

Trustee Ward Forum Presentation of Proposed Budget Drivers

2019-2020 Budget Information



AGENDA

- Welcome and Introductions
- Historical Information:
 - Grants for Student Needs (GSNs)
 - Financial Facts
 - Accountability Requirements
 - Operating Budget Discussion
- Budget Process 2019-2020:
 - Budget Timelines
 - Multi-Year Strategic Plan (MYSP)
 - Action Plans
 - Budget Drivers
 - Next Steps
- Questions

Budget Information

Board Budget website contains:

- Meeting agendas;
- Videos of meetings;
- Ward forum schedule; and
- Budget information.

[2019 - 2020 Budget](#)

www.tdsb.on.ca/About-Us/Business-Services/Budgets-and-Financial-Statements/2019-20-Budget

What are the Grants for Student Needs (GSNs)?

- GSNs are the province's mechanism to determine funding to school boards based on funding determined by formulas set out in regulations each year;
- GSN funding is announced in late March or April of each year;
- GSNs represent approximately 94% of the school board budget; and
- The actual funding for GSNs comes from two sources: Property Taxes and Provincial Funding. The GSN determines the percentages of each.

History of the GSNs

- Prior to 1998-99 school boards funded education using property taxes;
- There was inequity between rural and urban boards;
- The Province introduced GSNs to create funding and program equity;
- The initial GSN funding formula was built on averages across the province; and
- Revisions over the years for new Ministry programs have meant changes to the GSNs.

History of the GSNs *(con't)*

- The development of the GSNs in trying to respond to various drivers and inputs required a complex structure and regulations; The current GSN structure is complex;
- New GSNs were added to address classroom costs and unique needs of each school board, schools, staff, and students;
- There are two main types of GSNs:
 - **2 Foundation Grants** which cover the basic costs of education common to all students and schools; and
 - **13 Special Purpose Grants** that address the unique needs of students, schools and school boards.

TDSB Financial Facts

Summary of TDSB financial information from 2014 to 2019:
Financial Facts February 2019

Contains information for the last five years about:

- Provincial Funding:
 - Grants for Student Needs (GSNs); and
 - Education Program Other (EPOs) grants.
- Expenses;
- Demographic Information;
- Capital Expenses; and
- Historical Funding Gaps.



Financial Accountability

The Ministry monitors school board spending through the following mechanisms:

1. **Legislative requirements** – such as a balanced budget;
2. **Financial reporting** – these include budget reports and audits;
3. **Enveloping** – refers to funds that are restricted in their use, such as Special Education and class size; and
4. **Program/Grant specific reporting** specific funds, such as Education Program Other (EPO) grants, come with specific reporting requirements and agreements.

TDSB Operating Budget Profile

- Annual operating budget is approximately \$3.4B;
- 244,600 students in 582 schools;
- Over 100,000 adult learners;
- Funding Sources:
 - Provincial Grants \$2.9B; and
 - Other Revenues \$0.5B.
- 28,400 school-based staff and school support staff; and
- 1,600 central staff.

TDSB Operating Budget Profile *(con't)*

- 82% of budget is salaries and benefits:
 - 65% of the budget is school-based staffing.
- Remaining 18% of the budget includes:
 - Debt and Amortization \$224M (6.7%);
 - School Budgets and Fundraising \$97M (2.9%);
 - Utilities \$76.5M (2.3%);
 - Transportation \$62M (1.8%);
 - Maintenance, Renewal and School Operations Supplies \$57M (1.7%); and
 - Insurance \$5M (0.2%).

External Factors Impacting Budget Development

- Class size requirements:
 - JK-SK – class size average system-wide of 26 with a cap of 29 (some exceptions);
 - Grades 1 to 3 – cap of 20 with 10% of classes as high as 23;
 - Grades 4 to 8 – average of 23.24 for TDSB; and
 - Secondary class size is mandated by collective agreement but is funded at 22 to 1 ratio.
- Special Education funding can only be spent on special education expenses; and
- “Enveloped” or “Restricted” funding - these are funds limited to specific programs.

Fixed vs Flexible Costs

- To help with an understanding of how money is spent in the TDSB, the current budget allocation has been categorized into either fixed or flexible costs. [TDSB Fixed vs Flexible Analysis of 2018-2019 Budget, TDSB Fixed vs Flexible Costs-Feb 21, 2019](#);
- The **Fixed Costs** have restrictions placed on their use based on Ministry Regulations, contractual obligations with all staffing groups, or board policy and motions;
- The **Flexible Costs** are those that the Board has some discretion on how these costs are used;
- It is the flexible costs that will be impacted as the Board works through the budget process;
- As the Board considers the development of their strategic drivers that support the MYSP, difficult choices will need to be made; and
- Even if provincial funding does not change, the Board will still need to review current allocation patterns to implement the MYSP.

Budget Process 2019-2020



Budget Timelines

- **March:**
 - Public consultation on draft budget drivers.
- **April:**
 - Approval of draft budget drivers; and
 - Ministry announcement of funding.
- **May:**
 - Presentation of draft operating budget built using budget drivers; and
 - Discussion of operating budget including public delegations.
- **June:**
 - Continued discussion and delegations on operating budget; and
 - Approval of 2019-2020 Operating budget.

