

TORONTO CATHOLIC
DISTRICT SCHOOL

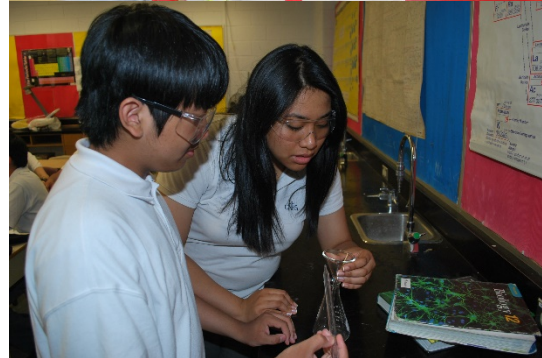
2019 - 2020 BUDGET ESTIMATES

*Instructional
+
Non-Instructional
Book*



Draft- until approved by Board of
Trustees

Expected on June 6, 2019



Board of Trustees

Catholic school trustees are the critical link between communities and school boards. Catholic ratepayers in City of Toronto elect 12 English Language Trustees to the Toronto Catholic District School Board during each municipal election. The Chair of the Board and the Vice-Chair are elected at the Inaugural meeting of the Board, and serve for one year.

Working together, a school trustee is responsible, as a member of the Board:

- To govern and set policy.
- To govern for the provision of curriculum, facilities, human and financial resources.
- To advocate for the needs of their communities.
- As a constituency representative, to explain the policies and decisions of the TCDSB to residents.

Trustees are available to help taxpayers, parents and others address any issues they may have about the Catholic school system.



Trustee Joseph Martino
Ward 1: Etobicoke



Trustee Markus de Domenico
Ward 2: Etobicoke



Trustee Ida Li Preti
Ward 3: North York



Trustee Teresa Lubinski
Ward 4: North York



Trustee Maria Rizzo
Ward 5: North York



Trustee Frank D'Amico, CD
Ward 6: York



Trustee Michael Del Grande
Ward 7: Scarborough/North York



Trustee Garry Tanuan
Ward 8: Scarborough



Trustee Norm Di Pasquale
Ward 9: Toronto



Trustee Daniel Di Giorgio
Ward 10: Toronto



Trustee Angela Kennedy
Ward 11: East York/Toronto



Trustee Nancy Crawford
Ward 12: Scarborough



Trustee Taylor Dallin
Student Trustee: All TCDSB Schools



Trustee Joel Ndongmi
Student Trustee: All TCDSB Schools

TABLE OF CONTENTS

Executive Summary	Page	5
Volume I:		
The TCDSB Context	Page	14
Book Introduction		15
Our Students		16
Our Staff		17
Transportation		17
How We Develop the Budget		18
Linking the Budget to the Multi-Year Strategic Plan		19
Volume II:		
TCDSB Operating Revenues	Page	23
Grants for Student Needs Overview		24
TCDSB Revenue Overview		25
TCDSB 2019-20 Operating Grants & Other Revenues		27
Appendix 2A: Description of GSN Funding		30
Volume III:		
Instructional Related Operating Expenditures	Page	40
Expenditure Overview		41
Expenditure Variance Analysis		42
TCDSB - Offset to Balance the Budget		46
Appendix 3A: Detailed Budget Sheets - Elementary		51
Appendix 3B: Detailed Budget Sheets - Secondary		54
Appendix 3C: Detailed Budget Sheets - Central		57
Volume IV:		
Special Education	Page	67
Special Education Grant		68
Special Education Grant and Expenditure		69
Appendix 4A: Detailed Budget Sheets - Revenue		72
Appendix 4B: Detailed Budget Sheets - Expenditure		73

Volume V:**Non-Instructional Related Operating Expenditures** **Page** **76**

Expenditure Overview 77

Expenditure Variance Analysis 78

TCDSB – Draft 2019-20 Offsets to Balance Budget 80

Appendix 5A: Detailed Budget Sheets 82

Volume VI:**Financial Sustainability** **Page** **96**

Reserve Strategy 97

Reserve Fund Classification and Types 98

Appendix 6A: List of Reserves 102

EXECUTIVE SUMMARY

Balancing fiscal responsibility with service to our students

The Toronto Catholic District School Board's (TCDSB) budget process is largely about balancing the ongoing cost pressures associated with operating a large urban school board, and ensuring that students receive the best possible environment to encourage achievement and well-being through the lens of Catholic Faith.



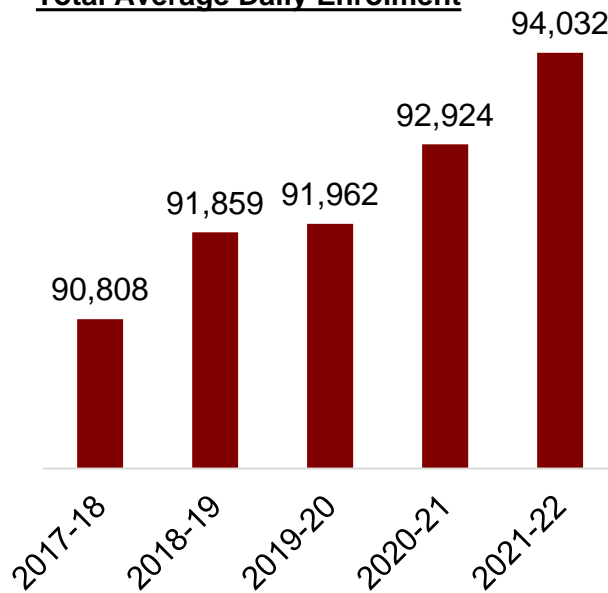
TCDSB has made difficult decisions over the last few fiscal years to reduce staffing service levels in order to solve an ongoing deficit issue within the Board's previous budgets. This plan was called the "Multi-Year Recovery Plan" and has been achieved two years earlier than expected.



For the 2019-20 Operating Budget Estimates, staff expect that service levels across all program and services areas will need to be reduced in order to develop a balanced budget based on the announcements made by the Ministry of Education – New Vision for Education.

Our students and staff are at the Centre of the budget

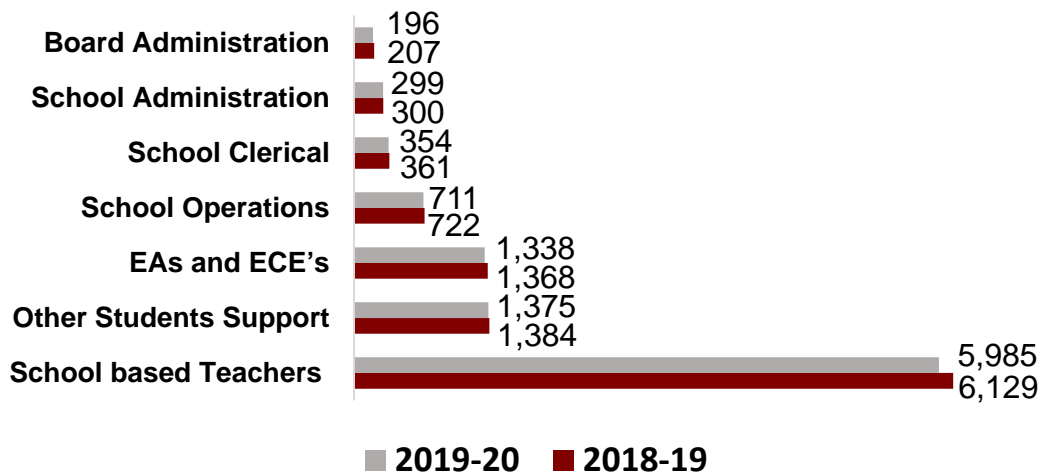
Total Average Daily Enrolment



The primary cost drivers of TCDSB's budget are student enrolment and the related staffing levels required in the classroom. TCDSB is a growing board. 103 students are expected to be added in the 2019-20 school year. The Board will continue to grow in the foreseeable future.

TCDSB currently has 10,471.2 Full Time Equivalent (FTE) positions working at its 195 schools, Board Office and other administrative facilities. 2019-20 will see a decrease in staffing of (214.2) FTEs due to the announcements made by the Ministry of Education (EDU)

Staffing Full Time Equivalents (FTEs)



Provincial Announcement Highlights of New Vision for Education

1. *Grades 4 to 8 Class Size changing to 24.5 students to 1 teacher.*

The TCDSB is one of a few school boards with a class size greater than 24.5 to 1 teacher. The move from the 2018-19 current 24.97 ratio to the 2019-20 ratio of 24.5 students to 1 teacher requires additional funded teacher positions as previously committed by the Ministry of Education. Under the former government, the GSNs provided additional funding for school boards with a class size greater than 24.5 to 1 teacher class size staggered over a 4-year transitional period. The TCDSB is currently in the second year of the 4-year period.

As a result of TCDSB staff's recent inquiries to confirm the continuance of funding to complete the 4-year transition, the Ministry of Education responded on April 9, 2019 indicating the following:

- School Boards are encouraged to use the information in the 2019:B08 Memo for planning purposes;
- School Boards are expected to move to a 24.5 to 1 regulated teacher class size for grades 4 to 8, and School Boards have the flexibility to use existing funding within the GSNs to make local staffing decisions;
- These proposed changes are subject to ongoing class size consultations running until May 31, 2019 and subject to approvals and regulations made by the Minister of Education or Lieutenant Governor in Council under the Education Act.

The resulting cost and funding impact to the TCDSB is an additional 32 FTE Elementary Teacher positions at a cost of \$3.3M and a funding reduction of \$4.5M, for a total financial impact of \$7.8M.



- 2. Grades 9 to 12 Class Size changing to 28 students to 1 teacher.** The move from the 2018-19 current 22:1 ratio to the 2019-20 ratio of 28 students to 1 teacher requires a reduction of teacher positions, which is anticipated to be achieved by normal teacher retirements over the course of 4 years.



- 3. Secondary Programming Funding terminated.** The elimination of funding for Secondary Programming Teachers will decrease Grants for Student Needs (GSN) funding for TCDSB by approximately \$2.5M and reduce 22.9 full-time equivalent Secondary Teacher positions achieved by normal teacher retirements.



- 4. E-learning class sizes increasing to 35 students to 1 teacher in the 2020-21 school year.** The full impact of this announcement is unknown until the program delivery model is further defined.
- 5. Increasing the Student Transportation and School Operations Grant.** Increasing the Student Transportation Grant by 4% to assist with increased transportation costs. In addition, the School Operations Grant will increase by 2% for increased utilities costs.

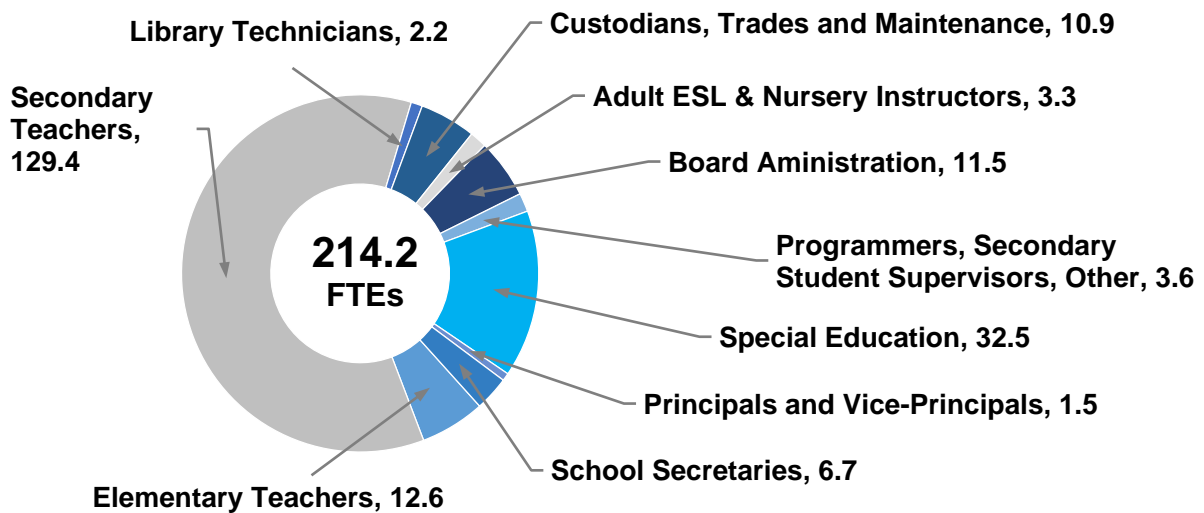
- 6. Year over year funding impacts are estimated at \$32.27M.** Based on all Provincial announcements, enrolment impacts and the continuance of the International Languages (IL) Program, results in a funding shortfall of (\$32.27) M. The analysis below provides a high level summary of this shortfall.

	\$M
Negative Impacts of Provincial Announcements	(35.94)
Positive Impacts of Provincial Announcements	12.09
Enrolment Impacts	0.52
IL Program Extended Day Elimination	(8.94)
	<u>(32.27)</u>

- 7. Senior staff were able to identify a list of reductions that fully offset the funding shortfall in order to balance the budget.** Staff consolidated all mandated reductions, along with any mandated increases and offsets from Local Priority Funds. In addition staff identified several preliminary labour and non-labour related reductions or revenue increases that could potentially fully offset the estimated funding shortfall. The following analysis provides a high level summary of those potential recommendations (FTE = Full Time Equivalent).

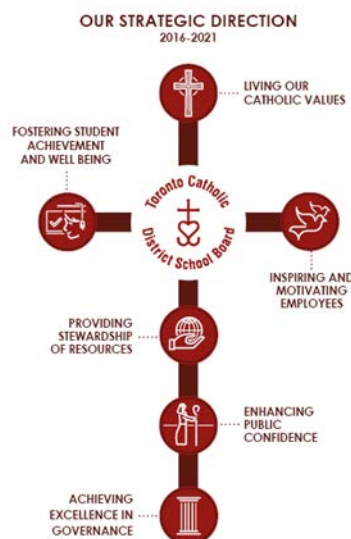
	\$M	FTE
Increase based on enrolment change	1.20	12.50
Mandated Impacts from Elementary Class Size	3.30	32.10
Mandated Reductions from Secondary Class Size	(10.20)	(94.90)
Reductions Associated with Local Priority Fund	(9.70)	(118.90)
Other Elementary Panel Reductions	(3.20)	(31.00)
Other Net Secondary Panel Reductions	(0.40)	(4.00)
Board Administration and Governance Reductions	(1.15)	(10.00)
Other Non-Labour Impacts	(12.65)	
	<u>(32.80)</u>	<u>(214.20)</u>

FTE Reductions 214.2



Linking the budget to the Multi-Year Strategic Plan

The Multi-Year Strategic Plan (MYSP) provides the overarching directions and principles that should drive the budget process. Students are always the Board's primary focus and are represented in all six strategic directions found within the MYSP. TCDSB is committed to offering programs and services, which challenge all students to achieve their personal best. TCDSB also strives to make efficient, effective, and innovative use of resources, based on sound planning, and the best available information. Inherent in the budget process is the allocation of available resources to address student needs.



This budget process includes some preliminary work on linking the budget to the MYSP. Staff allocated various portions of the budget to each of the six strategic directions to provide a conceptual level view of how the budget delivers on the MYSP.

Operating revenues are estimated to balance with operating expenditures

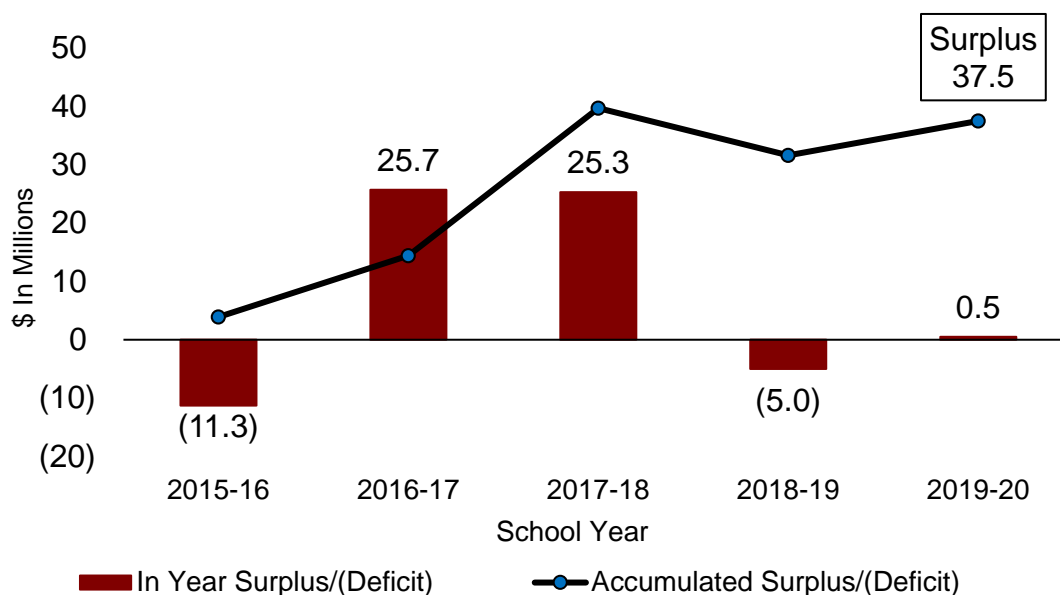
Based on legislation, school boards are not permitted to plan for in-year deficits in their budget setting process, with very few exceptions. TCDSB has followed some fiscally prudent approaches over the last several years to balance its budget. Several factors such as restrictions on funding eligibility, arbitration decisions with labour unions and new legislative requirements have caused funding pressures on

(\$M)	2018-19	2019-20
Operating Revenues	\$1,149.5	\$1,143.8
Less: Operating Expenditures	<u>\$1,154.5</u>	<u>\$1,143.3</u>
Operating Surplus	\$(5.0)	\$0.5

TCDSB. Despite these challenges, the TCDSB is planning for a surplus of \$0.5M in the 2019-20 fiscal year. The deficit in 2018-19 was due to the International Languages Extended day program funding shortfall and is to be covered from the accumulated surplus. In 2019-20 TCDSB shows a small surplus of \$0.5M this is after implementing all of the offsets identified in previous report to the Corporate Service Committee.

