

TORONTO DISTRICT SCHOOL BOARD

FINANCIAL FACTS:

REVENUE & EXPENDITURE TRENDS



Alexander Stirling Public School



December 2014

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Introduction

Every day, we welcome more than 246,000 students and 160,000 life-long learners at 589 buildings across the Toronto District School Board (TDSB). More than 40% of our graduates rank as Ontario Scholars and more than 80% of TDSB graduates go on to university or college. Nearly a quarter of our students were born outside of Canada and more than 100 languages are spoken within our school communities. Our focus is to ensure that each student has the support needed to be a successful, confident, and engaged learner and citizen. It is important to us that everyone feels welcome and respected when they enter a TDSB school.

We are committed to the effective use of resources and we are proud to be part of an inclusive public education system that values innovation in reaching every student.

This document presents the TDSB’s financial information from 2010-11 to 2014-15. 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 and budget projections for 2014-15.

TDSB Student Demographics

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

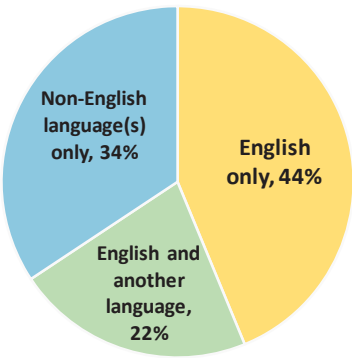
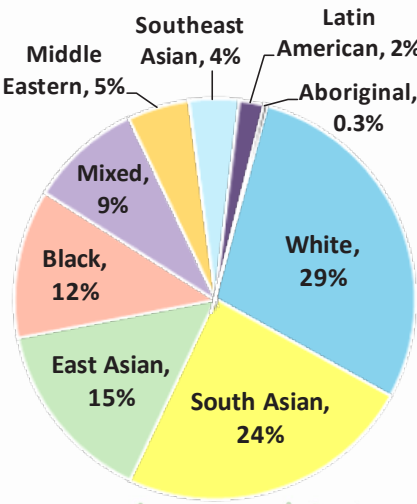
Gender

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



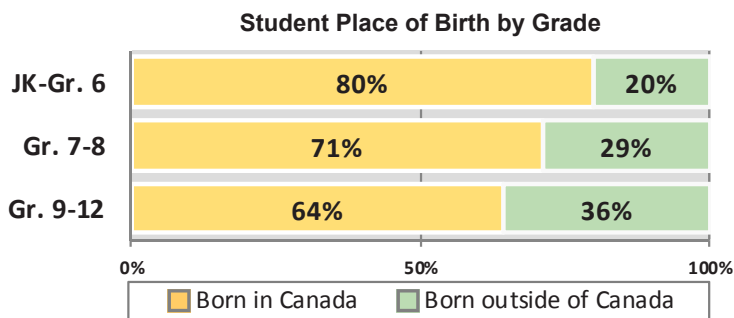
Home Language

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 languages. 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

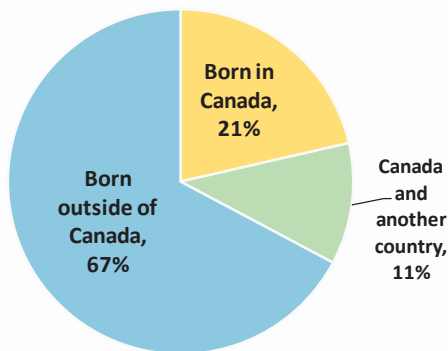
Student Place of Birth

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 the 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 Canada (67%). Further analysis indicates that over 90% of the visible minority students are of immigrant background - that is, with two parents born outside of Canada.



Financial and Statistical Information

TDSB Facts

Projected 2014-15

Number of Schools

Elementary	438
Junior High	7
Secondary	78
Alternative Schools	43
Special Education Self-Contained Schools	13
Other (EdVance, Caring and Safe Schools, Native Learning Centres)	10
Total Number of Schools	589

Number of Board Use Buildings (including office, warehouse and distribution centres)	14
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Operating Budget	\$3.06B
Capital Budget (as of 2013-14 budget)	\$0.19B
Total Enrolment (Regular Day School)	246,484
Total Teachers Including Teaching Vice Principals	15,921
Total Early Child Educators	1,290
Total Principals and Vice Principals	887
Total School Office Clerical	1,052
Total Caretakers	2,160



Funding Gaps

Throughout this document, gaps between actual costs of the TDSB and funding received from the Province can be seen in a number of areas. The table below summarizes the significant provincial funding gaps. However, not all funding gaps are listed below due to funding coming from multiple sources.

It should be noted that all school boards in the province experience funding shortfalls to similar degrees in teacher and supply teacher costs, depending on their individual benefit plans.

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.

		Estimates 2014-15
Elementary Teachers	TDSB Average Salary and Benefits	\$94,991
	Provincial Funding	\$91,850
	Total Gap	\$3,141
	% Gap	3.3%
	Gap in \$	\$34,045,299
Secondary Teachers	TDSB Average Salary and Benefits	\$98,039
	Provincial Funding	\$95,528
	Total Gap	\$2,511
	% Gap	2.6%
	Gap in \$	\$12,760,902
Supply Teachers	Page 21	\$31,539,992
Early Childhood Educators	Page 22	\$6,078,843
Principals and Vice Principals	Page 23	\$7,996,872
School Office Support Staff	Page 23	\$10,618,611
School Budget Expenditures	Page 24	\$4,212,356
Transportation	Page 26	\$5,822,805
Administration & Governance	Page 27	\$(7,446,374)
Major funding shortfalls (excluding Special Education)		\$105,629,305
Special Education (see note)		\$24,667,273
Note: Gap in teacher salary and benefits is also included as part of the shortfall in Special Education.		

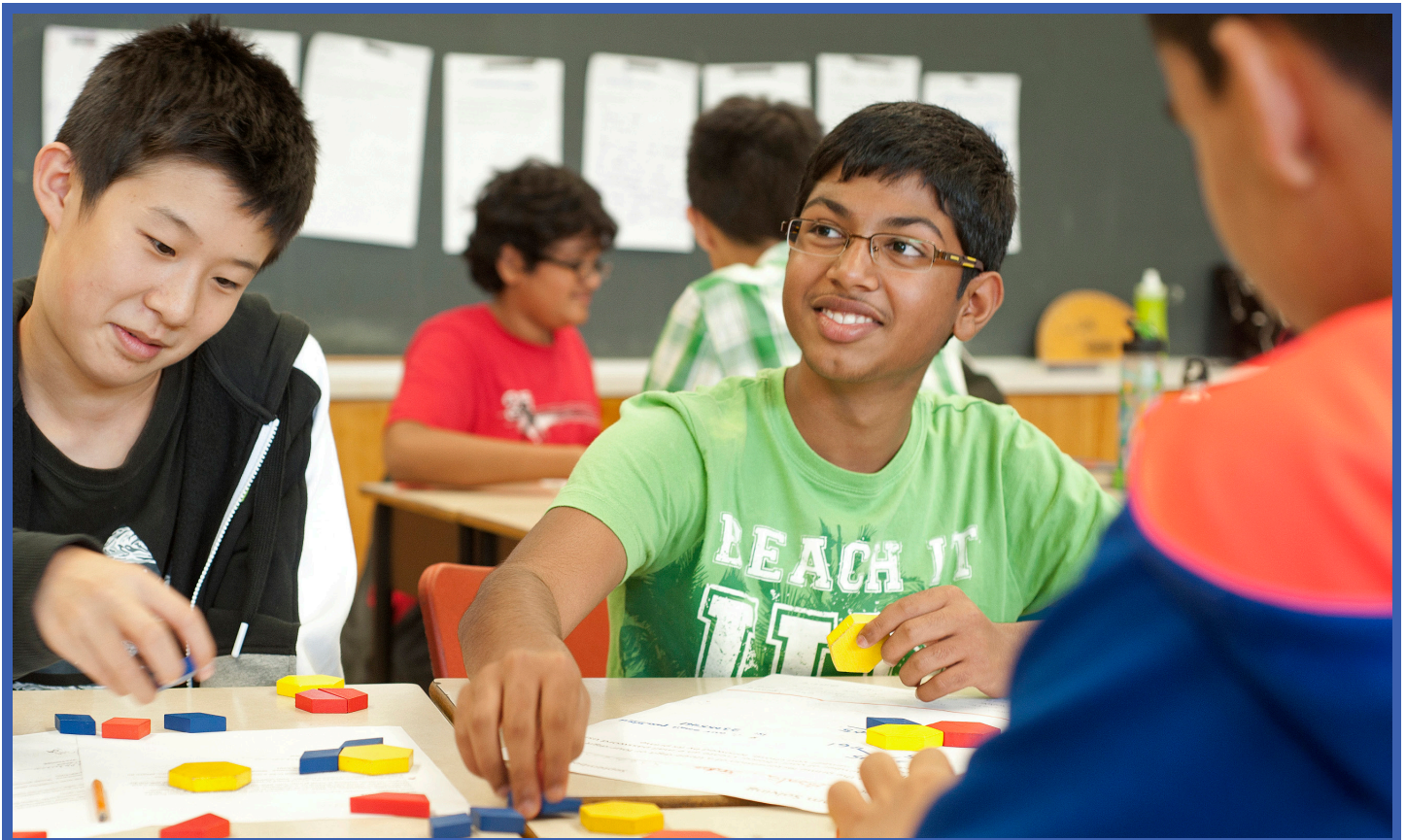
The Board utilizes sources of funding and revenues to offset the gaps listed above. Revenues include fees from International Students and lease revenues. Ministry allocations are only restricted in a few areas including Special Education and Capital. Beyond these areas, school boards have flexibility 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 12.5% of the province of Ontario's total enrolment. According to the Ministry of Education, the TDSB has experienced the largest enrolment decline among GTA school boards. Including the projection for the full 2013-14 school year, the TDSB will have declined by approximately 7,272 students or 3.04% over the last five years.

