

# BUSINESS AND FINANCE

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## Report to the Governance Committee

**Meeting:**             In Camera  
                          Open

**Presented for:**    Information  
                          Approval

**Meeting Date:**    June 10, 2013

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

**Subject:**            **2013-2014 Draft Budget Information**

**Recommended Action(s):**    That the Governance Committee recommend to the Board that the 2013-2014 Operating Expenses Budget, in the amount of \$158,256,709 and the 2013-2014 Capital Expenses Budget in the amount of \$11,095,330 be approved as presented.

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### Background

In the spring of 2013, the Ministry of Education released the draft funding regulations for 2013/14. 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 2013/14 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 2013/14 continue to build on initiatives of the previous fiscal periods and reflect the Board's strategic priorities, which are:

- Spiritual Growth
- Enhanced Relationships
- Effective Communications
- Improved Student Learning
- Staff Learning

Many of the recommendations in the Strategic Priorities documents are intended to be accomplished within current budget allocations and by leveraging Ministry funding from provincial initiatives.

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

April 8, 2013	GSN release: Highlights of the 2013-14 GSN
May 13, 2013	Governance Committee: Staffing Allocations and Preliminary Budget Information
May 28, 2013	Board Meeting: Budget and Staffing Update: Staffing Summaries Report
June 10, 2013	Governance Committee: Draft Budget Information

### **Challenges for 2013-2014**

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

- Program pressure
  - maintaining existing programs where funding changes have not covered expenditure increases required for maintaining the status quo
  - implementing mandatory programs where funding is insufficient
  - providing adequate resources (supplies and equipment) for schools
  - expanding secondary programs to improve retention and graduation
  - continued requirements for training and professional learning in order to protect the gains achieved, and to further improve student achievement
- Declining enrolment in some elementary schools and in secondary schools
- Funding and staffing allocations/changes arising from the provincial labour frameworks, particularly with respect to job security clauses
- Staffing allocations to meet Ministry guidelines for class sizes
- Implementation of Year 4 of Full Day Kindergarten (FDK) program
- Transportation contracts/bus operator association conflicts with competitive procurement
- Constraint and savings measures continued within in Grants for Student Needs

### **Key components of the Grants for Student Needs (GSN) for 2013/14**

The 2013/14 Grants for Student Needs (GSN) focus on a few key areas:

- Various funding reductions to reflect the Memorandum of Understanding signed between the Ministry of Education and the Ontario English Catholic Teachers Association (OECTA), and legislated as part of *Putting Students First Act* (PFSA) and the supporting regulations. Specifically, these include reduction in the Foundation Grant principal and teacher salary benchmarks of 1.5% to reflect three unpaid days, reduction of .167% in the benefits benchmark due to the phase out of retirement gratuities, adjustment to the Teacher Qualifications and Experience Grant to provide for salary grid movement on the 97<sup>th</sup> day of the school year, and increased supply teacher benchmarks to support changes to the sick leave plan.
- Introduction of four-year secondary school strategy, including administrative and funding changes related to the 34-credit threshold to reduce the number of secondary school credits that are fully funded. Funding for the day-school program for credits over a 34-credit threshold will be differentiated.

- Funding increase to address cost pressures in key areas (pension contributions, non-staff portions of school operations, expected rise in electricity costs.)
- Continued phasing-in of changes to Special Equipment Amount (SEA) eligibility for technology purchases. This is moving towards a per-pupil provincial benchmark.
- Structural reforms: phasing in changes to demographic information based on 2006 Census data which impacts selected allocations;
- Measures to phase in a reduction in Plant and Operations allocation for select boards based on revised benchmark data,
- Continuation of the School Condition Improvement Grant for capital projects.
- Signals the Ministry's intention to work with the education sector on ways to improve current accountability and reporting requirements.

### Enrolment Projections-Elementary

Projected Elementary Enrolments for the grant and tuition revenue 2013-2014 are as follows:

<b>Elementary pupils</b>	Actual Enrolment 2011/12	Revised Estimates 2012/13	<b>Projected Enrolment 2013/14</b>	Variance from Revised Estimates
	8,502.25	8,489.5	<b>8,511.00</b>	21.5

For the purposes of calculating Average Daily Enrolment within the Grants for Student Needs (GSN), students attending full-day early learning kindergarten program (FDK) in the approved sites are only counted as a .5 FTE, similar to other JK/SK students. Funding to support the incremental costs of providing full-day learning is provided outside the GSN, and is allocated to boards on a per-pupil basis, based on a previously submitted projected enrolment figure.

Boards that have enrolment that exceeds the projected enrolment will be capped at the already determined allocation. Funding for the program is capped at 1274 pupils for 2013/14, which is the enrolment included in the budget estimates. Should the registrations exceed 1274 by September 2013, there will be a revenue shortfall of approximately \$5,500 per student.

In addition, Administration, with the concurrence of the Board of trustees, is implementing the FDK program at St. Paul's Norwood for September 2013, rather than September 2014, due to the completion of the classroom addition. The budget estimates include the additional cost of providing a teacher and 2 ECE's in order to offer the program one year early. The costs are considered a one-time event as the final year of FDK funding will follow in 2014, capturing and providing per pupil funding of all students registered. These net additional costs on 2013/14 of approximately \$210,000 are being funded via the use of Accumulated Surplus.

## Enrolment Projections-Secondary

Projected Secondary Enrolments for the grant and tuition revenue 2013/14 are as follows:

Secondary pupils	Actual Enrolment 2011/12	Revised Estimates 2012/13	Projected Enrolment 2013/14	Variance from Revised Estimates
	4,994.77	4,831.1	<b>4,719.04</b>	(112.06)

Secondary school enrolment for 2013/14 has been adjusted to incorporate the revised method of calculating credits in relation to the 34-credit threshold.