Planning requires a strategy to reserve funding

In-Year and Accumulated Surpluses / (Deficits)



As the TCDSB emerged from the deficit and the MYRP, it has become especially important to consider how the Board treats accumulated deficits, surpluses and plans for future strategic investments. The Education Act allows boards to create reserves for specific intended purposes. As long as these reserved funds are uncommitted then they still contribute towards the Board's accumulated surplus.

At the end of the 2019-20 fiscal year, the TCDSB is expected to have an accumulated surplus of \$37.5M. This accumulated surplus Includes the



anticipated ASO surplus estimated at \$5.3M related to moving employees and retirees to new provincially mandated benefit trusts is expected. The Province has not yet confirmed this surplus amount.

In recent history, TCDSB has made some fiscally prudent decisions to begin informally reserving funding. For instance, a motion was passed in the 2017-18 budget year that 1% of the accumulated surplus be set aside as a contingency to address potential in-year deficits in future years. In the 2018-19 budget process the board approved setting this aside in an "Operating Contingency Reserve". Once the potential benefit surpluses materialize then this amount would also be added to this reserve to work towards a contingency that is equivalent to 2% of the TCDSB's operating budget.

In the 2018-19 Budget process, the Board also approved the setting up of the following reserves.

% Allocation of In-Year Surpluses to Strategic Reserves	
Operating Contingency Reserve (To Max of 2% Contingency)	50%
IT Strategic Systems Reserve	40%
Administrative Facility Reserve	5%
Student Equity Strategic Reserve	5%
Total	100%



Staff are currently working on a Reserve Policy that will provide a basis on how reserve funds are to set up and used in a consistent manner.

Toronto Catholic District School Board

Volume I: The TCDSB Context

This book provides both an overview and details of the proposed 2019-20 Budget Estimates

As Toronto Catholic District School Board (TCDSB) grows, so does its method of communicating a large and complex budget. The format of this book is the first step in creating a format that can be used by trustees, parents, staff, students and other stakeholders to understand and navigate the budget.



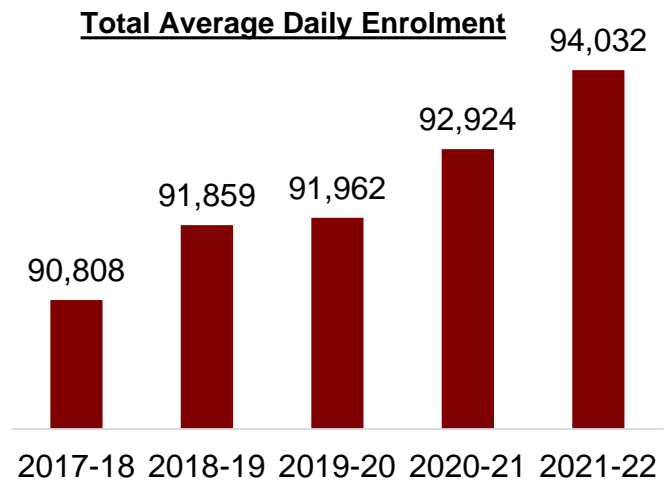
The book starts in this Volume by providing some context on the TCDSB in terms of its students, staff, transportation issues and the budget process. It then provides an overview of revenue sources and how the TCDSB is funded in Volume II. Volumes III, Volume IV and Volume V provide an overview and details of expenditures in

Instructional, Special Education and Non-Instructional activities in the organization, respectively. Finally, Volume VI provides additional context on Financial Sustainability and provides the Reserve balances at the present time.

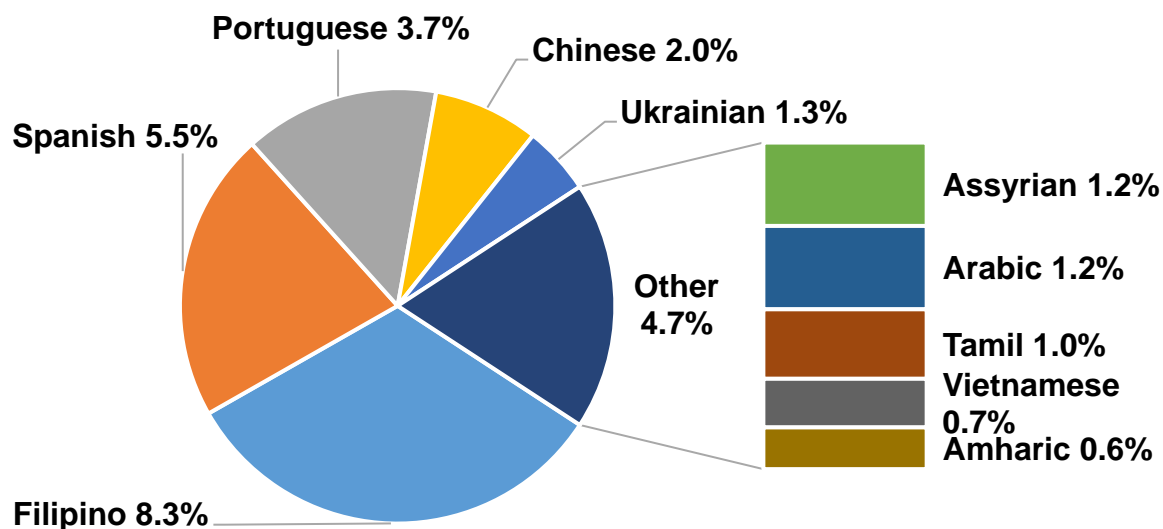
Our Students are the most valuable part of this organization

Our student enrolment is what drives the organization and consequently also the budget process. With a student population of 91,859 in 165 Elementary Schools and 31 Secondary Schools, the TCDSB is one of the five largest Boards in Ontario (including Catholic and Public).

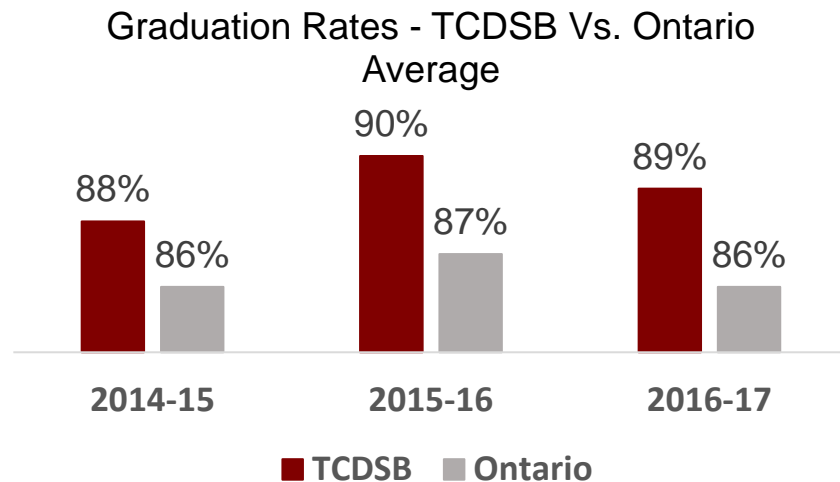
The TCDSB thrives in a large urban environment in Canada's largest City. It is a diverse population and TCDSB serves the catholic population by embracing this diversity. The chart below describes the demographics through the lens of languages spoken. The information presented in the chart below contains groups that are above 1% of the total student population.



Top 10 languages (other than English) within the TCDSB



Our students are achievers and our system is built to graduate educated, Catholic and contributing members of society. Our graduation rates have consistently trended higher than that of provincial averages over the last few years.



Our Staff provide the necessary human resources to fulfill our mandate as Catholic educators

TCDSB has 10,471.2 FTE positions as of the 2018-19 school year. A little more than 58% of this staff is comprised of school-based teachers, while another 25% make up Education Assistants, Early Childhood Educators and other Student Support staff. Another 6% of staff is for School Administration (Principals and Vice-Principals), school clerical staff, school operations and transportation have about 8%, while the remaining 2% is for Board Administration. Over the last 5 years, the TCDSB has reduced its staffing levels to meet financial pressures it faced in terms of matching staffing expenditures to the funds received by the Province.

Transportation is one of the largest non-staffing related expenses for the Board

The Toronto Student Transportation Group (TSTG) is a consortium between the Toronto District School Board and the Toronto Catholic District School Board. It services a large and dynamic student population within the City of Toronto. The TSTG provides transportation services for approximately 50,000 students in more than 800 schools and centres throughout the City of Toronto. Six different school bus operators provide more than 1800 vehicles to provide transportation services for students with a budget of just over \$95M.

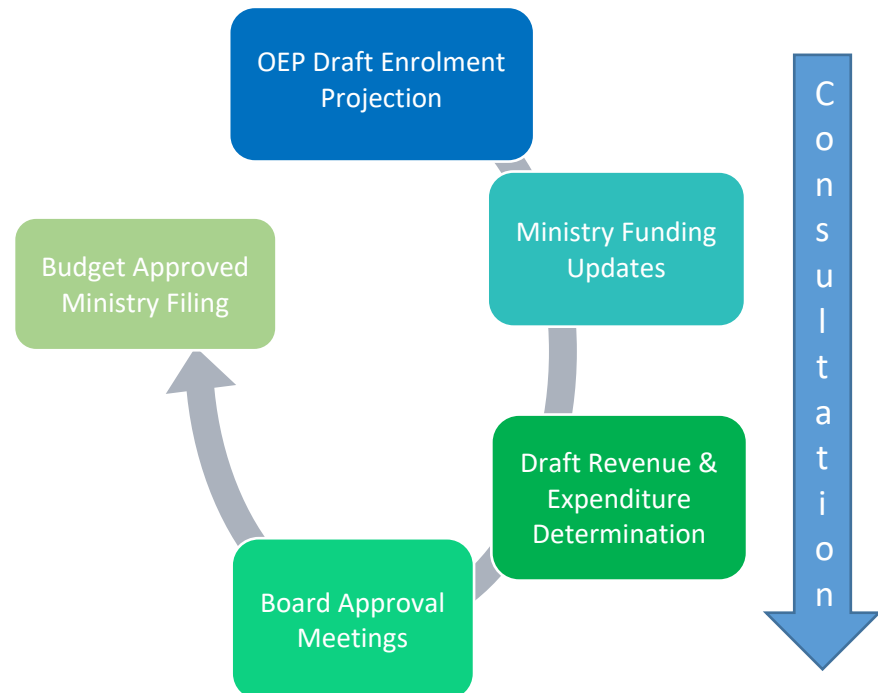
Creating a budget is an iterative and consultative process

School boards are required to submit the 2019-2020 Budget Estimates forms to the Ministry by June 28, 2019. The 2019-20 Budget includes Operating Budget sections that have been prepared on a modified cash basis, which is consistent with prior years. However, school boards are required to prepare their budgets in accordance with Public Sector Accounting Board (PSAB) standards.

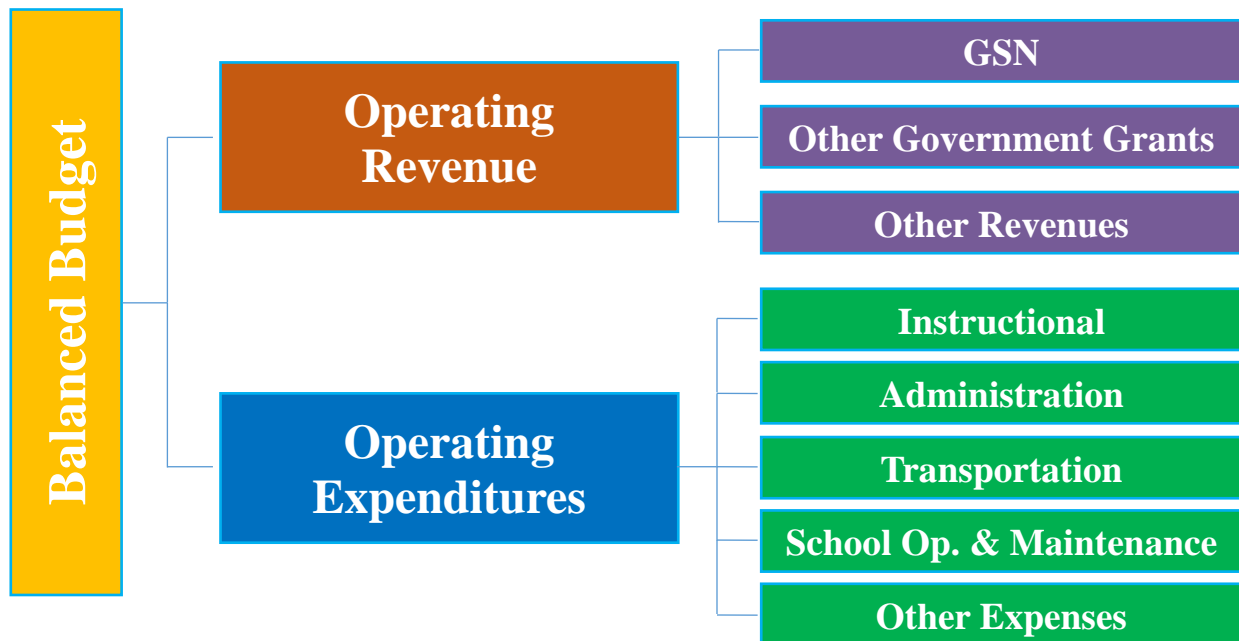
Based upon the draft Official Enrolment Projections (OEP) along with the updated Ministry of Education funding information, budget staff build draft revenue and expenditures for the deliberations of the Board and consultation with the public.

Through several meetings, the Board of Trustees receive information from board staff and public deputations. The end-result of these meetings is the approval of the budget by the Board for submission to the Ministry of Education. The goal is for the Board to have a transparent and accountable budget to

stakeholders, which ties into the goals of Multi-Year Strategic Plan and Ministry guidelines.



The basic breakdown of the TCDSB budget is depicted in the illustration below; however, a considerable amount of detail and complexity lies beneath each of the boxes represented by the revenues and expenditures.



Boards are required by the Education Act to submit a balanced budget to the Ministry of Education. This means that the following simple equation must be met (with few exceptions):

Operating Revenue	=	Operating Expenditures
-------------------	---	------------------------

Preliminary linkages have been identified to illustrate how the budget delivers on the Multi-Year Strategic Plan (MYSP)

The following section provides a brief overview of the linkages that staff have identified between the budget and the MYSP. The figures below are provided as one way of viewing the budget. They are not for approval purposes, but rather for informational purposes. Subsequent sections of this book provide budget figures for approval in a more functional format. *Please note that all expenses are rounded to the nearest \$0.1M, therefore some expenses noted as \$0.1M may be lower.*



LIVING OUR CATHOLIC VALUES

To understand and apply Catholic Teachings to all that we do

1. Chaplaincy	\$2.6M
2. Religious Retreats	<u>\$0.1M</u>
	<u>\$2.7M</u>

It should be noted that “Living Our Catholic Values” figure has been derived by including “direct” expenses. TCDSBs “indirect” expenses, which include hundreds of millions of dollars of teaching and support staff costs, truly reflect an overall investment in our Catholic system and “Living Our Catholic Values”.



FOSTERING STUDENT ACHIEVEMENT AND WELL-BEING

To support our students in achieving academic excellence and meeting the Ontario Catholic School Graduate Expectations

1. Instructional Day School Staff & Supplies	\$769.1M
2. Student Support Services	\$69.0M
3. Special Education Programs & Services	\$4.3M
4. Safe School Team	\$0.2M
5. Student Transportation Services	\$36.7M
6. Student Nutrition Program – Angel Foundation	\$0.1M
7. Student Pediculosis Program	<u>\$0.1M</u>
	<u>\$879.5M</u>



ENHANCING PUBLIC CONFIDENCE

To create enhanced, regular communication with all stakeholders

1. Executive Offices	\$5.4M
2. Communications Office	<u>\$0.6M</u>
	<u>\$6.0M</u>



PROVIDING STEWARDSHIP OF RESOURCES

To establish integrated decision-making structures and processes to support responsive and responsible allocation of resources

1. Business Administration	\$4.9M
2. Corporate Services	\$1.1M
3. Facility & Planning Services	\$1.4M
4. Computer & Information Technology	\$23.2M
5. School Operations & Maintenance	<u>\$97.9M</u>
	<u>\$128.5M</u>



ACHIEVING EXCELLENCE IN GOVERNANCE

To lead and model best practices in Board governance

1. Trustees & Trustee Services	\$0.8M
2. Parliamentarian Services	<u>\$0.1M</u>
	<u>\$0.9M</u>



INSPIRING AND MOTIVATING EMPLOYEES

*To create a learning and work environment
that is equitable and diverse, and that supports professional learning,
innovation and collaboration*

Human Resources

\$6.3M

Toronto Catholic District School Board

Volume II: Operating Revenue

School Board Operating Revenues come from three major sources

Grants for Student Needs (GSNs) <i>Provincial Source</i>	Priorities and Partnership Fund (PPF)	Other Revenues <i>Various Sources</i>
<ul style="list-style-type: none"> • Classrooms • Schools • Locally managed system • Specific Priorities 	<ul style="list-style-type: none"> • Time limited • Specific • Enveloped • Uncertain and unpredictable • Not always incorporated into the operating budget as a result of the above 	<ul style="list-style-type: none"> • Adult education fees • VISA or non-resident tuition • Interest revenue • Daycare • Fundraising by schools

Grants for Student Needs (GSN) funding is primarily driven by student enrolment

The majority of operating funding received by TCDSB comes from the annual GSN. The GSN is a collection of grants, which supports funding for the classroom, school leadership and operations, specific student-related priorities and local management by school boards. The key determinant for these grants is enrolment. The measure of enrolment used for funding purposes is the average daily enrolment (ADE) of pupils. Boards report the full-time equivalent of pupils enrolled for each school year as of October 31st and March 31st, the two '**count dates**' during a school board's fiscal year. The calculation of ADE is based on an average of the full-time equivalent pupils reported on the two count dates.



