

Special Meeting

March 24, 2020

A special meeting was convened at 4:31 p.m. on Tuesday, March 24, 2020, by electronic means, in accordance with [amendments to Section 7 of Ontario Regulations 463/97, Electronic Meetings](#), with Robin Pilkey, Chair of the Board, presiding.

The following members were present: Trustees Michelle Aarts, Alexander Brown, Rachel Chernos Lin, Stephanie Donaldson, Trixie Doyle, Harpreet Gill, Parthi Kandavel, Shelley Laskin, Alexandra Lulka, Dan MacLean, Chris Mammoliti, Chris Moise, Patrick Nunziata, Zakir Patel, Robin Pilkey, Yalini Rajakulasingam, Anu Sriskandarajah, Jennifer Story, Chris Tonks and Manna Wong. Regrets were received from Trustees James Li and David Smith. All trustees participated by electronic means, in accordance with amendments to Section 7 of Ontario Regulations 463/97, Electronic Meetings.

1. Purpose

The purpose of the meeting was to consider recommendations from the Finance, Budget and Enrolment Committee regarding school-based staff allocation, 2020-21 and three-year financial projections.

2. Declarations of Possible Conflict of Interest

Trustee Laskin declared a possible conflict of interest with regard to the matter, School-Based Staff Allocation, 2020-2021, as her daughter works at the Toronto District School Board on a long-term occasional contract. Trustee Laskin stated:

This is to advise that I have a deemed pecuniary interest as defined by section 3 of the *Municipal Conflict of Interest Act*, in the matter of 3.1. Staff Allocation 2020-2021: Non-Classroom and Support Staff, in particular elementary staffing, as my daughter works at the TDSB on a Long-Term Occasional Contract

The trustee did not vote on the matter for which she declared a conflict.

3. Finance, Budget and Enrolment Committee (Special Meeting), Report No. 47, March 12, 2020

Item 1, School-Based Staff Allocation, 2020-2021 [3845] (see page 4)

Trustee Tonks, seconded by Trustee Nunziata, moved: **That the following allocation of school-based staff for 2020-2021 be approved:**

- (a) **Elementary Teachers: 11,109.5 FTE positions of elementary teacher, as set out in the staff report;**
- (b) **Secondary Teachers: 4,637.5 FTE positions of secondary teacher, as set out in the staff report;**

- (c) ***Designated Early Childhood Educator:*** 1,272 FTE positions of designated early childhood educator, as set out in the staff report;
- (d) ***Elementary Vice-principals:*** 252 headcount positions (201.5 FTE) of Elementary school vice-principal, as set out in the staff report;
- (e) ***Secondary Vice-principals:*** 161 headcount positions (161.0 FTE) of Secondary school vice-principal, as set out in the staff report;
- (f) ***Educational Assistants:*** 9.0 FTE positions of educational assistant, Caring and Safe, as set out in the staff report;
- (g) ***Special Education Support:*** 2,735.0 FTE positions of special education support, as set out in the staff report;
- (h) ***School Office:*** 1,042.0 FTE positions of school office clerical, as set out in the staff report;
- (i) ***School-based Safety Monitors:*** 163.5 FTE positions of school-based safety monitor, as set out in the staff report;
- (j) ***Lunchroom Supervisors:*** 2,689 headcount positions of Lunchroom Supervisor, as set out in the staff report;
- (k) ***Lunchroom Supervisors:*** Reclassify the Board's Regular Lunchroom Supervisor allocation table from a direction to a guideline as set out in the staff report;
- (l) ***Aquatics Instructors:*** 93.0 FTE positions of Aquatics Instructor in the regular program, as set out in the staff report;
- (m) ***Food Program Assistants:*** 37.0 FTE positions of food program assistant, as set out in the staff report;
- (n) ***Caretaking:*** 2,103.0 FTE positions in caretaking, as set out in the staff report.

The motion was carried.

Part (a) was voted on separately.

Item 2, Three-Year Financial Projections [3856] (see page 6)

Trustee Laskin, seconded by Trustee Doyle, moved: **That the report be received.**

The motion was carried.

