

TORONTO DISTRICT SCHOOL BOARD

# FINANCIAL FACTS:

## REVENUE & EXPENDITURE TRENDS



January 2016

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# Introduction

Each year, the Toronto District School Board welcomes more than 243,000 students and 160,000 life-long learners at multiple sites across the city of Toronto. As an organization, our focus is ensuring that each one of our students has the supports they need to be successful, confident, and engaged learners and citizens.

The TDSB has an annual operating budget of \$3 billion. Each year, Trustees and staff work together to pass a balanced budget. The TDSB is committed to the effective use of resources and we have made it a priority in recent years to improve financial controls across the system to ensure that every dollar spent has a positive impact on student success and well-being.

We have also recently made a number of difficult decisions to reduce our operating costs and address the Board's structural deficit. When it comes to making budget decisions, we do everything we can to ensure that the decisions have as little impact on the classroom as possible. However, declining enrolment and ongoing funding reductions are making this more and more difficult. Read more about the gap between provincial funding and the money needed to support students on page 4.

This document represents the TDSB's financial information from 2011-12 to 2015-16. It focuses on the Board's key expenditure areas and identifies major operating costs. The basis of the data presented in the tables is taken from the Board's audited financial statements for all years up to 2014-15 and budget projections for 2015-16.

## TDSB Student Demographics

The information below, taken from the 2011-12 TDSB Student Census, provides a demographic breakdown of TDSB students.

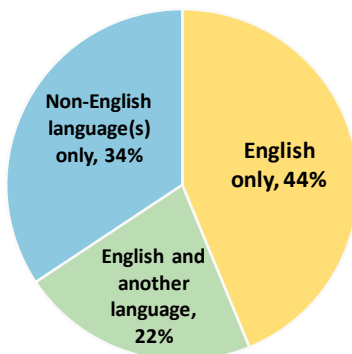
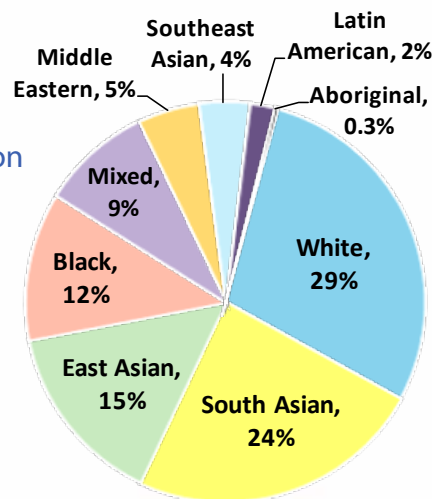
### Gender

According to the Board's student registration database, there are slightly more male than female students attending TDSB schools, especially at the secondary panel.

	JK-Gr. 6	Gr. 7-8	Gr. 9-12	Total
Female	49%	49%	47%	48%
Male	51%	51%	53%	52%

### Ethno-Racial Background

In the TDSB, the four largest self-identified racialized groups are White (29%), South Asian (24%), East Asian (15%), and Black (12%). The remaining population consists of other groups including "Mixed", Middle Eastern, Southeast Asian, Latin American, and Aboriginal.



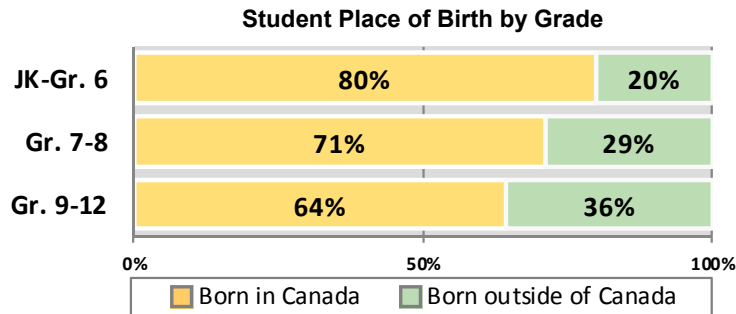
### Home Language

English is the sole first language for less than half (44%) of TDSB students. Less than a quarter (22%) learned English along with another language(s) as their first language(s). One third (34%) have one or more non-English languages as their mother tongues. Altogether, over 115 languages are spoken by TDSB students. The top five non-English languages spoken are: Chinese (11%), Tamil (6%), Urdu (5%), Bengali (3%), and Gujarati (2%).

# TDSB Student Demographics

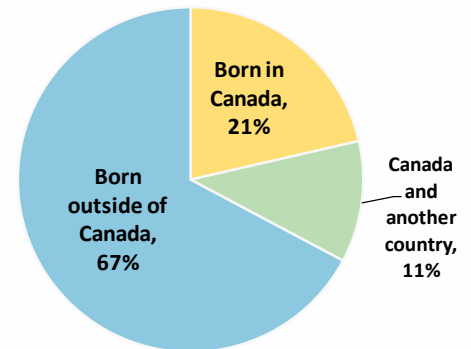
## Student Place of Birth

About three quarters of TDSB students were born in Canada. The proportion of students born in Canada varies by grade division, with more students in JK-Grade 6 (80%) reported as Canadian-born compared to students in Grades 7-8 (71%) and secondary school students (64%). Roughly a quarter of TDSB students immigrated to Canada from over 190 countries. The top five countries of students' birth other than Canada are: China (4%), India (2%), Pakistan (2%), United States (2%), and Bangladesh (1%).



## Parent Place of Birth

About one fifth of students have both parents who are Canadian-born, while 11% of students have one parent born in Canada and the other outside Canada. The majority (over two-thirds) of TDSB students are from immigrant families with both of their parents born outside of Canada (67%). Further analysis indicates that over 90% of the visible minority students are of immigrant background, with two parents born outside Canada.



# Financial and Statistical Information

## TDSB Facts

Projected 2015-16

### Number of Schools

Elementary	440
Junior High	7
Secondary	78
Alternative Schools	39
Special Education Self-Contained Schools	13
Other (EdVance, Caring and Safe Schools, Native Learning Centres)	11
<b>Total Number of Schools</b>	<b>588</b>

Number of Board Use Buildings (including office, warehouse and distribution centres)	14
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Operating Budget	\$3.048B
Capital Budget (as of 2015-16 budget)	\$0.234B
Total Enrolment (Regular Day School)	243,268
Total Teachers Including Teaching Vice Principals	15,615
Total Early Child Educators	1,264
Total Principals and Vice Principals	896
Total School Office Clerical	1,132
Total Caretakers	2,160



# Funding Gaps

Funding for education is determined through a set of provincial benchmark costs for the major components of education operations. Provincial benchmarks are determined by establishing average costs of school boards across Ontario. Costs in Toronto are higher, as is reflected throughout this document. The table below summarizes the significant provincial funding gaps between the TDSB costs and provincial benchmarks.

Since 1998, bargaining has been directed by the Province. Since 2003, labour discussions have taken place at a provincial discussion table. Accordingly, the Province has adjusted salary benchmarks for these discussions. However, the Province has never addressed the increased cost of benefits, which is the largest gap in funding for teachers. The cost of supply teachers is also under funded as the Province does not recognize the average supply teacher costs.

Provincial funding for Information Technology significantly lags the actual expense of school boards. This is a serious funding concern if school boards are expected to prepare students to become global citizens.

		Estimates 2015-16
Elementary Teachers (page 19)	TDSB Average Salary and Benefits	96,102
	Provincial Funding	92,725
	Total Gap per teacher	(3,377)
	% Gap	-3.5%
(Number of Teachers x Gap)	Gap in \$	(36,194,686)
Secondary Teachers (page 20)	TDSB Average Salary and Benefits	99,335
	Provincial Funding	96,742
	Total Gap per teacher	(2,593)
	% Gap	-2.6%
(Number of Teachers x Gap)	Gap in \$	(12,696,625)
Supply Teachers	Page 21	(30,452,695)
Early Childhood Educators Salary and Benefit	Page 22	(11,875,230)
Principals and Vice Principals	Page 23	(8,126,713)
School Office Support Staff	Page 23	(11,577,810)
School Budget Expenditures	Page 24	(7,339,648)
Special Education (see note)	Page 25	(17,195,179)
Transportation	Page 26	(4,496,517)
Administration and Governance	Page 27	355,243
Information Technology	Page 28	(43,127,368)
Continuing Education	Page 31	314,750
Facility Services	Page 32	(17,904,739)
Major funding shortfalls		(\$200,317,219)

Note: Components of Special Education shortfall are also included in other categories.

The Board utilizes its grant funding and other revenues to offset the gaps listed above. Revenues include fees from International Students and lease revenues. 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.

# Total Enrolment

The TDSB represents approximately 12.4% of the province of Ontario's total enrolment. Including the projection for the full 2015-16 school year, the TDSB will have increased by approximately 6,030 students or 2.54% over the last five years. This is due to the phase in of Full Day Kindergarten, which has increased JK/SK student enrolment from half day to full day.

School Board	2011-12	2012-13	2013-14	2014-15	Estimates 2015-16	% of Provincial Total	Enrolment Change	% Change since 2011-12
TDSB	237,368	234,430	230,486	245,096	243,398	12.42%	6,030	2.54%
Toronto Catholic DSB	85,831	85,108	84,003	88,824	88,704	4.53%	2,873	3.35%
York Region DSB	111,251	111,898	112,422	120,301	121,076	6.18%	9,825	8.83%
York Region Catholic DSB	52,532	52,249	52,121	55,159	54,960	2.80%	2,428	4.62%
Peel DSB	142,596	142,812	143,848	154,001	154,267	7.87%	11,671	8.18%
Dufferin-Peel Catholic DSB	80,491	79,666	78,348	81,810	81,503	4.16%	1,012	1.26%
Durham DSB	64,901	64,973	64,282	68,297	68,480	3.49%	3,579	5.51%
Durham Catholic DSB	21,460	21,123	20,696	21,610	21,383	1.09%	-77	-0.36%
<b>Total Provincial Enrolment</b>	<b>1,878,520</b>	<b>1,863,738</b>	<b>1,844,218</b>	<b>1,963,550</b>	<b>1,960,156</b>		<b>81,636</b>	<b>4.35%</b>
<b>TDSB % of Total Provincial Enrolment</b>	<b>12.64%</b>	<b>12.58%</b>	<b>12.50%</b>	<b>12.48%</b>	<b>12.42%</b>			

Source: Ministry of Education - Projected School Board Funding for the 2015-16 School Year. Starting in 2013-14, high credit students are no longer included in Average Daily Enrolment for all School Boards. 2014-15 Enrolment includes FDK enrolment.



# Enrolment Trends

Elementary enrolment has decreased by 465 students between 2011-12 and 2015-16 (excluding FDK). However, as birth rates and migration rates change over the next several years, the TDSB will experience moderate enrolment growth in the Elementary panel. Over the next 10 years, this growth is projected to be approximately 1,000 students.

Secondary enrolment has declined by 11,703 students over the same period. This decline is consistent with the decline Elementary panel experienced over the last decade. The projection for the Secondary panel suggests that the decline will continue for the next five years until 2021 before enrolment begins to increase again.

The TDSB's past enrolment declines have had significant implications on the number of small and underutilized schools that can operate within ministry funding benchmarks. Small schools also have difficulty offering the high-quality programs and services that TDSB students and parents expect.

The TDSB welcomes international students from around the world. Since, 2001, the number of international students has increased by more the 200%

## Regular Day School

Enrolment (ADE) (note 1)	2011-12	2012-13	2013-14 (note 2)	2014-15	Estimates 2015-16	Changes over 5 Years
<b>Pupils of the Board</b>						
Elementary FDK	3,700.0	7,942.0	12,765.5	17,981.5	18,067.5	14,367.5
Elementary excluding FDK	154,401.3	153,986.7	154,267.0	153,528.8	153,936.5	(464.8)
Secondary	82,966.6	80,443.6	76,219.2	73,238.8	71,263.9	(11,702.7)
<b>Total ADE including FDK</b>	<b>241,067.9</b>	<b>242,372.3</b>	<b>243,251.7</b>	<b>244,749.1</b>	<b>243,267.9</b>	<b>2,200.0</b>
Annual Change - Elementary (%) excluding FDK	-0.5%	-0.3%	0.2%	-0.5%	0.3%	-0.3%
Annual Change - Secondary (%)	-1.8%	-3.0%	-5.3%	-3.9%	-2.7%	-14.1%
<b>Annual Change - Total (%)</b>	<b>0.6%</b>	<b>0.5%</b>	<b>0.4%</b>	<b>0.6%</b>	<b>-0.6%</b>	<b>0.9%</b>

Note 1: ADE refers to Average Daily Enrolment and only includes pupils of the Board. The table on the previous page includes high credit students for comparison purposes.