The GSN is a collection of grants by grouping grants under the following headings:

Funding for classrooms

focuses on providing classroom resources.

Funding for schools

provides the resources to ensure schools have the leadership they need and are clean and well-maintained facilities for learning.

Funding a locally managed system

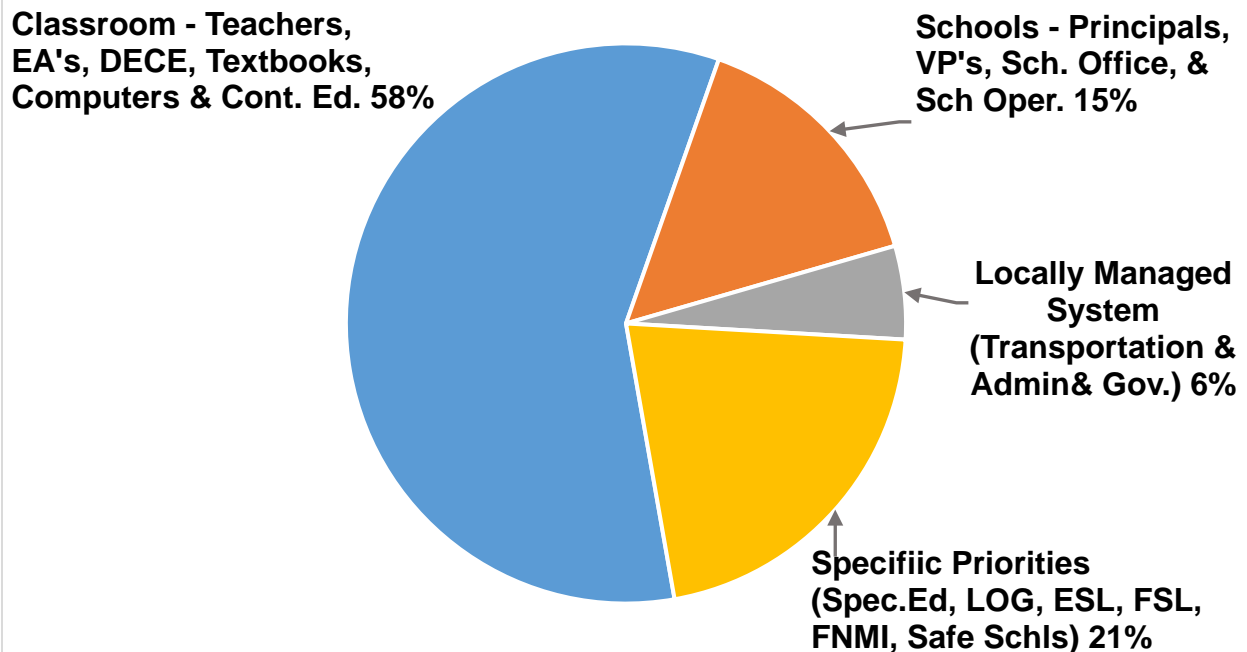
aims to ensure board leadership carries out focused activities to support alignment of resources.

Funding for specific priorities

speaks mainly to the Achieving Excellence goal of closing gaps by, for example, meeting special education needs and improving language proficiency.

The Following Chart Breaks the GSN in the four areas described above Funding for Classrooms (Foundation & Continuing Ed.), Funding for Schools (Principals, VP's, School Office & School Operations), locally managed systems (Transportation & Administration & Governance), and Specific Priorities (English as Secondary Language (ESL), French as Secondary Language (FSL), Learning Opportunities Grant (LOG), First Nations, Métis, and Inuit (FNMI), Safe Schools).

2019-20 OPERATING ALLOCATION PERCENTAGES BY 4 MAJOR CATEGORIES



The ministry recognizes that conditions vary widely across Ontario and the funding formula cannot take every situation into account. So local school boards have flexibility in how they use funding, within the overall accountability framework. Appendix 2A provides a description of the specific grants under each of the headings above as well as the expected increases or decreases for TCDSB in the 2019-20 school year.

The following Chart summarizes the Grants for Student Needs (GSN's), PPF's and Other revenues estimated to be received in 2019-20 with a comparison to the 2018-19 Revised Estimates. A decrease of (\$2M) in GSN's is estimated with an estimated decrease in PPF's and Other revenues of (\$2.2M) for a net decrease in operating revenues of (\$5.6M).

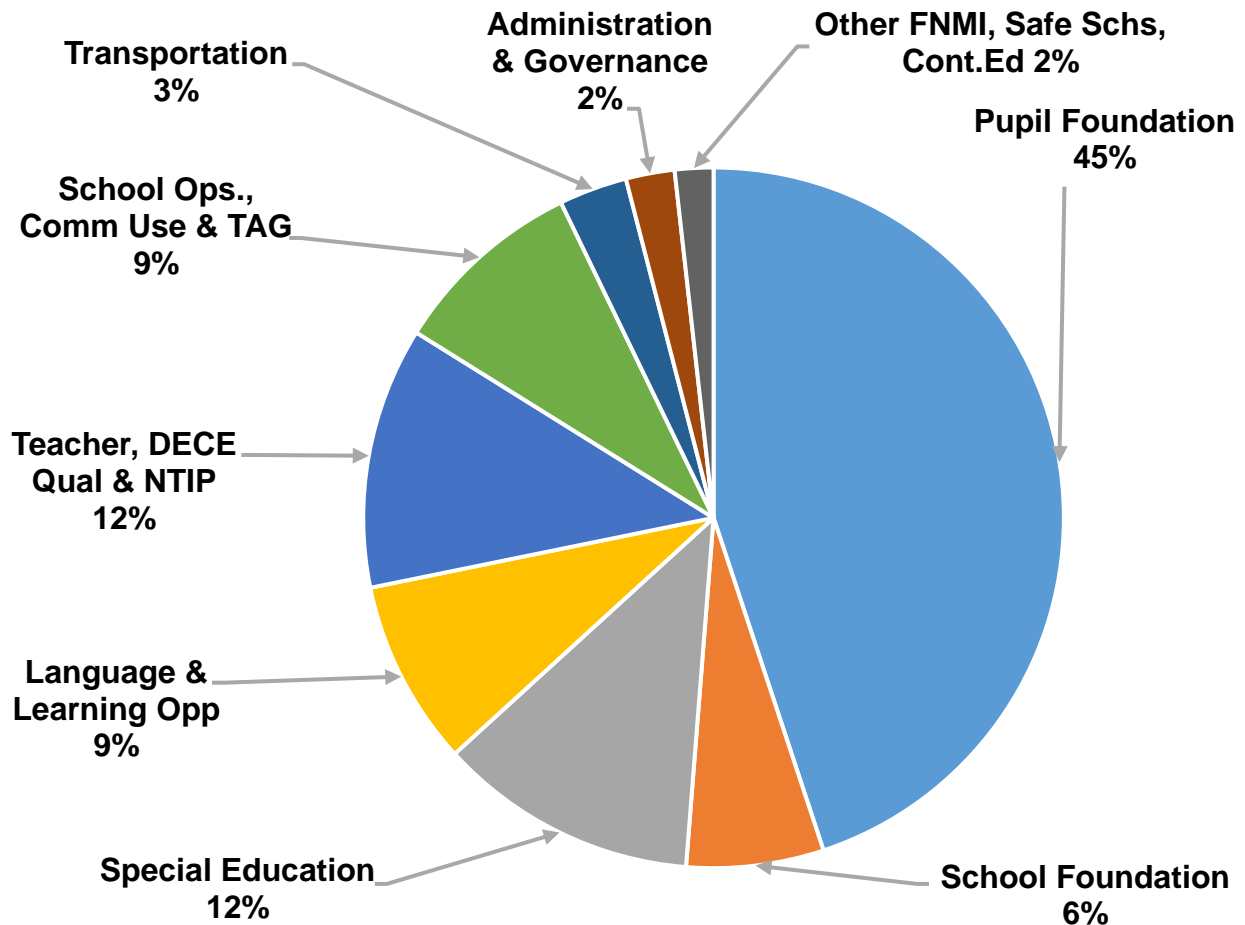
TCDSB 2019-20 Operating Grants & Other Revenues Estimates (000's)

Revenues	2018/19 Budget Revised Estimates	2019/20 Budget Estimates	Variance Incr./ (Decr.)
Pupil & School Foundation	572,599	542,146	(30,453)
Special Education	125,406	126,673	1,267
Language	39,903	41,151	1,248
Learning Opportunity	60,059	49,404	(10,655)
Continuing Education and Summer School	11,590	11,813	223
Teacher Qualification and Experience/NTIP	98,813	127,715	28,902
Transportation	25,788	33,301	7,513
Administration and Governance	24,084	23,847	(237)
School Operations	90,578	90,682	104
Community Use of Schools	1,253	1,256	2
Declining Enrolment Adjustment	91	0	(91)
Temporary Accommodation	4,056	2,703	(1,353)
First Nation, Métis and Inuit Education	4,019	4,174	154
Safe Schools	2,831	2,845	14
Total Operating Grants	1,061,071	1,057,711	(3,360)
Grants Anticipated due to New Contracts	0	0	0
Other Grants & Other Revenues	88,411	86,124	(2,287)
Total Operating Grants and Other Revenues	1,149,482	1,143,835	(5,647)

**Numbers may not add due to rounding.*

The following chart provides a percentage breakdown of the grant allocations proposed for the 2019-20 budget.

2019-20 GRANT ALLOCATIONS (\$1,058 MILLIONS)



VOLUME II - APPENDICES

DESCRIPTION OF GSN FUNDING:

Pupil Foundation Grant (Decreases by (\$31.8M))

For 2019-20, funding through the Pupil Foundation Grant is projected to be \$475.1M for TCDSB.

The largest single element of the GSN TCDSB receives, provides funding for the salaries of classroom teachers, early childhood educators for full-day kindergarten, educational assistants, and other teaching staff such as teacher librarians and guidance counsellors. It also funds textbooks, classroom supplies and classroom computers.

In 2019-20, reduced funding is being provided through this grant for increased grade 4-8 class sizes going from 23.84 to 24.5 in grades 4 to 8 reducing the funding by (\$4.5M) for TCDSB. This is offset by \$2.3M in enrolment increase in elementary. There is also a large reduction in Secondary Teacher funding as secondary program teacher funding is eliminated at (\$2.5M) and secondary class sizes increase from 22 to 28 which results in a funding loss of (\$31.7M) over a 4 year period.

The grant is calculated on a per-pupil basis. There are four different per-pupil amounts at the elementary level, depending on the grade in which a student is enrolled – kindergarten, primary (grades 1 to 3), junior (grades 4 to 6), intermediate (grades 7 to 8) – and for (grades 9 to 12) secondary students.; Enrolment increases, 1.0% Salary increase and Benefits decrease of 0.167%.

For classroom teachers, the per-pupil amounts reflect benchmark salaries and benefits, class size requirements and preparation time. For other staff, the per-pupil amount is based on salaries and benefits and staffing levels.

Qualifications and Experience, DECE's & NTIP Grant (Increase of \$28.9M)

This grant provides additional support for classroom staff who have qualifications and experience above those provided for through the Pupil Foundation Grant.

- The **Teacher Qualifications and Experience** allocation provides funding to boards with teachers who, because of their qualifications and experience, have average salaries different from the benchmark level used in the Pupil Foundation Grant. The secondary teacher qualification and experience allocation has been affected by the secondary class size increase of 22:1 to 28:1 decreasing the secondary Q&E by (\$6.4M) due to changes in the Q&E Benchmark funding changing from \$5,259 to \$4,183.
- To offset the grade 9-12 class size increases of 22:1 to 28:1 the ministry has provided a \$29.7M Job Protection Funding Allocation (attrition funding which includes a 1% Salary Increase) in the Qualification and Experience grant. This grant defers the 28:1 secondary teacher losses and allows boards to match a boards teacher retirement numbers so that no teacher loses a job due to this secondary class size and secondary teacher program change.
- The **Early Childhood Educators Qualifications and Experience** allocation is provided for boards with early childhood educators who, because of their qualifications and experience have average salaries different from the benchmark. This year the ECE benchmark funding is being decreased by (\$0.5M)
- The **Benefits Trusts** allocation provides the incremental funding required to support the transition of benefit plans for staff to the Employee Life and Health Trusts. (decrease of \$0.7M which will flow to the Trust Funds)
- The other allocations under this grant include historical adjustments to the funding of non-teaching cost adjustment a decrease of (\$1.2M) and funding for programs to mentor and train new teachers (NTIP increase by \$0.047M).

Continuing education and other programs (Increase by \$0.2M)

This grant supports a range of programs aimed at adult learners and day school students, including secondary students who have completed more

than 34 credits and wish to continue their studies. The grant is projected to total \$11.8M in 2019-20 for TCDSB:

- The adult day school allocation supports day school programming for students who are at least 21 years of age as of December 31 of the current school year has been moved into the Continuing Education category at \$1.9M.
- The high-credit day school allocation is for day school programming for secondary students who have completed more than 34 credits and wish to continue their studies at the continuing education funding rate.
- The summer school allocation supports programming offered during the summer for day school pupils. (Increase of \$0.45M due to more student accessing summer school and e-Learning courses)
- The continuing education allocation supports a variety of programs delivered inside and outside the classroom (for example, through correspondence, self-study or e-learning), including credit courses for the purpose of e-learning a secondary school graduation diploma. (\$0.04M increase in projected students taking Night, Saturday & e-learning credit courses through Continuing Education)
- The other allocations of this grant support the teaching of international and indigenous languages at the elementary level and assessments of mature students' prior learning. There is also a 1.0% Salary increase and 0.167% Benefits decrease)
- New in 2019-20, there is an international students recovery amount of (\$1,300) per student resulting in an estimated decrease of (\$1.77M)

FUNDING FOR SCHOOLS:

School Foundation Grant (Increase by \$1.3M)

This grant provides funding for principals, vice-principals and office support staff, as well as administrative supplies. The total School Foundation Grant

for TCDSB is projected to be \$67.0M in 2019-20. It is divided into an elementary school and a secondary school portion. This grant includes measures which:

- Recognize a school's size as well as its remoteness and whether it is operating in a minority language context; and
- Provide greater funding overall for principals in combined elementary and secondary schools (subject to minimum enrolment limits)
- School Administration funding has been added to schools operating in more than one campus. This is the third year of the four-year phase-in of the new School Foundation Grant definition of a school, which accounts for multiple campus facilities. This funding increase allows school boards to place more principals/vice-principals at schools that have more than one building. The impact to TCDSB is an increase in funding of \$0.37M.
- A 1% Salary Increase and 0.167% Benefits decrease

School Operations Grant (Increase of \$0.104M) & Temporary Accommodations Grant (Decrease of \$1.3M)

This grant supports the costs of operating, maintaining and repairing school facilities. Under the formula, funding is adjusted for boards that have older schools with unique design features such as wide hallways, large shop spaces, and auditorium spaces. TCDSB is projected to receive \$94.M in school operations, community use of schools and temporary accommodations grants.

- The **school operations** allocation, which addresses operating costs such as heating, lighting, maintenance and cleaning of schools, consists of several components. The largest component is based on a benchmark operating cost associated with a standard floor area for each elementary and secondary pupil. To align with the proposed changes to secondary class size, the Supplementary Area Factor for school facility operations has been adjusted. This change will be phased in over five years. The 2019-20 impact to TCDSB is a reduction in funding of (\$0.97M). An increase in funding is provided to recognize inflation in utilities. For the TCDSB this equates to approximately \$0.75M. The net impact on Facilities Maintenance and

Operations is estimated to be a decrease of (\$0.85M).

- Temporary Accommodation Grant has decreased by (\$1.35M) to \$2.7M; however there is a 1 year lease of \$1.1M that will end in 2019-20 that the Ministry has not funded.

FUNDING FOR A LOCALLY MANAGED SYSTEM:

School Board Administration and Governance Grant (Decrease by \$0.23M)

This grant provides funding for board administration and governance costs, including those related to board-based staff and board offices and facilities. In 2019-20, TCDSB is projected to receive \$23.8M.

- The board administration funding model, developed in consultation with school boards, provides funding for board-level leadership, staff and related supplies and services. The model recognizes ten core functions that all boards, regardless of size, must perform. At the same time, it recognizes that enrolment is an important driver of higher administrative expenses. This new model replaces a way of allocating funding that relied more heavily on the size of boards' enrolment. (1.0% Salary increase and -0.167% Benefits decrease results in an increase of \$0.22M)
- The Human Resource Transition Supplement, a fund within the Board Administration & Governance Grant to assist in managing the extension agreements, has been eliminated. This results in a funding decrease of (\$0.46M) for TCDSB
- The program leadership allocation provides funding to support seven and a half lead positions that were previously funded in 2017-18 through other allocations within the GSN as well as funding outside of the GSN.
- The other allocations of this grant include funding for trustee compensation, parent engagement, consolidation accounting, internal

audit, supports to improve school boards' information management, and the transformation of learning and teaching in the physical and virtual environment.

- Following Ministry consultations with the education sector, the GSN provides base funding for trustees honoraria.

Student Transportation Grant (Increase by \$7.5M)

This grant provides school boards with funding to transport students to and from school. It is projected to be \$33.3M in 2019-20 for TCDSB:

- The enrolment adjustment is made available only for school boards with increasing enrolment, and is based on the percentage increase in enrolment. The cost update adjustment factor, which recognizes the increasing costs of providing transportation services, is 4% for 2019-20. The calculation applies the adjustment factor to each board's 2018-19 transportation grant. (Increase of \$0.9M)
- The fuel escalator and de-escalator provides for funding increases or decreases by comparing the actual price of diesel fuel for southern school boards and northern school boards to a benchmark price.
- The GSNs will provide stabilization funding to school boards that run efficient transportation operations wherein the costs of student transportation exceed the funding provided for that purpose. TCDSB will receive \$6.5M in additional funding to help with the transportation deficit.
- Details on the other allocations within this grant, which cover transportation to provincial or demonstration schools, school bus rider safety training (Increase \$0.045M).

