

## Analysis of Fixed Vs Flexible

### Fixed Costs

Item	Classification	Rationale	Description	FTE	Amount	
1	Classroom Teachers	Collective Agreement/Regulation	Elementary teachers required to meet class size regulations and collective agreements	8,345.3	\$857,314,469	
2	Classroom Teachers	Collective Agreement/Regulation	Secondary teachers required to meet class size regulations and collective agreements	3,722.5	\$395,751,387	
3	Classroom Teachers	Board Motion	Elementary teachers to support Library services to students in elementary schools	232.0	\$23,834,522	
4	Classroom Teachers	Special Education	Elementary and Secondary teachers to support Inclusion & Special Education	2,066.7	\$193,815,371	
5	Principals	Regulation	Principals to support schools of the Board	535.0	\$75,495,796	
6	Designated Early Childhood Educators	Regulation	Designated Early Childhood Educators	1,238.0	\$73,933,190	
7	Support Staff	Regulation	Special Education School Support Staff (see below breakdown of FTE)		2,771.5	\$144,649,054
			Aquatics Instructor Special Ed	3.0		
			Child & Youth Worker Special Ed	391.0		
			Educational Assistant Spec Ed	1,929.5		
			Lunchroom Supervisors Special Ed	77.0		
			Noon Hour Assistants Special Ed	342.0		
			Safety/Travel Assistant	4.0		
Sign Language & Deaf/Blind	25.0					
8	Lunchroom Supervisors	Board Motion	Regular lunchroom supervisors allocated per board motion allocation table	1,266.0	\$8,402,967	
9	Continuing Education	Regulation	School boards are required to run an International languages program, Literacy and Numeracy outside the school day for students and OFIP Tutoring.		67.0	\$3,970,976
			Admin Support	8.4		
			Educational Assistant	2.3		
			Instructor	20.0		
			Principal	2.5		
			Program Manager/Coordinator	0.8		
			Teacher, Con Ed	33.0		
			Total Compensation expenses	\$3,475,240		
Total Operating expenses	\$495,736					
10	Extended Day Program	Regulation	Support before and after school programs in 9 schools	29.0	\$477,160	
11	Leadership and Learning	Regulation	Programs in the Student Success to support experiential learning and post-secondary pathways including Co-op, SHSM, OYAP, Student Engagement, SWAC, Dual Credits, etc. There majority staff categories breakdown is as following:		48.0	\$13,497,539
			Teachers	21.0		
			Child Youth Worker/Counsellor	13.5		
			Social Workers	6.0		
			Other professional and Support staff	7.5		
12	Model School Inner City	Board Motion	Support Model Schools for Inner Cities by building capacity and instructional leadership through research data to further enhance student achievement and to provide best practices for Inner City Schools across the system.		25.0	\$5,725,088
			Community Support Worker	24.0		
			Teacher	1.0		

			Total Compensation expenses	\$2,044,873		
			Total Operating expenses	\$3,680,215		
13	Occupational Health and Safety	Regulation/Collective Agreement	Ensure compliance with the Occupational Health & Safety Act, as well as relevant legislation; through the development of policies, procedures and programs. (i.e.. Workplace Violence, AODA, Workplace Inspections, Water Testing, First Aid, Ergonomics)		32.0	\$3,928,832
			Admin Support	8.0		
			Skill Trades Staff	4.0		
			Caretaker	3.0		
			Child Youth Worker/Counsellor	2.0		
			H&S Inspctr-EA Ints Sup LowInc High R N	1.0		
			Pediculosis Program Advisor	3.0		
			Safe Interventions Trainer	2.0		
			Workplace Accident Investigation Officer	1.0		
			Teachers	8.0		
14	Other Miscellaneous Costs	Regulation/Contractual	Centrally managed costs such as future employee benefits, other assorted small expenditures, TLC operating costs and secondment costs;		147.0	\$(9,577,688)
			Benefits and Future employee benefits	\$18,906,234		
			TLC operating cost	\$2,844,355		
			Gapping (Timing difference of hiring the staff)	\$(33,076,000)		
			Misc. Other items	\$1,747,723		
15	Principal and Vice Principal Replacements	Collective Agreement	Short and long term replacements for absence staff			\$4,085,000
16	Section 23 Programs	Regulation	Supports students in Care, Treatment, Custody, and Corrections programs to facilitate effective transitions back into mainstream schools		139.0	\$14,645,325
17	Supply Teacher Costs	Collective Agreement	This includes both short and long term absences			\$85,769,273
18	Transportation	Board Policy	Home to School bussing of students that qualify based on distance or special needs. Includes transportation of Gifted and French programs; Fixed amount represents total grant allocations, the majority staff categories in this department includes		39.0	\$53,626,425
			Bus Drivers	23.0		
			Area supervisor and Admin Support	16.0		
19	Trustees	Regulation	Honoraria and expenses for Trustee and Student Trustees. Staffing costs for Trustee Services including Student Senate		30.0	\$2,145,282
	<b>Total</b>				<b>20,733.0</b>	<b>\$1,951,489,968</b>