Note 2: 13-14 Secondary enrolment reflects change in ADE as a result of the new ministry rule on high credit students.

## International Students

Enrolment (ADE) (Note 1)	2011-12	2012-13	2013-14	2014-15	Estimates 2015-16	Changes over 5 Years
Elementary	135.8	102.8	136.3	138.5	166.0	30.2
Secondary	1,018.6	1,131.7	1,134.3	1,267.5	1,245.0	226.4
<b>Total International Students</b>	<b>1,154.4</b>	<b>1,234.5</b>	<b>1,270.6</b>	<b>1,406.0</b>	<b>1,411.0</b>	<b>256.6</b>
Annual Change - Elementary	-23.4%	-24.3%	32.7%	1.6%	19.9%	22.2%
Annual Change - Secondary	26.3%	11.1%	0.2%	11.7%	-1.8%	22.2%
<b>Annual Change - Total</b>	<b>17.4%</b>	<b>6.9%</b>	<b>2.9%</b>	<b>10.7%</b>	<b>0.4%</b>	<b>22.2%</b>

Note 1 - ADE refers to Average Daily Enrolment.



# Enrolment Trends

Continuing Education delivers programming to 160,00 registrants (from Junior Kindergarten students to seniors) in more than 400 locations across the city. Programs for elementary students include international languages, literacy and numeracy programs. Adults benefit from adult high school, night school credit, English as a Second Language, parent workshops, general interest and seniors' daytime programs.

Enrolment	2011-12	2012-13	2013-14	2014-15	Estimates 2015-16	Changes over 5 Years
Adult English as a Second Language	31,737	22,856	21,129	20,465	19,500	(12,237)
Community-General Interest and Seniors Daytime	28,917	28,745	28,112	24,126	26,500	(2,417)
Adult High Schools	11,763	12,126	12,050	11,826	12,000	237
Parent Workshops	24,503	14,927	11,228	15,756	16,000	(8,503)
<b>Adult</b>	<b>96,920</b>	<b>78,654</b>	<b>72,519</b>	<b>72,173</b>	<b>74,000</b>	<b>(22,920)</b>
Summer School Credit Program	11,397	13,383	14,247	12,699	13,000	1,603
Night School Credit Program	11,165	10,853	11,235	8,171	8,200	(2,965)
Literacy and Numeracy	11,661	11,254	8,263	6,919	7,000	(4,661)
<b>Secondary</b>	<b>34,223</b>	<b>35,490</b>	<b>33,745</b>	<b>27,789</b>	<b>28,200</b>	<b>(6,023)</b>
International Languages - African Heritage	31,595	32,303	33,392	32,239	32,500	905
Literacy and Numeracy	10,784	7,140	9,874	8,991	10,000	(784)
Grade 8 'Moving on Up'	9,325	8,843	8,826	8,442	9,000	(325)
Community - After 4 and Music Camp	747	653	472	552	600	(147)
<b>Elementary</b>	<b>52,451</b>	<b>48,939</b>	<b>52,564</b>	<b>50,224</b>	<b>52,100</b>	<b>(351)</b>
EdVance Secondary Programs	2,998	3,069	3,481	3,851	4,000	1,002



# Ministry Grants for Student Needs

Provincial grants to school boards are provided through Grants for Student Needs (GSN) and are generated primarily by student enrolment. Because funding reflects enrolment, the Board must adapt its programs and organizational structure to reflect enrolment changes.

As Elementary enrolment starts to rebound, the pressures on programs in this panel will be lessened. However, as Secondary enrolment continues to decline, challenges on delivering full program offerings in small Secondary schools will become more difficult.

The provincial GSN model is comprised of the following components:

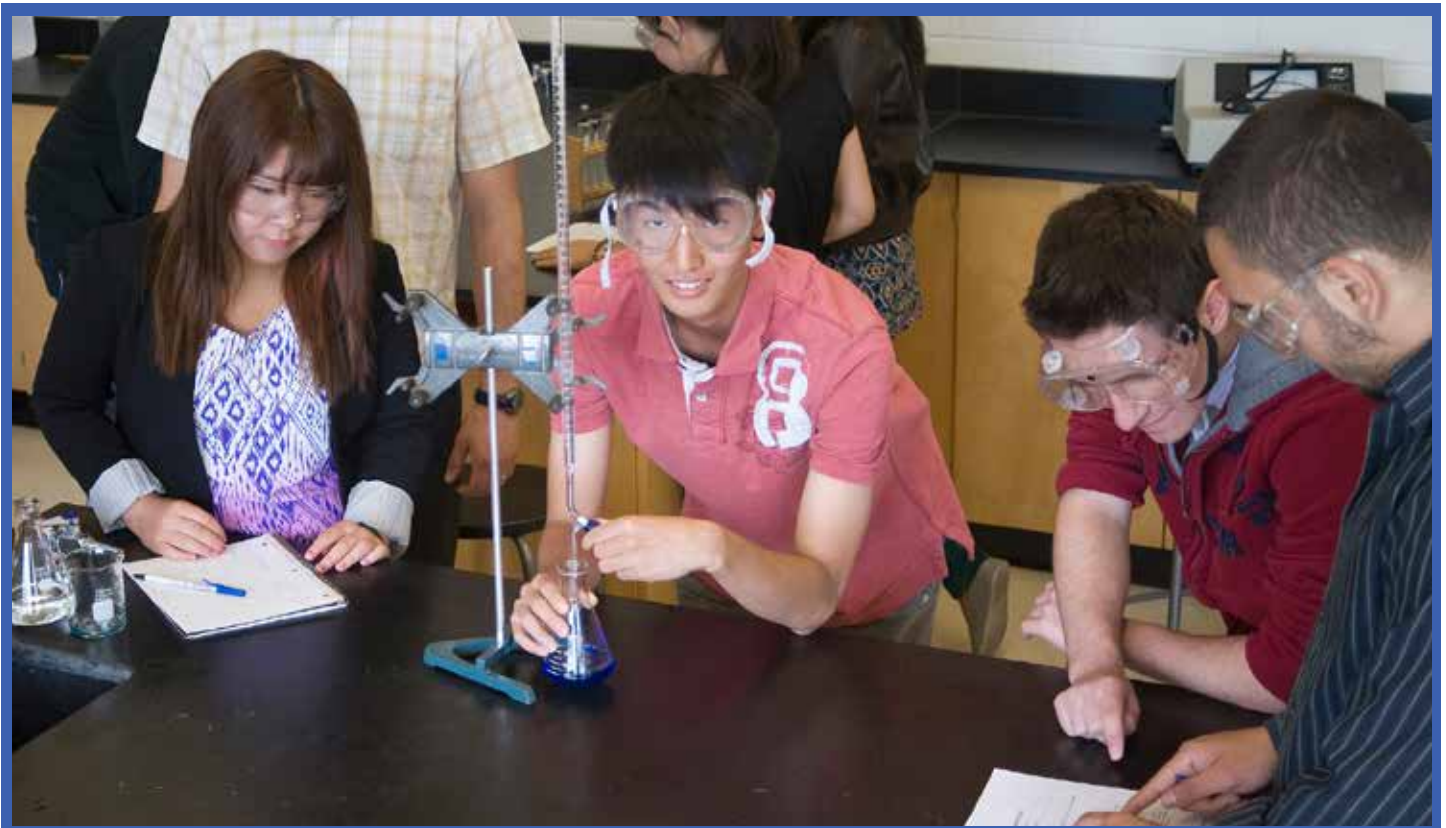
**Foundation Grant** - base per pupil funding for the delivery of core educational programs and services. The grant provides funding for regular classroom teachers, textbooks and learning materials, computers, regular program educational assistants, professionals and paraprofessionals, library and guidance.

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

**Special Purpose Grants** - provide additional funding for 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** - fund caretaking, utilities and general maintenance in TDSB facilities.

**Ministry Specific Grants** - fund Ministry targeted initiatives and are usually one-time only grants (See Funding for Specified Ministry Initiatives section for more information).



# Ministry Grants for Student Needs

	2011-12	2012-13	2013-14	2014-15	Estimates 2015-16	Changes over 5 Years
<b>Foundation</b>	1,237,520,353	1,227,277,579	1,190,868,873	1,311,853,451	1,301,178,908	5.1%
School Foundation	170,395,164	168,456,618	166,008,515	171,848,405	170,660,849	0.2%
Special Education	317,364,002	314,413,046	311,636,497	332,012,325	330,588,364	4.2%
<b>Language</b>						
French as a Second Language	30,363,957	30,206,806	30,089,742	30,726,584	29,537,783	-2.7%
English as a Second Language	74,799,840	69,069,330	66,327,670	62,295,459	59,112,147	-21.0%
<b>Learning Opportunities</b>						
Learning Opportunities Amount	128,150,073	126,933,377	125,756,050	127,417,926	127,243,082	-0.7%
Literacy and Numeracy Assistance	3,525,593	3,570,860	3,375,921	3,250,853	3,312,376	-6.0%
Assistance for Student Success	8,661,450	10,942,528	10,717,973	10,735,966	10,671,492	23.2%
School Effectiveness Framework	984,807	976,876	966,227	1,011,956	1,007,453	2.3%
Ontario Focused Intervention Partnership	994,571	982,263	965,737	1,025,499	1,019,292	2.5%
Specialist High Skills Major	762,714	735,420	796,416	792,778	771,768	1.2%
Mental Health Leader				120,000	119,832	
<b>Other Grants</b>						
Adult Education, Continuing Education & Summer School	25,246,893	26,876,240	29,317,799	28,602,298	28,137,615	11.4%
Teacher Qualification & Experience	187,446,565	186,418,421	198,749,791	217,985,899	215,322,980	14.9%
New Teacher Induction Program	1,311,976	1,143,995	1,037,697	887,522	939,094	-28.4%
Early Childhood Education Qualification & Experience				9,022,378	11,591,872	
Transportation	48,963,212	48,122,302	49,011,545	48,988,619	49,415,995	0.9%
Administration and Governance	59,141,610	57,897,922	57,001,294	60,262,031	58,974,173	-0.3%
School Operations	271,321,785	274,965,772	276,563,523	282,744,846	276,592,362	1.9%
Community Use of Schools	3,958,491	4,023,895	4,003,302	3,976,098	3,920,596	-1.0%
Declining Enrolment Adjustment	4,084,072	7,879,260	12,017,741	14,741,305	7,069,625	73.1%
Program Enhancement	5,307,500					
First Nation, Métis and Inuit	1,414,356	1,519,571	2,171,295	2,991,067	2,893,825	104.6%
Safe Schools	7,796,969	7,746,394	7,697,609	7,920,324	7,885,095	1.1%
Restraint Savings	(949,625)	(949,625)	(949,625)	(949,625)	(949,625)	0%
Labour-Related Enhancements		1,221,979	1,948,556			
Savings from Strike or Lockout		(4,227,043)				
Trustees' Association Fees					43,316	
<b>Total Operating Grants</b>	<b>2,588,566,328</b>	<b>2,566,203,786</b>	<b>2,546,080,148</b>	<b>2,730,263,964</b>	<b>2,697,060,269</b>	<b>4.2%</b>
<b>Renewal and Capital Grant</b>						
School Renewal	41,371,508	45,478,651	45,108,242	45,432,726	44,035,740	6.4%
Sinking Fund Interest	4,243,905	4,243,905	4,243,905	4,243,905	4,243,905	0.0%
Ontario Financing Authority Loan and short term Interest	19,122,449	20,237,453	20,899,601	20,276,434	19,582,328	2.4%
Permanently Financed (Note 2)	20,498,586	20,498,586	20,498,586	20,498,586	20,498,586	0.0%
<b>Total Renewal and Capital Grant</b>	<b>85,236,448</b>	<b>90,458,595</b>	<b>90,750,334</b>	<b>90,451,651</b>	<b>88,360,559</b>	<b>3.7%</b>
<b>Total GSN Grant</b>	<b>2,673,802,776</b>	<b>2,656,662,381</b>	<b>2,636,830,482</b>	<b>2,820,715,615</b>	<b>2,785,420,828</b>	<b>4.2%</b>

Note - Full-Day Kindergarten is included in the GSN starting in 2014-15.  
Note 2 - 55 School Board Trust repayment

# Funding for Ministry Initiatives

As shown in the table below, the Ministry has been targeting 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 take back any unspent funds. The 2015-16 amounts only represent those grants allocated to school boards as of May 2015.

