.00</u>	<u>0.0</u>	<u>(0.70)</u>	<u>(7.0)</u>
	(3.20)	(31.0)	0.00	0.0	(3.20)	(31.0)

Other Secondary Panel Reductions / Increases						
Secondary Teachers	(0.60)	(6.0)	0.00	0.0	(0.60)	(6.0)
Secondary Teacher - 5% Additional Attrition Protection	1.00	10.0	0.00	0.0	1.00	10.0
Resource Teachers	(0.60)	(6.0)	0.00	0.0	(0.60)	(6.0)
Workplace Accommodation Contingency	<u>(0.20)</u>	<u>(2.0)</u>	<u>0.00</u>	<u>0.0</u>	<u>(0.20)</u>	<u>(2.0)</u>
	(0.40)	(4.0)	0.00	0.0	(0.40)	(4.0)
Board Administration and Governance Reductions						
Non-Academic Staff Positions	(0.20)	(2.0)	0.00	0.0	(0.20)	(2.0)
Non-Academic Management Positions	(0.80)	(7.0)	0.00	0.0	(0.80)	(7.0)
Non-Academic Executive Position	<u>(0.15)</u>	<u>(1.0)</u>	<u>0.00</u>	<u>0.0</u>	<u>(0.15)</u>	<u>(1.0)</u>
	(1.15)	(10.0)	0.00	0.0	(1.15)	(10.0)
Total Other Draft Labour Impacts to Offset Funding Shortfall	(4.75)	(45.0)	0.00	0.0	(4.75)	(45.0)
Other Draft Non-Labour Impacts to Offset Funding Shortfall						
Adjust Non-Labour Budgets to Align with Historical Actuals	(3.05)		0.48	0.0	(3.53)	
Capital Debt Interest Expense Reduction	(1.90)		(1.82)	0.0	(0.08)	
Incr International Student Fees to Offset Recovery Plus orig	(1.85)		0.87	0.0	(2.72)	
Optimize Bell Times at International Language Schools	(1.60)		0.00	0.0	(1.60)	
Reduce Central Religious Materials Allocation	(1.50)		0.00	0.0	(1.50)	
Benefit Trust Rate Reduction	(1.10)		0.00	0.0	(1.10)	
Reduction in Non-Labour Facilities Expenditures	(0.25)		1.75	0.0	(2.00)	
Occasional Teacher Est usage due to Staff reductions	0.00		0.02	0.0	(0.02)	
Increase Permitting Fees (By 3%)	<u>(0.10)</u>		<u>0.00</u>	<u>0.0</u>	<u>(0.10)</u>	
	(11.35)	0.00	1.30	0.00	(12.65)	
Total Draft Offsets to Balance Budget	(31.50)	(214.2)	1.30	0.0	(32.80)	(214.2)

ESL = English as a Second Language

ELL = English Language Learner

Draft 2019-2020 TCDSB Offsets to Balance Budget*(Appendix A Provides Reductions by Employee Group)***Instructional***(Positive figures denote increases in expenditure / Full Time Equivalent (FTE) where mandated)*

	May 9/19		Change		May 28/19	
	\$M	FTE	\$M	FTE	\$M	FTE
Increases / Reductions Based on Enrolment Changes						
Elementary Teacher Positions (Regular)	2.50	24.5	0.00	0.0	2.50	24.5
Secondary Teacher Positions (Regular)	<u>(1.30)</u>	<u>(12.0)</u>	<u>0.00</u>	<u>0.0</u>	<u>(1.30)</u>	<u>(12.0)</u>
	1.20	12.5	0.00	0.0	1.20	12.5
Mandated Impacts from Elementary Class Sizes						
Elementary Teacher Positions	3.30	32.1	0.00	0.0	3.30	32.1
Mandated Reductions Based on Secondary Class Size Changes						
Secondary Teacher Positions (Regular)	(7.70)	(72.0)	0.00	0.0	(7.70)	(72.0)
Secondary Teacher Positions (Programming)	<u>(2.50)</u>	<u>(22.9)</u>	<u>0.00</u>	<u>0.0</u>	<u>(2.50)</u>	<u>(22.9)</u>
	(10.20)	(94.9)	0.00	0.0	(10.20)	(94.9)
Draft Reductions Associated with Local Priority Funding						
Elementary Teachers - 5th Block	(2.40)	(24.0)	0.00	0.0	(2.40)	(24.0)
Education Assistants / Child and Youth Workers	(1.70)	(30.5)	0.00	0.0	(1.70)	(30.5)
Elementary Teachers - Regular Classroom	(1.40)	(14.2)	0.00	0.0	(1.40)	(14.2)
Secondary Teachers - ESL/ELL	(1.30)	(12.5)	0.00	0.0	(1.30)	(12.5)
Secondary Teachers - Special Education	(0.60)	(6.0)	0.00	0.0	(0.60)	(6.0)
School Secretaries	(0.40)	(6.7)	0.00	0.0	(0.40)	(6.7)
ESL and Nursery Instructors	(0.30)	(3.3)	0.00	0.0	(0.30)	(3.3)
Programmers, SS Supervisors, Other	(0.20)	(3.6)	0.00	0.0	(0.20)	(3.6)
Professional Student Services Personnel	(0.20)	(2.0)	0.00	0.0	(0.20)	(2.0)
Principals and Vice-Principals	(0.20)	(1.5)	0.00	0.0	(0.20)	(1.5)
Library Technicians	<u>(0.10)</u>	<u>(2.2)</u>	<u>0.00</u>	<u>0.0</u>	<u>(0.10)</u>	<u>(2.2)</u>
	(8.80)	(106.5)	0.00	0.0	(8.80)	(106.5)
Other Draft Labour Impacts to Offset Funding Shortfall						
Other Elementary Panel Reductions						
ESL Teachers	(2.50)	(24.0)	0.00	0.0	(2.50)	(24.0)
Resource Teachers	<u>(0.70)</u>	<u>(7.0)</u>	<u>0.00</u>	<u>0.0</u>	<u>(0.70)</u>	<u>(7.0)</u>
	(3.20)	(31.0)	0.00	0.0	(3.20)	(31.0)
Other Secondary Panel Reductions / Increases						
Secondary Teachers	(0.60)	(6.0)	0.00	0.0	(0.60)	(6.0)
Secondary Teacher - 5% Additional Attrition Protection	1.00	10.0	0.00	0.0	1.00	10.0
Resource Teachers	(0.60)	(6.0)	0.00	0.0	(0.60)	(6.0)
Workplace Accommodation Contingency	<u>(0.20)</u>	<u>(2.0)</u>	<u>0.00</u>	<u>0.0</u>	<u>(0.20)</u>	<u>(2.0)</u>
	(0.40)	(4.0)	0.00	0.0	(0.40)	(4.0)
Total Other Draft Labour Impacts to Offset Funding Shortfall	(3.60)	(35.0)	0.00	0.0	(3.60)	(35.0)