## Projected 2013/2014 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. These formulae make significant use of benchmarks for staffing, salaries and benefits. In some cases, the Ministry will calculate “notional shares” to determine the amount of an individual grant that is allocated to a spending category. Balancing these allocations and the associated expenditure isn’t essential, nor always desirable as local or community needs may create different priorities. As well, there have been traditional gaps between the funding from the Foundation Grant and the Qualifications and Experience Grant allocated for salaries and benefits and the actual costs incurred by the Board.

The number of teaching staff allocated within the school system must conform to a number of requirements including the 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.

Administration has been working with principals to organize schools for 2013/14 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 have begun this year, and will continue to be monitored over time. Senior administration will be working with the secondary school principals on a transition plan during 2013/14 in order to adjust the secondary vice-principal complement as enrolment continues to decline. Finally, for the purposes of succession planning and regional opportunity, senior administration will be exploring opportunities to support elementary vice-principal positions in Northumberland and City of Kawartha Lakes. This may involve adjusting the allocation of current vice-principals in relation to enrolment changes and funding benchmarks.

<b>GSN - Foundation Grant</b>	<b>Ministry Benchmark</b>	<b>PVNC allocation</b>	<b>Positions (FTE) funded by Board outside of Foundation Grant</b>	<b>Shortfall - at PVNC average salary &amp; benefits E=\$93,242 S=\$101,240</b>
<b>Teaching Staff</b>				
Elementary (including prep time and PCS)	478.22	486.86	8.64	805,611
Secondary (including Student Success.)	292.25	293.67	1.42	143,760
Shortfall in Foundation Grant for positions			(10.06)	(949,371)
<b>GSN – School Foundation Grant</b>				
<b>GSN – School Foundation Grant</b>	<b>Ministry Benchmark</b>	<b>Intended PVNC allocation</b>	<b>Ministry funding based on benchmark</b>	<b>PVNC costs (salaries &amp; benefits)</b>
<b>Principals</b>				
Elementary	30.5	30	3,801,741	3,890,442
Secondary	6	6	815,622	879,647
<b>Vice-Principals</b>				
Elementary	6.03	5.83	711,632	696,738
Secondary	9.34	11.0	1,168,118	1,341,955
<b>School Secretaries</b>				
Elementary	41.07	35.43	2,178,440	1,932,387
Secondary	23.13	26.20	1,292,635	1,455,488
Total			9,968,188	10,196,657
<b>Shortfall</b>				<b>(228,469)</b>

**Expenditures in Support of Catholic Education**

The Board makes 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 now organized as part of the Office for Faith Development. 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 Consultants	\$209,441
Support for resources and professional development through the Office of Faith Development	147,681
Secondary School Chaplaincy Leads	591,270
Total	<b>\$948,725</b>

**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 accumulates surplus is limited to the lesser of:

- The board’s Accumulated Surplus for the preceding year, and
- 1 percent of the board’s operating revenue (approximately \$1.3 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 2013/14, the draft budget will reflect a deficit. The draft budget is compliant for the purposes of the Education Act. A net current year deficit of \$498,351 is being reported. This deficit is attributable to the self-funding of additional FDK students and classes, and completion of the final year of a 4 year assessment initiative lead by Learning Support Services. This deficit is being funded via Accumulated Surplus.

The estimated balance of the Operating Accumulated Surplus following the 2013/14 budgeted deficit is approximately \$3.66 million.

**Concluding comments**

Many of the budget assumptions have been determined using past experience, however changes to the labour frameworks have introduced complexities for which there continues to be

a great deal of uncertainty with regards to budgeting cost structures or estimating additional revenues committed by the Ministry of Education.

Clarification of these issues will continue into the fall of 2013 and beyond and known changes will be incorporated within the Revised Estimates submitted in December 2013. Should some of the remaining 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, 2014

	<u>2013-14 Budget</u>	<u>2012-13 Revised Budget</u>	<u>2012-13 Budget</u>
	\$	\$	\$
<b>REVENUES</b>			
Provincial grants - Grants for Student Needs	124,763,814	127,198,744	127,572,500
Provincial grants - Other	8,161,997	6,184,185	5,653,700
Local taxation	23,278,924	23,253,939	23,484,589
Federal grants & fees	287,322	288,897	304,974
Investment income	282,000	160,000	140,000
Other revenues - School boards	130,000	150,000	150,000
Other fees & revenues	914,302	1,293,943	1,314,968
<b>Subtotal</b>	<b>157,818,359</b>	<b>158,529,708</b>	<b>158,620,731</b>
Grants for minor capital transferred to DCC	-989,720	-1,099,956	-1,099,956
School generated funds	4,300,000	4,300,000	4,300,000
Amortization of Deferred Capital Contributions	8,144,562	8,058,449	7,908,501
<b>TOTAL REVENUE</b>	<b>169,273,201</b>	<b>169,788,201</b>	<b>169,729,276</b>
<b>EXPENSES</b>			
Instruction	125,818,775	126,053,203	126,371,518
Administration	4,842,083	4,876,213	4,892,617
Transportation	9,470,003	9,526,175	9,666,596
Pupil Accommodation	24,460,468	24,278,666	24,426,734
School generated funds	4,300,000	4,300,000	4,300,000
Other	0	0	0
<b>TOTAL EXPENSES</b>	<b>168,891,329</b>	<b>169,034,257</b>	<b>169,657,465</b>
<b>Annual Surplus/(Deficit)</b>	<b>381,872</b>	<b>753,944</b>	<b>71,811</b>
<b>Accumulated Surplus / (Deficit) at beginning of year</b>	<b>13,690,574</b>	<b>12,936,632</b>	<b>-4,811,780</b>
<b>Accumulated Surplus / (Deficit) at end of year</b>	<b>14,072,446</b>	<b>13,690,576</b>	<b>-4,739,969</b>
<b>Reconciliation of Annual Surplus/(Deficit) for Compliance</b>			
<b>Annual Surplus/(Deficit)</b>	<b>381,872</b>	<b>753,944</b>	<b>71,811</b>
<b>PSAB Adjustments</b>			
Employee Future Benefits	-917,558	-741,087	328,411
Accrued Interest	-15,018	-36,401	-36,401
EDC Revenue used to fund land acquisition	-60,000	-444,361	-459,254
<b>Annual Surplus/(Deficit) for Compliance</b>	<b>-610,704</b>	<b>-467,905</b>	<b>-95,433</b>
Capital Asset Amortization - funded by committed surplus	112,353	81,761	95,433
<b>Annual Surplus/(Deficit) for Compliance</b>	<b>-498,351</b>	<b>-386,144</b>	<b>0</b>