## Flexible Costs

Appendix B

Items	Classification	Description	FTE	Amount
1	Classroom Teachers	Teachers supporting students in such programs as Native languages, Co-ops, Dual credits and Arts programs	19.0	\$2,076,983
2	Classroom Teachers	Supplementary French Immersion and extended French teachers	118.0	\$12,154,000
3	Classroom Teachers (see note)	Elementary and Secondary teachers to support ESL Program	466.0	\$48,427,598
4	Classroom Teachers	Supplementary Gifted Program teachers	33.0	\$3,399,000
5	Classroom Teachers	Supplementary Elementary and Secondary teachers to support the International Baccalaureate. Amount includes school budget supplement	7.5	\$1,459,500
6	Classroom Teachers	Supplementary Alternative School Teachers to support delivers of programs in Alternative Secondary schools	11.5	\$1,184,500
7	Classroom Teachers	Supplementary teachers supporting Elite Athletics program in elementary and secondary schools	4.0	\$412,000
8	Classroom Teachers	Supplementary teachers to support E-Learning program	8.0	\$824,000
9	Library Teachers (see note)	Secondary Library teachers	88.5	\$9,420,558
10	Guidance Teachers (see note)	Elementary and secondary guidance teachers	277.5	\$29,223,520
11	Reading Recovery	Specially trained teachers in early literacy intervention	42.0	\$4,314,870
12	Vice-Principals (see note)	Support School operations in both elementary and secondary	367.0	\$45,696,374
13	Office Administrators (see note)	Support School operations in both elementary and secondary	1,052.0	\$70,723,513
14	Safety Monitors	Provide supervision of students	163.5	\$9,067,580
15	Lunchroom Supervisors	Provide supervision of students over the lunch hour	1,583.0	\$10,733,766
16	Aquatic Instructors	Provide supervision and water safety for students at schools with pools	91.5	\$5,247,534
17	Program Staff	Various categories of staff in schools:		
		Bus Attendant	3.0	
		Community Checkers	6.0	
		Ed Assistant Regular	9.0	
		Food Program Assistants	38.0	
		Safety/Travel Assistant	7.0	
		Theatre Technician	4.0	
		Other Program Staff	14.0	
18	Associate Directors	Associate Directors and supporting staff	12.0	\$2,754,688
19	Business Services	Responsibility for strategic planning, design, implementation and operation of all Business functions within the TDSB. This includes the areas of Compensation Services, Distribution Centre, Purchasing, Risk Management, School Support Services, Student Nutrition, Transportation, Mailroom, Couriers and Logistic Services, Duplicating Centre, Contracted Services, Finance and Budget, Revenue and Financial Planning.		
		Budget, Finance and School Support	54.5	
		Business Development	5.0	
		Distribution Centre	19.5	
		Duplicating Centres	7.0	
			303.5	\$24,284,501

		Mailroom, Courier and Logistic Services	45.0		
		Nutrition Services (School Cafeteria)	68.0		
		Payroll, Compensation and Benefit Services	69.4		
		Purchasing and Admin Services	25.0		
		Risk Management	4.0		
		Student Nutrition	6.0		
		Total Compensation expenses	\$47,169,988		
		Total Operating expenses	\$25,179,047		
		Total Revenues	\$(48,064,534)		
20	Canadian International School System	TDSB has a consultancy agreement to support the delivery of the Ontario curriculum to K-12 students in a Vietnam School			\$(287,940)
21	Caring and Safe Schools	To provide system-wide leadership and oversight for program and operational processes to support caring, safe and inclusive schools, including supervision of all Alternative Programs.		114.0	\$11,662,622
		Admin Support	7.0		
		Caring and Safe Schools Advisor	8.0		
		Centrally Assigned Principal/VP	7.0		
		Child Youth Worker/Counsellor	25.0		
		Court Liaison Worker	3.0		
		Curriculum Leader	6.0		
		Educational Assistant	9.0		
		Psychologist	2.0		
		Social Worker	4.0		
		Teacher	43.0		
		Total Compensation expenses	\$11,218,089		
		Total Operating expenses	\$444,533		
22	Communications	The department provides strategic communications, editorial services, issues management, crisis communications, media relations and social media services for schools, central departments, senior executives, Trustees, the Director and the Chair of the Board. Department divisions provide corporate web services, audio-visual and, marketing and design services. They also support schools in these areas.		30.0	\$3,653,534
		Communications - Media Services	4.0		
		Communications Administration	12.0		
		Communications Marketing and Design	8.0		
		Communications Web Services	6.0		
		Total Compensation expenses	\$3,252,067		
		Total Operating expenses	\$401,467		
23	Community Services and Translation	Facilitates various forms of parent and community engagement by offering advice, mediation, outreach and parent training programs to various groups e.g.. School councils, coordinates interpretation and translation. Provides guidance where appropriate to community advisory committees.		4.0	\$831,512
		Programs include Adult Day School Credit, Summer Music Camps, General Interest and Seniors daytime, Credit Night and Summer School, International Languages (2 additional models), Non-Credit Adult ESL,			
		Admin Support	83.3		