School Board	2010-11	2011-12	2012-13	2013-14	Estimates 2014-15 (note)	% of Provincial Total	Enrolment Change	% Change since 2010-11
TDSB	238,740	237,368	234,430	230,689	246,012	12.48%	7,272	3.04%
Toronto Catholic DSB	85,996	85,831	85,195	84,316	90,534	4.59%	4,538	5.26%
York Region DSB	109,584	111,251	111,827	112,219	120,727	6.13%	11,143	10.36%
York Region Catholic DSB	52,510	52,532	52,218	52,141	55,299	2.81%	2,789	5.34%
Peel DSB	141,567	142,596	143,015	143,223	154,990	7.86%	13,423	9.55%
Dufferin-Peel Catholic DSB	81,416	80,491	79,713	78,508	81,751	4.15%	335	0.41%
Durham DSB	65,410	64,901	64,874	64,263	67,991	3.45%	2,581	3.92%
Durham Catholic DSB	22,014	21,460	21,122	20,704	21,727	1.10%	(287)	-1.27%
Total Provincial Enrollment	1,890,589	1,878,520	1,864,585	1,845,665	1,970,880		80,291	4.22%
TDSB % of Total Provincial Enrollment	12.63%	12.64%	12.57%	12.50%	12.48%			

Source: Ministry of Education - Projected School Board Funding for the 2014-15 School Year.
 Note - 1) Starting in 2013-14, high credit students are no longer included in ADE of the Board. 2) 14-15 Enrolment includes FDK enrolment.



Enrolment Trends

Elementary enrolment has increased by approximately 570 students between 2010-11 and 2014-15 (excluding FDK). However, as birth rates and migration rates change over the next several years, the TDSB will experience enrolment growth in the Elementary panel. Over the next 10 years, this growth is projected to be in the range of 5,000 to 7,500 students.

Secondary enrolment has declined by 10,901 students over the same period. This decline is consistent with the decline that the Elementary panel experienced from 2000-09. The projection for the Secondary panel suggests that the decline will continue for the next four years 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 studying at the TDSB has increased by more than 200%.

Regular Day School

Enrolment (ADE)	2010-11	2011-12	2012-13	2013-14 (note)	Estimates 2014-15	Changes over 5 Years
Pupils of the Board						
Elementary FDK	2,709.0	3,700.0	7,942.0	12,765.5	18,075.5	15,366.5
Elementary excluding FDK	154,233.7	154,401.3	153,986.7	154,267.0	154,803.5	569.8
Secondary	84,505.9	82,966.6	80,443.6	76,219.2	73,605.5	(10,900.5)
Total ADE including FDK	241,448.6	241,067.9	242,372.3	243,251.7	246,484.5	5,035.8
Annual Change - Elementary (%)	-0.6%	0.1%	-0.3%	0.2%	0.1%	0.4%
Annual Change - Secondary (%)	0.0%	-1.8%	-3.0%	-5.3%	-3.2%	-12.9%
Annual Change - Total (%)	-0.8%	-0.2%	0.5%	0.4%	1.1%	2.1%
Note - 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. However, high credit students are not included in the table above to reflect the new Ministry rule on high credit students.						

International Students

Enrolment (ADE)	2010-11	2011-12	2012-13	2013-14	Estimates 2014-15	Changes over 5 Years
Elementary	163.5	135.8	102.8	136.3	128.0	(35.5)
Secondary	922.6	1,018.6	1,131.7	1,134.3	1,272.0	349.4
Total International Students	1,086.1	1,154.4	1,234.5	1,270.6	1,400.0	313.9
Annual Change - Elementary	-7.8%	-17.0%	-24.3%	32.6%	-13.5%	-21.7%
Annual Change - Secondary	14.4%	10.4%	11.1%	0.2%	7.5%	37.9%
Annual Change - Total	10.4%	6.3%	6.9%	2.9%	5.1%	28.9%
Note - ADE refers to Average Daily Enrolment						

Enrolment Trends

Continuing Education delivers programming to 160,000 registrants (from Junior Kindergarten students to seniors) in more than 400 locations across the city. Programs for elementary students include international languages, and literacy and numeracy. Adults benefit from adult high school and night school credit, English as a Second Language, parent workshops, general interest and seniors' daytime programs.

Enrolment	2010-11	2011-12	2012-13	2013-14	Estimate 2014-15	Changes over 5 Years
Adult English as a Second Language	29,407	31,737	22,856	21,129	19,500	(9,907)
Community-General Interest & Seniors Daytime	29,032	28,917	28,745	28,112	26,500	(2,532)
Adult High Schools	12,346	11,763	12,126	12,050	12,000	(346)
Parent Workshops	14,852	24,503	14,927	11,228	16,000	1,148
Adult	85,637	96,920	78,654	72,519	74,000	(11,637)
Summer School Credit Program	13,738	11,397	13,383	14,247	15,000	1,262
Night School Credit Program	10,873	11,165	10,853	11,235	11,000	127
Literacy and Numeracy	11,780	11,661	11,254	8,263	9,500	(2,280)
Secondary	36,391	34,223	35,490	33,745	35,500	(891)
International Languages - African Heritage	31,041	31,595	32,303	33,392	33,500	2,459
Literacy and Numeracy	14,922	10,784	7,140	9,874	10,500	(4,422)
Grade 8 'Moving on Up'	10,603	9,325	8,843	8,826	9,500	(1,103)
Community - After 4 & Music Camp	863	747	653	472	500	(363)
Elementary	57,429	52,451	48,939	52,564	54,000	(3,429)
EdVance Secondary Programs	2,990	2,998	3,069	3,481	3,700	710

Notes -

Data collection moving towards automation.

Enrolments for other programs supported by Continuing Education such as Power Your Future are not reported in enrolments. EdVance is supported by infrastructure in Continuing Education Adult High Schools.



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:

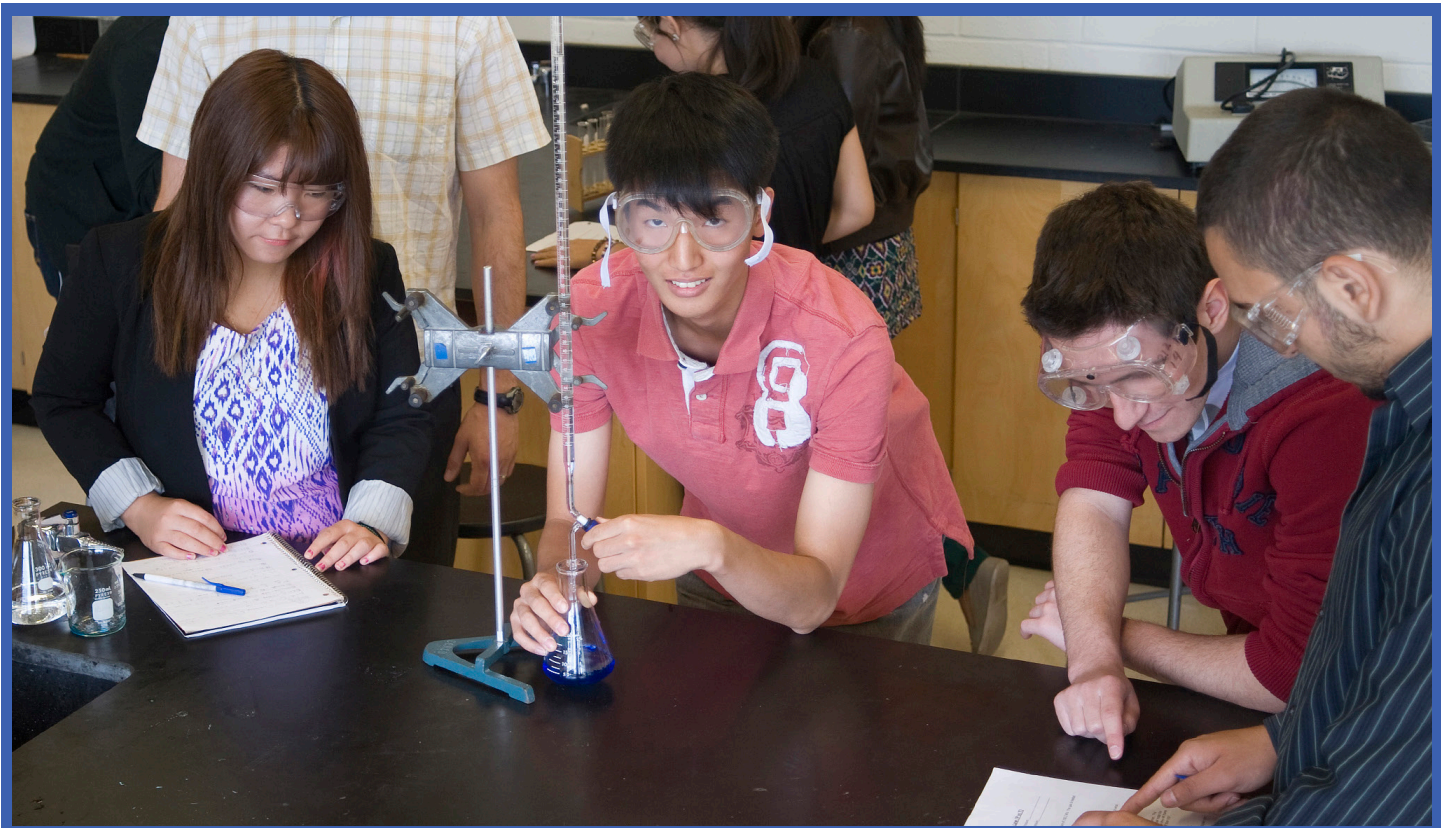
Foundation Grant - base per pupil funding for the delivery of core educational programs and services. The grant provides funding for regular classroom teachers, textbooks and learning materials, computers, regular program educational assistants, professionals and paraprofessionals, library and guidance.

