
BUSINESS AND FINANCE

Report to the Governance Committee

Meeting: ☐ In Camera

☒ Open

Presented for: ☐ Information

☒ Approval

Meeting Date: June 18, 2018

Presented by: Isabel Grace, Superintendent of Business/Finance

Subject: 2018-2019 Draft Budget Information

Recommended Action(s): That the Governance Committee recommend to the Board that the 2018-2019 Operating Expenses Budget, in the amount of \$196,938,445 be approved as presented.

Background

In the spring of 2018, the Ministry of Education released the draft funding regulations for 2018-19. Since that time, administration has been reviewing its enrolment projections and related grant calculations, staffing allocations, resource needs and departmental requirements. The core objective of the 2018-19 budget process will be to match the Strategic and Operational priorities of the Peterborough Victoria Northumberland and Clarington Catholic District School Board with available resources, and consequently develop a budget that is compliant with the Education Act.

Addressing Our Strategic Priorities

Actions planned for 2018-19 are intended to reflect the Board's vision ***Achieving Excellence in Catholic Education: Learn * Lead * Serve*** and its mission to educate students in faith-filled, safe, inclusive Catholic Learning Communities by nurturing the mind, body and spirit of all. The vision and mission are operationalized via the Board's 2017-20 strategic priorities, which are:

- Achieve excellence in instruction and assessment to enable all students to become reflective, self-directed, life-long learners
- Foster critical thinking, creativity, collaboration, and communication to enable all students to realize their God-given potential

- Inspire engagement and commitment to stewardship for creation to enable all students to become caring and responsible citizens.

The following reports and updates were brought forward to trustees this fiscal year:

April 9, 2018	Governance meeting: 2018-19 Budget Planning and GSN Release
May 14, 2018	Governance meeting: Staffing Update
June 18, 2018	Governance meeting: 2018-2019 Draft Budget Information

Key components and/or changes within the Grants for Student Needs (GSN) for 2018-19

The Ministry of Education's challenge is to give students the skills and knowledge they need to succeed in the competitive, globally connected, and technologically engaged world of the 21st century. To that end, the Ministry's focus for the foreseeable future is to provide leadership to school boards to focus on:

- Achieving excellence
- Ensuring equity
- Promoting well-being
- Enhancing public confidence

The province of Ontario has made great strides in reducing/eliminating its budget deficit over the last few years, however continued pressures from other sectors that have been severely constrained in their budget allocations in the past, as well as the funding requirements to support enrolment growth will mitigate the potential for any significant growth in new funding for education.

In 2014-15, the Ministry introduced the School Board Efficiencies and Modernization (SBEM) strategy to provide incentives and supports for boards to make more efficient use of school space. In 2015-16, the Ministry broadened the SBEM initiative with further measures to encourage the management of underutilized school space, while maintaining support for the schools that need it most, and measures to update and modernize the funding formula. The 2018-19 funding announcements achieve full phase-in of those initiatives, while continuing the focus supporting an enhanced First Nation, Metis, and Inuit Education strategy, a Renewed Math Strategy and some new key changes.

Changes for the 2018-19 Grants for Student Needs (GSN) will encompass:

1. Funding in Special Education to address current waitlists for assessments and funding to increase services through multidisciplinary teams and other staffing resources (4.0 FTE).
2. Funding to increase the Special Incidence Portion allocation, to support students with extraordinary high needs.
3. Funding to support additional teachers who will help Grade 7 and 8 students engage in career and pathways planning (3.4 FTE).
4. Adjustments related to growth and demographic factors for English Language Learners.
5. Funding to support mental health workers in secondary schools (1.8 FTE).

6. Funding to increase Trustee Honoraria, beginning December 1, 2018.

Reforms that began in prior years continue to be implemented in 2018-19 as follows:

- Salary benchmark increases for staff to reflect the 2017-19 central labour agreements
- Benefits investments to support the transformation to Employee Trusts
- 2011 Census and National Household Survey (NHS)-final year of three-year phase in of 2011 Census and NHS data to the Indigenous Education Grant and Language Grant
- Continued class-size reductions. Large FDK classes will be capped at 29 students, with a maximum of 10% of FDK classes reaching up to 32 students.
- The second year of Local Priorities Funding to address a range of local priorities and needs, which may include special education staffing to support children in need, 'at-risk' students and adult education.
- School Condition Improvement funding will be extended another year, with the proportion of local amounts being impacted by existing condition of school buildings
- Greenhouse Gas Reduction funding will be extended another year, though at a reduced amount. This funding must be expended by March 31, 2019.
- Rural and Northern Education funding continues into 2018-19. The list of schools eligible for RNEF funding is being updated and will be posted on the Ministry's website.

Keeping up with costs

- The non-staff portion of the Student Transportation Allocation will be increased by approximately 4% to help boards manage increased costs. As in previous years, the cost update will be netted against a school board's transportation surplus, if any.
- The non-staff portion of the School Operations Allocation benchmark will again be increased by 2% to help boards manage increases in commodity prices.

Local Challenges for 2018-2019

Some of the inflationary costs and pressures identified by administration have not changed significantly from prior years and are as follows:

- Program pressure
 - significant investment and continued priority of technology in the classroom
 - maintaining adequate and diverse secondary school programs and supports where declining enrolment is occurring
 - continued requirements for training and professional learning in order to protect the gains achieved, and to further improve student achievement
 - continued requirements for training and professional learning for legislative due diligence (Health and Safety; Safe Schools) as well as initiatives such as the board's new religion resources, and the Be Well strategy
- Managing enrolment changes at schools where decline is present in some cases, and growth is present in others
- Staffing and space allocations to meet Ministry guidelines for class sizes
- Continued pressure due to costs related to short and long term absences
- Continued pressure in departmental budgets where price increases exceed the inflationary amounts provided by the government.