4. Adjournment

At 5:33 p.m., on motion of Trustee Lulka, seconded by Trustee Mammoliti, the meeting adjourned.

Robin Pilkey
Chair

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Finance, Budget and Enrolment Committee
(Special Meeting)
Report No. 47

FBEC:049A

Thursday, March 12, 2020

4:30 p.m.

Committee Room A, Main Floor, 5050 Yonge Street

Members Present Trustees Shelley Laskin (Chair), Michelle Aarts, Alexandra Lulka, Chris Moise, Zakir Patel and David Smith

Also Present Trustees Alexander Brown, Rachel Chernos Lin, Trixie Doyle, James Li, Dan MacLean, Christopher Mammoliti, Patrick Nunziata, Robin Pilkey, Yalini Rajakulasingam, Anu Sriskandarajah and Jennifer Story

- Trustees Doyle and Rajakulasingam participated by electronic means.

5. Part A: Committee Recommendations

1. School-Based Staff Allocation 2020-2021: Non-Classroom and Support Staff [3845]

The Committee considered a report from staff (see FBEC:049A, page 1) presenting school-based staff allocation for 2020-2021 related to class size parameters.

The Finance, Budget and Enrolment Committee **RECOMMENDS** that the following allocation of school-based staff for 2020-2021, be approved:

- (a) **Allocate 11,109.5 FTE positions of Teacher, Elementary as set out in Appendix A;**

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- (b) Allocate 4,637.5 FTE positions of Teacher, Secondary as set out in Appendix B;**
- (c) Allocate 1,272 FTE positions of Designated Early Childhood Educator as set out in Appendix C;**
- (d) Allocate 252 headcount positions (201.5 FTE) of Vice-principal, Elementary as set out in Appendix D;**
- (e) Allocate 161 headcount positions (161.0 FTE) of Vice-principal, Secondary as set out in Appendix D;**
- (f) Allocate 9.0 FTE positions of Educational Assistant, Caring and Safe as set out in Appendix E;**
- (g) Allocate 2,735.0 FTE positions of Special Education Support Staff as set out in Appendix F;**
- (h) Allocate 1,042.0 FTE positions of School Office Clerical as set out in Appendix G;**
- (i) Allocate 163.5 FTE positions of School-Based Safety Monitor as set out in Appendix H;**
- (j) Allocate 2,689 headcount positions of Lunchroom Supervisor as set out in Appendix I;**
- (k) Reclassify the Board's Regular Lunchroom Supervisor allocation table from a direction to a guideline as set out in Appendix I;**
- (l) Allocate 93.0 FTE positions of Aquatics Instructor in the regular program as set out in Appendix J;**
- (m) Allocate 37.0 FTE positions of Food Program Assistant as set out in Appendix K;**
- (n) Allocate 2,103.0 FTE positions in Caretaking as set out in Appendix L.**

Carried

Part (a) was moved by Trustee Lulka, seconded by Trustee Patel and was voted on separately.

Parts (b) to (n) were moved by Trustee Laskin, seconded by Patel.

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2. Three-Year Financial Projections [3856]

The Committee considered a report from staff (see FBEC:049A, page 19) (revised following the committee's meeting on March 12, 2020, see page 8) presenting information on financial projections to 2023.

Moved By: Trustee Patel

Seconded By: Trustee Pilkey

The Finance, Budget and Enrolment Committee **RECOMMENDS** that the report **be received.**

Carried

6. Part B: For Information Only

3. Call to Order and Acknowledgement of Traditional Lands

The meeting was called to order at 4:34 p.m.

The purpose of the special meeting was to consider school-based staffing and projections

Trustee Moise chaired the meeting during consideration of the matter, School-Based Staff Allocation 2020-2021: Non-Classroom and Support Staff, as the committee chair, Trustee Laskin declared a possible conflict of interest.

