



BUSINESS AND FINANCE

Report to the Committee of the Whole

Meeting: D In Camera
1:8:1 Open

Presented for: D Information
1:8:1 Approval

Meeting Date: June 10, 2019

Presented by: Isabel Grace, Superintendent of Business/Finance

Subject: 2019-2020 Draft Budget Information

Recommended Action(s): That the Committee of the Whole recommend to the Board that the 2019-2020 Operating Expenses Budget, in the amount of \$190,284,843 be approved as presented.

Background

In the spring of 2019, the Ministry of Education released the draft funding regulations for 2019-20. Since early winter, administration has been reviewing its enrolment projections and related grant calculations, staffing allocations, resource needs and departmental requirements. The core objective of the 2019-20 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 2019-20 are intended to reflect the Board's vision *Achieving Excellence in Catholic Education: Learn *Lead* Serve* and its mission to educate students in faith-filled, safe, inclusive Catholic Learning Communities by nurturing the mind, body and spirit of all. The vision and mission are operationalized via the Board's 2017-20 strategic priorities, which are:

- Achieve excellence in instruction and assessment to enable all students to become reflective, self-directed, life-long learners

- Foster critical thinking, creativity, collaboration, and communication to enable all students to realize their God-given potential
- Inspire engagement and commitment to stewardship for creation to enable all students to become caring and responsible citizens.

The following memos have been provided by the Ministry of Education to support planning for the 2019-20 budget estimates and the Board of Trustees has received regular updates as information was being released.

2019: B06- Budget Planning Information 2019-20 (February 28, 2019)

2019: B08- New Vision for Education (March 15, 2019)

2019: SB02- Key Planning Details for Attrition Protection (April 3, 2019)

2019: B14- Grants for Student Needs (GSN) Funding for 2019-20 (April 26, 2019)

2019: B15- Priorities and Partnerships Fund (April 26, 2019)

2019: SB06- 2019-20 Estimates (District School Board) (May 10, 2019)

These memos have provided some initial planning details, important announcements regarding intended changes to class size funding, and cancellation of certain components of the GSN allocations and former EPO funds.

Board-by-board projections of the core GSN were made available in late April. Overall funding available under the new Priorities and Partnership Fund was provided April 26, however very little of the individual board amounts have been disclosed to date. Estimates of those amounts have been included in the budget.

As at May 10, 2019 access to the electronic forms was made available, and the Technical Paper and accompanying memos regarding Special Education, Capital (School Condition funding and School Renewal funding) and Transportation were released on May 24, 2019.

Key components and/or changes within the Grants for Student Needs (GSN) for 2019-20

Changes for the 2019-20 Grants for Student Needs (GSN) will encompass:

1. Changes in class size: funded average class sizes are being adjusted for Intermediate (Grades 4 to 8) and Secondary (Grades 9 to 12).
2. Attrition protection is being provided for up to 4 years allowing school boards to phase in the proposed class size changes. The phase in process will be distinct for each board and not consistent across the sector.
3. Local Priorities Fund (**LPF**) first established in 2017-18, has expired on August 31, 2019.
4. Secondary School programming amount of 1.02 *staff* per 1000 ADE will no longer be provided
5. Cost Adjustment Allocation, providing supplemental funding for education worker benchmarks has been discontinued
6. Human Resource Transition Supplement, provided to assist school boards in managing changes negotiated in previous central agreements has expired on August 31, 2019
7. Funding benchmarks for Early Childhood Educators in the kindergarten programs have been decreased 14%
8. School operations has had an increase to assist boards in managing the increases in commodity prices.

9. The Ministry has introduced a new reduction related to international student enrolment, charging boards a flat fee of \$1,300 per student enrolled.
10. Behaviour Expertise Amount within the Special Education allocation is being increased to allow school boards to retain existing staff or hire additional staff at the board level who have expertise in Applied Behaviour Analysis.

Reforms that began in prior years continue to be implemented in 2019-20 as follows:

- Salary benchmark increases for staff to reflect the 2017-19 central labour agreements
- Benefits investments to support the transformation to Employee Trusts
- School Condition Improvement funding will be extended another year, with the proportion of local amounts being impacted by existing condition of school buildings
- Rural and Northern Education funding continues into 2019-20. The list of schools eligible for RNEF funding is being updated and will be posted on the Ministry's website.

Keeping up with costs

- The non-staff portion of the Student Transportation Allocation will be increased by approximately 4% to help boards manage increased costs. Stabilization funding will be provided to school boards that run efficient transportation operations but for which the costs of student transportation exceed the funding provided for that purpose.
- As in previous years, the cost update will be netted against a school board's transportation surplus, if any.
- The non-staff portion of the School Operations Allocation benchmark will again be increased by 2% to help boards manage increases in commodity prices. At the same time, funding will be reduced to reflect the impact of change in class size.

