
BUSINESS AND FINANCE

Report to the Governance Committee

Meeting: ☐ In Camera

☒ Open

Presented for: ☐ Information

☒ Approval

Meeting Date: June 9, 2014

Presented by: Isabel Grace, Superintendent of Business/Finance

Subject: 2014-2015 Draft Budget Information

Recommended Action(s): That the Governance Committee recommend to the Board that the 2014-2015 Operating Expenses Budget, in the amount of \$162,226,999 and the 2014-2015 Capital Expenses Budget in the amount of \$4,589,551 be approved as presented.

Background

In the spring of 2014, the Ministry of Education released the draft funding regulations for 2014-15. 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 2014-15 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 2014/15 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 14, 2014	GSN release: Highlights of the 2014-15 GSN
May 12, 2014	Governance Committee: Staffing Allocations and Preliminary Budget Information
June 9, 2013	Governance Committee: Draft Budget Information

Key components and/or changes within the Grants for Student Needs (GSN) for 2014-15

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 fall of 2013, 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 and plan projections show a need for restraint in order to achieve the Ontario Government plan for a balanced budget. Together, the Ministry of Education and school boards must find new and creative ways to modernize and transform the way funding is used at the ministry, board, school and class level.

Changes for the 2014-15 Grants for Student Needs (GSN) will support:

1. School board efficiencies and modernization measures
2. Full implementation of full-day kindergarten
3. Funding formula reforms
4. Other improvements
5. Accountability

These measures include the following:

- Revisions to GSN grants and allocations to incent boards to make efficient use of school space
- Revisions to the Pupil Accommodation Review Guideline to ensure boards have a more effective tool to address their needs to consolidate facilities, while continuing to ensure meaningful public input
- More capital funding to support consolidations and right-sizing of school facilities
- Funding to boards to build planning capacity

- FDK students will be funded on the same footing as students in other grades as the full implementation of FDK is incorporated in the GSN
- Phasing-in of various funding reforms to reflect a modernization of the allocations related to 1) Special Education services and 2) Administration and Governance expenses. These models are fiscally neutral provincially, but will result in a redistribution of allocations among boards
- Funding increase to address cost pressures in specific areas (commodity prices, expected rise in electricity costs, transportation costs)
- Continued phasing-in of changes to Special Equipment Amount (SEA) eligibility for technology purchases. This is moving towards a per-pupil provincial benchmark.
- Continuation of the School Condition Improvement Grant for capital projects.
- Introducing new enveloping measures to help ensure that the School Renewal Allocation is used on renewal expenditures, and that there is at least on Mental Health leader in every school board

Local Challenges for 2014-2015

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
- Implementation of Year 5 of Full Day Kindergarten (FDK) program
- Transportation contracts/bus operator association conflicts with competitive procurement
- 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 2012/13	Revised Estimates 2013/14	Projected Enrolment 2014/15	Variance from Revised Estimates
	8,918.50	9,292.0	9,662.0	370.0

For the purposes of calculating Average Daily Enrolment within the Grants for Student Needs (GSN), students attending full-day kindergarten program (FDK) are now counted as a 1.0 FTE. Funding to support the incremental costs of providing full-day learning is now provided within the GSN, and is allocated to boards on a per-pupil basis.

Staffing for FDK classes for 2014-15 is targeted at meeting an average class size of 26 with a classroom teacher and RECE. Classes with enrolment of less than 16 will be staffed solely with a classroom teacher, as allowed by regulation.

Enrolment Projections-Secondary

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

Secondary Pupils	Actual Enrolment 2012-13	Revised Estimates 2013-14	Projected Enrolment 2014- 15	Variance from Revised Estimates
	4,830.10	4,617.00	4,398.50	(218.5)

Secondary school enrolment for 2014-15 has been adjusted to incorporate the revised method of calculating credits in relation to the 34-credit threshold.

Projected 2014-2015 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 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 2014-15 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.