4. Declarations of Possible Conflict of Interest

Trustee Laskin declared a possible conflict of interest related to Part (a) of item, School-Based Staff Allocation 2020-2021: Non-Classroom and Support Staff. She stated that:

This is to advise that I have a deemed pecuniary interest as defined by section 3 of the Municipal Conflict of Interest Act, in the matter of the budget relating to teacher staffing, in particular elementary staffing, as my daughter works at the TDSB on a Long-Term Occasional Contract.

Trustee MacLean declared a possible conflict of interest related to related to Part (a) of item, School-Based Staff Allocation 2020-2021: Non-Classroom and Support Staff. He stated that:

I declare an interest in related to Part (a) of item, School-Based Staff Allocation 2020-2021: Non-Classroom and Support Staff, because my spouse works as an elementary teacher for the Peel Board of Education. I make this declaration in accordance with section 5.1 of the Municipal Conflict of Interest Act insofar as I may have a deemed pecuniary interest in this matter at Committee/Board.

5. Delegations

re School-Based Staffing

1. Rachel Rosen, School of Life Experience (SOLE) Alternative
2. Shannon Salisbury, Teacher, School of Life Experience (SOLE) Alternative
3. Anna Jessup, Parent Member of at Palmerston Avenue JPS Council
4. Joy Lachica, President of Elementary Teachers of Toronto
5. Leslie Wolfe, Ontario Secondary School Teachers' Federation Toronto
6. Melanie Wilson, Parent and High School Teacher
7. John Weatherup, CUPE4400
8. Jonathan Giles, FSL Ad Hoc Committee, Elementary Teachers of Toronto

6. Adjournment

On motion of Trustee Lulka, seconded by Trustee Patel, the meeting adjourned at 7:49 p.m.

Part C: Ongoing Matters

No matters to report

Submitted by: Shelley Laskin, Committee Chair

Adopted January 22, 2020 (see page Error! Bookmark not defined.)

Revised - Three Year Financial Projection

To: Special Finance, Budget and Enrolment Committee
Date: 12 March, 2020
Report No.: 03-20-3856

Strategic Directions

- Allocate Human and Financial Resources Strategically to Support Student Needs

Recommendation

It is recommended that the Three Year Financial Projection be received.

Context

The annual operating budget for the Toronto District School Board (TDSB) is \$3.4B. Approximately 86% of the operating budget is associated with staff costs, with 65% of the operating budget associated specifically with school-based staffing. The TDSB is committed to using these resources as responsibly and effectively as possible. However, the funding provided by the government does not fully meet the needs of students in Toronto. This has resulted in significant funding gaps in areas such as Teacher costs, Special Education and Supply Staff. In order to address these funding gaps, and ensure that the needs of our students are met as much as possible given the limited resources we receive, the TDSB is required to find savings in other areas of the Board to balance the budget every year. A full listing of these gaps as reported in Financial Facts and can be found in Appendix A.

In June 2019, the Board passed a balanced budget, with total reductions of \$67.8M over two years (2019-20 and 2020-21). The first year had reductions totalling \$46.8M, with \$21.0M of additional reductions planned for 2020-21.

The original 2020-21 budget projections were developed several months ago and there have been a number of changes in the TDSB's operations that have had an impact on these original projections. The changes fall into the following categories:

- 1) Changes in revenues and costs arising from 2019-20 operations to date
- 2) Amendments to the year 2 budget savings targets
- 3) Additional pressures anticipated for the 2020-21 school year

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Changes Related to 2019-20 Operations:

In the 2019-20 first quarter report, the following items were identified as additional pressures on the TDSB's operating budget. These costs are of a permanent nature and will therefore also impact the 2020-21 school year operations.

Item	Amount	Description
GSN Transportation	(\$1.3) M	Increase in funding for transportation in the GSN
GSN Continuing Education Grant	(\$3.0) M	Funding to support instructors wages
Insurance Premiums	\$5.0 M	Increase property insurance for Jan. to Aug.
Benefit cost increases	\$5.5 M	Benefit cost increases in WSIB claims
Total	\$6.2 M	

The cost increases above have resulted in an increase to the \$27.2M from the original \$21.0M operating deficit originally forecast for 2020-21.