Enrolment Projections-Elementary

Projected Elementary Enrolments for the grant and tuition revenue 2018-2019 are as follows:

Elementary Pupils	Actual Enrolment 2016/17	Revised Estimates 2017/18	Projected Enrolment 2018/19	Variance from Revised Estimates
	10,233.25	10,364.0	10,434.0	70

Enrolment Projections-Secondary

Projected Secondary Enrolments for the grant and tuition revenue 2017-18 are as follows:

Secondary Pupils	Actual Enrolment 2016-17	Revised Estimates 2017-18	Projected Enrolment 2018/19	Variance from Revised Estimates
	4,546.54	4,630.38	4,656.50	26.12

Expenditures in Support of Catholic Education

The Board continues to make significant investments on an annual basis in support of Catholic Education. These investments are Board decisions and are funded using components of the many allocations provided in the GSN. Some of these expenditures are organized as part of Learning Support Services. The more significant of these investments are as follows:

Centrally assigned staff: Religion and Family Life Consultant	\$114,759
Support for resources and professional development regarding Religion and Family Life portfolio, including Diocesan contract	303,757
Secondary School Chaplaincy Leads	584,263
Total	\$1,002,779

In addition, there are expenditures incurred at the schools that are not individually captured for reporting purposes.

A revision of the Religion and Family Life Program is being phased in over a number of years. The 2018/19 budget continues an allocation to purchase resources related to this implementation. Resources will continue to be needed in future years to provide the annual rollout of additional grades and for professional development to support the new resources.

Benefit Investments

The transformation of employee benefit plans for teachers and education workers is a major consolidation and rationalization project that will ultimately improve the cost-efficiency and delivery of benefits.

The migration of employee groups to the new benefit trusts has been staggered for our board, with all employee groups completing transition in June 2018. Expenditures and funding have been reflected as per the agreements with the Ministry of Education. Reconciliations related to the number of FTE's to be funded will occur after the end of the fiscal period.

Projected 2018-2019 School and Central Staffing Allocations

Funding for school boards through the Grants for Student Needs (GSN) is calculated using many different formulae to support particular components of classroom education. The Pupil Foundation Allocation formulae make significant use of benchmarks for staffing, salaries and benefits. The number of teaching staff allocated within the school system must conform to a number of requirements including the Average Class size for Full Day Kindergarten, Primary Class Size initiative and the provision of preparation time as per the Board's collective agreement with its teaching staff. The differences experienced between the number of teachers funded and the number of teachers allocated/staffed by boards is usually as a result of the pattern of dispersion of students within the board's geographic area.

As a result of the education sector labour negotiations in prior years, several targeted education investments were agreed to and continue into 2018-19. The ministry has established a Local Priorities Fund (LPF) to address a range of priorities including special education staffing to support children in need, and "at risk" students. The LPF is to be used to hire teachers and education workers to either new positions, or to mitigate against the reduction of positions, subject to the job security provisions outlined in the applicable central agreement.

Schools are being organized for 2018-19 in a manner that will achieve the revised Ministry targets on class size. Administration anticipates additional students will be enrolling prior to September, and changes may be necessary to reorganize classes at schools in September in order to meet the class size guidelines.

In addition, staff allocations for central departments have been augmented since the 2017-18 budget period in order to adequately support implementing our strategic priorities and Ministry initiatives, restructuring some administrative support, easing workload issues, and ensuring we are meeting legislative due diligence. These changes affect the following departments:

Student Success	<ul style="list-style-type: none"> new lead for Experiential Learning and Continuing Education (1.0). Position filled in February 2018 restructure of clerical positions to provide support to department (.5 FTE)
Learning Support Services	<ul style="list-style-type: none"> additional curriculum consultant to better balance portfolios and to ensure we meet the Ministry allocations regarding lead positions (1.0) Additional supervisory support in early years and childcare to support the Early Years program and the ministry requirements regarding childcare regulations (1.0). Position filled January 2018
Human Resource Services	<ul style="list-style-type: none"> Transfer and restructure positions to support adding a recruitment officer (1.0 net increase to the system). Position filled by March 2018)
Director's Office/Corporate Services	<ul style="list-style-type: none"> additional administrative support (.5 FTE)
Facilities Services	<ul style="list-style-type: none"> additional supervisory support for operations to increase support to schools, balance workload and ensure legislative requirements are being met (1.0 FTE)

Costs for salary and benefits for the additional positions total approximately \$627,000. Specific funding from the Ministry will support mitigating approximately \$218,000 of the increased salary costs. Departmental budgets are responsible for absorbing the costs for the additional positions over the next two fiscal years by finding savings internally, or foregoing new initiatives if other general funding from the government comes forward.

Accumulated Surplus

School boards are required to create budgets that are drafted in accordance with Public Sector Accounting Board (PSAB) reporting requirements, and which are in compliance with the Education Act.

Generally, compliance with the Education Act requires total spending to be equal to or less than total revenue. There are circumstances where an in-year deficit is permissible if there were prior surpluses (called Accumulated Surplus). The draw on the accumulated surplus is limited to ensure this action does not place the board in undue financial risk. The draw on accumulated surplus is limited to the lesser of:

- The board's Accumulated Surplus for the preceding year, and
- One percent of the board's operating revenue (approximately \$1.8 million)

For 2018-19, the draft budget is compliant for the purposes of the Education Act, and will reflect a deficit. A net current year deficit for compliance purposes of **\$1,155,103** is being reported. This deficit is attributable to some ongoing/annual expenses that are supported by specific reserves, as well as one-time or time-limited expenditures that are being supported for 2018-19. These are:

\$242,519	Amortization of capital costs for specific committed capital projects. The amortization is supported by funds specifically set aside as Internally Appropriated Surplus and will continue into the future over the life of the capital projects until fully amortized
\$311,350	Amortization of the retirement gratuity liability. This amortization is supported by funds specifically set aside as Internally Appropriated Surplus and will continue into the future until fully depleted.
\$60,000	Estimated expenses to complete equipment repairs identified as part of a safety audit - related to Student Injury Prevention Initiative (SIPI). The expenses are supported by funds specifically set aside for program equipment expenditures.
\$50,000	Final year of Board-approved commitment to support the dual-credit programs at Durham College's Centre for Success.
\$100,000	Year 1 of potential 3 year commitment to support start up expenditures related to enhancing existing safety programs and protocols and establishing program supports for teachers for the Student Injury Prevention Initiative.
\$48,000	IT infrastructure upgrade (bandwidth) to improve school and student access to internet services
\$63,000	Purchase of new software systems for job evaluation and performance appraisal
\$27,000	Additional support for IT related workload (time-limited)

\$253,234	Remaining balance of deficit not related to one-time or time-limited expenditures. Structural changes and/or other expenditure reductions will be required to reduce or absorb the deficit for future periods.

The estimated balance of the Operating Accumulated Surplus following the 2018-19 budgeted deficit is outlined below:

	Sept 1, 2018	In-Year Increase (+)/ Decrease (-)	Aug 31, 2019
Available for Compliance – Unappropriated			
Operating Accumulated Surplus	5,938,341	-552,532	5,385,814
Available for Compliance – Internally appropriated			
Retirement Gratuities	1,556,750	-311,350	1,245,400
School Activities	377,480		377,480
Program Equipment	746,379	-60,000	686,379
Committed Capital Projects	2,298,534	1,757,481	4,056,015
Facilities/Sites (Capital)	1,988,702	-1,988,702	0
Total Internally Appropriated	6,967,845	-602,571	6,365,274
Total Accumulated Surplus Available for Compliance	12,906,186	-1,155,103	11,751,088

Concluding comments

Many of the budget assumptions have been determined using past experience and estimates.

Should some of the budget assumptions vary from the projections, trustees will be apprised of any significant unbudgeted issues that require resolution via the use of Accumulated Surplus i.e. if additional teachers are needed to meet Primary Class Size compliance requirements.

Peterborough Victoria Northumberland and Clarington Catholic District School Board
Budget - Consolidated Statement of Operations
For the year ended August 31, 2019

	2018-19 Budget	2017-18 Budget Revised	2016-17 Actual
	\$	\$	\$
REVENUES			
Provincial grants - Grants for Student Needs	159,654,668	150,891,095	143,804,010
Provincial grants - Other	1,705,621	1,787,990	1,747,407
Local taxation	22,082,571	22,548,933	22,694,764
Federal grants & fees	241,084	235,113	237,201
Investment income	250,000	250,000	269,770
Other fees & revenues	966,207	982,406	1,582,846
Subtotal	184,900,151	176,695,537	170,335,998
Grants for minor capital transferred to DCC	-853,298	-853,298	-434,626
School generated funds	4,200,000	4,000,000	4,385,179
Amortization of Deferred Capital Contributions	8,705,815	8,467,713	8,530,362
TOTAL REVENUE	196,952,668	188,309,952	182,816,913
EXPENSES			
Instruction	149,826,084	139,839,035	135,136,612
Administration	5,646,557	5,492,409	5,134,357
Transportation	10,970,212	10,655,061	10,241,898
Pupil Accommodation	26,295,592	23,570,148	25,490,581
School generated funds	4,200,000	4,000,000	4,246,601
Other		0	24,500
TOTAL EXPENSES	196,938,445	183,556,653	180,274,549
Annual Surplus/(Deficit)	14,223	4,753,299	2,542,364
Accumulated Surplus / (Deficit) at beginning of year	24,316,891	20,068,193	17,525,829
Accumulated Surplus / (Deficit) at end of year	24,331,114	24,821,492	20,068,193
Reconciliation of Annual Surplus/(Deficit) for Compliance			
Annual Surplus/(Deficit)	14,223	4,753,299	2,542,364
PSAB Adjustments			
Employee Future Benefits	(1,151,299)	(1,509,685)	(1,151,298)
Employee Future Benefits - portion of LTD Liab reversal not avail for compl	-	(1,540,445)	(1,183,448)
Accrued Interest	(18,027)	(17,052)	(36,689)
School Generated Funds (surplus)/deficit	-	-	(138,578)
Annual Surplus/(Deficit) for Compliance Before Funded Amort	(1,155,103)	1,686,117	32,351
Capital Asset Amortization - funded by committed surplus	242,519	181,564	187,232
Annual Surplus/(Deficit) for Compliance	(912,584)	1,867,681	219,583

**Peterborough Victoria Northumberland and Clarington Catholic District School Board
Budget - Summary of Consolidated Expenses**