Future Ministry Direction

- The Ministry of Education will be undertaking a thorough review of school board operations by establishing a minister's task force.
- The Ministry of Education will be undertaking a review of student transportation funding formula in order to achieve a more efficient and accountable transportation system in Ontario. Stabilization funding to support transportation deficits is expected to be in place for 2019-20 only.

Local Challenges for 2019-2020

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

- Program pressure
 - maintaining adequate and diverse secondary school programs and supports given the change in class size funding, and where declining enrolment is occurring
 - continued requirements for training and professional learning in order to protect the gains achieved, and to further improve student achievement
 - significant investment and continued priority of technology in the classroom
 - continued requirements for training and professional learning for legislative/due diligence (Health and Safety; Safe Schools) as well as initiatives such as the board's new religion resources, and the Be Well strategy

- Managing enrolment changes at schools where decline is present in some cases, and growth is present in others
- Staffing and space allocations to meet Ministry guidelines for class sizes in elementary schools
- Continued pressure due to costs related to short and long term absences
- Continued pressure in departmental budgets where price increases exceed the inflationary amounts provided by the government.
- Renewal/extension of transportation contracts presents the board with a financial risk and will create a deficit should the ultimate settlements be greater than the funding provided by the Ministry.

Enrolment Projections-Elementary

Projected Elementary Enrolments for the grant and tuition revenue 2019-2020 are as follows:

Elementary Pupils	Actual Enrolment 2017/18	Revised Estimates 2018/19	Projected Enrolment 2019/20	Variance from Revised Estimates
	10,356	10,349	10,363	14

Enrolment Projections-Secondary

Projected Secondary Enrolments for the grant and tuition revenue 2019-20 are as follows:

Secondary Pupils	Actual Enrolment 2017-18	Revised Estimates 2018-19	Projected Enrolment 2019/20	Variance from Revised Estimates
	4,612.88	4,636.01	4,585.00	-51.01

Expenditures in Support of Catholic Education

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

Centrally assigned staff	\$116,595
Support for resources and professional development regarding Religion and Family Life portfolio, including Diocesan contract	260,683
Secondary School Chaplaincy Leads	558,349
Total	\$935,627

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

A revision of the Religion and Family Life Program is being phased in over a number of years.

The 2019/20 budget continues an allocation to purchase resources related to this

implementation of Growing in Faith, Growing in Christ. Resources will continue to be needed in

future years to provide the annual rollout of additional grades and for professional development to support the new resources.

Benefit Investments

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

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

Projected 2019-2020 School and Central Staffing Allocations

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

Elementary schools are being organized for 2019-20 in a manner that will achieve the revised Ministry targets on class size. Administration anticipates a few additional students will be enrolling prior to September, and changes may be necessary to reorganize classes at schools in September in order to meet the class size guidelines.

Secondary schools are being organized in accordance with the change in class size funding, and attrition funding will be supporting positions that are eligible during the 4 year phase-in to ultimately reach an average class size of 28 to 1.

In addition, staff allocations for support staff and central departments have been reduced since the 2018-19 budget period due to fiscal constraints. Where possible, attrition has also been used reduce the staffing in central departments. Primary goals are to ensure we are meeting legislative due diligence, and where possible minimize the direct impact on schools. These changes affect all departments.

Accumulated Surplus

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

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

- The board's Accumulated Surplus for the preceding year, and
- One percent of the board's operating revenue (approximately \$1.7 million)

For 2019-20, the draft budget is compliant for the purposes of the Education Act, and will reflect a deficit. A net current year deficit for compliance purposes of **\$620,535** is being reported. This deficit is attributable to some ongoing expenses that are supported by specific reserves. These are:

\$309,185	Amortization of capital costs for specific committed capital projects. The amortization is supported by funds specifically set aside as Internally Appropriated Surplus and will continue into the future over the life of the capital projects until fully amortized
\$311,350	Amortization of the retirement gratuity liability. This amortization is supported by funds specifically set aside as Internally Appropriated Surplus and will continue into the future until fully depleted.

The estimated balance of the Operating Accumulated Surplus following the 2019-20 budgeted deficit is outlined below:

	Sept 1, 2019	In-Year Increase(+)/ Decrease (-)	Aug 31, 2020
Available for Compliance- Unappropriated			
Operating Accumulated Surplus	5,176,472	0	5,176,472
Available for Compliance- Internally appropriated			
Retirement Gratuities	1,245,400	-311,350	934,050
School Activities	429,646		429,646
Program Equipment	677,234		677,234
Committed Capital Projects	4,054,275	-309,185	3,745,090
Total Internally Appropriated	6,406,555	620,535	5,782,020
Total Accumulated Surplus Available for Compliance	11,583,027	-620,535	10,962,492