Amendments to Year 2 Savings Targets:

The chart below provides an update on the Year 2 options to balance passed at board in June 2019:

Item	Original Budgeted Savings	Current Projected Savings	Update	Impact
Learning Centres	(\$1.4)M	\$0.0M	Plan was to reinstate these positions if the budget allowed. It is not anticipated that these positions can be reinstated given the current budget pressures.	The postponement of reinstating 12 learning coaches will impact the professional development of classroom teachers.
Outdoor Education	\$1.51M	\$0.5M	Collective Agreements settled with CUPE have protected complement articles that do not allow for reductions.	This reduction will impact the location and teacher supports available in outdoor education.
International Baccalaureate	\$1.54M	\$1.54M	These fees provide cost recovery of program costs to operate this program.	A financial assistance program has been established to ensure equity of access.
Student Support Servicers	(\$0.9)M	0.0M	Plan was to reinstate positions if budget allowed. It is not anticipated that these positions can be reinstated given budget pressures.	Reductions in Speech and Language Pathologists and Social Workers will impact services to students.
Leadership and Learning	(\$1.2)M	0.0M	Plan was to reinstate positions if the budget allowed. It is not anticipated that these positions can be reinstated given the current budget pressures.	Delaying this reinstatement will impact Research and Central Academic departments' ability to provide services.
International Visa Students	\$2.0M	\$2.0M	Staff continues to monitor the impact of worldwide health concerns and will update as new information becomes available.	This increase is both in fees and enrolment. Increase fees may make TDSB less attractive as a learning destination.
Supplementary Teachers – French	\$12.15M	\$2.0M	The full amount of savings will take some time to achieve. Planning and allocations are being implemented to gain further savings in future years.	It will take longer to achieve the optimal class sizes.
Supplementary	\$3.4M	\$0.5M	The full amount of savings	It will take longer to

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Teachers – Gifted			will take some time to achieve. Planning and allocations are being implemented to gain further savings in future years.	achieve the optimal class sizes.
Transportation – Gifted and French	\$1.9M	\$0.0M	This reduction was removed as it would not be possible to implement in an equitable way until programs locations are adjusted.	Not implementing this will mean no changes to either Gifted or French transportation.
Transportation – Bell Times	\$2.5M	\$2.5M	Implementation of adjusted bell times underway.	This will impact both parents and staff as they adjust to new schedules.
Professional Development	(\$2.5)M	\$0.0M	Plan was to reinstate allocations if the budget allowed. It is not anticipated that these positions can be reinstated given the current budget pressures.	Limited professional development will occur in central departments. Only PD that is required to maintain department certification or legal requirements will be done.
Lunchroom Supervisors	\$2.0M	\$1.0M	Collective Agreements settled with CUPE have protected complement articles that do not allow for reductions.	This will mean that local decision making to support schools will be limited.
Totals	\$21.0M	\$10.0M		

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Additional Pressures Anticipated for the 2020-21 School Year:

In addition, the following new cost pressures have been identified for the 2020-21 school year:

Item	Amount	Description
Future Employee Benefits	\$2.5M	Continued reduced funding for future employee benefits.
Property insurance annualization	\$2.5M	This represents the new premiums from Sept. to Dec. of 2020 associated with the increase in insurance costs
Student Information System (SIS)	\$7.0M	A new SIS system is required. This amount represents both the implementation costs of new software, as well as annual licensing fees.
Employee tax costs	\$1.0M	Inflationary amounts for CPP, EI and Omers.
Cost savings various	(\$2.5)M	Various small costs which will not reoccur in 2020-21.
Provincial STEM Funding	\$3.8M	Additional funding was available to school boards during their staffing adjustment to new class sizes in secondary to support STEM programs. As the TDSB will achieve a class size average of 23 to 1 in 2020-21, this funding is no longer available.
Total	\$14.3M	

Note: The recent Ministry directive to staff Secondary at 23:1 does not impact overall funding except that TDSB will no longer qualify for additional STEM funding, which was part of the Attrition funding provided to boards.