24	Continuing Education	Computer Technician	6.0	720.0	\$29,704,954
		Instructor	295.4		
		Library Technician	5.0		
		Music Camp Staff	2.3		
		Principal	10.1		
		Program Manager/Coordinator	7.2		
		Program Officer	22.0		
		Program Team Leader	19.0		
		School Based Safety Monitor	15.0		
		Teacher, Con Ed	246.0		
		Various Program Staff	1.6		
		Vice-Principal	7.2		
		Total Compensation expenses	\$41,735,536		
		Total Operating expenses	\$5,195,611		
Total Revenues	\$(17,226,193)				
25	Director's Office	Director of Education and supporting staff	4.0	\$1,181,303	
26	Early Years and Childcare Services	Provides system leadership of programs serving children birth to age 8 with a specific focus on professional learning and parental engagement in schools and learning networks related to early literacy, numeracy and transition to school. Engages with child care, city and community partners in all aspects related to early learning. Offers direct service delivery of 77 EarlyON Child and Family Programs.	14.0	\$2,163,040	
27	Employee Services	Supports the hiring, documentation, attendance management, disability case management, labour relations, arbitrations, grievances	164.0	\$18,284,761	
		Employee Svs Exec Office - Admin			11.5
		ES - Elementary Teaching			24.0
		ES - LR Employee Assistance			9.0
		ES - Secondary Teaching			30.0
		ES - Support Staff			64.0
		ES Disability Case Mgmt			17.0
		ES Labour Relations Negotiations/Arbit			8.0
		Total Compensation expenses			\$16,171,079
Total Operating expenses	\$2,113,682				
28	Equity, Anti Oppression and Anti-Racism	Provides professional learning to ensure that staff are equipped with strategies that will improve access to opportunities and eliminate disproportionate outcomes among groups of students through effective school improvement.	3.0	\$315,954	
		Responsibility for strategic planning, design, development and implementation of Facility and Property related functions within the TDSB. This includes Plant Operations (Caretaking, Fleet Maintenance, Security and Call Centre), Design, Construction and Maintenance, Permits and Community Use of Schools, functions.			
		Building Design and Renewal			53.0
		Caretaking			2,183.4
		Central Support Administration			74.0
		Construction and Project Management			58.0
		Construction Trades			143.0

29	Facility Services	Design and Construction and Maintenance Office	2.0	3,115.0	\$323,301,626
		Executive Officer - Facility Services, Occupational Hlth and Safety, Sustainability and Planning - Admin	2.0		
		Issues Officer	35.0		
		Maintenance Admin	18.0		
		Maintenance Trades	476.0		
		Regional Plant Operations - Admin	53.0		
		Sustainability Office	18.1		
		Total Compensation expenses	\$250,415,807		
		Total Operating expenses	\$92,402,319		
		Total Revenues	\$(19,516,500)		
30	Governance and Board Services	Manages the Board's governance functions including the Board's Corporate Secretariat, Policy Development and Review, the Student Discipline Committee, Trustee Shared Services and liaison with the Board's Integrity Commissioner and Ontario Ombudsman		11.0	\$1,606,654
31	Human Rights Office/AODA	These areas covered by these funds are Human Rights department, Employment Equity and Ontarian with Disabilities.		13.0	\$1,970,781
		Accessibility for Ontarians with Disabilities	1.0		
		Employee Equity	2.0		
		Executive Superintendent, Human Rights and Indigenous Education	3.0		
		Human Rights	7.0		
		Total Compensation expenses	\$1,644,968		
Total Operating expenses	\$325,813				
32	Indigenous Education	Provides support to initiatives which closes the achievement gap for marginalized and vulnerable students including Aboriginal students. Provides effective curricular, teaching and learning strategies to increase the understanding for all students about First Nation, Métis and Inuit peoples		27.0	\$5,191,574
		Aboriginal Cultures & Traditions Instcr	4.0		
		Admin Support	2.0		
		Behavioural Resource Counsellor	1.0		
		Centrally Assigned Principal/VP	4.0		
		Child and Youth Counsellor	3.0		
		Community Liaison Worker	2.0		
		Instructional Leader	4.0		
		Social Worker	1.0		
		Teacher	6.0		
		Total Compensation expenses	\$2,671,205		
		Total Operating expenses	\$2,520,369		
Application Management and Business Op	42.0				
Business Analytics	16.0				
Central Transcript Office	11.0				
Central Transcript Office Project	2.0				

