

2022-2023 School Year Budget Estimates



MULTI-YEAR STRATEGIC PLAN

2022 - 2025

IN GOD'S IMAGE: Growing in Knowledge, with Justice and Hope



Our Mission

Nurturing the faith development and academic excellence of our Catholic learning community through the love of God, neighbour and self.

Our Vision

IN GOD'S IMAGE: Growing in Knowledge, with Justice and Hope.

Catholic Graduate Expectations

Each student in our Catholic learning community is guided by the Ontario Catholic School Graduate Expectations to be:

- a discerning believer;
- an effective communicator;
- a reflective, creative and holistic thinker;
- a self-directed, responsible lifelong learner;
- a collaborative contributor;
- a caring family member;
- a responsible citizen.



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Student Enrolment (ADE)

	22-23	21-22	Variance	Change
Elementary	56,686	58,166	(1,480)	(2.5%)
Secondary	26,898	26,639	259	1.0%
Total	83,584	84,805	(1,221)	(1.4%)

- The Board has been experiencing enrolment decline as a result of migration out of the city during the pandemic. This phenomenon is being felt by all Toronto School Boards.
- Declining enrolment impacts Ministry funding and staffing levels in the operating budget.
- Enrolment is also a primary factor with respect to system accommodation needs, school boundaries and capital priority requests.
- The enrolment decline is expected to continue at an average 1,500 students in each of the next three years and will require continued right-sizing to maintain a balanced budget.

Anticipated Operating Revenue (\$ Millions)

	22-23	21-22	Variance	Change
Ministry Grants (GSN)	\$1,044.6	\$1,056.3	(\$11.7)	(1.1%)
Other Ministry (PPF/COVID)	27.8	32.7	(4.9)	(14.7%)
Government of Canada	3.6	3.6	0.0	0.0%
International Students	7.6	7.6	0.0	0.0%
Permits, Fees, Interest	12.2	12.2	0.0	0.0%
Operating Contingency	10.3	34.2	(23.9)	(69.9%)
Total	\$1,106.1	\$1,146.6	(\$40.5)	(3.5%)

- Most of the Board's revenue is generated through the Ministry of Education's per pupil funding model as well as special purpose grants provided by the Priorities & Partnership Funding allocation and most recently supplemental COVID related funding.
- As noted in Attachment 1 the Board is experiencing a decline in enrolment which in turn has an impact on Ministry funding. The decrease of \$11.7M in Ministry Grants is directly attributable to a decline in enrolment of 1,221 students from 21-22 to 22-23.
- The reduction in Other Ministry funding is due to the elimination of non-staffing supplemental COVID related funding in such areas as technology and transportation.
- Revenue generated from International Students, Permits, Fees and Interest has been maintained at 21-22 levels to be conservative until activity returns to pre-pandemic norms.
- Use of the Operating Contingency will allow the Board to maintain system stability and to invest in post-pandemic supports without having to reduce core programs and services.

Planned Operating Expenditure (\$ Millions)

	22-23	21-22	Variance	Change
Salaries & Benefits	\$967.1	\$1,007.7	(\$40.6)	(4.0%)
Departmental (Non-Staffing)	56.8	53.5	3.3	6.2%
Transportation (Non-Staffing)	40.9	41.5	(0.6)	(1.5%)
Facilities Services (Non-Staffing)	41.3	43.9	(2.6)	(5.9%)
Total	\$1,106.1	\$1,146.6	(\$40.5)	(3.5%)

- Salaries and Benefits are further broken down in Attachment 4 with a Summary of Staffing by Category provided in Attachment 5.
- Essentially the overall change in staffing is related to the impact of declining enrolment over the course of the pandemic and the need to right-size the system without impacting core service levels and supports in order to maintain a balanced budget framework.
- The non-staffing departmental budgets (aside from Transportation and Facilities Services) are further broken down in Attachment 6.
- The Transportation budget reflects the number of routes required for next year based on eligible student ridership and includes a contractual increase with the bus operators to support such costs as driver wages, fuel, training and fleet management.
- The Facilities Services budget includes the annual cost of contractual services, basic repairs, property maintenance, utilities, ventilation, cleaning and school supplies. The budget has been adjusted to reflect actual year to date costs for 21-22 with any anticipated inflationary cost pressures and contractual increases for next year applied accordingly.

Salaries and Benefits (\$ Millions)

	22-23	21-22	Variance	Change
Teaching - Salaries	\$552.6	\$582.6	(\$30.0)	(5.1%)
Teaching - Benefits	76.3	84.6	(8.3)	(9.8%)
Non-Teaching Salaries	264.3	263.1	1.2	0.4%
Non-Teaching Benefits	73.9	77.4	(3.5)	(4.5%)
Total	\$967.1	\$1,007.7	(\$40.6)	(4.0%)

- For the most part salaries and benefits are a reflection of system staffing which is summarized by category in Attachment 5.
- The reduction in teaching salaries is a result of system right-sizing due to the cumulative effect of declining enrolment over the course of the pandemic.
- There is also a corresponding reduction in the supply teaching budget due to a decrease in the number of classroom teachers potentially requiring absence coverage.
- The reduction in teaching benefits relates to having less staff overall as well as annual savings from the accelerated elimination of the former retirement gratuity liability.
- The increase in non-teaching salaries reflects an investment in special education and mental health supports and services in addition to maintaining core staffing levels in the majority of Special Services related staffing categories.
- The decrease in non-teaching benefits reflects the annual savings from the accelerated elimination of the former retirement gratuity liability.