Note



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

	<b>Budget 2013/14</b>		<b>Revised Budget 2012/13</b>		<b>Budget 2012/13</b>	
	\$	%	\$	%	\$	%
<b>INSTRUCTION</b>						
Classroom Teachers	80,595,436	47.7%	81,226,533	48.1%	81,372,356	48.0%
Supply Teachers	2,798,977	1.7%	2,768,482	1.6%	2,578,742	1.5%
Teacher Assistants/Early Childhood Educators	14,658,669	8.7%	13,434,917	7.9%	14,059,732	8.3%
Textbooks/Supplies	3,862,633	2.3%	4,112,288	2.4%	4,333,207	2.6%
Computers	391,272	0.2%	429,572	0.3%	443,372	0.3%
Professionals, Paraprofessionals	3,668,165	2.2%	3,491,851	2.1%	3,397,181	2.0%
Library and Guidance	2,904,576	1.7%	2,917,926	1.7%	2,906,522	1.7%
Staff Development	1,436,330	0.9%	1,968,210	1.2%	1,778,774	1.0%
Department Heads	250,666	0.1%	254,620	0.2%	254,620	0.2%
Principals and Vice-Principals	6,703,014	4.0%	6,662,888	3.9%	6,618,595	3.9%
School Office - Secretarial and Supplies	4,076,376	2.4%	4,042,854	2.4%	4,076,205	2.4%
Coordinators and Consultants	3,133,863	1.9%	3,126,229	1.8%	3,042,627	1.8%
Continuing Education	209,455	0.1%	209,455	0.1%	156,500	0.1%
Amortization	1,129,343	0.7%	1,407,378	0.8%	1,353,085	0.8%
<b>TOTAL INSTRUCTION</b>	<b>125,818,775</b>	<b>74.5%</b>	<b>126,053,203</b>	<b>74.6%</b>	<b>126,371,518</b>	<b>74.5%</b>
<b>ADMINISTRATION</b>						
Trustees	107,568	0.1%	110,605	0.1%	110,712	0.1%
Director and Supervisory Officers	1,005,005	0.6%	1,005,082	0.6%	1,034,382	0.6%
Board Administration	3,641,995	2.2%	3,677,639	2.2%	3,678,360	2.2%
Amortization	87,515	0.1%	82,887	0.0%	69,163	0.0%
<b>TOTAL ADMINISTRATION</b>	<b>4,842,083</b>	<b>2.9%</b>	<b>4,876,213</b>	<b>2.9%</b>	<b>4,892,617</b>	<b>2.9%</b>
<b>TRANSPORTATION</b>						
Pupil Transportation	9,470,003	5.6%	9,526,175	5.6%	9,666,596	5.7%
Amortization		0.0%	-	0.0%	-	0.0%
<b>TOTAL TRANSPORTATION</b>	<b>9,470,003</b>	<b>5.6%</b>	<b>9,526,175</b>	<b>5.6%</b>	<b>9,666,596</b>	<b>5.7%</b>
<b>PUPIL ACCOMODATION</b>						
School Operations and Maintenance	13,793,868	8.2%	13,662,371	8.1%	13,878,698	8.2%
Other Pupil Accommodation	3,626,542	2.1%	3,966,350	2.3%	3,966,350	2.3%
Amortization	7,040,058	4.2%	6,649,945	3.9%	6,581,686	3.9%
<b>TOTAL PUPIL ACCOMODATION</b>	<b>24,460,468</b>	<b>14.5%</b>	<b>24,278,666</b>	<b>14.4%</b>	<b>24,426,734</b>	<b>14.4%</b>
<b>OTHER</b>						
School Generated Funds	4,300,000	2.5%	4,300,000	2.5%	4,300,000	2.5%
Other Non-Operating	-	0.0%	-	0.0%	-	0.0%
<b>TOTAL OTHER</b>	<b>4,300,000</b>	<b>2.5%</b>	<b>4,300,000</b>	<b>2.5%</b>	<b>4,300,000</b>	<b>2.5%</b>
<b>TOTAL EXPENSES</b>	<b>168,891,329</b>	<b>100.0%</b>	<b>169,034,257</b>	<b>100.0%</b>	<b>169,657,465</b>	<b>100.0%</b>
<b>Reconciliation to Summary of Operating Expenses</b>						
Minor TCA - Capitalized	989,720		1,099,956		1,099,956	
Employee Future Benefits	917,558		741,079		(328,411)	
Amortization	(8,256,916)		(8,140,210)		(8,003,934)	
Accrued Interest	15,018		36,401		36,401	
School Generated Funds	(4,300,000)		(4,300,000)		(4,300,000)	
<b>TOTAL EXPENSES PER OPERATING SUMMARY</b>	<b>158,256,709</b>		<b>158,471,483</b>		<b>158,161,477</b>	