33	Information Services	Information Services - Admin	2.0	338.0	\$59,981,200
		IT Client Relations Management	117.0		
		IT Operations	37.0		
		IT Security Operations	5.0		
		IT Telecom/Network	20.0		
		Organizational Design and Information Management	2.0		
		SAP Operation	57.5		
		School Information Systems	26.0		
		Total Compensation expenses	\$34,627,844		
		Total Operating expenses	\$25,773,356		
Total Revenues	\$(420,000)				
34	Internal Audit	Independently evaluate and improve the effectiveness of risk management, internal controls, and governance processes at both the school-level and central department-level.	4.0	\$572,445	
35	International Delegations	Support the visits of school officials from other jurisdictions outside of Ontario	1.0	\$157,096	
36	International Student Services	This department acts as a recruiting office and offers assistance and access to quality programs for international students in our elementary and secondary schools	13.0	\$(28,726,606)	
37	In-Year Savings Target	Annually budgeted for unspent money in individual budgets that are unspent at Year end		\$(7,000,000)	
38	Leadership and Learning	Provides leadership and support for teaching and learning in schools in K- 12 Programs such as the Arts, E-Learning, ESL, FSL, Global Competencies, Guidance, Health & Physical Education, Literacy, Mathematics, New Teacher Induction Program (NTIP), Professional Learning & Leadership Development, Special Education, STEM, Student Success, and Teaching & Learning with Technology: Digital Lead Learners/ Digital Lead Administrators		449.0	\$58,309,026
		ABA Facilitator	12.0		
		Admin Support	33.0		
		Braille Transcriber	1.0		
		Centrally Assigned Principal/VP	9.0		
		Child & Youth Worker	20.0		
		Child and Youth Counsellor	10.0		
		Compliance Trainer/Coordinator	4.0		
		Digital Media & Design Specialist/Team Lead	7.0		
		Educational Assistant	5.0		
		Executive Superintendent	1.0		
		Intake Worker, Newcomer Reception Centre	2.0		
		Itinerant Music Instructor	73.0		
		Job Coach	4.0		
		Multilingual Team Leader	4.0		
		Occupational Therapist	4.0		
		Orientation and Mobility Specialist	3.5		
		Professional Learning Staff	3.0		
		Psycho-Educational Consultant	1.0		
		Psychologist	1.0		
SEA Training and Technical Facilitator	1.0				
Sign Language & Deaf/Blind Facilitator	1.0				
Social Worker	2.0				