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, 2020

	2019-20 Budget	2018-19 Revised	2017-18 Actual
	\$	\$	\$
REVENUES			
Provincial grants - Grants for Student Needs	151,441,565	156,840,769	151,170,920
Provincial grants - Other	1,568,136	1,704,534	4,048,876
Local taxation	23,244,662	22,952,850	22,390,677
Federal grants & fees	247,163	229,609	236,124
Investment income	300,000	300,000	441,543
Other fees & revenues	1,088,491	1,067,578	1,483,117
Subtotal	177,890,017	183,095,340	179,771,257
Grants for minor capital transferred to DCC	-793,298	-853,298	-982,771
School generated funds	4,600,000	4,200,000	4,622,005
Amortization of Deferred Capital Contributions	9,149,943	8,939,194	8,739,764
TOTAL REVENUE	190,846,662	195,381,236	192,150,255
EXPENSES			
Instruction	142,668,326	148,081,127	140,977,410
Administration	5,262,229	5,562,421	5,394,022
Transportation	11,857,138	11,224,831	11,018,224
Pupil Accommodation	25,909,148	26,413,279	24,499,183
School generated funds	4,600,000	4,200,000	4,588,930
Other			1,444,629
TOTAL EXPENSES	190,296,841	195,481,658	187,922,398
Annual Surplus(Deficit)	549,821	-100,422	4,227,857
Accumulated Surplus / (Deficit) at beginning of year	24,195,628	24,296,050	20,068,193
Accumulated Surplus / (Deficit) at end of year	24,745,449	24,195,628	24,296,050
Reconciliation of Annual Surplus(Deficit) for Compliance			
Annual Surplus(Deficit)	549,821	-100,422	4,227,857
PSAB Adjustments			
Employee Future Benefits	(1,151,298)	(1,151,299)	(1,151,298)
Employee Future Benefits - portion of LTD Liab reversal not avail for compi			(1,540,445)
Accrued Interest	(19,058)	(18,027)	(17,052)
School Generated Funds (surplus)deficit			(33,075)
Annual Surplus(Deficit) for Compliance Before Funded Amort	(620,535)	(1,269,748)	1,485,987
Capital Asset Amortization -funded by committed surplus	309,185	242,519	183,303
Annual Surplus(Deficit) for Compliance	(311,350)	(1,027,229)	1,669,290
Student H&Safety Project- funded by Working Funds		(161,000)	
School Equipment needs for Health and Safety funded by reserve		60,000	13,538
One year only items funded by Working Funds		161,000	
Retirement Gratuity Amortization -funded by committed surplus	311,350	311,350	311,350
Capital Facilities Sites Reserve Transfer		(15,691)	500
School Budgets			(52,166)
Annual Surplus(Deficit) funded from Working Funds	0	(671,570)	1,942,512

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

	Budget 2019/20		Revised 2018/19		Actual 2017/18	
	\$	%	\$	%	\$	%
INSTRUCTION						
Classroom Teachers	91,082,452	47.9%	93,404,612	47.8%	92,410,023	49.2%
Supply Teachers, Teacher Assistants and RECE	4,631,979	2.4%	4,760,487	2.4%	4,899,466	2.6%
Teacher Assistants	14,838,072	7.8%	15,483,640	7.9%	11,019,826	5.9%
Early Childhood Educators	4,080,686	2.1%	4,117,956	2.1%	3,842,429	2.0%
Textbooks/Supplies	4,011,990	2.1%	4,289,901	2.2%	3,950,894	2.1%
Computers	637,463	0.3%	639,989	0.3%	1,311,648	0.7%
Professionals, Paraprofessionals	3,874,737	2.0%	4,444,161	2.3%	3,818,811	2.0%
Library and Guidance	3,018,742	1.6%	3,395,679	1.7%	2,971,472	1.6%
Staff Development	969,470	0.5%	1,183,609	0.6%	1,243,967	0.7%
Department Heads	273,504	0.1%	270,765	0.1%	266,275	0.1%
Principals and Vice-Principals	7,398,734	3.9%	7,392,659	3.8%	7,239,537	3.9%
School Office - Secretarial and Supplies	4,052,233	2.1%	4,191,240	2.1%	3,811,555	2.0%
Coordinators and Consultants	2,817,664	1.5%	3,408,101	1.7%	2,854,210	1.5%
Continuing Education	221,505	0.1%	221,505	0.1%	391,997	0.2%
Amortization	759,095	0.4%	876,823	0.4%	945,300	0.5%
TOTAL INSTRUCTION	142,668,326	75.0%	148,081,127	75.8%	140,977,410	75.0%
ADMINISTRATION						
Trustees	127,080	0.1%	127,447	0.1%	120,552	0.1%
Director and Supervisory Officers	1,063,172	0.6%	1,064,142	0.5%	1,075,474	0.6%
Board Administration	3,938,174	2.1%	4,227,287	2.2%	4,081,478	2.2%
Amortization	133,803	0.1%	143,545	0.1%	116,518	0.1%
TOTAL ADMINISTRATION	5,262,229	2.8%	5,562,421	2.8%	5,394,022	2.9%
TRANSPORTATION						
Pupil Transportation	11,857,138	6.2%	11,224,831	5.7%	11,018,224	5.9%
Amortization		0.0%		0.0%		0.0%
TOTAL TRANSPORTATION	11,857,138	6.2%	11,224,831	5.7%	11,018,224	5.9%
PUPIL ACCOMODATION						
School Operations and Maintenance	15,145,860	8.0%	15,863,141	8.1%	14,064,985	7.5%
Other Pupil Accommodation	2,197,060	1.2%	2,388,793	1.2%	2,572,945	1.4%
Amortization	8,566,228	4.5%	8,161,345	4.2%	7,861,253	4.2%
TOTAL PUPIL ACCOMODATION	25,909,148	13.6%	26,413,279	13.5%	24,499,183	13.0%
OTHER						
School Generated Funds	4,600,000	2.4%	4,200,000	2.1%	4,588,930	2.5%
Other Non-Operating		0.0%		0.0%	1,444,629	0.0%
TOTAL OTHER	4,600,000	2.4%	4,200,000	2.1%	6,033,559	2.5%
TOTAL EXPENSES	190,296,841	100.0%	195,481,658	100.0%	187,922,398	100.0%
Reconciliation to Summary of Operating Expenses						
Minor TCA - Capitalized	793,298		853,298		982,771	
Employee Future Benefits	1,151,298		1,151,299		2,691,743	
Amortization	(9,459,126)		(9,181,713)		(8,923,071)	
Accrued Interest	19,058		18,027		17,052	
School Generated Funds	(4,600,000)		(4,200,000)		(4,588,930)	
TOTAL EXPENSES PER OPERATING SUMMARY	178,201,369		184,122,569		178,101,963	