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

Expenses	Budget 2013/14		Revised Budget 2012/13		Budget 2012/13	
	\$	%	\$	%	\$	%
Salaries and Wages	112,551,221	66.6%	112,652,850	66.6%	112,338,108	66.2%
Employee Benefits	18,536,313	11.0%	17,680,441	10.5%	18,095,881	10.7%
Staff Development	690,671	0.4%	878,798	0.5%	1,167,443	0.7%
Supplies and services	13,270,747	7.9%	13,408,133	7.9%	13,627,301	8.0%
Interest	3,601,542	2.1%	3,966,350	2.3%	3,966,350	2.3%
Rental	128,679	0.1%	103,679	0.1%	103,679	0.1%
Fees and contract services	11,727,187	6.9%	12,072,465	7.1%	12,208,471	7.2%
Other	128,054	0.1%	131,331	0.1%	146,298	0.1%
Amortization of tangible capital assets	8,256,916	4.9%	8,140,210	4.8%	8,003,934	4.7%
	<b>168,891,330</b>	<b>100.0%</b>	<b>169,034,257</b>	<b>100.0%</b>	<b>169,657,465</b>	<b>100.0%</b>

Peterborough Victoria Northumberland and Clarington Catholic District School Board

Budget - Summary of Capital Expenditures

	Budget 2013/14	Revised Budget 2012/13	Budget 2012/13
	\$	\$	\$
Land acquisitions	-	750,000	600,000
Buildings - St Anne, Peterborough Elementary	-	1,532,164	1,000,000
Buildings - St Paul, Norwood Elementary	350,000	3,800,000	3,800,000
Various Building Additions - Capital Priorities	3,443,981	-	-
Various Building Upgrades - Renewal	1,720,270	1,728,200	1,728,200
Various Building Upgrades - Full Day Learning	4,451,359	3,299,950	3,257,923
Computer Plan	989,720	1,099,956	1,099,956
First Time Equipping	140,000	178,602	125,000
<b>Total</b>	<b>11,095,330</b>	<b>12,388,872</b>	<b>11,611,079</b>

**Peterborough Victoria Northumberland and Clarington Catholic District School Board**  
**Budget - Detail of Accumulated Surplus/(Deficit)**  
For the year ended August 31, 2014

	Sept 1, 2013	In-Year Increase (+) / Decrease (-)	Aug 31, 2014
	\$	\$	\$
<b>Available for Compliance - Unappropriated</b>			
Operating Accumulated Surplus (previously working & operating funds)	4,169,836	-498,351	3,671,485
<b>Total Unappropriated</b>	<b>4,169,836</b>	<b>0</b>	<b>3,671,485</b>
<b>Available for Compliance - Internally Appropriated</b>			
Retirement Gratuities	2,413,500	0	2,413,500
WSIB	746,379	0	746,379
School Renewal (previously included in pupil accommodation debt reserve)	0	0	0
<b>Other Purposes - Operating</b>			
School Activities	304,387	0	304,387
Program	71,376	0	71,376
Committed Capital Projects	1,873,772	-112,353	1,761,419
<b>Other Purposes - Capital (please specify):</b>			
Facilities/Sites	1,502,630	0	1,502,630
Renewal	606,209	0	606,209
<b>Total Internally Appropriated</b>	<b>7,518,253</b>	<b>-112,353</b>	<b>7,405,900</b>
<b>Total Accumulated Surplus / (Deficit) Available for Compliance (Sum of Available for Compliance)</b>	<b>11,688,089</b>	<b>-112,353</b>	<b>11,077,385</b>
<b>Unavailable for Compliance</b>			
Employee Future Benefits - retirement gratuity liability	-9,491,167	862,833	-8,628,334
Employee Future Benefits - Retirement Health and Dental	-3,294,995	366,111	-2,928,884
Employee Future Benefits - other	-2,711,250	-311,386	-3,022,636
Interest to be Accrued	-225,147	15,018	-210,129
School Generated Funds	1,549,950	0	1,549,950
Revenues recognized for land	16,175,094	60,000	16,235,094
<b>Total Unavailable for Compliance</b>	<b>2,002,485</b>	<b>992,576</b>	<b>2,995,061</b>
<b>Total Accumulated Surplus/(Deficit)</b>	<b>13,690,574</b>	<b>880,223</b>	<b>14,072,446</b>

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

	Budget 2013/14	Revised 2012/13	Actual 2011/12	Actual 2010/11	Actual 2009/10	Actual 2008/09	Actual 2007/08	Actual 2006/07
Day School Enrolment	8,511.00	8,489.50	8,502.25	8,444.50	8,529.75	8,605.88	8,842.75	8,943.50
Elementary	637.00	429.00	185.50	141.50	0.00	0.00	0.00	0.00
Elementary - Full Day Learning	9,148.00	8,918.50	8,687.75	8,586.00	8,529.75	8,605.88	8,842.75	8,943.50
Elementary	4,722.50	4,831.00	4,994.77	5,204.00	5,311.23	5,435.39	5,526.58	5,403.82
Secondary	13,870.50	13,749.50	13,682.52	13,790.00	13,840.98	14,041.27	14,369.33	14,347.32
Total								