Declining Enrolment Adjustment (Decreased by \$0.091M)

Much of a school board's revenue is determined by enrolment. When enrolment goes down, funding also declines. School boards can adjust their costs downward as well, but this may take more than one year. The declining

enrolment adjustment recognizes this need for extra time. The grant, is projected to be \$0.0M in 2019-20 as over all enrolment has increased.

FUNDING FOR A SPECIFIC PRIORITY:

Learning Opportunities Grant (Decrease by \$10.65M)

The Learning Opportunities Grant (LOG) provides funding to help students who are at greater risk of lower academic achievement. TCDSB is projected to receive a total \$49.4M in 2019-20.

- The **demographic allocation**, which represents the largest share of LOG funding, is based on social and economic indicators that signal a higher risk of academic difficulty for students. The indicators are low household income, low parental education, one-parent households, and recent arrival to Canada. This allocation is distributed to boards based on the ranking of each of their schools on these measures, and a weighting of the measures themselves. Boards can use this funding for initiatives such as breakfast programs, homework clubs, reading recovery and independent supports. (Increase of \$0.36M in demographic allocation, 1.0% increase for Salaries and a decrease of 0.167% for Benefits)
- The **Local Priorities Fund** addresses a range of local priorities and needs. This may include more special education staffing to support children in need, “at-risk” students and adult education. This funding is removed from the 2019-20 GSN in the total amount of (\$11.13M--\$9.7M for 118.0FTE Staffing positons & \$1.43M for PD, Salary & Benefit Increases provide in 2017-18& 2018-19 to those 118FTE positions)
- The **student achievement envelope** comprises six discrete allocations. These allocations, which directly support programs introduced over the past decade to improve student achievement, include the following:
 - **Literacy and Math outside the school day**, which funds remedial courses or classes for students who are at risk of not

meeting the curriculum standards for literacy or math and/or the requirements of the Grade 10 literacy test. (Increase of \$0.04M)

- **Student Success, Grade 7 to 12**, which funds a range of resources and activities to improve student engagement in secondary schools.
 - **Grade 7 and 8 Student Success Literacy and Numeracy teachers**, which recognizes the need to help students in earlier grades so they are better prepared for the transition to secondary school and beyond.
 - **Ontario Focused Intervention Partnership Tutoring**, which helps boards set up and/or expand tutoring programs for students who are not achieving the provincial standard in reading, writing, or math.
 - The **Specialist High Skills Major** program, which allows students to customize their secondary school experience and build on their strengths and interests by focusing on a specific economic sector.
 - The **Outdoor Education** program, which provides elementary and secondary students with learning experiences in the outdoors. There is flexibility in how boards may use the individual allocations, as long as the total funding is spent on the programs within the envelope. Any unspent funding must be used on the programs within the envelope in a future school year. (Increase for 1.0% Salary and (0.167%) Benefits decrease)
- The other allocations of this grant provide funding for teacher-librarians and/or library technicians.

Language Grant (Incr. of \$1.2M)

This grant provides funding to meet school boards' costs for language instruction. It includes five allocations, and projected to total \$41.1 million in the 2019-20 school year for TCDSB:

- **English as a Second Language / English Literacy Development** funding is provided to English-language school boards to support students who need extra help developing proficiency in English. It consists of a recent immigrant component to supports students who are eligible based on their country of birth and who have been in Canada four years or less, and a Diversity in English-Language Learner's (DELL) component that reflects an estimate of the number of children in a board whose language spoken most often at home is neither English nor French. (Increase of \$0.031M for the DELL plus \$1.0M increase for new students estimated to arrive from a non-English speaking countries in the last 4 years)
- **French as a Second Language** funding, available only to English-language boards, supports the costs of French instruction. It provides a per-pupil amount for each student. (Increase in enrolment for French \$0.166M plus \$0.08M for 1%Salary & (0.167) Benefits decrease)

Indigenous Education Grant (Inr. of \$0.155M)

The Indigenous Education Grant, supports programs designed for Indigenous learning. It is made up of four allocations, and is projected to total \$4.1M in 2019-20 for TCDSB as detailed below:

- The **Indigenous Languages** allocation supports elementary and secondary Indigenous Language programs. At the elementary level, funding is based on the number of pupils enrolled in the Indigenous Language program and the average daily minutes of instruction. At the secondary level, funding is provided for each Grade 9 to 12 pupil enrolled in a credit course.
- The **Indigenous Studies** allocation supports secondary credit courses in Indigenous Studies, providing a per-pupil amount for Grade 9 to 12 students. (\$0.15M increase in enrolment and 1.0% Salary Incr. & (0.167) Benefits decrease)
- The **Per-Pupil Amount** allocation supports Indigenous students, and reflects the estimated percentage of Indigenous students in a board's

schools, based on census data. Some of these funds may be used to support a dedicated Indigenous Education Lead in each school board.

- The **Board Action Plan's** allocation supports the implementation of programs and initiatives aligned with the 16 strategies and actions identified in the Ontario First Nation, Métis, and Inuit Framework Implementation Plan.

Safe and Accepting Schools Supplement (Increase by \$0.014M)

This funding supports the Safe Schools Strategy and provides targeted support to secondary schools in priority urban neighbourhoods. The grant, made up of two allocations, is projected to total \$2.85M in 2019-20:

- The **Safe and Accepting Schools** allocation includes two components. One supports non-teaching staff such as social workers, child and youth workers, psychologists, and attendance counsellors who work to prevent and mitigate risks to the school environment. The other supports programs for long-term suspended and expelled students, and prevention and intervention resources. Both components provide a per-pupil amount and also reflect a board's demographic characteristics and dispersion distance. (Enrolment increase of \$0.014M)
- The **Urban and Priority High Schools** allocation helps boards respond to challenges in select secondary schools, e.g. lack of access to community resources, poverty, conflict with the law, academic achievement issues or a combination of these factors.

Toronto Catholic District School Board

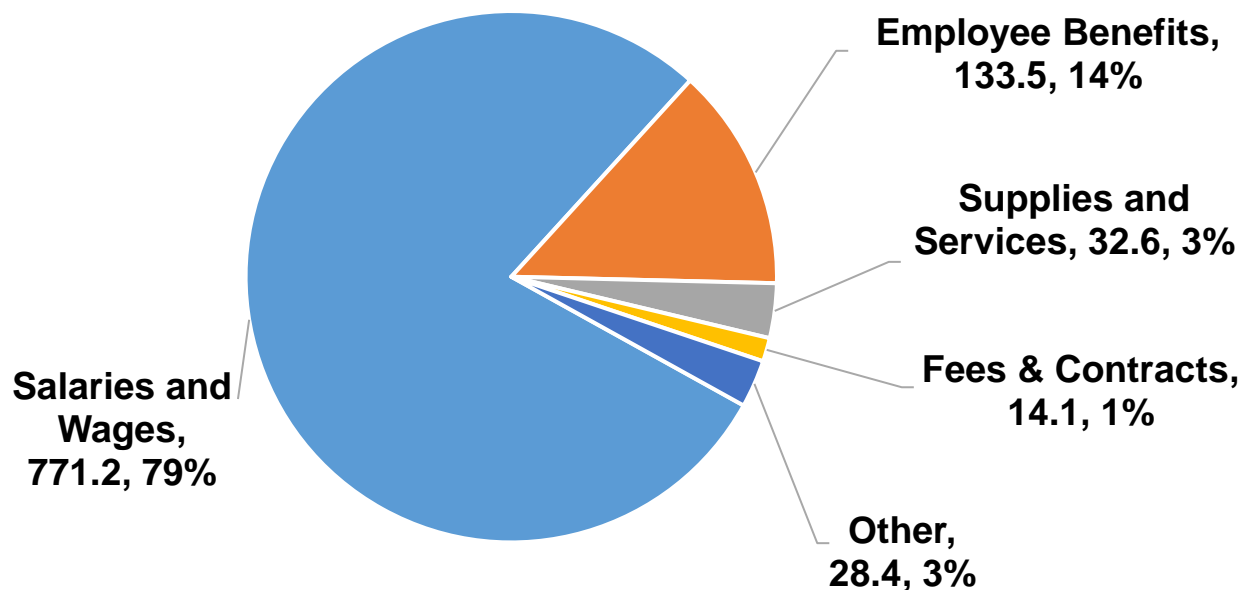
Volume III: Instructional Related Expenditures

Instructional Related Operating Expenditures are mostly wages and benefits for teaching staff

Instructional operating expenditures are comprised mostly of wages and benefits for teachers, special education workers, other support staff and school administration. The remainder of the expenditures are also directly classroom related and include school based supplies as well as technology in the classroom.

The following chart provides an overview of instructional-related expenditures by functional category. Appendix 3A, 3B and 3C provides a detailed breakdown of the entire instructional-related budget.

2019-20 INSTRUCTIONAL EXPENDITURES BY CLASSIFICATION (\$M)



The chart below provides a comparison between the 2018-19 revised budget and the 2019-20 budget estimates by category. On the following page is a brief analysis of each line item (referenced by line #) explaining the differences between each year's budget. As noted, the overwhelming changes originate from classroom teachers and service level reductions.

Ln.#	Instructional Related Expenditure Categories	2018/19 Budget Revised Estimates	Net Change Increase / (Decrease)	2019/20 Budget Estimates
1	Classroom Teachers	640,999	(2,057)	638,942
2	Occasional Teachers	32,645	(185)	32,461
3	Education Assistants	54,286	(1,226)	53,060
4	Designated Early Childhood Educators	27,145	721	27,866
5	Professional & Para-professionals	57,285	(1,268)	56,017
6	Textbooks & Classroom Supplies	25,950	(1,955)	23,995
7	Computers	10,017	216	10,233
8	Staff Development	2,896	(3)	2,893
9	In School Administration	68,708	452	69,160
10	Teacher Consultants	5,556	(1,357)	4,199
11	Continuing Education (incl. International Language/Summer Schools)	23,213	(909)	22,304
12	Other Non-Operating	41,097	(2,374)	38,723
	Total Instructional	989,797	(9,944)	979,853

Instructional Related Expenditures Variance Analysis – Additional Details see Appendix 3A, 3B, 3C

- 1 Classroom Teacher costs have decreased by (\$2.1M) due to the following changes:

Increase to Budget	FTE	\$M
Elementary Teachers Due to Enrolments	24.5	2.5
Elementary Teachers due to Mandated class size in Grades 4 to 8	32.1	3.3
Secondary Teacher - 5% Additional Attrition Protection	10.0	1.0
Increase in Average Salary and Benefits (1%) - Elementary		8.7
Increase in Average Salary and Benefits (1%) - Secondary		3.0
Total Increases	66.6	18.5
Decrease to Budget		
Elementary Teachers due to loss of Local Priorities Funding		
Elementary Teachers - 5th Block	24.0	2.4
Elementary Teachers - Regular Classroom	14.2	1.4
ESL Teachers	24.0	2.5
Secondary Teachers due to Mandated class size		
Secondary Teacher Positions (Regular)	72.0	7.7
Secondary Teacher Positions (Programming)	22.9	2.5
Secondary Teachers due to enrolment	12.0	1.3
Secondary Teachers due to loss of Local Priorities Funding		
Secondary Teachers - ESL/ELL	12.5	1.3
Secondary Teachers - Special Education	6.0	0.6
Labour Impacts to Offset Funding Shortfall		
Secondary Teachers	6.0	0.6
Workplace Accommodation Contingency	2.0	0.2
Library Technicians due to loss of Local Priorities Funding	2.2	0.1
Total Decreases	197.8	20.6
Net Decrease	131.2	2.1

- 2 The Occasional Teachers' salary and benefit costs have decreased by (\$0.2M) due to the reduced teacher staffing complement.
- 3 Education Assistants costs have decreased by (\$1.2M) mainly due to the reduction of 28.5 FTE positions attributed to the loss of the Local Priorities funding.

- 4 Designated Early Childhood Educators costs have increased by \$0.7M mainly due to increases in salary and benefit costs.
- 5 Professionals and Para-professionals have decreased by (\$1.3M) mainly due to funding increases for salary, and benefit costs of \$0.7M, and reduction in 9.4 FTE position due to loss of the Local Priorities funding of (\$2.0M)
- 6 Textbook and Classroom Supplies have decreased (\$2.0M) due to reduction in religious program resources of (\$1.5), reduction in Curriculum departments budget of (\$0.3M) and decrease in technology related equipment of (\$0.2M)
- 7 Increase in computer leasing costs of \$0.2M
- 8 Decrease in New Teacher Induction Program (NTIP) funding.
- 9 In School Administration, costs have increased by \$0.4M due to the addition of 1 Principal for a new school of \$0.12 and increase in salary, and benefits of \$1.0M. Reductions of 6.7 School secretaries and 1.5 FTE for Vice Principals due to the loss of the Local Priorities funding totalling (\$0.7M).
- 10 Teacher Consultants and Coordinators Decreased by (\$1.4M) due to reduction of 7 FTE elementary resource teachers, 6 FTE Secondary resource teachers and 1.5 FTE for secretary positions.
- 11 Continuing Education decreased by (\$0.9M) due to an expected decrease in enrolment projections for International Languages and also due to decreased Language Instruction for New Comers and Ontario Training Adjustment Board.
- 12 Other Operating costs have decreased due to a reduction in funding for other Education Program (EPO) projects of (\$2.4M). This program name has now been changed and it is now called Priorities and Partnerships Fund (PPF).

Highlights of the Service Level Adjustments include the following:

1. **Senior staff were able to identify a list of reductions that fully offset the funding shortfall in order to balance the budget.** Staff consolidated all mandated reductions, along with any mandated increases and offsets from Local Priority Funds. Several labour and non-labour related reductions or revenue increases have been identified that could fully offset the estimated funding shortfall. The following analysis provides a high level summary of those potential recommendations (FTE = Full Time Equivalent). The full detail of this analysis is provided in Appendix 3A.

	\$M	FTE
Increase based on enrolment change	1.20	12.5
Mandated Impacts from Elementary Class Size	3.30	32.1
Mandated Reductions from Secondary Class Size	(10.20)	(94.9)
Reductions Associated with Local Priority Fund	(8.80)	(106.5)
Other Elementary Panel Reductions	(3.20)	(31.0)
Other Net Secondary Panel Reductions	(0.40)	(4.0)
Other Non-Labour Impacts	(8.24)	
	(26.34)	(191.8)

2. **The total FTE impact would be a reduction of 191.8 staff positions for Instructional.** Reductions would be completed by way of attrition and senior staff are confident that no layoffs would occur, however the impact on the system will certainly be felt through service level reductions to students.

Draft 2019-2020 TCDSB Offsets to Balance Budget - Instructional

(Positive figures denote increases in expenditure / Full Time Equivalent (FTE) where mandated)

	\$M	FTE
Increases / Reductions Based on Enrolment Changes		
Elementary Teacher Positions (Regular)	2.50	24.5
Secondary Teacher Positions (Regular)	(1.30)	(12.0)
	<u>1.20</u>	<u>12.5</u>
Mandated Impacts from Elementary Class Sizes		
Elementary Teacher Positions	3.30	32.1
Mandated Reductions Based on Secondary Class Size Changes		
Secondary Teacher Positions (Regular)	(7.70)	(72.0)
Secondary Teacher Positions (Programming)	(2.50)	(22.9)
	<u>(10.20)</u>	<u>(94.9)</u>
Draft Reductions Associated with Local Priority Funding		
Elementary Teachers - 5th Block	(2.40)	(24.0)
Education Assistants / Child and Youth Workers	(1.70)	(30.5)
Elementary Teachers - Regular Classroom	(1.40)	(14.2)
Secondary Teachers - ESL/ELL	(1.30)	(12.5)
Secondary Teachers - Special Education	(0.60)	(6.0)
School Secretaries	(0.40)	(6.7)
ESL and Nursery Instructors	(0.30)	(3.3)
Programmers, SS Supervisors, Other	(0.20)	(3.6)
Professional Student Services Personnel	(0.20)	(2.0)
Principals and Vice-Principals	(0.20)	(1.5)
Library Technicians	(0.10)	(2.2)
	<u>(8.80)</u>	<u>(106.5)</u>
Other Draft Labour Impacts to Offset Funding Shortfall		
Other Elementary Panel Reductions		
ESL Teachers	(2.50)	(24.0)
Resource Teachers	<u>(0.70)</u>	<u>(7.0)</u>
	<u>(3.20)</u>	<u>(31.0)</u>

Other Secondary Panel Reductions / Increases	\$M	FTE
Secondary Teachers	(0.60)	(6.0)
Secondary Teacher - 5% Additional Attrition Protection	1.00	10.0
Resource Teachers	(0.60)	(6.0)
Workplace Accommodation Contingency	<u>(0.20)</u>	<u>(2.0)</u>
	(0.40)	(4.0)
Total Other Draft Labour Impacts to Offset Funding Shortfall	(3.60)	(35.0)

Other Draft Non-Labour Impacts to Offset Funding Shortfall

English as a Second Language Revenue Increase	(2.10)
All other areas of underspend Non-Salary	(0.50)
Curriculum and Accountability	(0.30)
Increase International Student Fees to Offset Recovery	(2.72)
Reduce Central Religious Materials Allocation	(1.50)
Benefit Trust Rate Reduction	(1.10)
Occasional Teacher Est Usage Due to Staff Reductions	<u>(0.02)</u>
	(8.24)

Total Draft Offsets to Balance Budget	(26.34)	(191.8)
--	----------------	----------------

ESL = English as a Second Language

ELL = English Language Learner

Staff have further broken down the Instructional Budget into Elementary, Secondary and Central so that trustees can have a more detailed view of each section.