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

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

Grants for School Operations - fund caretaking, utilities and general maintenance in Board 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

	2010-11	2011-12	2012-13	2013-14	Estimates 2014-15	% Change Over 5 Years
Foundation	1,201,753,402	1,237,520,353	1,227,277,579	1,190,868,873	1,321,094,146	9.9%
School Foundation	165,777,700	170,395,164	168,456,618	166,008,515	172,677,247	4.2%
Special Education	291,768,293	317,364,002	314,413,046	311,636,497	335,255,003	14.9%
Language						
French as a Second Language	29,775,272	30,363,957	30,206,806	30,089,742	30,401,903	2.1%
English as a Second Language	74,084,856	74,799,840	69,069,330	66,327,670	68,582,360	-7.4%
Learning Opportunities						
Learning Opportunities Amount	124,459,520	128,150,073	126,933,377	125,756,050	127,417,926	2.4%
Early Learning Assistance						
Literacy and Numeracy Assistance	3,376,547	3,525,593	3,570,860	3,375,921	3,312,178	-1.9%
Assistance for Student Success	8,453,171	8,661,450	10,942,528	10,717,973	10,740,950	27.1%
School Effectiveness Framework (note 2)	962,279	984,807	976,876	966,227	1,016,676	
Ontario Focused Intervention Partnership (note 2)	1,000,319	994,571	982,263	965,737	1,032,770	
Specialist High Skills Major (note 2)	946,000	762,714	735,420	796,416	792,778	
Mental Health Leader					120,000	
Other Grants						
Adult Education, Continuing Education & Summer School	25,448,661	25,246,893	26,876,240	29,317,799	28,423,114	11.7%
Teacher Qualification & Experience	160,418,180	187,446,565	186,418,421	198,749,791	202,158,525	26.0%
New Teacher Induction Program	1,449,688	1,311,976	1,143,995	1,037,697	1,013,157	-30.1%
Early Childhood Education Qualification & Experience					5,272,980	
Transportation	48,235,553	48,963,212	48,122,302	49,011,545	48,506,246	0.6%
Administration and Governance	58,541,688	59,141,610	57,897,922	57,001,294	60,269,123	3.0%
School Operations	268,325,351	271,321,785	274,965,772	276,563,523	284,185,984	5.9%
Community Use of Schools	3,897,309	3,958,491	4,023,895	4,003,302	3,976,098	2.0%
Declining Enrolment Adjustment	4,052,983	4,084,072	7,879,260	12,017,741	10,603,931	161.6%
Program Enhancement	5,346,100	5,307,500				
First Nation, Métis and Inuit	1,784,108	1,414,356	1,519,571	2,171,295	2,299,256	28.9%
Safe Schools	7,639,770	7,796,969	7,746,394	7,697,609	7,951,007	4.1%
Restraint Savings	2,899,092	(949,625)	(949,625)	(949,625)	(949,625)	
Labour-Related Enhancements			1,221,979	1,948,556		
Savings from Strike or Lockout			(4,227,043)			
Total Operating Grants	2,490,395,842	2,588,566,328	2,566,203,786	2,546,080,148	2,726,153,733	9.5%
Renewal and Capital Grant						
School Renewal	42,284,008	41,371,508	45,478,651	45,108,242	45,627,352	7.9%
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	17,635,939	19,122,449	20,237,453	20,899,601	19,765,070	12.1%
Permanent Financing of Not Permanently Financed*	20,498,586	20,498,586	20,498,586	20,498,586	20,498,586	0.0%
Total Renewal and Capital Grant	84,662,438	85,236,448	90,458,595	90,750,334	90,134,913	6.5%
Total GSN Grant	2,575,058,280	2,673,802,776	2,656,662,381	2,636,830,482	2,816,288,646	9.4%

Note - Full-Day Kindergarten is included in the GSN starting in 2014-15.

* Permanent Financing of Not Permanently Financed refers to the permanent financing of predecessor Board's debt.

Funding for Ministry Initiatives

As shown in the table, the Ministry has been targeting additional funding to school boards for very 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 2014-15 amounts only represent those grants allocated to school boards as of May 10, 2014.

	2010-11	2011-12	2012-13	2013-14	Estimates 2014-15
Teacher Learning and Leadership Committee		2,750	31,252	27,736	
Parents Reaching Out Regional/Provincial Grants		9,000	21,000	10,000	
Learning for All	5,000	10,000	10,000	10,000	39,585
Council of Directors of Education: Projects to support English Language Learners				16,000	
Scarborough Parent Conference	13,500				
Collaborative Inquiry for Learning - Early Primary	20,000	23,000	23,000	15,000	
Collaborative Inquiry for Learning - Mathematics	15,000	90,000	135,000	135,000	135,000
Schools on the Move	49,000				
Tutors in the Classroom	50,000	100,000	100,000	60,000	
Healthy Schools Funding: Food & Beverage Policy	122,471	104,320			
Aboriginal Education: First Nation, Métis and Inuit Implementation	86,000	123,840	80,000	100,000	
Homework Help Project (eLearning Contact)	100,000	110,000	110,000	110,000	105,000
Equity & Inclusive Education Implementation Network	125,000	125,000	125,000	125,000	
Growing Success: Assessment and Evaluation	200,000				
Student-led Teacher Facilitated Projects (Speak Up Projects)	73,770	127,000	80,860	77,600	
Student Success - School & Cross Panel Teams	404,968	145,799	233,914	230,191	223,796
Parents Reaching Out Grants for Schools	227,374	229,629	287,480	309,144	
Specialized Language Training Pilot Projects	250,622	100,116	84,021		
Board Leadership and Development Strategy	456,489	353,979	369,621	369,318	
Student Support Leadership	314,038	314,038	314,038		
Ontario Youth Apprenticeship Program	426,555	426,555	446,555	467,883	
Student Success - Building Capacity for Differentiated Instruction	230,658	119,071	165,090	162,501	158,054
Community Use of Schools: Outreach Coordinators	484,000	484,000	484,000	484,000	484,000
Autism Supports and Training (PPM140)	499,105	372,796	373,760	371,259	367,969
Math/Literacy	703,197	495,854			
Library Staffing in Ontario Elementary Schools	785,930	785,930	780,935	774,275	772,610
French as a Second Language	722,534	554,071	529,639	494,792	
Schools Helping Schools-Networks for Learning	815,082	1,262,909			
Managing Information for Student Achievement	804,744		141,597	120,106	119,786
Schools in the Middle	1,268,080	1,170,350	2,381,300	2,070,700	1,954,000
Student Work Study	875,000	875,000	975,000	840,000	840,000
Specialist High Skills Major **	18,100	226,686	273,722	265,864	276,525
Student Success School Support Initiative	1,236,641	796,957	658,334	1,183,914	
Ontario Focused Intervention Program	1,258,470		195,000	256,500	

Funding for Ministry Initiatives

	2010-11	2011-12	2012-13	2013-14	Estimates 2014-15
Community Use of Schools: Priority Schools	2,618,000	2,618,000	2,618,000	2,718,000	2,618,000
Copyright Fees					
Focus on Youth Toronto	3,400,000	2,800,000	3,180,000	3,080,000	3,080,000
Parenting and Family Literacy Centres	4,343,597	4,342,468	4,407,437	4,377,066	
Adult English as a Second Language	17,412,834	17,535,300	16,609,715	14,223,635	
Safe Schools Training	6,800				
Funding for Parent Engagement	75,046				
Boys' Education Strategy	100,000				
Junior Math Intervention	125,000	50,000			
Police Board Protocol Funds	128,693				
Professional Learning Cycle	156,527				
Implementation of Draft Full-Day Early Learning Kindergarten Program	165,600	172,200	165,600	165,600	
Re-Engagement Initiative	283,075	118,297	121,523	121,424	
Safe School Supports for Improving School Climate	305,020				
Ontario Focused Intervention Partnership 1	427,500	384,000			
Early Development Instrument	465,894	15,012			
Schools in the Middle - Regional Networking		25,000	25,000	25,000	25,000
Research - Beyond 3:30		25,000	50,000	100,000	
Research - Paediatrics Clinics		25,000	50,000	100,000	
Mental Health & Addictions		31,785	138,223		94,225
Mathematics for Young Children		41,250			



Funding for Ministry Initiatives

	2010-11	2011-12	2012-13	2013-14	Estimates 2014-15
Futures Conference		125,000			
Mental Health & Addictions Initiative -Government Approved Care and/or Treatment Education Program Equipment/Resources		153,160			
Student Involvement Funding		240,016			
School Climate Funding		560,000	561,260	557,793	553,301
Supervised Alternative Learning Pilot			5,070		
Hybrid Pilot Project			58,900		
Social Sciences and Humanities, Grades 9-12			62,675		
Special Education: Suicide Prevention			72,000		
New Education & Career/Life Planning Initiative			99,184	25,000	
Mental Health Leader			120,000	120,000	
Support Students with Special Education Needs Kindergarten to Grade 12			135,251		
Student Success - Collaborative Inquiry for Instructional Impact			165,090	162,501	158,054
Student Success - Building Capacity for Effective Mathematics Instruction			165,090	162,501	158,054
Student Success - Building Capacity for Effective Instruction in Literacy for Adolescents			165,090	162,501	158,054
Occasional Teacher Evaluation			175,690		
Capacity Building Project			297,000		
Special Education: Students in Educational Programs in Care, Treatment, Custody and Correctional Facilities			386,463	72,062	
Safe Welcome Program			465,000		
Bill 115: Benefit Plan Reform			975,009		
Student Injury Prevention			1,107,783		
Outdoor Education			2,526,240	2,486,811	
Mental Health Leader - Meeting Participation				1,000	
Building Capacity in Assessment for Learning				8,250	
Making the Annual Learning Plan (ALP) Meaningful				21,659	
First Nation, Métis and Inuit - Collaborative Inquiry				23,000	
Adult and Continuing Education Single Parent Pilot Project Initiative				30,000	
Ontario Human Capital Research and Innovation Fund				35,942	
Common European Framework Regional Implementation				55,200	
Autism Post Secondary Transitions Model for Students with Autism Spectrum Disorders				60,000	
Children and Youth in Care Pilot Project				100,000	
Improved Proficiency in French as a Second Language (FSL)				102,581	
Physical Activity in Secondary Schools				110,736	
Student Work Study - First Nation, Métis and Inuit Focus				120,000	
Classroom Resource for New French Immersion and/or Extended French Classes Initiative				122,900	
Support with Special Needs K-12				135,251	
Mental Health & Addictions				138,223	

Funding for Ministry Initiatives

	2010-11	2011-12	2012-13	2013-14	Estimates 2014-15
Healthy Eating in Secondary Schools				188,928	
CODE: Technology Research Initiative				364,456	
CODE: 21st Century Innovation Research Initiative				513,894	
Systems Support to Implement Labour Framework Reforms				2,643,685	
Early Years Leadership Strategy Project				2,520,200	711,780
Total Funding for Specific Ministry Initiatives	42,654,914	38,800,138	44,318,411	45,042,582	13,032,793

Full Day Kindergarten	24,136,834	36,534,579	79,907,335	129,064,477	
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Note - Only grants announced to date for 2014-15 have been included. Typically additional grants are announced during the year.



