

# Ministry Benchmarking

Presented to: Board of Trustees

Date: February 15, 2024

# DISCUSSION ITEMS

- Structural Deficit
- Ministry Review
- Local Commitments
- Spending vs Funding
- Provincial Benchmarking
- Upcoming Pressures
- Looking Ahead: Next Steps

# STRUCTURAL DEFICIT

- 23-24 operating deficit of \$58M
- 6 of 6 GTA Boards have an operating deficit
  - 4 of 6 in or nearing accumulated deficit
- All Boards facing three common pressures:
  - Sick Leave (\$43.5M for TCDSB)
  - School Utilization (\$10M for TCDSB)
  - Statutory Benefits (\$6.5M for TCDSB)
  - Beyond our control (structural deficit)

# MINISTRY REVIEW

- 23-24 Revised Estimates:
  - Awaiting Minister approval
  - Operating deficit of \$58M
  - Accumulated deficit of \$48M
- Ministry review and/or support:
  - Benchmarking, programs, policy
  - Efficiency, options, opportunities
  - Recommendations, directives
  - Other deficit Board experiences

## LOCAL COMMITMENTS

- Elementary prep time - \$7M (collective agreement)
- Transportation: restricted bell times - \$8M (collective agreement)
- Special education, social services - \$30M (local priority)
- International language program - \$5M (local priority)
- ELHT: Board cost - \$4M (collective agreement)
- LTD: support staff - \$4M (collective agreement)
- Occasional teacher benefits - \$2M (collective agreement)

# SPENDING VERSUS FUNDING

23-24 Revised Estimates (\$ Thousands)	Spending	Allocation	Spending Over (Under) Allocation	
			\$	%
School Based Teachers	626,521	606,393	20,128	3.3%
Supply Teachers	43,942	21,549	22,393	103.9%
Educational Assistants (including supply costs)	58,111	55,178	2,933	5.3%
Early Childhood Educators (including supply costs)	24,271	23,306	965	4.1%
Textbooks, Supplies, Computers	25,141	32,693	(7,552)	(23.1%)
Professionals, Paraprofessionals, Technicians	62,581	63,307	(726)	(1.1%)
Library and Guidance	17,560	20,627	(3,067)	(14.9%)
Staff Development	2,571	2,576	(5)	(0.2%)
Department Heads	1,656	1,661	(5)	(0.3%)
Principals and VPs (including supply costs)	46,450	43,461	2,989	6.9%
School Office, Secretaries (including supply costs)	30,749	27,086	3,663	13.5%
Centrally Assigned Teachers	6,904	6,802	102	1.5%
Board Administration and Governance	26,410	26,645	(235)	(0.9%)
School Operations (including supply costs)	108,043	91,476	16,567	18.1%
Continuing Education, International Languages	11,751	11,727	24	0.2%
Transportation	48,809	48,851	(42)	(0.1%)
<b>Total Operating</b>	<b>1,141,470</b>	<b>1,083,338</b>	<b>58,132</b>	<b>5.4%</b>

# PROVINCIAL BENCHMARKING

- There are 17 Ministry funding/expenditure categories
  - TCDSB in 3<sup>rd</sup> or 4<sup>th</sup> Quartile in 11 of the 17 (spending variance to funding)
- Staffing categories vs Provincial averages (FTE per 1,000 students)
  - Above Provincial average in 2 of the 7 staffing categories
    - Teachers (Prep, Spec Ed), Other Student Support (ILE, LHS, Social Services)
  - At or below Provincial average in 5 of the 7 staffing categories
    - School Admin, School Clerical, EA/ECE, School Operations, Board Admin

# UPCOMING PRESSURES

- ERP – funded from future gratuity payment stream
  - Initially was to be fully funded from reserves
  - Reserves depleted by unfunded sick leave
- Cybersecurity and critical IT infrastructure
- Transportation – 16% increase (\$8M)
- Facilities services – inflationary cost pressures
- Monitoring absence related costs, enrolment stabilization
- Adjustments needed just to stay within structural deficit



## LOOKING AHEAD: NEXT STEPS

- March – Multi-Year Forecast, Options, Opportunities
- April – Mid-Year Budget Status, Ministry Funding Update
- May – Preliminary Budget Estimates
- June – Recommended Budget Estimates
- Senior Staff deliberations (ongoing)
- Enrolment and Staffing (initiated)
- Discussions with Ministry (initiated)
- Stakeholder engagement (initiated)