



FINANCIAL FACTS: REVENUE & EXPENDITURE TRENDS 2024





Table of Contents

PART 1: INTRODUCTION

Mission & Vision.....	1
Students in the TDSB.....	2
Financial and Statistical Information.....	3
Funding Gaps.....	4
Provincial Enrolment Trends.....	6
TDSB Enrolment Trends.....	7
Enrolment Trends: Continuing Education.....	8
Ministry Grants for Student Needs.....	9
Priorities and Partnerships Funding (PPF).....	11
Other Board Revenues.....	14
Total Expenses.....	15

PART 2: EXPENDITURE DETAILS

Teacher Staffing Details - Elementary.....	17
Teacher Staffing Details - Secondary.....	18
Teacher Costs.....	19
Supply Staff Costs.....	21
Early Childhood Educator Costs.....	22
In-school Administration and Leadership Allocation.....	23
School Budget Expenditures.....	24
Special Education.....	25
Transportation.....	27
Administration and Governance.....	28
Information Technology.....	29
Continuing Education.....	30
Facility Services and Planning.....	33
Capital/Infrastructure.....	35
Toronto Lands Corporation.....	36
Community Partnerships.....	37
School Pools.....	38
Education Development Charges.....	39

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 (2018-19 to 2024-2025)
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.

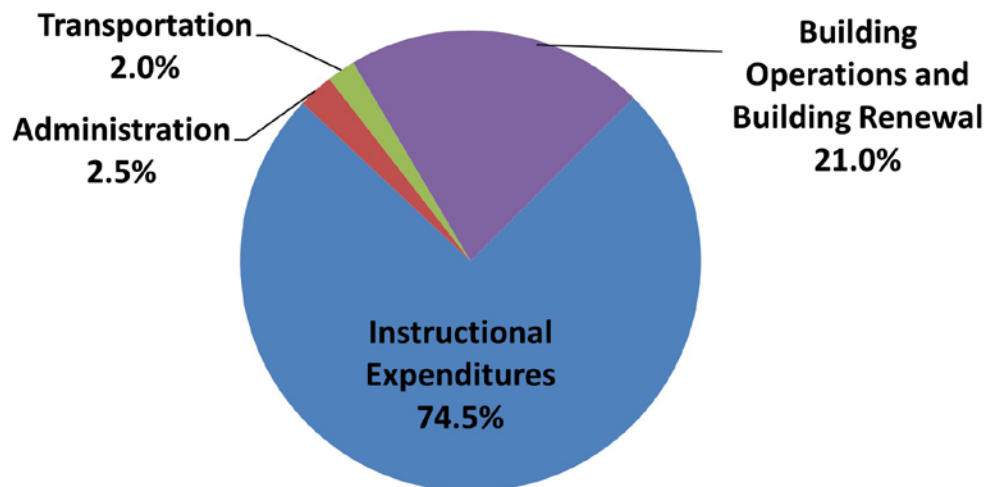
Expenses by Category	2019-20 Actuals	2020-21 Actuals	2021-22 Actuals	2022-23 Actuals	2023-24 Revised Estimates
INSTRUCTION					
Classroom Teachers	1,547,321,613	1,677,442,522	1,614,486,541	1,600,802,086	1,658,479,808
Supply Costs	110,161,074	104,313,539	135,948,881	139,423,221	124,545,748
Teacher Assistants	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 (ECPP)	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