Other Draft Non-Labour Impacts to Offset Funding Shortfall

English as a Second Language Revenue Increase	(2.25)		(0.15)	0.0	(2.10)
All other areas of underspend Non-Salary	(0.50)		0.00	0.0	(0.50)
Curriculum and Accountability	(0.30)		0.00	0.0	(0.30)
Incr International Student Fees to Offset Recovery Plus orig	(1.85)		0.87	0.0	(2.72)
Reduce Central Religious Materials Allocation	(1.50)		0.00	0.0	(1.50)
Benefit Trust Rate Reduction	(1.10)		0.00	0.0	(1.10)
Occasional Teacher Est usage due to Staff reductions	0.00		0.02	0.0	(0.02)
	(7.50)	0.00	0.74	0.00	(8.24)
Total Draft Offsets to Balance Budget	(25.60)	(191.8)	0.74	0.0	(26.34) (191.8)

ESL = English as a Second Language

ELL = English Language Learner

Draft 2019-2020 TCDSB Offsets to Balance Budget*(Appendix A Provides Reductions by Employee Group)**Non- Instructional**(Positive figures denote increases in expenditure / Full Time Equivalent (FTE) where mandated)*

	May 9/19		Change		May 28/19	
	\$M	FTE	\$M	FTE	\$M	FTE
Draft Reductions Associated with Local Priority Funding						
Custodians, Trades and Maintenance Staff	(0.80)	(10.9)	0.00	0.0	(0.80)	(10.9)
Board Administration, Clerical and Technical Staff	<u>(0.10)</u>	<u>(1.5)</u>	<u>0.00</u>	<u>0.0</u>	<u>(0.10)</u>	<u>(1.5)</u>
	(0.90)	(12.40)	0.00	0.00	(0.90)	(12.40)
Other Draft Labour Impacts to Offset Funding Shortfall						
Board Administration and Governance Reductions						
Non-Academic Staff Positions	(0.20)	(2.0)	0.00	0.0	(0.20)	(2.0)
Non-Academic Management Positions	(0.80)	(7.0)	0.00	0.0	(0.80)	(7.0)
Non-Academic Executive Position	<u>(0.15)</u>	<u>(1.0)</u>	<u>0.00</u>	<u>0.0</u>	<u>(0.15)</u>	<u>(1.0)</u>
	(1.15)	(10.00)	0.00	0.00	(1.15)	(10.00)
Total Other Draft Labour Impacts to Offset Funding Shortfall	(2.1)	(22.4)	0.0	0.0	(2.1)	(22.4)
Other Draft Non-Labour Impacts to Offset Funding Shortfall						
Increase in Insurance Recoveries - Facilities	0.00		0.50	0.0	(0.50)	
Increase in Cafeteria Revenues	0.00		0.13	0.0	(0.13)	
Capital Debt Interest Expense Reduction	(1.90)		(1.82)	0.0	(0.08)	
Optimize Bell Times at International Language Schools	(1.60)		0.00	0.0	(1.60)	
Reduction in Non-Labour Facilities Expenditures	(0.25)		1.75	0.0	(2.00)	
Increase Permitting Fees (By 3%)	<u>(0.10)</u>		<u>0.00</u>	<u>0.0</u>	<u>(0.10)</u>	
	(3.85)	0.00	0.56	0.00	(4.41)	
Total Draft Offsets to Balance Budget	(5.9)	(22.4)	0.6	0.0	(6.5)	(22.4)
<i>ESL = English as a Second Language</i>						
<i>ELL = English Language Learner</i>						
	(31.50)	(214.20)	1.30	0.00	(32.80)	(214.20)
	(31.50)	(214.2)	1.30	0.0	32.80	(214.2)

Draft 2019-20 Funding Shortfall Offsets Summary

			Change	Change		
	\$M	FTE	\$M	FTE	\$M	FTE
Total Estimated Year Over Year Impacts (Funding Shortfall)	(31.32)		0.95	0.00	(32.27)	
Current Total Draft Offsets to Balance Budget	(31.50)	(214.20)	1.30	0.00	(32.80)	(214.20)
Outstanding Offset (Amount of Further Reductions Required)	0.18		(0.35)	0.00	0.53	

Other Potential Ideas for Offsetting Funding Shortfall

Move IL Programs to Evenings/Weekend Format	(7.30)				(7.30)	
Introduce Paid Parking for Employees	(3.20)				(3.20)	
Eliminate "Non-Qualifying" Student Transportation	(1.00)				(1.00)	
School Block Budget Reductions	(1.00)				(1.00)	
	(12.50)				(12.50)	