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

Expenses	Budget 2019/20		Revised 2018/19		Actual 2017/18	
	\$	%	\$	%	\$	%
Salaries and Wages	125,268,753	65.8%	129,601,109	66.3%	126,348,662	67.2%
Employee Benefits	22,154,207	11.6%	23,393,209	12.0%	21,117,125	11.2%
Employee Benefits - Future Benefits	659,929	0.3%	699,089	0.4%	(2,959,058)	-1.6%
Staff Development	555,027	0.3%	822,078	0.4%	668,777	0.4%
Supplies and services	14,290,612	7.5%	14,441,488	7.4%	14,910,473	7.9%
Interest	2,197,060	1.2%	2,388,793	1.2%	2,568,041	1.4%
Rental	34,738	0.0%	36,103	0.0%	36,790	0.0%
Fees and contract services	15,491,564	8.1%	14,727,755	7.5%	14,695,240	7.8%
Other, includes Fees and Memberships	185,825	0.1%	190,321	0.1%	1,613,277	0.9%
Amortization of tangible capital assets	9,459,126	5.0%	9,181,713	4.7%	8,923,071	4.7%
	190,296,841	100.0%	195,481,658	100.0%	187,922,398	100.0%

Peterborough Victoria Northumberland and Clarington Catholic District School Board

Budget - Summary of Capital Expenditures

	Budget 2019/20	Revised 2018/19	Actual 2017/18
	\$	\$	\$
Various Building Upgrades - Renewal Funding for Projects	2,248,425	3,075,100	4,121,086
Various Building Upgrades - School Conditioning	2,407,524	4,531,393	4,490,933
Various Building Upgrades - Greenhouse Gas Reduction		88,927	253,496
Various Building Upgrades - Community Hubs		165,000	250,163
Land Improvement Upgrade - Capital Reserve and Working Funds		2,000,000	
Computer Plan	793,298	793,298	977,798
Portable Moves supported by Capital Funding	139,319	150,000	90,000
Minor Tangible Capital Asset additions		60,000	248,110
Total	5,588,566	10,863,718	10,431,586

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

Peterborough Victoria Northumberland and Clarington Catholic District School Board
 Budget - Detail of Accumulated Surplus/(Deficit)
 For the year ended August 31, 2020

	Sept1,2019	In-Year Increase(+) / Decrease 1-1	Aug 31, 2020
	\$		\$
Available for Compliance - Unappropriated			
Operating Accumulated Surplus (previously working & operating funds)	5,176,472	0	5,176,472
Total Unappropriated	5,176,472	0	5,176,472
Available for Compliance - Internally Appropriated			
Retirement Gratuities	1,245,400	-311,350	934,050
School Activities	429,646	0	429,646
Program Equipment	677,234	0	677,234
Committed Capital Projects	4,054,275	-309,185	3,745,090
Other Purposes - Capital (please specify):			
Facilities/Sites	0	0	0
Total Internally Appropriated	6,406,555	-620,535	5,786,020
Total Accumulated Surplus / (Deficit) Available for Compliance (Sum of Unavailable for Compliance	11,583,027	-620,535	10,962,492
Employee Future Benefits - retirement gratuity liability	-4,210,112	842,022	-3,368,090
Employee Future Benefits - Retirement Health and Dental	-927,826	309,275	-618,551
Employee Future Benefits -other	-485,018	0	-485,018
Interest to be Accrued	-156,500	19,058	-137,442
School Generated Funds	1,792,926	0	1,792,926
Revenues recognized for land	16,599,131	0	16,599,131
Total Unavailable for Compliance	12,612,601	1,170,355	13,782,956
Total Accumulated Surplus/(Deficit)	24,195,628	549,820	24,745,448