Revised Forecast for 2020-21:

With these various cost pressures considered, the revised forecast deficit in 2020-21 is \$41.5M as outlined below. This deficit can be partially offset by year 2 savings and internal reserves from one-time savings that can be applied to the operating results. \$10.2M of additional cost savings will need to be found in 2020-21.

This forecast is a preliminary forecast based on the best information available at this time. This forecast will be updated once collective agreements are ratified and GSN is released to school boards.

Item	Amount	Percentage of Total Operating Budget
Original operating deficit per board motion	\$21.0M	0.62%
Revised costs identified in 2019-20 that have an impact in 2020-21	\$6.2M	0.18%
New costs identified in 2020-21	\$14.3M	0.42%
Total Operating Deficit	\$41.5M	1.22%
Achievable savings from year two options approved by	(\$10.0)M	(0.29)%

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Board		
Revised operating deficit	\$31.5M	0.93%
One-time surplus in reserves from other board operations	(\$16.9)M	(0.50)%
Additional grants available in 2020-21	(\$4.4)M	(0.13)%
Cost savings needed to be identified in 2020-21	\$10.2M	0.30%

It should be noted that the cost pressures of \$16.9M will remain in 2021-22 given that reserves will be used in 2020-21 to offset these costs and permanent savings will need to be found. This forecast would see the board finding cost savings in 2020-21 of \$10.2M and a further reduction of expenditures in 2021-22 of \$16.9M.

This preliminary forecast is based on the information that staff currently have. The forecast and budget will be updated when the Ministry of Education releases the Grants for Student Needs (GSN) in the coming months, which will allow the Board to finalize its forecast for 2020-21.

Strategies to Balance the Budget:

Over the past 10 years, the TDSB has been required to cut over approximately \$200M from its operating budgets as a result of inadequate funding or funding reductions from the province. This has had a very negative impact on the system, resulting in significant reductions to staff, and the programs, services and supports we offer the students of Toronto.

Given the magnitude of the cuts that the TDSB has endured over the past 10 years, staff believe that it will be very difficult to continue finding reductions without very negative consequences to the classroom.

Cost savings of \$10.2M which represents 0.3% of the TDSB's operating budget. Staff are working to identify manageable reductions that can be made in the coming year to achieve savings. These will be developed and presented in the coming weeks.

In addition, there are a number of system-wide, transformative strategies currently underway, such as the Secondary Program Review, that will result in long-term operational efficiencies and reduce costs. These efficiencies will be achieved through the reduction in the number of secondary school spaces and their associated operating costs. The purpose of the Secondary Program Review is not to find savings from program areas, but rather that academic programs in secondary school will be improved as a result of this review. Therefore, staff will be working with the Ministry to request the

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ability to develop and pass a multi-year plan to reduce costs and balance the budget. This will allow the TDSB to focus on the long-term strategies to reduce costs, as opposed to being required to make immediate and reactive cuts to staff, programs and services to balance the 2020-21 budget.

In addition to the request to develop a multi-year plan, staff will also continue to develop solutions to find cost savings for the coming year, including by:

- Approaching the Ministry for funding to support the implementation of the Student Information System (SIS), which make up the majority of the savings to be found. This request will also include an alternative of the use of Proceeds of Disposition as a source of funding, as these costs could be capitalized.
- Communicating with the Ministry concerning our funding gaps and that these gaps require the board to use funds that would otherwise go to support students.
- Continuing to ask for relief from the funding shortfall that was created for TDSB when class sizes in grades 4 to 8 were increased, but TDSB local agreement would not allow for a similar change at TDSB thereby creating a \$9.9M shortfall in funding.

Three Year Forecast:

Attached in Appendix B is the three year operating forecast for TDSB. As GSN funding has not been announced and several collective agreements still to be negotiated only known operating pressures have been identified in future years.

Action Plan and Associated Timeline

Staff will report back on an updated Financial Forecast and options to balance when the Grants for Student Needs (GSN) is released and staff have completed their analysis of the funding for 2020-21.

Resource Implications

The Board is required to pass a balanced budget for the 2020-21 school year and submit to the Ministry of Education by June 30, 2020.

Communications Considerations

All budget documents will be posted to the Budget website.

