

## Appendix C

### Updates to the Base Budget of TDSB for 2020-21

The items below are changes to the TDSB's base budget as a result of projected changes to operations that occur on an annual basis. These projected changes are based on program changes or other factors.

#### Incremental Revenue Changes

Item	Amount	Description
Supply Teacher funding	\$3.4M	Funding to support increases in supply costs that school boards have been experiencing.
HST and Vendor Contract Rebates	\$2.0M	TDSB annually commissions an external consultant to review HST and vendor payment processes. It is anticipated that this work will lead to an additional \$2.0M from HST rebates and vendor recoveries.
Goods Receipt Invoice Clearing Adjustments	\$6.0M	Staff continue to work with departments and schools to correct historic purchase order discrepancies. The retroactive adjustments from 2018 and 2019 fiscal years will result in expense reductions of approximately \$6M.
Educational Software	\$0.2M	Funding to support the transfer of responsibility of purchasing educational software previously paid by the Ministry.
Bank Interest	(\$2.5M)	Due to the economic impact of the pandemic, interest rates have dropped significantly. Staff are currently projecting a drop in revenue of \$2.5M.
Total	\$9.1M	

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### Incremental Expenditure Changes

Item	Amount	Description
Payroll Taxes and Future Employee Benefits	\$5.0M	Impact of increases in the rates of CPP, EI, WSIB and OMERS, as well as the actuarial impact of Future Employee Benefits is forecasted to be approximately \$5.0M.
Insurance Premiums	\$4.0M	Increases in property insurance due to fires
New Educational Software	\$0.5M	This is the cost of software previously provided to school boards by the Ministry of Education (net of funding increase).
Student Information System	\$7.3M	Board approved the implementation of a new Student Information System. While the cost represents work completed, payment will be over 4 years.
Information Technology Infrastructure	\$1.7M	This represents software services needed to keep IT infrastructure current and active.
Centre of Excellence for Black Student Achievement	\$1.9M	This is the incremental cost of establishing the Centre of Excellence for Black Student Achievement.
Enhanced Employee Services Investigation Resources	\$0.3M	The Executive Superintendents of Employee Services and Human Rights & Indigenous Education have been reviewing current procedures in the area of Human Rights and Workplace Harassment, specifically to enable the Human Rights Office to focus more deeply on a wide variety of needs related to Human Rights (investigations, policy development, and education).

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		Procedural changes that allow non-Human Rights workplace harassment matters to be moved to Employee Services will be adopted. This will bolster the commitment to our Human Rights work under the Multi-Year Strategic Plan while allowing us to improve our responsiveness in the area of workplace harassment.
Business Services System	\$0.5	In order to improve efficiency in budget reporting and preparation, additional software is needed (estimated to be \$0.4M). In addition, an automated expense reimbursement platform is needed to streamline the payment processes (estimated cost of \$0.1M).
School Budgets	(\$3.0M)	Reallocation of technology allocation from school budgets to support the centralized purchase of technology as part of the pandemic response.
Central Equity Fund	(\$0.2M)	Use of Central Equity Fund to support IB program costs previously covered by IB Fees
IB registration and PD	(\$0.2M)	Reduction in costs of registration fees and professional development charges by International Baccalaureate Organization.
Utility Savings	(\$0.4M)	Recently secured contracts for transportation of natural gas resulting in savings on utility costs.
Classroom Teachers	(\$20.0M)	EFTO's collective agreement settlement has resulted in funding/staffing level changes in grades 4 to 8, which has resolved a long-standing gap. This results in a savings of

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		approximately \$20.0M to the TDSB budget.
Total	(\$2.6M)	