

BUSINESS AND FINANCE

Report to the Governance Committee

Meeting: In Camera
 Open

Presented for: Information
 Approval

Meeting Date: June 8, 2015

Presented by: **Isabel Grace, Superintendent of Business/Finance**

Subject: **2015-2016 Draft Budget Information**

Recommended Action(s): That the Governance Committee recommend to the Board that the 2015-2016 Operating Expenses Budget, in the amount of \$174,527,691 be approved as presented.

Background

In the spring of 2015, the Ministry of Education released the draft funding regulations for 2015-16. 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 2015-16 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 2015-16 are intended to reflect the Board's vision *Achieving Excellence in Catholic Education through Learning, Leadership and Service* as operationalized via the Board's strategic priorities, which are:

- Ensure our structures, processes, relationships, and actions reflect our Gospel values and Catholic Social Teachings
- Implement the most effective, evidence-based instructional and assessment practices to help all students meet the Catholic School Graduate Expectations

- Embed technology to support digital literacy, creativity, innovation, collaboration and the learning needs of all students
- Develop the intellectual, spiritual, mental, physical, and emotional well-being of students in safe, diverse, respectful, and faith-filled learning environments
- Implement fair and transparent processes in recruitment, leadership, talent development, and succession planning to ensure employees have the necessary knowledge, skills, and attributes to promote our vision of Catholic education.

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

April 20, 2015	GSN release: Highlights of the 2015-16 GSN
May 11, 2015	Governance Committee: Staffing Allocations and Preliminary Budget Information
May 23, 2015	Board Meeting: Budget Reductions and Staffing Implications
June 8, 2015	Governance Committee: Draft Budget Information

Key components and/or changes within the Grants for Student Needs (GSN) for 2015-16

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, following a consultation process in the prior year, 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

Economic growth projections show a continued need for restraint in order to achieve the Ontario Government plan for a balanced budget. 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 will broaden 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.

Changes for the 2015-16 Grants for Student Needs (GSN) will encompass:

1. Top-up funding, benchmarks and reinvestment under the School Facility Operations and Renewal Grant (first year of phase-in)
2. School Foundation Grant (first year of phase-in)
3. Geographic Circumstances Grant (first year of phase-in)
4. Declining Enrolment Adjustment (full implementation)
5. Special Education Grant (second year of phase-in)
6. School Board Administration Funding (second year of phase-in)
7. Accountability/reporting requirement adjustments
8. Keeping up with costs

Local Challenges for 2015-2016

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

- Program pressure
 - fully implementing programs to realize gains achieved during pilots and trials
 - providing adequate resources (supplies and equipment) for schools
 - maintaining and expanding infrastructure to support the Board's significant investment and continued priority of technology in the classroom
 - maintaining adequate and diverse secondary school programs and supports in light of declining enrolment
 - implement provincial goals and strategies with minimal infusion of funding i.e. mental health strategy
 - 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 initiatives such as health and safety
- Declining enrolment in secondary schools, and some elementary schools
- Staffing allocations to meet Ministry guidelines for class sizes
- Continued pressure due to rising costs related to short and long term absences
- Constraint and savings measures continued within the Grants for Student Needs

Enrolment Projections-Elementary

Projected Elementary Enrolments for the grant and tuition revenue 2014-2015 are as follows:

Elementary Pupils	Actual Enrolment 2013//14	Revised Estimates 2014/15	Projected Enrolment 2015/16	Variance from Revised Estimates
	9,285.0	9,860.0	9,862.0	2.0

Enrolment Projections-Secondary

Projected Secondary Enrolments for the grant and tuition revenue 2014-15 are as follows:

Secondary Pupils	Actual Enrolment 2013-14	Revised Estimates 2014-15	Projected Enrolment 2015- 16	Variance from Revised Estimates
	4,606.51	4,441.13	4,449.0	7.87

Secondary school enrolment for 2015-16 has been adjusted to incorporate the revised method of calculating credits in relation to the 34-credit threshold.

Projected 2015-2016 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 that board's geographic area.

Schools are being organized for 2015-16 in a manner that will achieve the Ministry targets on class size within the staffing allocation provided. Administration anticipates additional students will be enrolling prior to September, particularly in Junior Kindergarten. Where those changes occur, it may be necessary to reorganize classes at a particular school in September in order to meet the class size guidelines.

In addition, adjustments to school administration are being reviewed and phased in over the next few fiscal periods. Changes (increases and decreases) to the complement to respond to enrolment changes will continue to be monitored over time.

