



**Finance, Budget and Enrolment Committee
(Special Meeting)
Agenda**

FBEC:004A

Monday, March 4, 2024

4:30 p.m.

Boardroom, Main Floor, 5050 Yonge Street, Toronto

Trustee Members

Zakir Patel (Chair), Michelle Aarts, Matias de Dovitiis, Liban Hassan, Shelley Laskin, James Li,
Dan MacLean

The purpose of the meeting is to consider the 2024-2025 School-Based Staff Allocation

Pages

- 1. Call to Order and Acknowledgement of Traditional Lands**
- 2. Declarations of Possible Conflict of Interest**
- 3. Delegations**
To be presented
- 4. Community Advisory Committee Reports**
 - 4.1 Special Education Advisory Committee Report, February 12, 2024 1
 1. No Cuts to Special Education
- 5. Matter Referred From the Program and School Services Committee**
 - 5.1 Inner City Community Advisory Committee: Community Support Workers 5
- 6. Staff Reports**
 - 6.1 School-Based Staff Allocation 2024-2025: Teachers and Support Staff [4666] 7
 - 6.2 Financial Facts: Revenue and Expenditure Trends March 2024 [4665] 25
 - 6.3 Budget Webinars Feedback [4667] 73

7. Adjournment



Statutory Committee

Name of Committee: Special Education Advisory Committee (SEAC)

Meeting Date: February 12, 2024

Directed To: Finance, Budget and Enrolment Committee

A hybrid meeting of the Toronto District School Board (TDSB) Special Education Advisory Committee (SEAC) convened on February 12, 2024 from 7: 00 p.m. to 9:00 p.m. with SEAC Chair David Lepofsky and Vice-Chair Richard Carter presiding.

Attendance:	Melissa Rosen- Association for Bright Children (ABC) Leo Lagnado - Autism Society of Ontario (Toronto Chapter) Richard Carter- Down Syndrome Association of Toronto (DSAT) Aliza Chaqpar- Easter Seals Ontario Steven Lynette- Epilepsy Toronto Ann Blanchette – (Alternate) Epilepsy Toronto Nora Green- Integration Action for Inclusion in Education and Community Diane Montgomery (Alternate)- Integration Action for Inclusion in Education and Community Aline Chan (Alternate)- Community Living Dana Chapman (Alternate)- Ontario Parents of Visually Impaired Children (OPVIC) Bronwen Alsop- VOICE for Deaf and Hearing Impaired Children Stephany Ragnany- (Alternate) VOICE for Deaf and Hearing Impaired Children Beth Dangerfield- Centre for ADHD Awareness Canada CADDAC Reese Macklin – Centre for ADHD Awareness Canada CADDAC David Lepofsky- Ontario Parents of Visually Impaired Children (OPVIC) Nerissa Hutchinson- Sawubona Africentric Circle of Support Tracey O'Regan Community Living Toronto Trustee Aarts Trustee Patel Trustee Hassan Saira Chhibber- LC1 Representative Jean-Paul Ngana- LC2 Representative Jordan Glass- LC2 Representative Kirsten Doyle- LC3 Representative
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Note: On May 25, 2022, the [Board decided](#), inter alia, that Community Advisory Committees may “report out to any standing committee of the Board” with “recommendations only and all other information and activities are reported annually”.

For more information on the mandates of Standing and Permanent Committees of the Board, and to assist Staff Leads in directing Community Advisory Committee reports, please visit <https://www.tdsb.on.ca/Leadership/Boardroom/Committees>

	<p>Staff Louise Sirisko- Associate Director Nandy Palmer- System Superintendent, Special Education and Inclusion Effie Stathopoulos- Centrally Assigned Principal, Special Education Andrea Roach- Centrally Assigned Principal, Special Education Elizabeth Chalmers- Administrative Liaison (SOE) Katia Palumbo- Centrally Assigned Principal, Special Education Alison Board - Centrally Assigned Principal, Special Education Elizabeth Schaeffer- Centrally Assigned Principal, Special Education Mun Shu Wong- (Audio/Video) Lianne Dixon- TDSB SEAC Liaison</p>
<p>Regrets:</p>	

Part A: Recommendations

At the February 12, 2024 meeting of the Toronto District School Board (TDSB) Special Education and Inclusion Advisory Committee (SEAC), members voted to bring the following motion to trustees:

SEAC recommends to the TDSB trustees that the forthcoming TDSB budget should ensure that there are no cuts to services, supports, learning opportunities or resources for students with special education needs. Those students require an increase to the services, supports and staffing provided for them.

Part B: Staff Supplementary Information

The table below outlines the staffing allocation approved by trustees for the 2023-2024 school year:

Elementary Teaching	1493.5
Secondary Teaching	467
Support Staff	2799

Note: On May 25, 2022, the [Board decided](#), inter alia, that Community Advisory Committees may “report out to any standing committee of the Board” with “recommendations only and all other information and activities are reported annually”.

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Report Submitted by:

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Nandy Palmer, System Superintendent of Special Education and Inclusion at
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Note: On May 25, 2022, the [Board decided](#), inter alia, that Community Advisory Committees may “report out to any standing committee of the Board” with “recommendations only and all other information and activities are reported annually”.

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Matter Referred From the Program and School Services Committee

From: Denise Joseph-Dowers, Senior Manager, Governance and Board Services

At the regular meeting of the Program and School Services Committee held on February 21, 2024, the following matter was referred to the Finance, Budget and Enrolment Committee.

The matter was introduced at PSSC as part of the Inner City Community Advisory Committee report, dated January 18, 2024.

It is therefore presented for consideration at this time.

Inner City Community Advisory Committee: Community Support Workers

The Program and Schools Services Committee **RECOMMENDED** “inter alia”:

That Part (a) of the following, be referred to the Finance, Budget and Enrolment Committee on March 4, 2024;

WHEREAS, there are 24 Community Support Workers (CSWs) supporting 150 Model Schools Junior Kindergarten (JK) to Grade 8 which equates to approximately 1 CSW per 6.5 schools;

WHEREAS, in the current year, with staff leaves and a lack of quick replacements, some CSWs are assigned to as many as 10 schools;

WHEREAS, the CSW service expectations include:

- Regular communication/update with the school (principal) and School Council
- Plan/outline what/how CSW will be supporting the school/School Council initiative, project, or activity
- A monthly newsletter outlining parent/caregiver engagement initiatives
- Standardized schedule for each school on a rotational basis (CSWs are required to be at a school location a minimum of once per week)
- Attendance at School Council meetings
- An early literacy/numeracy initiative that is implemented at the school or LC level;

WHEREAS, the CSW program is tracking its performance and improving its accountability;

WHEREAS the PCEO office surveyed all administrators at Model Schools in June 2023 on the CSW program and found (1): - 67 of 150+ (45%) of administration teams from Model Schools responded.

- Over 50% of responding schools indicated that CSWs sent weekly newsletters (52%); attended School Council meetings (86%); offered engagement support to parents/caregivers (75%); organized or shared activities addressing parent/caregiver needs (69%); discussed ways for parents/caregivers to get involved in the School Improvement Process (75%).
- 58% of administrators said CSWs were not on-site weekly

- **55% of administrators said CSWs did not do early literacy support or promotion in their school;**

WHEREAS CSWs have indicated that while they want to address all their job responsibilities and improve these results, it can be difficult because of the number of schools they must support;

WHEREAS the PCEO has plans to incorporate a mentor/mentee relationship between CSWs to increase CSW effectiveness, however there is insufficient CSW staffing to accommodate this currently;

WHEREAS funding of the CSW program fits with the Learning Opportunities Grant Demographic Allocation (LOG DA);

Therefore, be It Resolved that:

- (a) Through the budget cycle, the board explore the option of increasing the allocation of CSWs so that they cover 4 schools on average, down from the current 6.25 schools average per CSW**
- (b) The Board report on the possibility of developing a long-term occasional list for CSWs**
- (c) The Board report on the feasibility of requiring the School Improvement Plan to incorporate aspects of the CSW's work plan**
- (d) The Board receive a presentation from PCEO on the CSW program.**



School-Based Staff Allocation 2024-2025: Teachers and Support Staff

To: Special Finance, Budget and Enrolment Committee

Date: 4 March, 2024

Report No.: 03-24-4666

Strategic Directions

- Provide Equity of Access to Learning Opportunities for All Students
- Allocate Human and Financial Resources Strategically to Support Student Needs

Recommendation

It is recommended that the Board approve the staff allocation levels of school-based staff for 2024-2025:

1. Allocate 10,514.0 FTE (Full Time Equivalent) positions of *Teachers – Elementary* as set out in Appendix A;
2. Allocate 4,942.5 FTE positions of *Teachers – Secondary* as set out in Appendix B;
3. Allocate 1,066.0 FTE positions of *Designated Early Childhood Educators* as set out in Appendix C;
4. Allocate 165.0 FTE of *Vice-Principals – Elementary* as set out in Appendix D;
5. Allocate 153.0 FTE of *Vice-Principals – Secondary* as set out in Appendix D;
6. Allocate 9.0 FTE positions of *Educational Assistants (Caring & Safe)* as set out in Appendix E;
7. Allocate 2,803.0 FTE positions of *Special Education Support Staff* as set out in Appendix F;
8. Allocate 1,042.0 FTE positions of *School Office Clerical* as set out in Appendix G;
9. Allocate 243.5 FTE positions of *School-Based Safety Monitors* as set out in Appendix H;
10. Allocate 2,355.0 headcount positions of *Lunchroom Supervisors* as set out in Appendix I;

11. Allocate 86.0 FTE positions of *Aquatics Instructors* as set out in Appendix J;
12. Allocate 37.0 FTE positions of *Food Program Assistants* as set out in Appendix K;
13. Allocate 2,098.0 FTE positions of *Caretaking* as set out in Appendix L.

Context

This report comes forward at this time of year in order for schools to receive their staffing allocation after March break. At that time, Principals can prepare their preliminary school organizations/timetables in order to meet Collective Agreement staffing timelines.

School-Based Staff Allocation considers legislative requirements including class size regulations, Collective Agreement provisions and available resources. Several key factors have significantly impacted the 2024-25 School-Based Staff Allocation:

- TDSB is forecasted to have a \$34.8M deficit prior to announcement of Grant for Student Needs (GSN), which is likely to be announced in April.
- TDSB reserve status will not support carrying a deficit for 2024-25.

Funding

Grant for Student Needs (GSN)

The majority of the funding for school based staffing comes from the Grant for Student Needs (GSN). Currently, the 2024-2025 GSN has not been released and the best information is that Boards will receive the GSN in April.

Other Funding Supports

The staffing in this report assumes current funding from Priorities and Partnership Funds (PPFs) that support staffing will continue. Should these grants not continue, staffing will need to be adjusted.

Holdback

It is challenging to project staffing allocation needs for our schools six months in advance and before students are in schools for the year. As a result, each year, a number of positions are not allocated until enrolment projections are realized in the fall. The annual administrative holdback for 2024-2025 school year for school-based staff is projected to be 3.0% for Designated Early Childhood Educators, 1.5% for Elementary Teachers, and 2.00% for Secondary Teachers.

Action Plan and Associated Timeline

Following approval at Board, People and Culture will prepare and release to Principals after March break their allocations, so school organizations/timetables can be prepared and reviewed with school staffing committees and Superintendents.

Resource Implications

The funding source for school-based staffing is the Ministry of Education Grants for 2024-2025. The cost for teacher and support staff allocations is based on projected 2024-2025 average salary and benefits as follows:

School-Based Staff	Appendix	2024-2025 Costs (\$M)	Recommended Allocations FTE
Elementary Teachers	A	\$1,187.0	10,514.0
Secondary Teachers	B	\$550.9	4,942.5
Designated Early Childhood Educators	C	\$71.8	1,066.0
Vice-Principals	D	\$43.5	318.0
Educational Assistants	E	\$0.6	9.0
Special Education Support Staff	F	\$181.8	2,803.0
School Office Clerical	G	\$79.9	1,042.0
School-Based Safety Monitors	H	\$15.5	243.5
Lunchroom Supervisors	I	\$20.2	2,355.0
Aquatics Instructors	J	\$6.0	86.0
Food Program Assistants	K	\$2.1	37.0
Caretaking	L	\$160.8	2,098.0
Total		\$2,320.1	25,498.5

Communications Considerations

People and Culture and Finance are working with the Government, Public and Community Relations Department to ensure all key stakeholders are informed throughout the staff allocation process, using existing internal and external communication vehicles. This report will be posted on the TDSB's Budget webpage.

Board Policy and Procedure Reference(s)

List all Board policies and procedures that relate to this matter.

Appendices

- Appendix A: Teachers - Elementary
- Appendix B: Teachers – Secondary

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- Appendix C: Designated Early Childhood Educators
- Appendix D: Vice-Principals – Elementary/Secondary
- Appendix E: Education Assistants (Non-Special Education)
- Appendix F: Special Education Support Staff
- Appendix G: School Office Clerical
- Appendix H: School-Based Safety Monitors
- Appendix I: Lunchroom Supervisors
- Appendix J: Aquatics Instructors – Regular Program
- Appendix K: Food Program Assistants
- Appendix L: Caretaking

From

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APPENDIX A

Teachers - Elementary

Source of Funding: Pupil Foundation, Special Education, Language Allocation, Teacher Qualification and Experience, Learning Opportunities Grants and Priorities and Partnership Funding.

Summary of Allocations

Elementary Teachers	2023-2024 Plan FTE	2024-2025 Recommended FTE
Classroom and Preparation Time	8,064.0	8,054.0
ESL	305.5	435.0
Learning Opportunities – Grade 4-8	115.0	115.0
Early Reading Intervention (see note)	0.0	42.0
Library	221.5	221.5
Middle Years Student Success Counsellors	69.0	69.0
Special Education	1,493.5	1,495.5
Education and Community Partnership Program	47.0	46.0
Caring and Safe Schools	8.0	8.0
Profile Teachers *	27.0	28.0
Total	10,350.5	10,514.0

Notes

- The overall increase in elementary enrolment has been in grades 1-8. There has been a decrease in junior and senior kindergarten students since the pandemic.
- The ESL recommended allocation reflects the higher projection of newcomers for the next school year.
- The actual deployment of Special Education classroom support may change based on student needs; however, the overall financial support in Special Education will be equivalent to the recommended total.
- Early Reading Intervention teachers were released after the staffing report, due to the release of the PPF.

Elementary Profile Teachers

*Elementary Profile Teachers (Miscellaneous Teacher Allocations)	2023-2024 Plan FTE	2024-2025 Recommended FTE
Indigenous Languages	8.0	8.0
Outdoor Education	16.0	16.0
Health and Safety	3.0	4.0
Total	27.0	28.0

APPENDIX B

Teachers – Secondary

Source of Funding: Pupil Foundation, Special Education, Language Allocation, Teacher Qualification and Experience, Learning Opportunities Grants and Priorities and Partnership Funding.

Summary of Allocations

Secondary Teachers	2023-2024 Plan FTE	2024-2025 Recommended FTE
Classroom	3,531.0	3,803.0
ESL	163.5	192.0
Learning Opportunities	30.0	30.0
Library	77.5	77.5
Guidance	183.5	183.5
Special Education	467.0	475.0
Education and Community Partnership Program	63.0	64.0
Caring and Safe Schools	20.0	20.0
Alternative Attendance Programs	21.0	21.0
Profile Teachers **	45.0	42.5
E-learning	92.0	34.0
Total	4,693.50	4,942.5

Notes

- The overall increase in secondary enrolment as well as the declining enrolment in applied and locally developed courses (with lower class caps) due to destreaming, have resulted in an increase in the recommended secondary classroom allocation to allow TDSB to be in compliance with the Ministry class size average of 23 students.
- e-Learning is funded at 30 students per class compared to regular classes of 23 students. For 2024-2025, when funding secondary classroom teachers, the Ministry assumes 22.5% of students will take one e-Learning credit. While there has been some increase in TDSB e-Learning enrolment, secondary students in TDSB enrol in e-Learning at a much lower percentage than assumed by the ministry. Currently students/parents/guardians/caregivers can waive the requirement to have two credits to graduate with an Ontario Secondary School Diploma. The e-Learning

recommended allocation has been reduced to reflect this and the balance of the recommended allocation has been included in the Classroom allocation.

- The ESL recommended allocation reflects the slightly higher projection of newcomers for the next school year.
- The actual deployment of Special Education classroom support may change based on student needs; however, the overall financial support in Special Education will be equivalent to the recommended total.
- Actual allocation of Alternative School Supplement for 2023-2024 was 16.0 FTE, and the recommended Alternative School Supplement has decreased to 10.5 for 2024-2025 due to a slight increase in enrolment in Secondary Alternative Schools which therefore requires a lower supplement. This supplement is to ensure program viability until pending secondary program review.

Secondary Profile Teachers

**Secondary Profile Teachers (Miscellaneous Teacher Allocations)	2023-2024 Plan FTE	2024-2025 Recommended FTE
Alternative Schools Supplement	16.0	10.5
Indigenous Language Teachers	3.0	3.0
Accelerated OYAP	0.0	1.0
Health Care Co-op (formerly University Health Network)	1.0	1.0
Project SEARCH	1.0	1.0
Dual Credit	1.0	1.0
International Baccalaureate	2.5	2.5
Indigenous Teachers	5.0	5.0
STEP to Transportation (formerly Citi Motive)	1.0	1.0
CISCO Co-ordinator	1.0	1.0
Community Health Co-op at Sunnybrook	1.0	1.0
STEP to Construction (formerly Construction Co-op)	1.0	1.0
Business of Banking (formerly BMO Co-op)	1.0	1.0
Africentric	2.0	2.0
Outdoor Education	1.0	1.0
Health and Safety	3.0	4.0
Arts Co-op (formerly Dance and Drama Arts)	0.5	0.5
Stay Connected	3.0	3.0
SEE @ U of T	0.0	1.0
School Within a College	1.0	1.0
Total	45.0	42.5

APPENDIX C

Designated Early Childhood Educators

Source of Funding: Pupil Foundation, Early Childhood Educators Qualification and Experience.

Summary of Allocation

- 2023-2024 Plan: 1,080.0 FTE
- 2024-2025 Recommended: 1,066.0 FTE

Notes

- Projected FDK enrolment will continue to decline in 2024-2025 and therefore, the number of Full-Day Kindergarten (FDK) classes is projected to decrease. The Designated Early Childhood Educators (DECE) allocation will decrease proportionally.
- This recommendation does not include the DECEs that may be required for the Board-operated Extended Day Program.

APPENDIX D

Vice-Principals – Elementary/Secondary

Source of Funding: School Foundation, Special Education, Learning Opportunities and Language Allocations.

Summary of Allocation

Vice-Principals	2023-2024 Plan FTE	2024-2025 Recommended FTE
Elementary Vice-Principals	164.5	165.0
Secondary Vice-Principals	153.0	153.0
Total	317.5	318.0

Notes

- The actual 2023-2024 allocation per Board approval was 184.5 Elementary Vice-Principals and 161.0 Secondary Vice-Principals. The addition of 20 Elementary Vice-Principals and 8 Secondary Vice-Principals which were subsequently approved after the March staffing report last year, will be considered as part of the March 19, 2024 Options to Balance report.
- The 0.5 increase in Elementary Vice-Principals is set aside for Kapapamahchekwew - Wandering Spirit school.

APPENDIX E

Educational Assistants (Non-Special Education)

Source of Funding: Pupil Foundation Grant

Summary of Allocation

- 2023-2024 Plan: 9.0 FTE
- 2024-2025 Recommended: 9.0 FTE

Notes

- Educational Assistants are distributed to Alternative Attendance/Caring and Safe Schools programs.