GSN - Foundation Grant	Ministry Benchmark	PVNC allocation	Positions (FTE) funded by Board outside of Foundation Grant	Shortfall - at PVNC average salary & benefits E=\$96,562 S=\$104,854
Teaching Staff				
Elementary (including prep time and PCS)	501.50	507.57	(6.07)	586,131
Secondary (including Student Success.)	271.59	273.5	(1.91)	200,271
Shortfall in Foundation Grant for positions				786,402
GSN – School Foundation Grant	Ministry Benchmark	Intended PVNC allocation	Ministry funding based on benchmark	PVNC costs (salaries & benefits)
Principals				
Elementary	30.5	30	3,835,750	3,935,236
Secondary	6	6	822,925	863,686
Vice-Principals				
Elementary	8.42	6.34	1,002,995	737,506
Secondary	8.72	11.0	1,095,845	1,353,996
School Secretaries				
Elementary	44.18	35.51	2,340,487	1,932,749
Secondary	21.59	26.20	1,204,849	1,474,980
Total			10,302,851	10,298,153
Difference			4,698	

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	\$106,968
Support for resources and professional development through the Office of Faith Development	301,572
Secondary School Chaplaincy Leads	587,920
Total	\$966,460

A revision of the Religion and Family Life Program is being phased in over the next number of years. The 2014/15 budget includes approximately \$80,000 to purchase resources related to the implementation package for Grade 1: *Growing in Faith, Growing in Christ*. 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 \$1.3 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 2014/15, 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 \$311,350 is being reported. This deficit is attributable to the amortization of the retirement gratuity liability 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 2014-15 budgeted deficit is approximately \$ 3.5 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
Summary of Operating Revenues and Expenses

	Budget 2014/15	Revised Budget 2013/14	Budget 2013/14
MINISTRY OPERATING GRANTS			
Foundation Alloc. - Elementary	49,794,228	42,663,076	42,105,704
School Foundation - Elementary	7,301,904	6,880,715	6,805,371
Foundation Alloc. - Secondary	25,108,089	26,059,902	26,703,656
School Foundation - Secondary	3,159,343	3,271,603	3,316,962
Safe Schools	284,690	274,832	276,207
Special Education Alloc.	21,541,886	20,526,818	20,399,356
In year increase in SIP Grant	-	-	-
Section 23	107,966	106,741	106,741
Language Allocation	2,226,833	2,182,892	2,100,389
First Nation, Métis and Inuit Education Supplemental Allocation	236,096	267,824	270,133
Distant Schools Allocation	379,680	339,087	318,962
Remote & Rural Allocation	900,773	1,076,012	1,074,408
Learning Opportunity Alloc.	893,062	890,283	916,752
Mental Health, SEF and OFIP Tutoring and SHSM	597,239	453,777	453,831
Continuing Education and Summer School	194,379	200,046	142,059
Cost Adjustment and Teacher Qualification and Experience	13,638,881	12,227,654	11,988,847
ECE Qualification and Experience	689,378	-	-
New Teacher Induction Program	83,207	98,092	96,070
Transportation Allocation	9,804,738	9,631,837	9,639,736
Administration & Governance	4,444,227	4,267,543	4,269,117
School Operations Allocation	13,676,369	12,898,981	12,903,794
Community Use of Schools	187,564	185,990	185,990
Declining enrolment adjustment	360,369	278,159	290,308
Capital Debt Support - Interest Portion	3,553,251	3,675,534	3,678,345
Early Learning - Full Day Kindergarten	-	6,818,539	6,916,203
Total Operating Grants for Student Needs	159,164,153	155,275,937	154,958,941
Other Revenues			
Tuition fees	234,805	245,738	290,282
Tutors in the Classroom	5,000	5,000	7,000
School College Work - Co-ordination and Clerical Support	82,040	130,000	130,000
Outreach Co-ordinator	66,400	66,400	66,400
Early Learning Lead	85,270	82,500	-
Rental revenue and Daycare Recoveries	105,000	105,000	105,000
Best Start Rent	51,240	66,360	66,360
Interest revenue	210,000	220,000	282,000
OYAP	98,180	98,180	88,743
Secondary Commissions	124,000	124,000	124,000
Special Grants - Targeted Funding	1,127,798	1,758,230	1,083,651
Miscellaneous revenues and recoveries	39,662	39,662	29,662
Ministry Grant - access copyright	-	(26,747)	-
Secondment	522,102	520,781	526,320
Funding from Province for Unpaid Day	-	325,883	-
Total Other Revenues	2,751,497	3,760,987	2,799,418
Total revenues	161,915,650	159,036,925	157,758,360
Expenditures - see schedule	162,226,999	160,308,706	158,256,709
In year Surplus/(Deficit) for Compliance Purposes	(311,350)	(1,271,782)	(498,350)
Retirement Gratuity Benefit Reserve Transfer	311,350	311,350	
In year Surplus/(Deficit)	(0)	(960,432)	