Staffing Summary by Category (FTE)

	22-23	21-22	Variance	Change
Teaching				
Elementary Teachers	3,627.00	3,816.00	(189.00)	(5.0%)
Secondary Teachers	1,859.50	1,852.00	7.50	0.4%
Coordinators/Consultants	49.00	49.00	0.00	0.0%
Non-Teaching				
Senior Administration	21.00	21.00	0.00	0.0%
Non-Union	270.50	267.50	3.00	1.1%
Principals/Vice-Principals	314.70	314.70	0.00	0.0%
Student Services	716.80	696.40	20.40	2.9%
Educational Assistants	931.00	931.00	0.00	0.0%
Early Childhood Educators	402.00	395.00	7.00	1.8%
Custodial/Maintenance	710.25	710.25	0.00	0.0%
Secretarial/Clerical	332.00	343.90	(11.90)	(3.5%)
Trustees/Student Trustees	14.00	14.00	0.00	0.0%
Total	9,247.75	9,410.75	(163.00)	(1.7%)

- All staffing categories are compliant with Ministry funding requirements, relevant legislation and the Board's collective agreements with its various labour partners.
- The decrease in Elementary Teachers is a result of system right-sizing to address the cumulative effect of declining enrolment experienced over the course of the pandemic.
- Within the overall decrease is an increase in the number of teachers supporting English as a Second Language (ESL) as well as additional teachers dedicated to literacy in response to the Learning Recovery and Right to Read reports and initiatives.
- The increase in Secondary Teachers reflects an increase in enrolment from 21-22 to 22-23.
- The increase in Non-Union relates to an additional position in Health and Safety and two additional supervisors to support capital projects (the costs are allocated to the projects).
- The increase in Student Services relates to an increase in the number of Social Workers as well as additional Board Certified Behaviour Analysts to support student wellbeing.
- The current complement of Educational Assistants was maintained notwithstanding the decline in enrolment to meet the increasing demand for student care and support.
- The complement of Early Childhood Educators was increased in response to the Learning Recovery, Right to Read and Kindergarten Readiness reports and initiatives.
- The change in Secretarial/Clerical relates to system right-sizing due to declining enrolment.

Non-Staffing Departmental (\$ Millions)

	22-23	21-22	Variance	Change
Academic Services	\$20.2	\$17.3	\$2.9	16.8%
Information Technology	20.0	14.7	5.3	35.9%
School Based Budgets	10.5	9.7	0.8	9.3%
Board Administration	6.1	6.1	0.0	0.0%
Supplemental COVID	0.0	5.7	(5.7)	(100.0%)
Total Non-Staffing	\$56.8	\$53.5	\$3.3	6.2%

- Academic Services includes such areas as Curriculum Services, Special Services, Student Success, Field Services, Continuing Education, Nurturing our Catholic Community and Equity, Diversity & Indigenous Education. The increase from this year to next relates to new investments in Equity as well as Ministry funding to support Learning Recovery.
- The increase in the Information Technology budget relates to the annualized funding required to support the implementation of the student and staff device strategy on a four year renewal cycle while enabling current students in need ongoing access to a device.
- The change in School Based Budgets reflects the investment of annualized funding for the Board's EPAN schools and a decrease in the per pupil allocation due to enrolment decline.
- While funding continues to support certain supplemental COVID related staffing and supports for such areas as remote learning, cleaning, special education, student wellbeing, mental health and learning recovery previous funding for such non-staffing areas as transportation and technology was discontinued for the upcoming year.

Operating Contingency Reserve (\$ Millions)

Balance after 21-22 Revised Estimates	\$0.3
Year End Forecast per 21-22 Second Quarter Report	10.0
Used to Support the 22-23 Budget Estimates	(10.3)
Balance Remaining at August 31, 2023	\$0.0

- The Operating Contingency Reserve is available to balance the budget as needed.
- The Ministry of Education directed Boards to utilize operating reserves in 2020-2021 and 2021-2022 to offset unfunded pandemic related costs.
- The Board is anticipating potential recovery of up to 2% (approximately \$22M) from the Ministry following the 2021-2022 school year for supplemental pandemic investments.
- Declining enrolment presents an ongoing challenge and will have an impact on future funding. It is therefore imperative that the Operating Contingency be regenerated and available as needed to lessen the immediate impact of declining enrolment each year as the Board continues to right-size the system in order to maintain a balanced budget.
- Maintaining a balanced budget framework serves as the foundation for financial stability and sustainability and will enable the Board to resource and advance the key priorities and initiatives outlined in the Multi-Year Strategic Plan and Annual Board Improvement Plan.