Other Board Revenues

The TDSB generates additional revenues to support core operations through such things 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.

	2010-11	2011-12	2012-13	2013-14	Estimates 2014-15	% Change over 5 Years
Education Programs - Other Grants	71,308,456	76,254,064	118,860,473	175,596,373	28,231,934	-60.4%
Rental and Permit Revenue	29,160,007	29,194,563	29,115,796	30,506,780	28,554,719	-2.1%
Tuition Fees	13,455,289	16,014,938	17,465,949	17,719,473	19,300,000	43.4%
Secondments	13,149,151	14,535,272	13,495,346	12,931,953	11,560,200	-12.1%
Cafeterias	6,349,830	5,077,677	4,632,877	4,950,152	5,170,479	-18.6%
Continuing Education Fees	3,278,265	3,102,871	3,467,326	3,273,795	3,461,200	5.6%
Donations	1,070,860	1,444,211	1,665,936	1,792,133	**	
Agency Revenue	42,854,597	39,926,779	39,560,905	39,264,107	39,000,000	-9.0%
School Generated Funds	44,046,523	43,240,863	35,099,500	41,974,618	36,000,000	-18.3%
Other Revenue*	13,934,292	18,082,771	16,059,656	19,614,086	6,732,370	-51.7%
Total	238,607,270	246,874,008	279,423,764	347,623,470	178,010,902	-25.4%

* Other revenue includes such things as interest, transportation revenues, sale of materials, fees, etc.

** Donations are based on actuals at year end, therefore in 2014-15, no projections have been reported.

Note - Education Program - Other Grant amounts are based on actual revenue recognized during the year. The 2014-15 amounts only represent those grants allocated to school boards as of May 10, 2014. Education Program - Other grants from 2010-11 to 2013-14 includes phased in FDK funding. In 2014-15 FDK funding was transferred to GSN.



Total Expenses

TDSB expenses are largely comprised of labour related costs (salaries and benefits) for all staff which 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 sectors, 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	2010-11	2011-12	2012-13	2013-14	Estimates 2014-15
INSTRUCTION					
Classroom Teachers	1,426,515,717	1,366,738,219	1,433,296,892	1,441,309,143	1,476,057,181
Supply Teachers	60,789,827	68,641,427	73,619,023	79,965,611	69,171,399
Teacher Assistants/Early Childhood Educators	129,927,346	157,229,784	153,035,589	173,280,523	189,590,582
Textbooks/Supplies	57,191,887	59,849,854	55,086,092	53,825,108	76,558,459
Computers	19,529,618	20,567,391	27,044,728	32,355,358	27,238,352
Professionals/Paraprofessionals/Technical	153,530,996	148,406,621	146,053,204	162,494,099	164,815,873
Library/Guidance	60,897,828	62,938,581	62,539,574	54,349,289	54,221,325
Staff Development	8,283,546	11,821,611	8,439,145	10,336,527	11,998,350
Department Heads	3,468,154	3,414,633	3,416,866	3,341,026	3,341,026
Principals and Vice Principals	126,266,385	130,918,284	121,997,723	119,711,855	119,832,054
School Office	86,595,473	87,809,719	81,654,641	79,739,885	75,464,734
Coordinators and Consultants	27,079,341	33,411,333	30,430,388	29,380,782	28,804,412
Continuing Education	56,211,078	59,706,665	97,641,394	101,094,837	88,787,414
Amortization and Write Downs	14,836,188	11,242,669	9,997,144	5,972,177	4,769,153
Instruction Subtotal	2,231,123,384	2,222,696,791	2,304,252,403	2,347,156,220	2,390,650,314
ADMINISTRATION					
Trustees	1,361,749	1,423,514	1,375,617	1,245,060	1,431,749
Director/Supervisory Officers	8,971,422	10,493,817	7,552,251	8,127,899	8,766,028
Board Administration	70,966,028	71,490,919	69,926,496	75,734,154	71,638,579
Amortization and Write Downs	274,404	511,628	549,960	593,475	566,743
Administration Subtotal	81,573,603	83,919,878	79,404,324	85,700,588	82,403,099
TRANSPORTATION					
Pupil Transportation	51,998,586	53,715,381	53,922,074	55,817,089	54,654,699
Transportation - Provincial Schools	79,060	79,584	87,278	0	81,600
Amortization and Write Downs	4,554	0	7,556	8,636	8,636
Transportation Subtotal	52,082,200	53,794,965	54,016,908	55,825,725	54,744,935

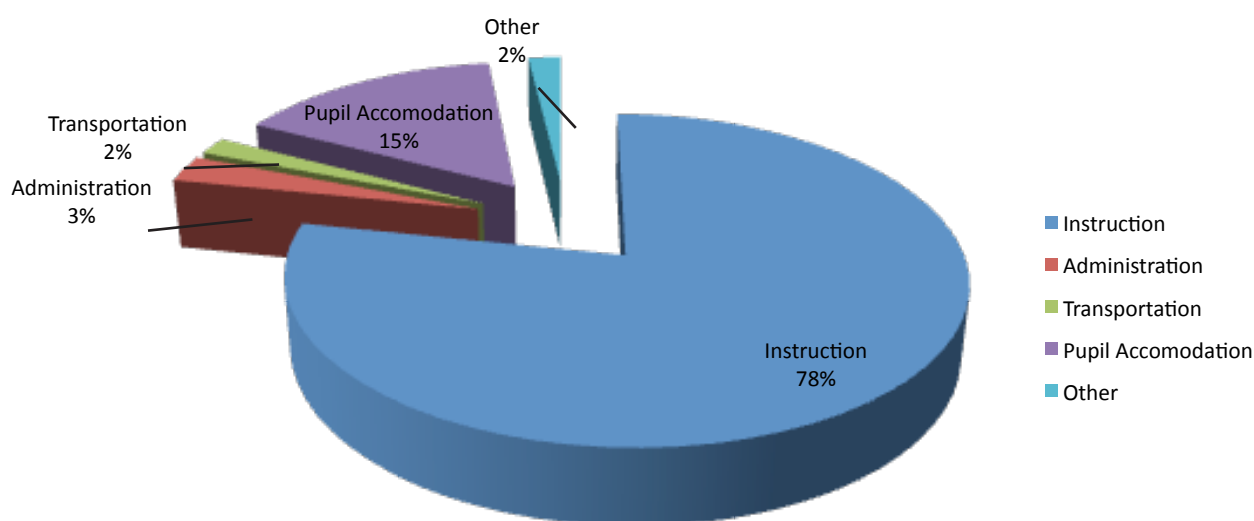
Total Expenses

Expenses by Category	2010-11	2011-12	2012-13	2013-14	Estimates 2014-15
PUPIL ACCOMMODATION					
School Operation/Maintenance	296,444,866	302,457,176	304,607,527	324,819,475	321,834,553
School Renewal	36,863,052	37,632,880	19,336,128	23,701,239	30,627,352
Other Pupil Accommodation	22,419,008	24,145,637	26,281,017	25,355,984	23,858,594
Amortization and Write Downs	79,666,282	82,215,371	85,925,798	95,065,101	94,978,563
Net Loss on Disposal of Tangible Capital Assets	1,925,135	8,516	0	0	0
Pupil Accommodation Subtotal	437,318,343	446,459,580	436,150,470	468,941,799	471,299,062
OTHER					
School Generated Funds	44,541,131	42,795,191	35,365,738	41,982,402	36,000,000
Other Non-Operational Expenses	85,625,172	59,119,032	24,465,883	23,495,343	21,649,242
Amortization and Write Downs	285,929	266,028	0	0	0
Subtotal - Other	130,452,232	102,180,251	59,831,621	65,477,745	57,649,242
Total Expenses	2,932,549,762	2,909,051,465	2,933,655,726	3,023,102,077	3,056,746,652

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.

**2014-15
Expenses by Category**



Teacher Staffing Details - Elementary

The first table below on this page 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	2010-11	2011-12	2012-13	2013-14	Estimate 2014-15	% Change Over 5 Years
Regular Program	7,527.5	7,659.5	7,937.5	8,080.0	8,290.0	10.1%
English as a Second Language	353.5	353.5	345.0	345.0	346.0	-2.1%
Learning Opportunities	115.0	115.0	115.0	115.0	115.0	0.0%
Literacy and Numeracy	168.0	166.0	42.0	42.0	42.0	-75.0%
Library and Guidance	322.0	321.0	319.5	274.5	274.5	-14.8%
Special Education	1,699.0	1,699.0	1,679.0	1,657.5	1,657.5	-2.4%
Model School for Inner City	23.0	22.0	22.0	8.0	8.0	-65.2%
Section 23: Pograms in Care, Treatment, Custodial and Correctional facilities	40.0	43.0	46.0	47.0	47.0	17.5%
Caring and Safe Schools	4.0	6.0	6.0	6.0	6.0	50.0%
Family of Schools Learning Coaches				10	20.0	
Profile Teachers	41.5	36.0	31.0	29.0	33.0	-20.5%
Total Elementary Teachers	10,293.5	10,421.0	10,543.0	10,614.0	10,839.0	5.3%
Enrolment	156,942.7	158,101.3	161,928.7	167,032.5	172,879.0	10.2%