	Budget 2018/19		Revised Budget 2017/18		Actual 2016/17	
	\$	%	\$	%	\$	%
INSTRUCTION						
Classroom Teachers	94,719,781	48.1%	91,854,274	50.0%	86,340,886	47.9%
Supply Teachers, Teacher Assistants and RECE	4,917,137	2.5%	4,788,133	2.6%	4,677,996	2.6%
Teacher Assistants	15,952,696	8.1%	10,870,503	5.9%	12,161,740	
Early Childhood Educators	4,088,131	2.1%	3,898,328	2.1%	3,964,711	2.2%
Textbooks/Supplies	4,140,888	2.1%	4,112,328	2.2%	3,549,259	2.0%
Computers	639,989	0.3%	624,470	0.3%	1,444,826	0.8%
Professionals, Paraprofessionals	4,484,104	2.3%	4,153,501	2.3%	3,777,042	2.1%
Library and Guidance	3,412,636	1.7%	2,979,095	1.6%	2,936,156	1.6%
Staff Development	1,086,256	0.6%	1,414,855	0.8%	1,116,673	0.6%
Department Heads	270,366	0.1%	263,615	0.1%	259,894	0.1%
Principals and Vice-Principals	7,420,694	3.8%	7,017,635	3.8%	7,136,338	4.0%
School Office - Secretarial and Supplies	4,192,592	2.1%	3,850,402	2.1%	4,016,734	2.2%
Coordinators and Consultants	3,455,342	1.8%	2,798,630	1.5%	2,417,798	1.3%
Continuing Education	278,905	0.1%	273,405	0.1%	287,293	0.2%
Amortization	766,567	0.4%	939,861	0.5%	1,049,266	0.6%
TOTAL INSTRUCTION	149,826,084	76.1%	139,839,035	76.2%	135,136,612	75.0%
ADMINISTRATION						
Trustees	126,673	0.1%	125,265	0.1%	110,746	0.1%
Director and Supervisory Officers	1,110,688	0.6%	1,112,474	0.6%	1,195,982	0.7%
Board Administration	4,273,615	2.2%	4,102,980	2.2%	3,765,229	2.1%
Amortization	135,581	0.1%	151,690	0.1%	62,400	0.0%
TOTAL ADMINISTRATION	5,646,557	2.9%	5,492,409	3.0%	5,134,357	2.8%
TRANSPORTATION						
Pupil Transportation	10,970,212	5.6%	10,655,061	5.8%	10,241,898	5.7%
Amortization		0.0%		0.0%	-	0.0%
TOTAL TRANSPORTATION	10,970,212	5.6%	10,655,061	5.8%	10,241,898	5.7%
PUPIL ACCOMODATION						
School Operations and Maintenance	15,860,614	8.1%	13,439,476	7.3%	15,006,404	8.3%
Other Pupil Accommodation	2,388,793	1.2%	2,572,944	1.4%	2,874,817	1.6%
Amortization	8,046,185	4.1%	7,557,728	4.1%	7,609,360	4.2%
TOTAL PUPIL ACCOMODATION	26,295,592	13.4%	23,570,148	12.8%	25,490,581	14.1%
OTHER						
School Generated Funds	4,200,000	2.1%	4,000,000	2.5%	4,246,601	2.4%
Other Non-Operating	-	0.0%	-	0.0%	24,500	0.0%
TOTAL OTHER	4,200,000	2.1%	4,000,000	2.5%	4,271,101	2.4%
TOTAL EXPENSES	196,938,445	100.0%	183,556,653	100.0%	180,274,549	100.0%
Reconciliation to Summary of Operating Expenses						
Minor TCA - Capitalized	853,298		853,298		434,626	
Employee Future Benefits	1,151,299		3,196,350		1,151,298	
Amortization	(8,948,333)		(8,649,279)		(8,721,026)	
Accrued Interest	18,027		17,052		36,689	
School Generated Funds	(4,200,000)		(4,000,000)		(4,246,601)	
TOTAL EXPENSES PER OPERATING SUMMARY	185,812,736		174,974,074		168,929,535	

**Peterborough Victoria Northumberland and Clarington Catholic District School Board
Budget - Summary of Consolidated Expenses by Object**

Expenses	Budget 2018/19		Revised 2017/18		Actual 2016/17	
	\$	%	\$	%	\$	%
Salaries and Wages	131,693,184	66.9%	126,204,231	68.8%	120,335,860	66.8%
Employee Benefits	23,440,391	11.9%	21,376,016	11.6%	19,178,538	10.6%
Employee Benefits - Future Benefits	739,138	0.4%	(3,561,324)	-1.9%	879,041	0.5%
Staff Development	665,416	0.3%	606,782	0.3%	533,094	0.3%
Supplies and services	14,360,109	7.3%	13,910,476	7.6%	13,861,296	7.7%
Interest	2,388,793	1.2%	2,568,040	1.4%	2,860,106	1.6%
Rental	32,813	0.0%	38,076	0.0%	94,322	0.1%
Fees and contract services	14,479,947	7.4%	13,575,709	7.4%	13,597,273	7.5%
Other, includes Fees and Memberships	190,321	0.1%	189,368	0.1%	213,993	0.1%
Amortization of tangible capital assets	8,948,333	4.5%	8,649,279	4.7%	8,721,026	4.8%
	<u>196,938,445</u>	<u>100.0%</u>	<u>183,556,653</u>	<u>100.0%</u>	<u>180,274,549</u>	<u>98.2%</u>

Peterborough Victoria Northumberland and Clarington Catholic District School Board

Budget - Summary of Capital Expenditures

	Budget 2018/19	Revised Budget 2017/18	Actual 2016/17
	\$	\$	\$
Various Building Upgrades - Renewal Funding for Projects	2,300,000	5,490,069	573,532
Various Building Upgrades - School Conditioning	2,500,000	6,326,091	1,500,636
Various Building Upgrades - Greenhouse Gas Reduction	-	342,423	422,356
Various Building Upgrades - Community Hubs	-	270,000	-
Land Improvement Upgrade - Capital Reserve and Working Funds	2,000,000	-	3,420
Computer Plan	793,298	793,298	290,052
Portable Moves supported by Capital Funding	150,000	90,000	54,000
Minor Tangible Capital Asset additions	60,000	60,000	144,574
Total	7,803,298	13,371,881	2,988,570

Capital projects are approved throughout the year and may span more than one fiscal period.