GSN - Foundation Grant	Ministry Benchmark	PVNC allocation	Positions (FTE) funded by Board outside of Foundation Grant	Shortfall - at PVNC average salary & benefits E=\$98,750 S=\$104,684
Teaching Staff				
Elementary (including prep time and PCS)	509.76	515.74	5.98	590,525
Secondary (including Student Success.)	257.25	277.0	1.75	183,197
Shortfall in Foundation Grant for positions				773,722
GSN – School Foundation Grant	Ministry Benchmark	Intended PVNC allocation	Ministry funding based on benchmark	PVNC costs (salaries & benefits)
Principals				
Elementary	30.2	30	3,818,583	3,974,183
Secondary	6	6	821,664	880,871

Vice-Principals				
Elementary	8.92	7.34	1,060,926	867,179
Secondary	8.85	10.0	1,102,948	1,243,117
School Secretaries				
Elementary	44.74	34.99	2,366,972	1,934,584
Secondary	21.67	25.03	1,207,690	1,408,212
Total			10,378,783	10,308,146
Difference				\$70,637

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 the Office of Faith Development (OFD). In addition, there are expenditures incurred at the schools that are not individually captured for reporting purposes. The more significant of these investments are as follows:

Religion and Family Life Consultant	\$105,268
Support for resources and professional development through the Office of Faith Development	197,317
Secondary School Chaplaincy Leads	552,809
Total	\$855,394

A revision of the Religion and Family Life Program is being phased in over the next number of years. The 2015/16 budget includes an allocation to purchase resources related to the implementation. Additional resources will be needed in future years to provide the annual rollout of additional grades and for professional development to support the new resources.

Accumulated Surplus (formerly referred to as Reserves)

School boards are required to create budgets that are drafted in accordance with PSAB (Public Sector Accounting Board) 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 \$1.57 million)

A budget that is compliant for the purposes of the Education Act may show a deficit for the purposes of reporting in accordance with PSAB requirements (i.e. reflecting the current costs of future employee benefits and amortization of unsupported assets.) Where necessary, administration has provided a reconciliation to show the differences between these two positions.

For 2015-16, the draft budget is compliant for the purposes of the Education Act, and will reflect a small deficit. A net current year deficit of \$464,822 is being reported. This deficit is attributable to the amortization of the retirement gratuity liability, and amortization for specific committed capital projects, which is being supported by funds specifically set aside within the Board's Accumulated Surplus.

The estimated balance of the Operating Accumulated Surplus following the 2015-16 budgeted deficit is approximately \$4.03 million.

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, 2016

	2015-16 Budget	2014-15 Revised	2013-14 Actual
	\$	\$	\$
REVENUES			
Provincial grants - Grants for Student Needs	137,676,554	137,553,927	126,389,733
Provincial grants - Other	1,734,184	1,790,871	9,232,606
Local taxation	23,083,941	23,252,542	23,084,031
Federal grants & fees	316,597	323,896	241,269
Investment income	210,000	210,000	245,612
Other fees & revenues	946,628	944,243	1,345,125
Subtotal	163,967,904	164,075,479	160,538,376
Grants for minor capital transferred to DCC	-1,086,395	-1,340,515	-1,190,959
School generated funds	3,870,168	3,600,000	3,870,168
Amortization of Deferred Capital Contributions	8,578,295	8,427,655	8,133,102
TOTAL REVENUE	175,329,972	174,762,619	171,350,687
EXPENSES			
Instruction	130,869,572	130,494,805	128,055,709
Administration	4,836,568	4,955,739	4,827,915
Transportation	10,077,022	9,918,395	9,823,497
Pupil Accommodation	24,874,361	24,929,410	25,060,543
School generated funds	3,870,168	3,600,000	3,895,552
Other		141,000	4,000
TOTAL EXPENSES	174,527,691	174,039,349	171,667,216
Annual Surplus/(Deficit)	802,281	723,270	-316,529
Accumulated Surplus / (Deficit) at beginning of year	15,810,480	15,090,899	15,407,428
Accumulated Surplus / (Deficit) at end of year	16,612,761	15,814,169	15,090,899
Reconciliation of Annual Surplus/(Deficit) for Compliance			
Annual Surplus/(Deficit)	802,281	723,270	-316,529
PSAB Adjustments			
Employee Future Benefits	-1,177,988	-1,025,299	-838,998
Accrued Interest	-19,115	-16,003	8,884
EDC Revenue used to fund land acquisition	-70,000	-70,000	-80,831
School Generated Funds surplus/(deficit)	0	0	25,384
Annual Surplus/(Deficit) for Compliance	-464,822	-388,032	-1,202,090
Capital Asset Amortization - funded by committed surplus	153,472	147,170	125,314
Annual Surplus/(Deficit) for Compliance	-311,350	-240,862	-1,076,776