Multi-Year Strategic Plan (MYSP)

The Multi-Year Strategic Plan outlines five pillars:

1. Transform Student Learning;
 2. Create a Culture for Student and Staff Well-Being;
 3. Provide Equity of Access to Learning Opportunities for All Students;
 4. Allocate Human and Financial Resources Strategically to Support Student Needs; and
 5. Build Strong Relationships and Partnerships Within School Communities to Support Student Learning and Well-Being.
- As part of the 2019-20 budget process the Board will use the MYSP to set the budget drivers on which to allocate resources.

[TDSB Multi-Year Strategic Plan](http://www.tdsb.on.ca/Leadership/Boardroom/Multi-Year-Strategic-Plan)

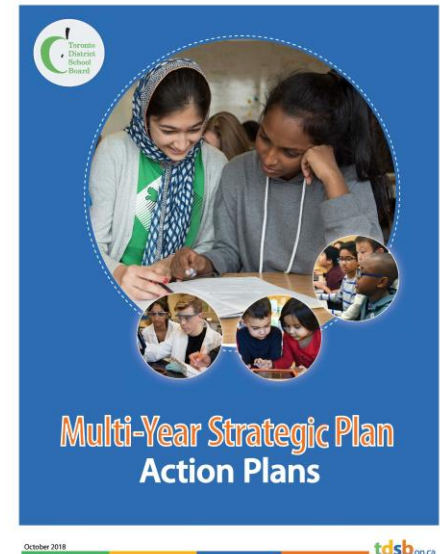
<www.tdsb.on.ca/Leadership/Boardroom/Multi-Year-Strategic-Plan>

Action Plans

- Outline specific work to be undertaken over the next several years to achieve the goals of the Multi-Year Strategic Plan (MYSP).
- These plans also include how we will measure our success.

[Multi-Year Strategic Plan Action Plans](#)

<www.tdsb.on.ca/Portals/0/leadership/board_room/Multi-Year_Strategic_Plan_AODA.pdf>



Proposed Budget Drivers

(alphabetical order)



Different Approaches to Serve our Students

- Support all students learning needs;
- Eliminate the disproportionate low outcomes among such groups and low family income, race, gender, ethnicity, sexual orientation and disability, among others;
- Toronto has the highest rate of family poverty, which impacts student achievement and well-being that needs to be considered; and
- Ensuring schools can access appropriate programs and resources for their students, including Special Education.

Early Years

- Supporting students in early years from grades JK to 3;
- Reading by the end of grade one;
- Foundational math skills by the end of grade two;
- Provide early literacy interventions and math programs aimed at student achievement in reading, writing and mathematics; and
- Professional Development for teachers and Early Childhood Educators.

Hiring Staff to Support All Students

- Allocate resources as required under provincial regulation;
- Where there is flexibility allocate staff resources to align with our Multi-Year Strategic Plan, including:
 - Staff who support professional development;
 - Student mental health and well-being;
 - Inclusion of students with Special Education needs;
 - Academic pathways; and
 - Equity, human rights, anti-oppression and anti-racism.

Indigenous Education

- Building relationships with Indigenous communities to address knowledge gaps;
- Work with Indigenous communities to close gaps through professional development for trustees and staff; and
- Create culturally-safe and trauma-informed schools so that staff are better able to support the achievement and well-being of all students.

Modernization and Accessibility

- Develop a technological modernization and accessibility strategy to innovate new ways to digitalize, automate and streamline our administrative and classroom systems;
- Develop modern spaces for more inclusive environments where students and educators have access to a wide range of learning tools and resources; and
- Improve access for all by working to remove physical and attitudinal barriers that prevent students and staff with disabilities from accessing opportunities.

Parent Engagement and Student Voice

- Key factor in the enhancement of student achievement and well-being;
- Facilitate parent and community engagement and leadership opportunities;
- Support advisory committees and school councils, interpreters and translation services;
- Support parents and students with Special Education needs; and
- Train staff on relationships and creating spaces where all voices are valued and can be heard.

Professional Development

- Research indicates professional development (PD) leads to significant improvements in student achievement and well-being;
- PD allows for the change in practice to fulfill our commitments;
- PD will enable the development of shared leadership across the system;
- Promote a deep understanding of human rights, equity, anti-racism, anti-oppression, anti-black racism, anti-indigenous racism, anti-Semitism, islamophobia, anti-Asian racism and other forms of racism and discrimination; and
- Develops skills in math, global competencies and technology.

Student Success

- Targeted at grades 7 to 12;
- Offer programs in dual credit and other work experience opportunities;
- Invest in Science, Technology, Engineering, Arts and Math (STEAM) which promote global competencies; and
- Create programs that support student choices and credit accumulation.

Next Steps

- During the month of March, consultations are happening across the district at Trustee Ward Forums;
- Feedback from stakeholders is being sought by one of the following methods (deadline April 2):
 - On-line Survey; and
 - Manual Forms.
- Feedback will be presented to the Finance, Budget and Enrolment (FBEC) Committee on 15 April; and
- FBEC and Board will approve the final strategic drivers staff will use to develop the operating budget aligned to the MYSP.

Next Steps *(con't)*

- Late April or early May Operating Budget will be presented to FBEC for discussion;
- The public can comment on the draft operating budget by making a presentation to our Finance, Budget and Enrolment Committee or by submitting comments online; and
- Final budget approval at the FBEC meeting on 11 June 2019 and presented for Board approval on 19 June 2019.

Questions





Toronto
District
School
Board