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

	Budget 2019/20	Revised 2018/19	Budget 2018/19	Actual 2017/18	Actual 2016/17
Day School Enrolment					
Elementary	10,363.00	10,349.00	10,434.00	10,356.00	10,233.25
Secondary	4,585.00	4,636.01	4,656.50	4,612.88	4,546.54
Total	14,948.00	14,985.01	15,090.50	14,968.88	14,779.79

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

	Budget 2019/20	Revised Budget 2018/19	Budget 2018/19
	\$	\$	\$
MINISTRY OPERATING GRANTS			
Foundation Alloc. - Elementary	56,011,209	56,374,051	56,794,239
School Foundation - Elementary	7,422,186	7,311,713	7,360,513
Foundation Alloc. - Secondary	22,246,690	27,438,519	27,572,497
School Foundation - Secondary	3,817,541	3,779,872	3,780,470
School Foundation -Additional Table Amount	148,900	110,432	110,432
Safe Schools	317,454	315,678	317,932
Special Education Alloc.	24,364,624	24,884,014	26,176,140
Transfer from Deferred Revenue Special Education	100,000	951,313	
Section 23	113,166	113,166	113,166
Language Allocation	2,733,835	2,672,776	2,740,919
Indigenous Education Allocation	744,314	596,295	552,557
Remote & Rural Allocation	537,919	525,145	494,393
Rural and Northern Education Fund	364,767	308,457	308,457
Learning Opportunity Alloc.	740,727	729,120	749,583
Learning Opportunity/Student Achievement deferred revenue		100,000	
Local Priorities Fund		1,739,095	1,739,095
OFIP Tutoring, SHSM, Outdoor Ed, Library	471,442	471,057	472,397
Continuing Education and Summer School	335,047	289,077	219,526
Cost Adjustment and Teacher Qualification and Experience,	13,737,052	14,313,296	15,377,890
Attrition Funding	3,441,467		
Benefits Trust Funding	997,786	1,137,132	1,137,132
ECE Qualification and Experience	974,328	1,090,812	1,122,977
Earned Leave Savings reduction	(95,896)	(95,896)	(95,896)
New Teacher Induction Program	108,354	106,249	120,868
Transportation Allocation	11,556,299	10,951,666	10,961,829
Administration & Governance	4,960,753	4,975,094	5,006,470
Program Leadership Allocation	902,112	893,954	910,676
School Operations Allocation	15,126,447	15,076,121	15,047,926
Community Use of Schools	209,037	208,671	208,671
Capital Debt Support - Interest Portion	2,216,118	2,426,739	2,436,379
Declining Enrolment	41,518		
Total Operating Grants for Student Needs	174,645,198	179,793,619	181,737,239
Other Revenues			
Tuition fees	326,763	336,409	338,084
Tutors in the Classroom		3,500	3,500
School College Work - Co-ordination and Clerical Support	94,400	94,400	94,400
Outreach Co-ordinator		66,400	66,400
Experiential Learning Coordinator	83,050	83,050	83,050
Executive Compensation EPO Support	37,480	44,100	86,222
Rental revenue and Daycare Recoveries	198,000	145,000	125,000
Best Start and Extended Day Rent	105,000	105,000	103,325
Interest revenue	300,000	300,000	250,000
OYAP	122,869	122,869	122,869
Secondary Commissions	123,999	123,999	123,999
Special Grants -Targeted Funding	1,230,339	1,290,239	1,249,160
Miscellaneous revenues and recoveries	160,734	125,733	82,704
Secondment	462,186	461,020	434,195
Total Other Revenues	3,244,820	3,301,719	3,162,908
Total revenues	177,890,019	183,095,339	184,900,148
Expenditures -see schedule	178,201,369	184,122,569	185,812,731
Net revenues (expenditures)	(311,350)	(1,027,228)	(912,583)

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

	Budget 2019/20	Revised Budget 2018/19	Budget 2018/19
	\$	\$	\$
Elementary	76,126,471	77,132,615	76,446,622
Secondary	36,369,147	41,026,428	41,249,893
Central	9,671,556	10,630,184	10,763,728
Department Budgets	23,652,012	23,512,528	23,146,515
Summer School	221,505	221,505	206,905
Special Education	26,977,629	28,236,650	26,675,688
Supported Capital Debt- Interest Portion	2,216,118	2,406,619	2,406,819
Total Operating Expenditures	<u>177,254,438</u>	<u>163,168,926</u>	<u>164,900,171</u>
Special Grant Expenditures	946,931	953,641	912,560
Total	<u>178,201,369</u>	<u>184,122,569</u>	<u>185,812,731</u>

