

**Table 1-1: Additional Cost Pressures included and Budget Reductions spread out over the next 2 years  
(Total Reduction of \$19.1M)**

	2014-2015 Actuals (\$M)	2015-2016 Rev.Est. Projections (\$M)	2016-2017 Projections (\$M)	2017-2018 Projections (\$M)	2018-2019 Projections (\$M)
Opening Accumulated Surplus / (Deficit)	(7.4)	(15.3)	(14.0)	(8.2)	(4.8)
Total Revenue	1103.3	1070.4	1061.8	1053.3	1054.8
Expenditures	1111.2	1098.5	1069.1	1056.1	1049.9
Board Approved Expenditure Reductions	0.0	(29.4)	0.0	0.0	0.0
Further Expenditure Reductions Required	0.0	0.0	(13.0)	(6.1)	
Total Expenditures	1111.2	1069.1	1056.1	1049.9	1049.9
In-Year Surplus / (Deficit)	(7.9)	1.3	5.7	3.4	4.9
Accumulated Surplus / (Deficit)	(15.3)	(14.0)	(8.2)	(4.8)	0.1

**Assumptions:**

- a) Initial expenditure projections before expenditure reductions in 2016-17 and 2017-18 assume the same level of expenditure as 2015-16
- b) Numbers have been rounded to the nearest hundred thousand
- c) Revenue assumptions for 2016-17-18-19 do not include potential decline in enrolment
- d) Revenue Generation opportunities, i.e. Revised Permit Rates, Parking Fees, etc., will increase 2018-19 Revenues by \$1.5M
- e) TCDSB will strive to attain an unappropriated accumulated surplus balance of approximately 1% by the end of 2019-2020
- f) Occasional Teacher Costs are trending higher than historical average trends and will create cost pressures in the current and future fiscal years.
- g) Transportation bussing costs across the province are trending higher and will create cost pressures in the current and future fiscal years.
- h) Cost of movement on the Teachers' Salary Grids for Qualifications & Experience will create cost pressures in future years.
- i) Energy Savings will depend on upon utility rates and seasonal weather fluctuations

**Table 2-1: Additional Cost Pressures included and Budget Reductions spread out evenly over the next 3 years  
(Total Reduction of \$25.7M)**

	2014-2015 Actuals (\$M)	2015-2016 Rev.Est. Projections (\$M)	2016-2017 Projections (\$M)	2017-2018 Projections (\$M)	2018-2019 Projections (\$M)
Opening Accumulated Surplus / (Deficit)	(7.4)	(15.3)	(14.0)	(12.7)	(11.3)
Total Revenue	1103.3	1070.4	1061.8	1053.3	1054.8
Expenditures	1111.2	1098.5	1069.1	1060.5	1051.9
Board Approved Expenditure Reductions	0.0	(29.4)	0.0	0.0	
Further Expenditure Reductions Required	0.0	0.0	(8.6)	(8.6)	(8.5)
Total Expenditures	1111.2	1069.1	1060.5	1051.9	1043.4
In-Year Surplus / (Deficit)	(7.9)	1.3	1.3	1.4	11.4
Accumulated Surplus / (Deficit)	(15.3)	(14.0)	(12.7)	(11.3)	0.1

**Assumptions:**

- a) Initial expenditure projections before expenditure reductions in 2016-17 and 2017-18 assume the same level of expenditure as 2015-16
- b) Numbers have been rounded to the nearest hundred thousand
- c) Revenue assumptions for 2016-17-18-19 do not include potential decline in enrolment
- d) Revenue Generation opportunities, i.e. Revised Permit Rates, Parking Fees, etc., will increase 2018-19 Revenues by \$1.5M
- e) TCDSB will strive to attain an unappropriated accumulated surplus balance of approximately 1% by the end of 2019-2020
- f) Occasional Teacher Costs are trending higher than historical average trends and will create cost pressures in the current and future fiscal years.
- g) Transportation bussing costs across the province are trending higher and will create cost pressures in the current and future fiscal years.
- h) Cost of movement on the Teachers' Salary Grids for Qualifications & Experience will create cost pressures in future years.
- i) Energy Savings will depend on upon utility rates and seasonal weather fluctuations

**Table 3-1: Additional Cost Pressures included and Budget Reductions spread out over the next 3 years  
(Total Reduction of \$28.4M)**

	2014-2015 Actuals (\$M)	2015-2016 Rev.Est. Projections (\$M)	2016-2017 Projections (\$M)	2017-2018 Projections (\$M)	2018-2019 Projections (\$M)
Opening Accumulated Surplus / (Deficit)	(7.4)	(15.3)	(14.0)	(14.0)	(14.0)
Total Revenue	1103.3	1070.4	1061.8	1053.3	1054.8
Expenditures	1111.2	1098.5	1069.1	1061.8	1053.3
Board Approved Expenditure Reductions	0.0	(29.4)	0.0	0.0	0.0
Further Expenditure Reductions Required	0.0	0.0	(7.3)	(8.5)	(12.6)
Total Expenditures	1111.2	1069.1	1061.8	1053.3	1040.7
In-Year Surplus / (Deficit)	(7.9)	1.3	0.0	0.0	14.1
Accumulated Surplus / (Deficit)	(15.3)	(14.0)	(14.0)	(14.0)	0.1

