

TCDSB 2014/15 Operating and Capital Revised Estimates (000's)

		2014/15 Estimates	2014/15 Revised Estimates	Variance Incr./ (Decr.)
	<u>Revenues</u>			
1	Pupil & School Foundation	541,752	538,355	(3,397)
2	Special Education	125,396	124,623	(773)
3	Language	34,868	34,424	(445)
4	Learning Opportunity	46,409	46,330	(79)
5	Continuing Education and Summer School	15,524	15,614	90
6	Teacher Qualification and Experience/NTIP	67,643	71,321	3,678
7	Transportation	23,497	23,904	406
8	Administration and Governance	22,215	22,082	(134)
9	School Operations	88,644	88,499	(145)
10	Community Use of Schools	1,225	1,225	0
11	Declining Enrolment Adjustment	2,214	3,377	1,163
12	Temporary Accommodation	2,352	2,249	(103)
13	First Nation, Métis and Inuit Education	2,735	2,882	147
14	Safe Schools	2,672	2,661	(11)
15	Total Operating Grants	977,146	977,545	399
16	Other Grants & Other Revenues	71,301	73,698	2,397
17	Subtotal Operating Grants and Other Revenues	1,048,447	1,051,243	2,796
18	Capital Grants	162,832	130,209	(32,622)
19	Total Operating and Capital Grants	1,211,278	1,181,453	(29,826)
	<u>Expenditure Categories</u>			
20	Classroom Teachers	580,815	590,554	9,739
21	Occasional Teachers	23,480	23,224	(255)
22	Education Assistants and Designated Early Childhood Educators	75,808	77,326	1,518
23	Professional & Para-professionals	50,344	51,191	847
24	Textbooks & Classroom Supplies	19,798	22,774	2,976
25	Computers	6,872	6,872	0
26	Staff Development	3,067	2,968	(99)

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		2014/15 Estimates	2014/15 Revised Estimates	Variance Incr./ (Decr.)
27	Sub-total Classroom Instruction	760,184	774,909	14,726
28	In School Administration	66,725	67,302	577
29	Teacher Consultants & Coordinators	8,548	8,439	(109)
30	Administration and Governance	24,159	24,964	805
31	School Operations & Maintenance	89,046	90,237	1,191
32	Cont. Ed. (incl. International Language./Summer Schools.)	23,764	24,133	369
33	Transportation	29,026	28,174	(852)
34	Sub-total Non-Classroom	241,268	243,249	1,981
35	Operating Expenditures	1,001,452	1,018,158	16,707
36	School Renewal & School Condition Improvement	23,269	26,310	3,041
37	Temporary Accommodation - Relocation & Leasing	2,634	2,931	297
38	Debt Service and EDC	136,929	103,900	(33,029)
39	Sub-total Capital	162,832	133,141	(29,691)
40	Other Non-Operating Expenditures	46,796	44,775	(2,021)
41	TOTAL EXPENDITURES	1,211,079	1,196,074	(15,005)
42	In Year Surplus (Deficit) ***	198	(14,621)	(14,423)
43	Accumulated Surplus (Deficit) - Balance as at August 31, 2014	5,440	(7,415)	
44	Accumulated Surplus (Deficit) - Projected Balance as at August 31, 2015	5,638	(22,036)	***

***Note: The projected in-year deficit before any proposed savings could be reduced to \$9.6M, and the accumulated deficit could be reduced to \$17.015M if the proposed savings are approved.

TORONTO CATHOLIC DISTRICT SCHOOL BOARD
APPENDIX B
Comparative Analysis of Benefit Estimates by Category -2014-2015 Revised Estimates