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

Expenditures	Budget 2019/20		Revised Budget 2018/19		Budget 2018/19	
	FTE	\$	FTE	\$	FTE	\$
Classroom						
Instructional						
Salaries	541.18	48,726,342	548.58	48,306,627	553.37	49,563,524
Benefits		7,114,921		7,202,662		7,267,401
Guidance						
Salaries			3.00	282,075	3.00	298,314
Benefits				35,646		35,780
ESL Teachers						
Salaries	2.00	201,064	2.00	199,071	2.00	199,071
Benefits		24,036		24,019		23,857
Early Childhood Educators						
Salaries	71.00	2,961,690	72.00	2,980,896	71.00	2,960,708
Benefits		1,118,996		1,137,023		1,127,386
Supply Wages and Benefits		191,436		196,061		194,044
Supply Teacher Costs						
Salaries		2,137,161		2,171,927		2,181,927
Benefits		201,757		204,291		205,239
Library Support Specialists						
Salaries	19.11	715,512	19.18	714,240	19.18	714,240
Benefits		282,017		283,746		284,045
Supply Wages and Benefits		18,364		18,316		18,316
Supervision and Crossing Guard						
Salaries	0.36	17,836	6.36	236,274	6.36	236,274
Benefits		6,180		92,602		92,694
School Administration						
Principals						
Salaries	29.00	3,563,466	30.00	3,605,062	30.00	3,607,313
Benefits		552,412		564,445		556,518
Supply Wages and Benefits		27,400		43,930		43,930
Vice - Principals						
Salaries	7.84	887,422	7.84	871,403	7.84	871,950
Benefits		100,394		98,954		98,377
Supply Wages and Benefits		5,480		6,074		6,074
Secretarial						
Salaries	34.59	1,376,066	35.51	1,441,626	35.51	1,442,115
Benefits		529,249		551,488		552,034
Supply Wages and Benefits		95,425		114,540		114,540
School Operations						
Salaries	56.00	2,634,503	61.81	2,884,254	61.88	2,891,405
Benefits		968,044		1,058,601		1,056,268
Temp and overtime		344,518		319,999		319,999
School Budgets		1,324,779		1,477,465		1,473,979
Total		<u>76,126,471</u>		<u>77,123,315</u>		<u>78,437,322</u>

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

Expenditures	Budget 2019/20		Revised Budget 2018/19		Budget 2018/19	
	FTE	\$	FTE	\$	FTE	\$
Classroom						
Instructional						
Salaries	249.66	23,808,038	272.51	25,559,144	272.84	25,713,780
Benefits		3,570,115		3,851,829		3,865,566
Curriculum Chair allowances		223,776		221,535		221,535
Supply Teacher Costs						
Salaries		918,202		956,202		957,202
Benefits		80,991		84,289		84,412
Guidance						
Salaries	11.18	1'131,699	11.67	1'166,731	11.67	1,168,160
Benefits		134,849		140,583		139,673
Supply Wages and Benefits		10,943		16,904		16,904
Library						
Salaries	4.84	483,690	4.84	478,896	4.84	478,896
Benefits		58,104		58,060		57,669
Supply Wages and Benefits		5,268		5,271		5,271
Library Support Specialists						
Salaries	3.32	126,152	3.32	125,633	3.32	125,633
Benefits		54,874		55,219		55,376
Supply Wages and Benefits		7,846		7,525		7,525
Chaplaincy Leaders						
Salaries	5.57	430,865	5.57	422,989	5.57	452,606
Benefits		118,460		117,549		122,627
Supply Wages and Benefits		9,024		9,030		9,030
Supervision						
Salaries			3.00	110,727	3.00	110,727
Benefits				43,807		43,852
School Administration						
Principals						
Salaries	6.00	784,788	6.00	779,996	6.00	779,996
Benefits		169,505		161,055		157,929
Supply Wages and Benefits		2,200		4,393		4,393
Vice -Principals						
Salaries	10.33	1,223,726	10.33	1'192,291	10.33	1,210,474
Benefits		141,298		131,198		130,781
Supply Wages and Benefits		36,294		6,298		6,298
Secretarial						
Salaries	24.00	979,681	24.57	998,204	24.57	998,204
Benefits		379,582		390,142		390,502
Supply Wages and Benefits		49,774		56,489		56,489
School Operations						
Salaries	34.00	1,652,985	38.94	1,848,341	38.94	1,848,341
Benefits		601,964		688,064		688,897
Temp and overtime		214,175		201,358		201,358
School Budgets						
Total		<u>980,279</u>		<u>1,138,674</u>		<u>1'139,785</u>
		<u>38,389,147</u>		<u>41,028,428</u>		<u>41,249,893</u>