Peterborough Victoria Northumberland and Clarington Catholic District School Board
Budget - Detail of Accumulated Surplus/(Deficit)
For the year ended August 31, 2019

	Sept 1, 2018	In-Year Increase (+) / Decrease (-)	Aug 31, 2019
	\$	\$	\$
Available for Compliance - Unappropriated			
Operating Accumulated Surplus (previously working & operating funds)	5,938,346	-552,532	5,385,814
Total Unappropriated	5,938,346	-552,532	5,385,814
Available for Compliance - Internally Appropriated			
Retirement Gratuities	1,556,750	-311,350	1,245,400
WSIB	0	0	0
Other Purposes - Operating			
School Activities	377,480	0	377,480
Program Equipment	746,379	-60,000	686,379
Committed Capital Projects	2,298,534	1,757,481	4,056,015
Other Purposes - Capital (please specify):			
Facilities/Sites	1,988,702	-1,988,702	0
Total Internally Appropriated	6,967,845	-602,571	6,365,274
Total Accumulated Surplus / (Deficit) Available for Compliance (Sum of Unavailable for Compliance	12,906,191	-1,155,103	11,751,088
Employee Future Benefits - retirement gratuity liability	-5,052,135	842,023	-4,210,112
Employee Future Benefits - Retirement Health and Dental	-1,237,102	309,276	-927,826
Employee Future Benefits - other	-485,018	0	-485,018
Interest to be Accrued	-174,527	18,027	-156,500
School Generated Funds	1,759,851	0	1,759,851
Revenues recognized for land	16,599,631	0	16,599,631
Total Unavailable for Compliance	11,410,700	1,169,326	12,580,026
Total Accumulated Surplus/(Deficit)	24,316,891	14,223	24,331,114

**Peterborough Victoria Northumberland and Clarington Catholic District School Board
Budget - Summary of Enrolment**

	Budget	Revised	Actual	Actual	Actual
	2018/19	2017/18	2016/17	2015/16	2014/15
Day School Enrolment					
Elementary	10,434.00	10,364.00	10,233.25	10,011.25	9,884.25
Secondary	4,656.50	4,630.38	4,546.54	4,489.26	4,451.00
Total	15,090.50	14,994.38	14,779.79	14,500.51	14,335.25

Peterborough Victoria Northumberland and Clarington Catholic District School Board
Summary of Operating Revenues and Expenses

	Budget 2018/19	Revised Budget 2017/18	Budget 2017/18
MINISTRY OPERATING GRANTS	\$	\$	\$
Foundation Alloc. - Elementary	56,794,239	55,106,829	54,439,458
School Foundation - Elementary	7,360,513	7,204,696	7,179,163
Foundation Alloc. - Secondary	27,572,497	27,072,511	26,937,983
School Foundation - Secondary	3,780,470	3,699,477	3,670,805
School Foundation - Additional Table Amount	110,432	126,862	108,712
Safe Schools	317,932	311,565	309,081
Special Education Alloc.	26,176,140	22,109,810	21,759,516
Section 23	113,166	112,216	112,216
Language Allocation	2,740,919	2,663,447	2,609,490
Indigenous Education Allocation	552,557	480,227	477,372
Remote & Rural Allocation	494,393	518,517	557,732
Rural and Northern Education Fund	308,457	293,964	-
Learning Opportunity Alloc.	749,583	732,214	726,782
Learning Opportunity/Student Achievement deferred revenue	-	153,002	-
Local Priorities Fund	1,739,095	1,691,451	1,657,147
OFIP Tutoring, SHSM, Outdoor Ed, Library	472,397	469,834	467,700
Continuing Education and Summer School	219,526	216,735	240,320
Cost Adjustment and Teacher Qualification and Experience,	15,377,890	14,895,275	15,678,620
Benefits Trust Funding	1,137,132	806,018	793,331
ECE Qualification and Experience	1,122,977	1,073,954	1,086,136
Earned Leave Savings reduction	(95,896)	(95,896)	(95,896)
New Teacher Induction Program	120,868	119,755	119,755
Transportation Allocation	10,961,829	10,515,279	10,512,021
Administration & Governance	5,006,470	4,942,099	4,882,128
Program Leadership Allocation	910,676	878,160	792,492
School Operations Allocation	15,047,926	14,670,082	14,556,155
Community Use of Schools	208,671	205,048	205,048
Capital Debt Support - Interest Portion	2,436,379	2,585,092	2,585,092
Total Operating Grants for Student Needs	181,737,239	173,558,223	172,368,359
Other Revenues			
Tuition fees	338,084	304,142	233,822
Tutors in the Classroom	3,500	3,500	3,500
School College Work - Co-ordination and Clerical Support	94,400	94,400	82,040
Outreach Co-ordinator	66,400	66,400	66,400
Experiential Learning Coordinator	83,050	-	-
Executive Compensation EPO Support	86,222	53,543	-
Rental revenue and Daycare Recoveries	125,000	125,000	116,000
Best Start and Extended Day Rent	103,325	103,325	105,178
Interest revenue	250,000	250,000	250,000
OYAP	122,869	107,157	107,157
Secondary Commissions	123,999	123,999	123,999
Special Grants - Targeted Funding	1,249,160	1,449,967	840,473
Miscellaneous revenues and recoveries	82,704	42,688	42,688
Secondment	434,195	428,945	434,180
Total Other Revenues	3,162,908	3,153,066	2,405,437
Total revenues	184,900,148	176,711,289	174,773,796
Expenditures - see schedule	185,812,731	177,140,326	175,135,146
In year Surplus/(Deficit) for Compliance Purposes	(912,584)	(429,038)	(361,351)
EFB - compliance portion of impact of employees on LTD moving to EHLT	-	2,433,322	-
EFB - compliance re retirees	-	(136,603)	-
In year Surplus/(Deficit)	(912,584)	1,867,681	(50,001)