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

	Budget 2015/16		Revised Budget 2014/15		Actual 2013/14	
	\$	%	\$	%	\$	%
INSTRUCTION						
Classroom Teachers	85,201,186	48.8%	84,082,869	48.3%	81,862,836	47.7%
Supply Teachers	2,952,503	1.7%	2,937,226	1.7%	3,126,671	1.8%
Teacher Assistants	11,959,279	6.9%	12,108,145	7.0%	12,148,204	7.1%
Early Childhood Educators	3,840,937	2.2%	3,585,778	2.1%	2,668,962	1.6%
Textbooks/Supplies	3,462,552	2.0%	4,175,672	2.4%	3,510,571	2.0%
Computers	859,278	0.5%	468,534	0.3%	1,016,965	0.6%
Professionals, Paraprofessionals	3,501,279	2.0%	3,634,159	2.1%	3,514,854	2.0%
Library and Guidance	2,943,436	1.7%	2,919,813	1.7%	2,955,528	1.7%
Staff Development	1,151,034	0.7%	1,387,502	0.8%	1,426,610	0.8%
Department Heads	254,603	0.1%	254,603	0.1%	251,132	0.1%
Principals and Vice-Principals	6,855,009	3.9%	6,959,715	4.0%	6,862,701	4.0%
School Office - Secretarial and Supplies	3,994,821	2.3%	4,116,910	2.4%	4,003,823	2.3%
Coordinators and Consultants	2,482,186	1.4%	2,420,443	1.4%	3,248,793	1.9%
Continuing Education	234,900	0.1%	228,959	0.1%	232,097	0.1%
Amortization	1,176,569	0.7%	1,214,477	0.7%	1,225,963	0.7%
TOTAL INSTRUCTION	130,869,572	75.0%	130,494,805	75.0%	128,055,710	74.6%
ADMINISTRATION						
Trustees	121,758	0.1%	110,614	0.1%	100,947	0.1%
Director and Supervisory Officers	1,031,103	0.6%	1,054,944	0.6%	1,156,996	0.7%
Board Administration	3,490,527	2.0%	3,687,785	2.1%	3,453,211	2.0%
Amortization	193,180	0.1%	102,396	0.1%	116,761	0.1%
TOTAL ADMINISTRATION	4,836,568	2.8%	4,955,739	2.8%	4,827,915	2.8%
TRANSPORTATION						
Pupil Transportation	10,077,022	5.8%	9,918,395	5.7%	9,823,497	5.7%
Amortization		0.0%	-	0.0%		0.0%
TOTAL TRANSPORTATION	10,077,022	5.8%	9,918,395	5.7%	9,823,497	5.7%
PUPIL ACCOMODATION						
School Operations and Maintenance	14,193,577	8.1%	14,139,589	8.1%	14,149,550	8.2%
Other Pupil Accommodation	3,318,766	1.9%	3,531,869	2.0%	3,649,287	2.1%
Amortization	7,362,018	4.2%	7,257,952	4.2%	6,915,692	4.0%
TOTAL PUPIL ACCOMODATION	24,874,361	14.3%	24,929,410	14.3%	25,060,542	14.6%
OTHER						
School Generated Funds	3,870,168	2.2%	3,600,000	2.5%	3,895,552	2.3%
Contingency		0.0%	141,000			
Other Non-Operating	-	0.0%	-	0.0%	4,000	0.0%
TOTAL OTHER	3,870,168	2.2%	3,741,000	2.5%	3,899,552	2.3%
TOTAL EXPENSES	174,527,691	100.0%	174,039,349	100.0%	171,667,216	100.0%
Reconciliation to Summary of Operating Expenses						
Minor TCA - Capitalized	1,086,395		1,340,515			
Employee Future Benefits	1,177,988		1,025,299			
Amortization	(8,731,767)		(8,574,825)			
Accrued Interest	19,115		16,003			
School Generated Funds	(3,870,168)		(3,600,000)			
TOTAL EXPENSES PER OPERATING SUMMARY	164,209,254		164,246,341			

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

Expenses	Budget 2015/16		Revised Budget 2014/15		Actual 2013/14	
	\$	%	\$	%	\$	%
Salaries and Wages	116,403,538	66.7%	115,816,394	66.5%	114,312,379	66.6%
Employee Benefits	17,839,648	10.2%	17,506,334	10.1%	16,967,929	9.9%
Employee Benefits - Future Benefits	1,737,720	1.0%	1,728,447	1.0%	1,772,876	1.0%
Staff Development	602,368	0.3%	768,612	0.4%	591,135	0.3%
Supplies and services	12,960,460	7.4%	13,257,760	7.6%	13,115,280	7.6%
Interest	3,303,766	1.9%	3,516,869	2.0%	3,639,480	2.1%
Rental	74,643	0.0%	68,450	0.0%	82,099	0.0%
Fees and contract services	12,698,652	7.3%	12,528,564	7.2%	12,787,294	7.4%
Other	175,129	0.1%	273,094	0.2%	140,327	0.1%
Amortization of tangible capital assets	8,731,767	5.0%	8,574,825	4.9%	8,258,416	4.8%
	174,527,691	100.0%	174,039,349	100.0%	171,667,215	100.0%

Peterborough Victoria Northumberland and Clarington Catholic District School Board