	2011-12	2012-13	2013-14	2014-15	Estimates 2015-16
Aboriginal Education: FNMI Implementation	123,840	80,000	100,000	97,421	TBD
Adult and Continuing Education Single Parent Pilot Project Initiative			30,000	30,000	TBD
Adult ESL (Ministry of Citizenship, Immigration & Trade)	17,535,300	16,609,715	14,223,635	12,899,293	12,783,691
Autism Post Secondary Transitions Model for Students with Autism Spectrum Disorders			60,000	30,000	TBD
Autism Supports and Training (PPM140)	372,796	373,760	371,259	367,969	366,014
Bill 115: Benefit Plan Reform		975,009			
Board Leadership and Development Strategy (BLDS)	353,979	369,621	369,318	365,735	TBD
Building Capacity in Assessment for Learning			8,250	10,000	
Capacity Building Project		297,000			
Child and Youth in Care (CYIC) Pilot Project			100,000	100,000	
Classroom Resource for New French Immersion and/or Extended French Classes Initiative			122,900		
CODE: 21st Century Innovation Research Initiative			513,894	2,418,470	2,997,278
CODE: ESL/ELD - Projects to support English Language Learners			16,000		
CODE: Technology Research Initiative			364,456	80,000	
Collaborative Inquiry for Learning - Early Primary	23,000	23,000	15,000		
Collaborative Inquiry for Learning - Mathematics	90,000	135,000	135,000	135,000	135,000
Common European Framework (CEFR) Regional Implementation			55,200		
Community Use of Schools: Outreach Coordinators	484,000	484,000	484,000	484,000	484,000
Community Use of Schools: Priority Schools	2,618,000	2,618,000	2,718,000	2,618,000	2,618,000
Creating Pathways - All About Me				60,472	
Early Development Instrument (EDI)	15,012			405,680	
Early Years Leadership Strategy Project			2,520,200	711,780	727,360
Early Years Pedagogical Documentation				5,000	TBD
Enrolment Reporting Initiative				141,106	TBD
Equity & Inclusive Ed. Implementation Network	125,000	125,000	125,000	125,000	
First Nation, Metis and Inuit (FNMI) - Collaborative Inquiry			23,000	23,000	TBD
First Nation, Metis and Inuit (FNMI) - Focused Student Work Study Teacher (SWST)				120,000	
Focus on Youth Toronto	2,800,000	3,180,000	3,080,000	3,080,000	3,080,000
French as a Second Language (FSL)	554,071	529,639	494,792	502,162	TBD
Futures Conference	125,000				
Healthy Eating in Secondary Schools			188,928		
Healthy Schools Funding: Food & Beverage Policy	104,320				
Homework Help Project (eLearning Contact)	110,000	110,000	110,000	105,000	105,000

# Funding for Ministry Initiatives

	2011-12	2012-13	2013-14	2014-15	Estimates 2015-16
Hybrid Pilot Project		58,900		209,227	TBD
Implementation of Draft Full Day Early Learning Kindergarten Program	172,200	165,600	165,600	165,700	
Improved Proficiency in French as a Second Language (FSL)			102,581		
Junior Math Intervention	50,000				
Learning for All K-12 Regional Projects	10,000	10,000	10,000	39,585	39,466
Library Staffing in Ontario Elementary Schools	785,930	780,935	774,275	772,610	772,610
Making the Annual Learning Plan (ALP) Meaningful			21,659	44,820	
Math/Literacy	495,854				
Mathematics for Young Children	41,250				
Mental Health & Addictions	31,785	138,223	138,223	94,225	
Mental Health & Addictions Initiative -Government Approved Care and/or Treatment Education Program Equipment/Resources	153,160				
Mental Health Leader		120,000	120,000		
Mental Health Leader - Meeting Participation			1,000		
MISA		141,597	120,106	119,786	118,242
New Education & Career/Life Planning Initiative		99,184	25,000		
Occasional Teacher Evaluation		175,690			



# Funding for Ministry Initiatives

	2011-12	2012-13	2013-14	2014-15	Estimates 2015-16
Ontario Aboriginal Youth Entrepreneurship Program (AYEP)				42,000	
Ontario Focused Intervention Program (OFIP + OFIP 1)	384,000	195,000	256,500	90,000	
Ontario Human Capital Research and Innovation Fund (OHCRIF)			35,942		TBD
Ontario Youth Apprenticeship Program (OYAP)	426,555	446,555	467,883	467,833	TBD
Outdoor Education		2,526,240	2,486,811	2,477,259	TBD
Pan Am/Parapan Am Kids Activity Day Kits				95,400	
Parenting and Family Literacy Centres	4,342,468	4,407,437	4,377,066	4,399,737	TBD
Parents Reaching Out (PRO) Regional/Provincial Grants	9,000	21,000	10,000	40,500	TBD
Parents Reaching Out Grants for Schools	229,629	287,480	309,144	327,685	TBD
Physical Activity in Secondary Schools			110,736		
R.E.A.C.H for Community Change				34,590	
Re-Engagement Initiative	118,297	121,523	121,424	122,471	TBD
Research - Beyond 3:30	25,000	50,000	100,000	50,620	
Research - Paediatrics Clinics	25,000	50,000	100,000	63,920	
Safe Welcome Program		465,000			
Safe & Accepting Schools	560,000	561,260	557,793	553,301	676,086
Schools Helping Schools-Networks for Learning	1,262,909				
System Implementation & Monitoring	1,170,350	2,381,300	2,070,700	2,278,000	1,931,400
Schools in the Middle - Regional Networking	25,000	25,000	25,000	25,000	25,000
Social Sciences and Humanities, Grades 9-12		62,675			
Special Education Advisory Committee (SEAC) Provincial Conference				500	
Special Education: Students in Educational Programs in Care, Treatment, Custody and Correctional Facilities (CTCC Programs)		386,463	72,062		
Special Education: Suicide Prevention		72,000			
Specialist High Skills Major	226,686	273,722	265,864	197,264	
Specialized Language Training Pilot Projects	100,116	84,021			
Student Injury Prevention		1,107,783		805,536	
Student Involvement Funding	240,016				
Student Led Teacher Facilitated Projects (Speak Up Projects)	127,000	80,860	77,600	57,125	
Student Success - Building Capacity for Differentiated Instruction	119,071	165,090	162,501	158,054	157,188
Student Success - Building Capacity for Effective Instruction in Literacy for Adolescents		165,090	162,501	158,054	157,188
Student Success - Building Capacity for Effective Mathematics Instruction		165,090	162,501	158,054	157,188
Student Success - Collaborative Inquiry for Instructional Impact		165,090	162,501	158,054	157,188
Student Success - School & Cross Panel Teams	145,799	233,914	230,191	223,796	144,878
Student Success School Support Initiative (SSI)	796,957	658,334	1,183,914	1,183,914	TBD
Student Support Leadership	314,038	314,038			
Student Work Study	875,000	975,000	840,000	840,000	827,500
Student Work Study - First Nation, Metis and Inuit Focus			120,000		

# Funding for Ministry Initiatives

	2011-12	2012-13	2013-14	2014-15	Estimates 2015-16
Supervised Alternative Learning (SAL) Pilot		5,070			
Support Students with Special Education Needs Kindergarten to Grade 12 (K-12)		135,251			
Support with Special Needs K-12			135,251		
Systems Support to Implement Labour Framework Reforms			2,643,685		
Teacher Learning and Leadership Committee:	2,750	31,252	27,736	33,010	
Tutors in the Classroom	100,000	100,000	60,000	27,000	
<b>Total Funding for Specific Ministry Initiatives</b>	<b>38,800,138</b>	<b>44,318,411</b>	<b>45,042,582</b>	<b>41,429,718</b>	<b>28,460,275</b>
<b>Full-Day Kindergarten</b>	<b>36,534,579</b>	<b>79,907,335</b>	<b>129,064,477</b>		

Note : Only grants announced to May 2015 have been included. Typically additional grants are announced during the year



# 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 bank interest income.

Agency revenues include contracted services provided under contract with Service Canada, Citizenship and Immigration, and the Ministry of Training, Colleges and Universities.

	2011-12	2012-13	2013-14	2014-15	Estimates 2015-16	% Changes over 5 Years
Education Programs - Other Grants (Note 1)	76,254,064	118,860,473	175,596,373	44,006,450	31,294,950	-59.0%
Rental and Permit Revenue	29,194,563	29,115,796	30,506,780	31,267,585	29,946,750	2.6%
Tuition Fees	16,014,938	17,465,949	17,719,473	19,906,392	20,400,000	27.4%
Secondments	14,535,272	13,495,346	12,931,953	12,476,083	11,752,988	-19.1%
Cafeterias	5,077,677	4,632,877	4,950,152	5,191,390	5,339,214	5.2%
Continuing Education Fees	3,102,871	3,467,326	3,273,795	3,024,941	3,579,309	15.4%
Donations (Note 2)	1,444,211	1,665,936	1,792,133	1,841,527	N/A	
Agency Revenue	39,926,779	39,560,905	39,264,107	41,720,547	39,000,000	-2.3%
School Generated Funds	43,240,863	35,099,500	41,974,618	42,464,477	40,000,000	-7.5%
Other Revenue (Note 3)	18,082,771	16,059,656	19,614,086	15,645,632	8,688,321	-52.0%
<b>Total</b>	<b>246,874,008</b>	<b>279,423,764</b>	<b>347,623,470</b>	<b>217,545,023</b>	<b>190,001,532</b>	<b>-23.0%</b>

Note 1 -Starting from 2014-15 EPO Grants for FDK are included in GSN.

Note 2 - Donations are based on actuals at year end, therefore in 2015-16 no projections reported.

Note 3- Other revenue includes, transportation revenues, sale of materials, fees, etc.





# Total Expenses

TDSB expenses are largely comprised of labour related costs (salaries and benefits) for all staff. This typically represent about 85% of total expenditures. The TDSB's central administration costs are less than 3% 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.

Increases in total instructional expenditures have been largely driven by the implementation of Full Day Kindergarten and other Ministry initiatives. Changes in accounting practices that have been phased in since 2011-12 have also caused changes in reported expenditures, particularly in the area of employee future benefit costs.

Expenses by Category	2011-12	2012-13	2013-14	2014-15	Estimates 2015-16
<b>INSTRUCTION</b>					
Classroom Teachers	1,366,738,219	1,433,296,892	1,441,309,143	1,478,999,216	1,462,233,204
Supply Teachers	68,641,427	73,619,023	79,965,611	81,501,443	67,282,239
Teacher Assistants/Early Childhood Educators	157,229,784	153,035,589	173,280,523	183,958,581	187,749,074
Textbooks/Supplies	59,849,854	55,086,092	53,825,108	52,459,514	74,093,455
Computers	20,567,391	27,044,728	32,355,358	37,988,820	25,609,122
Professionals/Paraprofessionals/Technical	148,406,621	146,053,204	162,494,099	160,001,429	163,432,230
Library/Guidance	62,938,581	62,539,574	54,349,289	55,499,593	54,996,970
Staff Development	11,821,611	8,439,145	10,336,527	12,889,973	11,235,001
Department Heads	3,414,633	3,416,866	3,341,026	3,243,930	3,243,933
Principals and Vice Principals	130,918,284	121,997,723	119,711,855	119,478,244	118,850,063
School Office	87,809,719	81,654,641	79,739,885	77,828,377	78,233,058
Coordinators and Consultants	33,411,333	30,430,388	29,380,782	29,656,200	29,226,291
Continuing Education	59,706,665	97,641,394	101,094,837	96,047,545	89,676,443
Amortization and Write Downs	11,242,669	9,997,144	5,972,177	6,548,361	5,871,159
<b>Instruction Subtotal</b>	<b>2,222,696,791</b>	<b>2,304,252,403</b>	<b>2,347,156,220</b>	<b>2,396,101,226</b>	<b>2,371,732,242</b>
<b>ADMINISTRATION</b>					
Trustees	1,423,514	1,375,617	1,245,060	1,162,026	1,072,762
Director/Supervisory Officers	10,493,817	7,552,251	8,127,899	9,938,455	9,536,062
Board Administration	71,490,919	69,926,496	75,734,154	81,785,598	70,132,868
Amortization and Write Downs	511,628	549,960	593,475	583,689	509,492
<b>Administration Subtotal</b>	<b>83,919,878</b>	<b>79,404,324</b>	<b>85,700,588</b>	<b>93,469,768</b>	<b>81,251,184</b>
<b>TRANSPORTATION</b>					
Pupil Transportation	53,715,381	53,922,074	55,817,089	56,054,654	54,164,451
Transportation - Provincial Schools	79,584	87,278	0	138,726	140,295
Amortization and Write Downs	0	7,556	8,636	13,725	19,533
<b>Transportation Subtotal</b>	<b>53,794,965</b>	<b>54,016,908</b>	<b>55,825,725</b>	<b>56,207,105</b>	<b>54,324,279</b>