Elementary Teachers/Years of Teaching Experience	2010-11	2011-12	2012-13	2013-14	Estimates 2014-15
Less than 1 Year	1.5%	1.3%	1.3%	1.0%	1.3%
1	2.8%	2.3%	3.0%	2.5%	4.6%
2	3.9%	2.9%	3.4%	3.2%	4.4%
3	5.3%	3.4%	3.6%	3.4%	3.4%
4	5.4%	5.2%	4.3%	3.7%	3.3%
5	4.8%	5.1%	4.9%	4.4%	3.6%
6	4.8%	4.5%	4.8%	5.0%	4.5%
7	4.7%	5.0%	4.6%	4.8%	4.4%
8	5.5%	4.6%	4.8%	4.7%	4.2%
9	5.5%	5.4%	5.1%	4.7%	4.6%
10 and more	55.8%	60.3%	60.2%	62.6%	61.7%
Total	100.0%	100.0%	100.0%	100.0%	100.0%

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	2010-11	2011-12	2012-13	2013-14	Estimate 2014-15	% Change Over 5 Years
Regular Program	4,522.5	4,447.7	4,237.0	4,048.0	3,922.0	-13.3%
English as a Second Language	228.0	228.0	209.0	184.0	158.5	-30.5%
Learning Opportunities	92.0	92.0	60.0	30.0	30.0	-67.4%
Library and Guidance	351.0	351.0	341.0	294.5	294.5	-16.1%
Special Education	572.0	572.0	568.0	546.0	532.0	-7.0%
Section 23: Programs in Care, Treatment, Custodial and Correctional facilities	69.0	66.0	63.0	62.0	62.0	-10.1%
Caring and Safe Schools	16.0	17.0	17.0	17.0	17.0	6.3%
Supervised Alternative Learning/Continuous In-take Coop	24.0	24.0	24.0	24.0	24.0	0.0%
Profile Teachers	39.0	33.0	37.5	35.5	37.0	-5.1%
E-Learning	12.0	12.0	10.0	5.0	5.0	-58.3%
Model School for Inner City		2.0	2.0			
Total Secondary Teachers	5,925.5	5,844.7	5,568.5	5,246.0	5,082.0	-14.2%
Enrolment	84,505.9	82,966.6	80,443.6	76,219.2	73,605.5	-12.9%
Total Teachers	16,219.0	16,265.7	16,111.5	15,860.0	15,921.0	-1.8%

Secondary Teachers/Years of Teaching Experience	2010-11	2011-12	2012-13	2013-14	Estimates 2014-15
Less than 1 Year	2.2%	1.2%	0.7%	0.2%	1.0%
1	2.5%	2.6%	2.3%	0.9%	1.2%
2	4.1%	2.5%	3.2%	2.2%	2.0%
3	4.8%	4.0%	3.7%	2.8%	2.6%
4	4.9%	5.3%	4.4%	3.5%	2.8%
5	5.1%	4.2%	4.6%	4.7%	3.8%
6	4.5%	5.2%	4.9%	4.8%	4.8%
7	4.6%	5.3%	5.1%	4.8%	4.6%
8	4.0%	4.1%	4.6%	5.3%	4.9%
9	3.9%	4.3%	4.4%	4.7%	5.1%
10 and more	59.4%	61.3%	62.1%	66.1%	67.2%
Total	100.0%	100.0%	100.0%	100.0%	100.0%

Teacher Costs

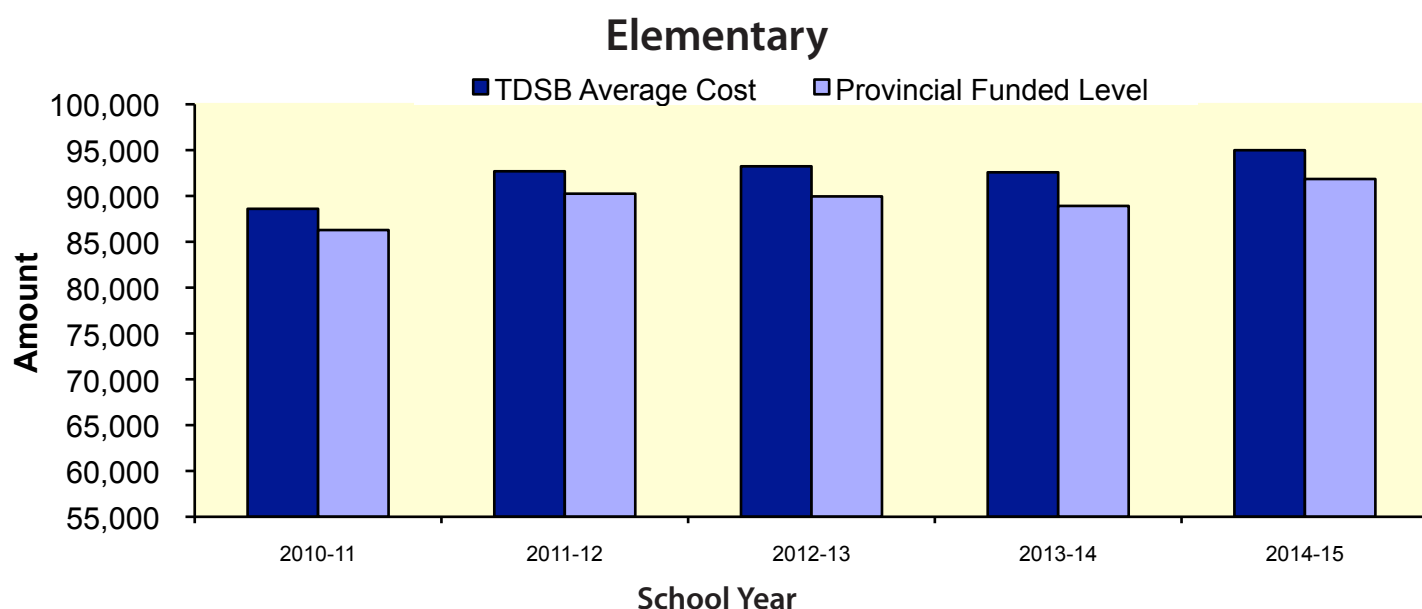
The analysis below shows the historical gap between TDSB and Ministry funding for teacher salaries. Ministry funding is based on the Pupil Foundation benchmark for teachers and the Teacher Qualification and Experience Allocation.

In 2014-15, the funding gap for teacher salaries is projected to be approximately 3.3% for elementary teachers and 2.6% for secondary teachers.

Elementary Teachers

Elementary Teachers	2010-11	2011-12	2012-13	2013-14	Estimates 2014-15	% Change Over 5 Years
TDSB Average Salary Cost	79,911	83,765	83,575	83,070	85,070	6.5%
Provincial Funding	78,212	81,937	81,761	81,059	83,746	7.1%
Gap +/-	(1,699)	(1,828)	(1,814)	(2,011)	(1,324)	
% Gap	-2.1%	-2.2%	-2.2%	-2.4%	-1.6%	
TDSB Average Benefit Cost	8,687	8,927	9,660	9,963	9,921	14.2%
Provincial Funding	8,070	8,312	8,190	8,071	8,104	0.4%
Gap +/-	(617)	(615)	(1,470)	(1,892)	(1,817)	
% Gap	-7.1%	-6.9%	-15.2%	-19.0%	-18.3%	
TDSB Average Cost	88,598	92,692	93,235	93,033	94,991	7.2%
Provincial Funded Average	86,282	90,249	89,951	89,130	91,850	6.5%
Gap +/-	(2,316)	(2,443)	(3,284)	(3,903)	(3,141)	
% Gap	-2.6%	-2.6%	-3.5%	-4.2%	-3.3%	

Note – Changes to Ministry accounting policy have resulted in the benefit cost increase from 2012-13 onwards.

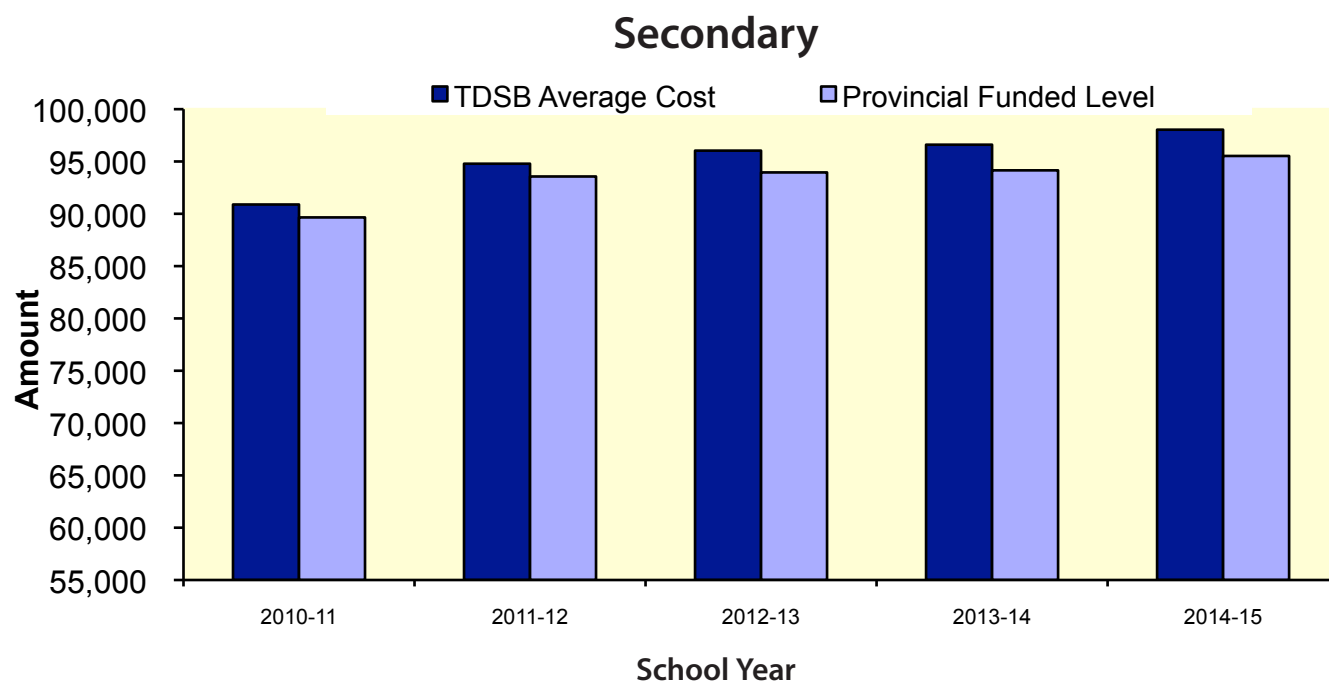


Teacher Costs

Secondary Teachers

Secondary Teachers	2010-11	2011-12	2012-13	2013-14	Estimates 2014-15	% Change Over 5 Years
TDSB Average Salary Cost	82,084	85,744	86,047	86,409	87,805	7.0%
Provincial Funding	81,425	85,090	85,602	85,995	87,424	7.4%
Gap +/-	(659)	(654)	(445)	(414)	(381)	
% Gap	-0.8%	-0.8%	-0.5%	-0.5%	-0.4%	
TDSB Average Benefit Cost	8,804	9,043	9,990	10,360	10,234	16.2%
Provincial Funding	8,229	8,476	8,352	8,230	8,104	-1.5%
Gap +/-	(575)	(567)	(1,638)	(2,130)	(2,130)	
% Gap	-6.5%	-6.3%	-16.4%	-20.6%	-20.8%	
TDSB Average Cost	90,888	94,787	96,037	96,768	98,039	7.9%
Provincial Funded Average	89,654	93,566	93,954	94,225	95,528	6.6%
Gap +/-	(1,234)	(1,221)	(2,083)	(2,543)	(2,511)	
% Gap	-1.4%	-1.3%	-2.2%	-2.6%	-2.6%	

Note – Changes to Ministry accounting policy have resulted in the benefit cost increase from 2012-13 onwards.