APPENDIX F

Special Education Support Staff

Source of Funding: Special Education Grant

Summary of Allocation

- 2023-2024 Plan: 2,799.0 FTE
- 2024-2025 Recommended: 2,803.0 FTE

Notes

- The actual deployment of Special Education classroom support may change based on student needs; however, the overall financial support in Special Education will be equivalent to the recommended total.
- This allocation is primarily made up of Special Needs Assistants, Educational Assistants specific to Special Education programs, Child and Youth Workers, Special Incidence Portion assistants, Noon Hour Assistants, Deaf Blind Interveners and Sign Language Facilitators.

APPENDIX G

School Office Clerical

Source of Funding: School Foundation, Special Education, Learning Opportunities

Summary of Allocation

- 2023-2024 Plan: 1,042.0 FTE
- 2024-2025 Recommended: 1,042.0 FTE

APPENDIX H

School-Based Safety Monitors

Source of Funding: Safe and Accepting Schools Allocation and the Learning Opportunities Grants.

Summary of Allocation

- 2023-2024 Plan: 243.5 FTE
- 2024-2025 Recommended: 243.5 FTE

Notes

- This allocation includes the continuation of 40.0 itinerant positions which initially were added during the pandemic to ensure more caring adults in schools to support the mental health and well-being of students.

APPENDIX I

Lunchroom Supervisors

Source of Funding: The Ministry’s funding model provides no direct funding for these positions.

Summary of Allocation – Headcount (HC)

Lunchroom Supervisors	2023-2024 Plan FTE	2024-2025 Recommended FTE
Regular	1,290.0	1,290.0
Full-Day Kindergarten (FDK)	1,065.0	1,065.0
Total	2,355.0	2,355.0

Notes

- While the number of Full-Day Kindergarten (FDK) classes is projected to decrease, we are recommending the same allocation as last year. Should these allocations not be needed for FDK, they will shift to support students in grades 1-8.

APPENDIX J

Aquatics Instructors – Regular Program

Source of Funding: Pupil Foundation Grant.

Summary of Allocation

- 2023-2024 Plan: 80.0 FTE
- 2024-2025 Recommended: 86.0 FTE

Notes

- The actual 2023-2024 allocation per Board approval was 86 Aquatics Instructors.

APPENDIX K

Food Program Assistants

Source of Funding: Pupil Foundation Grant.

Summary of Allocation

- 2023-2024 Plan: 37.0 FTE
- 2024-2025 Recommended: 37.0 FTE

Notes

- Food Program Assistants are assigned to secondary schools where Culinary Arts is part of the curriculum.

APPENDIX L

Caretaking

Source of Funding: School Operations Allocation Grant

Summary of Allocation

- 2023-2024 Plan: 2,098.0 FTE
- 2024-2025 Recommended: 2,098.0 FTE

Notes

- Caretaking allocations are primarily based on used square footage of operating buildings. Allocations also consider pools, permits, portables, legislation, operational complexity, and enrolment.
- The allocation includes Caretaking staff for non-school sites.



Financial Facts: Revenue and Expenditure Trends March 2024

To: Finance, Budget and Enrolment Committee

Date: 4 March, 2024

Report No.: 03-24-4665

Strategic Directions

- Create a Culture for Student and Staff Well-Being
- Provide Equity of Access to Learning Opportunities for All Students
- Allocate Human and Financial Resources Strategically to Support Student Needs

Recommendation

It is recommended that Financial Facts: Revenue and Expenditure Trends March 2024 report be received.

Context

Appendix A is a draft of the 2024 Financial Facts: Revenue and Expenditure Trends report as of March 2024. This document represents the Toronto District School Board (TDSB)'s financial information for the 5-year period from 2019-20 to 2023-24. It focuses on TDSB's key expenditure areas and identifies major operating costs.

Highlighted on page 4 are the funding gaps in identifiable Ministry benchmarks to the costs incurred by TDSB. The chart at the bottom of the page provides gaps in funding of benefits to the current experience of TDSB. While Long Term Disability (LTDI) and Worker Safety Insurance Board (WSIB) costs continue to rise the Board continues to work to ensure increases are kept to a minimum. However, EI and CPP costs are unavoidable and continue to rise with no additional funding to offset these costs, as illustrated below.

Unfunded Benefits	Incremental Costs (2018-19 to 2023-24)
Long-Term Disability (LTD)	\$14.6 M
Workplace Safety Insurance Board (WSIB)	\$(1.7) M
Canada Pension Plan (CPP)	\$33.4 M
Employment Insurance (EI)	\$1.8 M

In addition, TDSB operating costs for the major expenditures are identified and the associated Ministry of Education funding is identified, to provide information on the expenditures of the Board.

The data presented is taken from TDSB’s audited financial statements for all years up to 2022-23 and projections for 2023-24.

Action Plan and Associated Timeline

Once the report is approved, the final report and any, incorporating suggested revisions, will be posted on the TDSB Budget website.

Resource Implications

Not applicable.

Communications Considerations

Not applicable.

Board Policy and Procedure Reference(s)

Not applicable.

Appendices

- Appendix A: Financial Facts: Revenue and Expenditure Trends: March 2024

From

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FINANCIAL FACTS: REVENUE & EXPENDITURE TRENDS 2024



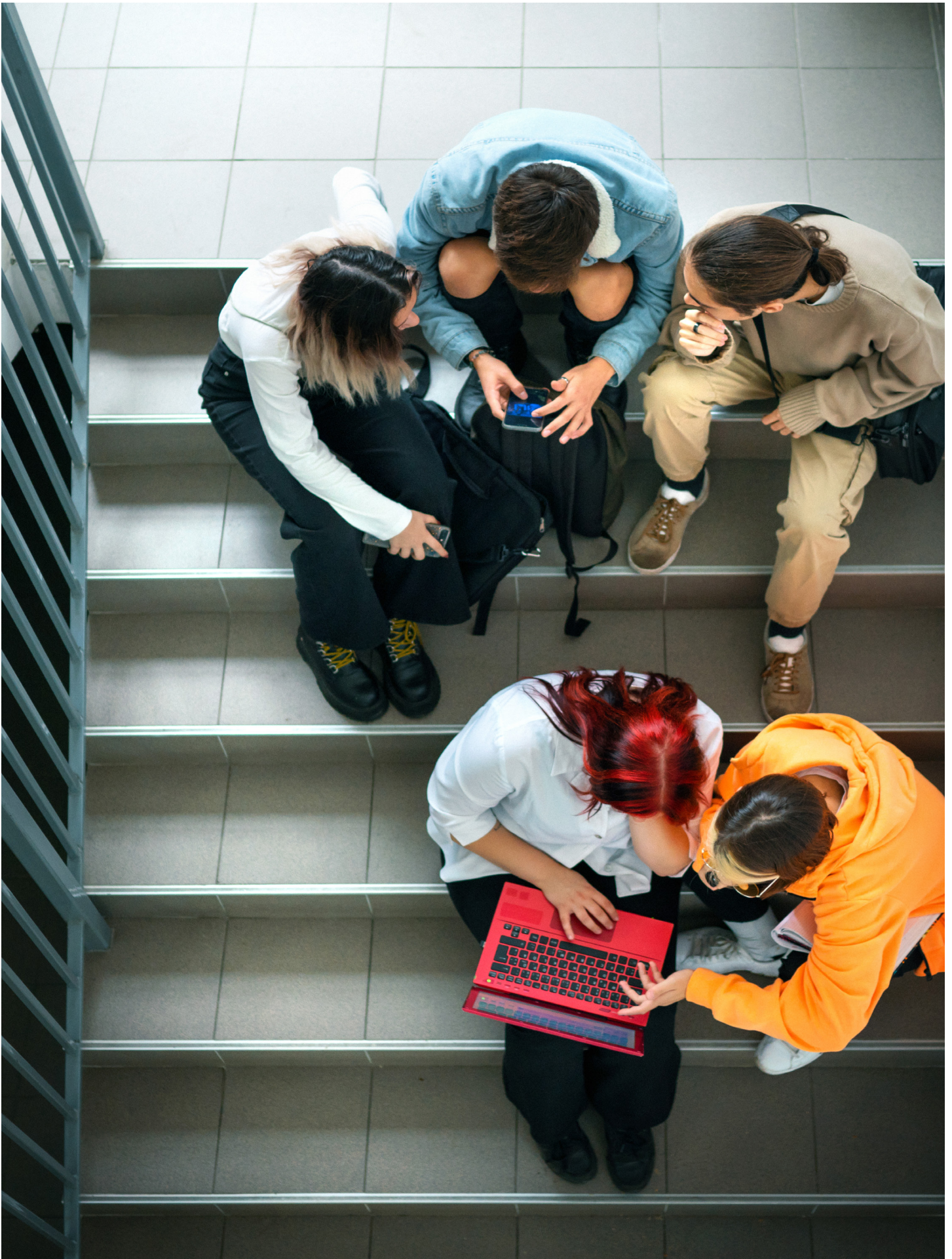


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Note: Prior years' information has been restated where necessary to align with current year presentation.

Mission & Vision

The Toronto District School Board (TDSB) is the largest and one of the most diverse school boards in Canada, with approximately 238,000 students in 582 schools and approximately 41,400 employees. Our focus as a school board is to ensure that each student has the supports, resources, opportunities, and tools they need to be successful, confident, and engaged learners and citizens.



The TDSB's revised annual operating and capital budget is approximately \$3.7 billion. School boards are required to submit a balanced budget plan to the Ministry of Education at the end of each school year. At the TDSB, public consultations are an important part of the budget process. Each year, information about TDSB's financial outlook for the upcoming school year is posted online, and ward forums and community consultations are held to discuss priorities. Trustees and staff work together to approve a budget. The TDSB is committed to the effective use of resources and reviewing and improving our financial controls across the system to ensure that every dollar spent has a positive impact on student achievement and well-being.

In June 2023, the TDSB approved a budget of \$3.6 billion with an estimated 0.5 per cent operating deficit approved by the Ministry of Education. While the TDSB stays committed to using these resources as responsibly as possible, the funding provided by the government does not fully meet the needs of students in Toronto. In addition, TDSB continues to support students' mental health and well-being. To address the on-going financial constraint, the TDSB developed a three-year deficit recovery plan to balance the budget. Tough decisions will be made to align resources with our strategic plan, while still being committed to equity and the achievement and well-being of all students.

This document represents the TDSB's financial information from 2019-20 to 2023-24. It focuses on the Board's key expenditure areas and identifies major operating costs and funding gaps. The basis of the data presented in the tables is taken from the Board's audited financial statements for all years up to 2022-23 and revised budget projections for 2023-24.

Students in the TDSB

The Toronto District School Board (TDSB) is one of the most multicultural and multilingual school boards in the world.

For more detailed information about students in the TDSB, such as student identity, racial background, religion, Indigenous identity, gender, and more, please visit the 2023 Student Census website at www.tdsb.on.ca/census.



Financial and Statistical Information

TDSB Facts		2023-24 Projected
Number of Schools		
Elementary		448
Secondary		71
Secondary Virtual School		1
Alternative School		39
Special Education Self-Contained School		12
Other (Edvance, Caring and safe schools, Native learning centers)		11
Total number of schools		582
Number of Board Use Buildings		
(including office, warehouse and distribution centres)		13
Overall Revised Budget, School Enrolment and Staffing		
Operating Budget		\$3.7 B
Capital Forecast		\$0.48 B
Total Enrolment (Regular Day School)		236,110
Total Teachers including Teaching Vice Principals		15,134
Total Early Child Educator		1,012
Total Principals and Vice Principals		891
Total School Office Clerical		1,102
Total Caretakers		2,103



Funding Gaps

Funding for education is determined through a set of provincial funding costs for the major components of education operations. Provincial funding is determined by establishing average costs of school boards across Ontario. Costs in Toronto are higher, as is reflected throughout this document.

The Province has never addressed the initial salary and benefit gap prior to the provincial discussion table agreements. The cost of supply teachers is also under funded as the Province does not provide funding for the increase in absenteeism that is occurring throughout the sector.

School boards across the province continue to struggle to support the needs of their students as there is a significant gap between provincial funding and the actual expense of school boards. The table below summarizes the projected 2023-24 significant provincial funding gaps between the TDSB costs and provincial fundings (excluding time-limited COVID related funding in 2023-24 school year).

Funding Gap School Based*		Provincial funding	2023-24 Projected	Funding Gap	% Gap
Elementary Teachers	Page 19	1,094,263,650	1,148,195,363	(53,931,713)	-4.7%
Secondary Teachers	Page 20	510,271,839	534,827,601	(24,555,762)	-4.6%
Supply Staff	Page 21	109,788,798	115,216,890	(5,428,092)	-4.7%
Early Childhood Educators	Page 22	66,994,696	77,322,783	(10,328,087)	-13.4%
Principals and Vice Principals	Page 23	114,604,726	142,072,444	(27,467,718)	-19.3%
School Office Support	Page 23	65,001,568	80,665,565	(15,663,997)	-19.4%
School Budget Expenditures	Page 24	48,896,521	45,311,182	3,585,339	7.9%
Total School Based Gap				(133,790,030)	

Funding Gap Central Support		Provincial funding	2023-24 Projected	Funding Gap	% Gap
Transportation	Page 27	78,614,416	74,348,656	4,265,760	5.7%
Administration and Governance	Page 28	68,099,431	92,159,342	(24,059,911)	-26.1%
Information Technology	Page 29	19,873,485	67,330,651	(47,457,166)	-70.5%
Total Central Gap				(67,251,317)	
GRAND Total Funding GAP				(201,041,346)	

*The school based funding gaps above include Special Education staffing. Refer to page 25-26 for total funding gap for Special Education

The TDSB utilizes sources of funding and other revenues, such as international student tuition and lease revenues, to offset the funding gaps listed above. Ministry allocations are only restricted in a few areas including Special Education and Capital. Beyond these areas, school boards have flexibility in spending these grants. Therefore, English as a Second Language, French as a Second Language, Learning Opportunities and Declining Enrolment are used to help offset the funding gaps.

Funding Gaps (Continued)

Benefit Funding GAP

The chart below identifies the funding GAP the TDSB is experiencing for employee benefits. This amount has been increasing over the last 6 years, as benefit costs have increased, yet Ministry of Education funding has not kept pace. While the TDSB continues its efforts to provide a safe workplace for all, Long Term Disability (LTD) and Workplace Safety Insurance Board (WSIB) costs continue to rise. Moreover, Canada Pension Plan (CPP) and Employment Insurance (EI) premiums which the Board has no control over, continues to increase with no additional funding from the Ministry of Education to offset these increases.

These incremental amounts below are components of the GAPs identified in the funding gap tables and represent the current annual cost to the Board above and beyond Ministry funding.

Unfunded Benefits	Incremental Costs (2018-2019 to 2023-2024)
Long-Term Disability (LTD)	\$14.6 M
Workplace Safety Insurance Board (WSIB)	\$(1.7) M
Canada Pension Plan (CPP)	\$33.4 M
Employment Insurance (EI)	\$1.8 M
Total	\$48.0 M



Provincial Enrolment Trends

The TDSB represents approximately 11.6% of the province of Ontario’s total enrolment. Including the projection for the full 2023-24 school year, the TDSB will have decreased by 7,121 students or a loss of 2.93% over the last five years.

School Board	2019-20 Actuals	2020-21 Actuals	2021-22 Actuals	2022-23 Actuals	2023-24 Projections	% of Provincial Total	Change Over 5 Years	% Change Over 5 Years
TDSB	243,231	235,806	230,847	233,939	236,110	11.58%	(7,121)	-2.93%
Toronto Catholic DSB	89,923	86,702	84,032	83,583	83,026	4.07%	(6,897)	-7.67%
York Region DSB	126,369	124,923	124,808	126,548	127,671	6.26%	1,302	1.03%
York Catholic DSB	52,178	51,234	50,315	49,801	48,915	2.40%	(3,263)	-6.25%
Peel DSB	156,378	153,327	150,607	149,817	148,017	7.26%	(8,361)	-5.35%
Dufferin-Peel Catholic DSB	78,454	75,716	73,312	72,027	70,717	3.47%	(7,737)	-9.86%
Durham DSB	72,003	72,431	74,094	76,175	76,986	3.78%	4,983	6.92%
Durham Catholic DSB	21,557	21,469	21,459	21,685	22,242	1.09%	685	3.18%

Total Provincial Enrolment	2,020,765	1,990,938	1,999,048	2,026,128	2,038,183		17,418	0.86%
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TDSB % of Total Provincial Enrolment	12.04%	11.84%	11.55%	11.55%	11.58%
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Source: Ministry of Education - Grants for Student Needs Projections for the 2023-24 School Year (report is published annually in Spring). Numbers above are the Average Daily Enrolment (ADE) of Pupils of the Board, which is the average of full-time equivalent students reported as of October 31 and March 31 of each year. Pupils of the Board are defined as all students who are eligible for funding from the Ministry of Education. Fee-paying students are not included in the count of Pupils of the Board. TDSB enrolment represents actual and internal Board projections.



TDSB Enrolment Trends

Elementary enrolment has declined by approximately 9,645 students between 2019-20 and 2023-24. The TDSB experienced significant enrolment declines in 2020-21 and 2021-22 as a result of the pandemic as immigration declined, families began to move out of the city, and more non-compulsory school-aged Kindergarten students did not attend public schools as parents pursued other options. For 2022-23, we saw a slight recovery of elementary enrolment as border restrictions lifted, which increased newcomer enrolment and Kindergarten students returned to school. This recovery continued for 2023-24 as more immigrants arrived in Canada.

Secondary enrolment has increased by approximately 2,524 students between 2019-20 and 2023-24. Compared with the elementary panel, the pandemic had a lesser impact on secondary school enrolment, partly due to larger graduating Grade 8 cohorts from the elementary panel in the last few years entering the secondary panel. For 2022-23, similar to the elementary panel, secondary enrolment increased as more immigrants were welcomed to Canada resulting in higher newcomer student enrolment. For 2023-24, secondary enrolment experienced a further increase due to the continuing high levels of immigration.

Despite these positive indicators, total enrolment is not expected to fully recover to pre-pandemic levels over the next three years. Prior to the pandemic, both the elementary and secondary panels were stable with slight increases each year. TDSB's enrolment decline over the last few years has had significant implications on the number of small and underutilized schools that cannot operate within Ministry funding benchmarks. Small schools also have difficulty offering the high quality programs and services that TDSB students and parents expect.

Regular Day School

Enrolment (ADE) (Note 1)	2019-20 Actuals	2020-21 Actuals	2021-22 Actuals	2022-23 Actuals	2023-24 Revised Estimates	% Change Over 5 Years
Pupils of the TDSB						
Elementary	173,901.3	167,626.3	162,126.8	163,673.5	164,256.0	(9,645.3)
Secondary	69,329.6	68,179.6	68,719.9	70,265.4	71,853.5	2,523.9
Total ADE including FDK	243,230.9	235,805.9	230,846.7	233,938.9	236,109.5	(7,121.4)
Annual Change - Elementary (%)	0.4%	-3.6%	-3.3%	1.0%	0.4%	-5.5%
Annual Change - Secondary (%)	0.1%	-1.7%	0.8%	2.2%	2.3%	3.6%
Annual Change - Total (%)	0.3%	-3.1%	-2.1%	1.3%	0.9%	-2.9%

Note 1: ADE refers to Average Daily Enrolment and only includes Pupils of the Board.

The TDSB welcomes international students from around the world. Enrolment was significantly impacted by the pandemic with enrolment still below pre-pandemic levels despite lifting of border restrictions. Also, in 2019-20, the Province introduced a International Student Recovery Amount (ISRA) that reduced school board funding allocation by \$1,300 per international student.