Budget - Summary of Capital Expenditures

	Budget 2015/16	Revised Budget 2014/15	Budget 2014/15
	\$	\$	\$
Various Building Additions - Capital Priorities		200,076	
Various Building Upgrades - Renewal	2,073,688	1,851,930	1,799,036
Various Building Upgrades - School Conditioning	550,000	950,000	950,000
Various Building Upgrades - Full Day Learning		1,175,732	500,000
Various Building Upgrades - Capital Reserve		-	-
Various Upgrades - Retrofitting Child Care Space		77,633	-
Computer Plan	1,011,395	1,265,515	1,265,515
Minor Tangible Capital Asset additions	75,000	75,000	75,000
First Time Equipping	-	-	-
Total	3,710,083	5,595,886	4,589,551

Peterborough Victoria Northumberland and Clarington Catholic District School Board
Budget - Detail of Accumulated Surplus/(Deficit)
For the year ended August 31, 2016

	Sept 1, 2015	In-Year Increase (+) / Decrease (-)	Aug 31, 2016
	\$	\$	\$
Available for Compliance - Unappropriated			
Operating Accumulated Surplus (previously working & operating funds)	4,032,727	0	4,032,727
Total Unappropriated	4,032,727	0	4,032,727
Available for Compliance - Internally Appropriated			
Retirement Gratuities	2,490,800	-311,350	2,179,450
WSIB	746,379	0	746,379
School Renewal (previously included in pupil accommodation debt reserve)	0	0	0
Other Purposes - Operating			
School Activities	246,666	0	246,666
Program	0	0	0
Committed Capital Projects	2,133,446	-153,472	1,979,974
Other Purposes - Capital (please specify):			
Facilities/Sites	1,638,701	0	1,638,701
Total Internally Appropriated	7,255,992	-464,822	6,791,170
Total Accumulated Surplus / (Deficit) Available for Compliance (Sum of Available for Compliance - Unappropriated and Available for Compliance - Internally Appropriated)	11,288,719	-464,822	10,823,897
Unavailable for Compliance			
Employee Future Benefits - retirement gratuity liability	-7,818,421	868,713	-6,949,708
Employee Future Benefits - Retirement Health and Dental	-2,164,928	309,275	-1,855,653
Employee Future Benefits - other	-3,124,125	0	-3,124,125
Interest to be Accrued	-247,383	19,115	-228,268
School Generated Funds	1,583,287	0	1,583,287
Revenues recognized for land	16,293,331	70,000	16,363,331
Total Unavailable for Compliance	4,521,761	1,267,103	5,788,864
Total Accumulated Surplus/(Deficit)	15,810,480	802,281	16,612,761

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

	Budget	Revised	Budget	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual
	2015/16	2014/15	2014/15	2013/14	2012/13	2011/12	2010/11	2009/10	2008/09	2007/08	
Day School Enrolment											
Elementary	8,891.00	8,888.00	8,734.50	8,644.25	8,481.50	8,502.25	8,444.50	8,529.75	8,605.88	8,842.75	
Elementary - Full Day Learning	971.00	972.00	927.50	640.75	425.75	185.50	141.50	0.00	0.00	0.00	
Elementary	9,862.00	9,860.00	9,662.00	9,285.00	8,918.50	8,687.75	8,586.00	8,529.75	8,605.88	8,842.75	
Secondary	4,449.00	4,441.13	4,398.50	4,606.51	4,830.10	4,994.77	5,204.00	5,311.23	5,435.39	5,526.58	
Total	14,311.00	14,301.13	14,060.50	13,891.51	13,749.50	13,682.52	13,790.00	13,840.98	14,041.27	14,369.33	
Increase (Decrease) from Prior - Elementary	3.00	243.75	118.00	162.75	(20.75)	57.75	(85.25)	(76.13)	(236.87)	(100.75)	
Increase (Decrease) from Prior - FDK	(1.00)	331.25	252.00	215.00	18.25	44.00	141.50	0.00	0.00	0.00	
Increase (Decrease) from Prior - Secondary	7.87	(165.38)	(218.50)	(223.59)	(164.67)	(209.23)	(107.23)	(124.16)	(91.19)	122.76	
Number of Schools											
Elementary	31	31	31	31	31	31	31	31	32	32	
Secondary	6	6	6	6	6	6	6	6	6	6	
Total	37	37	37	37	37	37	37	38	38	38	