**Peterborough Victoria Northumberland and Clarington Catholic District School Board
Summary of Operations Budget**

	Budget 2018/19	Revised Budget 2017/18	Budget 2017/18
	\$	\$	\$
Elementary	78,446,622	75,653,932	75,563,859
Secondary	41,249,893	40,236,715	40,202,495
Central	10,763,728	10,126,791	9,713,963
Department Budgets	23,148,515	21,872,912	21,550,833
Summer School	208,905	203,405	203,405
Special Education	28,675,688	25,343,012	24,690,025
Supported Capital Debt - Interest Portion	2,406,819	2,585,092	2,585,092
Total Operating Expenditures	<u>184,900,171</u>	<u>176,021,859</u>	<u>174,509,673</u>
 Special Grant Expenditures	 <u>912,560</u>	 <u>1,118,467</u>	 <u>625,473</u>
 Total	 <u><u>185,812,731</u></u>	 <u><u>177,140,326</u></u>	 <u><u>175,135,146</u></u>

Peterborough Victoria Northumberland and Clarington Catholic District School Board
Summary of Budgeted Elementary Panel Expenditures - Regular Day School

	Budget 2018/19		Revised Budget 2017/18		Budget 2017/18	
Expenditures	FTE	\$	FTE	\$	FTE	\$
Classroom						
Instructional						
Salaries	553.37	49,563,524	548.37	48,125,564	539.30	48,146,231
Benefits		7,276,701		6,825,439		6,834,329
Guidance						
Salaries	3.00	298,314		-		-
Benefits		35,780		-		-
ESL Teachers						
Salaries	2.00	199,071	2.00	197,082	2.00	197,082
Benefits		23,857		22,704		22,788
Early Childhood Educators						
Salaries	71.00	2,960,708	71.00	2,901,710	73.00	3,009,808
Benefits		1,127,386		1,086,940		1,125,480
Supply Wages and Benefits		194,044		189,419		195,461
Supply Teacher Costs						
Salaries		2,181,927		2,138,244		2,158,994
Benefits		205,239		197,091		198,964
Library Support Specialists						
Salaries	19.18	714,240	19.18	687,077	19.18	687,077
Benefits		284,045		274,105		269,791
Supply Wages and Benefits		18,316		18,264		18,264
Supervision and Crossing Guard						
Salaries	6.36	236,274	3.86	142,236	1.36	51,344
Benefits		92,694		57,790		20,077
School Administration						
Principals						
Salaries	30.00	3,607,313	30.00	3,575,789	30.00	3,550,359
Benefits		556,518		552,410		538,562
Supply Wages and Benefits		43,930		43,800		21,900
Vice - Principals						
Salaries	7.84	871,950	7.51	820,242	7.34	800,554
Benefits		98,377		93,188		89,456
Supply Wages and Benefits		6,074		6,056		6,056
Secretarial						
Salaries	35.51	1,442,115	35.50	1,392,489	35.56	1,398,909
Benefits		552,034		519,035		503,391
Supply Wages and Benefits		114,540		129,972		129,972
School Operations						
Salaries	61.88	2,891,405	61.31	2,855,429	60.88	2,841,747
Benefits		1,056,268		1,015,730		992,413
Temp and overtime		319,999		319,999		319,999
School Budgets		1,473,979		1,466,130		1,434,852
Total		<u>78,446,622</u>		<u>75,653,932</u>		<u>75,563,859</u>

Peterborough Victoria Northumberland and Clarington Catholic District School Board
Summary of Budgeted Secondary Panel Expenditures - Regular Day School

	Budget 2018/19		Revised Budget 2017/18		Budget 2017/18	
Expenditures	FTE	\$	FTE	\$	FTE	\$
Classroom						
Instructional						
Salaries	272.84	25,713,780	268.48	25,210,772	269.64	25,352,461
Benefits		3,865,566		3,618,427		3,690,025
Curriculum Chair allowances		221,535		215,279		215,279
Supply Teacher Costs						
Salaries		957,202		935,550		822,050
Benefits		84,412		80,746		71,768
Guidance						
Salaries	11.67	1,168,160	11.67	1,164,209	11.67	1,160,832
Benefits		139,673		133,332		133,489
Supply Wages and Benefits		16,904		16,625		16,625
Library						
Salaries	4.84	478,896	4.84	474,030	4.84	474,030
Benefits		57,669		54,884		55,087
Supply Wages and Benefits		5,271		5,191		5,191
Library Support Specialists						
Salaries	3.32	125,633	2.75	115,519	2.75	98,519
Benefits		55,376		41,593		33,228
Supply Wages and Benefits		7,525		5,449		5,449
Chaplaincy Leaders						
Salaries	5.57	452,606	5.57	453,256	5.57	457,152
Benefits		122,627		118,360		118,753
Supply Wages and Benefits		9,030		9,004		9,004
Supervision						
Salaries	3.00	110,727	2.00	71,076		-
Benefits		43,852		28,134		-
School Administration						
Principals						
Salaries	6.00	779,996	6.00	770,042	6.00	764,574
Benefits		157,929		155,770		151,344
Supply Wages and Benefits		4,393		4,380		4,380
Vice - Principals						
Salaries	10.33	1,210,474	10.00	1,148,461	10.00	1,153,663
Benefits		130,781		125,827		123,954
Supply Wages and Benefits		6,298		6,279		6,279
Secretarial						
Salaries	24.57	998,204	24.57	966,278	24.57	966,278
Benefits		390,502		373,253		367,340
Supply Wages and Benefits		56,489		56,323		56,323
School Operations						
Salaries	38.94	1,848,341	38.94	1,847,937	39.26	1,863,281
Benefits		688,897		664,733		671,255
Temp and overtime		201,358		234,793		234,793
School Budgets		1,139,785		1,131,202		1,120,090
Total		<u>41,249,893</u>		<u>40,236,715</u>		<u>40,202,495</u>

Peterborough Victoria Northumberland and Clarington Catholic District School Board
Summary of Budgeted Central Expenditures - Regular Day School