International Students

Enrolment (ADE) (Note 1)	2019-20 Actuals	2020-21 Actuals	2021-22 Actuals	2022-23 Actuals	2023-24 Revised Estimates	% Change Over 5 Years
Elementary	428.5	191.0	155.5	246.5	415.0	(13.5)
Secondary	1,724.4	1,097.5	862.1	842.0	1,135.0	(589.4)
Total International Students	2,152.9	1,288.5	1,017.6	1,088.5	1,550.0	(602.9)
Annual Change - Elementary (%)	7.5%	-55.4%	-18.6%	58.5%	68.4%	-3.4%
Annual Change - Secondary (%)	-6.0%	-36.4%	-21.4%	-2.3%	34.8%	-32.1%
Annual Change - Total (%)	-3.6%	-40.2%	-21.0%	7.0%	42.4%	-27.0%

Note 1: ADE refers to Average Daily Enrolment

Enrolment Trends: Continuing Education

Continuing Education delivers programming to 100,000 registrants (from Kindergarten students to seniors) annually. The pandemic has impacted enrolment numbers in the current and previous two years. Programs for elementary students include International Languages and African Heritage, literacy and math, and summer music camps. Secondary students participate in night and summer school credit programs, and literacy and math classes. Adults benefit from adult high school, night and summer credit, English as a Second Language, General Interest, and Seniors' Daytime programs.

Enrolment	2019-20 Actuals	2020-21 Actuals	2021-22 Actuals	2022-23 Actuals	2023-24 Revised Estimates	% Change Over 5 Years
Adult English as a Second Language	15,965	10,806	11,264	15,509	16,000	35
Community - General Interest & Seniors' Daytime	18,230	9,275	10,225	13,270	12,500	(5,730)
Adult Credit High School	9,199	9,075	8,510	8,328	9,000	(199)
Parent Workshops	1,309	57				(1,309)
Adult	44,703	29,213	29,999	37,107	37,500	(7,203)
Summer School Credit	8,312	9,301	8,469	9,689	9,800	1,488
Night School Credit	5,427	6,582	6,371	8,472	10,000	4,573
Literacy and Math	3,121	1,082	3,417	3,809	4,000	879
Secondary	16,860	16,965	18,257	21,970	23,800	6,940
International Languages and African Heritage	25,977	20,333	16,238	19,052	17,000	(8,977)
Literacy and Math	5,073	4,729	8,184	12,748	9,700	4,627
Headstart to Highschool		6,164	4,960	9,775	9,800	9,800
Community Summer Music Camp			166	257	260	260
Elementary	31,050	31,226	29,548	41,832	36,760	5,710



Ministry Grants for Student Needs

Ministry Grants for Student Needs (GSN) are the province’s mechanism to determine funding to school boards based on formulas set out in regulations each year and are generated primarily by student enrolment. Since funding reflects enrolment, the Board must adapt its programs and organizational structure to reflect enrolment changes. The TDSB’s enrolment decline over the last few years as a result of the pandemic has had significant implications on the number of small and underutilized schools that cannot operate within Ministry funding benchmarks. As Elementary enrolment slowly recovers, the pressures on programs in this panel will be lessened. However, full program offerings in small Secondary schools will continue to be challenging at the current funding benchmarks.

The provincial GSN model is comprised of the following components:

Pupil Foundation Grant - the grant is a per-pupil allocation that supports the elements of a classroom education such as funding for regular classroom teachers, textbooks and learning materials, computers, regular program educational assistants, professionals and paraprofessionals, library and guidance teachers.

School Foundation Grant - provides a base level of funding for school office administration.

Special Purpose Grants - provides additional funding for special programs and students with special needs. Special purpose grants include: Special Education grants, grants for English as a Second Language, French and Native language grants, and the Learning Opportunities Grant.

Grants for School Operations - provides funding for caretaking, utilities and general maintenance in TDSB facilities.

Ministry Specific Grants - provides funding for Ministry targeted initiatives and are usually time-limited (see Priorities and Partnerships Funding section for more information).

Grants for Student Needs (GSN)	2019-20 Actuals	2020-21 Actuals	2021-22 Actuals	2022-23 Actuals	2023-24 Revised Estimates	% Change Over 5 Years
Pupil Foundation	1,295,568,798	1,323,876,667	1,307,570,325	1,347,729,648	1,375,797,291	6.2%
School Foundation	179,637,215	176,410,551	176,132,175	180,626,554	184,424,534	2.7%
Special Education	344,692,875	340,709,207	334,497,391	355,042,480	365,843,719	6.1%
Language						
- FSL	34,210,255	30,978,556	33,050,757	34,278,026	34,639,178	1.3%
- ESL	85,246,210	72,599,373	86,926,759	88,200,217	114,548,193	34.4%
Learning Opportunities						
Demographic Allocation	134,240,735	135,802,078	137,070,890	139,337,261	141,358,354	5.3%
Literacy and Numeracy Assistance	1,902,563	1,211,560	178,118	1,368,055	2,122,718	11.6%
Assistance for Student Success	11,303,395	11,330,282	11,369,099	11,618,389	11,872,269	5.0%
Tutoring Allocation (previously Ontario Focused Intervention Partnership (OFIP))	1,019,137	988,027	967,247	980,204	989,299	-2.9%
Specialist High Skills Major Program	1,146,125	1,146,125	2,638,675	2,389,920	2,763,055	141.1%
Outdoor Education	2,074,895	2,011,709	1,969,505	1,995,820	2,014,292	-2.9%
Experiential Learning (Note 3)		1,063,492	1,063,526	1,083,930	1,105,254	
Library Staff (Note 4)	782,305					-100.0%
Safe and Clean Schools (Note 12)					1,229,449	
Summer Learning Program (Note 12)					423,382	
Other Grants						
Adult Education, Continuing Education & Summer School	28,901,792	23,762,975	22,641,062	24,177,741	21,342,911	-26.2%

Ministry Grants for Student Needs (Continued)

Grants for Student Needs (GSN)	2019-20 Actuals	2020-21 Actuals	2021-22 Actuals	2022-23 Actuals	2023-24 Revised Estimates	% Change Over 5 Years
Teacher Qualification & Experience (Note 1)	354,131,562	286,604,644	283,030,774	285,588,673	276,196,274	-22.0%
New Teacher Induction Program	1,129,668	1,163,084	446,393	427,160	958,335	-15.2%
ECE Qualification & Experience	17,687,810	16,307,208	16,302,781	17,218,367	16,581,192	-6.3%
Transportation	62,143,380	61,983,984	67,673,112	70,312,624	78,614,416	26.5%
Administration and Governance	62,845,417	60,884,254	59,642,610	60,330,779	61,619,277	-2.0%
School Operations	272,387,171	266,481,269	262,758,072	274,984,625	282,252,379	3.6%
Community Use of Schools	3,760,871	3,723,914	3,682,643	3,579,117	3,570,392	-5.1%
Declining Enrolment Adjustment	225,468	22,474,537	20,103,753	3,621,564		-100.0%
Indigenous Education Allocation	5,011,006	3,886,081	6,184,552	7,943,895	10,831,921	116.2%
Mental Health & Well-Being Grant (Note 5)		9,714,084	10,149,580	13,090,557	13,449,399	
Supports for Students Funds (Note 5)		23,923,094	23,937,967	25,232,178	25,164,634	
Program Leadership Grant (Note 7)		1,645,378	1,737,774	1,739,439	1,741,094	
Support for COVID-19 Outbreak Allocation (Note 6)		2,090,202				
COVID-19 Learning Recovery Fund (Note 11)				31,499,030		
Safe Schools (Note 8)	8,157,252					-100.0%
Restraint Savings	(949,625)	(949,625)	(949,625)	(949,625)	(949,625)	0.0%
Net Savings from Strike or Lock-out (Note 9)	(46,834,156)					
Funding Stabilization Allocation (Note 10)		68,205,936				
Trustees' Association Fees	43,316	43,316	57,394	40,733	58,745	35.6%
Total Operating Grants	2,860,465,440	2,950,071,962	2,870,833,309	2,983,487,361	3,030,562,331	5.9%
Renewal and Capital Grant						
School Renewal	47,154,819	47,091,286	46,334,328	46,592,554	47,042,486	-0.2%
OFA Loan and Short Term Interest	20,625,066	18,325,857	19,634,910	31,561,730	29,216,835	41.7%
55 School Board Trust (Note 2)	20,498,586	20,498,586	20,498,586	20,498,586	20,498,586	0.0%
Total Renewal and Capital Grant	88,278,471	85,915,729	86,467,824	98,652,870	96,757,907	9.6%
Total GSN Grant	2,948,743,911	3,035,987,691	2,957,301,133	3,082,140,231	3,127,320,238	6.1%

Notes

- 1 - Teacher Qualification & Experience includes Teacher Job Protection Funding Allocation new for 2019-20 only.
- 2 - 55 School Board Trust repayment.
- 3 - Experiential Learning moved from Priorities and Partnerships Funding (PPF) into the GSN in 2020-21.
- 4 - Library Staff Allocation part of School Foundation starting in 2020-21.
- 5 - Mental Health & Well-Being and Supports for Students Funds new as of 2020-21.
- 6 - Support for COVID-19 Outbreak Allocation new for 2020-21 only.
- 7 - Program Leadership Grant was previously part of Administration and Governance.
- 8 - Safe Schools part of Mental Health Well-Being Grant starting in 2020-21.
- 9 - Net Savings from Strike due to EFTO and OSSTF strike.
- 10 - Funding Stabilization Allocation new for 2020-21 only to offset decrease in GSN revenue due to enrolment.
- 11 - COVID-19 Learning Recovery Fund was new in 2021-22 as part of PPF COVID-19 support and moved into the GSN for 2022-23 (temporary funding).
- 12 - Safe & Clean Schools and Summer Learning Program was a PPF in 2022-23 now part of GSN in 2023-24.

Priorities and Partnerships Funding (PPF)

As shown in the table below, the Ministry has been providing additional funding to school boards for specific provincial initiatives. These grants are provided outside of the regular operating grants and are often tied to separate contract agreements that require specific reporting on expenditures within set timelines. School boards are required to spend these grants for their intended purposes and the Ministry can claw back any unspent funds. The 2023-24 amounts represent those grants allocated to school boards as of January 12, 2024. Additional grants may be announced during the 2023-24 fiscal year.

Priorities & Partnerships Funding	2019-20 Actuals	2020-21 Actuals	2021-22 Actuals	2022-23 Actuals	2023-24 Announced
Aboriginal Youth Entrepreneurship Program	25,312	25,196	25,660	26,083	26,083
Additional Qualifications Subsidy: Autism Spectrum Disorder	80,000			60,276	66,000
Additional Qualifications Subsidy: Guidance and Career Education			100,010		
Additional Qualifications Subsidy: Math	60,000	162,500	195,000	155,757	325,000
After School Skills Development Programs ASD	341,861	341,861			
Anti-Sex Trafficking Protocol Development and Implementation			103,031	61,337	115,373
ASD Pilots to Improve School-Based Supports	34,000	34,000	34,000		
Black Student Success and Excellence (BSSE)		200,000			
Broadband Modernization Program (BMP) Strategic Broadband Collaboration Team Tech	58,500				
Broadband Modernization Program (BMP) SD-WAN (2019-22)	3,723,150				
Cooperative Education Supports for Students with Disabilities Pilot					69,000
Culturally Relevant Approaches for Student Success in Destreamed Classrooms			39,330		
Culturally Responsive and Relevant Pedagogy (CRRP)		30,000			
Demographic Data Gathering (Note 3)				59,914	
Destreaming Implementation Supports			196,204	191,400	265,505
Developmental Disabilities Pilot - Student Transitions			30,000	30,000	30,000
Early Intervention in Math for Students with Special Education Needs (Note 3)				124,222	
Early Reading Enhancements: Early Reading Screening Tools					1,487,742
Education Staff to Support Reading Interventions					6,897,276
Enhancement to Support Experiential Learning: K-12 and Adult Learners	1,069,739				
Enhancing Student Safety - Community Organizations					1,825,000
Entrepreneurship Education Pilot				38,856	150,000
Excellence in Education Administration Fund (EEAF)			150,000		
Experiential Learning in the Skilled Trades for Guidance Teacher-Counsellors				133,420	337,980
Focus on Youth (Note 2)	1,800,000	3,080,000	3,080,000	3,256,909	
French as a Second Language (FSL) (Note 1)	530,876	527,666	528,491		
FSL Resources (Note 4)				1,572,767	
Graduation Coach Program - Black Students	336,243	336,243	336,243	342,832	342,771
Graduation Coach Program - Indigenous Students	116,461	65,524	230,770	230,784	282,800

Priorities and Partnerships Funding (Continued)

Priorities & Partnerships Funding	2019-20 Actuals	2020-21 Actuals	2021-22 Actuals	2022-23 Actuals	2023-24 Announced
Graduation Coach Program - Indigenous Students, Intermediate (Note 4)			40,000	26,483	
Health and Physical Education - Cricket Program	12,500	8,750	6,500		
Health Resources and Training Support - Recreational Cannabis and Vaping	173,738	147,677			
Human Rights Advisors	426,075	426,075	426,075	422,674	426,075
Identity-Based Data Collection, Analysis and Use		50,000			
Keeping Students in School Pilot			55,356		
Learn and Work Bursary			46,000	28,000	28,000
Learning and Innovation Fund for Teachers (LIFT)			63,000		
Licenses for Reading Intervention Supports					695,493
Math Achievement Recovery Plan: Digital Math Tools				559,310	1,686,200
Math Achievement Recovery Plan: Board Math Lead					333,272
Math Achievement Recovery Plan: School Math Facilitator					3,108,000
Math Strategy (Note 5)	4,532,000	4,532,000	4,532,000	4,549,082	
Mental Health Strategy Supports - Emerging Needs					139,226
Mental Health Workers	1,649,989				
NTIP Enhancing Teacher Development Fund			171,673	86,186	139,663
Parents Reaching Out Grants for School Council (Note 1)	113,405	131,563	253,125		
Personal Support Worker (PSW) Student Financial Support			7,029,261	2,743,592	806,261
Removing Barriers for Students with Disabilities					867,000
Revised Curriculum First Nation Metis Inuit Grade 9 -12	244,800				
Revised Curriculum Health & Physical Education, Career Studies	198,028				
Skilled Trades Bursary Program			135,000	46,000	46,000
Special Education Professional Assessment and Systematic Evidence-Based Reading Programs			1,115,810	312,034	581,065
Specialist High Skills Major (moved into GSN starting 2021-22)	1,061,475	1,382,025			
Specialist High Skills Majors (SHSM) Expansion			442,500		
Staff Well Being			80,195		
Staffing to Support Destreaming and Transition to High School					11,156,523
Summer Mental Health Professional (Note 4)	488,864			767,225	
Summer Staffing Support: Special Education (Note 4)	454,408			486,956	
Summer Transition Program: Special Education and Mental Health (Note 5)	440,677		597,497		
Supporting Students with Disabilities				317,710	
Transportation Supports for Children and Youth in Care	54,871	107,446	123,000	196,000	196,000
Tutoring Supports Program (Note 5)			10,396,745	15,865,005	
Ukrainian Student Supports (Note 5)				878,563	
Well-Being and Mental Health (Note 1)	312,837	312,837	312,837		

Priorities and Partnerships Funding (Continued)

Priorities & Partnerships Funding	2019-20 Actuals	2020-21 Actuals	2021-22 Actuals	2022-23 Actuals	2023-24 Announced
COVID-19 Support					
COVID-19 Support: Additional Custodial Staffing Supports		5,954,698			
COVID-19 Support: Additional Federal Support for Safe Return to Class - Indoor			5,823,125		
COVID-19 Support: Additional Funding for Teacher Staffing		12,744,302			
COVID-19 Support: Additional Special Education and Health Supports		722,045			
COVID-19 Support: Additional Support for Special Education		732,744			
COVID-19 Support: Education and Community Partnership		189,682			
COVID-19 Support: Enhanced Cleaning		459,930			
COVID-19 Support: Funding for High Priority Areas		8,982,668			
COVID-19 Support: Health and Safety		7,468,798			
COVID-19 Support: Health and Safety Training for Occasional Teachers and Casual Education Workers		1,142,261			
COVID-19 Support: Remote Learning Funding		5,367,099			
COVID-19 Support: School Reopening Emerging Issues		10,059,269			
COVID-19 Support: School Operations and Ventilation			3,721,149		
COVID-19 Support: Spring and Summer Learning Opportunities		2,809,750			
COVID-19 Support: Student Transportation		3,040,537	3,950,600		
COVID-19 Support: Supporting Student Mental Health		424,185	1,234,634		
COVID-19 Support: Technological Devices		9,363,806			
COVID-19 Support: Ventilation in Classrooms and Optimizing Air Quality and Ventilation		13,837,200			
COVID-19 Support: Additional Staffing Support			31,499,030		
COVID-19 Support: Connectivity at Schools Program (CASP) for Remote Learning Technology			2,390,000	340,800	
COVID-19 Support: Re-engaging and Reading Assessment Supports			2,213,314		
COVID-19 Support: School Operations and Ventilation			3,721,149		
COVID-19 Support: Special Education: Learning Recovery			1,086,108		
COVID-19 Support: Standalone HEPA Unit Funding			527,000		
Subtotal of COVID-19 Support		83,298,974	56,166,109	340,800	
Total Funding for Specific Ministry Initiatives	18,339,809	95,200,336	87,041,422	33,910,176	32,429,308

The amounts in this section represents grants announced during that school year. For the current year, only grants announced up to January 12, 2024 have been included. Typically additional grants are announced during the year.

Note 1 - Funding moved from Priorities and Partnerships Funding (PPF) into the GSN in 2022-23.

Note 2 - 2022-23 Actuals includes \$175,000 for Enhancing Student Safety.

Note 3 - Funding moved from Priorities and Partnerships Funding (PPF) into the GSN in 2023-24.

Note 4- Funding renewal subject to ministry discretion.

Note 5- Funding not expected to continue.

Other Board Revenues

The TDSB generates additional revenues to support core operations through initiatives such as tuition fees from International students, rental and permit income, cafeteria income and interest income. Agency revenues include contracted services provided under contract with Service Canada, Citizenship and Immigration, and the Ministry of Training, Colleges and Universities.

	2019-20 Actuals	2020-21 Actuals	2021-22 Actuals	2022-23 Actuals	2023-24 Revised Estimates	% Change Over 5 Years
Priorities and Partnerships Fund/ Other Grants	32,727,875	128,084,273	105,938,645	69,138,917	51,176,754	56.4%
Rental & Permit Revenue	24,455,349	20,437,656	27,970,463	33,910,110	37,531,759	53.5%
Tuition Fees	30,417,134	21,320,989	15,246,609	18,578,159	24,000,000	-21.1%
Secondments	12,575,949	12,167,608	12,988,277	13,043,718	12,241,884	-2.7%
Cafeteria	3,111,921	1,587,648	3,952,894	4,554,114	3,991,515	28.3%
Continuing Education Fees	2,802,332	944,502	1,303,716	1,934,907	2,560,677	-8.6%
Donations (Note 1)	1,923,235	2,701,326	2,866,157	2,434,874		-100.0%
Agency Revenue	37,974,936	38,017,103	38,477,653	38,745,816	38,000,000	0.1%
School Generated Funds	24,017,958	4,016,288	13,472,846	32,954,108	37,000,000	54.1%
Bank Interest (Note 2)	7,115,064	5,184,465	9,073,685	34,567,778	25,000,000	251.4%
Interest Earned on Reserve Funds (Note 3)	1,329,573	4,813,634	2,425,015	(447,136)		-100.0%
Extended Day Fees (Note 4)	3,280,827	7,118,599	4,847,819	6,181,026	6,756,011	105.9%
Other Revenue (Note 5)	5,810,627	10,672,018	55,677,259	17,877,004	11,390,435	96.0%
Grand Total	187,542,780	257,066,109	294,241,039	273,473,395	249,649,035	33.1%

Note 1 - Donations are based on actuals at year end, therefore in 2023-24 no projections reported.