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

	Budget 2015/16	Revised Budget 2014/15	Budget 2014/15
MINISTRY OPERATING GRANTS			
Foundation Alloc. - Elementary	50,763,326	50,854,759	49,794,228
School Foundation - Elementary	7,370,318	7,357,231	7,301,904
Foundation Alloc. - Secondary	25,350,707	25,341,344	25,108,089
School Foundation - Secondary	3,182,048	3,180,846	3,159,343
Safe Schools	289,126	289,021	284,690
Special Education Alloc.	21,231,540	21,795,083	21,541,886
Transfer from Deferred Revenue SEA	-	104,508	-
Section 23	107,966	107,966	107,966
Language Allocation	2,266,556	2,258,469	2,226,833
First Nation, Métis and Inuit Education Supplemental Allocation	288,165	279,270	236,096
Distant Schools Allocation	307,669	342,928	379,680
Remote & Rural Allocation	793,124	844,463	900,773
Learning Opportunity Alloc.	889,454	886,124	893,062
Mental Health, SEF and OFIP Tutoring and SHSM	537,552	598,867	597,239
Continuing Education and Summer School	200,694	200,995	194,379
Cost Adjustment and Teacher Qualification and Experience	14,454,332	13,684,357	13,638,881
ECE Qualification and Experience	901,128	788,430	689,378
New Teacher Induction Program	82,304	83,587	83,207
Transportation Allocation	9,878,979	9,698,585	9,804,738
Administration & Governance	4,534,115	4,488,607	4,444,227
School Operations Allocation	13,811,504	13,812,687	13,676,369
Community Use of Schools	191,376	187,564	187,564
Declining enrolment adjustment	0	69,039	360,369
Capital Debt Support - Interest Portion	3,328,514	3,551,739	3,553,251
Total Operating Grants for Student Needs	<u>160,760,495</u>	<u>160,806,469</u>	<u>159,164,153</u>
Other Revenues			
Tuition fees	305,842	295,675	234,805
Tutors in the Classroom	-	4,500	5,000
School College Work - Co-ordination and Clerical Support	82,040	82,040	82,040
Outreach Co-ordinator	66,400	66,400	66,400
Early Learning Lead	86,070	85,270	85,270
Rental revenue and Daycare Recoveries	112,000	112,000	105,000
Best Start and Extended Day Rent	64,140	62,340	51,240
Interest revenue	210,000	210,000	210,000
OYAP	98,180	98,180	98,180
Secondary Commissions	123,999	123,999	124,000
Special Grants - Targeted Funding	1,401,494	1,499,081	1,127,798
Miscellaneous revenues and recoveries	39,666	39,666	39,662
Secondment	547,575	519,862	522,102
Total Other Revenues	<u>3,137,406</u>	<u>3,199,013</u>	<u>2,751,497</u>
Total revenues	163,897,902	164,005,482	161,915,650
Expenditures - see schedule			
In year Surplus/(Deficit) for Compliance Purposes	<u>(311,350)</u>	<u>(240,862)</u>	<u>(311,350)</u>
Retirement Gratuity Benefit Reserve Transfer	311,350	311,350	311,350
In year Surplus/(Deficit)	<u>0</u>	<u>70,488</u>	<u>0</u>

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

	Budget 2015/16	Revised Budget 2014/15	Budget 2014/15
Elementary	\$ 69,958,113	\$ 68,866,271	\$ 67,464,590
Secondary	37,818,053	37,649,768	37,758,168
Central	8,985,505	8,924,175	9,086,042
Department Budgets	20,356,568	20,964,090	20,613,451
Summer School	234,900	219,760	215,260
Special Education	22,547,852	23,006,440	22,839,931
Supported Capital Debt - Interest Portion	3,322,881	3,532,873	3,532,873
Total Operating Expenditures	<u>163,223,872</u>	<u>163,163,377</u>	<u>161,510,316</u>
Special Grant Expenditures	<u>985,379</u>	<u>1,082,966</u>	<u>716,683</u>
Total	<u><u>164,209,251</u></u>	<u><u>164,246,343</u></u>	<u><u>162,226,999</u></u>

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

Expenditures	Budget 2015/16		Revised Budget 2014/15		Budget 2014/15	
	FTE	\$	FTE	\$	FTE	\$
Classroom						
Instructional						
Salaries	515.74	\$ 44,833,930	517.62	\$ 44,106,608	507.57	\$ 43,395,366
Benefits		6,095,653		5,906,948		5,641,779
ESL Teachers						
Salaries	2.00	184,429	2.00	184,429	2.00	184,429
Benefits		22,367		21,624		21,351
Early Childhood Educators						
Salaries	70.00	2,685,382	70.00	2,590,849	68.00	2,481,878
Benefits		991,920		832,944		820,991
Supply Wages and Benefits		160,195		160,195		155,162
Supply Teacher Costs						
Salaries		1,596,367		1,562,367		1,542,367
Benefits		143,934		140,844		138,944
Library Assistants						
Salaries	19.32	671,618	19.32	671,618	19.32	671,618
Benefits		296,077		289,619		287,951
Supply Wages and Benefits		37,670		37,670		37,670
Supervision and Crossing Guard						
Salaries	2.36	82,871	2.70	94,170	2.56	89,271
Benefits		15,134		16,985		16,092
School Administration						
Principals						
Salaries	30.00	3,459,331	30.00	3,437,772	30.00	3,443,707
Benefits		497,851		481,401		475,029
Supply Wages and Benefits		17,000		88,072		16,500
Vice - Principals						
Salaries	7.34	771,386	7.34	759,835	6.34	659,499
Benefits		86,573		83,383		68,787
Supply Wages and Benefits		9,220		9,220		9,220
Secretarial						
Salaries	34.99	1,331,930	35.66	1,351,554	35.66	1,345,286
Benefits		504,215		497,437		493,457
Supply Wages and Benefits		98,439		100,655		94,006
School Operations						
Salaries	59.44	2,695,318	58.81	2,652,811	57.88	2,621,960
Benefits		919,972		914,350		898,812
Temp and overtime		371,236		383,495		383,495
School Budgets		1,378,097		1,489,416		1,469,964
Total		<u>\$ 69,958,113</u>		<u>\$ 68,866,271</u>		<u>\$ 67,464,590</u>