Increase (Decrease) from Prior - Elementary

Increase (Decrease) from Prior - FDK

Increase (Decrease) from Prior - Secondary

Percentage Increase (Decrease) Elementary

Percentage Increase (Decrease) Secondary

Number of Schools

Elementary

Secondary

Total

Number of Schools Offering

Full Day Kindergarten

Number of FDK Classes

Elementary Full Day Learning is the additional .5 per student

21.50	(12.75)	57.75	(85.25)	(76.13)	(236.87)	(100.75)		
208.00	21.50	44.00	141.50	0.00	0.00	0.00		
(108.50)	(163.77)	(209.23)	(107.23)	(124.16)	(91.19)	122.76		
0.24%	-0.15%	0.67%	-1.00%	-0.88%	-2.68%	-1.13%		
-2.25%	-3.28%	-4.02%	-2.02%	-2.28%	-1.65%	2.27%		
31	31	31	31	32	32	32	32	32
6	6	6	6	6	6	6	6	6
37	37	37	37	38	38	38	38	38

22	15	7	5	0	0	0	0	0
51	33	14	11	0	0	0	0	0

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

	<u>Budget</u> <u>2013/14</u>	<u>Rev/Est</u> <u>2012/13</u>	<u>Budget</u> <u>2012/13</u>
<b>MINISTRY OPERATING GRANTS</b>			
Foundation Alloc. - Elementary	42,105,704	42,447,937	42,402,042
School Foundation - Elementary	6,805,371	6,824,975	6,818,620
Foundation Alloc. - Secondary	26,703,656	27,670,679	28,395,268
School Foundation - Secondary	3,316,962	3,398,137	3,455,752
Safe Schools	276,207	278,697	280,862
Special Education Alloc.	20,399,356	20,419,568	20,419,310
In year increase in SIP Grant	-	177,406	-
Section 23	106,741	106,741	106,741
Language Allocation	2,100,389	2,139,573	2,116,370
First Nation, Métis and Inuit Education Supplemental Allocation	270,133	275,400	293,013
Distant Schools Allocation	318,962	334,161	344,604
Remote & Rural Allocation	1,074,408	1,061,406	1,049,021
Learning Opportunity Alloc.	916,752	997,552	1,019,431
SEF and OFIP Tutoring and SHSM	453,831	442,472	442,890
Continuing Education and Summer School	142,059	133,140	64,594
Cost Adjustment and Teacher Qualification and Experience	11,988,847	11,440,213	11,691,161
New Teacher Induction Program	96,070	101,687	101,687
Transportation Allocation	9,639,736	9,667,193	9,686,845
Administration & Governance	4,269,117	4,285,358	4,297,404
School Operations Allocation	12,903,794	13,317,028	13,381,452
Community Use of Schools	185,990	186,931	186,930
Declining enrolment adjustment	290,308	486,858	444,326
Capital Debt Support - Interest Portion	3,678,345	4,055,080	4,058,771
In year funding for Incremental Supply Teacher Adjustment	-	204,480	-
<b>Total Operating Grants for Student Needs</b>	<u>148,042,738</u>	<u>150,452,673</u>	<u>151,057,094</u>
<b>Other Revenues</b>			
Tuition fees	290,282	291,594	306,860
Tutors in the Classroom	7,000	7,000	5,000
School College Work - Co-ordination and Clerical Support	130,000	150,000	150,000
Outreach Co-ordinator	66,400	66,400	66,400
Early Learning - Full Day Kindergarten	6,916,203	4,542,200	4,512,023
Rental revenue and Daycare Recoveries	105,000	105,000	100,000
Best Start Rent	66,360	66,360	65,200
Interest revenue	282,000	160,000	140,000
OYAP	88,743	88,743	88,743
Secondary Commissions	124,000	124,000	124,000
Special Grants - Targeted Funding	1,083,651	1,479,842	981,534
Miscellaneous revenues and recoveries	29,662	27,774	27,774
Secondment	526,320	523,753	536,848
<b>Total Other Revenues</b>	<u>9,715,620</u>	<u>7,632,666</u>	<u>7,104,382</u>
<b>Total revenues</b>	157,758,359	158,085,339	158,161,477
<b>Expenditures - see schedule</b>	158,256,709	158,471,483	158,161,477
<b>In year Surplus/(Deficit) for Compliance Purposes</b>	<u>(498,351)</u>	<u>(386,144)</u>	<u>(0)</u>

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

	<b>Budget 2013/14</b>	<b>Rev. Est 2012/13</b>	<b>Budget 2012/13</b>
Elementary	\$ 62,998,919	\$ 61,158,296	\$ 61,044,215
Secondary	38,983,671	40,308,341	39,959,663
Central	9,317,208	9,219,151	9,309,994
Department Budgets	19,488,276	19,820,615	20,312,516
Summer School	217,955	217,955	165,000
Special Education	22,943,984	22,647,630	22,768,902
Supported Capital Debt - Interest Portion	3,616,560	4,002,752	4,002,752
<b>Total Operating Expenditures</b>	<b>157,566,573</b>	<b>157,374,741</b>	<b>157,563,043</b>
<b>Special Grant Expenditures</b>	<b>690,136</b>	<b>1,096,742</b>	<b>598,434</b>
<b>Total</b>	<b>158,256,709</b>	<b>158,471,483</b>	<b>158,161,477</b>