**Assumptions:**

- a) Initial expenditure projections before expenditure reductions in 2016-17 and 2017-18 assume the same level of expenditure as 2015-16
- b) Numbers have been rounded to the nearest hundred thousand
- c) Revenue assumptions for 2016-17-18-19 do not include potential decline in enrolment
- d) Revenue Generation opportunities, i.e. Revised Permit Rates, Parking Fees, etc., will increase 2018-19 Revenues by \$1.5M
- e) TCDSB will strive to attain an unappropriated accumulated surplus balance of approximately 1% by the end of 2019-2020
- f) Occasional Teacher Costs are trending higher than historical average trends and will create cost pressures in the current and future fiscal years.
- g) Transportation bussing costs across the province are trending higher and will create cost pressures in the current and future fiscal years.
- h) Cost of movement on the Teachers' Salary Grids for Qualifications & Experience will create cost pressures in future years.
- i) Energy Savings will depend on upon utility rates and seasonal weather fluctuations

**Table 3-2: Additional Cost Pressures included and Budget Reductions spread out over the next 3 years  
(Total Reduction of \$28.4M)**

REF #		2016-2017		2017-2018		2018-2019		TOTALS
		FTE	Projections (\$M)	FTE	Projections (\$M)	FTE	Projections (\$M)	
	<b>Total Reduction Required</b>		<b>(7.3)</b>		<b>(8.5)</b>		<b>(12.6)</b>	<b>(28.4)</b>
	<b>Expenditure Reduction Measure:</b>							
1	<b>School Block Budget</b>							
	<b>Rationale &amp; Possible Impact:</b> Additional reductions to Regular School Budget Allocations can be communicated to School Communities prior to the beginning of the 2016-17 school year in order to enable proactive planning by all TCDSB Community stakeholders.		0.4		1.0		0.2	1.6
2	<b>Literacy - 5th Block Program</b>							
	<b>Rationale &amp; Possible Impact:</b> TCDSB will continue to provide early literacy intervention support to elementary school children in the classroom setting. Differentiated instruction, additional coaching and professional development will be provided as required.	21.0	2.1	10.0	1.0		31.0	3.1
3	<b>Elementary Guidance Teachers</b>							
	<b>Rationale &amp; Possible Impact:</b> The remaining 8 guidance teachers will act as professional guidance coaches to the classroom teacher to build capacity in the regular classroom.	4.0	0.4				4.0	0.4
4	<b>Intinerant Teaching Model</b>							
	<b>Rationale &amp; Possible Impact:</b> Additional training and professional development may be required to ensure that itinerant teachers are able to teach multiple disciplines in order to reduce travel time.	5.0	0.5				5.0	0.5
5	<b>International Languages</b>							
	<b>Rationale &amp; Possible Impact:</b> Transition to an After-Hours Program Delivery Model and implement a small fee to mitigate the costs if required for this voluntary enrichment program.				0.6		0.0	0.6

APPENDIX B

6	<b>Special Education - Support Workers</b>	52.0	2.6	48.0	2.4	30.0	1.5	130.0	6.5
	<b>Rationale &amp; Possible Impact:</b> A new service delivery model is in the 1st step of implementation. Education Assistants are assigned on the basis of student needs rather than school-based needs.								
7	<b>Special Education - Teachers</b>	10.0	1.0	10.0	1.0			20.0	2.0
	<b>Rationale &amp; Possible Impact:</b> The reduction to Special Education Teachers will be consistent with Provincial Benchmarks. A Working Committee has been established to guide this restructuring process.								
8	<b>ASO Surplus - Pre 2010 Benefits Surplus</b>						10.4	0.0	10.4
	<b>Rationale &amp; Possible Impact:</b> There is no operational impact, however, this savings is a one-time savings and not a structural reduction which carries forward into future fiscal years.								
	<b>In Classroom Sub Total</b>	<b>92.0</b>	<b>7.0</b>	<b>68.0</b>	<b>6.0</b>	<b>30.0</b>	<b>12.1</b>	<b>190.0</b>	<b>25.1</b>
9	<b>Energy Management</b>		0.3		0.3		0.3	0.0	0.9
	<b>Rationale &amp; Possible Impact:</b> The fluctuation in gas and electricity rates, as well as weather patterns, will add a measure of uncertainty in achieving the estimated savings.								
10	<b>Attendance Support Program</b>				0.7		0.2	0.0	0.9
	<b>Rationale &amp; Possible Impact:</b> This program will mitigate the cost of rising staff absenteeism.								
11	<b>Student Transportation</b>				1.5			0.0	1.5
	<b>Rationale &amp; Possible Impact:</b> Reduce transportation services to students which will impact to a lesser degree upon enrolment such as Outdoor Education, Summer School, Section 23, Co-op Placement, Extended French, Practical Applied Living Skills, and Eastern Rite.								
	<b>Non Classroom Sub Total</b>	<b>0.0</b>	<b>0.3</b>	<b>0.0</b>	<b>2.5</b>	<b>0.0</b>	<b>0.5</b>	<b>0.0</b>	<b>3.3</b>
	<b>Total Expenditure Reduction Opportunities</b>	<b>92.0</b>	<b>7.3</b>	<b>68.0</b>	<b>8.5</b>	<b>30.0</b>	<b>12.6</b>	<b>190.0</b>	<b>28.4</b>
	<b>Variance +/-(-)</b>		<b>0.0</b>		<b>0.0</b>		<b>0.0</b>		<b>0.0</b>