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

Expenditures	Budget 2015/16		Revised Estimates 2014/15		Budget 2014/15	
	FTE	\$	FTE	\$	FTE	\$
Classroom						
Instructional						
Salaries	260.00	\$ 23,765,033	256.83	\$ 23,421,846	256.82	\$ 23,606,907
Benefits		3,244,948		3,131,680		3,113,816
Curriculum Chair allowances		207,919		207,919		207,919
Supply Teacher Costs						
Salaries		851,000		845,000		835,000
Benefits		76,760		76,240		75,280
Guidance						
Salaries	11.67	1,120,506	12.00	1,135,356	11.34	1,072,911
Benefits		119,250		118,238		110,344
Supply Wages and Benefits		-		-		-
Librarians						
Salaries	5.34	505,233	5.01	474,011	5.34	505,233
Benefits		54,372		49,365		51,961
Supply Wages and Benefits		5,000		5,000		5,000
Library Assistants						
Salaries	2.75	95,591	2.75	95,591	2.75	95,591
Benefits		43,931		43,208		42,599
Supply Wages and Benefits		5,365		5,365		5,365
Chaplaincy Leaders						
Salaries	5.50	434,258	6.00	466,791	6.00	466,791
Benefits		118,551		122,625		121,129
School Administration						
Principals						
Salaries	6.00	733,173	6.00	708,103	6.00	720,638
Benefits		137,828		132,217		133,178
Supply Wages and Benefits		9,870		9,870		9,870
Vice - Principals						
Salaries	10.00	1,116,580	11.00	1,213,557	11.00	1,224,763
Benefits		117,096		124,618		119,792
Supply Wages and Benefits		9,440		9,440		9,440
Secretarial						
Salaries	25.03	960,415	26.20	1,015,509	26.20	1,015,509
Benefits		377,066		387,685		385,314
Supply Wages and Benefits		70,731		74,156		74,156
School Operations						
Salaries	38.20	1,762,046	38.63	1,775,029	38.38	1,763,984
Benefits		610,884		616,099		609,910
Temp and overtime		219,748		258,755		258,755
School Budgets		1,045,459		1,126,496		1,117,010
Total		<u>\$ 37,818,053</u>		<u>\$ 37,649,768</u>		<u>\$ 37,758,168</u>

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

Expenditures	Budget 2015/16		Revised Estimates 2014/15		Budget 2014/15	
	FTE	\$	FTE	\$	FTE	\$
Consultants						
Salaries	10.00	\$ 950,275	11.00	\$ 1,056,513	11.00	\$ 1,068,639
Benefits		\$ 102,402		109,113		108,012
Safe Schools						
Salaries	3.00	245,297	3.00	249,015	3.00	249,015
Benefits		41,279		40,076		39,724
Central Professionals and Clerical						
Salaries	4.00	210,804	4.00	210,156	4.00	208,461
Benefits		69,192		67,207		66,393
Computer Services						
Salaries	14.00	811,599	14.00	808,510	13.75	808,066
Benefits		245,018		237,265		229,729
Overtime and temp wages and benefits		31,887		24,006		24,006
Business Administration						
Trustees						
Salaries and benefits		78,930		78,862		78,659
Director and Superintendents						
Salaries	7.00	1,138,756	6.00	1,006,354	7.00	1,141,699
Benefits		149,670		144,983		154,303
Administrative Assistants						
Salaries	6.50	424,525	6.50	432,826	6.50	432,826
Benefits		124,455		123,377		121,395
Overtime and temp wages and benefits		22,790		22,790		22,790
General and Business Administration						
Salaries	14.00	887,684	14.00	882,415	14.00	875,049
Benefits		298,858		291,268		285,471
Overtime and temp wages and benefits		21,325		22,875		22,875
Human Resources						
Salaries	8.00	552,553	8.00	547,789	8.00	547,789
Benefits		162,061		157,572		155,399
Overtime and temp wages and benefits		5,473		5,473		5,473
Communications						
Salaries	2.07	125,055	3.07	160,716	3.07	194,474
Benefits		33,715		53,423		52,895
Overtime and temp wages and benefits		5,000		6,300		6,300
School Operations and Maintenance						
Salaries	17.88	1,047,180	17.88	1,043,213	17.88	1,040,436
Benefits		337,284		327,210		319,802
Overtime and temp wages and benefits		34,156		47,790		47,790
Transportation						
Salaries	4.00	223,595	4.00	191,471	4.00	204,471
Benefits		62,856		60,803		60,055
Secondment						
Salaries	5.41	478,201	5.00	459,369	5.00	459,369
Benefits		63,631		55,434		54,679
Total		<u>\$ 8,985,505</u>		<u>\$ 8,924,175</u>		<u>\$ 9,086,042</u>