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

Expenditures	Budget 2019/20		Revised Budget 2018/19		Budget 2018/19	
	FTE	\$	FTE	\$	FTE	\$
Consultants and Principal						
Salaries	9.00	969,055	13.00	1,361,606	13.00	1,364,271
Benefits		109,509		156,910		156,012
Safe Schools and Students at Risk						
Salaries	3.00	251,982	5.00	371,216	5.00	371,216
Benefits		40,607		84,417		83,609
Central Professionals and Clerical						
Salaries	4.00	246,355	5.00	265,792	5.00	291,941
Benefits		76,052		90,264		92,757
Information Technology						
Salaries	16.00	1,060,835	18.00	1,118,704	18.00	1,137,116
Benefits		309,252		342,221		343,282
Overtime and temp wages and benefits		19,641		33,093		33,093
Trustees						
Salaries and benefits		85,005		81,717		80,943
Director and Superintendents						
Salaries	7.00	1,189,204	7.00	1,189,204	7.00	1,248,415
Benefits		137,054		138,750		140,617
Admin Assistants and SO Support						
Salaries	6.00	410,317	7.00	463,044	7.00	479,090
Benefits		117,572		134,805		137,225
Overtime and temp wages and benefits		14,290		17,790		17,790
General and Business Administration						
Salaries	12.71	943,881	13.00	948,906	13.80	970,193
Benefits		278,996		284,105		294,112
Overtime and temp wages and benefits		10,100		11,100		11,100
Human Resources and H&S						
Salaries	8.00	690,394	8.00	672,173	8.00	680,115
Benefits		181,710		179,677		180,462
Overtime and temp wages and benefits		5,473		15,706		5,473
Communications						
Salaries	2.57	191,989	2.57	190,145	2.57	190,145
Benefits		51,747		51,619		51,446
Overtime and temp wages and benefits		2,500		2,500		2,500
School Operations and Maintenance						
Salaries	17.50	1,109,470	19.88	1,217,133	19.88	1,236,060
Benefits		344,361		389,369		388,957
Overtime and temp wages and benefits		43,751		34,156		34,156
Transportation						
Salaries	4.00	248,294	4.00	253,043	4.00	237,599
Benefits		69,973		69,999		69,840
Secondment						
Salaries	4.50	414,208	4.50	412,438	4.50	389,670
Benefits		47,978		48,581		44,525
Total		9,671,556		10,630,184		10,763,728

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

	Budget 2019/2020		Revised Budget 2018/2019		Budget 2018/2019	
	FTE	\$	FTE	\$	FTE	\$
Elementary Expenditures						
Special Education Teachers						
Salaries	42.00	4,033,539	46.50	4,411,183	46.00	4,379,645
Benefits		578,594		639,563		603,379
Supply Teacher Costs						
Salaries		82,714		85,614		85,214
Benefits		7,808		8,036		7,998
Educational Assistants						
Salaries	208.57	7,653,843	212.21	7,733,108	214.00	7,893,885
Benefits		3,087,501		3,155,557		3,201,746
Supply Wages and Benefits		727,970		503,791		580,552
Support Workers						
Salaries	9.00	340,549	11.00	417,798	15.00	569,724
Benefits		132,555		163,515		221,853
Supply Wages and Benefits		35,039		41,557		62,680
Secondary Expenditures						
Special Education Teachers						
Salaries	25.00	2,394,025	27.50	2,628,931	27.50	2,607,289
Benefits		344,094		375,618		357,751
Curriculum Chair allowances		24,864		24,615		24,252
Supply Teacher Costs						
Salaries		67,157		79,457		79,457
Benefits		6,340		7,470		7,470
Educational Assistants						
Salaries	56.71	2,086,241	59.00	2,177,846	60.00	2,214,722
Benefits		850,843		890,196		905,945
Supply Wages and Benefits		166,245		198,077		217,277
Support Workers						
Salaries	12.00	454,065	12.00	455,779	12.00	455,779
Benefits		176,740		178,380		177,483
Supply Wages and Benefits		3,841		7,131		37,043
Central Expenditures						
Special Education Teachers						
Salaries	3.00	251,408	3.00	240,686	3.00	240,686
Benefits		34,938		34,686		34,448
Section 23						
Salaries	1.00	99,936	1.00	98,946	1.00	98,946
Benefits		12,005		11,996		11,915
Consultants and Principal						
Salaries	4.00	451,830	5.00	535,825	5.00	538,705
Benefits		49,357		60,979		60,647
Paraprofessionals						
Salaries	17.64	1,276,100	20.64	1,458,533	20.64	1,457,085
Benefits		380,842		434,713		431,690
Sub-total Wages and Benefits		<u>25,810,982</u>		<u>27,059,588</u>		<u>27,498,426</u>
Department Budgets						
Superintendent of Special Education		30,839		35,075		35,075
Special Education Services		364,018		393,025		393,025
Professional Development- Supply Costs		71,675		66,846		66,846
SEA Claims		634,645		634,645		634,645
CASAIABA Support		65,470		47,671		47,671
Sub-total department budgets		<u>1,166,647</u>		<u>1,177,262</u>		<u>1,177,262</u>
Total Expenditures		<u>26,977,629</u>		<u>28,236,850</u>		<u>28,675,688</u>