Note 2 - Bank interest revenue estimated to be lower in 2023-24 due to decrease in interest rates.

Note 3 - Interest Earned on Reserve Funds are based on actuals at year end, therefore in 2023-24 no projections reported.

Note 4 - The 2020-21 revenue is higher due one time safe restart funding received for child care.

Note 5 - Other revenues includes, tuition administrative fees, prior year rebates, transcript fees, itinerant vision, sale of materials, and other fees. These are unrestricted funds. 2021-22 actuals include In-Kind revenues of \$41.9M for personal protective equipment (PPF), critical supplies & equipment (CSE), HEPA units and rapid antigen test kits received from the Ministry of Public and Business Service Delivery (MPBSD).



Total Expenses

TDSB expenses are largely comprised of labour related costs (salaries and benefits) for all staff. This typically represents about 84.5% of total expenditures. The TDSB's central administration costs are approximately 2.5% of the Board's total operating expenses. When compared to similar organizations, such as hospitals and colleges/universities, the TDSB's administrative costs are similar.

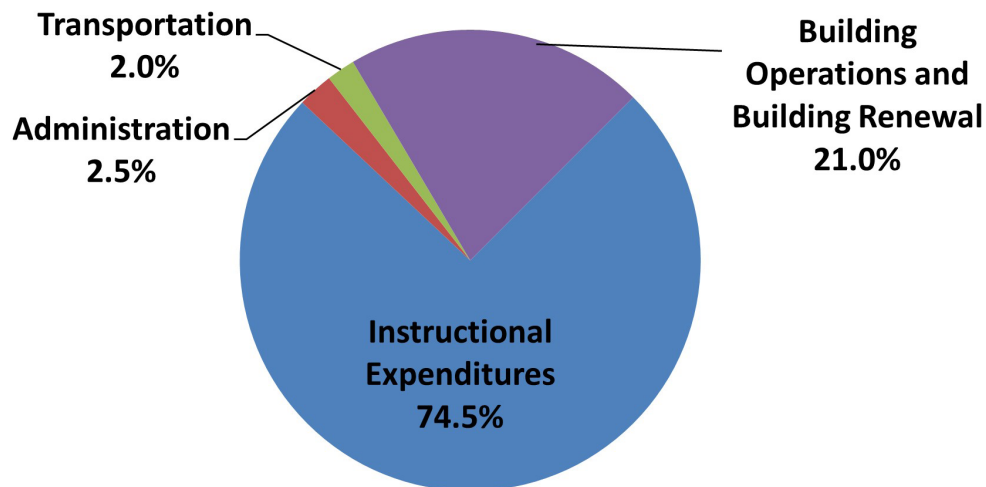
Expenses by Category	2019-20 Actuals	2020-21 Actuals	2021-22 Actuals	2022-23 Actuals	2023-24 Revised Estimates
INSTRUCTION					
Classroom Teachers	1,547,321,613	1,677,442,522	1,614,486,541	1,600,802,086	1,658,479,808
Supply Costs	110,161,074	104,313,539	135,948,881	139,423,221	124,545,748
Teacher Assistants	115,093,882	124,183,552	132,390,668	130,902,344	139,370,324
Early Childhood Educator	68,198,985	73,600,350	68,052,216	67,920,762	67,829,898
Textsbooks/Supplies	41,697,171	40,021,203	53,451,372	64,960,423	61,529,427
Computers	37,317,172	58,477,621	30,198,872	29,736,777	21,487,669
Professionals/Paraprofessionals/Technical	175,013,583	178,845,099	182,296,066	191,987,050	210,190,763
Library/Guidance	62,529,605	30,930,074	64,637,021	58,292,003	59,496,149
Staff Development	4,635,587	4,516,953	6,542,699	8,079,807	9,247,392
Department Heads	3,262,610	3,313,178	3,267,472	3,324,981	3,371,151
Principals and Vice Principals	137,683,401	142,957,434	143,269,442	143,765,831	142,982,331
School Office	82,002,223	85,692,268	87,190,931	93,965,036	94,199,600
Coordinators and Consultants	22,051,390	17,361,509	24,526,594	25,119,632	18,515,201
Continuing Education	98,561,405	95,994,352	98,330,754	119,740,129	96,023,553
Amortization and Write Downs	6,233,034	12,901,698	7,665,045	12,740,619	11,951,861
Instruction Subtotal	2,511,762,735	2,650,551,352	2,652,254,574	2,690,760,701	2,719,220,875
ADMINISTRATION					
Trustees	1,878,155	2,052,778	2,052,797	1,862,552	2,530,905
Director/Supervisory Officers	10,826,618	10,678,178	10,329,920	11,000,047	11,171,362
Board Administration	73,676,728	75,444,636	72,927,670	73,150,966	79,902,229
Amortization and Write Downs	72,530	684,694	696,733	783,562	770,038
Admin - Loss on Disposal of TCA and Assets Held for Sale			626,687		
Administration Subtotal	86,454,031	88,860,286	86,633,807	86,797,127	94,374,534
TRANSPORTATION					
Pupil Transportation	62,349,845	58,901,446	64,259,328	68,380,566	74,196,736
Transportation - Provincial Schools	202,602	172,243	205,962	100,912	151,920
Amortization and Write Downs	24,493	20,858	13,465	3,795	
Provision for Contingencies					
Transportation Subtotal	62,576,940	59,094,547	64,478,755	68,485,273	74,348,656

Total Expenses (Continued)

Expenses by Category	2019-20 Actuals	2020-21 Actuals	2021-22 Actuals	2022-23 Actuals	2023-24 Revised Estimates
PUPIL ACCOMMODATION					
School Operation/Maintenance	315,818,902	343,355,314	355,649,809	359,240,632	357,386,366
School Renewal	47,081,019	42,487,103	42,348,839	38,047,147	38,637,562
Other Pupil Accommodation	23,477,198	19,872,398	17,960,539	33,161,811	29,566,563
Amortization and Write Downs	215,571,435	201,719,255	221,847,479	276,390,776	308,287,807
Loss on disposal of Tangible Capital Assets	1,421,473				
Pupil Accommodation Subtotal	603,370,027	607,434,070	637,806,666	706,840,366	733,878,298
OTHER					
School Generated Funds Expense	21,138,136	8,508,032	13,695,987	31,411,219	37,000,000
Other Non-Operating Expenses	22,847,723	39,518,573	66,157,794	55,192,081	27,150,899
Amortization and Write Downs	700,714	105,867	85,833	47,337	47,337
Provision for Contingencies (Note 1)					
Other Subtotal	44,686,573	48,132,472	79,939,614	86,650,637	64,198,236
TOTAL EXPENSES	3,308,850,306	3,454,072,727	3,521,113,416	3,639,534,104	3,686,413,696

Note 1 - Labour expense provision related to teacher federations and education worker unions that have not yet reached collective agreements.

2023-24 Estimated Expenses



Teacher Staffing Details - Elementary

The first table below outlines the TDSB’s allocation of Elementary teachers to support students in our schools.

The second table provides an analysis of the years of experience of our Elementary teaching staff. After 10 years, salaries remain at the same level in both funding and costs.

Elementary Teachers	2019-20 Actuals	2020-21 Actuals	2021-22 Actuals	2022-23 Actuals	2023-24 Revised Estimates	% Change Over 5 Years
Regular Program (Note 1)	8,412.0	8,830.0	8,126.0	7,950.0	7,943.5	-5.6%
English as a Second Language	385.0	301.5	322.5	293.0	335.5	-12.9%
Learning Opportunities	115.5	115.5	115.5	116.5	119.0	3.0%
Literacy and Numeracy (Note 2)	50.0	0.0	50.0	42.0	42.0	-16.0%
Library and Guidance (Note 2)	302.0	0.0	298.0	297.5	290.5	-3.8%
Special Education	1,604.0	1,501.0	1,546.0	1,530.0	1,470.0	-8.4%
Education and Community Partnership Program (ECP)	43.0	46.0	47.0	47.0	47.0	9.3%
Safe and Caring Schools	8.0	8.0	8.0	8.0	8.0	0.0%
Profile Teachers	27.5	10.0	30.0	28.0	27.0	-1.8%
Total Elementary Teachers	10,947.0	10,812.0	10,590.0	10,312.0	10,282.5	-6.1%
Enrolment including FDK	173,901.3	167,626.3	162,126.8	163,673.5	164,256.0	-5.5%

Elementary Teachers/Years of Teaching Experience	2019-20 Actuals	2020-21 Actuals	2021-22 Actuals	2022-23 Actuals	2023-24 Revised Estimates
Less than 1 Year	1.0%	0.9%	1.1%	1.1%	1.0%
1	2.8%	2.6%	1.3%	2.1%	2.1%
2	2.6%	2.9%	2.6%	1.8%	2.6%
3	3.5%	2.1%	3.5%	2.9%	2.7%
4	3.2%	3.3%	2.9%	3.5%	3.3%
5	2.9%	3.1%	3.4%	2.9%	3.4%
6	2.5%	2.9%	3.0%	3.1%	2.9%
7	3.0%	2.5%	2.7%	3.1%	2.9%
8	3.3%	2.9%	2.5%	2.8%	3.0%
9	3.1%	3.3%	2.9%	2.6%	2.7%
10 and more (Note 1)	72.1%	73.5%	74.1%	74.2%	73.5%
Total	100.0%	100.0%	100.0%	100.0%	100.0%

Note 1 - Teacher experience grid does not provide further detail beyond 10 years. Therefore, teachers with more than 10 years’ experience are grouped together in this category.

Note 2 - In 2020-21, Literacy/Numeracy and Library/Guidance teachers were redeployed to schools and are part of the Regular Program numbers.

Teacher Staffing Details - Secondary

The first table on this page outlines the TDSB’s allocation of Secondary teachers to support students in our schools. The second table provides an analysis of the years of experience of our secondary teaching staff. After 10 years, salaries remain at the same level in both funding and costs.

Secondary Teachers	2019-20 Actuals	2020-21 Actuals	2021-22 Actuals	2022-23 Actuals	2023-24 Revised Estimates	% Change Over 5 Years
Regular Program	3,500.0	3,582.5	3,539.0	3,472.5	3,681.0	5.2%
ESL/ESL Reception	162.5	133.5	157.0	148.5	163.5	0.6%
Learning Opportunities	30.0	30.0	30.0	26.0	30.0	0.0%
Library and Guidance	279.5	278.0	280.0	274.0	260.0	-7.0%
Special Education	485.0	497.5	488.0	496.0	468.0	-3.5%
Education and Community Partnership Program (ECP)	67.0	65.0	64.0	63.0	63.0	-6.0%
Safe and Caring Schools	20.0	20.0	20.0	20.0	20.0	0.0%
Attendance/SALEP/CIC/Alternative Schools	21.0	21.0	21.0	21.0	21.0	0.0%
Profile Teachers	31.5	22.0	30.0	49.5	52.5	66.7%
E-Learning	8.0	8.0	8.0	12.0	92.0	1050.0%
Total Secondary Teachers	4,604.5	4,657.5	4,637.0	4,582.5	4,851.0	5.4%
Enrolment	69,329.6	68,179.6	68,719.9	70,265.4	71,853.5	3.6%
Total Teachers	15,551.5	15,469.5	15,227.0	14,894.5	15,133.5	-2.7%

Secondary Teachers/Years of Teaching Experience	2019-20 Actuals	2020-21 Actuals	2021-22 Actuals	2022-23 Actuals	2023-24 Revised Estimates
Less than 1 Year	0.3%	0.7%	2.4%	1.8%	5.3%
1	1.0%	1.2%	1.7%	2.0%	2.4%
2	1.5%	2.0%	1.9%	2.8%	3.1%
3	1.0%	2.0%	2.5%	2.5%	2.9%
4	1.6%	1.4%	2.2%	2.8%	2.8%
5	1.9%	1.9%	1.5%	2.4%	3.0%
6	1.5%	2.1%	1.9%	2.0%	2.4%
7	1.9%	1.7%	2.1%	2.1%	2.0%
8	2.5%	2.1%	1.7%	2.3%	2.1%
9	2.9%	2.5%	2.1%	1.9%	2.2%
10 and more (Note 1)	83.9%	82.4%	79.9%	77.4%	71.9%
Total	100.0%	100.0%	100.0%	100.0%	100.0%

Note 1 - Teacher experience grid does not provide further detail beyond 10 years. Therefore, teachers with more than 10 years’ experience are grouped together in this category.

Teacher Costs

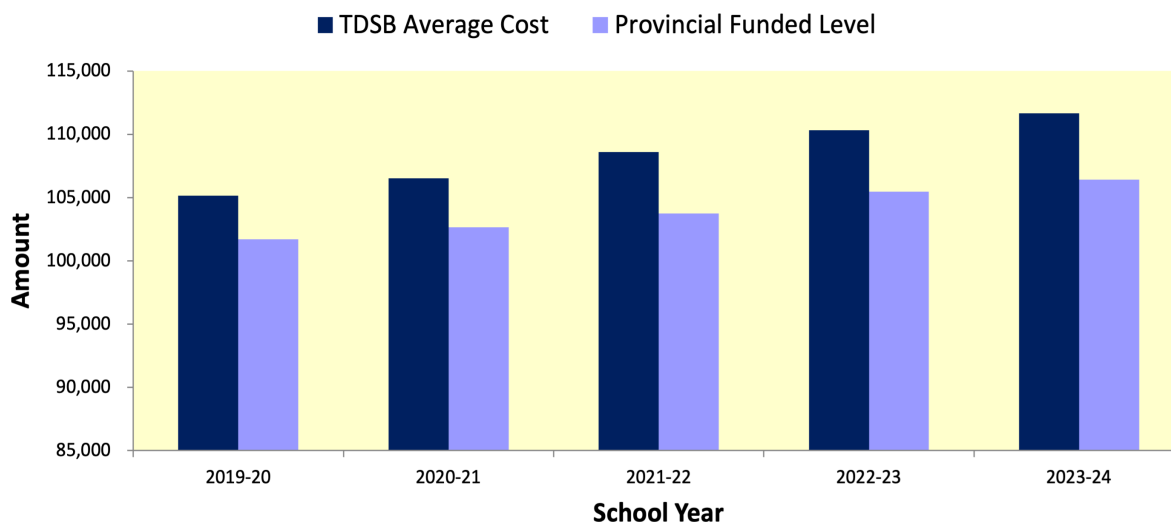
The analysis below shows the historical gap between the TDSB and the Ministry funding for teacher salaries. Ministry funding is based on the Pupil Foundation benchmark for teachers and the Teacher Qualification and Experience Allocation.

In 2023-24, the funding gap for teachers is projected to be approximately 4.7% for elementary teachers and 4.6% for secondary teachers.

Elementary Teachers

Elementary Teachers	2019-20 Actuals	2020-21 Actuals	2021-22 Actuals	2022-23 Actuals	2023-24 Revised Estimates	% Change Over 5 Years
TDSB Average Salary Cost	93,809	95,114	96,367	97,661	98,691	5.2%
Provincial Funded	92,232	93,194	94,237	95,942	97,031	5.2%
GAP +/-	(1,578)	(1,920)	(2,130)	(1,719)	(1,660)	
% Gap	-1.7%	-2.0%	-2.2%	-1.8%	-1.7%	
TDSB Average Benefit Cost	11,328	11,413	12,220	12,683	12,974	14.5%
Provincial Funded	9,466	9,467	9,511	9,528	9,389	-0.8%
GAP +/-	(1,863)	(1,946)	(2,709)	(3,155)	(3,585)	
% Gap	-16.4%	-17.0%	-22.2%	-24.9%	-27.6%	
TDSB Average Cost per Teacher	105,138	106,527	108,587	110,344	111,665	6.2%
Provincial Funded per Teacher	101,697	102,661	103,748	105,470	106,420	4.6%
GAP +/-	(3,441)	(3,866)	(4,839)	(4,874)	(5,245)	
% Gap	-3.3%	-3.6%	-4.5%	-4.4%	-4.7%	
Total Elementary Teachers	10,947.0	10,812.0	10,543.0	10,312.0	10,282.5	
TDSB Total Cost	1,150,944,649	1,151,767,329	1,144,837,064	1,137,867,328	1,148,195,363	
Provincial Funded Total	1,113,280,884	1,109,970,732	1,093,815,164	1,087,606,640	1,094,263,650	
GAP +/-	(37,663,765)	(41,796,597)	(51,021,900)	(50,260,688)	(53,931,713)	

Elementary

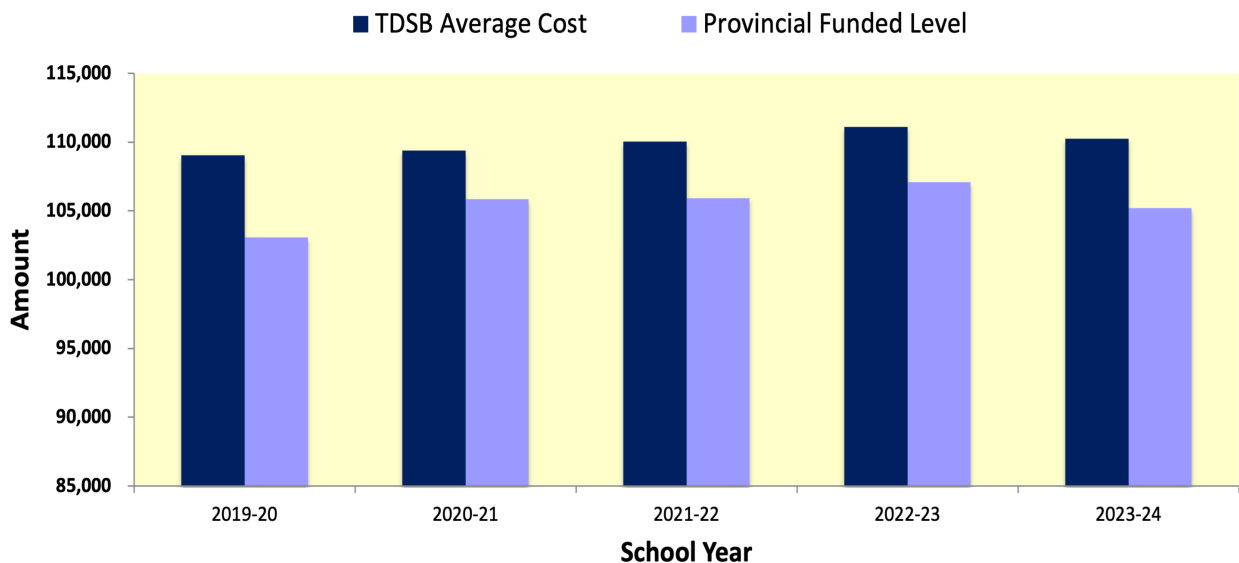


Teacher Costs (Continued)

Secondary Teachers

Secondary Teachers	2019-20 Actuals	2020-21 Actuals	2021-22 Actuals	2022-23 Actuals	2023-24 Revised Estimates	% Change Over 5 Years
TDSB Average Salary Cost	97,234	97,505	97,355	97,966	96,875	-0.4%
Provincial Funded	93,589	96,401	96,400	97,545	95,800	2.4%
GAP +/-	(3,645)	(1,104)	(955)	(421)	(1,075)	
% Gap	-3.7%	-1.1%	-1.0%	-0.4%	-1.1%	
TDSB Average Benefit Cost	11,816	11,881	12,676	13,127	13,376	13.2%
Provincial Funded	9,466	9,467	9,511	9,528	9,389	-0.8%
GAP +/-	(2,351)	(2,414)	(3,165)	(3,599)	(3,987)	
% Gap	-19.9%	-20.3%	-25.0%	-27.4%	-29.8%	
TDSB Average Cost per Teacher	109,051	109,386	110,031	111,093	110,251	1.1%
Provincial Funded per Teacher	103,055	105,868	105,911	107,073	105,189	2.1%
GAP +/-	(5,996)	(3,518)	(4,120)	(4,020)	(5,062)	
% Gap	-5.5%	-3.2%	-3.7%	-3.6%	-4.6%	
Total Secondary Teachers	4,604.5	4,657.5	4,637.0	4,582.5	4,851.0	
TDSB Total Cost	502,123,779	509,464,177	510,215,648	509,083,673	534,827,601	
Provincial Funded Total	474,516,874	493,080,210	491,109,307	490,662,023	510,271,839	
GAP \$ +/-	(27,606,905)	(16,383,967)	(19,106,341)	(18,421,650)	(24,555,762)	

Secondary



Supply Staff Costs

Total supply (substitute) teacher costs (excluding Professional Development) has increased by 14.2% since 2019-20. Provincial funding for supply teachers has not kept pace with actual costs.