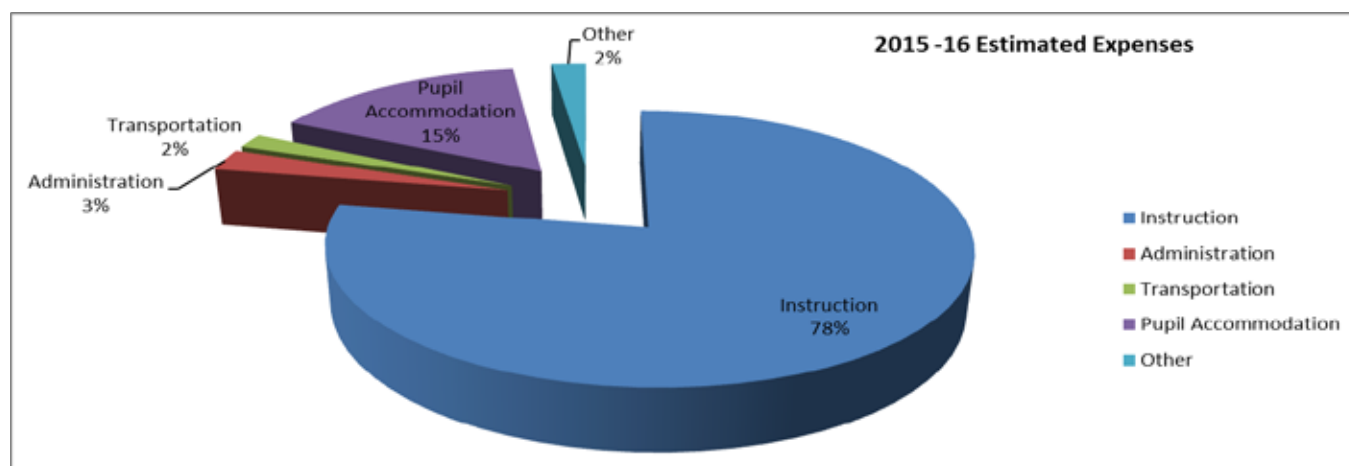
# Total Expenses

Expenses by Category	2011-12	2012-13	2013-14	2014-15	Estimates 2015-16
<b>PUPIL ACCOMMODATION</b>					
School Operation/Maintenance	302,457,176	304,607,527	324,819,475	323,388,163	323,368,383
School Renewal	37,632,880	19,336,128	23,701,239	11,320,373	19,035,740
Other Pupil Accommodation	24,145,637	26,281,017	25,355,984	23,773,765	23,641,001
Amortization and Write Downs	82,215,371	85,925,798	95,065,101	103,904,258	110,496,690
Net Loss on Disposal of Tangible Capital Assets	8,516	0	0	0	0
<b>Pupil Accommodation Subtotal</b>	<b>446,459,580</b>	<b>436,150,470</b>	<b>468,941,799</b>	<b>462,386,559</b>	<b>476,541,814</b>
<b>OTHER</b>					
School Generated Funds	42,795,191	35,365,738	41,982,402	42,412,072	40,000,000
Other Non-Operational Expenses	59,119,032	24,465,883	23,495,343	24,452,792	24,685,722
Amortization and Write Downs	266,028	0	0	0	0
<b>Subtotal - Other</b>	<b>102,180,251</b>	<b>59,831,621</b>	<b>65,477,745</b>	<b>66,864,864</b>	<b>64,685,722</b>
<b>Total Expenses</b>	<b>2,909,051,465</b>	<b>2,933,655,726</b>	<b>3,023,102,077</b>	<b>3,075,029,522</b>	<b>3,048,535,241</b>

There may be slight differences in the department breakdowns on the following pages when compared to the table above. This is because the expenditure data on this table is presented in the Ministry's Expenditure Schedule format. The department breakdowns are based on actual expenses and revenues.

For a complete review of TDSB's total capital expenditures by year, please refer to the Infrastructure table in this report.

## 2015-16 Expenses by Category



# 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	2011-12	2012-13	2013-14	2014-15	Estimate 2015-16	% Change Over 5 Years
Regular Program	7,659.5	7,937.5	8,080.0	8,255.0	8,248.0	7.7%
English as a Second Language	353.5	345.0	345.0	346.0	287.0	-18.8%
Learning Opportunities	115.0	115.0	115.0	115.0	115.0	0.0%
Literacy and Numeracy	166.0	42.0	42.0	42.0	42.0	-74.7%
Library and Guidance	321.0	319.5	274.5	274.5	274.5	-14.5%
Special Education	1,699.0	1,679.0	1,657.5	1,657.5	1,635.5	-3.7%
Model School for Inner City	22.0	22.0	8.0	16.0	16.0	-27.3%
Section 23: Pograms in Care, Treatment, Custodial and Correctional facilities	43.0	46.0	47.0	46.0	46.0	7.0%
Caring and Safe Schools	6.0	6.0	6.0	6.0	6.0	0.0%
Family of Schools Learning Coaches			10.0	15.0	15.0	
Profile Teachers	36.0	31.0	29.0	33.0	33.0	-8.3%
<b>Total Elementary Teachers</b>	<b>10,421.0</b>	<b>10,543.0</b>	<b>10,614.0</b>	<b>10,806.0</b>	<b>10,718.0</b>	<b>2.9%</b>
<b>Enrolment</b>	<b>158,101.3</b>	<b>161,928.7</b>	<b>167,032.5</b>	<b>171,510.3</b>	<b>172,004.0</b>	<b>8.8%</b>

Elementary Teachers/Years of Teaching Experience	2011-12	2012-13	2013-14	2014-15	Estimate 2015-16
Less than 1 Year	1.3%	1.3%	0.9%	1.0%	0.9%
1	2.3%	3.0%	2.3%	2.8%	3.4%
2	2.9%	3.4%	3.2%	3.5%	4.0%
3	3.5%	3.6%	3.5%	3.5%	3.6%
4	5.2%	4.3%	3.8%	3.4%	3.1%
5	5.1%	4.9%	4.4%	3.6%	3.1%
6	4.5%	4.8%	5.0%	4.2%	3.9%
7	5.1%	4.6%	4.8%	4.8%	4.1%
8	4.7%	4.8%	4.7%	4.7%	4.3%
9	5.4%	5.1%	4.7%	4.5%	4.6%
10 and more (Note 1)	60.0%	60.2%	62.7%	64.0%	65.0%
<b>Total</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>

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 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	2011-12	2012-13	2013-14	2014-15	Estimate 2015-16	% Change Over 5 Years
Regular Program	4,447.7	4,237.0	4,048.0	3,900.0	3,784.5	-14.9%
English as a Second Language	228.0	209.0	184.0	158.5	124.5	-45.4%
Learning Opportunities	92.0	60.0	30.0	30.0	30.0	-67.4%
Library and Guidance	351.0	341.0	294.5	294.5	291.0	-17.1%
Special Education	572.0	568.0	546.0	532.0	517.5	-9.5%
Section 23: Programs in Care, Treatment, Custodial and Correctional facilities	66.0	63.0	62.0	62.0	62.0	-6.1%
Caring and Safe Schools	17.0	17.0	17.0	17.0	18.0	5.9%
Supervised Alternative Learning/Continuous In-take Coop	24.0	24.0	24.0	24.0	23.0	-4.2%
Profile Teachers	33.0	37.5	35.5	37.0	36.0	9.1%
E-Learning	12.0	10.0	5.0	5.0	5.0	-58.3%
Model School for Inner City	2.0	2.0				
Family of Schools Learning Coaches				5.0	5.0	
<b>Total Secondary Teachers</b>	<b>5,844.7</b>	<b>5,568.5</b>	<b>5,246.0</b>	<b>5,065.0</b>	<b>4,896.5</b>	<b>-16.2%</b>
<b>Enrolment</b>	<b>82,966.6</b>	<b>80,443.6</b>	<b>76,219.2</b>	<b>73,238.8</b>	<b>71,263.9</b>	<b>-14.1%</b>
<b>Total Elementary &amp; Secondary Teachers</b>	<b>16,265.7</b>	<b>16,111.5</b>	<b>15,860.0</b>	<b>15,871.0</b>	<b>15,614.5</b>	<b>-4.0%</b>

Secondary Teachers/Years of Teaching Experience	2011-12	2012-13	2013-14	2014-15	Estimates 2015-16
Less than 1 Year	1.2%	0.7%	0.2%	0.2%	1.1%
1	2.6%	2.3%	1.0%	0.5%	0.9%
2	2.5%	3.2%	2.2%	1.1%	1.2%
3	4.0%	3.7%	2.8%	2.1%	1.7%
4	5.3%	4.4%	3.5%	2.7%	2.1%
5	4.2%	4.6%	4.7%	3.4%	2.9%
6	5.2%	4.9%	4.7%	4.7%	4.2%
7	5.3%	5.1%	4.9%	4.8%	4.5%
8	4.1%	4.6%	5.3%	4.9%	4.7%
9	4.3%	4.4%	4.7%	5.2%	5.2%
10 and more (Note 1)	61.3%	62.1%	66.0%	70.4%	71.5%
<b>Total</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>

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

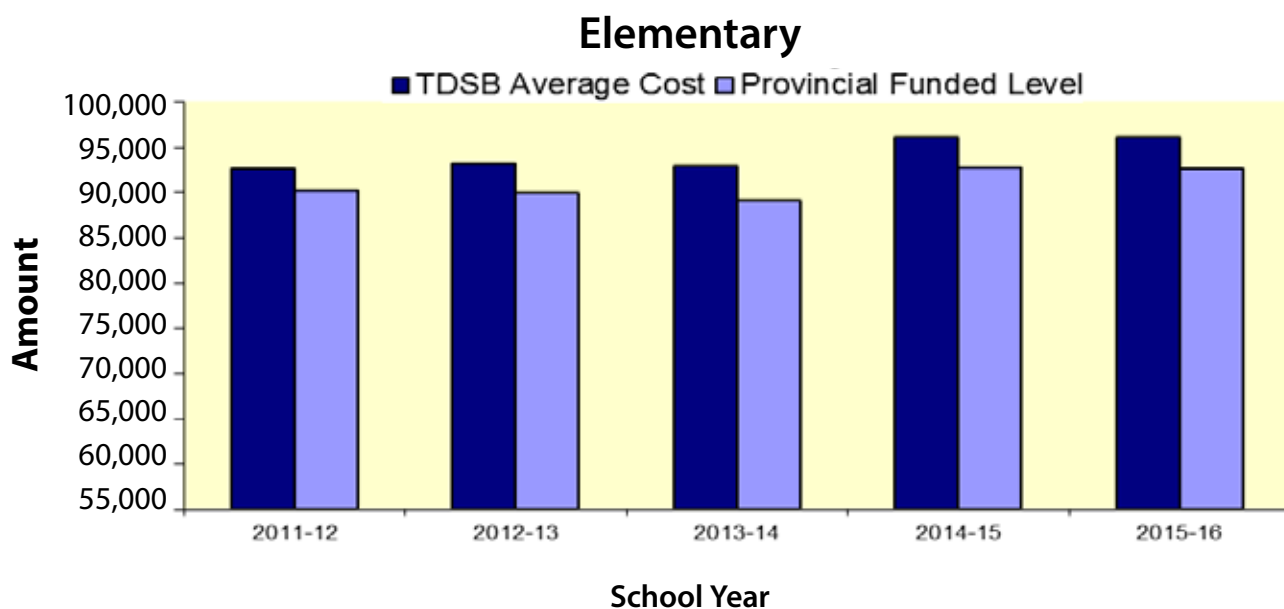
The analysis below shows the historical gap between TDSB and Ministry funding for teacher salaries. Ministry funding is based on the Pupil Foundation benchmark for teachers and the Teacher Qualification and Experience Allocation.

In 2015-16, the funding gap for teacher salaries is projected to be approximately 3.5% for elementary teachers and 2.6% for secondary teachers.

## Elementary Teachers

Elementary Teachers	2011-12	2012-13	2013-14	2014-15	Estimate 2015-16	% Change Over 5 Years
TDSB Average Salary Cost	83,765	83,575	83,070	86,125	86,040	2.7%
Provincial Funding	81,937	81,761	81,059	84,691	84,745	3.4%
Gap +/-	(1,828)	(1,814)	(2,011)	(1,434)	(1,295)	
% Gap	-2.2%	-2.2%	-2.4%	-1.7%	-1.5%	
TDSB Average Benefit Cost	8,927	9,660	9,963	10,014	10,062	12.7%
Provincial Funding	8,312	8,190	8,071	8,104	7,980	-4.0%
Gap +/-	(615)	(1,470)	(1,892)	(1,910)	(2,082)	
% Gap	-6.9%	-15.2%	-19.0%	-19.1%	-20.7%	
TDSB Average Cost	92,692	93,235	93,033	96,139	96,102	3.7%
Provincial Funded Average	90,249	89,951	89,130	92,795	92,725	2.7%
Gap +/-	(2,443)	(3,284)	(3,903)	(3,344)	(3,377)	
% Gap	-2.6%	-3.5%	-4.2%	-3.5%	-3.5%	

Note - Effective 2012-13, gratuity cost based on actuarial determination. Previously based on average actual cost.