Supply Teacher Costs

Total supply teacher costs (excluding costs associated with professional development) have increased 13.8% since 2010-11.

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

Supply Teacher Costs	2010-11	2011-12	2012-13	2013-14	Estimates 2014-15	% Change Over 5 Years
Elementary	40,901,470	45,207,597	49,339,362	53,133,979	45,802,155	12.0%
Secondary	19,888,357	23,433,830	24,279,661	26,831,632	23,369,244	17.5%
Total Costs	60,789,827	68,641,427	73,619,023	79,965,610	69,171,399	13.8%
Provincial Funding	31,394,991	32,477,423	36,642,837	35,108,999	37,631,407	19.9%
Gap +/-	(29,394,836)	(36,164,004)	(36,976,186)	(44,856,611)	(31,539,992)	7.3%
Gap %	-48.4%	-52.7%	-50.2%	-56.1%	-45.6%	

Total Elementary & Secondary Teachers	16,219	16,266	16,112	15,860	15,921	
Supply Costs per Teacher (\$)	3,748	4,220	4,569	5,042	4,345	15.9%

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 (ECEs) partner with classroom teachers to implement a full-day early learning program within a classroom setting and as a 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 TDSB's costs related to ECEs and provincial funding for ECEs.

	2010-11	2011-12	2012-13	2013-14	Estimate 2014-15
Early Childhood Educators (FTE)*	180.0	252.2	589.7	819.6	1,290.0
TDSB total ECE cost including supply cost	9,201,263	14,120,752	30,974,301	46,846,635	71,614,455
Total Provincial Funding for ECE	8,435,017	12,817,832	28,962,133	46,335,790	65,535,612
Gap +/-	(766,246)	(1,302,920)	(2,012,169)	(510,845)	(6,078,843)
TDSB Average ECE cost including supply cost	51,118	55,990	52,526	57,158	55,515
Provincial Funding for ECE	44,395	47,124	47,109	47,453	47,134
Note: ECE average cost for 2012-13 is lower because Education Assistants (EA) worked as ECEs with a lower salary, under letter of permission. Those EAs will become full time ECEs once they successfully complete the required two year program. * FTE refers to full-time equivalent					



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	2010-11	2011-12	2012-13	2013-14	Estimates 2014-15	% Change Over 5 Years
Principal and Vice Principal						
Full Time Equivalent	956	949	927	889	887	-7.3%
Salary	112,321,593	113,093,502	112,802,387	109,582,604	109,109,296	-2.9%
Benefits	11,884,708	16,126,812	8,729,248	9,577,432	9,767,031	-17.8%
Total Cost Salary & Benefits	124,206,301	129,220,314	121,531,635	119,160,036	118,876,327	-4.3%
Total Provincial Funding	106,620,605	109,237,555	107,891,695	106,413,547	110,879,455	4.0%
Gap +/-	(17,585,696)	(19,982,759)	(13,639,940)	(12,746,489)	(7,996,872)	-54.5%
School Office Support Staff						
Full Time Equivalent	1,321	1,306	1,172	1,064	1,052	-20.4%
Salary	60,348,295	60,057,576	56,660,212	54,861,765	54,300,434	-10.0%
Benefits	14,522,859	16,256,472	13,710,503	14,378,924	15,305,880	5.4%
Total Cost Salary & Benefits	74,871,154	76,314,048	70,370,715	69,240,689	69,606,314	-7.0%
Total Provincial Funding	56,360,144	58,380,397	57,821,245	56,879,430	58,987,703	4.7%
Gap +/-	(18,511,010)	(17,933,651)	(12,549,470)	(12,361,259)	(10,618,611)	-42.6%

Provincial Funding vs TDSB Staffing Costs

Provincial Funding vs TDSB Staffing Costs	2010-11	2011-12	2012-13	2013-14	Estimates 2014-15	% Change Over 5 Years
Principal Elementary (Provincial)	122,660	126,341	126,148	124,647	125,762	2.5%
Principal Secondary (Provincial)	133,772	137,785	137,575	135,939	137,154	2.5%
Vice Principal Elementary (Provincial)	116,183	119,669	119,486	118,064	119,121	2.5%
Vice Principal Secondary (Provincial)	122,571	126,248	126,056	124,556	125,670	2.5%
TDSB Average for Principals and Vice Principals	129,923	136,193	131,046	134,038	134,096	3.2%
School Office Support Staff - Elementary (Provincial)	50,462	52,675	52,993	53,047	52,976	5.0%
School Office Support Staff - Secondary (Provincial)	53,157	55,489	55,824	55,881	55,806	5.0%
TDSB Average for School Office Support	56,669	58,416	60,038	65,076	66,166	16.8%

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 \$219 per pupil (on average) while the Province provides \$202 (on average). For 2014-15, this results in a projected gap of about \$4.2M (or about 7.8%).

	2010-2011	2011-2012	2012-2013	2013-2014	Estimates 2014-2015
Elementary Schools	31,065,324	31,006,635	31,379,912	31,012,830	31,734,954
Secondary Schools	25,318,324	25,167,345	24,398,125	22,597,394	21,757,485
Total School Budget Allocation	56,383,648	56,173,980	55,778,037	53,610,224	53,492,439
Family of Schools - Superintendents Budget	603,949	460,424	469,783	470,124	471,404
Total Budget Allocation to Support Schools	56,987,597	56,634,404	56,247,820	54,080,348	53,963,843
Average Per Pupil Amount	239	239	240	235	219
Provincial Funding	49,972,394	49,545,304	48,739,456	47,566,139	49,751,487
Average Per Pupil Allocation	209	209	208	206	202
Gap +/-	(7,015,203)	(7,089,100)	(7,508,364)	(6,514,209)	(4,212,356)
% Gap	-12.3%	-12.5%	-13.3%	-12.0%	-7.8%

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.



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 \$24.7M above the grant.

Last year, 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, the TDSB experienced a \$7.3M reduction in funding for 2014-15. 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.

	2010-2011	2011-2012	2012-2013	2013-2014	Estimates 2014-2015
Self Contained Students ADE					
Junior Kindergarten	60	69	105	142.5	116
Kindergarten to Grade 3	2,269	2,231	2,190	2,268.5	2,047
Grades 4 to 8	10,534	10,214	10,063	10,037	9,713
Grades 9 to 12	4,294	4,382	4,439	4,615	4,700
Total	17,156	16,896	16,796	17,063	16,576
Grant					
Special Education Per Pupil Allocation	139,893,977	163,202,850	161,149,653	158,304,038	178,506,800
Special Equipment Allocation	6,107,167	7,322,218	7,470,373	8,878,264	10,208,335
High Needs Amount	127,899,683	127,560,002	126,750,154	125,698,350	127,385,665
Special Incidences Portion	4,536,000	5,427,000	5,589,000	5,237,100	5,454,000
Section 23	12,611,644	13,103,687	12,708,550	12,784,443	12,920,904
Behavioural Expertise Allocation	719,822	748,245	745,316	734,302	779,299
	291,768,293	317,364,002	314,413,046	311,636,497	335,255,003
Less: Special Equipment Allocation Formula	5,247,947	5,710,627	6,236,937	7,262,248	8,908,335
	286,520,346	311,653,375	308,176,109	304,374,249	326,346,668
ADD: FDK Special Education Per Pupil Allocation Funding*	1,935,616	5,194,955	12,930,120	19,318,221	
Total Funding	288,455,962	316,848,330	321,106,229	323,692,470	326,346,668
Expenditures					
Schedule 10A&10B	387,128,540	429,129,221	428,832,099	434,735,910	445,615,228
Net Strike Savings		673,040			
Less: Other Revenue	425,607	426,963	376,258	315,969	375,000
Net Expenditures	386,702,933	428,702,258	429,128,881	434,419,941	445,240,228
Less: Self-Contained Classes Allocation	80,909,444	84,484,572	84,934,553	86,212,713	85,317,952
Less: Special Equipment Allocation Formula Based	1,469,576	7,062,985	5,122,944	7,922,420	8,908,335
Incremental Expenditures	304,323,913	337,154,701	339,071,384	340,284,808	351,013,941
Gap +/-	(15,867,951)	(20,306,371)	(17,965,155)	(16,592,338)	(24,667,273)
ADE refers to Average Daily Enrolment					
Note (*) Starting in 2014-15, the FDK amount is included in the general 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	2010-11	2011-12	2012-13	2013-14	Estimates 2014-15	% Change Over 5 Years
Type of Student Transported						
Wheelchair Accessible	512	563	483	434	Break Down Not Available at This Time	
Special Transportation Needs	3,909	4,986	5,079	5,287		
French Immersion (program support policy)	4,441	4,631	4,770	5,115		
Gifted Programs	738	741	719	757		
Hazard	2,376	2,325	404	448		
Courtesy	1,010	1,049	1,187	1,435		
General Transportation (due to distance policy)	4,693	4,336	5,379	5,001		
Number of Students Transported	17,679	18,631	18,021	18,447	19,300	
Total Pupils of the Board	238,739	237,367	234,430	230,486	246,484	
Percentage of Students Transported	7.41%	7.85%	7.69%	8.02%	7.83%	
Number of Routes	1,182	1,230	1,311	1,364	1,390	17.6%
Expenses						
Contract Services Cost	44,222,401	46,045,750	46,254,465	48,072,506	47,564,307	7.6%
Board Fleet Cost	2,651,171	2,467,689	2,421,649	2,080,929	2,473,865	-6.7%
Public Transit Cost	2,668,833	2,483,343	2,651,262	2,824,013	2,637,171	-1.2%
Administrative Cost	1,596,804	1,696,633	1,804,128	1,607,834	1,653,708	3.6%
Total Transportation Expenses	51,139,210	52,693,415	53,131,504	54,585,282	54,329,051	6.2%
Grant	48,235,553	48,963,212	47,260,053	49,011,545	48,506,246	0.6%
Gap +/-	(2,903,657)	(3,730,203)	(5,871,451)	(5,573,737)	(5,822,805)	

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.