	Salaries Actual 13/14	FS 2013-2014 Total Benefits Estimates		Salaries Revised Estimates 13/14	2014-2015 Total Benefits Estimates	
		\$ Actuals.	% of Sal.		\$ Est.	% of Sal.
CLASSROOM						
Classroom Teachers	481,332,728	66,857,101	13.9%	472,918,562	53,618,557	11.4%
Occasional Teachers	16,764,733	1,488,649	8.9%	18,131,081	3,542,507	19.0%
Educational Assistants	39,828,634	12,415,367	31.2%	40,486,079	12,568,476	29.0%
Early Childhood Educator					4,403,970	25.0%
Staff Development (Occasional Teachers)	1,727,664	340,779	19.7%		0	0.0%
Paraprofessionals	34,091,448	8,485,584	24.9%	34,548,095	8,184,457	23.7%
Library & Guidance	18,896,979	2,663,900	14.1%	18,166,083	2,062,480	11.4%
Subtotal - Classroom	592,642,186	92,251,380		584,249,900	84,380,447	
NON-CLASSROOM						
Principals & VPs	37,004,824	4,804,819	13.0%	36,906,226	4,494,272	12.2%
Coordinators & Consultants	7,050,237	1,116,523	15.8%	6,485,037	822,665	12.7%
School Office Secretarial	16,641,915	4,527,975	27.2%	17,836,916	4,819,528	27.0%
Cont.Ed. & Int'l Languages	19,135,064	3,118,127	16.3%	19,132,079	2,426,477	12.7%
Subtotal - Non Classroom	79,832,040	13,567,444	17.0%	80,360,258	12,562,942	
Administration						
Trustees	241,483	8,871	3.7%	237,930	10,773	4.5%
Directors & SOs	3,243,924	866,144	26.7%	3,358,617	421,431	12.5%
Board Administration	11,067,000	2,785,096	25.2%	11,890,839	3,299,857	27.8%
Subtotal - Administration	14,552,407	3,660,111		15,487,386	3,732,061	
Transportation	901,496	241,768	26.8%	892,777	235,535	26.4%
School Operations & Mtce.	42,577,256	12,569,783	29.5%	45,212,748	13,391,202	29.6%
Other Non- Operating	43,769,260	6,072,411	13.9%	29,322,979	5,688,658	19.4%
Subtotal - Other	87,248,012	18,883,962		75,428,504	19,315,395	
Grand Total	774,274,645	128,362,897		755,526,048	119,990,845	

Comparative Analysis of Benefit Estimates by Category -2014-2015 Revised Estimates

	Salaries Estimates 2014/15	2014-2015 Rev Est Total Benefits As per Payroll & HR Submission		2014-2015 Revised Estimates	2014-2015 Total Benefits Rev Est Prep File	
		\$ Est.	% of Sal.	Salary	\$ Est.	% of Sal.
CLASSROOM						
Classroom Teachers	502,393,194	69,655,696	13.9%	500,598,324	69,583,167	13.9%
Occasional Teachers	19,648,281	3,581,575	18.2%	19,648,281	3,575,987	18.2%
Educational Assistants	41,664,357	13,156,877	31.6%	41,347,852	13,065,921	31.6%
Early Childhood Educator	17,615,880	4,582,433	26.0%	18,329,731	4,582,433	25.0%
Staff Dev.(Occasional Tchrs)	1,959,356	310,251	15.8%	1,704,677	310,251	18.2%
Paraprofessionals	35,039,571	8,779,068	25.1%	35,039,571	8,794,932	25.1%
Library & Guidance	18,784,694	2,110,030	11.2%	17,350,382	2,411,703	13.9%
Subtotal - Classroom	637,105,333	102,175,930	16.0%	634,018,818	102,324,395	16.1%
NON-CLASSROOM						
Principals & VPs	36,656,595	4,883,140	13.3%	37,363,736	4,969,377	13.3%
Coordinators & Consultants	7,126,868	1,145,147	16.1%	7,126,868	1,147,426	16.1%
School Office Secretarial	18,017,311	5,061,559	28.1%	18,017,311	5,062,864	28.1%
Cont.Ed. & Int'l Languages	19,393,132	2,305,904	11.9%	19,126,414	3,098,479	16.2%
Subtotal - Non Classroom	81,193,906	13,395,750	16.5%	81,634,330	14,278,146	17.5%
Administration						
Trustees	237,931	10,773	4.5%	249,696	10,773	4.3%
Directors & SOs	3,048,487	900,358	29.5%	3,048,487	899,304	29.5%
Board Administration	12,092,540	3,398,088	28.1%	12,092,540	3,381,927	28.0%
Subtotal - Administration	15,378,958	4,309,219	28.0%	15,390,723	4,292,004	27.9%
Transportation	911,408	235,898	25.9%	911,408	250,645	27.5%
School Operations & Mtce.	45,145,575	13,693,410	30.3%	45,145,575	13,679,109	30.3%
Other Non- Operating	10,418,917	1,354,459	13.0%	8,591,120	1,187,712	13.8%
Subtotal - Other	56,475,900	15,283,768	27.1%	54,648,103	15,117,466	27.7%
Grand Total	790,154,097	135,164,667	17.1%	785,691,974	136,012,012	17.3%