Supply Staff Costs	2019-20 Actuals	2020-21 Actuals	2021-22 Actuals	2022-23 Actuals	2023-24 Revised Estimates	% Change Over 5 Years
Elementary Teachers	62,721,926	63,592,693	81,749,260	82,038,708	71,442,383	13.9%
Secondary Teachers	25,039,815	24,988,610	31,392,358	31,333,701	28,741,794	14.8%
Total Supply Teacher Costs	87,761,741	88,581,303	113,141,618	113,372,409	100,184,177	14.2%
Education Assistant Supply Cost	13,563,592	9,636,997	12,861,808	17,964,434	15,032,713	10.8%
Total Supply Staff Costs	101,325,333	98,218,300	126,003,426	131,336,843	115,216,890	13.7%
Provincial Funding (Note 1)	99,809,345	96,758,526	105,505,651	116,551,784	109,788,798	10.0%
GAP +/-	(1,515,988)	(1,459,774)	(20,497,775)	(14,785,059)	(5,428,092)	258.1%
GAP %	-1.5%	-1.5%	-16.3%	-11.3%	-4.7%	
Total Elementary & Secondary Teachers (FTE)	15,552	15,470	15,180	14,895	15,134	-2.7%
Supply Costs per Teacher (\$)	5,643	5,726	7,453	7,612	6,620	17.3%

Note 1 - Provincial funding utilizes the Ministry's notional share distribution for the foundation grant, language grants, special education grant, etc. For those grants for which the Ministry does not provide notional allocation, cost have been allocated based on expenditure trends, such as Learning Opportunities Grant. Prior to 2022-2023 the funding allocations has been restated to reflect this change.



Early Childhood Educator Costs

Early Childhood Educators (ECE) partner with classroom teachers to implement a full-day early learning program within a classroom setting. At the TDSB, all Kindergarten programs are full-day as of September 2014. The average size of a full-day kindergarten classroom is 26 students, with a teacher and an ECE in the classroom. For classrooms with less than 16 students, an ECE is not required. The table below shows the gap between the TDSB's costs related to ECEs and provincial funding for ECEs.

	2019-20 Actuals	2020-21 Actuals	2021-22 Actuals	2022-23 Actuals	2023-24 Revised Estimates
Cost per ECE					
TDSB Average Salary Cost	47,641	51,088	49,749	49,039	49,050
Provincial Funding	44,624	45,538	46,250	48,043	49,183
Gap +/-	(3,017)	(5,550)	(3,500)	(997)	133
% Gap	-6.8%	-12.2%	-7.6%	-2.1%	0.3%
TDSB Average Benefits Cost					
TDSB Average Benefits Cost	14,869	15,579	16,091	16,584	17,976
Provincial Funding	9,507	9,728	9,854	10,135	10,379
Gap +/-	(5,362)	(5,851)	(6,237)	(6,449)	(7,596)
% Gap	-56.4%	-60.2%	-63.3%	-63.6%	-73.2%
TDSB Average cost (Salary and Benefits)					
TDSB Average cost (Salary and Benefits)	62,511	66,667	65,840	65,624	67,026
Total Provincial Funding	54,132	55,266	56,104	58,178	59,562
Gap +/-	(8,379)	(11,401)	(9,736)	(7,446)	(7,463)
% Gap	-15.5%	-20.6%	-17.4%	-12.8%	-12.5%
TDSB Total Cost					
TDSB ECE Salary & Benefits Costs	68,198,985	73,600,350	68,052,216	67,920,762	67,829,898
Total Funding	63,253,062	58,803,127	58,200,914	62,857,473	63,895,372
Gap +/-	(4,945,923)	(14,797,223)	(9,851,302)	(5,063,289)	(3,934,526)
% Gap	-7.8%	-25.2%	-16.9%	-8.1%	-6.2%
TDSB ECE Supply Costs					
TDSB ECE Supply Costs	8,824,996	6,078,964	9,945,455	10,570,507	9,492,885
Provincial Supply Funding	3,042,767	2,807,337	2,749,977	2,986,720	3,099,324
Gap +/-	(5,782,229)	(3,271,627)	(7,195,478)	(7,583,787)	(6,393,561)
% Gap	-190.0%	-116.5%	-261.7%	-253.9%	-206.3%
TDSB Total Cost (including Supply cost)					
TDSB Total Cost (including Supply cost)	77,023,981	79,679,314	77,997,671	78,491,269	77,322,783
Total Funding (including Supply)	66,295,829	61,610,463	60,950,891	65,844,193	66,994,696
Gap +/-	(10,728,152)	(18,068,850)	(17,046,780)	(12,647,076)	(10,328,087)
% Gap	-16.2%	-29.3%	-28.0%	-19.2%	-15.4%

In-school Administration and Leadership Allocation

In-school Administration and Leadership allocation, funded by School Foundation Grant through GSN, includes salaries and benefits for principals, vice-principals and office support staff. School boards are responsible for decisions regarding the allocation of in-school administration staff to individual schools based on need. TDSB has historically required a higher allocation than what the ministry's funding benchmark provides.

School Office Staff

School Office Staff	2019-20 Actuals	2020-21 Actuals	2021-22 Actuals	2022-23 Actuals	2023-24 Revised Estimates	% Change Over 5 Years
Principal and Vice-Principal						
- FTE	911	899	941	896	891	-2.25%
- Salary	123,059,694	126,743,409	126,362,170	126,572,350	125,967,323	2.36%
- Benefits	14,335,467	15,976,952	16,743,960	16,356,354	16,105,121	12.34%
Total Cost Salary & Benefits	137,395,161	142,720,361	143,106,130	142,928,704	142,072,444	3.40%
Total Provincial Funding	114,728,390	112,467,353	112,242,140	114,070,649	114,604,726	-0.11%

GAP +/-	(22,666,771)	(30,253,008)	(30,863,990)	(28,858,055)	(27,467,718)	21.18%
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School Office Support Staff	2019-20 Actuals	2020-21 Actuals	2021-22 Actuals	2022-23 Actuals	2023-24 Revised Estimates	% Change Over 5 Years
- FTE	1,061	1,110	1,005	1,070	1,102	3.87%
- Salary	57,450,257	58,743,076	61,594,600	63,245,290	60,410,939	5.15%
- Benefits	16,938,201	18,139,496	17,371,371	22,004,905	20,254,626	19.58%
Total Cost Salary & Benefits	74,388,458	76,882,572	78,965,971	85,250,195	80,665,565	8.44%
Total Provincial Funding	62,900,597	67,246,734	60,144,203	62,452,306	65,001,568	3.34%

GAP +/-	(11,487,861)	(9,635,839)	(18,821,768)	(22,797,889)	(15,663,997)	36.35%
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Provincial Funding vs TDSB Staffing Costs	2019-20 Actuals	2020-21 Actuals	2021-22 Actuals	2022-23 Actuals	2023-24 Revised Estimates	% Change Over 5 Years
Principal Elementary (Provincial)	132,789	132,909	135,371	139,154	138,938	4.63%
Principal Secondary (Provincial)	144,291	144,196	146,867	139,154	138,938	-3.71%
VP Elementary (Provincial)	126,083	126,328	128,667	133,062	132,856	5.37%
VP Secondary (Provincial)	132,696	132,817	135,277	133,062	132,856	0.12%

TDSB Average for P and VPs:	150,818	158,843	152,079	159,608	159,542	5.78%
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School Office Support Staff - Elem (Provincial)	55,577	56,616	57,105	60,233	62,194	11.90%
School Office Support Staff - Sec (Provincial)	58,545	59,640	60,155	60,233	62,194	6.23%

TDSB Average for School Office Support	70,112	69,264	78,612	79,673	73,193	4.39%
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School Budget Expenditures

The TDSB provides budget allocations to schools on a per pupil basis for classroom supplies, textbooks and learning materials, school office supplies and services, and professional development.

School Principals, in consultation with school staff and parents, have the discretion on how best to use these funds to support school improvement plans and student outcomes.

In addition, Learning Network Superintendents are provided additional funds to support local initiatives focusing on student achievement.

Classroom Supplies, Textbooks, School Office Supplies & Services	2019-20 Actuals	2020-21 Actuals	2021-22 Actuals	2022-23 Actuals	2023-24 Revised Estimates
Elementary Schools	32,848,529	30,363,970	28,474,511	27,575,285	27,521,759
Secondary Schools	19,853,108	18,840,420	18,223,517	17,032,332	16,784,449
Total School Budget Allocation	52,701,637	49,204,390	46,698,028	44,607,617	44,306,208

Learning Network - Superintendents (SOE) Budget	1,116,818	1,251,818	1,116,818	1,056,708	1,004,974
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Total Budget allocation to support Schools	53,818,455	50,456,208	47,814,846	45,664,325	45,311,182
Average Per Pupil Amount	221	214	207	195	192

Provincial Funding	48,623,057	47,288,399	46,579,675	48,332,674	48,896,521
Average Per Pupil Allocation	200	201	202	207	207

GAP +/-	(5,195,398)	(3,167,809)	(1,235,171)	2,668,350	3,585,339
% GAP	-9.7%	-6.3%	-2.6%	5.8%	7.9%

Provincial funding includes per pupil funding under the pupil foundation grant and the supplies component of the school foundation grant. Ministry funding for special one-time only initiatives (called PPF Grants) are not included in the above. Please refer to Priorities and Partnerships Funding (PPF) page.

Enrolment (ADE)	2019-20 Actuals	2020-21 Actuals	2021-22 Actuals	2022-23 Actuals	2023-24 Revised Estimates
Elementary	173,901.3	167,626.3	162,126.8	163,673.5	164,256.0
Secondary	69,329.6	68,179.6	68,719.9	70,265.4	71,853.5
Total Average Daily Enrolment	243,230.9	235,805.9	230,846.7	233,938.9	236,109.5

School Foundation Grant	2019-20 Actuals	2020-21 Actuals	2021-22 Actuals	2022-23 Actuals	2023-24 Revised Estimates
Elementary Funding per pupil (Foundation Grant)	151.82	151.82	151.82	155.31	155.31
Secondary Funding per pupil (Foundation Grant)	281.16	281.16	281.16	287.62	287.62
School Supplies amount - Elementary	1,871,019	1,834,038	1,800,343	1,853,962	1,860,712
School Supplies amount - Secondary	857,632	835,960	843,954	848,855	858,706

Elementary Total	28,272,714	27,283,063	26,414,434	27,274,099	27,371,311
Secondary Total	20,350,342	20,005,336	20,165,241	21,058,575	21,525,210
Total	48,623,057	47,288,399	46,579,675	48,332,674	48,896,521

Special Education

Provincial funding for Special Education must be used solely for the purposes of supporting students with exceptionalities. The TDSB has consistently spent more than its full grant for Special Education. This year, the Board is spending approximately \$40.6M above the grant. Transportation costs for Special Education cannot be applied against this grant and are part of the overall cost of transportation.

Enrolment (Exceptionality)	2019-20 Actuals	2020-21 Actuals	2021-22 Actuals	2022-23 Actuals	2023-24 Revised Estimates
Autism	2,811	2,887	2,965	3,158	3,426
Behaviour	642	557	451	372	321
Blind Low Vision	42	37	35	47	41
Deaf Hard Hearing	255	265	259	253	248
Deaf Hard Hearing Pre-Lingual (Note 1)	32	21	23	20	N/R
Developmental Disability	1,159	1,143	1,126	1,036	1,031
Giftedness	7,429	7,412	7,355	7,217	7,205
Language Impair	98	86	72	63	55
Learning Disability	5,890	5,341	4,664	4,221	3,868
Mild Intel Disability	1,520	1,433	1,345	1,233	1,193
Multiple Exceptionality (Note 1)	N/R	N/R	N/R	N/R	N/R
Physical Disability	246	213	193	214	210
Speech Impair (Note 1)				N/R	N/R
No Exceptionality	28,434	28,038	26,627	25,992	23,951
Total	48,558	47,433	45,115	43,826	41,549

Note 1 - N/R (Not Reported): Results have been suppressed if there were fewer than 10 students.



Special Education (Continued)

Exceptionality (Revenue and Expenditures)	2019-20 Actuals	2020-21 Actuals	2021-22 Actuals	2022-23 Actuals	2023-24 Revised Estimates
Grant					
Special Education Per Pupil Allocation	194,008,586	189,090,434	185,772,874	192,076,425	197,294,374
Special Equipment Allocation	9,773,755	9,889,422	9,780,410	11,471,688	11,837,117
High Needs Amount	120,057,885	119,713,647	116,244,348	119,586,973	123,189,937
Special Incidences Portion (Note 4)	2,297,357	4,524,394	4,750,614	13,860,247	15,049,034
Education and Community Partnership Programs (ECP)	14,710,530	15,215,913	15,373,067	15,392,053	15,747,764
Behavioural Expertise Professionals/Training/ASSD	2,327,638	2,275,397	2,576,077	2,655,093	2,725,493
Sub-total	343,175,751	340,709,207	334,497,390	355,042,479	365,843,719
Less: Special Equipment Allocation/ABA Training Amount/ASSD Amount	9,509,910	9,219,959	9,357,926	10,286,569	10,389,456
Total	333,665,841	331,489,248	325,139,464	344,755,910	355,454,263

Benefit Trust Funding	6,926,769	7,306,339	7,936,374	8,341,313	7,750,423
System Priority Funding - CUPE C (Note 1)		4,547,006	4,547,006		
System Priority Funding - OSSTF EW (Note 1)		1,292,360	1,292,360		
System Priority Additional Funding (Note 1)			1,992,642		
Covid Return to School PPF (Note 1)		732,744			
Covid Return to School Federal (Note 1)		722,045			
Supporting Student Mental Health (Note 1)		424,185			
Funding for High Priority Areas (Note 1)		500,000			
Supporting Student Mental Health GSN (Note 1)		416,846	410,254	1,890,273	1,950,072
Mental Health Workers (Note 1)		812,546		838,504	861,190
Covid 19 Supports (Note 2)			6,853,412		
GSN Stabilization Funding Grant (Note 1)		8,275,976			
Student Support Funding (Note 3)				11,056,031	11,405,688
GSN Well Being Mental Health (Note 3)				281,369	291,372
GSN Student Mental Well-Being Allocation (50%) (Note 3)				523,963	550,193
GSN Covid-19 Learning Recovery Fund (Note 3)				5,486,709	

Total Funding	340,592,610	356,519,295	348,171,512	373,174,072	378,263,201
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Expenditures					
Schedule 10A & 10B	464,363,387	473,063,692	488,383,279	500,626,766	492,525,103
Less: Other Revenue	290,328	255,395	212,655	242,862	285,000
Net Expenditures	464,073,059	472,808,297	488,170,624	500,383,904	492,240,103
Less: Self-Contained Classes Allocation	69,724,271	67,644,049	59,373,430	61,457,214	62,981,592
Less: Special Equipment Allocation Formula Based	5,394,535	13,370,499	5,622,070	10,301,158	10,389,456
Incremental Expenditures	388,954,253	391,793,749	423,175,124	428,625,532	418,869,055

GAP +/-	(48,361,643)	(35,274,454)	(75,003,612)	(55,451,460)	(40,605,854)
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Note 1 - New Funding from 2020-21

Note 2 - New Funding from 2021-22

Note 3 - New Funding from 2022-23

Note 4 - The Special Incidences Portion Grant (SIP) increased from 2022-23 as a result of an increase in the number and types of claim submissions.

Transportation

The Student Transportation Grant provides school boards with funding to transport students to and from home and school, including students with special needs. In September 2011, the TDSB and the Toronto Catholic District School Board (TCDSB) formed the Toronto Student Transportation Group (TSTG). This transportation consortium was formed to efficiently plan, maintain, and coordinate the operations of school bus routes across the city.

In 2020, the Ministry launched a review of student transportation, which aims to achieve a more equitable, efficient and needs-based student transportation system in Ontario. As a result of the Ministry review, the provincial transportation grant was increased about 10% over prior year mainly due to the introduction of transportation stabilization funding.



Transportation	2019-20 Actuals	2020-21 Actuals	2021-22 Actuals	2022-23 Actuals	Cost Per Pupil	2023-24 Revised Estimates	% Change Over 5 Years
Wheelchair Accessible	556	566	430	530	15,042	514	-7.6%
Special Transportation Needs	7,146	5,147	4,662	5,809	6,851	5,722	-19.9%
French Immersion (program support policy)	4,775	3,493	2,700	3,240	2,059	3,069	-35.7%
Gifted Programs	1,156	840	806	1,055	2,943	1,045	-9.6%
Hazard	257	522	707	1,223	1,403	971	277.8%
Courtesy	2,243	286	683	559	-	1,008	-55.1%
General Transportation (due to distance policy)	5,142	3,708	3,196	4,308	1,403	4,759	-7.4%
Number of Students Transported	21,275	14,562	13,184	16,724	4,080	17,088	-19.7%
Total Pupils of the Board	243,231	235,806	230,847	233,939		236,110	-2.9%
Percentage of Students Transported	8.75%	6.18%	5.71%	7.15%		7.24%	
Number of Routes	1,338	1,165	1,153	1,159		1,185	-11.4%
Expenses							
Contract Services Cost	58,499,388	53,121,354	56,896,146	64,519,786		68,632,617	17.3%
Board Fleet Cost	1,399,888	1,458,897	1,106,809	1,327,766		1,821,924	30.1%
Public Transit Cost	804,128	137,879	610,570	\$549,748		2,080,558	158.7%
Administrative Cost	1,401,939	1,218,867	928,020	1,485,098		1,813,557	29.4%
Total Transportation Expenses	62,105,343	55,936,997	59,541,545	67,882,398		74,348,656	19.7%
Grant	62,143,380	61,983,984	67,673,112	72,406,504		78,614,416	26.5%
GAP +/-	38,037	6,046,987	8,131,567	4,524,106		4,265,760	

Administration and Governance

The costs below represent the administrative and operational functions of the system. This includes costs in areas such as Employee Services, Finance, Information Technology Services, Board Services, and the Senior Team.

Over the last several years, significant budgetary reductions have been made to administrative functions to assist in balancing the budget and to minimize reductions impacting schools and students.

Revenues listed below include interest revenues, administration fees, agency revenues. These revenues help to offset the administrative operating costs of the Board.