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

	Budget 2014/15	Revised Budget 2013/14	Budget 2013/14
Elementary	\$ 67,464,590	\$ 63,920,835	\$ 62,998,919
Secondary	37,758,168	39,053,801	38,983,671
Central	9,086,042	9,158,128	9,317,208
Department Budgets	20,621,951	19,932,145	19,488,276
Summer School	215,260	236,400	217,955
Special Education	22,831,431	23,043,722	22,943,984
Supported Capital Debt - Interest Portion	3,532,873	3,616,560	3,616,560
Total Operating Expenditures	161,510,316	158,961,591	157,566,573
Special Grant Expenditures	716,683	1,347,115	690,136
Total	162,226,999	160,308,706	158,256,709

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

	Budget 2014/15		Budget 2013/14		Budget 2013/14	
Expenditures	FTE	\$	FTE	\$	FTE	\$
Classroom						
Instructional						
Salaries	507.57	\$ 43,395,366	493.57	\$ 40,953,233	486.86	\$ 40,094,628
Benefits		5,641,779		5,342,476		5,300,983
Assessment Model						
Salaries	-	-	4.00	370,643	4.00	368,713
Benefits		-		37,744		36,992
ESL Teachers						
Salaries	2.00	184,429	2.00	182,528	2.00	181,577
Benefits		21,351		20,891		20,469
Early Childhood Educators						
Salaries	68.00	2,481,878	51.00	1,910,127	51.00	1,822,593
Benefits		820,991		633,593		630,101
Supply Wages and Benefits		155,162		106,600		118,880
Supply Teacher Costs						
Salaries		1,542,367		1,454,367		1,440,367
Benefits		138,944		130,464		127,235
Library Assistants						
Salaries	19.32	671,618	19.32	671,618	19.32	671,618
Benefits		287,951		288,165		270,547
Supply Wages and Benefits		37,670		34,145		34,145
Supervision and Crossing Guard						
Salaries	2.56	89,271	2.70	94,170	2.41	91,787
Benefits		16,092		16,983		16,568
School Administration						
Principals						
Salaries	30.00	3,443,707	30.00	3,394,433	30.00	3,381,065
Benefits		475,029		453,274		495,077
Supply Wages and Benefits		16,500		14,300		14,300
Vice - Principals						
Salaries	6.34	659,499	6.16	624,027	5.83	620,604
Benefits		68,787		65,175		66,934
Supply Wages and Benefits		9,220		9,220		9,200
Secretarial						
Salaries	35.09	1,345,286	35.09	1,339,636	35.43	1,352,444
Benefits		493,457		483,043		500,445
Supply Wages and Benefits		94,006		79,598		79,498
School Operations						
Salaries	57.88	2,621,960	57.75	2,608,914	57.44	2,592,678
Benefits		898,812		880,959		887,004
Temp and overtime		383,495		305,480		305,480
School Budgets		1,469,964		1,415,031		1,466,988
Total		<u>\$ 67,464,590</u>		<u>\$ 63,920,835</u>		<u>\$ 62,998,919</u>

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

	Budget 2014/15		Revised Estimates 2013/14		Budget 2013/14	
Expenditures	FTE	\$	FTE	\$	FTE	\$
Classroom Instructional						
Salaries	256.82	\$ 23,606,907	277.50	\$ 24,751,380	276.33	\$ 24,596,102
Benefits		3,113,816		3,200,935		3,174,983
Curriculum Chair allowances		207,919		205,776		204,704
Supply Teacher Costs						
Salaries		835,000		792,000		790,000
Benefits		75,280		71,030		69,860
Guidance						
Salaries	11.34	1,072,911	11.67	1,092,751	11.67	1,087,059
Benefits		110,344		111,228		109,173
Supply Wages and Benefits		-		-		-
Librarians						
Salaries	5.34	505,233	5.67	530,925	5.67	528,160
Benefits		51,961		54,042		53,044
Supply Wages and Benefits		5,000		1,000		1,000
Library Assistants						
Salaries	2.75	95,591	2.75	95,591	2.75	95,591
Benefits		42,599		40,392		45,819
Supply Wages and Benefits		5,365		4,908		4,898
Chaplaincy Leaders						
Salaries	6.00	466,791	6.00	457,466	6.00	468,778
Benefits		121,129		118,887		122,493
School Administration						
Principals						
Salaries	6.00	720,638	6.00	701,314	6.00	731,103
Benefits		133,178		121,908		138,783
Supply Wages and Benefits		9,870		9,770		9,760
Vice - Principals						
Salaries	11.00	1,224,763	11.00	1,204,485	11.00	1,205,867
Benefits		119,792		118,699		126,658
Supply Wages and Benefits		9,440		9,440		9,430
Secretarial						
Salaries	26.20	1,015,509	26.20	1,011,344	26.20	1,011,344
Benefits		385,314		377,318		381,071
Supply Wages and Benefits		74,156		63,073		63,073
School Operations						
Salaries	38.38	1,763,984	40.25	1,842,739	40.25	1,842,739
Benefits		609,910		623,622		634,377
Temp and overtime		258,755		250,954		250,954
School Budgets		1,117,010		1,190,824		1,226,848
Total		<u>\$ 37,758,168</u>		<u>\$ 39,053,801</u>		<u>\$ 38,983,671</u>