**TORONTO CATHOLIC DISTRICT SCHOOL BOARD
TRANSPORTATION 2014/2015 REVISED ESTIMATES**

APPENDIX C

ACCOUNT NAME	2013/14 Actual Expenditures	2014/15 Estimates	2014/15 Revised Estimates	14/15 Rev Est. over Est.	% Chg
MUSIC	25,561	41,610	30,000	(11,610)	-38.7%
OUTDOOR EDUCATION	9,030	24,468	15,000	(9,468)	-63.1%
EXCURSION-HANDICAPPED	23,843	18,991	25,000	6,009	24.0%
REGULAR HOME TO SCHOOL	9,825,179	11,159,769	11,190,107	30,338	0.3%
STUDENT SAFETY	11,928	91,000	91,000	0	0.0%
SAFE SCHOOLS	22,518	15,156	15,490	334	2.2%
KINDERGARTEN	720,197			0	
REMEDIAL LANGUAGE	70,550	235,183	90,000	(145,183)	-161.3%
REGULAR TRANSIT FARES SCHOLARS & CHILDREN	49,812	56,400	56,400	0	0.0%
SAFE SCHOOLS TRANSIT FARES (SCHOLARS)		10,152	10,152	0	0.0%
TRANSIT FARES (ADULTS)		6,652	6,652	0	0.0%
BILINGUAL PROGRAM TRANSIT FARES (SCHOLARS) & CHILDREN	86,460	109,416	89,416	(20,000)	-22.4%
EXCEPTIONAL CIRCUMSTANCE (TICKETS)	393,455	501,528	501,528	0	0.0%
FUEL ESCALATION	551,432	521,924	561,880	39,956	7.1%
REGULAR HOME TO SCHOOL NEW ROUTES	5,909	745,881	45,881	(700,000)	-1525.7%
SOFTWARE FEES AND LICENCES	92,932	105,000	104,334	(666)	-0.6%
PHYSICAL TRANSPORTATION		1,996	1,996	0	0.0%
SUB TOTAL	11,888,806	13,645,126	12,834,836	(810,290)	-6.3%
SPECIAL EDUCATION					
VISION, HEARING & SPEECH	1,948,772	1,996,354	2,040,473	44,119	2.2%
MEDICAL & HANDICAPPED	5,654,944	6,126,766	6,004,373	(122,393)	-2.0%
ONTARIO SCHOOLS DEAF & BLIND		26,988	0	(26,988)	

**TORONTO CATHOLIC DISTRICT SCHOOL BOARD
TRANSPORTATION 2014/2015 REVISED ESTIMATES**

APPENDIX C

ACCOUNT NAME	2013/14 Actual Expenditures	2014/15 Estimates	2014/15 Revised Estimates	14/15 Rev Est. over Est.	% Chg
SPECIAL EDUCATION TRANSIT FARES (ADULTS)		9,964	10,000	36	0.4%
DEVELOPMENTALLY DISABLED TRANSIT FARES (SCHOLARS)		3,384	3,384	0	0.0%
SPECIAL TRANSIT FARES SCHOLARS & CHILDREN	104,289	261,446	231,256	(30,190)	-13.1%
DEVELOPMENTALLY DISABLED	706,109	887,903	807,526	(80,377)	-10.0%
SECTION 23	511,065	439,989	515,000	75,011	14.6%
SPECIAL EDUCATION	3,044,647	3,133,273	3,202,518	69,245	2.2%
CO-OPERATIVE EDUCATION (SPE.ED.&W/C) & TRANSIT TICKETS	950,761	694,079	648,100	(45,979)	-7.1%
SUB TOTAL SPECIAL EDUCATION	12,920,587	13,580,146	13,462,631	(117,515)	-0.9%
SUB TOTAL SUPPLY AND SERVICE	24,809,393	27,225,272	26,297,467	(927,805)	-3.5%
ADMINISTRATIVE SALARY (INCLUDES 22% BENEFITS)	1,143,265	1,133,162	1,097,651	(35,511)	-3.2%
TEMPORARY ASSISTANCE		38,000	37,000	(1,000)	-2.7%
OFFICE SUPPLIES & SERVICES	39,676	98,316	93,316	(5,000)	-5.4%
SUB TOTAL ADMINISTRATION	1,182,941	1,269,478	1,227,967	(41,511)	-3.4%