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

	Budget 2015/2016		Revised Estimates 2014/2015		Budget 2014/2015	
	FTE	\$	FTE	\$	FTE	\$
Elementary Expenditures						
Special Education Teachers						
Salaries	44.33	3,931,678	46.33	4,103,558	45.33	4,001,122
Benefits		447,297		452,464		436,507
Supply Teacher Costs						
Salaries		31,100		32,500		31,800
Benefits		2,969		3,103		3,041
Educational Assistants						
Salaries	136.86	4,678,948	139.86	4,760,696	140.00	4,802,549
Benefits		1,810,442		1,808,373		1,806,162
Supply Wages and Benefits		502,446		510,512		464,434
Support Workers						
Salaries	14.00	522,997	15.00	554,949	15.00	561,035
Benefits		200,210		208,080		208,455
Supply Wages and Benefits		45,430		45,430		37,572
Secondary Expenditures						
Special Education Teachers						
Salaries	26.00	2,293,200	26.00	2,293,200	26.00	2,389,200
Benefits		264,172		255,647		252,387
Curriculum Chair allowances		23,538		23,538		23,538
Supply Teacher Costs						
Salaries		51,400		51,400		51,400
Benefits		4,920		4,920		4,920
Educational Assistants						
Salaries	61.00	2,104,639	59.00	2,026,617	60.00	2,060,914
Benefits		828,767		800,679		808,699
Supply Wages and Benefits		226,685		217,627		221,660
Support Workers						
Salaries	21.00	766,092	23.00	835,291	22.00	798,974
Benefits		297,368		314,498		299,216
Supply Wages and Benefits		49,774		74,156		54,207
Central Expenditures						
Special Education Teachers						
Salaries	2.00	160,232	2.00	160,232	2.00	160,232
Benefits		19,707		19,059		18,812
Section 23						
Salaries	1.00	94,613	1.00	94,613	1.00	94,613
Benefits		11,074		10,712		10,578
Consultants						
Salaries	5.00	515,464	5.00	508,867	5.00	508,867
Benefits		53,585		50,435		49,816
Paraprofessionals						
Salaries	17.57	1,157,310	18.07	1,166,428	18.07	1,163,367
Benefits		338,747		340,959		337,958
Sub-total Wages and Benefits		<u>21,434,803</u>		<u>21,728,543</u>		<u>21,662,034</u>
Department Budgets						
Superintendent of Special Education		29,255		29,455		20,955
Special Education Services		332,888		336,033		336,033
Professional Development - Supply Costs		110,656		147,834		147,834
SEA Claims		616,000		741,408		641,408
Autism		24,250		24,250		24,250
Sub-total department budgets		<u>1,113,049</u>		<u>1,278,980</u>		<u>1,170,480</u>
Total Expenditures		<u>\$ 22,547,852</u>		<u>\$ 23,007,523</u>		<u>\$ 22,832,514</u>

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

	Budget 2015/16	Revised Estimates 2014/15	Budget 2014/15
Expenditures	\$	\$	
Learning Support Services			
Central Services	\$ 110,181	\$ 112,556	\$ 112,556
Library Services	65,585	65,600	65,600
Teacher/Curriculum Support Services	73,413	160,633	238,483
Tutoring	59,783	58,733	58,733
School Effectiveness	38,809	103,629	103,629
Superintendent of Schools	14,576	-	-
Superintendent of Schools	14,959	19,929	19,929
Student Success Initiatives and Support	175,368	187,579	85,229
OYAP Program Support	49,002	49,002	49,002
Specialist High Skills Major Program	161,246	222,211	222,211
Subtotal	762,922	979,872	955,372
Student Services			
Safe Schools Support	68,282	66,137	66,137
Office of Faith Development	197,311	322,187	301,572
Superintendent			
Catholic Parent Engagement	34,245	31,245	31,245
Early Learning	35,716	34,367	34,367
Superintendent of Schools	14,459	14,468	14,468
Subtotal	84,420	80,080	80,080
Computer Support Services			
Computer Plan Current Year	1,122,359	1,376,479	1,376,479
School based technology	822,688	770,693	770,693
Teacher In-service Release	16,808	16,808	16,808
Subtotal	1,961,855	2,163,980	2,163,980
Administration technology	173,881	168,661	168,661
Subtotal	2,135,736	2,332,641	2,332,641
Superintendent of Humans Resources			
Superintendent of Schools	29,539	58,299	38,775
Teacher In-service - NTIP	32,304	33,208	33,208
Human Resources Services	100,626	105,196	85,196
Trustees	149,087	100,686	100,686
Director of Education	90,599	90,599	90,599
Parent Involvement	25,745	25,745	25,745
Contingency	-	141,000	-
Communications and FOI	81,450	80,150	80,150
Superintendent of Business			
General Administration - School Support	150,250	153,350	153,350
General Administration - Admin Support	182,504	190,921	190,921
Superintendent of Bus/Emerg Preparedness	33,666	47,354	47,354
Business Administration	108,598	148,368	148,368
Health & Safety	122,185	122,190	122,190
Community Use of Schools	28,410	31,410	31,410
School Operations	4,786,426	4,693,766	4,688,766
School Maintenance	1,396,538	1,532,945	1,412,945
Transportation	9,789,970	9,625,822	9,625,822
Total Department Budgets	\$ 20,356,568	\$ 20,961,926	\$ 20,611,287