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

Expenditures	Budget 2013/14		Revised Estimates 2012/13		Budget 2012/13	
	FTE	\$	FTE	\$	FTE	\$
<b>Classroom</b>						
<b>Instructional</b>						
Salaries	486.86	\$ 40,094,628	479.76	\$ 39,591,876	478.70	\$ 39,809,220
Benefits		5,300,983		5,012,112		4,794,001
<b>Assessment Model</b>						
Salaries	4.00	368,713	4.00	374,504	4.00	374,504
Benefits		36,992		36,327		35,125
<b>ESL Teachers</b>						
Salaries	2.00	181,577	2.00	184,429	2.00	184,429
Benefits		20,469		20,151		19,110
<b>Educational Assistants</b>						
Salaries	-	-	-	-	0.00	-
Benefits		-		-		-
<b>Early Childhood Educators</b>						
Salaries	51.00	1,822,593	33.00	1,245,657	33.00	1,328,973
Benefits		630,101		406,662		427,985
Supply Wages and Benefits		118,880		75,568		72,746
<b>Supply Teacher Costs</b>						
Salaries		1,440,367		1,427,367		1,407,367
Benefits		127,235		125,915		124,015
<b>Library Assistants</b>						
Salaries	19.32	671,618	19.32	671,021	19.00	660,445
Benefits		270,547		257,531		246,420
Supply Wages and Benefits		34,145		34,145		33,104
<b>Supervision and Crossing Guard</b>						
Salaries	2.41	91,787	1.64	65,329	0.21	22,066
Benefits		16,568		11,477		3,730
<b>School Administration</b>						
<b>Principals</b>						
Salaries	30.00	3,381,065	30.00	3,432,615	30.00	3,408,865
Benefits		495,077		475,603		453,364
Supply Wages and Benefits		14,300		14,300		14,300
<b>Vice - Principals</b>						
Salaries	5.83	620,604	5.00	526,049	5.00	523,408
Benefits		66,934		56,876		56,723
Supply Wages and Benefits		9,200		9,200		9,200
<b>Secretarial</b>						
Salaries	35.43	1,352,444	35.29	1,341,771	35.31	1,342,838
Benefits		500,445		484,057		464,171
Supply Wages and Benefits		79,498		79,498		79,498
<b>School Operations</b>						
Salaries	57.44	2,592,678	56.94	2,566,160	56.56	2,551,260
Benefits		887,004		837,262		808,382
Temp and overtime		305,480		288,190		293,190
<b>School Budgets</b>		1,466,988		1,506,647		1,495,777
<b>Total</b>		<u>\$ 62,998,919</u>		<u>\$ 61,158,296</u>		<u>\$ 61,044,215</u>



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

Expenditures	Budget 2013/14		Revised Estimates 2012/13		Budget 2012/13	
	FTE	\$	FTE	\$	FTE	\$
<b>Classroom</b>						
<b>Instructional</b>						
Salaries	276.33	\$ 24,596,102	290.33	\$ 25,801,571	291.33	\$ 25,697,197
Benefits		3,174,983		3,164,690		3,016,703
Curriculum Chair allowances		204,704		207,933		207,933
<b>Supply Teacher Costs</b>						
Salaries		790,000		797,000		767,000
Benefits		69,860		70,660		67,820
<b>Guidance</b>						
Salaries	11.67	1,087,059	11.67	1,104,134	11.67	1,104,134
Benefits		109,173		106,813		103,592
Supply Wages and Benefits		-		-		-
<b>Librarians</b>						
Salaries	5.67	528,160	5.67	536,456	5.67	536,456
Benefits		53,044		51,897		50,332
Supply Wages and Benefits		1,000		1,000		1,000
<b>Library Assistants</b>						
Salaries	2.75	95,591	2.75	95,591	2.57	89,384
Benefits		45,819		40,418		37,015
Supply Wages and Benefits		4,898		4,898		4,328
<b>Chaplaincy Leaders</b>						
Salaries	6.00	468,778	6.00	461,234	6.00	465,080
Benefits		122,493		119,371		117,704
<b>School Administration</b>						
<b>Principals</b>						
Salaries	6.00	731,103	6.00	739,435	6.00	745,706
Benefits		138,783		128,357		116,637
Supply Wages and Benefits		9,760		9,760		9,760
<b>Vice - Principals</b>						
Salaries	11.00	1,205,867	11.00	1,213,558	11.00	1,221,963
Benefits		126,658		125,310		125,314
Supply Wages and Benefits		9,430		9,430		9,430
<b>Secretarial</b>						
Salaries	26.20	1,011,344	26.80	1,032,907	26.80	1,035,078
Benefits		381,071		373,818		348,059
Supply Wages and Benefits		63,073		63,073		63,073
<b>School Operations</b>						
Salaries	40.25	1,842,739	40.25	1,841,145	40.13	1,835,263
Benefits		634,377		599,628		583,953
Temp and overtime		250,954		257,954		251,465
<b>School Budgets</b>		1,226,848		1,350,300		1,348,286
<b>Total</b>		<u>\$ 38,983,671</u>		<u>\$ 40,308,341</u>		<u>\$ 39,959,663</u>