Expenditures	Budget 2018/19		Revised Budget 2017/18		Budget 2017/18	
	FTE	\$	FTE	\$	FTE	\$
Consultants and Principal						
Salaries	13.00	1,364,271	11.00	1,121,004	10.00	1,019,999
Benefits		156,012		125,258		114,469
Safe Schools and Students at Risk						
Salaries	5.00	371,216	5.00	380,019	5.00	380,019
Benefits		83,609		81,828		81,904
Central Professionals and Clerical						
Salaries	5.00	291,941	4.50	252,189	3.50	199,280
Benefits		92,757		79,053		63,247
Information Technology						
Salaries	18.00	1,137,116	17.00	1,122,497	17.00	1,108,067
Benefits		343,282		335,983		334,277
Overtime and temp wages and benefits		33,093		8,378		8,378
Trustees						
Salaries and benefits		80,943		80,380		80,380
Director and Superintendents						
Salaries	7.00	1,248,415	7.00	1,262,895	7.00	1,195,449
Benefits		140,617		136,624		130,259
Admin Assistants and SO Support						
Salaries	7.00	479,090	6.50	436,056	6.50	436,056
Benefits		137,225		121,540		121,162
Overtime and temp wages and benefits		17,790		17,790		17,790
General and Business Administration						
Salaries	13.80	970,193	13.80	946,998	13.80	916,330
Benefits		294,112		275,497		261,535
Overtime and temp wages and benefits		11,100		11,100		11,100
Human Resources and H&S						
Salaries	8.00	680,115	8.00	661,257	8.00	632,246
Benefits		180,462		166,923		166,022
Overtime and temp wages and benefits		5,473		5,473		5,473
Communications						
Salaries	2.57	190,145	3.57	185,279	3.57	184,386
Benefits		51,446		48,848		48,547
Overtime and temp wages and benefits		2,500		2,500		2,500
School Operations and Maintenance						
Salaries	19.88	1,236,060	18.88	1,139,911	17.88	1,083,125
Benefits		388,957		350,395		335,612
Overtime and temp wages and benefits		34,156		34,156		34,156
Transportation						
Salaries	4.00	237,599	4.00	239,887	4.00	241,622
Benefits		69,840		68,129		66,394
Secondment						
Salaries	4.50	389,670	4.50	385,165	4.50	390,151
Benefits		44,525		43,780		44,029
Total		<u>10,763,728</u>		<u>10,126,791</u>		<u>9,713,963</u>

Peterborough Victoria Northumberland and Clarington Catholic District School Board
Summary of Budgeted Special Education Expenditures

	Budget 2018/2019		Revised Estimates 2017/2018		Budget 2017/2018	
	FTE	\$	FTE	\$	FTE	\$
Elementary Expenditures						
Special Education Teachers						
Salaries	46.00	4,379,645	46.00	4,337,443	46.00	4,337,694
Benefits		561,549		534,810		536,444
Supply Teacher Costs						
Salaries		85,214		83,950		83,950
Benefits		7,998		7,732		7,732
Educational Assistants						
Salaries	214.00	7,893,885	167.10	6,002,103	155.50	5,809,174
Benefits		3,201,746		2,399,455		2,274,547
Supply Wages and Benefits		580,552		650,545		561,098
Support Workers						
Salaries	15.00	569,724	14.00	525,448	14.00	525,448
Benefits		221,853		202,081		202,321
Supply Wages and Benefits		62,680		61,329		61,329
Secondary Expenditures						
Special Education Teachers						
Salaries	27.50	2,607,289	27.50	2,692,107	27.50	2,692,107
Benefits		332,744		319,110		320,265
Curriculum Chair allowances		24,252		24,371		24,371
Supply Teacher Costs						
Salaries		79,457		78,275		78,275
Benefits		7,470		7,204		7,204
Educational Assistants						
Salaries	60.00	2,214,722	57.46	2,088,601	53.00	1,925,252
Benefits		905,945		813,709		762,074
Supply Wages and Benefits		217,277		251,015		197,477
Support Workers						
Salaries	12.00	455,779	13.00	490,240	14.00	527,654
Benefits		177,483		188,066		202,721
Supply Wages and Benefits		37,043		35,782		35,782
Central Expenditures						
Special Education Teachers						
Salaries	3.00	240,686	2.00	165,895	2.00	165,895
Benefits		34,448		22,027		22,107
Section 23						
Salaries	1.00	98,946	1.00	97,478	1.00	97,478
Benefits		11,915		11,339		11,381
Consultants and Principal						
Salaries	5.00	538,705	5.00	532,026	5.00	531,170
Benefits		60,647		58,143		58,068
Paraprofessionals						
Salaries	20.64	1,457,085	17.71	1,225,721	17.71	1,210,980
Benefits		431,690		357,024		345,030
Sub-total Wages and Benefits		<u>27,498,426</u>		<u>24,263,030</u>		<u>23,615,028</u>
Department Budgets						
Superintendent of Special Education		35,075		35,075		35,075
Special Education Services		393,025		317,061		317,061
Professional Development - Supply Costs		66,846		66,389		66,389
SEA Claims		634,645		636,957		631,972
CASA Classroom Support		47,671		24,500		24,500
Sub-total department budgets		<u>1,177,262</u>		<u>1,079,982</u>		<u>1,074,997</u>
Total Expenditures		<u><u>28,675,688</u></u>		<u><u>25,343,012</u></u>		<u><u>24,690,025</u></u>

Peterborough Victoria Northumberland and Clarington Catholic District School Board
Summary of Departmental Budgets - Regular Day School