	2010-11	2011-12	2012-13	2013-14	Estimate 2014-15	% Change Over 5 Years
Average Trustee Honorarium (Excluding Chair and Vice Chair allowance)	24,866	24,866	24,866	24,866	24,866	0.00%
Compensation						
Trustees	594,730	594,410	592,983	580,020	602,130	1.24%
Director & Supervisory Officers	9,837,615	10,983,106	8,114,322	8,127,899	8,766,028	-10.89%
Board Administrative Staff	54,937,104	61,202,852	59,552,164	57,900,265	57,232,216	4.18%
Total Compensation	65,369,449	72,780,368	68,259,469	66,608,184	66,600,374	1.88%
Operational Expenses						
Trustee Offices	383,919	446,004	399,534	281,940	446,519	16.31%
Annual Board Membership	383,100	383,100	383,100	383,100	383,100	0.00%
Board Administrative Costs	15,685,970	14,123,616	11,821,763	18,748,039	15,180,125	-3.22%
Total Operational Expenses	16,452,989	14,952,720	12,604,397	19,413,079	16,009,744	-2.69%
Total Expenditures	81,822,438	87,733,088	80,863,866	86,021,263	82,610,118	0.96%
Revenue	17,885,451	21,642,274	20,867,421	23,200,010	19,241,338	7.58%
Net Expenditures	63,936,987	66,090,814	59,996,445	62,821,253	63,368,780	-0.89%
Funding	63,905,136	63,052,841	65,476,337	69,022,021	70,815,154	10.81%
Gap +/-	(31,851)	(3,037,973)	5,479,892	6,200,768	7,446,374	

Note - 2011-12 compensation includes one-time recognition of vacation accrual for compliance purposes.
The decrease in Trustee offices expenses in 2013-14 was due to a decrease in Constituency Assistant contract fees.
The expenditure and revenue trend is not always cyclical in nature due to one-time events or changes in accounting methods.



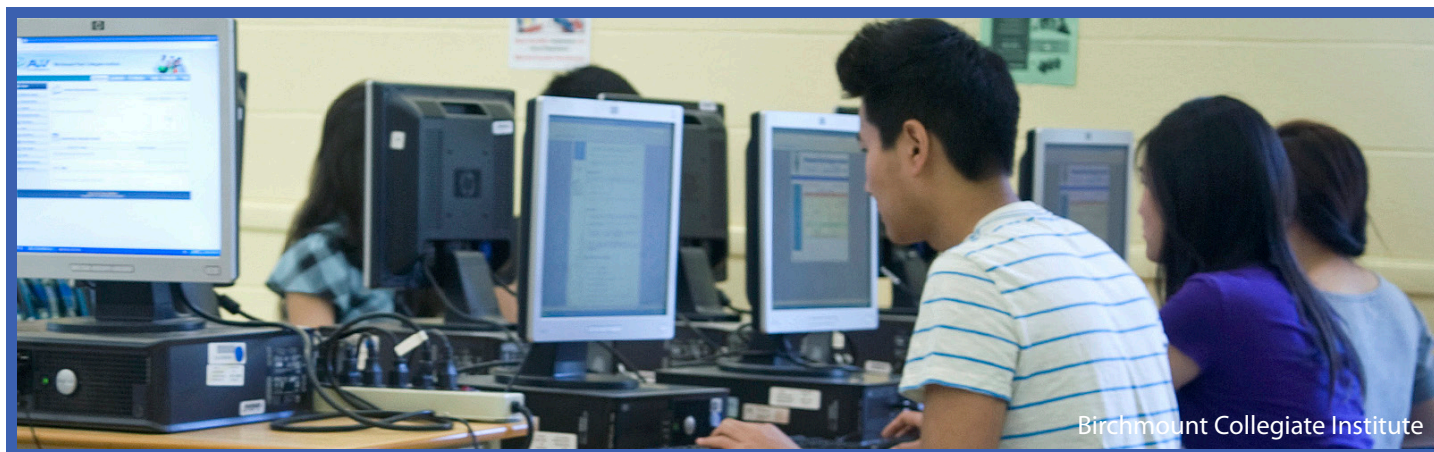
Information Technology

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.

	2010-11	2011-12	2012-13	2013-14	Estimates 2014-15	% Change Over 5 Years
Total Salary & Benefit Costs	22,875,518	23,652,365	24,139,462	24,843,289	26,443,916	15.6%
Equipment	8,363,905	4,412,930	3,513,412	11,558,896	13,504,848	61.5%
Software Fees & Licenses	912,096	453,229	265,174	1,643,737	1,031,612	13.1%
Maintenance Fees - Computer Technology	7,741,112	6,797,232	7,482,754	7,059,896	7,725,368	-0.2%
Professional and Contracted Services	2,744,160	1,294,213	996,505	542,103	903,107	-67.1%
Supplies & Services	5,150,626	5,955,481	9,584,089	7,012,669	6,881,140	33.6%
Textbooks & Instructional Supplies	3,455	11,208	7,032	(20,047)	5,500	59.2%
Professional Development	102,073	61,773	17,543	102,729	156,842	53.7%
Employment Agency Fees	40,000					
Total Supplies & Services	25,057,427	18,986,065	21,866,509	27,899,983	30,208,417	20.6%
Depreciation	13,739,521	9,925,480	8,291,156	4,541,927	3,417,454	-75.1%
Total Costs	61,672,467	52,563,910	54,297,126	57,285,199	60,069,787	-2.6%
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%
Total Funding	9,129,449	9,065,918	8,937,995	8,757,447	9,282,236	



Birchmount Collegiate Institute

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

	2010-11	2011-12	2012-13	2013-14	Estimates 2014-15	% Change over 5 Years
Expenses						
Administration	813,717	828,241	955,085	958,846	1,107,685	36.1%
Adult High Schools	15,022,402	14,619,610	14,880,494	14,781,506	14,952,142	-0.5%
Community - After School	161,591	147,836	166,880	166,653	140,130	-13.3%
Community - General Interest	2,237,816	2,338,197	2,359,567	2,419,937	2,536,215	13.3%
Community - Seniors' Daytime	377,746	379,258	364,610	373,629	350,874	-7.1%
Credit Night School & Summer School	7,511,993	7,180,929	7,900,149	8,488,795	7,580,658	0.9%
International Languages - African Heritage	7,561,188	7,753,990	7,712,778	8,149,296	7,621,541	0.8%
Adult English as a Second Language	17,685,046	17,766,193	17,348,461	16,047,187	13,373,356	-24.4%
Literacy and Numeracy - Elementary	1,686,145	1,488,282	1,214,492	1,114,259	1,804,193	7.0%
Literacy and Numeracy - Secondary	780,129	952,376	1,186,272	963,469	596,228	-23.6%
Ontario Focused Intervention Partnership	1,001,976	994,571	980,037	974,737	1,032,506	3.0%
Total	54,839,749	54,449,483	55,068,825	54,438,314	51,095,528	-6.8%
Other Revenue						
Administration	13,500	8,500	4,368	4,509	1,000	-92.6%
Adult High Schools	371,540	157,722	151,440	185,107	200,000	-46.2%
Community - After School	138,333	120,577	137,787	119,257	145,300	5.0%
Community - General Interest	2,355,904	2,344,676	2,442,215	2,480,507	2,578,492	9.4%
Community - Seniors' Daytime	163,800	172,039	180,025	171,899	179,809	9.8%
Credit Night School & Summer School	94,176	167,028	283,184	380,243	305,150	224.0%
International Languages - African Heritage	207,597	58,429	86,500	55,631	81,950	-60.5%
Adult English as a Second Language	17,768,036	17,865,458	17,348,461	15,480,788	13,265,890	-25.3%
Literacy and Numeracy - Elementary						
Literacy and Numeracy - Secondary				9,000		
Ontario Focused Intervention Partnership				9,000		
Total	21,112,886	20,894,429	20,633,980	18,895,941	16,757,591	-20.6%
GSN Revenue						
Administration						
Adult High Schools	13,352,039	13,012,306	13,558,080	13,428,089	13,816,935	3.5%
Credit Night School & Summer School	6,396,595	6,215,599	6,949,338	7,272,856	6,772,207	5.9%
International Languages - African Heritage	4,770,927	5,004,063	5,101,058	5,324,012	5,112,660	7.2%
Adult English as a Second Language	4,216					
Literacy and Numeracy - Elementary	2,011,390	1,942,023	1,560,095	1,589,525	1,829,872	-9.0%
Literacy and Numeracy - Secondary	1,285,950	1,554,574	1,972,550	1,786,397	1,334,960	3.8%
Ontario Focused Intervention Partnership	1,000,319	994,571	982,263	965,737	1,032,507	3.2%
Total	28,821,437	28,723,135	30,123,384	30,366,616	29,899,141	3.7%

Continuing Education

	2010-11	2011-12	2012-13	2013-14	Estimates 2014-15	% Change over 5 Years
Net Expenses						
Administration	800,217	819,741	950,717	954,337	1,106,685	38.3%
Adult High Schools	1,298,823	1,449,582	1,170,974	1,168,310	935,207	-28.0%
Community - After School	23,258	27,259	29,093	47,396	(5,170)	-122.2%
Community - General Interest	(118,088)	(6,479)	(82,648)	(60,570)	(42,277)	-64.2%
Community - Seniors' Daytime	213,946	207,219	184,585	201,730	171,065	-20.0%
Credit Night School & Summer School	1,021,222	798,302	667,627	835,696	503,301	-50.7%
International Languages - African Heritage	2,582,664	2,691,498	2,525,220	2,769,653	2,426,931	-6.0%
Adult English as a Second Language	(87,206)	(99,265)	0	566,399	107,466	-223.2%
Literacy and Numeracy - Elementary	(325,245)	(453,741)	(345,603)	(475,266)	(25,679)	-92.1%
Literacy and Numeracy - Secondary	(505,821)	(602,198)	(786,278)	(831,928)	(738,732)	46.0%
Ontario Focused Intervention Partnership	1,657	0	(2,226)	0	(1)	
Total	4,905,426	4,831,919	4,311,461	5,175,757	4,438,796	48.8%
Pupil Accommodation Grant:						
School Operations	4,607,544	4,452,623	5,071,355	5,178,985	5,146,526	7.5%
Net Operating Result Gap +/-	(297,882)	(379,297)	759,894	(3,228)	707,730	



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.