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

Expenditures	Budget 2013/14		Revised Estimates 2012/13		Budget 2012/13	
	FTE	\$	FTE	\$	FTE	\$
<b>Consultants</b>						
Salaries	13.00	\$ 1,237,218	13.00	\$ 1,232,182	13.00	\$ 1,225,805
Benefits		124,149		121,104		116,107
<b>Principal</b>						
Salaries	1.00	118,714	1.00	118,714	1.00	118,714
Benefits		11,687		11,488		11,632
<b>Safe Schools</b>						
Salaries	3.00	245,869	3.00	248,782	3.00	246,807
Benefits		38,462		37,767		35,934
Temp wages and benefits		(0)		(0)		(0)
<b>Computer Services</b>						
Salaries	13.75	803,514	13.75	803,514	13.75	803,514
Benefits		238,989		233,591		223,520
Overtime and temp wages and benefits		24,006		24,006		24,006
<b>Attendance Counsellors</b>						
Salaries	2.00	88,011	2.00	88,011	2.00	88,011
Benefits		30,057		29,492		28,145
<b>Curriculum/Student Success Secretary</b>						
Salaries	2.00	73,471	1.71	58,048	1.71	58,048
Benefits		27,234		23,210		23,396
<b>Business Administration</b>						
<b>Trustees</b>						
Salaries and benefits		78,568		78,604		78,712
<b>Director and Superintendents</b>						
Salaries	6.00	979,364	6.00	979,364	6.00	1,001,409
Benefits		129,719		127,488		129,968
<b>Administrative Assistants</b>						
Salaries	6.50	369,139	6.50	369,139	6.50	369,139
Benefits		101,070		99,794		97,951
Overtime and temp wages and benefits		22,790		34,790		34,790
<b>General and Business Administration</b>						
Salaries	13.00	893,095	14.00	923,530	14.00	927,572
Benefits		300,682		305,435		289,214
Overtime and temp wages and benefits		22,875		22,875		22,875
<b>Human Resources</b>						
Salaries	9.00	616,064	9.00	591,055	9.00	615,292
Benefits		170,451		161,768		159,452
Overtime and temp wages and benefits		5,473		5,473		5,473
<b>Communications</b>						
Salaries	3.07	197,676	3.07	197,676	3.07	197,676
Benefits		59,355		58,785		49,335
Overtime and temp wages and benefits		6,300		7,000		7,000
<b>School Operations and Maintenance</b>						
Salaries	18.88	1,096,431	18.88	1,049,389	19.46	1,140,180
Benefits		332,789		313,483		324,488
Overtime and temp wages and benefits		47,790		47,795		47,795
<b>Transportation</b>						
Salaries	4.00	241,494	4.00	241,494	4.00	241,494
Benefits		58,383		50,556		54,977
<b>Secondment</b>						
Salaries	5.00	470,935	5.00	469,545	5.00	457,691
Benefits		55,385		54,208		53,872
<b>Total</b>		<u>\$ 9,317,208</u>		<u>\$ 9,219,151</u>		<u>\$ 9,309,994</u>

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

	Budget 2013/2014		Revised Estimates 2012/2013		Budget 2012/2013	
	FTE	\$	FTE	\$	FTE	\$
<b>Elementary Expenditures</b>						
<b>Special Education Teachers</b>						
Salaries	45.33	3,936,233	46.83	4,127,883	46.83	4,130,095
Benefits		431,925		434,291		421,134
<b>Supply Teacher Costs</b>						
Salaries		31,800		32,800		32,800
Benefits		2,999		3,093		3,093
<b>Educational Assistants</b>						
Salaries	135.79	4,633,013	130.50	4,447,698	133.00	4,505,691
Benefits		1,741,022		1,574,510		1,555,360
Supply Wages and Benefits		477,827		488,272		440,221
<b>Support Workers</b>						
Salaries	15.00	561,035	17.00	617,997	17.00	640,802
Benefits		203,558		210,787		215,199
Supply Wages and Benefits		37,562		44,212		38,691
<b>Secondary Expenditures</b>						
<b>Special Education Teachers</b>						
Salaries	27.00	2,344,574	26.00	2,292,018	26.00	2,293,200
Benefits		254,529		239,826		232,559
Curriculum Chair allowances		23,174		23,540		23,540
<b>Supply Teacher Costs</b>						
Salaries		51,400		51,400		51,400
Benefits		4,850		4,850		4,850
<b>Educational Assistants</b>						
Salaries	66.57	2,286,293	67.07	2,303,441	70.57	2,407,480
Benefits		850,301		827,558		839,098
Supply Wages and Benefits		162,633		151,962		154,075
<b>Support Workers</b>						
Salaries	22.00	798,974	20.00	726,340	20.00	726,340
Benefits		291,935		247,344		239,301
Supply Wages and Benefits		51,990		47,557		45,440
<b>Central Expenditures</b>						
<b>Special Education Teachers</b>						
Salaries	2.00	157,754	2.00	160,232	2.00	160,232
Benefits		18,071		17,667		17,099
<b>Section 23</b>						
Salaries	1.00	93,150	1.00	94,613	1.00	94,613
Benefits		10,099		9,933		9,617
<b>Consultants</b>						
Salaries	6.00	598,000	6.00	604,231	6.00	602,705
Benefits		57,421		56,119		54,443
<b>Paraprofessionals</b>						
Salaries	18.07	1,155,785	17.57	1,117,005	17.57	1,122,214
Benefits		347,152		328,446		295,605
<b>Sub-total Wages and Benefits</b>		<u>21,615,059</u>		<u>21,285,623</u>		<u>21,356,895</u>
<b>Department Budgets</b>						
Superintendent of Special Education		19,872		21,100		21,100
Special Education Services		370,315		375,013		425,013
Professional Development - Supply Costs		162,088		168,144		168,144
SEA Claims		741,200		741,200		741,200
Autism		35,450		56,550		56,550
<b>Sub-total department budgets</b>		<u>1,328,925</u>		<u>1,362,007</u>		<u>1,412,007</u>
<b>Total Expenditures</b>		<u>\$ 22,943,984</u>		<u>\$ 22,647,630</u>		<u>\$ 22,768,902</u>