The Elementary Panel consists of two main areas including Instructional Day School and School Office. Instructional Day School is made up of Classroom teachers, Educational Assistants, Early Childhood Educators, and textbooks and supplies. The School office is made up of Principals, Vice Principals, School Secretary and other office expenses. More details can be found in Appendix 3B

Elementary Panel	2018/19 Rev. Estimates (\$M)	2019/20 Estimates (\$M)
Instructional Day School	507.1	514.6
School Office	45.6	46.3
Total Expense for Elementary Panel	\$552.6	\$560.9

The Secondary Panel consists of two main areas including Instructional Day School and School Office. Instructional Day School is made up of Classroom teachers, Educational Assistants, Early Childhood Educators, and textbooks and supplies. The School office is made up of Principals, Vice Principals, School Secretary and other office expenses. More details can be found in Appendix 3C

Secondary Panel	2018/19 Rev. Estimates (\$M)	2019/20 Estimates (\$M)
Instructional Day School	258.6	248.1
School Office	22.9	22.7
Total Expense for Secondary Panel	\$281.5	\$270.8

The Central program area consists of many groups that work in both the Elementary Panel and the Secondary Panel. The Central program area encompasses Instructional day school, student supports, curriculum and accountability, student success and many other areas listed below. More details can be found in Appendix 3C.

Central	2018/19 Rev. Estimates (\$M)	2019/20 Estimates (\$M)
Instructional Day School	7.9	6.4
Student Support Services	44.8	43.8
Curriculum and Accountability	6.8	5.2
Staff Development	1.1	1.1
Student Success	2.8	2.8
Special Education Departments	4.3	4.3
Safe School Teams	0.2	0.2
Continuing Education	23.2	22.3
Computer Services and Information technology	23.5	23.3
Other Non-Operating Expenditures	41.1	38.7
Total Expense for Central	\$155.7	\$148.1

VOLUME III – APPENDICES

2019-20 BUDGET EXPENDITURE ESTIMATES BY FUNCTIONAL CLASSIFICATION

CLASSROOM INSTRUCTION - ELEMENTARY

Expenditures	2017/2018 Actuals	2018/2019 Revised Estimates	2019/2020 Estimates	Difference	
				\$	%
Instructional Day School	\$ 489,363,789	\$ 507,020,302	\$ 514,575,520	\$ 7,555,218	1.5%
School Office	44,061,655	45,568,567	46,349,446	780,879	1.7%
TOTAL	\$ 533,425,444	\$ 552,588,870	\$ 560,924,966	\$ 8,336,097	1.5%

2019-20 BUDGET EXPENDITURE ESTIMATES BY FUNCTIONAL CLASSIFICATION
Instructional Day School

Expenditures	2017/2018 Actuals	2018/2019 Revised Estimates	2019/2020 Estimates	Difference	
				\$	%
Classroom Teacher - Elem					
Classroom Teachers Salaries	\$ 341,696,642	\$ 353,931,524	\$ 360,892,035	\$ 6,960,511	2.0%
Classroom Teachers Benefits	51,668,880	51,630,044	52,934,752	1,304,708	2.5%
Librarian Teachers & Technicians Salaries	3,313,697	4,241,620	4,160,666	(86,368)	-1.9%
Librarian Teachers & Technicians Benefits	804,008	1,102,350	1,087,726	(15,419)	-1.3%
Guidance Teachers Salaries	1,155,915	1,810,240	1,852,280	42,040	2.3%
Guidance Teachers Benefits	136,902	264,295	271,905	7,610	2.9%
Mileage Provision	406,503	406,000	406,000	-	0.0%
Total Classroom Teachers	399,182,547	413,386,074	421,605,363	8,219,290	2.0%
Occasional Teachers					
Elementary - Salaries	18,981,631	18,140,182	18,318,343	178,161	1.0%
Elementary - Benefits	3,636,994	3,679,493	3,843,206	163,713	4.4%
Total Occasional Teachers	22,618,625	21,819,675	22,161,549	341,874	1.6%
Educational Assistants					
Elementary - Salaries	28,765,559	29,469,991	27,842,641	(1,627,350)	-5.5%
Elementary - Benefits	9,727,174	10,090,525	9,956,528	(133,996)	-1.3%
Total Educational Assistants	38,492,733	39,560,516	37,799,170	(1,761,346)	-4.5%
Designated Early Childhood Educators					
Elementary - Salaries	17,846,425	21,212,503	21,796,269	583,766	2.8%
Elementary - Benefits	5,554,779	5,932,077	6,069,694	137,618	2.3%
Total Designated Early Childhood Educators	23,401,204	27,144,580	27,865,963	721,383	2.7%
Textbooks & Classroom Supplies					
Elementary School Block Allocation	5,513,680	4,947,458	4,981,475	34,017	0.7%
Invest 100k in each of the next 5 years in Elementary Music	145,000	152,000	152,000	-	0.0%
Elementary CSLIT Student Leadership Fund	10,000	10,000	10,000	-	0.0%
Total Textbooks & Classroom Supplies	5,668,680	5,109,458	5,143,475	34,017	0.7%
TOTAL	\$ 489,363,789	\$ 507,020,302	\$ 514,575,520	7,555,218	1.5%

2019-20 BUDGET EXPENDITURE ESTIMATES BY FUNCTIONAL CLASSIFICATION

School Office

Expenditures	2017/2018 Actuals	2018/2019 Revised Estimates	2019/2020 Estimates	Difference	
				\$	%
Elementary					
Elementary Principal Salaries	\$ 20,839,378	\$ 21,396,458	\$ 21,931,984	\$ 535,525	2.5%
Elementary Principal Benefits	2,622,797	2,777,566	2,863,218	85,653	3.1%
Elementary Vice Principal Salaries	5,093,692	5,684,801	5,431,136	(253,665)	-4.5%
Elementary Vice Principal Benefits	738,763	721,117	693,230	(27,887)	-3.9%
Elementary Professional Development Provision	11,734	431,308	433,455	2,147	0.5%
Secretaries					
School Secretary Salaries	9,464,074	9,725,293	9,703,931	(21,362)	-0.2%
School Secretary Benefits	3,346,517	2,961,644	3,157,088	195,445	6.6%
Supply Secretary Costs	918,720	1,105,574	1,039,417	(66,157)	-6.0%
Office Expenses					
Principals & Vice Principal Expenses	35,781	28,420	28,410	(10)	0.0%
Principals & Vice Principal Mileage Expenses	41,694	93,231	57,231	(36,000)	-38.6%
School Office Supplies allocation	79,403	83,655	83,655	-	0.0%
School Office Furniture, Equipment and Computers	312,435	45,000	45,000	-	0.0%
Orientation Centre, Program Ads	-	20,000	20,000	-	0.0%
Course Reimbursement	-	10,000	10,000	-	0.0%
School Telephones	556,668	484,500	851,690	367,190	75.8%
TOTAL	\$ 44,061,655	\$ 45,568,567	\$ 46,349,446	\$ 780,879	1.7%

2019-20 BUDGET EXPENDITURE ESTIMATES BY FUNCTIONAL CLASSIFICATION

CLASSROOM INSTRUCTION - SECONDARY

Expenditures	2017/2018 Actuals	2018/2019 Revised Estimates	2019/2020 Estimates	Difference	
				\$	%
Instructional Day School	\$ 253,426,391	\$ 258,551,004	\$ 248,141,545	\$ (10,409,459)	-4.0%
School Office	21,120,668	22,937,706	22,658,666	(279,040)	-1.2%
TOTAL	\$ 274,547,059	\$ 281,488,710	\$ 270,800,211	\$ (10,688,499)	-3.8%

2019-20 BUDGET EXPENDITURE ESTIMATES BY FUNCTIONAL CLASSIFICATION

Instructional Day School

Expenditures	2017/2018 Actuals	2018/2019 Rev Estimates	2019/2020 Estimates	Difference	
				\$	%
Classroom Teachers - Secondary					
Classroom Teachers - Salaries	\$ 182,996,302	\$ 189,379,375	\$ 180,100,092	\$ (9,279,282)	-4.9%
Classroom Teachers - Benefits	27,612,714	27,212,934	25,999,847	(1,213,087)	-4.5%
Librarian Teachers - Salaries	2,586,319	2,548,698	2,589,979	41,281	1.6%
Librarian Teachers - Benefits	311,527	372,110	380,185	8,075	2.2%
Guidance Teachers - Salaries	7,722,084	6,831,797	6,942,374	110,577	1.6%
Guidance Teachers - Benefits	815,625	997,442	1,019,165	21,723	2.2%
Mileage Provision	270,878	271,000	305,250	34,250	12.6%
Total Classroom Teachers	222,315,449	227,613,356	217,336,892	(10,276,464)	-4.5%
Occasional Teachers					
Secondary - Salaries	9,093,091	8,968,801	8,477,336	(491,465)	-5.5%
Secondary - Benefits	1,834,613	1,856,858	1,821,878	(34,980)	-1.9%
Total Occasional Teachers	10,927,704	10,825,659	10,299,214	(526,445)	-4.9%
Educational Assistants					
Secondary - Salaries	11,801,485	10,969,811	11,241,398	271,587	2.5%
Secondary - Benefits	2,841,641	3,756,063	4,019,924	263,861	7.0%
Total Educational Assistants	14,643,126	14,725,875	15,261,322	535,448	3.6%
Textbooks & Classroom Supplies					
Secondary School Block Allocation	3,821,508	3,563,711	3,521,712	(41,999)	-1.2%
Secondary High Cost Course Allocation	337,900	337,900	337,900	-	0.0%
International Baccalaureate Programme - Michael Power & St. Joseph's	75,000	75,000	75,000	-	0.0%
International Baccalaureate Programme - Pope John Paul II	58,94	58,943	58,943	-	0.0%
International Baccalaureate Programme - St Mary CSS	50,000	50,000	50,000	-	0.0%
International Baccalaureate Programme - TBD	-	100,000	-	(100,000)	-100.0%
Alternative Program & Placement for Limited Expulsion (A.P.P.L.E.)	15,761	18,000	18,000	-	0.0%
Arrowsmith Programme (4 Sites Licenses and Supplies)	21,570	46,920	46,920	-	0.0%
Student Council	16,000	16,000	16,000	-	0.0%
Urban & Priority High School Grants - Msgr. Fraser	397,798	296,003	296,003	-	0.0%
Urban & Priority High School Grants - J.C. McGuigan CSS	285,857	285,857	285,857	-	0.0%
Urban & Priority High School Grants - St. Patrick's CSS	266,696	266,696	266,696	-	0.0%
Urban & Priority High School Grants - Father Henry Carr	193,078	271,085	271,085	-	0.0%
Total Textbooks & Classroom Supplies	5,540,112	5,386,115	5,244,116	(141,999)	-2.6%
TOTAL	\$ 253,426,391	\$ 258,551,004	\$ 248,141,545	\$ (10,409,459)	-4.0%

2019-20 BUDGET EXPENDITURE ESTIMATES BY FUNCTIONAL CLASSIFICATION
School Office

Expenditures	2017/2018 Actuals	2018/2019 Revised Estimates	2019/2020 Estimates	Difference	
				\$	%
SECONDARY					
Secondary Principal Salaries	\$ 4,358,376	\$ 4,647,054	\$ 4,491,054	\$ (156,000)	-3.4%
Secondary Principal Benefits	489,137	589,479	573,238	(16,241)	-2.8%
Secondary Vice Principal Salaries	6,419,163	6,383,253	6,473,516	90,263	1.4%
Secondary Vice Principal Benefits	838,978	809,716	826,280	16,564	2.0%
Secondary Professional Development Provision	3,702	107,242	104,970	(2,272)	-2.1%
SECRETARIES					
School Secretary Salaries	6,642,235	6,812,168	6,855,232	43,064	0.6%
School Secretary Benefits	1,811,499	2,074,509	2,253,566	179,057	8.6%
Supply Secretary Costs	160,057	663,171	592,727	(70,445)	-10.6%
OFFICE EXPENSES					
Principals & Vice Principal Expenses	2,695	9,000	8,960	(40)	-0.4%
Principals & Vice Principal Mileage Expenses	22,276	36,769	22,769	(14,000)	-38.1%
School Office Supplies allocation	15,840	16,345	16,345	-	0.0%
School Office Furniture, Equipment and Computers	-	45,000	45,000	-	0.0%
Orientation Centre, Program Ads	-	20,000	20,000	-	0.0%
Course Reimbursement	-	10,000	10,000	-	0.0%
School Telephones	356,709	714,000	365,010	(348,990)	-48.9%
TOTAL	\$ 21,120,668	\$ 22,937,706	\$ 22,658,666	\$ (279,040)	-1.2%

2019-20 BUDGET EXPENDITURE ESTIMATES BY FUNCTIONAL CLASSIFICATION

CLASSROOM INSTRUCTION - CENTRAL

Expenditures	2017/2018 Actuals	2018/2019 Revised Estimates	2019/2020 Estimates	Difference	
				\$	%
Instructional Day School	\$ 7,060,831	\$ 7,877,539	\$ 6,448,685	\$ (1,428,854)	-18.1%
Student Support Services	41,739,081	44,782,435	43,817,670	(964,765)	-2.2%
Curriculum & Accountability	5,883,630	6,821,545	5,161,530	(1,660,015)	-24.3%
Staff Development	992,091	1,084,010	1,081,415	(2,595)	-0.2%
Student Success	3,391,657	2,837,773	2,869,467	31,694	1.1%
Special Education Departments	4,300,582	4,300,061	4,309,768	9,707	0.2%
Safe School Team	103,467	201,500	151,500	(50,000)	-24.8%
Continuing Education	23,373,449	23,213,357	22,303,632	(909,725)	-3.9%
Computer Services & Information Technology	18,727,043	23,505,064	23,261,140	(243,924)	-1.0%
Other Non-Operating Expenditures	28,859,737	41,096,626	38,722,900	(2,373,726)	-5.8%
TOTAL	\$ 134,431,568	\$ 155,719,909	\$ 148,127,706	\$ (7,592,203)	-4.9%

2019-20 BUDGET EXPENDITURE ESTIMATES BY FUNCTIONAL CLASSIFICATION
Instructional Day School

Expenditures	2017/2018 Actuals	2018/2019 Revised Estimates	2019/2020 Estimates	Difference	
				\$	%
Textbooks & Classroom Supplies					
French Immersion - Support	68,000	121,600	121,600	\$ -	0.0%
Religious Program Resources	709,962	1,500,000	-	(1,500,000)	-100.0%
Regional Arts Programs		40,000	-	(40,000)	-100.0%
Outdoor Education	764,355	774,583	820,104	45,521	5.9%
Classroom Needs Provision	93,492	100,000	100,000	-	0.0%
Superintendents Special Project Funds	23,869	26,950	26,950	-	0.0%
School Nutrition Programs - Angel Foundation for Learning	100,000	100,000	100,000	-	0.0%
International Languages & Other Programs Learning Resources	81,834	93,000	93,000	-	0.0%
School Projects	-	50,000	50,000	-	0.0%
Mini Olympics	20,000	20,000	20,000	-	0.0%
Pediculosis Program	36,831	45,000	45,000	-	0.0%
Religious Retreats & Chaplains	61,362	50,000	50,000	-	0.0%
Commission, Health Insurance and School Budget Transfer for VISA Students	4,318,600	4,008,953	4,008,953	-	0.0%
FNMI - Native Studies & Aboriginal Amount	782,526	947,453	1,013,078	65,625	6.9%
Total Textbooks & Classroom Supplies	7,060,831	7,877,539	6,448,685	(1,428,854)	-18.1%
TOTAL	\$ 7,060,831	\$ 7,877,539	\$ 6,448,685	\$ (1,428,854)	-18.1%

2019-20 BUDGET EXPENDITURE ESTIMATES BY FUNCTIONAL CLASSIFICATION
Student Support Services

Expenditures	2017/2018 Actuals	2018/2019 Revised Estimates	2019/2020 Estimates	Difference	
				\$	%
Student Support Salaries	\$ 5,857,540	\$ 6,025,579	\$ 5,954,252	\$ (71,327)	-1.2%
Student Support Benefits	1,658,260	1,765,812	1,607,660	(158,152)	-9.0%
Child Youth Worker Salaries	8,933,895	9,170,467	9,078,719	(91,748)	-1.0%
Child Youth Worker Benefits	2,579,315	2,690,585	2,447,310	(243,274)	-9.0%
Psychologist Salary	4,460,990	5,057,825	5,233,148	175,323	3.5%
Psychologist Benefits	1,167,207	1,509,423	1,400,283	(109,140)	-7.2%
Social Worker Salaries	5,259,877	5,736,572	5,751,272	14,700	0.3%
Social Worker Benefits	1,341,183	1,683,091	1,526,221	(156,871)	-9.3%
Speech & Language Salaries	3,726,436	3,741,856	3,768,282	26,426	0.7%
Speech & Language Benefits	916,215	1,097,849	1,003,482	(94,367)	-8.6%
Elementary Lunchtime Student Supervisors	1,347,201	1,364,569	1,364,569	-	0.0%
Translators & Interpreter Services	100,183	100,000	100,000	-	0.0%
EAP Costing - Shepell	438,716	650,000	650,000	-	0.0%
Ontario Focused Intervention Partnership (OFIP) Tutoring	259,719	378,913	379,102	189	0.0%
Car Allowance	28,469	32,928	20,580	(12,348)	-37.5%
Student Information Services Supplies	49,872	60,000	-	(60,000)	-100.0%
Mileage & Cellular Phone Provision	512,315	814,096	664,096	(150,000)	-18.4%
Specialist High Skills Major (SHSM)	493,093	514,829	505,463	(9,366)	-1.8%
TDSB Vision Services	284,671	424,852	424,852	-	0.0%
Secondary Student Supervisors	1,588,980	1,696,537	1,671,711	(24,826)	-1.5%
Contracted Child Support Workers	668,577	200,000	200,000	-	0.0%
MISA - Managing Information for Student Achievement	66,368	66,651	66,667	16	0.0%
TOTAL	\$ 41,739,081	\$ 44,782,435	\$ 43,817,670	\$ (964,765)	-2.2%