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

	Budget 2014/15		Revised Estimates 2013/14		Budget 2013/14	
Expenditures	FTE	\$	FTE	\$	FTE	\$
Consultants						
Salaries	11.00	\$ 1,068,639	13.00	\$ 1,238,158	13.00	\$ 1,237,218
Benefits		108,012		124,727		124,149
Safe Schools						
Salaries	3.00	249,015	3.00	246,840	3.00	245,869
Benefits		39,724		39,037		38,462
Central Professionals and Clerical						
Salaries	4.00	208,461	4.00	163,711	4.00	161,482
Benefits		66,393		58,351		57,291
Computer Services						
Salaries	13.75	808,066	13.75	794,443	13.75	803,514
Benefits		229,729		225,065		238,989
Overtime and temp wages and benefits		24,006		24,006		24,006
Business Administration						
Trustees						
Salaries and benefits		78,659		78,636		78,568
Director and Superintendents						
Salaries	7.00	1,141,699	7.00	1,120,460	7.00	1,098,078
Benefits		154,303		151,820		141,406
Administrative Assistants						
Salaries	6.50	432,826	6.50	435,039	5.50	369,139
Benefits		121,395		121,223		101,070
Overtime and temp wages and benefits		22,790		22,790		22,790
General and Business Administration						
Salaries	14.00	875,049	14.00	868,312	14.00	893,095
Benefits		285,471		291,478		300,682
Overtime and temp wages and benefits		22,875		22,875		22,875
Human Resources						
Salaries	8.00	547,789	9.00	542,725	9.00	616,064
Benefits		155,399		156,118		170,451
Overtime and temp wages and benefits		5,473		5,473		5,473
Communications						
Salaries	3.07	194,474	3.07	197,676	3.07	197,676
Benefits		52,895		53,132		59,355
Overtime and temp wages and benefits		6,300		6,300		6,300
School Operations and Maintenance						
Salaries	17.88	1,040,436	18.88	1,034,604	18.88	1,096,431
Benefits		319,802		319,068		332,789
Overtime and temp wages and benefits		47,790		47,790		47,790
Transportation						
Salaries	4.00	204,471	4.00	203,469	4.00	241,494
Benefits		60,055		52,074		58,383
Secondment						
Salaries	5.00	459,369	5.00	459,197	5.00	470,935
Benefits		54,679		53,530		55,385
Total		<u>\$ 9,086,042</u>		<u>\$ 9,158,128</u>		<u>\$ 9,317,209</u>