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 two 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.

In 2014-15, the School Operations top-up was reduced by the Ministry to remove funding support for low enrolment schools. A base top-up is provided for up to 15% of a school capacity to a maximum of 95% capacity. However, for schools with a capacity below 65%, the top up was reduced to 10%. As a result, the TDSB experienced a \$10M top-up grant reduction in 2014-15.

	2010 -11	2011-12	2012 -13	2013-14	Estimates 2014-15	% Change Over 5 Years
Caretakers	2,198	2,196	2,164	2,160	2,160	-1.7%
Maintenance	568	575	536	528	513	-9.7%
Central Administration	162	155	181	182	182	12.3%
Compensation						
Executive Office	525,408	452,116	383,680	319,679	346,532	-34.0%
Operations	185,345,110	194,863,687	206,904,936	205,028,378	205,398,513	10.8%
Total Compensation Costs	185,870,518	195,315,803	207,288,616	205,348,058	205,745,045	10.7%
Operating Costs						
Utilities	59,478,091	56,495,611	57,561,392	69,921,927	71,955,035	21.0%
Insurance	1,619,306	1,856,111	2,323,761	2,446,281	2,729,851	68.6%
Executive Office	149,300	43,117	45,589	54,808	113,240	-24.2%
Operations	37,210,195	32,649,686	35,435,102	37,075,363	35,395,621	-4.9%
Total Operating Costs	98,456,892	91,044,525	95,365,844	109,498,379	110,193,747	11.9%
Subtotal Compensation and Operating Costs						
	284,327,410	286,360,328	302,654,460	314,846,437	315,938,792	11.1%
Maintenance Cost Funded by Renewal	30,030,637	30,303,936	10,400,157	9,898,207	9,900,000	-67.0%
Total Costs	314,358,047	316,664,264	313,054,617	324,744,644	325,838,792	3.7%
Other Revenue	(30,833,420)	(31,689,057)	(31,599,378)	(31,830,181)	(29,893,969)	-3.0%
Net Expenditures	283,524,627	284,975,207	281,455,239	292,914,463	295,944,823	4.4%
GSN Funding	272,222,660	275,280,276	278,989,667	280,566,825	288,162,082	4.1%
Gap +/-	(11,301,957)	(9,694,931)	(2,465,572)	(12,347,638)	(7,782,741)	

Note: Department costs outlined on this page are also funded by portions of administration and renewal allocations.

Infrastructure

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

	2009-10	2010 -11	2011-12	2012-13	2013-14
Operational Capital					
Classroom Furniture & Equipment	1,490,041	208,253	266,638	333,939	124,968
Instructional Computers	4,408,815	9,028,752	4,386,604	622,395	2,238,778
Professional and Paraprofessional Furniture and Equipment	207,701	161,202	232,262	184,343	
School Office Furniture and Equipment	68,755	36,089	12,868	5,540	13,868
Coordinators and Consultants Furniture and Equipment		28,146	54,579	12,770	1,157,896
Continuing Education Furniture and Equipment	140,996	15,879	69,873	59,794	
Board Administration and Pupil Transportation Furniture and Equipment	375,678	1,710,606	128,396	1,633,112	4,960,708
School Operations Furniture and Equipment	825,647	971,865	1,174,645	467,807	1,133,906
Total Operational Capital	7,517,633	12,160,790	6,325,865	3,319,700	9,630,124
School Renewal	42,871,303	42,314,914	41,364,746	32,799,404	45,159,714
Capital Projects					
Good Places to Learn Stage 1	3,031,457	1,364,251	48,765		
Good Places to Learn Stage 2	2,564,545	1,075,713	186,622		
Good Places to Learn Stage 3	23,523,394	5,303,344	329,654		
Good Places to Learn Stage 4	5,426,977	22,921,261	13,846,172		
Primary Class Size	8,037,809	413,957	8,621		
Energy Efficient School Project	20,675,943	13,312,062			
Thornccliffe Park PS	276,143	1,134,244	2,308,973	15,664,842	5,411,949
Nelson Mandela (Prohibitive to Repair)	913,765	3,741,100	14,206,858	9,741,680	997,017
Churchill PS		609,460	2,849,620	6,213,780	235,506
Pools Rehabilitation	8,120,503	6,437,489	954,658		
Student Success Strategy	158,029	386	200		
Green School Pilot Project Grant	434,920	33,213			
Renewable Energy & School Energy Grant	8,442	1,059,709	2,552,772	83,844	
Full Day Learning	642,015	2,235,724	28,496,029	53,640,854	69,545,078
Accommodation Review Committee		15,120,611	29,284,539	9,060,122	4,790,978
School Condition Improvement			13,151,795	14,644,573	14,846,001
Temporary Accommodation Grant			1,470,000	1,260,000	900,000
Schools First Childcare Retrofit Grant				33,023	522,266
Alvin Curling (Meadowvale Sheppard))			1,101,267	10,158,209	3,813,237
North Toronto CI	24,936,303	3,488,367	2,431,057	8,118	117,297
School Facilities Revitalization Master Plan 2	5,397,937	2,523,403	78,969		
School Facilities Revitalization Master Plan 3	5,287,208	6,578,349	1,707,617	240,287	55,786
Energy Program	1,395,595	600,856	59,265		
Critical Facility Renewal (funded by \$40m debt, repayment charged to Renewal)	1,012,118				

Infrastructure

	2009-10	2010-11	2011-12	2012-13	2013-14
Unfunded Renewal Work	8,807,581				
Jesse Ketchum PS, Chester Le	431,170	3,871,030	235,084	2,522	
Leased Premises Renewal	1,160,721	2,171,016	756,453	995,150	1,565,505
Facility Renovation (Disposition Funded)	2,469,159	3,096,424	697,644	1,175,973	1,334,194
New Capital Program SFRMP IV (Early Years)		6,514,782	20,255,740	15,325,187	3,370,407
Redevelopment Projects			423,386	103,300	83,582
Lawrence - Midland				868,648	1,215,025
Keele/Swansea/Earl Haig				461,838	2,721,718
Program & Pupil Accommodation					1,579,266
Portable Management Strategy					1,960,754
Portable Moves					1,805,081
Facility Renewal					5,748,523
SSLP Roofing projects					5,376,988
Other Capital	132,603		280	1,161,032	467,893
Total Capital Projects	124,844,337	103,606,751	137,442,039	141,444,514	128,464,051
Total Ministry Funded	123,268,644	128,538,389	132,080,866	142,637,218	153,314,890
Total Board and Other Revenue Funded	52,056,549	29,544,067	53,051,783	34,324,869	29,939,000
Total Capital and Renewal	175,233,273	158,082,456	185,132,649	176,962,087	183,253,890



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 2014-15.

	2008-2009	2009-2010	2010-2011	2011-2012	2012-2013	2013-14	Projected 2014-15	7 Year Total
Realty Lease Operations								
Lease Revenue and Recoveries	11,230,054	11,034,158	9,732,156	8,766,967	7,937,732	8,025,491	7,687,000	
TDSB Program and Administration	1,698,266	1,738,268	1,430,028	1,153,235	1,013,696	493,000	493,000	
Deferred Capital Improvement Revenue	(645,102)	(530,881)	(1,921,351)	(409,030)	(749,753)	(1,463,862)	(1,000,000)	
Gross Lease Revenue	12,283,218	12,241,545	9,240,833	9,511,172	8,201,675	7,054,629	7,180,000	
Property Management Expenses								
Lease Operations Expense	8,441,479	8,396,719	7,744,067	5,753,499	4,964,419	4,183,287	4,160,000	
Property Taxes	113,666	83,141	82,417	(92,502)	13,447	77,794	25,000	
Provision for Rental Arrears	0	2,448	0	0			20,000	
TDSB Staff and Services	702,466	377,469	312,073	281,474	268,857	315,364	323,670	
Total Expenses	9,257,611	8,859,777	8,138,557	5,942,471	5,246,723	4,576,445	4,528,670	
Net Realty Lease Operations	3,025,607	3,381,768	1,102,276	3,568,701	2,954,952	2,478,184	2,651,330	
Total Property Sales	29,918,770	66,461,065	50,531,783	96,705,257	66,848,305	92,187,882	34,000,000	436,653,062
Net Total Revenue	32,944,377	69,842,833	51,634,059	100,273,958	69,803,257	94,666,066	36,651,330	419,164,550
TLC Administration and Property Sales Expense								
	1,103,803	2,284,446	1,936,661	3,046,429	3,421,441	2,761,153	2,181,987	16,735,920
Net Contribution to TDSB	31,840,574	67,558,387	49,697,398	97,227,529	66,381,816	91,904,913	34,469,343	404,610,617
# of Properties Sold	8	17	10	11	11	8	4	65



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 2015