2019-20 BUDGET EXPENDITURE ESTIMATES BY FUNCTIONAL CLASSIFICATION
Curriculum & Accountability

Expenditures	2017/2018 Actuals	2018/2019 Rev Estimates	2019/2020 Estimates	Difference	
				\$	%
Coordinators & Resource Teachers Salaries	\$ 4,446,997	\$ 4,955,822	\$ 3,617,298	\$ (1,338,525)	-27.0%
Coordinators & Resource Teachers Benefits	715,596	840,363	818,872	(21,491)	-2.6%
Mobile Phone Provision	3,523	4,365	4,365	-	0.0%
Mileage Expenses	-	10,000	10,000	-	0.0%
Supplies & Resources					
Religion	16,969	56,485	39,724	(16,761)	-29.7%
Physical Education	118,128	122,384	86,068	(36,316)	-29.7%
Dramatic Arts	19,432	20,540	14,445	(6,095)	-29.7%
Social Studies	-	16,261	11,436	(4,825)	-29.7%
Math	26,249	28,242	19,862	(8,380)	-29.7%
Language Arts	16,675	64,187	45,140	(19,047)	-29.7%
Music	65,431	80,448	56,576	(23,872)	-29.7%
French	31,571	39,368	27,686	(11,682)	-29.7%
Visual Arts	27,572	32,521	22,871	(9,650)	-29.7%
Co-operative Education	11,970	12,837	9,028	(3,809)	-29.7%
Ontario Youth Apprenticeship Program	50,000	50,000	35,163	(14,837)	-29.7%
Science & Family Studies	52,921	65,043	45,742	(19,301)	-29.7%
Technological Studies	5,474	8,558	6,019	(2,539)	-29.7%
Business Studies	-	6,746	4,744	(2,002)	-29.7%
Curriculum & Accountability	78,935	133,780	94,083	(39,697)	-29.7%
Library	3,474	38,512	27,084	(11,428)	-29.7%
Early Learning Program	2,743	10,000	7,033	(2,967)	-29.7%
Research	136,837	145,491	102,318	(43,173)	-29.7%
Guidance	17,719	34,233	24,075	(10,158)	-29.7%
English as a Second Language	3,038	8,558	6,019	(2,539)	-29.7%
Academic Technology & Computer Studies	2,375	36,800	25,880	(10,920)	-29.7%
TOTAL	\$ 5,883,630	\$ 6,821,545	\$ 5,161,530	\$ (1,660,015)	-24.3%

2019-20 BUDGET EXPENDITURE ESTIMATES BY FUNCTIONAL CLASSIFICATION

Staff Development

Expenditures	2017/2018 Actuals	2018/2019 Revised Estimates	2019/2020 Estimates	Difference	
				\$	%
Occasional Teacher Salaries & Benefits	\$ 234,235	\$ 300,000	\$ 300,000	\$ -	0.0%
New Teacher Induction Program (NTIP)	524,834	540,433	537,838	(2,595)	-0.5%
Professional Development Expenditures	233,022	243,577	243,577	-	0.0%
TOTAL	\$ 992,091	\$ 1,084,010	\$ 1,081,415	\$ (2,595)	-0.24%

2019-20 BUDGET EXPENDITURE ESTIMATES BY FUNCTIONAL CLASSIFICATION
Student Success

Expenditures	2017/2018 Actuals	2018/2019 Revised Estimates	2019/2020 Estimates	Difference	
				\$	%
Literacy					
Resource Materials	\$ 89,736	\$ 40,000	\$ 40,000	\$ -	0.0%
Meeting Expenses	13,644	59,000	59,000	-	0.0%
Professional Development - Occasional Teachers	217,631	225,000	225,000	-	0.0%
Professional Development - Student Success Learning Network	263,065	170,000	170,000	-	0.0%
Ontario Secondary School Literacy Test - 200 Days	5,976	30,000	30,000	-	0.0%
Conferences (Reading for the Love of it)	32,047	35,000	35,000	-	0.0%
Numeracy				-	
Resource Materials	69,577	95,000	95,000	-	0.0%
Meeting Expenses	12,393	40,000	40,000	-	0.0%
Professional Development - Occasional Teachers	319,079	190,000	190,000	-	0.0%
Professional Development - Student Success Learning Network	298,213	190,000	190,000	-	0.0%
Pathways				-	
Resource Materials	32,335	35,000	35,000	-	0.0%
Meeting Expenses	31,048	20,000	20,000	-	0.0%
Professional Development - Occasional Teachers	102,345	140,000	140,000	-	0.0%
Professional Development - Student Success Learning Network	202,057	150,000	150,000	-	0.0%
Special Initiatives	221,203	155,619	155,619	-	0.0%
Communications & Marketing	40,384	40,000	40,000	-	0.0%
Catholic Community Culture & Caring				-	
Resource Materials	13,908	40,000	40,000	-	0.0%
Meeting Expenses	52,930	50,000	50,000	-	0.0%
Professional Development - Occasional Teachers	519,224	330,000	330,000	-	0.0%
Special Initiatives	313,731	200,000	200,000	-	0.0%
Conferences	147,744	100,000	100,000	-	0.0%
Student Success Teams (SSTs)				-	
Resource Materials	4,224	20,912	20,912	-	0.0%
Meeting Expenses	71,347	40,000	40,000	-	0.0%
Professional Development - Occasional Teachers	253,905	187,000	187,000	-	0.0%
Supervisory Officer - Approved Days	1,159	140,000	171,694	31,694	22.6%
School Support	6,917	15,000	15,000	-	0.0%
Honorariums	-	10,000	10,000	-	0.0%
Supervisory Officer - Support	3,629	10,000	10,000	-	0.0%
Transportation	52,209	80,242	80,242	-	0.0%
TOTAL	\$ 3,391,657	\$ 2,837,773	\$ 2,869,467	\$ 31,694	1.1%

2019-20 BUDGET EXPENDITURE ESTIMATES BY FUNCTIONAL CLASSIFICATION

Special Education Departments

Expenditures	2017/2018 Actuals	2018/2019 Revised Estimates	2019/2020 Estimates	Difference	
				\$	%
SPECIAL SERVICES DEPARTMENT					
Special Equipment Amount (SEA)	\$ 3,859,958	\$ 3,486,785	\$ 3,496,492	\$ 9,707	0.3%
Special Services Department	162,462	199,368	199,368	-	0.0%
Fees & Services	-	100,040	100,040	-	0.0%
School Budget Allocations	43,829	165,686	165,686	-	0.0%
CURRICULUM SUPPORT UNITS					
North York	5,544	6,744	6,744	-	0.0%
Etobicoke	5,430	6,744	6,744	-	0.0%
Toronto	5,499	6,744	6,744	-	0.0%
Scarborough	3,784	6,744	6,744	-	0.0%
Social Worker Services	19,556	20,566	20,566	-	0.0%
Deaf & Hard Of Hearing	10,997	12,584	12,584	-	0.0%
Care & Treatment & Correctional Facilities (Section 23)	42,847	62,214	62,214	-	0.0%
Speech & Language	21,370	26,950	26,950	-	0.0%
Gifted Programs	44,409	51,744	51,744	-	0.0%
Autism Services	9,797	81,258	81,258	-	0.0%
Psychology Services	65,102	65,890	65,890	-	0.0%
TOTAL	\$ 4,300,582	\$ 4,300,061	\$ 4,309,768	\$ 9,707	0.2%

2019-20 BUDGET EXPENDITURE ESTIMATES BY FUNCTIONAL CLASSIFICATION

Safe School Team

Expenditures	2017/2018 Actuals	2018/2019 Revised Estimates	2019/2020 Estimates	Difference	
				\$	%
Office					
Mobile Phones & Parking	\$ 14,198	\$ 20,500	\$ 20,500	-	0.0%
Supplies, Photocopying, Printing Costs	76,853	44,500	44,500	-	0.0%
Resource Support					
Safe Schools Action Team, Symposium, Programs	-	25,000	15,000	(10,000)	-40.0%
SRO Support	-	10,000	10,000	-	0.0%
Psychiatric Consultation (APPLE)	-	31,000	16,000	(15,000)	-48.4%
Professional Development					
Safe Schools Certification Modules & Workshops	9,307	11,500	10,000	(1,500)	-13.0%
Canadian Safe School Network Conferences	-	12,000	5,000	(7,000)	-58.3%
Safe School Staff Conferences & Professional Development	1,918	10,000	10,000	-	0.0%
Shadow Box Learning Styles	1,191	17,000	10,500	(6,500)	-38.2%
Safe Schools Joint Professional Development (OECTA)	-	20,000	10,000	(10,000)	-50.0%
TOTAL	\$ 103,467	\$ 201,500	\$ 151,500	\$ (50,000)	-24.8%

2019-20 BUDGET EXPENDITURE ESTIMATES BY FUNCTIONAL CLASSIFICATION
Continuing Education

Expenditures	2017/2018 Actuals	2018/2019 Revised Estimates	2019/2020 Estimates	Difference	
				\$	%
Adult Credit Diploma (Day/Night)					
Salaries	\$ 2,067,879	\$ 2,285,060	\$ 2,306,566	\$ 21,506	0.9%
Benefits	140,784	159,000	159,000	-	0.0%
Other Expenses	35,218	103,000	103,000	-	0.0%
Adult Credit Diploma-Msgr Fraser					
Salaries	448,365	555,000	555,000	-	0.0%
Benefits	59,080	85,000	85,000	-	0.0%
Summer School					
Salaries	6,348,479	5,910,000	5,910,000	-	0.0%
Benefits	415,095	450,000	450,000	-	0.0%
Other Expenses	376,317	290,000	290,000	-	0.0%
Adult English as a Second Language (ESL) & Citizenship					
Salaries	2,425,330	2,150,000	2,150,000	-	0.0%
Benefits	511,111	350,000	355,810	5,810	1.7%
Other Expenses	645,338	644,190	644,190	-	0.0%
International Languages					
Salaries	4,489,071	4,735,000	4,385,000	(350,000)	-7.4%
Benefits	1,184,812	1,165,000	1,064,000	(101,000)	-8.7%
Other Expenses	26,219	45,228	45,228	-	0.0%
Language Instruction for Newcomers to Canada (LINC) / Ministry of Training, Colleges & University (MTCU)					
Salaries	2,060,690	2,207,519	1,810,000	(397,519)	-18.0%
Benefits	470,568	550,000	450,000	(100,000)	-18.2%
Other Expenses	1,669,093	1,529,360	1,540,838	11,478	0.8%
TOTAL	\$ 23,373,449	\$ 23,213,357	\$ 22,303,632	\$ (909,725)	-3.9%

2019-20 BUDGET EXPENDITURE ESTIMATES BY FUNCTIONAL CLASSIFICATION
Computer Services & Information Technology

Expenditures	2017/2018 Actuals	2018/2019 Revised Estimates	2019/2020 Estimates	Difference	
				\$	%
Salaries	\$ 6,280,546	\$ 6,834,232	\$ 6,686,206	\$ (148,026)	-2.2%
Benefits	1,775,476	1,955,090	1,817,784	(137,307)	-7.0%
Hardware					
End-User Devices/AV	3,673,479	4,270,878	4,087,714	(183,164)	-4.3%
Hosting/IaaS	-	84,440	243,962	159,522	188.9%
Infrastructure	310,542	2,289,337	1,093,898	(1,195,439)	-52.2%
Software Fees & Licenses					
Perpetual Software Licenses	-	45,000	-	(45,000)	-100.0%
Software Maint/Support	216,050	2,365,480	2,360,078	(5,402)	-0.2%
Subscription/SaaS	3,844,820	2,338,345	2,998,343	659,998	28.2%
IT Services					
Connectivity/Communications	2,439,175	1,903,098	2,110,408	207,310	10.9%
Other Services	19,243	184,000	205,631	21,631	11.8%
Professional/Advisory/Training	-	769,225	1,233,124	463,899	60.3%
Staffing	25,716	100,000	100,000	0	0.0%
Other					
Car Allowance	29,208	24,696	24,696	-	0.0%
Office Supplies and Printing	94,027	107,501	109,908	2,407	2.2%
Other Expenses	-	5,950	6,613	663	11.1%
Training and Pro Development	18,761	163,000	117,983	(45,017)	-27.6%
Qlik Initiative	-	64,791	64,791	-	0.0%
TOTAL	\$ 18,727,043	\$ 23,505,064	\$ 23,261,140	\$ (243,924)	-1.0%

Toronto Catholic District School Board

Volume IV: Special Education

A new section has been added to the Budget Book this year to provide an isolated view of budget details for Special Education Programs and Services. It should be noted that this section is provided for illustrative purposes only. All the amounts shown are already incorporated in to the Instructional related budget in Volume III.

Special Education Grant

These grants provides school boards with funding for programs, services, and/or equipment for students with special education needs. Boards may use the grant only for special education, and must set aside any unspent funding to use for special education in a future school year. There is flexibility in how they may use some of the individual allocations within the grant, as long as the funds are spent on special education. The grant, which is projected to total about \$134.7M in 2019-20 for TCDSB, is made up of six funding allocations:

- The **Special Education Per Pupil Amount (SEPPA)** provides every board with foundational funding toward the cost of special education supports.
- Recognizing the variation across boards in the share of students with special education needs, the nature of the needs, and boards' ability to meet them, the **Differentiated Special Education Needs Amount (DSENA)** aims to better align the allocation with boards' needs and resources.
- Under the **Special Equipment Amount (SEA)**, each board receives a base amount plus a per-pupil amount, which together may be used to buy computers, software and other equipment for students with special education needs in line with funding guidelines. In addition, boards may submit claims to recover the costs, less a deductible, of other equipment recommended by a qualified professional for a student with specific special education needs.
- The **other** allocations of the grant are the **Special Incidence Portion (SIP)** for students who require two or more full-time staff to address their health and safety needs and those of others at their school. In addition,

there is funding to provide instruction in a care, treatment, custody or correctional facility, and an amount to support board-level expertise in applied behavioral analysis.

Total Special Education Grants and Expenses:

The table below provides you with a higher-level overview of the total Special Education grants and expenses. The Special Education expenses have been more than the funding received by the Ministry over the years. TCDSB has to use flexible funding from other areas to cover for the shortfall from the grants. Appendix 4A and 4B provides a detailed breakdown.

Special Education	2018/19 Revised Estimates	2019/20 Estimates
Special Education Grants	\$137.7M	\$134.7M
Total Expenses	\$159.6M	\$159.5M
Expense above Ministry funding	(\$21.9M)	(\$24.8M)

An accountability framework was established for the annual review of Special Education programs and services in order that student achievement and well-being be reported and that programs and services could be continually renewed and improved.

1. The purpose of the Accountability Framework has been to conduct an annual review of Special Education services and programs through the lens of student achievement. As such, programs and services are reviewed for effectiveness to ensure continued improvement across the different exceptionalities.
2. The Accountability Framework for Special Education (AFSE), as applied to each of the Ministry-recognized exceptionalities and placements, consists of two distinct parts: 7a **descriptive overview** of the department's program *and* a corresponding **measure or goal for improvement**. The goals are an integral part of the TCDSB Board Learning Improvement Plan and, along with the program description, they can be found on the TCDSB public website.

3. The work of the Accountability Framework Committee is shared through the context of each exceptionality's goal setting and their analysis of student achievement results.
4. The Accountability Framework committees set and implement strategies that are exceptionality-specific with the intent of improving student outcomes through the listed goals and strategies.

Understanding the scope of students served by the Special Services department is paramount to understanding the diversity of student needs being addressed. Below is a chart for 2018-19 identifying students by their predominant exceptionality. It important to note that a number of students have more than one exceptionality.