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

	Budget 2014/2015		Revised Estimates 2013/2014		Budget 2013/2014	
	FTE	\$	FTE	\$	FTE	\$
Elementary Expenditures						
Special Education Teachers						
Salaries	45.33	4,001,122	45.33	3,950,838	45.33	3,936,233
Benefits		436,507		427,102		431,925
Supply Teacher Costs						
Salaries		31,800		31,800		31,800
Benefits		3,041		3,041		2,999
Educational Assistants						
Salaries	140.00	4,802,549	141.50	4,823,994	135.79	4,633,013
Benefits		1,806,162		1,747,499		1,741,022
Supply Wages and Benefits		464,434		509,235		477,827
Support Workers						
Salaries	15.00	561,035	15.00	561,035	15.00	561,035
Benefits		208,455		205,497		203,558
Supply Wages and Benefits		37,572		37,572		37,562
Secondary Expenditures						
Special Education Teachers						
Salaries	26.00	2,389,200	27.00	2,356,849	27.00	2,344,574
Benefits		252,387		256,702		254,529
Curriculum Chair allowances		23,538		23,295		23,174
Supply Teacher Costs						
Salaries		51,400		51,400		51,400
Benefits		4,920		4,920		4,850
Educational Assistants						
Salaries	60.00	2,060,914	63.07	2,166,254	66.57	2,286,293
Benefits		808,699		801,479		850,301
Supply Wages and Benefits		221,660		176,942		162,633
Support Workers						
Salaries	22.00	798,974	22.50	817,132	22.00	798,974
Benefits		299,216		301,601		291,935
Supply Wages and Benefits		54,207		52,090		51,990
Central Expenditures						
Special Education Teachers						
Salaries	2.00	160,232	2.00	158,580	2.00	157,754
Benefits		18,812		18,413		18,071
Section 23						
Salaries	1.00	94,613	1.00	93,150	1.00	93,150
Benefits		10,578		10,313		10,099
Consultants						
Salaries	5.00	508,867	6.00	590,393	6.00	598,000
Benefits		49,816		58,290		57,421
Paraprofessionals						
Salaries	18.07	1,163,367	18.07	1,155,785	18.07	1,155,785
Benefits		337,958		323,594		347,152
Sub-total Wages and Benefits		21,662,034		21,714,797		21,615,059
Department Budgets						
Superintendent of Special Education		19,872		19,872		19,872
Special Education Services		336,033		370,315		370,315
Professional Development - Supply Costs		147,834		162,088		162,088
SEA Claims		641,408		741,200		741,200
Autism		24,250		35,450		35,450
Sub-total department budgets		1,169,397		1,328,925		1,328,925
Total Expenditures		\$ 22,831,431		\$ 23,043,722		\$ 22,943,984

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

	Budget 2014/15	Revised Estimates 2013/14	Budget 2013/14
Expenditures	\$	\$	\$
Learning Support Services			
Central Services	\$ 118,556	\$ 142,215	\$ 142,215
Library Services	65,600	71,600	71,600
Teacher/Curriculum Support Services	335,012	494,806	501,806
Tutoring	58,733	55,309	55,309
Superintendent of Curriculum	18,846	18,846	18,846
Teacher In-service - NTIP	33,208	46,070	46,070
Early Learning	60,143	74,519	69,519
Subtotal	690,098	903,365	905,365
Student Services			
Safe Schools Support	66,137	56,484	56,484
Office of Faith Development	301,572	147,681	147,681
Student Success and OYAP			
Student Success Initiatives and Support	85,229	70,830	70,830
Equity and Diversity	-	8,280	8,280
Specialized High School Major	222,211	215,903	215,903
OYAP Program Support	49,002	49,002	40,725
Superintendent of Student Success	48,623	48,623	48,623
Subtotal	405,065	392,638	384,361
Computer Support Services			
Computer Plan Current Year	1,376,479	1,100,684	989,720
School based technology	708,493	718,655	718,655
Teacher In-service Release	16,808	63,975	63,975
Subtotal	2,101,780	1,883,314	1,772,350
Administration technology	168,661	184,219	184,219
Subtotal	2,270,441	2,067,533	1,956,569
Superintendent of Humans Resources			
Superintendent of Schools	19,516	21,891	21,891
Human Resources Services	84,476	86,076	86,076
Health & Safety	122,190	138,318	138,318
Trustees	100,686	90,400	90,400
Director of Education	134,894	140,194	140,194
Parent Involvement	25,745	25,745	25,745
Contingency for Strategic Priorities	-	-	-
Communications and FOI	64,430	59,130	59,130
Superintendent of Business			
General Administration - School Support	153,350	173,250	173,250
General Administration - Admin Support	199,808	216,760	216,760
Business Administration	224,600	129,330	129,330
Community Use of Schools	31,410	35,910	35,910
School Operations	4,688,766	4,377,977	4,377,977
School Maintenance	1,412,945	1,381,209	1,381,209
Transportation	9,625,822	9,488,254	9,161,626
Total Department Budgets	\$ 20,621,951	\$ 19,932,145	\$ 19,488,276