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

	Revised Estimates 2014/15	Revised Estimates 2014/15	Budget 2014/15
Revenue			
	\$	\$	\$
Technology and Learning Fund	353,905	314,390	
Autism Supports and Training	22,079	21,685	21,685
Technology Enabled Learning and Teaching Contact	105,000	105,000	105,000
Early Development Instrument (EDI)	-	21,530	-
FNMI	-	57,478	-
Safe Inclusive and Accepting Schools and Mental Hea	54,937	37,377	37,377
SCWI	35,560	35,960	35,960
Re-engagement Initiative	-	3,018	-
Board Leadership Development Strategy	-	36,393	36,393
MISA	39,860	39,751	39,751
Pedagogical Leadership Early Year Strategy	-	5,000	-
OLE - FML and FSL, French Extended Learning	81,630	80,842	70,842
Schools in the Middle -Regional Network Session	25,000	25,000	25,000
Schools in the Middle - OFIP 1 & 2	135,700	185,200	167,200
Outdoor Education	-	143,520	-
Early Learning Program Document	-	13,000	-
Student Success - Differentiated Instruction	68,933	16,966	16,966
Student Success - Math and Literacy Instruction	-	33,932	33,932
Student Success and Cross Panel Teams	16,471	20,894	20,894
SHSM Extra funding	49,654	72,289	72,289
CIL Math	45,000	45,000	45,000
Small and Northern Boards Mathematics	117,838	117,838	117,838
Student Work Study Teacher Initiative	130,000	130,000	130,000
Safe Talk	-	1,750	-
Student Success - Collaborative Inquiry	-	16,966	16,966
Mental Health & Addiction Strategy	-	14,802	14,802
Library Staffing	101,615	101,615	101,615
Learning for All K-12	18,312	18,288	18,288
Career/Life Planning	-	5,136	-
Student Injury Prevention	-	44,600	-
Enrolment reporting	-	22,356	-
Parent Involvement	-	15,610	-
Summer Learning (from deferred)	-	9,199	-
TLLP (from deferred)	-	1,086	-
Total	1,401,494	1,813,471	1,127,798
Expenditures			
Technology and Learning Fund	353,905	314,390	-
Autism Supports and Training	22,079	21,685	21,685
Blended E-Learning, Elearning Strategy	5,000	5,000	10,000
Early Development Instrument (EDI)	-	21,530	-
FNMI	-	57,478	-
Safe Inclusive and Accepting Schools and Mental Hea	54,937	37,377	37,377
SCWI	35,560	35,960	35,960
Re-engagement Initiative	-	3,018	-
Board Leadership Development Strategy	-	36,393	36,393
MISA	39,860	39,751	39,751
Pedagogical Leadership Early Year Strategy	-	5,000	-
OLE - FML and FSL	81,630	80,842	70,842
Schools in the Middle -Regional Network Session	25,000	25,000	25,000
Schools in the Middle - OFIP 1 & 2	135,700	185,200	167,200
Outdoor Education	-	143,520	-
Early Learning Program Document	-	13,000	-
Student Success - Differentiated Instruction	68,933	16,966	16,966
Student Success - Math and Literacy Instruction	-	33,932	33,932
Student Success and Cross Panel Teams	16,471	20,894	20,894
SHSM extra funding	49,654	72,289	72,289
CIL Math	45,000	45,000	45,000
Small and Northern Boards Mathematics	8,838	8,838	8,838
Student Work Study Teacher Initiative	24,500	24,500	24,500
Safe Talk	-	1,750	-
Student Success - Collaborative Inquiry	-	16,966	16,966
Mental Health & Addiction Strategy	-	14,802	14,802
Learning for All K-12	18,312	18,288	18,288
Career/Life Planning	-	5,136	-
Student Injury Prevention	-	44,600	-
Enrolment reporting	-	22,356	-
Parent Involvement	-	15,610	-
Summer Learning (from deferred)	-	9,199	-
TLLP (from deferred)	-	1,086	-
Expenditures	985,379	1,397,356	716,683
Net funding allocated to Staffing	\$ 416,115	\$ 416,115	\$ 411,115