	Budget 2018/19	Revised Estimates 2017/18	Budget 2017/18
Expenditures	\$	\$	\$
Teaching and Learning			
Central Services	71,140	69,468	69,468
Teacher/Curriculum Support Services	113,929	88,457	83,457
Early Learning	24,440	24,440	21,470
Tutoring	63,049	62,646	62,069
Religion and Family Life Education	303,757	303,470	259,470
School Effectiveness	42,950	228,871	41,182
Indigenous Education	142,374	135,393	133,692
MISA	40,185	40,185	40,185
Student Success Initiatives	197,505	194,504	193,274
OYAP Program Support	61,300	56,979	56,979
Specialist High Skills Major Program	125,097	165,001	175,097
Outdoor Education	133,054	132,236	130,786
Safe and Accepting Schools	68,820	60,980	60,980
Technology Learning	5,613	4,456	4,456
Catholic Parent Engagement	33,745	33,745	33,745
Superintendent of Learning & Student Success(Elem)	19,306	15,811	15,811
Superintendent of Learning & Student Success(Sec)	15,016	18,016	18,016
Superintendent of Learning & Innovation Tech	16,122	16,122	16,122
Subtotal	1,477,402	1,650,780	1,416,259
Learning Technologies			
Computer Plan Current Year	904,262	904,262	904,262
Learning Technology	397,017	332,563	332,563
Teacher In-service Release	18,870	16,808	16,808
Corporate Systems	921,433	842,241	815,691
Subtotal	2,241,582	2,095,874	2,069,324
Administrative Departments			
Employee & Labour Relations & Leadership			
Superintendent of Learning,Leadership and HR	18,576	17,828	17,828
Leadership and Talent Development	69,154	31,030	31,030
New Teacher Induction Program	70,869	69,755	69,755
Human Resources Services	216,160	142,426	142,426
Trustees	162,180	154,485	154,485
Director of Education	151,813	130,560	110,560
Communications and FOI	76,020	76,020	76,020
Business, Finance, Facilities and Transportation			
General Administration - School Support	153,250	153,250	153,250
General Administration - Admin Support	185,136	184,336	184,336
Superintendent of Business and Capital Planning	63,506	38,506	38,506
School Support	22,500	22,500	7,500
Emergency Preparedness	5,740	5,740	5,740
Business Administration	107,898	108,428	108,428
Health & Safety	290,717	130,372	103,872
Community Use of Schools	30,310	30,150	30,150
School Facilities Operations	2,068,946	1,720,846	1,720,846
School Facilities Utilities	3,345,000	3,284,000	3,284,000
School Facilities Maintenance	1,732,567	1,482,581	1,482,581
Transportation	10,659,189	10,343,445	10,343,937
Total Department Budgets	23,148,515	21,872,912	21,550,833
Supported Capital Debt - Interest Portion	2,406,819	2,585,092	2,585,092
Supported Capital Debt - Principal Portion	2,871,424	2,693,151	2,693,151
Capital Expenditures	5,278,243	5,278,243	5,278,243
Total	28,426,758	27,151,155	26,829,076

**Peterborough Victoria Northumberland and Clarington Catholic District School Board
Summary of Special Grants Budgets**

	Budget 2018/19	Revised Estimates 2017/18	Budget 2017/18
Revenue	\$	\$	\$
Technology and Learning Fund	-	89,420	-
Innovation in Learning Fund	108,111	109,000	-
Autism Supports and Training	-	22,826	22,826
Ontario Autism Program	-	94,457	94,457
Mental Health Workers in Schools	251,396	-	-
Early Development Instrument (EDI)	-	21,760	-
Safe Inclusive and Accepting Schools and Mental Health	122,015	55,929	55,929
Highly Skilled Workforce Strategy K-12: Experiential Learning	41,258	-	-
School College Work Initiative	40,000	40,000	35,560
Re-engagement Initiative	-	3,666	-
Board Leadership Development, Mentoring and Enhanced NTIP	-	49,252	-
OLE - FML and FSL, French Extended Learning	89,874	85,076	-
SHSM Extra funding	-	114,253	-
Renewed Mathematics Strategy	507,406	507,406	507,406
Parent Involvement	-	26,500	-
TLLP and PKE	-	54,295	54,295
Focus on Youth	70,000	70,000	70,000
Gap Closing in Literacy Gr 7-12	-	33,250	-
Innovative Programming for Children and Youth in Care	-	25,000	-
Kindergarten Registration	-	38,627	-
Environmental Education	-	9,250	-
Supporting Schools - Cannabis Legallizaiton	19,100	-	-
Total	1,249,160	1,449,967	840,473
Expenditures			
Technology and Learning Fund	-	89,420	-
Innovation in Learning Fund	108,111	109,000	-
Autism Supports and Training	-	22,826	22,826
Ontario Autism Program	-	94,457	94,457
Mental Health Workers in Schools	251,396	-	-
Early Development Instrument (EDI)	-	21,760	-
Safe Inclusive and Accepting Schools and Mental Health	122,015	55,929	55,929
Highly Skilled Workforce Strategy K-12: Experiential Learning	41,258	-	-
School College Work Initiative	40,000	40,000	35,560
Re-engagement Initiative	-	3,666	-
Board Leadership Development, Mentoring and Enhanced NTIP	-	49,252	-
OLE - FML and FSL, French Extended Learning	89,874	85,076	-
SHSM Extra funding	-	114,253	-
Renewed Mathematics Strategy	170,806	175,906	292,406
Parent Involvement	-	26,500	-
TLLP and PKE	-	54,295	54,295
Focus on Youth	70,000	70,000	70,000
Gap Closing in Literacy Gr 7-12	-	33,250	-
Innovative Programming for Children and Youth in Care	-	25,000	-
Kindergarten Registration	-	38,627	-
Environmental Education	-	9,250	-
Supporting Schools - Cannabis Legallizaiton	19,100	-	-
Expenditures	912,560	1,118,467	625,473
Net funding allocated to Staffing	336,600	331,500	215,000