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

	Budget 2014/15	Revised Estimates 2013/14	Budget 2013/14
Revenue	\$	\$	\$
Autism Supports and Training	21,685	21,791	21,791
Blended E-Learning, Elearning Strategy	105,000	105,000	105,000
Early Learning	-	100,500	-
Safe Inclusive and Accepting Schools	37,377	37,504	37,504
SCWI	35,960	-	-
Re-engagement Initiative	-	2,224	-
Board Leadership Development Strategy	36,393	35,659	-
MISA	39,751	39,787	39,787
OLE - FML and FSL	70,842	72,823	-
Schools in the Middle -Regional Network Session	25,000	25,000	25,000
Schools in the Middle - OFIP 1 & 2	167,200	176,200	144,700
Building Capacity in Assessment for Learning	-	120,000	-
Outdoor Education	-	144,582	-
Early Learning Program Document	-	8,000	-
Early Primary Inquiry	-	15,000	-
Student Success - Differentiated Instruction	16,966	17,376	17,376
Student Success - Math and Literacy Instruction	33,932	34,752	34,752
Student Success and Cross Panel Teams	20,894	21,483	21,483
SHSM Extra funding	72,289	81,267	67,267
CIL Math	45,000	45,000	45,000
Small and Northern Boards Mathematics	117,838	125,000	125,000
Student Work Study Teacher Initiative	130,000	147,317	135,000
Success of Crown Wards - Banker Board	-	-	-
Student Success - Collaborative Inquiry	16,966	17,376	17,376
Mental Health & Addiction Strategy	14,802	145,000	145,000
Library Staffing	101,615	101,615	101,615
Learning for All K-12	18,288	10,000	-
Career/Life Planning	-	10,000	-
CTCC Section 23 PD	-	1,000	-
Student Injury Prevention	-	22,055	-
PKE Math	-	48,400	-
Supporting Students with Special Needs	-	26,519	-
Total	1,127,798	1,758,230	1,083,651
Expenditures			
Autism Supports and Training	21,685	21,791	21,791
Blended E-Learning, Elearning Strategy	10,000	10,000	10,000
Early Learning	-	100,500	-
Teacher Learning and Leadership	-	-	-
Safe Schools - Supports for School Climate	-	-	-
Safe Inclusive and Accepting Schools	37,377	37,504	37,504
SCWI	35,960	-	-
Re-engagement Initiative	-	2,224	-
Board Leadership Development Strategy	36,393	35,659	-
MISA	39,751	39,787	39,787
OLE - FML and FSL	70,842	72,823	-
Schools in the Middle -Regional Network Session	25,000	25,000	25,000
Schools in the Middle - OFIP 1 & 2	167,200	176,200	144,700
Building Capacity in Assessment for Learning	-	120,000	-
Outdoor Education	-	144,582	-
PRO	-	-	-
Early Learning Program Document	-	8,000	-
Early Primary Inquiry	-	15,000	-
Student Success - Differentiated Instruction	16,966	17,376	17,376
Student Success - Math and Literacy Instruction	33,932	34,752	34,752
Student Success and Cross Panel Teams	20,894	21,483	21,483
SHSM extra funding	72,289	81,267	67,267
CIL Math	45,000	45,000	45,000
Small and Northern Boards Mathematics	8,838	16,000	16,100
Student Work Study Teacher Initiative	24,500	41,817	47,000
Success of Crown Wards - Banker Board	-	-	-
Student Success - Collaborative Inquiry	16,966	17,376	17,376
Mental Health & Addiction Strategy	14,802	145,000	145,000
Learning for All K-12	18,288	10,000	-
Career/Life Planning	-	10,000	-
CTCC Section 23 PD	-	1,000	-
Student Injury Prevention	-	22,055	-
PKE Math	-	48,400	-
Supporting Students with Special Needs	-	26,519	-
Leadership	-	-	-
Parent Involvement	-	-	-
Expenditures	716,683	1,347,115	690,136
Net funding allocated to Staffing	\$ 411,115	\$ 411,115	\$ 393,515

Peterborough Victoria Northumberland and Clarington Catholic District School Board

Budget - Summary of Capital Expenditures

	Revised Budget 2014/15	Budget 2013/14	Actual 2012/13
	\$	\$	\$
Buildings - St Paul, Norwood Elementary		350,000	350,000
Various Building Additions - Capital Priorities		3,443,981	3,443,981
Various Building Upgrades - Renewal	1,799,036	1,720,270	1,720,270
Various Building Upgrades - School Conditioning	950,000		
Various Building Upgrades - Full Day Learning	500,000	4,451,359	4,451,359
Computer Plan	1,265,515	989,720	989,720
Minor Tangible Capital Asset additions	75,000	-	-
First Time Equipping		140,000	140,000
Total	4,589,551	11,095,330	11,095,330