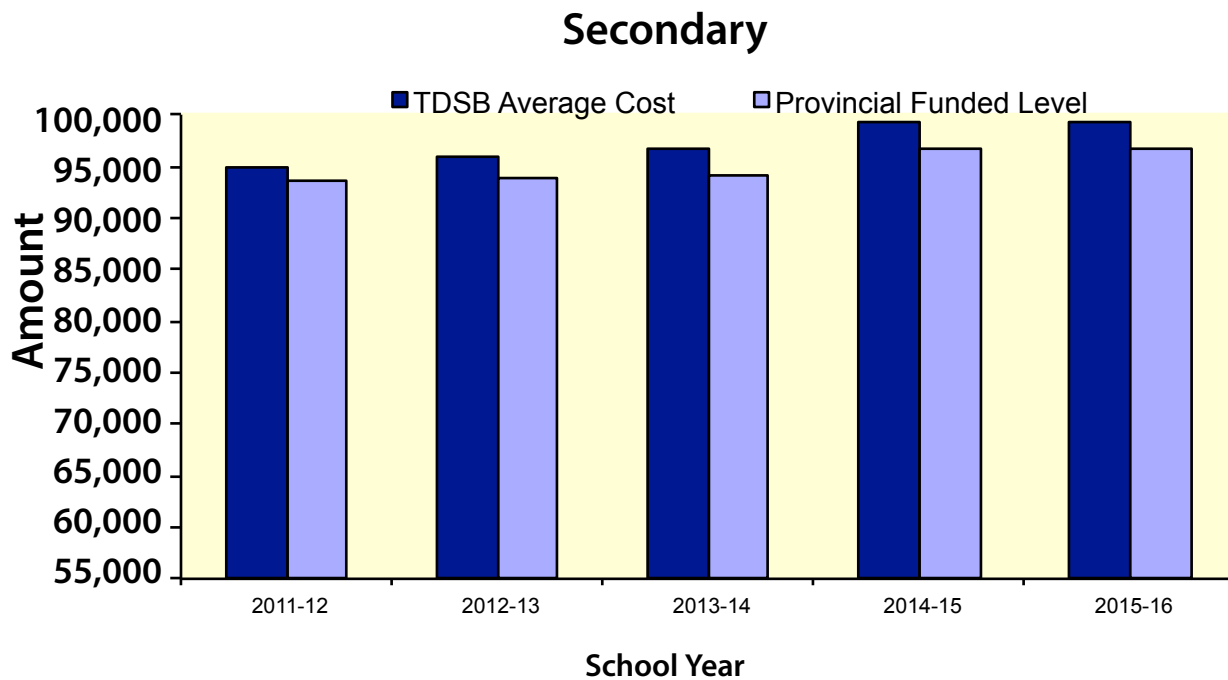


# Teacher Costs

## Secondary Teachers

Secondary Teachers	2011-12	2012-13	2013-14	2014-15	Estimates 2015-16	% Change Over 5 Years
TDSB Average Salary Cost	85,744	86,047	86,409	89,019	89,000	3.8%
Provincial Funding	85,090	85,602	85,995	88,665	88,762	4.3%
Gap +/-	(654)	(445)	(414)	(354)	(238)	
% Gap	-0.8%	-0.5%	-0.5%	-0.4%	-0.3%	
TDSB Average Benefit Cost	9,043	9,990	10,360	10,247	10,335	14.3%
Provincial Funding	8,476	8,352	8,230	8,104	7,980	-5.9%
Gap +/-	(567)	(1,638)	(2,130)	(2,143)	(2,355)	
% Gap	-6.3%	-16.4%	-20.6%	-20.9%	-22.8%	
TDSB Average Cost	94,787	96,037	96,768	99,266	99,335	4.8%
Provincial Funded Average	93,566	93,954	94,225	96,769	96,742	3.4%
Gap +/-	(1,221)	(2,083)	(2,543)	(2,497)	(2,593)	
% Gap	-1.3%	-2.2%	-2.6%	-2.5%	-2.6%	

Note - Effective 2012-13, gratuity cost based on actuarial determination. Previously based on average actual cost.



# Supply Teacher Costs

Total supply teacher costs (excluding costs associated with professional development) have decreased by 2% since 2011-12.

Provincial funding for supply teachers has not kept pace with actual costs.

Supply Teacher Costs	2011-12	2012-13	2013-14	2014-15	Estimates 2015-16	% Change Over 5 Years
Elementary	45,207,597	49,339,362	53,133,979	55,180,316	44,534,530	-1.5%
Secondary	23,433,830	24,279,661	26,831,632	26,321,127	22,747,709	-2.9%
<b>Total Costs</b>	<b>68,641,427</b>	<b>73,619,023</b>	<b>79,965,610</b>	<b>81,501,443</b>	<b>67,282,239</b>	<b>-2.0%</b>
Provincial Funding	32,477,423	36,642,837	35,108,999	37,988,716	36,829,544	13.9%
Gap +/-	(36,164,004)	(36,976,186)	(44,856,611)	(43,512,727)	(30,452,695)	-15.8%
Gap %	-52.7%	-50.2%	-56.1%	-53.4%	-45.3%	
Total Elementary & Secondary Teachers	16,266	16,112	15,860	15,871	15,615	
Supply Costs per Teacher (\$)	4,220	4,569	5,042	5,135	4,309	2.1%

Note - Provincial funding utilizes the ministry's notational share distribution for the foundation grant, language grants, special education grant, etc. For a consistent presentation, flexibility funding such as LOG grant is excluded.

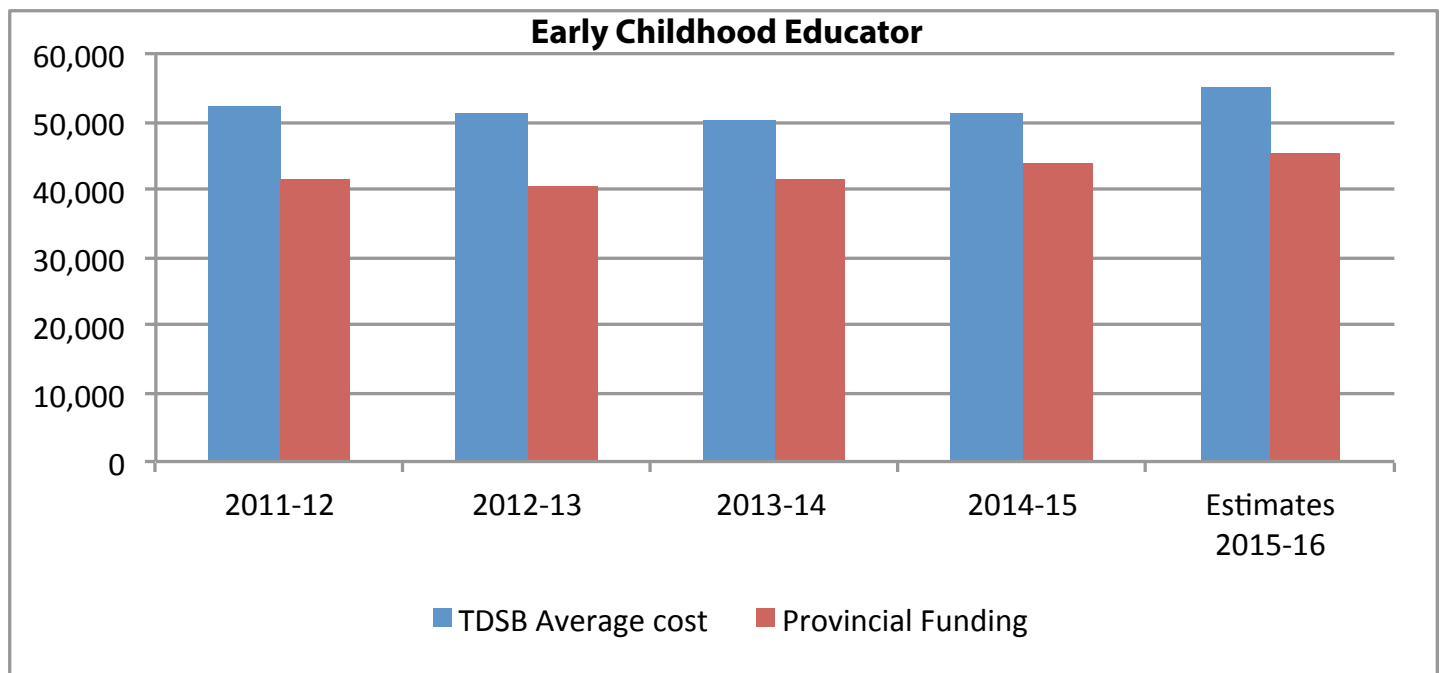


# Early Childhood Educator Costs

Early Childhood Educators (ECE's) partner with classroom teachers to implement a full-day early learning program within a classroom setting and as part of the extended day program. At the TDSB, all Kindergarten programs are now 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 compensation costs for ECE's in TDSB compared to provincial funding for ECE's.

	2011-12	2012-13 (*)	2013-14	2014-15	Estimates 2015-16	Percentage change over 5 years
TDSB Average Salary Cost per ECE	41,543	40,642	39,731	40,742	42,324	1.9%
Provincial Funding	34,377	33,138	34,326	35,726	37,321	8.6%
Gap +/-	(7,166)	(7,504)	(5,406)	(5,015)	(5,003)	-30.2%
% Gap	-20.8%	-22.6%	-15.7%	-14.0%	-13.4%	-35.7%
TDSB Average Benefit Cost per ECE	10,449	10,524	10,416	10,719	12,355	18.2%
Provincial Funding	7,395	7,439	7,447	8,014	7,963	7.7%
Gap +/-	(3,054)	(3,084)	(2,969)	(2,705)	(4,392)	43.8%
% Gap	-41.3%	-41.5%	-39.9%	-33.8%	-55.1%	33.5%
TDSB Average cost per ECE	51,992	51,165	50,148	51,461	54,679	5.2%
Provincial Funding	41,772	40,577	41,773	43,740	45,284	8.4%
Gap +/-	(10,220)	(10,588)	(8,374)	(7,721)	(9,395)	-8.1%
% Gap	-24.5%	-26.1%	-20.0%	-17.7%	-20.7%	-15.2%

Note: Salary and benefit gap is off set by lower allocation of ECEs





# School Administration Costs

The gap between total actual costs and provincially funded costs has been narrowing as a result of the introduction of the School Foundation Grant where school boards now receive funding for a Principal and an office clerical staff at every school over 50 full-time students.

The challenge in this revised funding continues to be the salary differential between actual costs and provincial funding for these staff.

## School Office Staff

School Office Staff	2011-12	2012-13	2013-14	2014-15	Estimates 2015-16	% Change Over 5 Years
<b>Principal and Vice Principal</b>						
Full Time Equivalent	949	927	889	904	896	-5.6%
Salary	113,093,502	112,802,387	109,582,604	109,295,689	108,287,685	-4.2%
Benefits	16,126,812	8,729,248	9,577,432	9,856,803	9,606,651	-40.4%
<b>Total Cost Salary &amp; Benefits</b>	<b>129,220,314</b>	<b>121,531,635</b>	<b>119,160,036</b>	<b>119,152,492</b>	<b>117,894,336</b>	<b>-8.8%</b>
<b>Total Provincial Funding</b>	<b>106,620,605</b>	<b>109,237,555</b>	<b>107,891,695</b>	<b>110,387,748</b>	<b>109,767,620</b>	<b>3.0%</b>
<b>Gap +/-</b>	<b>(22,599,709)</b>	<b>(12,294,080)</b>	<b>(11,268,341)</b>	<b>(8,764,744)</b>	<b>(8,126,716)</b>	<b>-64.0%</b>
<b>School Office Support Staff</b>						
Full Time Equivalent	1,306	1,172	1,064	1,138	1,132	-13.3%
Salary	60,057,576	56,660,212	54,861,765	53,358,375	54,682,987	-8.9%
Benefits	16,256,472	13,710,503	14,378,924	14,685,353	15,003,272	-7.7%
<b>Total Cost Salary &amp; Benefits</b>	<b>76,314,048</b>	<b>70,370,715</b>	<b>69,240,689</b>	<b>68,043,728</b>	<b>69,686,259</b>	<b>-8.7%</b>
<b>Total Provincial Funding</b>	<b>56,360,144</b>	<b>58,380,397</b>	<b>57,821,245</b>	<b>58,662,886</b>	<b>58,108,449</b>	<b>3.1%</b>
<b>Gap +/-</b>	<b>(19,953,904)</b>	<b>(11,990,318)</b>	<b>(11,419,444)</b>	<b>(9,380,842)</b>	<b>(11,577,810)</b>	<b>-42.0%</b>

## Provincial Funding vs TDSB Staffing Costs

Provincial Funding vs TDSB Staffing Costs	2011-12	2012-13	2013-14	2014-15	Estimates 2015-16	% Change Over 5 Years
Principal Elementary (Provincial)	126,341	126,148	124,647	125,762	125,569	-1%
Principal Secondary (Provincial)	137,785	137,575	135,939	137,154	136,944	-1%
Vice Principal Elementary (Provincial)	119,669	119,486	118,064	119,121	118,938	-1%
Vice Principal Secondary (Provincial)	126,248	126,056	124,556	125,670	125,478	-1%
<b>TDSB Average for Principals and Vice Principals</b>	<b>136,193</b>	<b>131,046</b>	<b>134,038</b>	<b>131,864</b>	<b>131,623</b>	<b>-3%</b>
School Office Support Staff - Elementary (Provincial)	52,675	52,993	53,047	52,976	52,905	0%
School Office Support Staff - Secondary (Provincial)	55,489	55,824	55,881	55,806	55,731	0%
<b>TDSB Average for School Office Support</b>	<b>58,416</b>	<b>60,038</b>	<b>65,076</b>	<b>59,813</b>	<b>61,560</b>	<b>5%</b>

# School Budget Expenditures

The TDSB provides a budget allocation 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 discretion on how to best use these funds to support school improvement plans and student outcomes.