Special Education Needs (based on predominant exceptionality)	Number of Students	Percent (%) of Total Group
Autism	1,789	11.53
Behaviour	161	1.04
Blind and Low Vision	12	0.08
Deaf and Hard-of-Hearing	89	0.57
Developmental Disability	124	0.8
Giftedness	1,932	12.45
Language Impairment	796	5.13
Learning Disability	2,199	14.17
Mild Intellectual Disability	298	1.92
Multiple Exceptionalities	167	1.08
Not Applicable	7,873	50.74
Physical Disability	73	0.47
Speech Impairment	2	0.01
Grand Total	15,515	100.00

VOLUME IV – APPENDICES

2019-20 BUDGET REVENUE ESTIMATES**Special Education**

Revenues	2017/2018 Actuals	2018/2019 Revised Estimates	2019/2020 Estimates	Difference	
				\$	%
Special Education Per Pupil Amount (SEPPA)	66,708,866	69,781,681	70,563,136	\$ 781,455	1.1%
High Needs Amount (HNA)	44,380,201	46,119,280	46,111,918	(7,362)	0.0%
Special Incidence Portion (SIP)	2,419,389	2,419,389	2,419,389	-	0.0%
Special Education Equipment Amount (SEA)	3,972,565	3,724,206	3,725,832	1,626	0.0%
Section 23 Facilities Amount	2,694,583	2,880,328	2,880,328	-	0.0%
Self-Contained Transfer from Foundation and Q&E	6,062,882	7,591,631	7,267,631	(324,000)	-4.3%
Behaviour Expertise Amount	345,528	488,937	972,538	483,601	98.9%
System Priorities Funding (guaranteed for 2 years only)	3,949,500	3,949,500	-	(3,949,500)	-100.0%
EPO-Mental Health Workers in Schools (Guaranteed for 3 Years)	-	755,434	755,434	-	0.0%
TOTAL	\$ 130,533,514	\$ 137,710,386	\$ 134,696,206	\$ (3,014,180)	-2.2%

2019-20 BUDGET EXPENDITURE ESTIMATES

Special Education

Expenditures	2017/2018 Actuals	FTE	2018/2019 Revised Estimates	2019/2020 Estimates	Difference	
					\$	%
CLASSROOM TEACHERS - ELEMENTARY						
Classroom Teachers - Salaries	\$ 41,782,168	489.50	\$ 44,305,624	\$ 45,334,553	\$ 1,028,929	2.3%
Classroom Teachers - Benefits	6,267,325		6,468,621	6,664,179	\$195,558	3.0%
CLASSROOM TEACHERS - SECONDARY						
Classroom Teachers - Salaries	21,260,563	209.67	20,230,924	19,986,373	(244,551)	-1.2%
Classroom Teachers - Benefits	3,189,084		2,953,715	2,937,997	(15,718)	-0.5%
TOTAL CLASSROOM TEACHERS	72,499,141	699.17	73,958,884	74,923,103	964,219	1.3%
OCCASIONAL TEACHERS						
Elementary - Salaries	1,912,809		1,864,404	1,878,219	13,815	0.7%
Elementary - Benefits	160,369		377,848	381,149	3,302	0.9%
Secondary - Salaries	974,987		759,435	739,543	(19,892)	-2.6%
Secondary - Benefits	78,294		157,230	153,487	(3,743)	-2.4%
TOTAL OCCASIONAL TEACHERS	3,126,459		3,158,917	3,152,398	(6,519)	-0.2%
EDUCATIONAL ASSISTANTS						
Elementary - Salaries	28,418,244	593.70	24,916,154	23,595,848	(1,320,306)	-5.3%
Elementary - Benefits	7,011,083		8,531,291	8,437,875	(93,416)	-1.1%
Secondary - Salaries	11,753,630	306.00	12,651,548	12,665,099	13,551	0.1%
Secondary - Benefits	2,086,252		4,331,890	4,529,039	197,149	4.6%
Supply Educational Assistants - Salaries	2,988,984		2,240,000	2,240,000	-	0.0%
Supply Educational Assistants - Benefits	338,041		766,976	801,024	34,048	4.4%
TOTAL EDUCATIONAL ASSISTANTS	52,596,234	899.70	53,437,859	52,268,886	(1,168,973)	-2.2%

2019-20 BUDGET EXPENDITURE ESTIMATES

Special Education

Expenditures	2017/2018 Actuals	FTE	2018/2019 Revised Estimates	2019/2020 Estimates	Difference	
					\$	%
PROFESSIONAL & PARAPROFESSIONAL (60% of Personnel)						
Child Youth Worker Salaries	5,360,337	103.14	5,502,280	5,447,231	(55,049)	-1.0%
Child Youth Worker Benefits	1,547,589		1,614,351	1,468,386	(145,965)	-9.0%
Psychologist Salary	2,676,594	29.94	3,034,695	3,139,889	105,194	3.5%
Psychologist Benefits	700,324		905,654	840,170	(65,484)	-7.2%
Social Worker Salaries	3,155,926	37.92	3,441,943	3,450,763	8,820	0.3%
Social Worker Benefits	804,710		1,009,855	915,733	(94,122)	-9.3%
Speech & Language Salaries	2,235,861	23.70	2,245,114	2,260,969	15,855	0.7%
Speech & Language Benefits	549,729		658,709	602,089	(56,620)	-8.6%
Other Professional & Paraprofessional Salaries	1,282,376	27.10	1,360,852	1,230,272	(130,581)	-9.6%
Other Professional & Paraprofessional Benefits	320,649		395,777	328,113	(67,663)	-17.1%
TOTAL PROFESSIONAL & PARAPROFESSIONAL	18,634,096	221.80	20,169,231	19,683,615	(485,615)	-2.4%
SECTION 23						
Principals & VPs	142,736	1	152,096	152,560	464	0.3%
Classroom Teachers	2,344,746	23	2,467,329	2,514,291	46,962	1.9%
Educational Assistants	157,951	4	194,733	222,916	28,183	14.5%
TOTAL SECTION 23	2,645,433	28.00	2,814,158	2,889,767	75,609	2.7%
BEHAVIOURAL EXPERTISE PROGRAMS						
Salaries	253,440	4	335,446	701,795	366,349	109.2%
Benefits	45,891		83,977	189,485	105,508	125.6%
TOTAL BEHAVIOURAL EXPERTISE PROGRAMS	299,331	4.00	419,423	891,280	471,857	112.5%
EPO-MENTAL HEALTH WORKERS (GURANTEED FOR 3 YEARS)						
Salaries		6	547,188	547,188	-	0.0%
Benefits			158,246	158,246	-	0.0%
Ministry Reporting Data Analysis			50,000	50,000	-	0.0%
TOTAL EPO-MENTAL HEALTH WORKERS (GURANTEED FOR 3 YEARS)	-	6.00	755,434	755,434	-	0.0%

2019-20 BUDGET EXPENDITURE ESTIMATES

Special Education

Expenditures	2017/2018 Actuals	FTE	2018/2019 Revised Estimates	2019/2020 Estimates	Difference	
					\$	%
NON SALARY						
SPECIAL SERVICES DEPARTMENT						
Special Equipment Amount (SEA)	3,844,859		3,486,785	3,496,463	9,678	0.3%
Special Services Department	154,949		199,368	199,368	-	0.0%
Fees & Services	60,000		100,040	100,040	-	0.0%
School Budget Allocations	118,283		165,686	165,686	-	0.0%
TDSB Vision Services	284,671		424,852	424,852	-	0.0%
Contracted Child Support Workers	668,577		200,000	200,000	-	0.0%
CURRICULUM SUPPORT UNITS						
North York	5,544		6,744	6,744	-	0.0%
Etobicoke	5,430		6,744	6,744	-	0.0%
Toronto	5,499		6,744	6,744	-	0.0%
Scarborough	3,784		6,744	6,744	-	0.0%
Social Worker Services	19,556		20,566	20,566	-	0.0%
Deaf & Hard Of Hearing	10,997		12,584	12,584	-	0.0%
Care & Treatment & Correctional Facilities (Section 23)	49,149		62,214	62,214	-	0.0%
Speech & Language	21,913		26,950	26,950	-	0.0%
Gifted Programs	44,409		51,744	51,744	-	0.0%
Autism Services	9,797		81,258	81,258	-	0.0%
Psychology Services	65,102		65,890	65,890	-	0.0%
TOTAL EXPENSE/FTE	\$155,173,212	1,859	\$159,638,818	\$159,499,075	(139,743)	-0.1%
TOTAL REVENUES	\$130,533,514		\$137,710,386	\$134,696,206	(3,014,180)	-2.2%
SPECIAL EDUCATION EXPENSES ABOVE MINISTRY FUNDING	\$(24,639,698)		\$(21,928,432)	\$(24,802,869)	(2,874,437)	13.1%

Toronto Catholic District School Board

Volume V: Non-Instructional Related Expenditures

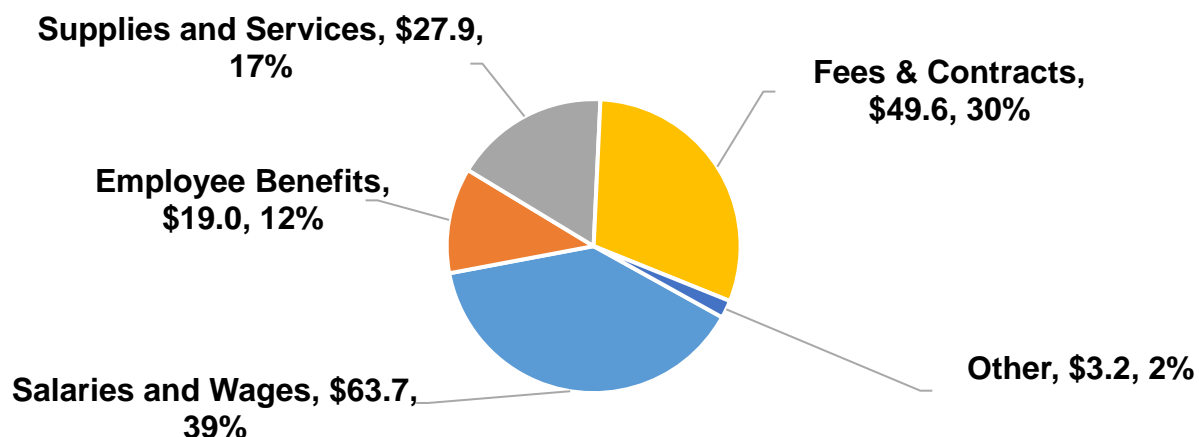
Non-Instructional Expenditures are necessary to support student achievement and well-being

While the majority of TCDSB's expenditures support Instructional related activities, there are several functions within the organization that are Non-Instructional in nature, but still play a critical role in providing safe and enriching environments for students. They are also key to ensuring that stewardship of the Board's physical assets and monies are provided for with a high degree of quality. Non-Instructional Operating Expenditures can be summarized in four main areas: Administration and Governance, Transportation, School Operations and Maintenance, and Temporary Accommodations. Appendix 5A provides a detailed breakdown.

Administration and Governance expenditures include costs such as operating the Board office (Catholic Education Centre) and central facilities, system-wide based staff and expenditures, including supervisory officers and their support staff. Transportation expenditures includes costs to transport students between home and school, as well as costs for late buses, clubs and sport teams events and field trips. School operations and maintenance includes custodial, maintenance and school operations staff salaries and benefits, utilities, insurance and other expenditures to maintain clean and safe school environments. Other expenditures include funding for special purpose projects.

The following chart provides an overview of Non-Instructional related Expenditures by functional classification.

2019-20 NON-INSTRUCTIONAL EXPENDITURES BY CLASSIFICATION (\$M)



The chart below provides a comparison between the 2018-19 Revised Budget and the 2019-20 Budget Estimates by category. On the following page is a brief analysis of each line item (referenced by line #) explaining the differences between each year's budget. The largest increase is in Transportation, mainly due to the realigning of bussing routes from the elimination of the International Languages Program Extended Day.

Non-Instructional Expenditures Increases / (Decreases) (\$000)

	2017/18 Budget Revised Estimates	Net Change Increase / (Decrease)	2018/19 Budget Estimates
Non-Instructional			
1 Administration and Governance	\$25,519	\$104	\$25,623
2 School Operations & Maintenance	98,024	(115)	97,909
3 Transportation	37,222	(532)	36,690
Sub-total Non- Instructional	160,765	(543)	160,222
Other			
4 Temporary Accommodation	3,951	(729)	3,222
Total Expenditures Non-Classroom	\$164,716	(\$1,272)	\$163,444

Non-Instructional Expenditures Variance Analysis –Appendix 5A provides further details.

- 1 Board Administration and Governance category increases in salary and benefits costs were offset by a decrease of 11.5 FTE positions, resulting in a slight net expenditure increase of \$0.1M.
- 2 School Operations and Maintenance have decreased by (\$0.1M) due to funded increases in salary and benefits of \$0.6M, utility costs of \$0.7M. These were offset by decreases in costs of (\$1.1M) due to a staffing

reduction of (10.9) FTE and a decrease in maintenance and supply costs of (\$0.3M).

- 3** Transportation costs have decreased by (\$1.6M) mainly due to optimizing bell times at the International Languages schools and was offset by increases in many other areas of transportation for a net decrease of (\$0.5M)
- 4** Temporary Accommodation costs have decreased by (\$0.7M) due to reduction in leasing costs.

The total FTE impact would be a reduction of 22.4 staff positions.

Reductions would be completed by way of attrition and senior staff are confident that no layoffs would occur, however the impact on the system will certainly be felt through service level reductions to students.

Draft 2019-2020 TCDSB Offsets to Balance Budget – Non-Instructional

Draft Reductions Associated with Local Priority Funding	\$M	FTE
Custodians, Trades and Maintenance Staff	(0.80)	(10.9)
Board Administration, Clerical and Technical Staff	<u>(0.10)</u>	<u>(1.5)</u>
	(0.90)	(12.4)
Other Draft Labour Impacts to Offset Funding Shortfall		
Board Administration and Governance Reductions		
Communication	(0.10)	(1.0)
Information Technology	(0.10)	(1.0)
Human Resource 4, Payroll 1, Facilities 1, Information Technology 1	(0.80)	(7.0)
Non-Academic Executive Position	<u>(0.15)</u>	<u>(1.0)</u>
	(1.15)	(10.0)
Total Other Draft Labour Impacts to Offset Funding Shortfall	(2.1)	(22.4)
Other Draft Non-Labour Impacts to Offset Funding Shortfall		
Increase in Insurance Recoveries - Facilities	(0.50)	
Increase in Cafeteria Revenues	(0.13)	
Capital Debt Interest Expense Reduction	(0.08)	
Optimize Bell Times at International Language Schools	(1.60)	
Reduction in Non-Labour Facilities Expenditures	(2.00)	
Increase Permitting Fees (By 3%)	<u>(0.10)</u>	
	(4.41)	
Total Draft Offsets to Balance Budget	(6.5)	(22.4)

VOLUME V – APPENDICES

2019-20 BUDGET EXPENDITURE ESTIMATES BY FUNCTIONAL CLASSIFICATION

NON-CLASSROOM

Expenditures	2017/2018 Actuals	2018/2019 Revised Estimates	2019/2020 Estimates	Difference	
				\$	%
Director's Office	6,087,481	6,331,705	6,297,103	\$ (34,603)	-0.5%
Communications	604,486	625,214	648,404	\$ 23,190	3.7%
Human Resources	5,796,157	6,388,685	6,331,603	\$ (57,082)	-0.9%
Business Administration	4,513,031	4,842,396	4,903,358	\$ 60,962	1.3%
Legal Fees	911,275	1,000,000	1,125,000	\$ 125,000	12.5%
Corporate Services	1,024,161	1,097,062	1,127,848	\$ 30,786	2.8%
Employee Relations	793,304	832,033	1,004,122	\$ 172,088	20.7%
Facilities Services & Planning Services	1,553,561	1,688,221	1,460,008	\$ (228,213)	-13.5%
Catholic Education Centre	2,937,322	2,589,082	2,600,389	\$ 11,307	0.4%
Transportation	35,116,318	37,221,839	36,689,824	\$ (532,015)	-1.4%
Operations & Maintenance	94,525,119	98,023,896	97,908,553	\$ (115,343)	-0.1%
Other Expenditures	118,998	124,374	125,381	\$ 1,007	0.8%
Temporary Accommodation	3,673,611	3,951,482	3,222,441	\$ (729,041)	-18.4%
TOTAL	\$ 157,654,823	\$ 164,715,990	\$ 163,444,033	\$ (1,271,957)	-0.8%

2019-20 BUDGET EXPENDITURE ESTIMATES BY FUNCTIONAL CLASSIFICATION

Director's Office

Expenditures	2017/2018 Actuals	2018/2019 Revised Estimates	2019/2020 Estimates	Difference	
				\$	%
Director/Supervisory Officers Salaries	\$ 3,222,375	\$ 3,260,373	\$ 3,179,543	(80,830)	-2.5%
Director/Supervisory Officers Benefits	955,064	895,951	944,642	48,691	5.4%
Director & Supervisory Officers Professional Development	29,899	42,500	42,500	-	0.0%
Director & Supervisory Officers Other Expenses	47,886	43,680	43,680	-	0.0%
Office Support Staff Salaries	798,121	850,226	837,662	(12,564)	-1.5%
Office Support Staff Benefits	256,310	224,086	234,185	10,099	4.5%
Trustees & Student Trustees Honorariums	256,571	271,823	268,204	(3,619)	-1.3%
Trustees & Student Trustees Other Expenses	158,900	373,306	376,925	3,619	1.0%
OCSTA Annual Membership Fee	209,383	210,978	210,978	-	0.0%
OCSOA Membership Fees	31,465	32,895	32,895	-	0.0%
Director's Office					
Printing	3,578	15,000	15,000	-	0.0%
Telephone	1,200	2,500	2,500	-	0.0%
Supplies	103,102	98,388	98,388	-	0.0%
Contractual Services	13,628	10,000	10,000	-	0.0%
TOTAL	\$ 6,087,481	\$ 6,331,705	\$ 6,297,103	(34,603)	-0.5%

2019-20 BUDGET EXPENDITURE ESTIMATES BY FUNCTIONAL CLASSIFICATION

Communications

Expenditures	2017/2018 Actuals	2018/2019 Revised Estimates	2019/2020 Estimates	Difference	
				\$	%
Salaries	\$ 423,549	\$ 436,193	\$ 452,075	15,882	3.6%
Benefits	129,514	114,963	126,387	11,423	9.9%
Supplies & Services					
Car Allowance	10,982	8,232	4,116	(4,116)	-50.0%
Printing	3,910	7,500	7,500	-	0.0%
Telephone	2,415	4,000	4,000	-	0.0%
Supplies	34,116	54,326	54,326	-	0.0%
TOTAL	\$ 604,486	\$ 625,214	\$ 648,404	23,190	3.7%

2019-20 BUDGET EXPENDITURE ESTIMATES BY FUNCTIONAL CLASSIFICATION

Human Resources

Expenditures	2017/2018 Actuals	2018/2019 Revised Estimates	2019/2020 Estimates	Difference	
				\$	%
Salaries	\$ 3,920,145	\$ 4,313,372	\$ 4,215,261	(98,110)	-2.3%
Benefits	1,148,539	1,137,433	1,178,461	41,028	3.6%
Central Temporary Staffing	268,869	85,000	85,000	-	0.0%
Summer Help (Temporary Staffing)	-	85,000	85,000	-	0.0%
Negotiation Costs	15,729	125,719	125,719	-	0.0%
New Teacher Induction Program NTIP Provision	50,000	50,000	50,000	-	0.0%
Workplace Safety Team Professional Development Fund	-	50,000	50,000	-	0.0%
Whistle Blower Security	-	75,000	75,000	-	0.0%
Central Bargaining - OCSTA	43,017	43,017	43,017	-	0.0%
Car Allowance	30,812	24,696	24,696	-	0.0%
Professional Development	13,368	15,000	15,000	-	0.0%
Printing	7,820	8,000	8,000	-	0.0%
Telephone	8,284	11,406	11,406	-	0.0%
Supplies	113,757	97,250	97,250	-	0.0%
Recruitment of Staff	53,774	80,000	80,000	-	0.0%
Professional Services	53,113	117,811	117,811	-	0.0%
Software Fees & Licensing Fees	68,931	69,982	69,982	-	0.0%
TOTAL	\$ 5,796,157	\$ 6,388,685	\$ 6,331,603	(57,082)	-0.9%