		Speech-Language Pathologist	8.0		
		Student Facilitator, Experiential Learning	4.0		
		Superintendent of Education	1.0		
		Teacher	207.0		
		Training Assistant-PDD/ASD Team	4.0		
		Various Program Staff	23.7		
		Total Compensation expenses	\$43,069,788		
		Total Operating expenses	\$15,239,239		
39	Learning Centres	This allocation includes Superintendents, Central Coordinating Principals, Early Reading coaches, K-12 Coaches (See Appendices)	177.0		\$23,318,239
40	Legal Services	Provide wide range of strategic legal advice and other services to support schools and operations. Represent TDSB before courts, tribunals. Assigns and manages work performed by external law firms.	11.0		\$5,105,094
41	Library Learning Resources and Global Education	Supports schools by building capacity and instructional leadership in Library Program and Services in all school K - 12 with a focus on inquiry; reading engagement; global and digital learning. System-wide support is delivered via the TDSB Virtual Library, available to all students, staff and parents, including remote access, 24/7. This portfolio supports system-wide reading engagement initiatives aimed at fostering a love of reading within students, K to 12. Supports secondary schools in the development and delivery of a wide range of Interdisciplinary Studies courses. Provides professional learning for teachers in curriculum implementation, instruction, assessment, and evaluation.	59.0		\$5,414,530
		Admin Support	2.0		
		Librarian	5.0		
		Librarian Assistant/Clerk	4.0		
		Library Assistant	2.0		
		Library Cataloguing Assistant/Technician	19.0		
		Library Technician	12.0		
		Media Assistant/Technician	5.0		
		Specialist, Media Services	2.0		
		Stockkeeper, Warehouse Leadhand	1.0		
		Teacher	1.0		
		Unit Coordinator	3.0		
		Video Technician	3.0		
		Total Compensation expenses	\$4,660,402		
		Total Operating expenses	\$824,128		
		Total Revenues	\$(70,000)		
42	Outdoor Education	10 sites - every elementary student is offered 3 OE experiences from k-8. We serve approx. 65000 students a year. Sites are used as fee for service in the summer to summer camps, con ed., and staff retreats.	61.0		\$7,031,623
		Centrally Assigned Principal	1.0		
		Office Administrator	3.5		
		Outdoor Education Specialist	36.0		
		Teacher	20.0		
		Total Compensation expenses	\$5,654,956		
		Total Operating expenses	\$1,674,667		
		Total Revenues	\$(298,000)		



43	Partnership Development	The Partnership Development unit endorses educational partnerships that: - support curriculum, student achievement, and student engagement; - promote post-secondary choices; - provide school-to-work opportunities; and - enhance the quality and relevance of learning.	3.0	\$365,493
44	Permits	Provision of permits for after school use of space. The Revenue generated by this department will offset the caretaking overtime incurred for the permit usage.	16.0	\$(13,612,196)
45	Research Department	Supports board and school improvement planning through the use of evidence-based data, supports the effective delivery of the TDSB's learning programs, initiatives, processes, policies, through evaluation and assessment, partners with educators to build capacity for participatory research and inquiry, disseminates information and knowledge about student learning conditions and outcomes at system, provincial, national, and international levels, oversees the review of all external proposals and requests to conduct and/or recruit for research studies and projects that require the participation of staff, students, or parents within the TDSB	21.0	\$2,696,775
		Administrative Assistant	1.0	
		Business Planning & Process Specialist	1.0	
		Data/Research Technician	1.0	
		Project Coordinator	1.0	
		Project Manager, Org Design & Info Mgmt	1.0	
		Research and Information Analyst	7.0	
		Research Coordinator	8.0	
		Senior Manager, Research	1.0	
		Total Compensation expenses	\$2,496,043	
		Total Operating expenses	\$200,732	
46	School Budgets	The budget allocated to schools for their operation		\$55,822,711
47	Service Excellence	Provides training and documentation for Service Excellence Initiative in Business and Operations	4.0	\$582,117
48	Special Education	Special education cost in excess of funding		\$38,886,201
49	Strategy and Planning	Provides leadership in the development of the long-term program and accommodation strategy (LTPAS) and support for the development and implementation of the 3-year capital budget plan. Conducts the accommodation studies and reviews associated with the LTPAS. Provides planning services and information to the system in the areas of actual and projected enrolments, facility utilization and capacity, attendance areas, student and program accommodation, land use planning, and mapping.	29.0	\$4,508,272
		Providing the following services to students: Occupational Therapy/Physical Therapy, Psychology, Social Work, Speech and Language Pathology.		
		Admin Support	18.0	
		Attendance Counsellor	12.0	
		Child & Youth Worker	15.0	
		Educational Audiologist	1.0	
		Manager	11.0	

50	Student Support Services	Occupational Therapist	19.5	393.9	\$48,756,719
		Physiotherapist	8.0		
		Psycho-Educational Consultant	18.0		
		Psychological Associate	46.0		
		Psychologist	64.0		
		Social Worker	104.4		
		Speech-Language Pathologist	76.0		
		Superintendent of Education	1.0		
		Total Compensation expenses	\$47,060,843		
		Total Operating expenses	\$1,695,876		
	Total Revenues				
51	Temporary Staffing	Coverage for short term and long term vacancies			\$36,353,807
52	Transportation	Transportation cost in excess of funding			\$10,759,738
	<b>Total</b>			<b>10,527.4</b>	<b>993,979,370.2</b>

Note: These staff categories receive funding through the Grant for Student Needs (GSN) however the Board has flexibility on number allocated.