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

	Budget 2013/14	Revised Estimates 2012/13	Budget 2012/13
<b>Expenditures</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Learning Support Services</b>			
Central Services	\$ 150,365	\$ 167,072	\$ 167,072
Library Services	71,600	107,960	107,960
Teacher/Curriculum Support Services	555,475	571,250	763,871
Teacher In-service - NTIP	46,070	51,687	51,687
Tutoring	55,309	55,955	55,955
Superintendent of Curriculum	18,846	20,940	20,940
<b>Subtotal</b>	<u>897,665</u>	<u>974,864</u>	<u>1,167,485</u>
<b>Student Services</b>			
Safe Schools Support	56,484	62,760	62,760
Equity and Diversity	8,280	9,200	9,200
<b>Office of Faith Development</b>	147,681	166,140	166,140
<b>Student Success and OYAP</b>			
Student Success Initiatives and Support	70,830	78,700	78,700
Specialized High School Major	215,903	178,920	178,920
OYAP Program Support	40,725	40,725	40,725
Superintendent of Student Success	48,623	54,026	54,026
<b>Subtotal</b>	<u>376,081</u>	<u>352,371</u>	<u>352,371</u>
<b>Computer Support Services</b>			
Computer Plan Current Year	989,720	1,099,956	1,099,956
School based technology	718,655	749,781	749,781
Teacher In-service	63,975	63,975	63,975
<b>Subtotal</b>	<u>1,772,350</u>	<u>1,913,712</u>	<u>1,913,712</u>
Administration technology	184,219	134,915	134,915
<b>Subtotal</b>	<u>1,956,569</u>	<u>2,048,627</u>	<u>2,048,627</u>
<b>Superintendent of Humans Resources</b>			
Superintendent of Schools	29,591	32,781	32,781
Human Resources Services	86,076	95,076	95,076
Health & Safety	138,318	83,185	83,185
<b>Trustees</b>	90,400	93,333	94,500
<b>Director of Education</b>	140,194	155,076	155,076
Parent Involvement	25,745	25,770	25,770
Contingency for Strategic Priorities	-	-	98,113
<b>Communications and FOI</b>	59,130	65,700	65,700
<b>Superintendent of Business</b>			
General Administration - School Support	173,250	178,250	178,250
General Administration - Admin Support	216,760	223,935	223,935
Business Administration	129,330	133,830	133,830
Community Use of Schools	35,910	40,010	40,010
<b>School Operations</b>	4,377,977	4,361,461	4,361,461
<b>School Maintenance</b>	1,381,209	1,506,620	1,556,620
<b>Transportation</b>	9,161,626	9,211,626	9,361,626
<b>Total Department Budgets</b>	<u>\$ 19,488,276</u>	<u>\$ 19,820,615</u>	<u>\$ 20,312,516</u>

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

	Budget 2013/14	Revised Estimates 2012/13	Budget 2012/13
<b>Revenue</b>			
Autism Supports and Training	21,791	21,643	21,643
Blended E-Learning, Elearning Strategy	105,000	98,085	98,085
Safe Inclusive and Accepting Schools	37,504	37,307	
Positive School Climate	-	37,705	
Re-engagement Initiative	-	1,439	1,439
Board Leadership Development Strategy	-	35,985	-
MISA	39,787	39,835	39,835
OLE - FML and FSL	-	84,755	81,550
Schools in the Middle -Regional Network Session	25,000	25,000	25,000
Schools in the Middle - OFIP 1 & 2	144,700	149,200	140,200
Assessment for Learning	-	61,793	-
Outdoor Education	-	142,846	-
PRO	-	17,045	-
Early Learning Program Document	-	8,000	-
Early Primary Inquiry	-	23,000	23,000
Student Success - Differentiated Instruction	17,376	17,424	17,424
Student Success - Math and Literacy Instruction	34,752	34,848	34,848
Student Success and Cross Panel Teams	21,483	21,554	21,554
SHSM Extra funding	67,267	71,557	62,917
CIL Math	45,000	51,251	45,000
Small and Northern Boards Mathematics	125,000	125,000	125,000
Student Work Study Teacher Initiative	135,000	134,058	125,000
Success of Crown Wards - Banker Board	-	66,536	-
Student Success - Collaborative Inquiry	17,376	17,424	17,424
Mental Health & Addiction Strategy	145,000	45,737	-
Library Staffing	101,615	101,615	101,615
Learning for All K-12	-	9,200	-
<b>Total</b>	<b>1,083,651</b>	<b>1,479,842</b>	<b>981,534</b>
<b>Expenditures</b>			
Autism Supports and Training	21,791	21,643	21,643
Blended E-Learning, Elearning Strategy	10,000	10,000	10,000
Safe Inclusive and Accepting Schools	37,504	37,307	-
Positive School Climate	-	37,705	-
Re-engagement Initiative	-	1,439	1,439
Board Leadership Development Strategy	-	35,985	-
MISA	39,787	39,835	39,835
OLE - FML and FSL	-	84,755	81,550
Schools in the Middle -Regional Network Session	25,000	25,000	25,000
Schools in the Middle - OFIP 1 & 2	144,700	149,200	140,200
Assessment for Learning	-	61,793	-
Outdoor Education	-	142,846	-
PRO	-	17,045	-
Early Learning Program Document	-	8,000	-
Early Primary Inquiry	-	23,000	23,000
Student Success - Differentiated Instruction	17,376	17,424	17,424
Student Success - Math and Literacy Instruction	34,752	34,848	34,848
Student Success and Cross Panel Teams	21,483	21,554	21,554
SHSM extra funding	67,267	71,557	62,917
CIL Math	45,000	51,251	45,000
Small and Northern Boards Mathematics	16,100	16,100	16,100
Student Work Study Teacher Initiative	47,000	49,558	40,500
Success of Crown Wards - Banker Board	-	66,536	-
Student Success - Collaborative Inquiry	17,376	17,424	17,424
Mental Health & Addiction Strategy	145,000	45,737	-
Learning for All K-12	-	9,200	-
<b>Expenditures</b>	<b>690,136</b>	<b>1,096,742</b>	<b>598,434</b>
<b>Net funding allocated to Staffing</b>	<b>\$ 393,515</b>	<b>\$ 383,100</b>	<b>\$ 383,100</b>