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

	Budget 2019/20	Revised Budget 2018/19	Budget 2018/19
Expenditures	\$	\$	\$
Teaching and Learning			
Central Services	71,140	71,140	71,140
Teacher/Curriculum Support Services	68,236	109,209	113,929
Early Learning	25,470	24,440	24,440
Tutoring	62,452	63,049	63,049
Religion and Family Life Education	260,683	303,757	303,757
School Effectiveness	720	42,950	42,950
Indigenous Education	141,929	182,007	142,374
MISA	40,217	40,185	40,185
Student Success Initiatives	190,684	297,505	197,505
OYAP Program Support	61,300	61,300	61,300
Specialist High Skills Major Program	125,097	125,097	125,097
Outdoor Education	131,842	133,054	133,054
Safe and Accepting Schools	68,820	68,820	68,820
Technology Learning	3,100	10,333	5,613
Catholic Parent Engagement	30,345	33,745	33,745
Superintendent of Learning & Student Success(Eiem)	13,876	19,306	19,306
Superintendent of Learning & Student Success(Sec)	11,821	15,016	15,016
Superintendent of Learning & Innovation Tech	15,622	16,122	16,122
Subtotal	<u>1,323,354</u>	<u>1,617,035</u>	<u>1,477,402</u>
Learning Technologies			
Computer Plan Current Year	904,262	904,262	904,262
Learning Technology	514,647	397,017	397,017
Teacher In-service Release	11,868	18,870	18,870
Corporate Systems	894,538	921,433	921,433
Subtotal	<u>2,325,315</u>	<u>2,241,582</u>	<u>2,241,582</u>
Administrative Departments			
Employee & Labour Relations & Leadership			
Superintendent of Learning,Leadership and HR	17,576	18,576	18,576
Leadership and Talent Development	43,425	69,154	69,154
New Teacher Induction Program	58,355	56,250	70,869
Human Resources Services	149,460	225,460	225,460
Trustees	158,450	162,180	162,180
Director of Education	141,884	151,813	151,813
Communications and FOI	73,565	76,020	76,020
Business, Finance, Facilities and Transportation			
General Administration - School Support	145,000	153,250	153,250
General Administration -Admin Support	174,136	185,136	185,136
Superintendent of Business and Capital Planning	36,116	63,506	63,506
School Support	15,000	22,500	22,500
Emergency Preparedness	5,286	5,740	5,740
Business Administration	100,498	107,898	107,898
Health & Safety	212,246	290,717	290,717
Community Use of Schools	29,760	30,310	30,310
School Facilities Operations	2,149,392	2,068,946	2,068,946
School Facilities Utilities	3,258,100	3,345,000	3,345,000
School Facilities Maintenance	1,699,467	1,732,567	1,732,567
Transportation	11,535,627	10,898,188	10,659,189
Total Department Budgets	<u>23,652,012</u>	<u>23,521,828</u>	<u>23,157,815</u>
Supported Capital Debt - Interest Portion	2,216,118	2,406,819	2,406,819
Supported Capital Debt - Principal Portion	3,062,126	2,871,424	2,871,424
Capital Debt Expenditures	<u>5,278,244</u>	<u>5,278,243</u>	<u>5,278,243</u>
Total	<u>28,930,256</u>	<u>28,800,071</u>	<u>28,436,058</u>

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

	Budget 2019/20	Revised Budget 2018/19	Budget 2018/19
Revenue	\$	\$	\$
Innovation in Learning Fund			108,111
First Nations, Metis and Inuit Curriculum and Implementation	24,800		
Mental Health Workers in Schools	251,396	251,396	251,396
Safe Inclusive and Accepting Schools and Mental Health	52,302	52,302	122,015
Highly Skilled Workforce Strategy K-12: Experiential Learning	41,258	41,258	41,258
School College Work Initiative	40,000	40,000	40,000
OLE - FML and FSL, French Extended Learning	89,874	89,874	89,874
SHSM Extra funding	223,303	223,303	
Renewed Mathematics Strategy	507,406	507,406	507,406
Focus on Youth		70,000	70,000
Supporting Schools - Cannabis Legallizaiton		14,700	19,100
Total	<u>1,230,339</u>	<u>1,290,239</u>	<u>1,249,160</u>
Expenditures			
Innovation in Learning Fund			108,111
First Nations, Metis and Inuit Curriculum and Implementation	24,800		
Mental Health Workers in Schools	251,396	251,396	251,396
Safe Inclusive and Accepting Schools and Mental Health	52,302	52,302	122,015
Highly Skilled Workforce Strategy K-12: Experiential Learning	41,258	41,258	41,258
School College Work Initiative	40,000	40,000	40,000
OLE - FML and FSL, French Extended Learning	89,874	89,874	89,874
SHSM Extra funding	223,303	223,303	
Renewed Mathematics Strategy	223,998	170,806	170,806
Focus on Youth		70,000	70,000
Supporting Schools - Cannabis Legallizaiton		14,700	19,100
Expenditures	<u>946,931</u>	<u>953,639</u>	<u>912,560</u>
Net funding allocated to Staffing	<u>283,408</u>	<u>336,600</u>	<u>336,600</u>