2019-20 BUDGET EXPENDITURE ESTIMATES BY FUNCTIONAL CLASSIFICATION

Business Administration

Expenditures	2017/2018 Actuals	2018/2019 Revised Estimates	2019/2020 Estimates	Difference	
				\$	%
Salaries	\$ 3,564,402	\$ 3,745,698	\$ 3,746,476	778	0.0%
Benefits	991,850	987,218	1,047,402	60,184	6.1%
Supplies & Services					
Materials Management	9,056	9,116	9,116	-	0.0%
Payroll Services	27,653	28,920	28,920	-	0.0%
Business Services	45,783	46,444	46,444	-	0.0%
Printing Services	(269,203)	(100,000)	(100,000)	-	0.0%
Bank Charges & Other Fees	86,597	25,000	25,000	-	0.0%
Audit Fees	56,894	100,000	100,000	-	0.0%
TOTAL	\$ 4,513,031	\$ 4,842,396	\$ 4,903,358	60,962	1.3%

2019-20 BUDGET EXPENDITURE ESTIMATES BY FUNCTIONAL CLASSIFICATION**Legal Fees**

Expenditures	2017/2018 Actuals	2018/2019 Revised Estimates	2019/2020 Estimates	Difference	
				\$	%
Legal Fees & Services - General Corporate & Safe Schools	\$ 432,647	\$ 150,000	\$ 150,000	-	0.0%
Legal Fees & Services - Employee Relations	379,116	500,000	625,000	125,000	25.0%
Legal Fees & Services - Planning & Facilities	99,512	350,000	350,000	-	0.0%
TOTAL	\$ 911,275	\$ 1,000,000	\$ 1,125,000	125,000	12.5%

2019-20 BUDGET EXPENDITURE ESTIMATES BY FUNCTIONAL CLASSIFICATION

Corporate Services

Expenditures	2017/2018 Actuals	2018/2019 Revised Estimates	2019/2020 Estimates	Difference	
				\$	%
Salaries	\$ 740,446	\$ 727,782	\$ 742,736	14,954	2.1%
Benefits	197,548	191,815	207,647	15,832	8.3%
Professional Development	39,456	82,700	82,700	-	0.0%
Printing	789	1,200	1,200	-	0.0%
Telephone	1,512	2,000	2,000	-	0.0%
Supplies	33,427	26,088	26,088	-	0.0%
Contractual Services	4,552	57,861	57,861	-	0.0%
Software Fees & Licensing Fees	2,315	3,500	3,500	-	0.0%
Car Allowance	4,116	4,116	4,116	-	0.0%
TOTAL	\$ 1,024,161	\$ 1,097,062	\$ 1,127,848	30,786	2.8%

2019-20 BUDGET EXPENDITURE ESTIMATES BY FUNCTIONAL CLASSIFICATION

Employee Relations

Expenditures	2017/2018 Actuals	2018/2019 Revised Estimates	2019/2020 Estimates	Difference	
				\$	%
Salaries	\$ 564,053	\$ 613,029	\$ 739,848	126,819	20.7%
Benefits	193,634	161,570	206,839	45,269	28.0%
Professional Development	10,311	7,500	7,500	-	0.0%
Printing	2,789	10,000	10,000	-	0.0%
Telephone	1,448	3,000	3,000	-	0.0%
Supplies	15,477	13,770	13,770	-	0.0%
Professional Services	1,475	19,048	19,048	-	0.0%
Car Allowance	4,116	4,116	4,116	-	0.0%
TOTAL	\$ 793,304	\$ 832,033	\$ 1,004,122	172,088	20.7%

2019-20 BUDGET EXPENDITURE ESTIMATES BY FUNCTIONAL CLASSIFICATION

Facilities Services & Planning Services

Expenditures	2017/2018 Actuals	2018/2019 Revised Estimates	2019/2020 Estimates	Difference	
				\$	%
Salaries	\$ 1,152,217	\$ 1,291,087	\$ 1,099,799	(191,288)	-14.8%
Benefits	345,925	340,280	307,471	(32,809)	-9.6%
Supplies & Resources					
Facilities Services Department	10,127	12,243	12,243	-	0.0%
Capital Development Department	3,387	3,500	3,500	-	0.0%
Planning Department	17,876	18,000	18,000	-	0.0%
Development Services	6,987	7,111	2,995	(4,116)	-57.9%
Admissions Department	1,002	1,000	1,000	-	0.0%
Facilities Legal Services Department	8,122	10,000	10,000	-	0.0%
Capital Planning Capacity Program	7,918	5,000	5,000	-	0.0%
TOTAL	\$ 1,553,561	\$ 1,688,221	\$ 1,460,008	(228,213)	-13.5%

2019-20 BUDGET EXPENDITURE ESTIMATES BY FUNCTIONAL CLASSIFICATION

Catholic Education Centre

Expenditures	2017/2018 Actuals	2018/2019 Revised Estimates	2019/2020 Estimates	Difference	
				\$	%
Custodial Salaries	\$ 552,956	\$ 406,126	\$ 409,881	3,755	0.9%
Custodial Benefits	155,143	107,039	114,591	7,552	7.1%
CEC Facility Utilities & Maintenance	680,319	600,000	600,000	-	0.0%
CEC Amortization of Previous Building Improvements	1,548,903	1,475,917	1,475,917	-	0.0%
TOTAL	\$ 2,937,322	\$ 2,589,082	\$ 2,600,389	11,307	0.4%

2019-20 BUDGET EXPENDITURE ESTIMATES BY FUNCTIONAL CLASSIFICATION

Transportation

Expenditures	2017/2018 Actuals	2018/2019 Revised Estimates	2019/2020 Estimates	Difference	
				\$	%
Administrative Salaries	\$ 973,914	\$ 1,009,290	\$ 1,009,290	(0)	0.0%
Administrative Benefits	250,179	248,689	248,689	(0)	0.0%
Temporary Assistance	1,391	50,000	50,000	-	0.0%
Office Supplies & Services	80,242	132,400	132,400	-	0.0%
TRANSPORTATION - REGULAR INSTRUCTION					
Music	31,222	31,846	-	(31,846)	-100.0%
Outdoor Education	13,031	13,292	-	(13,292)	-100.0%
Excursions for Handicapped Students	13,834	14,111	14,675	564	4.0%
Ontario Schools Deaf & Blind		44,519	46,300	1,781	4.0%
Regular Home to School	14,838,435	16,146,421	15,030,814	(1,115,607)	-6.9%
Student Safety	61,869	63,106	65,631	2,524	4.0%
Safe Schools	-	13,309	13,841	532	4.0%
Kindergarten	-	-	-	-	0.0%
Remedial Language	103,161	105,224	109,433	4,209	4.0%
Regular Transit Fares for Scholars & Children	29,425	29,995	34,509	4,514	15.1%
Safe Schools Transit Fares (Scholars)	13,048	13,309	15,312	2,003	15.1%
Transit Fares for Adults	-	-		-	0.0%
Summer School	437,846	446,602	474,257	27,655	6.2%
Bilingual Program Transit Fares (Scholars & Children)	26,414	26,942	30,997	4,055	15.1%
Exceptional Circumstances (Tickets)	427,951	429,714	494,386	64,672	15.1%
Fuel Escalation Charge Provision	143,175	160,000	160,000	-	0.0%
Regular Home to School for New Routes	-	-	-	-	0.0%
Software Fees & Licenses	51,769	180,926	180,926	0	0.0%
Physical Transportation	-	-		-	0.0%
Transportation Consortium	495,734	103,041	124,605	21,564	20.9%

2019-20 BUDGET EXPENDITURE ESTIMATES BY FUNCTIONAL CLASSIFICATION

Transportation

Expenditures	2017/2018 Actuals	2018/2019 Revised Estimates	2019/2020 Estimates	Difference	
				\$	%
TRANSPORTATION - SPECIAL EDUCATION					
Vision, Hearing & Speech	2,165,732	2,209,047	2,297,409	88,362	4.0%
Medical & Handicapped	8,410,466	8,578,675	8,921,822	343,147	4.0%
Special Education Transit Fares for Adults	3,965	4,044	4,653	609	15.1%
Developmentally Disabled Transit Fares for Scholars	6,796	6,932	7,975	1,043	15.1%
Special Transit Fares for Scholars & Children	209,162	213,345	245,454	32,108	15.1%
Developmentally Disabled	559,924	571,122	593,967	22,845	4.0%
Section 23 Programs	1,038,405	1,059,173	1,101,540	42,367	4.0%
Special Education	4,029,634	4,110,227	4,274,636	164,409	4.0%
Co-operative Education (Special Education & W/C) & Transit Tickets	699,596	777,366	865,350	87,984	11.3%
ONE-TIME TRANSPORTATION SERVICES					
One-time Transportation Services due to New School Construction	\$ -	\$ 429,171	\$ 140,953	(288,218)	-67.2%
TOTAL	\$ 35,116,318	\$ 37,221,839	\$ 36,689,824	(532,015)	-1.4%

2019-20 BUDGET EXPENDITURE ESTIMATES BY FUNCTIONAL CLASSIFICATION

Operations & Maintenance

Expenditures	2017/2018 Actuals	2018/2019 Revised Estimates	2019/2020 Estimates	Difference	
				\$	%
Salaries	\$ 46,506,335	\$ 47,230,180	\$ 46,902,482	(327,698)	-0.7%
Benefits	13,051,223	14,702,722	14,393,089	(309,633)	-2.1%
Utilities	20,043,848	19,068,893	19,816,492	747,599	3.9%
Insurance	2,318,837	2,350,000	2,450,000	100,000	4.3%
Professional Development Provision	89,909	126,751	135,793	9,042	7.1%
Printing and Photocopying	7,042	8,258	8,258	-	0.0%
Plant Operations Supplies	1,735,915	1,289,520	1,206,501	(83,019)	-6.4%
Automobile Reimbursement	79,980	60,709	60,709	-	0.0%
Travel Expense Allowance	99,215	110,166	110,166	-	0.0%
Vehicle Fuel	142,954	130,000	130,000	-	0.0%
Repairs-Custodial Equipment	169,476	150,000	150,000	-	0.0%
Telephone Expense	81,227	128,096	128,096	-	0.0%
Office Supplies and Services	32,323	41,275	32,597	(8,678)	-21.0%
Maintenance Supplies and Services	3,426,135	4,122,153	3,585,723	(536,430)	-13.0%
Vehicle Maintenance and Supplies	137,432	236,921	178,000	(58,921)	-24.9%
Replacement Furniture & Equipment	71,705	256,151	254,938	(1,213)	-0.5%
Additional Equipment - Vehicles	191,638	180,000	-	(180,000)	-100.0%
Rental Lease Vehicles	53,576	75,000	75,000	-	0.0%
Other Professional Fees (Health & Safety)	84,819	169,585	175,000	5,415	3.2%
Other Contractual Services	6,201,530	7,587,516	8,115,709	528,193	7.0%
TOTAL	\$ 94,525,119	\$ 98,023,896	\$ 97,908,553	(115,343)	-0.1%

2019-20 BUDGET EXPENDITURE ESTIMATES BY FUNCTIONAL CLASSIFICATION

Other Expenditures

Expenditures	2017/2018 Actuals	2018/2019 Revised Estimates	2019/2020 Estimates	Difference	
				\$	%
Parental Involvement Funding	117,604	122,374	123,381	1,007	0.8%
Partnership Development Department - Office Supplies & Services	1,393	2,000	2,000	-	0.0%
TOTAL	\$ 118,998	\$ 124,374	\$ 125,381	1,007	0.8%

Toronto Catholic District School Board

Volume VI: Financial Sustainability

Financial Sustainability requires looking forward

School Board funding is almost entirely dependent on Provincial grants. Large portions of these grants remain stable year over year and therefore the TCDSB is able, to a certain extent, to consider it is sustainable beyond an annual budget process. Historically, much concentration is placed on balancing the funding received by the Province with the planned



expenditures for the year. Often a Board may face one-time increases or decreases in expenditures, which puts the budget out of balance. It also may be faced with “structural deficits” arising from legislative or labour arbitration decisions essentially place an ongoing cost burden that is greater than the funding received by the Province. In order to remain

sustainable the TCDSB should consider funding strategies that are beyond an annual view and that works within the current legislative permissions granted to it by the Province.

The TCDSB has established an operating contingency

The Operating Contingency reserve approved by the Board in 2018-19 budget process acts as a contingency to offset future in-year deficits. This Reserve approved by the Board must operate with a minimum and maximum amount. The minimum would be 1% of the operating budget, while the maximum amount held in the reserve would be 2% of the operating budget. It should be noted that the Province has indicated that 2% is the optimal amount to be held in contingency. The Operating Contingency Reserve has balance of \$19.3M at the start of the 2018-19 fiscal year.

A Reserve Strategy is necessary to complement an Accumulated Surplus and mitigate the risk against in-year deficits

The Education Act allows School Boards to create something called “Reserves”. These are special purpose type funds that are restricted to a specific type of expenditure and can be funded by the Accumulated Surplus.

During the 2018-19 budget process, the TCDSB board approved the establishment of strategic reserves funded from accumulated surpluses,

which may fund future projects, provide for operating contingencies, and provide funding for unexpected events and/or legislated liabilities.

Reserve funds play a very important role in TCDSB finances and provides a strong indicator of TCDSB's overall financial health. For this reason, the management of reserve funds is vitally important.

Staff will bring forward a Reserve Policy in the next fiscal year. The policy is intended to establish consistent guidelines and standards, which will assist in the administration of reserve funds in a responsible and consistent manner.

Reserve Fund Classifications and Types

Reserve funds are classified into the following three categories:

Strategic Reserve Funds (Discretionary)

These reserve funds can be used to better plan for the implementation of projects over the long-term. These funds will be used for high priority projects critical to the success of the organization moving into the future. These are fiscally prudent investments given their broad impact on the organization.

Reserve Funds for One-Time Projects (Discretionary)

An allocation of funds for which the Board of Trustees earmark, at their discretion, funding for a future expenditure, liability or other purpose. Funding is typically determined during the budget estimates, revised estimates or year-end financial results. These reserves are funded from various sources including, but not limited to, allocated revenues, accumulated surpluses, and dedicated contributions, etc.

Unspent funds during a fiscal year can be transferred to the Reserve only if the financial statements of the Board reflect an in-year and accumulated surplus position in the current fiscal year. The amount of unspent funds to be transferred is subject to change depending on the available in-year surplus as reported on the final year-end financial statements.

Reserve Funds (Obligatory)

Obligatory Reserve funds prescribed for specific purposes through the Education Act, act as a contingency to offset future in-year deficits. For example, mandated reserves exist for Education Development Charges (EDCs) and Proceeds of Disposition (POD).

Appearing below is a list of Reserve funds currently set-up for the TCDSB in 2018-19.

Strategic Reserve (Discretionary)

Information Technology Strategic System Reserve - This reserve will be used for the long-term financial planning for the replacement and/or update of major enterprise-wide systems.

Administrative Facility Reserve - This reserve restricts funding for the renewal activities of administrative buildings for which most PPF and Capital grants from the Province do not provide funding.

Student Equity Strategic Reserve - This reserve sets aside monies that can be applied towards various equity initiatives across the Board.

Information Technology Infrastructure Reserve Fund - This fund will be used for the replacement of Information & Communication Technology hardware equipment.

Trustee Strategic Initiatives Reserve - This fund will be used to fund Board of Trustee strategic initiatives.

One-time Projects Reserve (Discretionary)

School Block Budget - Unexpended and Committed school block budgets carried forward to the next school year.

International Languages - One-time funding provided to support 2018-19 program deficit.

Professional Development - Funds allocated for contractual staff for professional development activities.

Contract Support Workers - Funds to hire additional support workers.

Pastoral Plan- Purchase of religious materials for the TCDSB community

Capital Planning Capacity - Resources to undertake a range of capital planning related activities.

Playground Equipment - Funds to upgrade school playground equipment

Catholic School Parent Councils - Funds raised by parents for special projects and activities.

Human Resource Initiatives – 2018-19 - One time funding for the hire of retired staff to help with the hiring processes and attendance support.

Strategic Reserve (Obligatory)

Operating Contingency Reserve - To mitigate future unforeseen costs and in-year deficits, the minimum amount should be 1% of operating budget, while the maximum amount held in a reserve would be 2% of the operating budget. The Ministry of Education has indicated that 2% is the optimal contingency amount.

Education Development Charges (EDCs) - EDCs may be imposed if a board will need to acquire new school sites to accommodate the students resulting from new residential development. The scheme provides an eligible school board with the option of collecting EDCs on new residential and non-residential developments.

VOLUME VI - APPENDICES

List of Reserves	2017-18 Year End (\$M)
Administrative Facilities	2.01
Capital Planning Capacity	0.68
Catholic School Parent Council	2.04
Committed Capital Projects	0.66
Contract Support Workers	0.70
Human Resource	0.34
International Languages	5.20
Information Technology Infrastructure	6.01
Information Technology Strategic Investment System	7.95
Operating Contingency	19.3
Pastoral Plan	0.07
Professional Development	0.16
School Block Budget	4.80
Student Equity	0.81
Trustee unspent Budgets Board Motion	0.10
Total Reserves	\$50.8