Peterborough Victoria Northumberland and Clarington Catholic District School Board
Budget - Detail of Accumulated Surplus/(Deficit)
For the year ended August 31, 2015

	Sept 1, 2014	In-Year Increase (+) / Decrease (-)	Aug 31, 2015
	\$	\$	\$
Available for Compliance - Unappropriated			
Operating Accumulated Surplus (previously working & operating funds)	3,499,466	3	3,499,469
Total Unappropriated	3,499,466	3	3,499,469
Available for Compliance - Internally Appropriated			
Retirement Gratuities	2,802,150	-311,350	2,490,800
WSIB	746,379	0	746,379
School Renewal (previously included in pupil accommodation debt reserve)	0	0	0
Other Purposes - Operating			
School Activities	315,558	0	315,558
Program	0	0	0
Committed Capital Projects	2,280,398	-155,200	2,125,198
Other Purposes - Capital (please specify):			
Facilities/Sites	1,638,701	0	1,638,701
Renewal	0	0	0
Total Internally Appropriated	7,783,186	-466,550	7,316,636
Total Accumulated Surplus / (Deficit) Available for Compliance (Sum of Unavailable for Compliance)	11,282,652	-466,547	10,816,105
Employee Future Benefits - retirement gratuity liability	-8,687,134	868,713	-7,818,421
Employee Future Benefits - Retirement Health and Dental	-2,474,203	309,275	-2,164,928
Employee Future Benefits - other	-2,940,313	-143,547	-3,083,860
Interest to be Accrued	-238,120	16,000	-222,120
School Generated Funds	1,608,671	0	1,608,671
Revenues recognized for land	16,202,500	70,000	16,272,500
Total Unavailable for Compliance	3,471,401	1,120,441	4,591,842
Total Accumulated Surplus/(Deficit)	14,754,053	653,894	15,407,947

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

Day School Enrollment	Budget	Revised	Actual	Actual	Actual	Actual	Actual	Actual	Actual
Elementary	2014/15	2013/14	2012/13	2011/12	2010/11	2009/10	2008/09	2007/08	2006/07
Elementary - Full Day Learning	8,734.50	8,616.50	8,481.50	8,502.25	8,444.50	8,529.75	8,605.88	8,842.75	8,943.50
Elementary	927.50	675.50	425.75	185.50	141.50	0.00	0.00	0.00	0.00
Elementary	9,662.00	9,292.00	8,918.50	8,687.75	8,586.00	8,529.75	8,605.88	8,842.75	8,943.50
Secondary	4,398.50	4,617.00	4,830.10	4,994.77	5,204.00	5,311.23	5,435.39	5,526.58	5,403.82
Total	14,060.50	13,909.00	13,749.50	13,682.52	13,790.00	13,840.98	14,041.27	14,369.33	14,347.32
Increase (Decrease) from Prior - Elementary	118.00	135.00	(20.75)	57.75	(85.25)	(76.13)	(236.87)	(100.75)	
Increase (Decrease) from Prior - FDK	252.00	249.75	18.25	44.00	141.50	0.00	0.00	0.00	
Increase (Decrease) from Prior - Secondary	(218.50)	(213.10)	(164.67)	(209.23)	(107.23)	(124.16)	(91.19)	122.76	
Cumulative Increase (Decrease) Since 2006/07 - Elementary	(209.00)	(327.00)	(462.00)	(441.25)	(499.00)	(413.75)	(337.62)	(100.75)	
Cumulative Increase (Decrease) Since 2006/07 - Elementary with FDK	718.50	348.50	(25.00)	(255.75)	(357.50)	(413.75)	(337.62)	(100.75)	
Cumulative Increase (Decrease) Since 2006/07 - Secondary	(1,005.32)	(786.82)	(573.72)	(409.05)	(199.82)	(92.59)	31.57		
Percentage Increase (Decrease) Elementary	1.27%	1.51%	-0.24%	0.67%	-1.00%	-0.88%	-2.68%	-1.13%	
Percentage Increase (Decrease) Secondary	-4.73%	-4.41%	-3.30%	-4.02%	-2.02%	-2.28%	-1.65%	2.27%	
Number of Schools	31	31	31	31	31	32	32	32	32
Elementary	6	6	6	6	6	6	6	6	6
Secondary	37	37	37	37	37	38	38	38	38
Total	37	37	37	37	37	38	38	38	38