Expenditures	2019-20 Actuals	2020-21 Actuals	2021-22 Actuals	2022-23 Actuals	2023-24 Revised Estimates	% Change Over 5 Years
Compensation						
Trustees Office (includes Student Trustee)	636,267	604,226	627,873	643,048	618,370	-2.81%
Governance and Shared Services	638,328	646,250	639,520	513,655	753,475	18.04%
Director & Superintendents' Office	10,824,594	10,678,178	10,278,880	11,000,047	11,171,362	3.20%
Board Administrative Staff	57,717,546	63,525,415	62,401,837	60,072,187	62,594,453	8.45%
Total Compensation	69,816,735	75,454,069	73,948,110	72,228,937	75,137,660	7.62%
Operational Expenses						
Trustees Office (includes Student Trustee)	96,626	172,258	195,150	160,299	274,160	183.73%
Annual Board Membership/Integrity Commissioner Fees (note 1)	402,639	402,061	402,151	397,908	820,000	103.66%
Governance and Shared Services	104,296	227,983	188,103	156,919	64,900	-37.77%
Board Administrative Costs	17,194,780	13,496,246	11,300,973	13,719,778	15,862,622	-7.75%
Total Operational Expenses	17,798,341	14,298,548	12,086,377	14,434,904	17,021,682	-4.36%
Total Expenditures	87,615,076	89,752,617	86,034,487	86,663,841	92,159,342	5.19%
Total Funding	61,281,335	87,181,348	83,481,595	70,468,915	68,099,431	11.13%
Funding GAP +/- (Note 2)	(26,333,741)	(2,571,269)	(2,552,892)	(16,194,926)	(24,059,911)	
Other Revenue	26,404,688	22,550,293	24,365,745	50,153,022	41,003,319	55.29%
Net Expenditures (Note 3)	70,947	19,979,024	21,812,853	33,958,096	16,943,408	

Notes:

1 - Integrity Commissioner Fees is new for 2023-24.

2- Funding GAP is Funding less Total Expenditures. The funding in 2020-21 and 2021-22 includes adjustment for declining enrolment.

3- Net Expenditures are Other Revenue plus Funding GAP.

Information Technology

The TDSB is currently making investments in classroom technology to enrich student learning while providing safe and secure access to online materials, learning modules and other resources. In 2021, the TDSB launched a 1:1 Student Device Program for students in Grades 5 and 9. The program offers students a TDSB-owned and managed Chromebook for education use. Each year, incoming Grade 5 and Grade 9 students will receive their own Chromebook, and by 2024-25 school year, all students in Grade 5 and above will have a TDSB-owned device. This initiative supports learning through technology, digital citizenship and the TDSB’s commitment to equity of access to technology.

Starting in 2020-21, the GSN funding included additional per pupil funding for educational software licensing and student technological devices to support learning in and outside of the classroom. The incremental fundings were used to partially offset TDSB’s investments in technology and 1:1 Student Device Program.

The table below provides information about the TDSB’s spending on technology in the following areas of the Board: Information Technology Services, Student Information Systems and Business Analytics.

Information Technology	2019-20 Actuals	2020-21 Actuals	2021-22 Actuals	2022-23 Actuals	2023-24 Revised Estimates	% Change Over 5 Years
Total Salary & Benefits Costs	34,533,196	35,632,793	34,980,045	34,738,444	39,884,351	15.5%
Equipment	1,133,777	1,582,812	10,126,261	9,906,783	2,491,597	119.8%
Software Fees & Licenses	2,945,012	3,039,528	3,218,901	2,922,633	1,537,549	-47.8%
Maintenance Fees - Computer Technology	8,550,018	9,892,766	10,415,772	13,007,452	16,349,044	91.2%
Professional & Contracted Services	1,090,438	2,861,843	2,945,084	2,953,255	2,190,857	100.9%
Supplies & Services	8,187,393	7,178,151	6,387,059	8,380,139	4,462,733	-45.5%
Textbooks & Instructional Supplies	36,310	118,288	159,089	117,346	136,600	276.2%
Professional Development	11,364	45,642	621,243	(25,478)	277,920	2345.7%
Total Supplies & Services	21,954,311	24,719,030	33,873,409	37,262,130	27,446,300	25.0%

Total Costs	56,487,507	60,351,823	68,853,454	72,000,575	67,330,651	19.2%
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Provincial Funding - Classroom Computer						
Elementary per pupil (ADE) Allocation	34.52	35.01	42.47	62.78	62.78	81.9%
Secondary per pupil (ADE) Allocation	45.03	45.52	52.98	73.54	73.54	63.3%
IT Classroom Funding	9,124,985	8,972,132	10,526,305	15,442,739	15,596,098	70.9%
IT Administration Allocation	4,242,407	4,200,744	4,184,155	4,183,820	4,277,387	0.8%
Total Technology Funding	13,367,392	13,172,876	14,710,460	19,626,559	19,873,485	48.7%
Total Funding Gap	(43,120,116)	(47,178,947)	(54,142,994)	(52,374,016)	(47,457,166)	10.1%

Note: IT Classroom funding is supported by Pupil Foundation Allocation and the Administration is supported by Board Administration and Governance Allocation.

Continuing Education

Funding for Continuing Education is generated through ministry grants and learner fees. Revenues have been impacted by the pandemic. Credit, elementary international languages, and literacy and math (including Ontario Focused Intervention Partnership/Tutoring) programs are funded by the Ministry of Education through Grants for Student Needs (GSN).

Adult English as a Second Language programs are funded provincially by the Ministry of Labour, Immigration, Training and Skills Development. Programs that are not Ministry funded, such as General Interest, operate on a fee-for-service basis.

TDSB facility charges are included as part of expenses for programs that do not generate Ministry of Education grants for school operations.



Continuing Education (Continued)

Continuing Education	2019-20 Actuals	2020-21 Actuals	2021-22 Actuals	2022-23 Actuals	2023-24 Revised Estimates	% Change Over 5 Years
Expenses						
Administration	982,738	952,069	1,023,051	1,085,080	1,257,583	27.97%
Adult Credit High Schools	16,020,805	16,151,180	16,285,700	16,979,189	16,296,953	1.72%
Community - Summer Music Camps			82,331	159,281	129,300	
Community - General Interest and Seniors Daytime	2,382,545	1,724,208	1,657,271	2,241,312	2,359,125	-0.98%
Credit Night School and Summer School	4,853,604	4,760,736	4,450,014	5,118,181	5,173,904	6.60%
International Languages and African Heritage	7,903,135	6,535,604	5,731,428	6,726,609	6,877,199	-12.98%
Adult English as a Second Language	14,487,807	13,315,389	13,392,533	12,827,504	11,545,817	-20.31%
Literacy and Math - Elementary	1,087,810	1,205,103	11,562	1,479,716	1,553,856	42.84%
Literacy and Math - Secondary	342,212	224,502	166,556	451,811	568,862	66.23%
Ontario Focused Intervention Partnership/Tutoring	1,019,137	988,027	327,801	980,204	989,299	-2.93%
Total	49,079,793	45,856,818	43,128,247	48,048,887	46,751,898	-4.74%

Other Revenue						
Administration	319,108	70,378	199,021	307,405	450,000	41.02%
Adult Credit High Schools	147,600	59,400	85,048	23,165	94,200	-36.18%
Community - Summer Music Camps			55,077	149,827	129,300	
Community - General Interest and Seniors Daytime	2,089,431	834,900	1,054,082	1,504,628	1,694,927	-18.88%
Credit Night School and Summer School	165,750	63,000	233,950	179,400	335,250	102.26%
International Languages and African Heritage	382,616	220	117,371	277,692	275,000	-28.13%
Adult English as a Second Language	13,915,903	13,336,505	13,392,533	12,827,504	11,545,817	-17.03%
Total	17,020,408	14,364,403	15,137,082	15,269,621	14,524,494	-14.66%

GSN Revenue						
Administration	49,959	59,250	58,309	59,823	66,169	32.45%
Adult Credit High Schools	17,178,336	13,306,065	12,496,469	12,803,394	13,673,917	-20.40%
Community - General Interest and Seniors Daytime	133,190	82,534	123,287	159,007	116,883	-12.24%
Credit Night School and Summer School	4,304,584	4,132,955	3,860,161	4,699,233	4,601,368	6.89%
International Languages and African Heritage	4,963,483	4,224,705	3,259,978	3,463,103	3,695,610	-25.54%
Adult English as a Second Language	619,458					-100.00%

Continuing Education (Continued)

Continuing Education	2019-20 Actuals	2020-21 Actuals	2021-22 Actuals	2022-23 Actuals	2023-24 Revised Estimates	% Change Over 5 Years
Literacy and Math - Elementary	1,570,587	982,335	11,562	1,479,716	1,553,856	-1.07%
Literacy and Math - Secondary	368,410	271,079	166,556	451,811	568,862	54.41%
Ontario Focused Intervention Partnership/Tutoring	1,019,137	997,356	327,801	980,204	989,299	-2.93%
Total	30,207,144	24,056,279	20,304,123	24,096,291	25,265,964	-16.36%

Net Expenses						
Administration	(613,671)	(822,441)	(765,721)	(717,852)	(741,414)	20.82%
Adult Credit High Schools	1,305,131	(2,785,715)	(3,704,183)	(4,152,630)	(2,528,836)	-293.76%
Community - Summer Music Camps			(27,254)	(9,454)		
Community - General Interest and Seniors Daytime	(159,924)	(806,774)	(479,902)	(577,677)	(547,315)	242.23%
Credit Night School and Summer School	(383,270)	(564,781)	(355,903)	(239,548)	(237,286)	-38.09%
International Languages and African Heritage	(2,557,036)	(2,310,679)	(2,354,079)	(2,985,814)	(2,906,589)	13.67%
Adult English as a Second Language	47,554	21,116				-100.00%
Literacy and Math - Elementary	482,777	(222,768)				-100.00%
Literacy and Math - Secondary	26,198	46,577				-100.00%
Ontario Focused Intervention Partnership/Tutoring		9,329				

GAP +/-	(1,852,241)	(7,436,136)	(7,687,041)	(8,682,975)	(6,961,440)	275.84%
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Note: The net GAP amounts for previous years have been restated to exclude the Pupil Accomodation grant. The portion of the school operations grant generated by several Con Ed Programs and their associated costs are captured in Facilities.



Facility Services and Planning

Facility Services and Planning provides safe, clean and healthy learning and work environments for students, staff, and the community. To effectively support all Board facilities, Facility Services and Planning is organized into the following areas: Administration, Plant Operation, Maintenance and Community Use of Schools, Design, Construction, Planning, Sustainability and Occupational Health and Safety.

Traditionally, revenues from leasing and permitting Board facilities assist in offsetting the operating cost of the department. In addition, a number of actions and cost-saving measures have been implemented by Facility Services in the last several years to improve efficiencies and minimize cost increases within the department.

In November 2023, the TDSB approved the latest version of the Long-Term Program and Accommodation Strategy that identifies the Board’s multi-year commitment to several accommodation studies (151 studies to be completed over 10 years). These studies cover the entire Board by area and are intended to improve equity of access to programs, address surplus capacity and redundant facilities in areas of underutilization, identify areas of sustained overcrowding where additional pupil places are required, and balance enrolments across schools to make use of existing school space to solve problems.



Facility Services and Planning (Continued)

	2019-20 Actuals	2020-21 Actuals	2021-22 Actuals	2022-23 Actuals	2023-24 Revised Estimates	% Change Over 5 Years
FTE						
Caretakers	2,077	2,181	2,256	2,254	2,103	1.3%
Maintenance	441	426	419	411	474	7.5%
Central Administration	169	167	155	164	180	6.5%
Compensation						
Executive Office	310,574	408,008	366,612	341,784	366,010	17.8%
Operating department	205,167,748	207,523,349	219,170,367	228,888,520	221,486,475	8.0%
Total Compensation Costs	205,478,322	207,931,358	219,536,979	229,230,305	221,852,485	8.0%
Operating Costs						
Utilities (Note 2)	68,955,820	65,983,639	68,746,706	74,773,323	83,557,486	21.2%
Insurance	8,061,727	10,551,521	9,618,033	8,559,879	8,783,133	8.9%
Executive Office	40,573	64,928	80,871	47,646	41,010	1.1%
Operations	28,684,364	26,857,113	34,081,240	39,904,292	32,323,369	12.7%
Total Operating Costs	105,742,484	103,457,202	112,526,850	123,285,139	124,704,998	17.9%
Total Expenditures	311,220,806	311,388,559	332,063,829	352,515,444	346,557,483	11.4%
Other Revenue (Note 1)	(25,518,960)	(24,846,837)	(37,511,390)	(34,362,067)	(37,793,179)	48.1%
Net Facility Operating Expenditures	285,701,846	286,541,722	294,552,439	318,153,377	308,764,304	8.1%
School Operation Funding	276,148,042	270,205,183	266,440,715	278,563,742	285,822,774	3.5%
School Operational GAP	(9,553,804)	(16,336,539)	(28,111,724)	(39,589,635)	(22,941,530)	140.2%
School Renewal Operational Expenditures	47,081,019	42,487,103	42,348,839	38,047,147	37,439,066	-20.5%
School Renewal Operational Funding	35,867,060	31,427,562	31,427,562	31,427,562	31,427,562	-12.4%
School Renewal Operational GAP	(11,213,959)	(11,059,541)	(10,921,277)	(6,619,585)	(6,011,504)	-46.4%
TOTAL GAP (School Operational + School Operational Renewal)	(20,767,763)	(27,396,080)	(39,033,001)	(46,209,220)	(28,953,034)	39.4%

Note 1: Actuals from 2020-2021 to 2022-23 include additional funding related to System Priorities and Education Worker Protection Funds. 2023-24 Revised Estimates revenue projected to be at pre-COVID levels.

Note 2: Higher 2023-24 utilities budget due to gas commodity price and carbon tax increases.

Capital/Infrastructure

The TDSB is facing a significant capital and renewal backlog that requires continued funding to address. Currently the TDSB repair backlog is \$4.3 billion. Construction costs have increased since the pandemic due to a variety of factors: the volume of large infrastructure and development projects underway across Ontario, increased costs of materials and equipment, as well as higher labour costs for skilled trades. Without additional funding in the years ahead, the TDSB’s school repairs backlog could grow to an estimated \$5.05 billion by 2028. It is imperative that the province commit to providing predictable and sustainable funding for school repairs so that the TDSB can continue implementing our long-term plan for renewal, lower our current \$4.3 billion repair backlog and modernize our schools.

The TDSB believes that alternate sources of revenue are needed to help the capital needs of our schools. An important revenue source for public infrastructure is through Education Development Charges. For more information about Education Development Charges, please see page 39.

Proceeds of Disposition (POD) are generated when school boards sell school facilities or properties that are declared surplus. POD must be used in accordance with requirements in the School Condition Improvement (SCI) policy. Boards are permitted to spend a minimum of 80% of POD to target key building components in schools and the remaining 20% for other identified school renewal needs. Boards do not require Ministry approval to use POD for these purposes.

New schools and major additions are funded through Capital Priorities, and funding is based on a per pupil place formula that determines both the size of the building or addition and the funding allocation for the project. Boards are expected to build within the project cost benchmark, although Boards may receive additional Capital Priorities funding for extraordinary costs associated with site preparation or condition, demolition of an existing building, City of Toronto Green Standards and in some cases, if the building’s design is impacted by site constraints or any other issues. Should a capital project exceed the funding that the EDU provides, boards may request the use of POD to offset capital overages. Pursuant to O.Reg 193/10, the Minister’s exemption is required for Boards to use POD for purposes that fall outside the SCI policy expenditure requirements, such as capital overages as outlined below.

School Renewal and Capital Projects	2019-20 Actuals	2020-21 Actuals	2021-22 Actuals	2022-23 Actuals
School Condition Improvement (SCI)	153,982,654	163,099,273	213,131,852	320,944,897
Insurance projects and other	28,350,377	14,801,084	21,206,819	29,560,893
School Additions	1,078,315	3,028,630	5,479,968	19,059,253
COVID-19 Resilience Infrastructure Stream (CVRIS)		18,395,016	35,022,429	16,676,160
New School Builds	29,503,865	10,883,545	14,642,171	15,749,918
Early Years Capital Program	1,048,570	3,383,611	1,369,972	4,488,566
Climate Action Incentive Fund		3,875,527		3,959,828
Site Funded Improvement	4,861,603	4,481,097	2,461,894	3,449,435
Portable Moves/Program Accomodation/Emergency Renewal	3,585,602	2,117,933	558,910	2,231,422
Facility Renovation (Disposition Funded)	2,192,842	957,050	405,784	1,458,430
Leased Premises Renewal	1,337,936	512,148	45,011	325,917
Temporary Accommodation	779,112	435,062	411,375	317,957
Full Day Learning	690,446	377,347	(3,535)	41,801
Total Capital Projects	227,411,323	226,347,322	294,732,650	418,264,477
School Renewal (Capitalized Portion)	10,287,700	10,344,256	10,276,545	12,529,646
Total Capital & Renewal Expenditures	237,699,023	236,691,578	305,009,195	430,794,123
Total Ministry Capital & Renewal Funding	189,551,273	206,317,104	285,061,069	381,211,792
Total Proceeds of Disposition and Other Revenue	48,147,750	30,374,474	19,948,126	49,582,331
Total Capital & Renewal Funding	237,699,023	236,691,578	305,009,195	430,794,123

Toronto Lands Corporation

Created in September 2007 and incorporated in April 2008, the Toronto Lands Corporation (TLC) is a wholly-owned subsidiary of the TDSB. In the first five years of operation, the corporation's mandate was to manage TDSB's surplus properties. Based on TDSB's direction, TLC was responsible for the redevelopment and/or sale of properties that are no longer required by the school board.

In November 2018, the TLC Shareholder's direction was revised to reflect the expansion of TLC's responsibilities. Currently, TLC is responsible for managing TDSB's full real estate portfolio through the strategic management and optimal use of TDSB's real estate assets. It engages in innovative redevelopment initiatives, including community planning and partnerships, community hubs and schools in mixed-use development. It also identifies potential site redevelopment projects, reviews proposals, and takes part in school modernization strategies and other projects as directed by the TDSB.

Below is a snapshot of lease operations at the TDSB's non-instructional sites for the past four years. This represents one of the areas that the TLC manages from the TDSB's real estate portfolio.

	2019-20 Actuals	2020-21 Actuals	2021-22 Actuals	2022-23 Actuals
Realty Lease Operations				
Lease Revenue and Recoveries	7,070,565	6,138,766	6,418,970	6,213,655
TDSB Program and Administration	53,000	53,000	53,000	53,000
Deferred Capital Improvement Revenue	(1,000,000)	(1,000,000)	(1,000,000)	(1,000,000)
Gross Lease Revenue	6,123,565	5,191,766	5,471,970	5,266,655
Property Management Expenses				
Lease Operation Expense	1,896,522	1,931,338	1,878,260	1,444,648
TDSB Staff and Services	304,664	295,859	302,868	315,200
Total Expenses	2,201,186	2,227,197	2,181,128	1,759,848
Net Realty Lease Operations	3,922,379	2,964,569	3,290,842	3,506,807
Total Property Sales	45,096,494	16,657,731	151,499,700	-
Net Total Revenue	49,018,873	19,622,300	154,790,542	3,506,807
TLC Administration and Property Sales Expense	3,167,355	4,296,616	5,121,294	4,319,571
Net Financial Impact	45,851,518	15,325,684	149,669,249	(812,764)
# of Properties Sold	3	2	1	0

Community Partnerships

The TDSB has a long history of developing strong and positive relationships with many community-based agencies and is a proven leader in operating community hubs in many of our schools. Facility partnerships are considered in schools where they are compatible and may support ongoing school operations. Our long history of community-based partnerships has benefited the students and citizens of Toronto for many years. Historically, these partnerships flourished under a funding structure that enabled school boards and municipalities to address community benefits directly from a common tax base.

The TDSB fully supports the province’s commitment to community hubs to create vibrant centres of community life, strengthen our public school system, and reduce the massive community infrastructure burden already shouldered by school boards. However, clarification is needed in terms of the funding sources required to make this community hubs vision a reality and to help school boards make these services more accessible for all.

The table below shows the different types of community organizations and partners that currently lease space in TDSB schools.

