

**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 are increasing and will create an annual cost pressure of \$3.7M in the 2016-17 and future fiscal years. This additional cost pressure not included in the forecasted expenditures will be accounted for as part of the annual budget planning process.
- 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
- j) The work of School Board Accommodation Review Committees which may lead to school consolidations/closures may generate savings in future fiscal years.

**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 are increasing and will create an annual cost pressure of \$3.7M in the 2016-17 and future fiscal years. This additional cost pressure not included in the forecasted expenditures will be accounted for as part of the annual budget planning process.
- 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
- j) The work of School Board Accommodation Review Committees which may lead to school consolidations/closures may generate savings in future fiscal years.

**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 are increasing and will create an annual cost pressure of \$3.7M in the 2016-17 and future fiscal years. This additional cost pressure not included in the forecasted expenditures will be accounted for as part of the annual budget planning process.
- 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
- j) The work of School Board Accommodation Review Committees which may lead to school consolidations/closures may generate savings in future fiscal years.

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

| REF # | | FTE | 2016-2017 Projections (\$M) | FTE | 2017-2018 Projections (\$M) | FTE | 2018-2019 Projections (\$M) | FTE | TOTALS |
|-------|---|------|-----------------------------------|------|-----------------------------------|-----|-----------------------------------|-----|---------------|
| | Total Reduction Required | | (7.3) | | (8.5) | | (12.6) | | (28.4) |
| | Expenditure Reduction Measure: | | | | | | | | |
| 1 | School Block Budget | | | | | | | | |
| | Rationale & Possible Impact: 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 | Literacy - 5th Block Program | | | | | | | | |
| | Rationale & Possible Impact: 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 | Elementary Guidance Teachers | | | | | | | | |
| | Rationale & Possible Impact: 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 | Intinerant Teaching Model | | | | | | | | |
| | Rationale & Possible Impact: 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 | International Languages | | | | | | | | |
| | Rationale & Possible Impact: 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

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|----|---|-------------|------------|-------------|------------|-------------|-------------|--------------|-------------|
| 6 | Special Education - Support Workers | 52.0 | 2.6 | 48.0 | 2.4 | 30.0 | 1.5 | 130.0 | 6.5 |
| | Rationale & Possible Impact: 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 | Special Education - Teachers | 10.0 | 1.0 | 10.0 | 1.0 | | | 20.0 | 2.0 |
| | Rationale & Possible Impact: The reduction to Special Education Teachers will be consistent with Provincial Benchmarks. A Working Committee has been established to guide this restructuring process. | | | | | | | | |
| 8 | ASO Surplus - Pre 2010 Benefits Surplus | | | | | | 10.4 | 0.0 | 10.4 |
| | Rationale & Possible Impact: 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. | | | | | | | | |
| | In Classroom Sub Total | 92.0 | 7.0 | 68.0 | 6.0 | 30.0 | 12.1 | 190.0 | 25.1 |
| 9 | Energy Management | | 0.3 | | 0.3 | | 0.3 | 0.0 | 0.9 |
| | Rationale & Possible Impact: The fluctuation in gas and electricity rates, as well as weather patterns, will add a measure of uncertainty in achieving the estimated savings. | | | | | | | | |
| 10 | Attendance Support & EAP (Employee Assistance Program) | | | | 0.7 | | 0.2 | 0.0 | 0.9 |
| | Rationale & Possible Impact: This program will mitigate the cost of rising staff absenteeism. | | | | | | | | |
| 11 | Student Transportation | | | | 1.5 | | | 0.0 | 1.5 |
| | Rationale & Possible Impact: 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. | | | | | | | | |
| | Non Classroom Sub Total | 0.0 | 0.3 | 0.0 | 2.5 | 0.0 | 0.5 | 0.0 | 3.3 |
| | Total Expenditure Reduction Opportunities | 92.0 | 7.3 | 68.0 | 8.5 | 30.0 | 12.6 | 190.0 | 28.4 |
| | Variance +/-(-) | | 0.0 | | 0.0 | | 0.0 | | 0.0 |