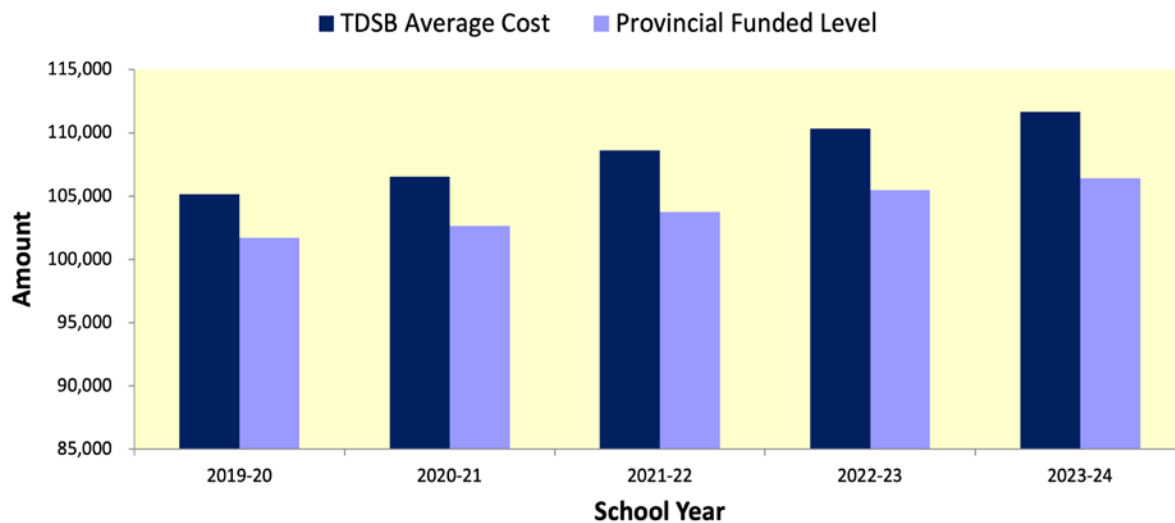
The analysis below shows the historical gap between the TDSB and the Ministry funding for teacher salaries. Ministry funding is based on the Pupil Foundation benchmark for teachers and the Teacher Qualification and Experience Allocation.

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)	

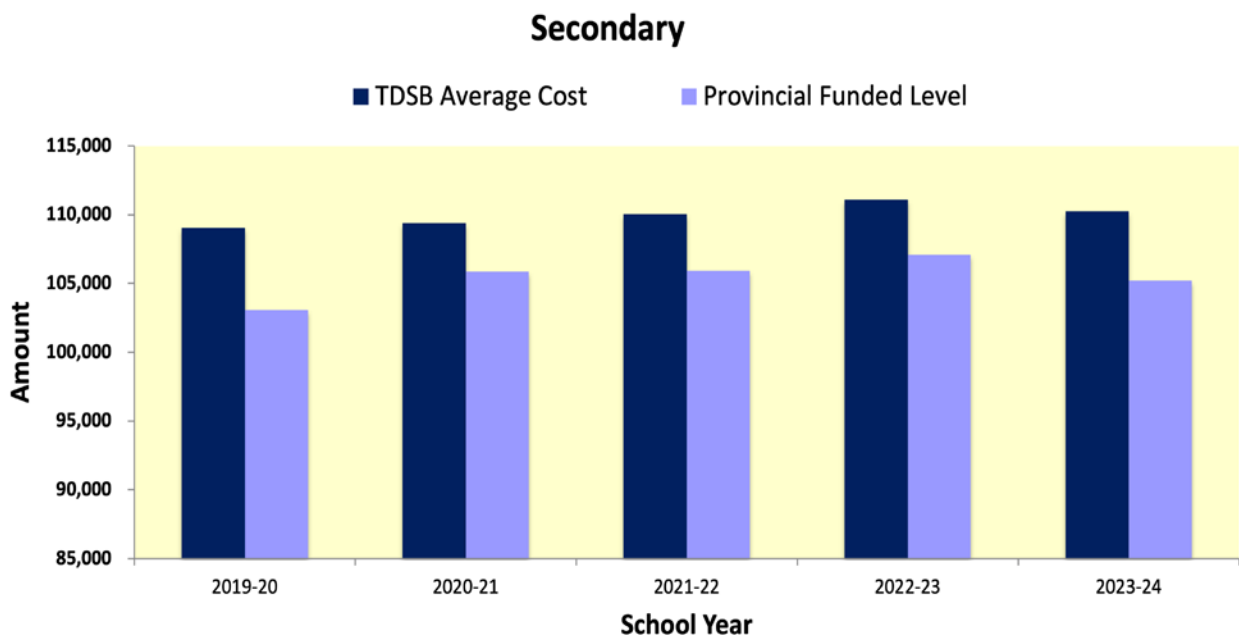
Elementary



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)	



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%
School Office Support Staff						
- 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%

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%
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%

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
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)
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%

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
Humberstone 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**