Board Policy and Procedure Reference(s)

N/A

Appendices

- Appendix A: Funding Gap
- Appendix B: Three Year Financial Forecast

From

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Craig Snider, Executive Officer, Finance at craig.snider@tdsb.on.ca or at 416-395-8469.

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Funding Gaps

Appendix A

Funding Gap School Based		Provincial funding	TDSB Actual	Total Funding Gap	% Gap
Elementary Teachers (per person)	Page 18	100,150	104,557	(55,224,117)	23.2%
Secondary Teachers (per person)	Page 19	101,646	108,804	(36,398,430)	15.3%
Early Childhood Educators (per person)	Page 21	53,622	74,365	(9,229,733)	3.9%
Principals and Vice Principals	Page 22	115,326,142	131,209,372	(15,883,230)	6.7%
School Office Support	Page 22	60,682,646	70,433,428	(9,750,782)	4.1%
School Budget Expenditures	Page 23	48,605,207	53,797,547	(5,192,340)	2.2%
Supply Staff	Page 20	51,494,782	103,551,084	(52,056,302)	21.8%
Special Education (Note 1)	Page 24	346,797,458	400,397,095	(54,599,637)	22.9%
Total School Based Gap				(238,334,571)	100.0%
Funding Gap Central Support		Provincial funding	TDSB Actual	Total Funding Gap	% Gap
Transportation	Page 28	63,390,051	66,653,365	(3,263,314)	6.8%
Administration and Governance	Page 29	57,500,162	55,397,883	2,102,279	-4.4%
Information Technology (Note 2)	Page 30	13,263,129	60,150,004	(46,886,875)	97.6%
Total Central Gap				(48,047,910)	100.0%
GRAND total Funding Gap				(286,382,481)	

Note 1: The Elementary and Secondary teacher funding gaps above do not include Special Education teachers. The funding gap for Special Education includes the Special Education teacher Salary and Benefit gap of approximately \$10.5M

Note 2: Provincial funding is based on identified IT Ministry benchmarks. However, it is understood that other funding allocations which do not explicitly identify an IT benchmark can be used to support IT expenditures such as classrooms supplies.

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Three Year Financial Forecast
2020-21, 2021-22 & 2022-23

Appendix B

Description		2020-21	2021-22	2022-23	
Opening Budget Shortfall		(21.0)	(10.2)	(28.1)	A
Updates to 2019-20 Estimate (per 1st Quarter Report) impacting on 20-21					
	GSN transportation increase	1.3			
	GSN Continuing Education grant increase	3.0			
	Insurance Premiums for 8 months (Jan to Aug)	(5.0)			
	Benefit costs increase	(5.5)			
	Net Impact to 20-21 ongoing operations	(6.2)	0.0	0.0	B
	Revised Cost increases coming out of 19-20 operations	(27.2)	(10.2)	(28.1)	A+B
New cost pressures in 20-21					
	Future Employee benefits costs	(2.5)	(2.5)	(2.5)	
	Insurance annualize for 12 months	(2.5)			
	Student Information System implementation an	(7.0)	3.5	1.2	
	Employee tax costs (i.e. CPP, EI)	(1.0)	(2.0)	(2.0)	
	Cost savings various	2.5			
	STEM Funding through Attrition allocation	(3.8)			
	Net new cost pressures	(14.3)	(1.0)	(3.3)	C
	Total Structural and Cost pressures for 20-21	(41.5)	(11.2)	(31.4)	A+B+C
Offsets to balance Budget - onging in nature					
	IB fee increase	1.5			
	International students fee increase	2.0			
	Outdoor education center savings	0.5			
	Supplementary Teacher French	2.0			
	Supplementary Teacher Gifted	0.5			
	Transportation cost savings - Bell time	2.5			
	Lunch room Supervisor	1.0			
		10.0	0.0	0.0	D
	One time reserves from operations available to balance budget	16.9	(16.9)	0.0	
	Additional Grants	4.4	0.0	0.0	
	Net financial Position - surplus/(deficit)	(10.2)	(28.1)	(31.4)	A+B+C+D