In addition, Family of Schools Superintendents are provided with additional funds to support local initiatives with a focus on student achievement.

The TDSB provides schools with, on average, \$229 per pupil while the province only provides \$201. This leaves a projected gap of about \$7.4M, or 13.0% in 2015-16.

	2011-12	2012-13	2013-14	2014-15	Estimates 2015-16
Elementary Schools	31,006,635	31,379,912	31,012,830	31,583,479	33,880,225
Secondary Schools	25,167,345	24,398,125	22,597,394	21,673,498	21,940,576
<b>Total School Budget Allocation</b>	<b>56,173,980</b>	<b>55,778,037</b>	<b>53,610,224</b>	<b>53,256,977</b>	<b>55,820,801</b>
Family of Schools - Superintendents Budget	460,424	469,783	470,124	471,404	453,832
<b>Total Budget Allocation to Support Schools</b>	<b>56,634,404</b>	<b>56,247,820</b>	<b>54,080,348</b>	<b>53,728,381</b>	<b>56,274,633</b>
Average Per Pupil Amount	235	232	222	220	231
Provincial Funding	50,107,041	49,945,216	49,504,202	49,428,286	48,934,985
Average Per Pupil Allocation	208	206	204	202	201
Gap +/-	(6,527,363)	(6,302,604)	(4,576,146)	(4,300,095)	(7,339,648)
% Gap	-11.5%	-11.2%	-8.5%	-8.0%	-13.0%

Provincial funding includes per pupil funding under the pupil foundation grant and the supplies component of the school foundation grant. Ministry funding for specific one-time only initiatives (called EPO Grants) are not included in the above. Please refer to the Ministry Funding Special Initiatives page. FDK per pupil funding is now included in the provincial funding of GSN which reduces the funding gap.

	2011-12	2012-13	2013-14	2014-15	Estimates 2015-16
Elementary	158,101.3	161,928.7	167,032.5	171,510.3	172,004.0
Secondary	82,966.6	80,443.6	76,219.2	73,238.8	71,263.9
<b>Total Average Daily Enrolment</b>	<b>241,067.9</b>	<b>242,372.3</b>	<b>243,251.7</b>	<b>244,749.1</b>	<b>243,267.9</b>
Elementary Funding per pupil (Foundation Grant)	\$151.82	\$151.82	\$151.82	\$151.82	\$151.82
Secondary Funding per pupil (Foundation Grant)	\$281.16	\$281.16	\$281.16	\$281.16	\$281.16
School Supplies amount - Elementary	\$1,818,422.00	\$1,805,783.00	\$1,807,322.00	\$1,914,950.00	\$1,915,571.00
School Supplies amount - Secondary	\$958,790.00	\$937,895.00	\$908,216.00	\$882,821.00	\$869,209.00
<b>Elementary total</b>	<b>25,821,361.37</b>	<b>26,389,798.23</b>	<b>27,166,196.15</b>	<b>27,953,643.75</b>	<b>28,029,218.28</b>
<b>Secondary total</b>	<b>24,285,679.26</b>	<b>23,555,417.58</b>	<b>22,338,006.27</b>	<b>21,474,642.01</b>	<b>20,905,767.12</b>
<b>Total</b>	<b>50,107,040.62</b>	<b>49,945,215.81</b>	<b>49,504,202.42</b>	<b>49,428,285.75</b>	<b>48,934,985.40</b>

# 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 \$17.2M above the grant.

The Ministry announced changes to the Special Education High Needs Amount allocation starting in 2014-15. In previous years, the High Needs Amount allocation was based on student claims information. In 2014-15, funding moved to a statistical prediction model that uses the same pot of funds to shift money among boards. As a result of the new funding model, TDSB experienced a \$7.3M reduction in 2014-15 and a \$3.6M reduction in 2015-16 when compared to the old funding model. There is a four year transition period for the new model and future impacts are not known at this time.

Transportation costs for Special Education cannot be applied against this grant and are part of the overall cost of transportation.

	2011-2012	2012-2013	2013-2014	2014-2015	Estimates 2015-16
<b>Self Contained Students ADE (Note 1)</b>					
Junior Kindergarten	69	105	338	453	345
Kindergarten to Grade 3	2,231	2,190	2,073	2,010	1,863
Grades 4 to 8	10,214	10,063	10,037	9,855	9,866
Grades 9 to 12	4,382	4,439	4,615	4,447	4,546
Total	16,896	16,796	17,063	16,765	16,620
<b>Grant</b>					
Special Education Per Pupil Allocation	163,202,850	161,149,653	158,304,038	177,178,743	176,195,640
Special Equipment Allocation	7,322,218	7,470,373	8,878,264	9,336,966	10,092,213
High Needs Amount	127,560,002	126,750,154	125,698,350	126,705,069	124,604,893
Special Incidences Portion	5,427,000	5,589,000	5,237,100	5,211,000	5,805,000
Section 23	13,103,687	12,708,550	12,784,443	12,806,142	13,120,508
Behavioural Expertise Allocation	748,245	745,316	734,302	774,405	770,110
	317,364,002	314,413,046	311,636,497	332,012,325	330,588,364
Less: Special Equipment Allocation Formula	5,710,627	6,236,937	7,262,248	8,845,688	8,792,213
	311,653,375	308,176,109	304,374,249	323,166,637	321,796,151
ADD: FDK Special Education Per Pupil Allocation Funding (Note 2)	5,194,955	12,930,120	19,318,221		
Total Funding	316,848,330	321,106,229	323,692,470	323,166,637	321,796,151
<b>Expenditures</b>					
Schedule 10A&10B	429,129,221	428,832,099	434,735,910	437,636,643	434,186,398
Net Strike Savings		673,040			
Less: Other Revenue	426,963	376,258	315,969	353,848	375,000
Net Expenditures	428,702,258	429,128,881	434,419,941	437,282,795	433,811,398
Less: Self-Contained Classes Allocation	84,484,572	84,934,553	86,212,713	86,905,775	86,027,855
Less: Special Equipment Allocation Formula Based	7,062,985	5,122,944	7,922,420	10,842,766	8,792,213
Incremental Expenditures	337,154,701	339,071,384	340,284,808	339,534,254	338,991,330
Gap +/-	(20,306,371)	(17,965,155)	(16,592,338)	(16,367,617)	(17,195,179)

Note 1- ADE refers to Average Daily Enrolment

Note 2 Starting in 2014-15, the FDK grant was included with the Special Education Per Pupil Amount

# Transportation

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.

Provincial funding for transportation continues to be based on expenditure levels of school boards in 1997, with annual inflationary adjustments. The expansion of French Immersion has contributed significantly to the number of route increases.



Transportation	2011-12	2012-13	2013-14	2014-15	Estimates 2015-16	% Change Over 5 Years
Wheelchair Accessible	563	483	434	537	482	-14.4%
Special Transportation Needs	4,986	5,079	5,287	5,117	5,691	14.1%
French Immersion (program support policy)	4,631	4,770	5,115	5,166	5,417	17.0%
Gifted Programs	741	719	757	763	763	3.0%
Magnet Programs	-	-	-	-	-	
Hazard	2,325	404	448	469	505	-78.3%
Courtesy	1,049	1,187	1,435	1,597	1,724	64.3%
General Transportation (due to distance policy)	4,336	5,379	5,001	5,078	5,328	22.9%
Number of Students Transported	18,631	18,021	18,477	18,727	18,902	1.5%
<b>Total Pupils of the Board</b>	<b>237,367</b>	<b>234,430</b>	<b>230,486</b>	<b>244,749</b>	<b>243,268</b>	<b>2.5%</b>
Percentage of Students Transported	7.85%	7.69%	8.02%	7.65%	7.77%	
Number of Routes	1,230	1,311	1,364	1,291	1,305	
<b>Expenses</b>						
Contract Services Cost	46,045,750	46,254,465	48,072,506	49,002,785	47,300,000	2.7%
Board Fleet Cost	2,467,689	2,421,649	2,080,929	1,850,945	2,207,153	-10.6%
Public Transit Cost	2,483,343	2,651,262	2,824,013	2,875,844	2,730,519	10.0%
Administrative Cost	1,696,633	1,804,128	1,607,834	1,544,650	1,674,840	-1.3%
Total Transportation Expenses	52,693,415	53,131,504	54,585,282	55,274,224	53,912,512	2.3%
Grant	48,963,212	48,122,302	49,011,545	48,988,619	49,415,995	0.9%
Gap +/-	(3,730,203)	(5,009,202)	(5,573,737)	(6,285,605)	(4,496,517)	

# Administration and Governance

The costs below represent the administrative and operational functions of the system. This includes costs associated with areas like Employee Services, Finance, Information Technology Services, Board Services and the Director's Office.

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 and agency revenues. These revenues help to offset the administrative operating costs of the Board.

	2011-12 (Note 1)	2012-13	2013-14	2014-15	Estimates 2015-16	% Change Over 5 Years
<b>Average Trustee Honorarium</b> (Excluding Chair and Vice Chair allowance)	24,866	24,866	24,866	24,866	24,866	0.00%
<b>Compensation</b>						
Trustees	594,410	592,983	580,020	608,020	602,130	1.30%
Director and Supervisory Officers	10,983,106	8,114,322	8,127,899	9,938,455	9,536,062	-13.18%
Board Administrative Staff	61,202,852	59,552,164	57,900,265	52,290,065	52,314,214	-14.52%
Total Compensation	72,780,368	68,259,469	66,608,184	62,836,540	62,452,406	-14.19%
<b>Operational Expenses</b>						
Trustee Offices	446,004	399,534	281,940	170,906	87,532	-80.37%
Annual Board Membership	383,100	383,100	383,100	383,100	383,100	0.00%
Board Administrative Costs	14,123,616	11,821,763	18,748,039	30,700,939	18,697,563	32.39%
Total Operational Expenses	14,952,720	12,604,397	19,413,079	31,254,945	19,168,195	28.19%
<b>Total Expenditures</b>	<b>87,733,088</b>	<b>80,863,866</b>	<b>86,021,263</b>	<b>94,091,485</b>	<b>81,620,601</b>	<b>-6.97%</b>
<b>Revenue</b>	<b>21,642,274</b>	<b>20,867,421</b>	<b>23,200,010</b>	<b>20,619,354</b>	<b>16,059,880</b>	<b>-25.79%</b>
<b>Net Expenditures</b>	<b>66,090,814</b>	<b>59,996,445</b>	<b>62,821,253</b>	<b>73,472,131</b>	<b>65,560,721</b>	<b>-0.80%</b>
<b>Funding</b>	<b>63,052,841</b>	<b>65,476,337</b>	<b>69,022,021</b>	<b>74,897,643</b>	<b>65,915,964</b>	<b>4.54%</b>
<b>Gap +/-</b>	<b>(3,037,973)</b>	<b>5,479,892</b>	<b>6,200,768</b>	<b>1,425,512</b>	<b>355,243</b>	

Note 1- 2011-12 compensation includes one-time recognition of vacation accrual for compliance purposes.