	2019-20 Actuals	2020-21 Actuals	2021-22 Actuals	2022-23 Actuals	2023-24 Projected
City of Toronto Partnerships					
City of Toronto Agencies	9	9	8	8	8
City of Toronto Community Centres	33	33	33	32	32
Municipally Operated Child Cares	11	11	10	11	7
Not-for-Profit Charitable Organizations					
Not-for-Profit Child Cares	554	551	545	552	574
College & University Operated Child Cares	13	13	13	13	13
Community Outreach Programs	3	3	3	3	3
Community Partnerships	6	6	6	8	9
Government Agencies	8	7	7	7	7
Language Instruction	2	2	2	2	2
Other Significant Partnerships					
School Boards and Union	4	4	4	4	4
Licensed Child Cares	15	15	15	16	16
School, Sports Groups, General Operators	4	4	4	4	4
	662	658	650	660	679



School Pools

The TDSB operates pools in schools across the city. School pools are important and valuable community hubs. They give students the opportunity to learn how to swim during the school day, while also providing the broader community with the benefits of health and wellness, physical exercise, and recreational and competitive swimming services outside of school hours.

Since 2003, the TDSB and the City of Toronto have worked together to operate a number of school pools across Toronto (see list below). As part of the agreement, the City funds the operation of these pools and is given exclusive use of them in the evenings, on weekends and during summer break.

Over the years, the number of school pools under the City agreement has reduced leaving TDSB responsible for both the operating and capital costs associated with the pools. This has created significant funding pressure to maintain some of these pools for TDSB. Moving forward, the TDSB, City and Ministry of Education must work together to confirm long-term, sustainable funding so that pools remain open for students and the broader community.

TDSB Permitted Pools

Allenby Junior Public School
 AY Jackson Secondary School
 Beverley School
 Brown Junior Public School
 Carleton Village Junior and Senior Sports and Wellness Academy
 Central Technical School
 Deer Park Junior and Senior Public School
 Don Mills Collegiate Institute
 Downsview Secondary School
 Earl Grey Senior Public School
 Fern Avenue Junior and Senior Public School
 Forest Hill Collegiate Institute
 George S Henry Academy
 Glenview Senior Public School
 Harbord Collegiate Institute
 Humberside Collegiate Institute
 Jarvis Collegiate Institute
 Keele Street Public School
 Kensington Community School
 Lawrence Park Collegiate Institute
 Malvern Collegiate Institute
 Monarch Park Collegiate Institute
 Newtonbrook Secondary School
 Northern Secondary School
 Queen Alexandra Middle School
 RH King Academy
 Riverdale Collegiate Institute
 Rosedale Heights School of the Arts
 SATEC @ WA Porter
 Sir Wilfrid Laurier Collegiate Institute
 Stephen Leacock Collegiate Institute
 Sunny View Junior and Senior Public School
 Western Technical-Commercial School
 Westview Centennial Secondary School
 Winona Drive Senior Public School
 York Mills Collegiate Institute (1700 Keele Street)

School Pools under City of Toronto Agreement

Albert Campbell Collegiate Institute
 Bedford Park Public School
 Bowmore Road Junior and Senior Public School
 CW Jefferys Collegiate Institute
 Cedarbrae Collegiate Institute
 DA Morrison Middle School
 Duke of Connaught Public School
 Earl Beatty Junior and Senior Public School
 Emery Collegiate Institute
 Frankland Community School
 Georges Vanier Secondary School
 Glen Ames Senior Public School
 Gordon A Brown Middle School
 Hillcrest Community School
 L'Amoreaux Collegiate Institute
 Lester B Pearson Collegiate Institute
 Northview Heights Secondary School
 Parkdale Junior and Senior School
 Runnymede Collegiate Institute
 Sir Oliver Mowat Collegiate Institute
 Swansea Junior and Senior School
 Vaughan Road Academy
 Victoria Park Collegiate Institute
 West Hill Collegiate Institute
 Weston Collegiate Institute
 Wexford Collegiate School for the arts

Privately Leased Pools

John Polanyi CI/Bathurst
 SCAS-Scarborough Centre for Art Studies Adult

Education Development Charges

The City of Toronto’s population continues to increase every year and is expected to grow from 3.03 million in 2022 to 4.20 million in 2046 (Ministry of Finance, Ontario Population Projections Update, 2022-2046). Residential development is a significant contributor to the population growth, resulting in substantial pressure on critical public infrastructure serving the area, such as local schools, public transit and roads. Between 2017 and 2022 approximately 103,000 residential units were built in the City of Toronto. A further 198,000 residential units are forecast to be built over the next 15 years, which could generate approximately 19,000 new students (number of units built and forecast come from the City of Toronto’s Development Pipeline 2022 report, February 2023, and Development Charges Background Study, April 2022).

Education Development Charges (EDCs) are funds that school boards can collect from developers to support this growth. To qualify for EDCs, however, a school board must show that the number of students that it needs to accommodate is larger than the space available on a district-wide basis, regardless of its inability to accommodate students in schools in specific neighborhoods. Many of our schools are over capacity because of significant residential intensification in certain areas, but the TDSB has excess capacity in other areas. In addition, the current regulation establishes that EDCs can be used to purchase land for future school sites, not to support the cost of building new schools or renovating existing ones.

EDCs are a critical funding tool that would help the TDSB to meet growth-related infrastructure needs. For the TDSB to be able to access EDCs, Ontario Reg. 20/98 needs an amendment. Lack of sufficient space in local schools in some areas of the City has forced the TDSB to adopt different accommodation strategies for managing enrolment growth, including redirecting students from new residential developments to other TDSB schools located outside the area, the use of portables, and program and school boundary changes.

Without the restrictions found in Section 10 of Ontario Reg. 20/98, the TDSB would qualify for EDCs and could potentially generate revenue of approximately \$700 million over the next 15 years, which will help us meet growth-related infrastructure needs (estimate based upon the growth forecast and the rates charged by the Toronto Catholic District School Board for 2023-24 in their EDC by-law, November 2023). However, access to EDCs won’t replace the need for a new provincial funding strategy to reduce our Renewal Needs Backlog and maintain and operate our schools.

Region	School Board	2024 Residential Charge Per Unit	Non Residential Charge/Sq. Ft
Durham Region	Durham Catholic DSB	2,286	0.00
	Durham DSB	3,449	0.00
Halton Region	Halton Catholic DSB	4,069	1.04
	Halton DSB	6,092	1.51
Hamilton	Hamilton-Wentworth DSB	1,573	0.50
	Hamilton-Wentworth Catholic DSB	1,101	0.35
Peel	Dufferin-Peel Catholic DSB	1,096	0.44
	Peel DSB	3,476	0.46
Simcoe County	Simcoe County DSB	3,111	0.55
	Simcoe Muskoka Catholic DSB	1,772	0.25
Toronto	Toronto Catholic DSB	3,293	1.47
	Toronto DSB	0	0.00
York Region	York Catholic DSB	1,463	0.22
	York DSB	6,964	1.15



**FINANCIAL FACTS:
REVENUE & EXPENDITURE TRENDS
March 2024**

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Budget Webinars Feedback

To: Special Finance, Budget and Enrolment Committee

Date: 4 March, 2024

Report No.: 03-24-4667

Strategic Directions

- Provide Equity of Access to Learning Opportunities for All Students
- Allocate Human and Financial Resources Strategically to Support Student Needs
- Build Strong Relationships and Partnerships Within School Communities to Support Student Learning and Well-Being

Recommendation

It is recommended that Budget Webinars Feedback report be received.

Context

As part of the TDSB budget process, two virtual Budget Webinars were held to provide members of the community with an opportunity to obtain information about the 2024-25 budget, ask questions and provide input. There was one evening session (February 20 at 7 p.m.) and one afternoon session (February 21 at 1:30 p.m.), with approximately 40-50 attendees each. A copy of the presentation is attached in Appendix A.

The two sessions began with a presentation by staff about the operating budget, including details about the Ministry of Education balanced budget requirement, budget timelines, the Board's operating deficit, Grant for Student Needs (GSN), Board's expenditures, and potential areas of focus to balance the 2024-25 operating budget. The staff presentation was followed by a question-and-answer period with participants.

Several topics were covered in the Q&A session, including special education, continuing education, staff absence costs, professional support services, etc. A copy of the questions and answers from the budget townhalls are attached in Appendix B for Trustees' review and consideration prior to the approval of the budget at the Regular Board meeting on 2 April 2024.

For Trustees and members of the public who could not attend the live Budget Webinars, a recording of the two sessions as well as the staff slide deck are posted to the TDSB website at www.tdsb.on.ca (click on Public Engagement Opportunities and Meeting link

on the right-hand side of the web page).

Action Plan and Associated Timeline

The proposed 2024-25 budget will be presented for approval at the regular Board meeting on 2 April 2024.

Resource Implications

Section 231 of the Education Act requires school boards to pass a balanced operating budget each year. Budgets are intended to align both human and financial resources to system priorities.

Communications Considerations

Recordings of the Budget Town Hall sessions and a copy of the staff presentation are posted to the budget website at www.tdsb.on.ca/budget.

Board Policy and Procedure Reference(s)

Not Applicable

Appendices

- Appendix A: Staff Presentation from Budget Webinars
- Appendix B: Questions and Answers from Budget Webinars

From

Stacey Zucker, Associate Director Modernization and Strategic Resource Alignment at Stacey.Zucker@tdsb.on.ca or 416-397-3188

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

2024-25 TDSB Budget Town Halls

Tuesday, February 20, 2024 – 7 p.m.

Wednesday, February 21, 2024 – 1:30 p.m.

Acknowledgement of Traditional Lands

We acknowledge we are hosted on the lands of the Mississaugas of the Anishinaabe (A NISH NA BEE), the Haudenosaunee (HOE DENA SHOW NEE) Confederacy and the Wendat. We also recognize the enduring presence of all First Nations, Métis and Inuit peoples.



Welcome and Introductions

Stacey Zucker

Associate Director, Modernization and Strategic Resource Alignment

Craig Snider

Executive Officer, Finance

Ryan Bird

Executive Officer, Government, Public and Community Relations



Agenda

- Land Acknowledgement
- Welcome and Introductions
- Ministry of Education Regulations – Balanced Budget Requirement
- Budget Timelines
- Board’s Operating Deficit
- Grant for Student Needs (GSN)
- Board’s Expenditures
- Potential Areas of Focus
- Questions



Balancing the 2024-25 Budget

- Boards are required to submit a balanced budget per section 231 of the Education Act:
- Under the regulation, the Board can have a deficit of 1% (up to max of reserve balance*) without requiring permission from the Ministry. 1% is approximately \$30.1 million; however, the reserve balance is estimated to be approximately \$14 million.

	Balance at August 31, 2023	Projected Use of Reserves in 2023-24	Estimated Reserve Balance to Start the 2024-25 Year
Working Fund Reserve	-		-
Benefit Funds on Deposit	9.4	- 9.0	0.4
School Budget Carryforward	16.0	- 6.3	9.7
Environmental Legacy/Artificial Turf Funds	3.7		3.7
	29.1	- 15.3	13.8



Balancing the 2024-25 Budget

- The Board had a 1.4% deficit in 2022-23 and required approval from the Ministry for the deficit:
 - As part of the approval, the Board provided a 3 year deficit recovery plan
 - 2024-25 is year 3 of the 3 year plan
 - **The plan committed to a \$8.2 million surplus in 2024-25**
- Staff is working towards presenting a balanced budget for 2024-25
 - This year, TDSB will be approving a budget before the release of the GSN.
 - This requires the Board to make assumptions related to the grants.
 - The Board believes this will allow decisions to be made based on student needs.



Updated Operating Budget Schedule

February 14: Regular Finance, Budget and Enrolment Committee (FBEC) Meeting

February 20 and 21: Webinars and Budget Survey will be shared during week of February 20.

March 4: Special FBEC Meeting - School Based Staffing, Feedback from Information Sessions and Financial Facts

March 19: Special FBEC Meeting - Detailed Options to Balance to be presented to FBEC

March 26: Special FBEC Meeting - Reserved for Delegations Related to the 2024-25 Operating Budget

March 27: Regular FBEC Meeting - Recommendation to Board on Operating Budget 24-25

April 2: Regular Board Meeting - Approval of 2024-25 Budget



TDSB Financial Position



Structural Deficit

- The Board currently has a structural deficit
- The Board spends more than it receives in funding each year
- There are a number of areas where the structural deficit is not within the control of the Board including:
 - Statutory benefits (CPP and EI) rates have increased over the last 6 years without a corresponding increase in funding
 - Replacement costs for absences have continued to increase since the change to the central agreements related to sick leave
 - The school closure moratorium prevents the Board from closing schools with excess capacity. This impacts operating costs and renewal/maintenance costs

Structural Deficit

- The Board also spends more than it receives funding for in a number of areas based on past practices and priorities, including (but not limited to):
 - Special Education
 - Continuing Education
 - Outdoor Education
 - Pools
 - Lunchroom Supervision
 - Student Nutrition
 - School Based Safety Monitors
- Further information is available in the Financial Facts document, available at www.tdsb.on.ca/budget.

2024-25 Projected Financial Position

On January 29, 2024, a report was presented to the Board's Finance, Budget and Enrolment Committee (FBEC) that showed a projected deficit of **\$34.8 million**.

This includes the continuation of the use of Proceeds of Disposition (POD). Should Ministry approval not be provided, the deficit would increase to \$50.6M



Revenue



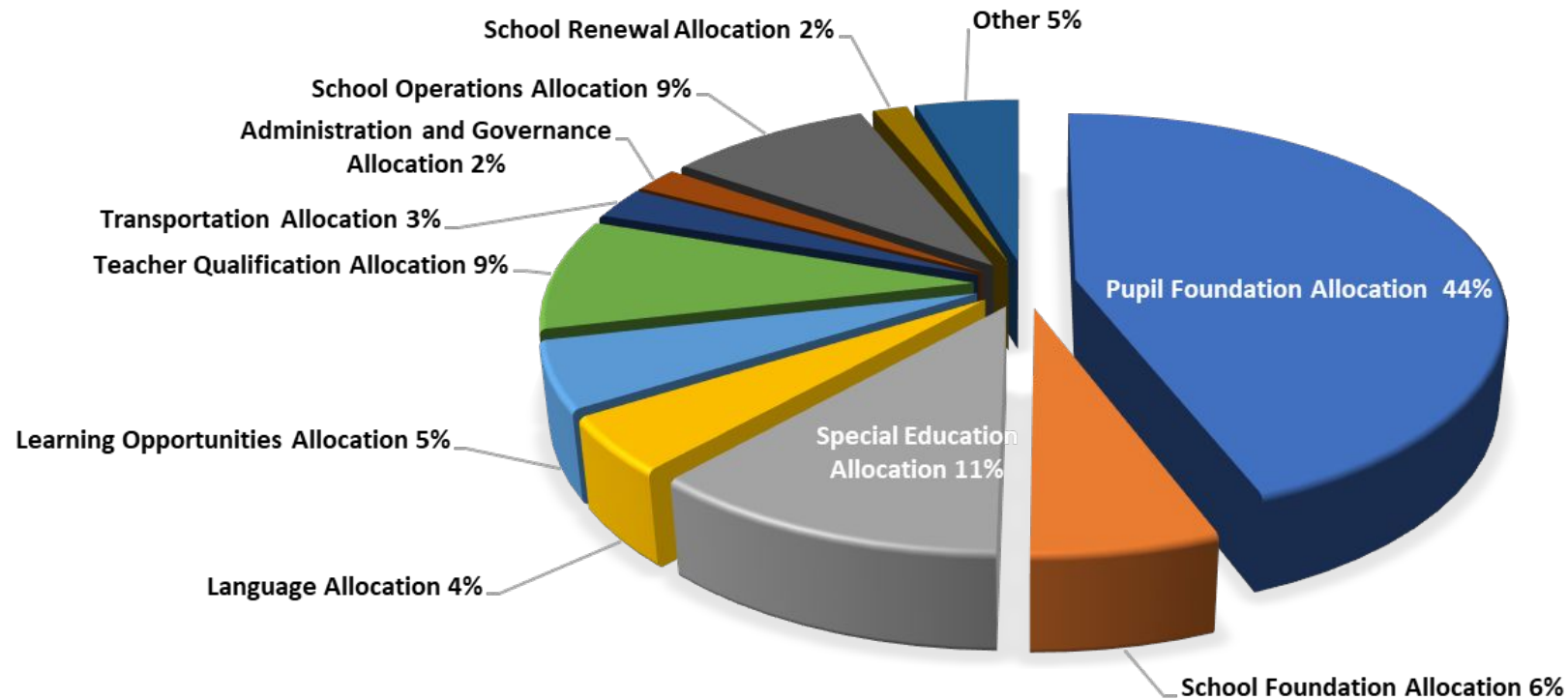
Grants for Student Needs (GSN)

- The majority of funding for school boards comes from the GSN
- The GSN is mostly dependant on enrolment
- Each year, the Ministry releases the GSN in March/April and the Board calculates the estimated revenue for the next year based on projected enrolment
- The GSN for 2024-25 is projected to be **\$3.1 billion** based on the prior year's grant.



2023-24 Grants for Student Needs (GSN)

2023-24 GSN Revenue



Assumptions

- Total projected enrolment increase:
 - Elementary 324.0 Average Daily Enrolment (ADE)
 - Secondary 1,099.5 ADE
- Projected enrolment increase for English as a Second Language (ESL) grant
 - Elementary 4,223.0 Students
 - Secondary 1,979.0 Students
- The 2024-25 benchmarks remain the same as 2023-24



Priorities and Partnerships Funding (PPF)

- PPF funding is supplemental to the GSN and provides time-limited funding which is reviewed and assessed by the Ministry each year
- The Ministry usually provides an agreement with the Board that outlines how the funds must be spent.



Other Revenue

- The final component of revenue for TDSB includes (but not limited to):
 - Permit revenue
 - Lease revenue
 - Interest revenue
 - International student fees
- During COVID, a number of these grants decreased due to limitations and restrictions that were in place.
- Revenue has started to increase again to pre-pandemic levels.