The decrease in Trustee office expenses in 2013-14 relates to the elimination of Constituency Assistant contract fees. The Ministry directed TDSB to eliminate these Trustee supports and move to a shared services model.



# Information Technology

The Board 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.

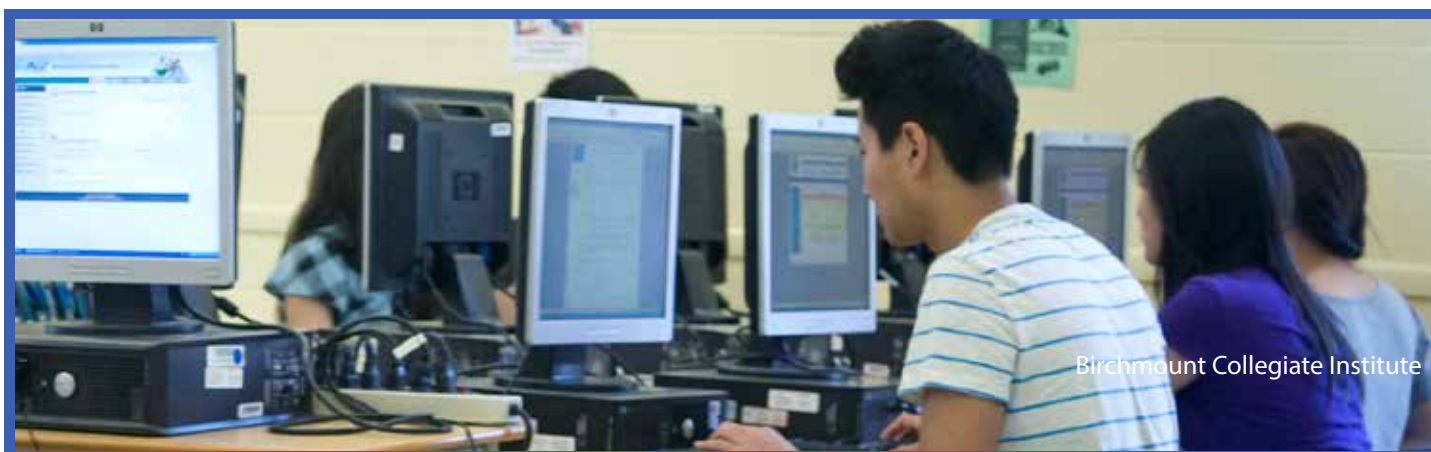
Ministry funding for classroom computers has not kept pace with today's IT realities. In 2009-10, there was a decline in per pupil funding for computers and the levels have remained unchanged since then. In 2008-09, on a per pupil basis, the funding was \$46.46 for elementary students and \$60.60 for secondary students. The current funding levels, on a per pupil basis, is \$34.52 for Elementary students and \$45.03 for Secondary students.

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.

	2011-12	2012-13	2013-14	2014-15	Estimates 2015-16	% Change Over 5 Years
<b>Total Salary and Benefit Costs</b>	<b>23,652,365</b>	<b>24,139,462</b>	<b>24,843,289</b>	<b>25,067,259</b>	<b>26,897,461</b>	<b>13.7%</b>
Equipment	4,412,930	3,513,412	11,558,896	11,956,150	8,657,848	96.2%
Software Fees and Licenses	453,229	265,174	1,643,737	487,135	948,612	109.3%
Maintenance Fees - Computer Technology	6,797,232	7,482,754	7,059,896	7,150,737	7,813,127	14.9%
Professional and Contracted Services	1,294,213	996,505	542,103	578,443	890,000	-31.2%
Supplies and Services	5,955,481	9,584,089	7,012,669	8,105,861	6,809,752	14.3%
Textbooks and Instructional Supplies	11,208	7,032	(20,047)	7,057	80,700	620.0%
Professional Development	61,773	17,543	102,729	121,876	176,458	185.7%
Employment Agency Fees						
<b>Total Supplies &amp; Services</b>	<b>18,986,065</b>	<b>21,866,509</b>	<b>27,899,983</b>	<b>28,407,259</b>	<b>25,376,497</b>	<b>33.7%</b>
<b>Total Costs (Note 1)</b>	<b>42,638,430</b>	<b>46,005,971</b>	<b>52,743,272</b>	<b>53,474,518</b>	<b>52,273,958</b>	<b>22.6%</b>
Provincial Funding -Classroom Computer						
Elementary per pupil allocation	34.52	34.52	34.52	34.52	34.52	0.0%
Secondary per pupil allocation	45.03	45.03	45.03	45.03	45.03	0.0%
<b>Total Funding (Note 2)</b>	<b>9,193,642</b>	<b>9,212,153</b>	<b>9,198,112</b>	<b>9,218,481</b>	<b>9,146,590</b>	
<b>Total Funding Gap</b>	<b>(33,444,788)</b>	<b>(36,793,818)</b>	<b>(43,545,160)</b>	<b>(44,256,037)</b>	<b>(43,127,368)</b>	<b>29.0%</b>

Note 1: Supplies & Service reflect department actual expenditures for the years

Note 2: Funding included FDK EPO grant



# Continuing Education

Funding for Continuing Education is generated through Ministry grants and student fees. Credit, elementary international languages, and literacy and numeracy (including Ontario Focused Intervention Partnership) programs are funded by the Ministry of Education through Grants for Student Needs.

School year daytime credit, summer credit, and summer literacy and numeracy programs generate accommodation grants for school operations and renewal. Adult English as a Second Language programs are funded provincially by the Ministry of Citizenship and Immigration and International Trade. Programs that are not Ministry funded, such as general interest, operate on a fee-for-service basis.

TDSB facilities are used to deliver most Continuing Education programs and these costs are included as part of the total program cost.



# Continuing Education

	2011-12	2012-13	2013-14	2014-15	Estimates 2015-16	% Chg over 5 Years
<b>Expenses</b>						
Administration	828,241	955,085	958,846	1,112,425	1,260,029	52.1%
Adult High Schools	14,619,610	14,880,494	14,781,506	14,741,578	14,908,075	2.0%
Community - After School	147,836	166,880	166,653	153,822	140,129	-5.2%
Community - General Interest	2,338,197	2,359,567	2,419,937	2,396,709	2,489,104	6.5%
Community - Seniors' Daytime	379,258	364,610	373,629	338,612	316,970	-16.4%
Credit Night School and Summer School	7,180,929	7,900,149	8,488,795	6,889,279	7,526,487	4.8%
International Languages - African Heritage	7,753,990	7,712,778	8,149,296	8,126,231	7,859,373	1.4%
Adult English as a Second Language	17,766,193	17,348,461	16,047,187	13,248,411	13,069,447	-26.4%
Literacy and Numeracy - Elementary	1,488,282	1,214,492	1,114,259	1,259,921	1,927,609	29.5%
Literacy and Numeracy - Secondary	952,376	1,186,272	963,469	803,757	1,384,767	45.4%
Ontario Focused Intervention Partnership	994,571	980,037	974,737	1,048,784	1,019,292	2.5%
<b>Total</b>	<b>54,449,483</b>	<b>55,068,825</b>	<b>54,438,314</b>	<b>50,119,529</b>	<b>51,901,282</b>	<b>-4.7%</b>
<b>Other Revenue</b>						
Administration	8,500	4,368	4,509	105,939	184,102	2065.9%
Adult High Schools	157,722	151,440	185,107	214,013	200,000	26.8%
Community - After School	120,577	137,787	119,257	150,956	145,300	20.5%
Community - General Interest	2,344,676	2,442,215	2,480,507	2,130,796	2,578,492	10.0%
Community - Seniors' Daytime	172,039	180,025	171,899	171,267	179,809	4.5%
Credit Night School and Summer School	167,028	283,184	380,243	310,000	305,150	82.7%
International Languages - African Heritage	58,429	86,500	55,631	15,330	81,950	40.3%
Adult English as a Second Language	17,865,458	17,348,461	15,480,788	13,248,411	13,069,447	-26.8%
Literacy and Numeracy - Elementary						
Literacy and Numeracy - Secondary			9,000			
Ontario Focused Intervention Partnership			9,000	9,000		
<b>Total</b>	<b>20,894,429</b>	<b>20,633,980</b>	<b>18,895,941</b>	<b>16,355,712</b>	<b>16,744,250</b>	<b>-19.9%</b>
<b>GSN Revenue</b>						
Administration						
Adult High Schools	13,012,306	13,558,080	13,428,089	13,102,264	13,346,400	2.6%
Credit Night School and Summer School	6,215,599	6,949,338	7,272,856	6,334,659	7,212,432	16.0%
International Languages - African Heritage	5,004,063	5,101,058	5,324,012	5,274,479	5,322,380	6.4%
Adult English as a Second Language						
Literacy and Numeracy - Elementary	1,942,023	1,560,095	1,589,525	1,530,797	1,927,609	-0.7%
Literacy and Numeracy - Secondary	1,554,574	1,972,550	1,786,397	1,720,056	1,384,767	-10.9%
Ontario Focused Intervention Partnership	994,571	982,263	965,737	1,025,499	1,019,292	2.5%
<b>Total</b>	<b>28,723,135</b>	<b>30,123,384</b>	<b>30,366,616</b>	<b>28,987,754</b>	<b>30,212,880</b>	<b>5.2%</b>



# Continuing Education

	2011-12	2012-13	2013-14	2014-15	Estimates 2015-16	% Chg over 5 Years
<b>Net Expenses</b>						
Administration	819,741	950,717	954,337	1,006,486	1,075,927	31.3%
Adult High Schools	1,449,582	1,170,974	1,168,310	1,425,301	1,361,675	-6.1%
Community - After School	27,259	29,093	47,396	2,866	(5,171)	-119.0%
Community - General Interest	(6,479)	(82,648)	(60,570)	265,913	(89,388)	1279.7%
Community - Seniors' Daytime	207,219	184,585	201,730	167,345	137,161	-33.8%
Credit Night School and Summer School	798,302	667,627	835,696	244,620	8,905	-98.9%
International Languages - African Heritage	2,691,498	2,525,220	2,769,653	2,836,422	2,455,043	-8.8%
Adult English as a Second Language	(99,265)	0	566,399	0	0	-100.0%
Literacy and Numeracy - Elementary	(453,741)	(345,603)	(475,266)	(270,876)	0	-100.0%
Literacy and Numeracy - Secondary	(602,198)	(786,278)	(831,928)	(916,299)	(0)	-100.0%
Ontario Focused Intervention Partnership	0	(2,226)	0	14,285	0	
<b>Total</b>	<b>4,831,919</b>	<b>4,311,461</b>	<b>5,175,757</b>	<b>4,776,063</b>	<b>4,944,152</b>	<b>65.7%</b>
<b>Pupil Accommodation Grant:</b>						
School Operations	4,452,623	5,071,355	5,178,985	5,073,697	5,258,902	9.8%
<b>Net Operating Result Gap +/-</b>	<b>-379,297</b>	<b>759,894</b>	<b>3,228</b>	<b>297,634</b>	<b>314,750</b>	



# Facility Services

Facility Services provides safe, clean, healthy and environmentally sustainable learning and work environments for students, staff and the community. To effectively support all Board facilities, Facility Services is organized into five areas; Administration, Construction, Design, Operations and Sustainability.

Traditionally, revenues from leasing and permitting Board facilities assist in offsetting the operating costs 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. The savings realized by Facility Services have helped to offset cost pressures resulting from inflation and grant loss due to enrolment decreases.

In 2014-15, the ministry announced changes in school operation allocation by increasing the benchmark while at the same time eliminating the top up grant. This results in a reduction of, approximately, \$9-10M in each year over the 3year period.

In May 2015, the TDSB approved a Long term Program and Accommodation Plan that identifies the Boards multiyear commitment to several accommodation reviews. (198 reviews over 10 years) These reviews cover the entire Board by area and are intended to rebalance accommodation pressures in growth areas and address surplus capacity in areas of significant decline. In 2015-16, the plan identifies 10 boundary reviews, several reviews of program expansions, transfers and grade changes at various schools and six consolidation reviews.