Expenditures



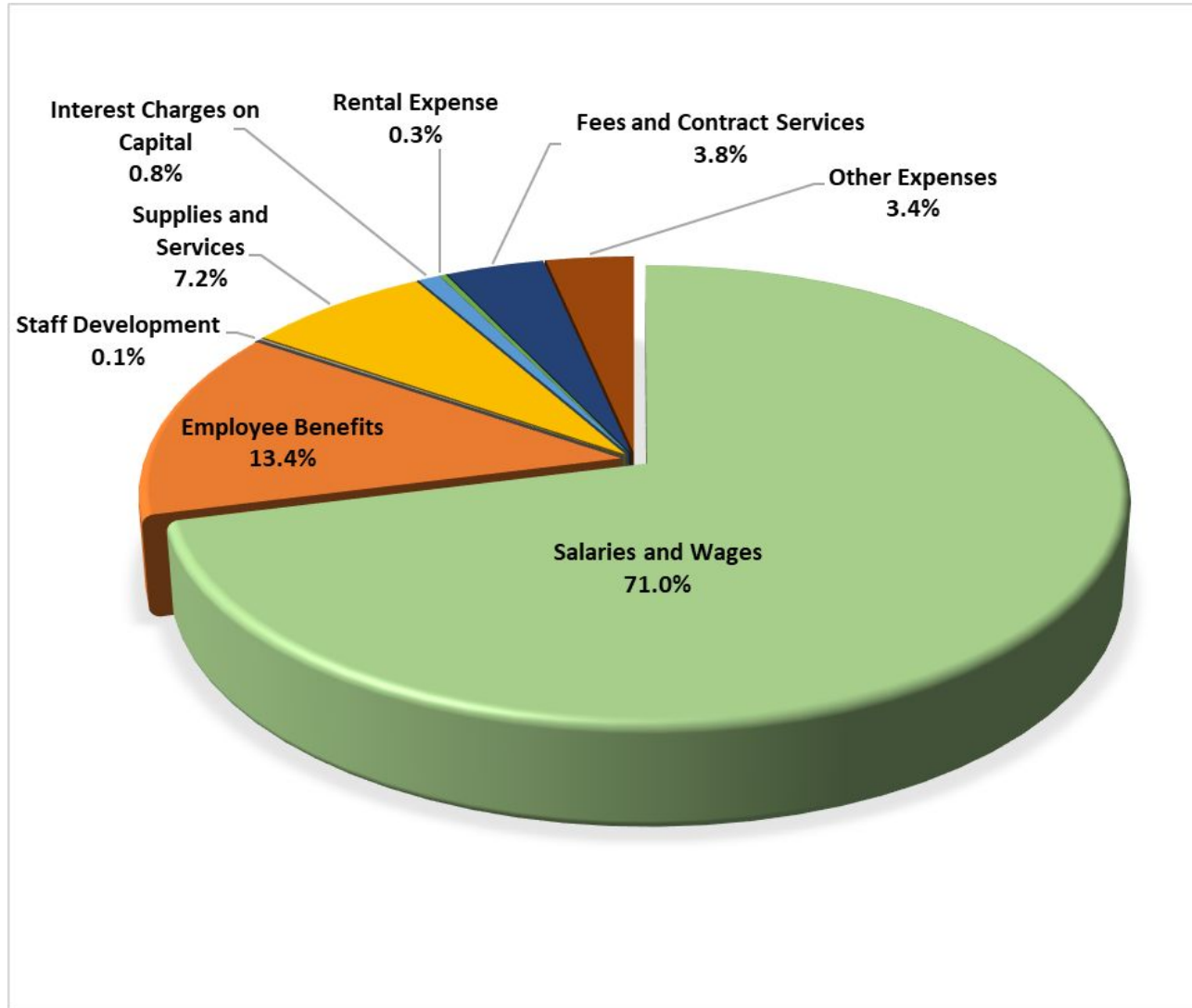
Total Estimated Expenditures

There are very few expenditures that are truly discretionary and do not directly support students. Total projected expenditures for 2024-25 are estimated at **\$3.7 billion**.

- Instructional Expenditures – 74.5%
- Building Operations and Building Renewal – 21.0%
- Transportation – 2.0%
- Administration – 2.5%



2023-24 Estimated Expenditures



Salaries and Wages

- Salaries, wages and benefits represent the largest portion of the Board's expenditures.
- As enrolment increases, the number of classroom teachers required increases due to class size regulations.
- Increases in salaries are provided based on collective agreements.



Benefit Cost Pressures

- The GSN did not provide a corresponding increase for benefit increases over the last 6 years
- If this continues, the projected incremental unfunded benefit costs from 2018-19 to 2024-25 are as follows:

Benefit	Incremental Costs
Long Term Disability (LTD)	\$14.6 M
Workplace Safety Insurance Board (WSIB)	\$(1.7) M
Canada Pension Plan (CPP)	\$33.4 M
Employment Insurance	\$1.8 M
Total	\$48.0 M

Replacement Costs for Employee Absences

- There is no anticipated increase in GSN for replacement costs (costs associated with hiring school-based supply/occasional staff) for employee absences.
- Based on historical costs, the budgeted supply costs are expected to increase by \$8.5 million in 2024-25.
- The TDSB is projected to spend approximately \$13.5 million over the 2018-19 pre-pandemic supply cost.



Transportation

- The Board undertook a competitive procurement process for school bus services in 2022-23.
- The new agreement begins on September 1, 2024.
- The increase in transportation costs is approximately 16%.



Other Expenses

- Expenses continue to increase year over year due to inflation and contractual obligations.
- Over the past number of years, the increase in grants has not kept up with the inflation rate.



Potential Areas of Focus to Balance the 2024-25 Budget



Potential Areas of Focus to Balance the 2024-25 Budget

Continuing Education

- The Continuing Education includes department offers programs that include International Languages Elementary/African Heritage, Community Programs, secondary credit courses (i.e., night, summer, weekend), summer programs, international adult education, Adult English as a Second Language courses, and Adult Day School credit programs.
- Currently, the Board is overspending by approximately \$6.9 million in continuing education.
- Staff will be reviewing each of the programs to bring forward recommendations to assist in reducing the deficit.



Potential Areas of Focus to Balance the 2024-25 Budget

Outdoor Education

- TDSB has recognized the importance of Outdoor Education by mandating that all students have equity of access to quality day and overnight Outdoor Education Programs.
- In June of 2001 the Board resolved that every student in grades 5-8 has the opportunity to participate in overnight programs and every student in grades K-8 has opportunities to participate in day programs.
- Historically the costs associated with operating the Outdoor Education Department have been greater than the revenue received.

2022-23

- Revenue - \$4.1 million
 - Expenditures - \$7.2 million
 - Deficit of - \$3.1 million
-
- Staff will be reviewing outdoor education to bring forward recommendations to assist in reducing the deficit while adhering to the Board resolution



Potential Areas of Focus to Balance the 2024-25 Budget

Additional Opportunities for Other Revenue

- The majority of funding for TDSB comes from the GSN. However, there is less than 10% that comes from other revenues including permits, interest revenue, international student fees and other fees. Staff are reviewing all of these areas to ensure that these other revenues are, at minimum, covering the costs associated with the programs/areas for which the revenues are being collected.

Review of Central Staffing

- Although this area has been reviewed and reductions have been made to these areas in previous year, staff will be performing a further review to identify any further reductions.



Potential Areas of Focus to Balance the 2024-25 Budget

Reduction in Replacement Costs for Staffing Absences

- The budget related to replacement costs for staffing has continued to increase over the last number of years. Staff is reviewing strategies to reduce the budget required for replacement costs.

Reduction in Renewal Costs Charged to Operating

- As a result of increased costs related to renewal projects including absenteeism, vacant positions and the increasing cost of materials, the Board has overspent on the renewal grant and approximately \$6 million has been charged to the operating budget. Staff are reviewing the anticipated projects for 2024-25 to determine how to reduce the costs charged to operating.



Potential Areas of Focus to Balance the 2024-25 Budget

Additional Areas of the TDSB Budget Where Spending Exceeds Funding

- As is good practice, staff will continue to review all areas of the budget where spending exceeds funding. It should be noted that the areas identified in this section have value and are important part of fully implementing the Board's priorities, obligations, resolutions and operations. The reduction of services in these areas could potentially result in a range of impacts.



Questions





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Budget Webinar - Questions and Answers (February 20 at 7 p.m.)

Q1. What was the total cost of staff absences in the last year? How does that compare to pre-pandemic?

The pre-pandemic supply cost was around \$138M and it has gone up by approximately \$14M since then.

Q2. What are these other areas where costs exceed revenue?

There are a number of areas where the structural deficit is not within the control of the Board including:

- Statutory benefits (CPP and EI) rates have increased over the last 6 years without a corresponding increase in funding
- Replacement costs for absences have continued to increase since the change to the central agreements related to sick leave
- The school closure moratorium prevents the Board from closing schools with excess capacity. This impacts operating costs and renewal/maintenance costs

The Board also spends more than it receives funding for in a number of areas based on past practices and priorities, including (but not limited to): Special Education, Continuing Education, Outdoor Education, Pools, Lunchroom Supervision, Student Nutrition, and School Based Safety Monitors.

Q3. Is TDSB looking to cut staff from some schools to make up for some of the deficit?

We are not looking at cutting staff directly in schools. We are looking at making sure that staffing and supports are appropriate to the enrollment at the schools. For example, if we gain enrollment, we need to add more teachers. Similarly, if there's less enrollment, we need less teachers and/or support.

Q4. How many schools are you looking at closing due to this budget?

There is currently a moratorium on school closures put in place by the Ministry of Education so that is not something being considered as part of this year's budget.

Q5. Parents in the TDSB feel that current funding is insufficient to keep our kids safe and properly educated. Given that the TDSB voted to accelerate the budgeting process this year, do you see this as an opportunity to build a budget that is better aligned with student needs?

We feel that there's a funding gap as well and so Trustees have asked that we build this budget based on student needs. We have a structural deficit. We have to address it, but they are asking us to build the budget so we are better aligning our resources to student needs as best we can with the funding model.

Q6. What happens when a budget area like special education is overspent by the TDSB. For example if the provincial grant for special education is one hundred million dollars



and yet the TDSB is required to spend 150 million to serve the approved needs? It is a mandatory provincial program. Could the school board go back to the province for a top up to fit the actual costs as required.

Trustees have always been advocating for additional funding to support all the Board's various needs, whether it be special education or other programs in schools. In terms of Special Education, the grant is sweated, so it must be spent on special education. When a school board spends more than their funding, they have to cut back somewhere else to offset.

Q7. As you mentioned, absenteeism had increased post pandemic. What work is being done to address it and mitigate future financial pressure due to the issue?

At this time, the People and Culture Department is looking into this and doing a reorganization to help better support all services to employees. More information will also come out on March 19 when the detailed options to balance are provided.

Q8. Immigrations levels are going to increase from 2024 and 2025 so are they going to build more schools? How are they going to address this?

Across the TDSB, there are some areas and schools that have space and others areas where schools are quite full but overall as a system we have capacity. It's not always in the places where students are arriving. Where there's a long term over capacity at a school, a capital priority submission will be made to the government to do an extension to a school, to change boundaries, or to put portables on site. The long-term option for sustained growth is either a rebuild or an addition to a school.

Q9. Will the student needs budget include new costs budgeted for children's right to read including implementing recommendations in the Ontario Human Rights Commission right to read report?

The Literacy Department is working on plans to support the Right to Read recommendations and more full information will be forthcoming.

Q10. A social worker now oversees 15 schools instead of 6. They can barely make it to the support meeting teams. This has slowed down the processes of supporting kids and families that required intervention because of issues of violence. Is the TDSB allocating money to hire more social workers to have timely interventions?

Right now we are looking at what's needed and how to distribute resources and if there is a need identified, it will be brought forward to the FBEC meeting on March 19.

Q11. Will you release the budget to the public BEFORE you receive the provincial funding amount?

Yes, the budget process will be based on some assumptions and based on funding from previous years, and we will then receive the the formal amount from the ministry. The options to balance the budget will be presented on March 19 and Trustees will have an opportunity to modify the recommendations from staff. The budget will go to the Board Meeting on April 2, 2024 for approval.



Q12. There are some students with special needs where they are assisted by child youth workers and special needs assistance so are they going to make cuts for these positions the budget has to balance yearly, if there's a deficit multiple years, would the province address that, make a lump sum support?

We currently have a three-year recovery plan in place and this is the third year that we have been using our reserves to pay for the cost of the Board. The last couple of years, that reserve has been running out so we don't have sufficient resources to keep running. At this point, we have to make those difficult decisions to eliminate the structural deficit so we're in a balanced position. We are expected to balance our books with the current funding model.

Budget Webinar - Questions and Answers (February 21 at 1:30 p.m.)

Q1. How does Kindergarten combined classes work (JK & SK) classes together? Are there any budget allocated to avoid that?

Kindergarten is now full-day kindergarten and we're not necessarily distinguishing between Junior and Senior Kindergarten as a funding source. So, from a budget perspective, we don't separate Junior Kindergarten and Senior Kindergarten. If there are further questions with regards to that split, reaching out to your school principal would be a good idea.

Q2. Is the Ministry of Education allocating additional budget to the TDSB so that the decision isn't to have to cut supports for our children and TDSB programming? I don't understand why the province isn't prioritizing supports School Boards post-pandemic when so many of our children are experiencing different kinds of challenges. I know that my child, for example, isn't able to access the supports she needs, and I know that this is the case for our children at our school and other schools where friends and colleagues have their children.

This is where advocacy does help, and Trustees would be pleased to help or assist in advocacy with regards to where we could ask the ministry for additional funding. As staff, we do share concerns and challenges that we're having with staff at the ministry, and they are fully aware, and we do as much as we can again, through this budget process to try to reduce the impact on students. However, each year when we make reductions to get towards a balanced budget, it does get harder and harder not to impact services.

Q3. Regarding costs for substitutes due to absences/leaves. What are the root causes of these leaves? Has analysis been completed to understand if increasing staffing and supports could reduce leaves/absences?

This is currently being reviewed by our People and Culture Team.

Q4. I have spoken to people from different local boards that kids with special needs are encouraged to move to the TDSB because TDSB offers the best special education in the local public boards. And TDSB spends more on special education than the GSN provides. I'm glad we have decent special education funding. Shouldn't the Ministry be covering that difference?



Yes, we do spend significantly more on special education than we're funded for, which speaks to the priorities and the level of support that we want to provide to students. With regards to the ministry funding, I think most boards do overspend on special education so there is a lot of provincial advocacy that happens to increase that grant.

Q5. Can the Ministry be taken to court to have them meet their obligations towards funding special ed, employee benefits, etc.?

This is an area for public advocacy in terms of providing adequate funding.

Q6. If there are projected significant increases in enrollment in ESL/ELL learners in both elementary and secondary schools, why are Adult Day Schools where the parents of these children attend in order to get their own high school diplomas for entering the workforce a part of the way to balance the budget? These schools' finances should not be cut or else we do a disservice to the parents of these ELL/ESL children.

We want to ensure that we are not doing a disservice to parents/guardians of ESL/ELL learners, but we also want to ensure that we're doing it in a cost effective way. So that's just part of the review. It doesn't necessarily mean that there will or won't be reductions in that area. It's one part of continuing education, which is an area being reviewed. More details will be available on March 19.

Q7. Do you know the Special Education underfunding projections for this year?

Currently, in this year's forecast, we're anticipating about a \$40.6M dollar spending in excess of what the ministry provides.

Q8. Given that TDSB cannot run deficits or surpluses, what is the source of the reserve balance that was discussed at the start of the meeting?

The TDSB is allowed to run surpluses, and typically we don't budget for surpluses. But in some years, there's been things where our anticipated costs did not come in as high. So, in those cases there is money set aside to cover what I would call a "rainy day fund."

Q9. I am interested in "sweating" of provincial grants. Could you explain how this process works and which funds are "sweated".

"Sweated" funds essentially means money identified for a specific purpose within our budget. For example, the special Education grant must be spent on special education supports.

Q10. How do you want the public to advocate? Please be specific. eg. 'write a letter to X stating that spec ed should be funded adequately...', etc.

It is difficult for staff to say who to email specifically but in general, if you have concerns about priorities during the budget, you can share those with your local trustees, so that they are aware or be in touch with the Ministry of Education. Some of the advocacy letters that Trustees have sent are also posted to the TDSB website.



Q11. I've been told that Continuing Education pays for permits to use TDSB school facilities (like gyms, classrooms, etc.) to run their Adult Evening General Interest programs. Why does Continuing Education need to pay to use facilities owned by TDSB? If they didn't need to, perhaps the deficit would be lower?

There are costs associated with running Continuing Education courses, especially the general interest courses. Whether it's the materials, whether it's using the utilities, the space, that sort of thing and we would not incur those costs if those classes weren't running. So, it is really meant to be a cost recovery basis.

Q12. Did I understand correctly that at this time there is an inability to close schools that are under populated? Why is that? What are the current costs (2023/2024) of continuing to operate the schools that fall within this category?

Quite a number of years ago, the province instituted a moratorium, which means that under regulation we are not allowed to close schools. We continue to advocate for at least TDSB to be able to deal with some of our excess capacity.

Q13. Is it true that there are less individuals applying to ECE and teacher positions and therefore there are some schools that are understaffed in these areas? If yes, is there a way to increase retention rates?

There are a number of reasons why we don't have all positions filled on a daily basis, or we have unfilled positions. I'm not sure about the numbers but I know that the ministry is also working to try to increase the number of graduates that we have from those programs. We are also trying to do the work to make sure that the occasional teachers that we have available are able to pick up the work that that is available for them on a daily basis.

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Our Mission

To enable all students to reach high levels of achievement and well-being and to acquire the knowledge, skills and values they need to become responsible, contributing members of a democratic and sustainable society.

We Value

- Each and every student's interests, strengths, passions, identities and needs
- A strong public education system
- A partnership of students, staff, family and community
- Shared leadership that builds trust, supports effective practices and enhances high expectations
- The diversity of our students, staff and our community
- The commitment and skills of our staff
- Equity, innovation, accountability and accessibility
- Learning and working spaces that are inclusive, caring, safe, respectful and environmentally sustainable

Our Goals

Transform Student Learning

We will have high expectations for all students and provide positive, supportive learning environments. On a foundation of literacy and math, students will deal with issues such as environmental sustainability, poverty and social justice to develop compassion, empathy and problem solving skills. Students will develop an understanding of technology and the ability to build healthy relationships.

Create a Culture for Student and Staff Well-Being

We will build positive school cultures and workplaces where mental health and well-being is a priority for all staff and students. Teachers will be provided with professional learning opportunities and the tools necessary to effectively support students, schools and communities.

Provide Equity of Access to Learning Opportunities for All Students

We will ensure that all schools offer a wide range of programming that reflects the voices, choices, abilities, identities and experiences of students. We will continually review policies, procedures and practices to ensure that they promote equity, inclusion and human rights practices and enhance learning opportunities for all students.

Allocate Human and Financial Resources Strategically to Support Student Needs

We will allocate resources, renew schools, improve services and remove barriers and biases to support student achievement and accommodate the different needs of students, staff and the community.

Build Strong Relationships and Partnerships Within School Communities to Support Student Learning and Well-Being

We will strengthen relationships and continue to build partnerships among students, staff, families and communities that support student needs and improve learning and well-being. We will continue to create an environment where every voice is welcomed and has influence.

Acknowledgement of Traditional Lands

We acknowledge we are hosted on the lands of the Mississaugas of the Anishinaabe (A NISH NA BEE), the Haudenosaunee (HOE DENA SHOW NEE) Confederacy and the Wendat. We also recognize the enduring presence of all First Nations, Métis and Inuit peoples.

Reconnaissance des terres traditionnelles

Nous reconnaissons que nous sommes accueillis sur les terres des Mississaugas des Anichinabés (A NISH NA BAY), de la Confédération Haudenosaunee (HOE DENA SHOW NEE) et du Wendat. Nous voulons également reconnaître la pérennité de la présence des Premières Nations, des Métis et des Inuit."

Committee Mandate

- (i) To consider and make recommendations to the Board on finance matters, including procurement and contract awards, referred to it for consideration.
- (ii) To review the impact of enrolment and policy change on the Board's budget, including reviewing the impact of enrolment trends, and marketing strategies to bolster enrolment in declining areas of the city; and
- (iii) To consider strategies to balance the capital and operating budget over a multi-year period, and to make recommendations to the Board to balance the annual capital and operating budget.

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Funding Information Requirement

At the special meeting held on March 7, 2007, the Board decided that to be in order any trustee motion or staff recommendation that would require the Board to expend funds for a new initiative include the following information: the projected cost of implementing the proposal; the recommended source of the required funds, including any required amendments to the Board's approved budget; an analysis of the financial implications prepared by staff; and a framework to explain the expected benefit and outcome as a result of the expenditure.

[1]Closing of certain committee meetings

(2) A meeting of a committee of a board, including a committee of the whole board, may be closed to the public when the subject-matter under consideration involves,

- (a) the security of the property of the board;
- (b) the disclosure of intimate, personal or financial information in respect of a member of the board or committee, an employee or prospective employee of the board or a pupil or his or her parent or guardian;
- (c) the acquisition or disposal of a school site;
- (d) decisions in respect of negotiations with employees of the board; or
- (e) litigation affecting the board. R.S.O. 1990, c. E.2, s. 207 (2).

(2.1) Closing of meetings re certain investigations – A meeting of a board or a committee of a board, including a committee of the whole board shall be closed to the public when the subject-matter under considerations involves an ongoing investigation under the Ombudsman Act respecting the board