	2011-12	2012-13	2013-14	2014-15	Estimates 2015-16	% Change Over 5 Years
Caretakers	2,196	2,164	2,160	2,160	2,160	-1.6%
Maintenance	575	536	528	513	506	-11.9%
Central Administration	155	181	182	182	182	17.4%
<b>Compensation</b>						
Executive Office	452,116	383,680	319,679	357,438	337,299	-25.4%
Operations	194,863,687	206,904,936	205,028,378	208,477,520	204,879,098	5.1%
<b>Total Compensation Costs</b>	<b>195,315,803</b>	<b>207,288,616</b>	<b>205,348,058</b>	<b>208,834,958</b>	<b>205,216,397</b>	<b>5.1%</b>
<b>Operating Costs</b>						
Utilities	56,495,611	57,561,392	69,921,927	72,091,979	76,904,573	36.1%
Insurance	1,856,111	2,323,761	2,446,281	2,157,900	3,290,097	77.3%
Executive Office	43,117	45,589	54,808	48,366	113,240	162.6%
Operations	32,649,686	35,435,102	37,075,363	36,204,624	34,301,389	5.1%
<b>Total Operating Costs</b>	<b>91,044,525</b>	<b>95,365,844</b>	<b>109,498,379</b>	<b>110,502,869</b>	<b>114,609,299</b>	<b>25.9%</b>
<b>Subtotal Compensation and Operating Costs</b>						
	<b>286,360,328</b>	<b>302,654,460</b>	<b>314,846,437</b>	<b>319,337,827</b>	<b>319,825,696</b>	<b>11.7%</b>
Maintenance Cost Funded by Renewal	30,303,936	10,400,157	9,898,207	-	9,900,000	-67.3%
<b>Total Costs</b>	<b>316,664,264</b>	<b>313,054,617</b>	<b>324,744,644</b>	<b>319,337,827</b>	<b>329,725,697</b>	<b>4.1%</b>
<b>Other Revenue</b>	<b>(31,689,057)</b>	<b>(31,599,378)</b>	<b>(31,830,181)</b>	<b>(32,499,006)</b>	<b>(31,308,000)</b>	<b>-1.2%</b>
<b>Net Expenditures</b>	<b>284,975,207</b>	<b>281,455,239</b>	<b>292,914,463</b>	<b>286,838,821</b>	<b>298,417,697</b>	<b>4.7%</b>
<b>GSN Funding</b>	<b>275,280,276</b>	<b>278,989,667</b>	<b>280,566,825</b>	<b>286,720,944</b>	<b>280,512,958</b>	<b>1.9%</b>
<b>Gap +/-</b>	<b>(9,694,931)</b>	<b>(2,465,572)</b>	<b>(12,347,638)</b>	<b>(117,877)</b>	<b>(17,904,739)</b>	

# Infrastructure

The number one financial issue facing the TDSB is the need for additional capital and renewal funding. While provincial funding for capital and renewal has improved over recent years, the needs of our system still far outweigh the funding received. The TDSB's capital maintenance and renewal backlog has now exceeded \$3.3 billion and continues to grow.

Historically, the government has provided inadequate funding and has been unwilling to provide a stable funding commitment. This has made it difficult for the TDSB to implement a long-term plan for renewal. Between 2008 and 2013, the TDSB accounted for 12% of all pupil places in Ontario but received only 5% of the Ministry of Education's annual funding allocation for school repairs.

The TDSB's recent advocacy, supported by a growing chorus of TDSB parents, has paid off this year as the TDSB is now getting its proportional share of the \$500 million allocated for school repairs across Ontario.

The TDSB believes that alternate sources of revenue are needed help meet the capital needs of our schools. An important revenue source for public infrastructure is through Education Development C charges. For more information about Education Development Charges, please see page 36.

The table below shows all capital expenditures incurred by the Board over the last four years, as reported in the Board's Financial Statements.

	2011-12	2012-13	2013-14	2014-15
<b>Operational Capital</b>				
Classroom Furniture and Equipment	266,638	333,939	124,968	181,076
Instructional Computers	4,386,604	622,395	2,238,778	5,054,045
Professional and Paraprofessional Furniture and Equipment	232,262	184,343	-	31,723
School Office Furniture and Equipment	12,868	5,540	13,868	
Coordinators and Consultants Furniture and Equipment	54,579	12,770	1,157,896	1,118,039
Continuing Education Furniture and Equipment	69,873	59,794	-	71,602
Board Administration and Pupil Transportation Furniture and Equipment	128,396	1,633,112	4,960,708	170,447
School Operations Furniture and Equipment	1,174,645	467,807	1,133,906	784,234
<b>Total Operational Capital</b>	<b>6,325,865</b>	<b>3,319,700</b>	<b>9,630,124</b>	<b>7,411,166</b>
<b>School Renewal</b>	<b>41,364,746</b>	<b>32,799,404</b>	<b>45,159,714</b>	<b>44,657,394</b>
<b>Capital Projects</b>				
Good Places to Learn Stage 1	48,765	-	-	-
Good Places to Learn Stage 2	186,622	-	-	-
Good Places to Learn Stage 3	329,654	-	-	-
Good Places to Learn Stage 4	13,846,172	-	-	-
Primary Class Size	8,621	-	-	-
Thorncliffe Park PS	2,308,973	15,664,842	5,411,949	175,457
Nelson Mandela (Prohibitive to Repair)	14,206,858	9,741,680	997,017	15,602
Churchill PS	2,849,620	6,213,780	235,506	391,563
Pools Rehabilitation	954,658	-	-	-
Student Success Strategy	200	-	-	66,241

# Infrastructure

	2011-12	2012-13	2013-14	2014-15
Renewable Energy and School Energy Grant	2,552,772	83,844	-	-
Full Day Learning	28,496,029	53,640,854	69,545,078	25,436,549
Accommodation Review Committee	29,284,539	9,060,122	4,790,978	3,675,569
School Condition Improvement	13,151,795	14,644,573	14,846,001	24,604,763
Temporary Accommodation Grant	1,470,000	1,260,000	900,000	1,440,000
Schools First Childcare Retrofit Grant		33,023	522,266	3,838,088
Alvin Curling (Meadowvale Sheppard))	1,101,267	10,158,209	3,813,237	138,573
North Toronto CI	2,431,057	8,118	117,297	9,441
School Facilities Revitalization Master Plan 2	78,969	-	-	-
School Facilities Revitalization Master Plan 3	1,707,617	240,287	55,786	9,990
Energy Program	59,265	-	-	-
Jesse Ketchum PS, Chester Le	235,084	2,522	-	-
Leased Premises Renewal	756,453	995,150	1,565,505	811,794
Facility Renovation (Disposition Funded)	697,644	1,175,973	1,334,194	4,464,627
New Capital Program SFRMP IV (Early Years)	20,255,740	15,325,187	3,370,407	1,073,230
Redevelopment Projects	423,386	103,300	83,582	-
Lawrence - Midland		868,648	1,215,025	112,788
Keele/Swansea/Earl Haig		461,838	2,721,718	10,395,102
Program and Pupil Accommodation			1,579,266	655,251
Portable Management Strategy			1,960,754	2,126,485
Portable Moves			1,805,081	66,570
Facility Renewal			5,748,523	6,646,040
SSLP Roofing projects			5,376,988	21,173,944
Railway Lands (Block 31) - New School				431,595
Avondale - New School				373,308
George Webster ES - New School				333,977
Other Capital	280	1,161,032	467,893	159,071
<b>Total Capital Projects</b>	<b>137,442,039</b>	<b>140,842,983</b>	<b>128,464,051</b>	<b>108,625,619</b>
<b>Total Ministry Funded</b>	<b>132,080,866</b>	<b>142,637,218</b>	<b>153,314,890</b>	<b>117,098,212</b>
<b>Total Board and Other Revenue Funded</b>	<b>53,051,783</b>	<b>34,324,869</b>	<b>29,939,000</b>	<b>43,595,966</b>
<b>Total Capital and Renewal</b>	<b>185,132,649</b>	<b>176,962,087</b>	<b>183,253,889</b>	<b>160,694,178</b>

# Toronto Lands Corporation

Created in September 2007 and incorporated in April 2008, the Toronto Lands Corporation is a wholly-owned subsidiary of the TDSB. The TLC's mission is to maximize the TDSB's real estate revenues in order to reinvest in TDSB schools and students. The information provided below reflects TLC's operations over the last six years and projections for 2015-16.

	2009-2010	2010-2011	2011-2012	2012-2013	2013-2014	2014-15	Projected 2015-16	7 Year Total
<b>Realty Lease Operations</b>								
Lease Revenue and Recoveries	11,034,158	9,732,156	8,766,967	7,937,732	8,025,491	7,926,863	8,123,000	
TDSB Program and Administration	1,738,268	1,430,028	1,153,235	1,013,696	493,000	493,000	493,000	
Deferred Capital Improvement Revenue	(530,881)	(1,921,351)	(409,030)	(749,753)	(1,463,862)	(1,000,000)	(1,000,000)	
<b>Gross Lease Revenue</b>	<b>12,241,545</b>	<b>9,240,833</b>	<b>9,511,172</b>	<b>8,201,675</b>	<b>7,054,629</b>	<b>7,419,863</b>	<b>7,616,000</b>	
<b>Property Management Expenses</b>								
Lease Operations Expense	8,396,719	7,744,067	5,753,499	4,964,419	4,183,287	3,434,182	4,012,000	
Property Taxes	83,141	82,417	(92,502)	13,447	77,794	48,057	50,000	
Provision for Rental Arrears	2,448	0	0	-	-	-	20,000	
TDSB Staff and Services	377,469	312,073	281,474	268,857	315,364	325,283	339,531	
<b>Total Expenses</b>	<b>8,859,777</b>	<b>8,138,557</b>	<b>5,942,471</b>	<b>5,246,723</b>	<b>4,576,445</b>	<b>3,807,522</b>	<b>4,421,531</b>	
<b>Net Realty Lease Operations</b>	<b>3,381,768</b>	<b>1,102,276</b>	<b>3,568,701</b>	<b>2,954,952</b>	<b>2,478,184</b>	<b>3,612,341</b>	<b>3,194,469</b>	
<b>Total Property Sales</b>	<b>66,461,065</b>	<b>50,531,783</b>	<b>96,705,257</b>	<b>66,848,305</b>	<b>92,187,882</b>	<b>184,350</b>	<b>19,000,000</b>	<b>391,918,642</b>
<b>Net Total Revenue</b>	<b>69,842,833</b>	<b>51,634,059</b>	<b>100,273,958</b>	<b>69,803,257</b>	<b>94,666,066</b>	<b>3,796,691</b>	<b>22,194,469</b>	<b>412,211,333</b>
<b>TLC Administration and Property Sales Expense</b>	<b>2,284,446</b>	<b>1,936,661</b>	<b>3,046,429</b>	<b>3,421,441</b>	<b>2,761,153</b>	<b>1,751,851</b>	<b>2,098,849</b>	<b>17,300,830</b>
<b>Net Contribution to TDSB</b>	<b>67,558,387</b>	<b>49,697,398</b>	<b>97,227,529</b>	<b>66,381,816</b>	<b>91,904,913</b>	<b>2,044,840</b>	<b>20,095,620</b>	<b>394,910,503</b>
<b># of Properties Sold</b>	<b>17</b>	<b>10</b>	<b>11</b>	<b>11</b>	<b>8</b>	<b>2</b>		<b>59</b>



# Education Development Charges

Education Development Charges (EDC) provide school boards with funds to purchase school sites and cover all related site preparation and development costs that result from growth.

School boards must meet several conditions before being eligible to require developers to pay EDCs. The first condition is that the board must show that the number of students that it needs to accommodate is larger than the space available. The TDSB does not meet this condition because there is space across the system. However, city intensification plans mean that many neighbourhoods are growing and putting additional pressure on many schools in these areas that are already full.

City of Toronto planning information indicates that there are applications for an additional 277,000 new residential units. Based on the current Toronto Catholic District School Board's EDC rate, if the TDSB was treated equally, it is estimated that this projected growth would generate nearly \$300 million of much needed revenue to meet the capital needs of the Board.

In September 2014, the Ministry of Education announced that it would be willing to review EDCs after the TDSB and other school boards raised concerns about inequality.

## Education Development Charges in the GTA

Region	School Board	Residential Charge Per Unit	Non-Residential Charge/Sq Ft
Durham Region	Durham Catholic DSB	\$541.00	\$0.00
	Durham DSB	\$1,423.00	\$0.00
Halton Region	Halton Catholic DSB	\$1,484.00	\$0.38
	Halton DSB	\$2,691.00	\$0.69
Hamilton	Hamilton-Went. Cath. DSB	\$739.00	\$0.22
Peel	Dufferin-Peel Catholic DSB	\$551.00	\$0.33
	Peel DSB	\$1,595.00	\$0.32
Simcoe County	Simcoe County DSB	\$1,364.00	\$0.36
	Simcoe Muskoka Cath. DSB	\$463.00	\$0.12
Toronto	Toronto Catholic DSB	\$1,303.00	\$0.94
	Toronto DSB	\$0.00	\$0.00
York Region	York Catholic DSB	\$650.00	\$0.17
	York DSB	\$1,370.00	\$0.35



**FINANCIAL FACTS:**  
**REVENUE & EXPENDITURE TRENDS**  
January 2016