**TORONTO CATHOLIC DISTRICT SCHOOL BOARD
TRANSPORTATION 2014/2015 REVISED ESTIMATES**

APPENDIX C

ACCOUNT NAME	2013/14 Actual Expenditures	2014/15 Estimates	2014/15 Revised Estimates	14/15 Rev Est. over Est.	% Chg
One Time Costs (13/14 DANTE SHUTTLE)	77,513	82,326	84,146	1,820	2.2%
One Time Costs - St. Cecillia St Rita Relocation		0	105,887	105,887	0.0%
One Time Costs - St. Michael (Sept.14 - Jun.15)	117,356	119,486	122,127	2,641	0.0%
One Time Costs - St. John the Evangelist Sep 13-June 14	313,855	329,449	336,730	7,281	2.2%
SUB TOTAL ONE TIME COSTS	508,725	531,261	648,889	117,628	18.1%
TOTAL INCLUDING ONE TIME COSTS	26,501,059	29,026,011	28,174,323	(851,687)	-3.0%
GRANT ALLOCATION (ESTIMATES)	23,366,338	23,497,397	23,903,641	406,244	1.7%
TDSB COST RECOVERY	235,822	270,785	270,785	0	0.0%
REVENUE REQUIRED FROM OTHER SOURCES	2,898,899	5,257,829	3,999,897	(1,257,931)	-31.4%

2014-15 Revised Budget Estimates

Questions and Answers regarding the 2014-15 Revised Budget Estimates

Trustee Maria Rizzo

1. **Question:** Who was involved in making recommendations on budget to board? What criteria and assessment was used? You have been involved in a budget process since election and the bottom line keeps changing. Why? If we waited another month would it change again?

Answer: Normally the Revised Budget Estimates does not require a lot of change as changes are only made to reflect the updated enrolment numbers which uses the actual October 2014 count and the forecasted March 2015 count. This year is an exception due to the need to find savings in order to mitigate the previous year's accumulated deficit and the projected 2014-15 in-year deficit. All the recommended changes were reviewed extensively by senior staff with the main criteria of not adversely impacting students and staff in the classroom.

The bottom line keeps changing as the previous year's audited financial statements changed the opening accumulated surplus/(deficit) position, and further changes to the 2014-15 Budget Revised Estimates will change the ending accumulated surplus/(deficit) position. The table below illustrates in a chronological order the major changes to the bottom line.

Events in Chronological Order	In-Year \$ Amount	Accumulated \$ Amount
2014-15 Budget Estimates approved June 16, 2014 projected an in-year surplus of \$198,087 and an accumulated surplus of \$5,638,087	198,087	5,638,087
2013-14 Audited Financial Statement Prior Period Accounting Adjustment reduces Opening Accumulated Surplus	(3,382,576)	2,255,424
2013-14 Audited Financial Statement Closing in-year Deficit reduces Accumulated Surplus	(9,670,154)	(7,414,730)
2014-15 Revised Budget Estimates projects an in-year Deficit of \$14,621,139 before any proposed savings which increases the Accumulated Deficit	(14,621,139)	(22,035,730)
2014-15 Proposed Savings amounting to \$5,020,777 will reduce the Accumulated Deficit	5,020,777	(17,014,953)

2. **Question:** Are there any positions that are not in schools (Caretaking, Clerical, Teaching, Education Assistants) that are not filled.

Answer: Positions continue to become vacant on an ongoing basis, however, collective agreements and Memorandum of Understandings' (MOU) job security clauses require that these positions be filled on a timely basis. The recommended potential savings identified in the report; list 5 vacant positions that can be deferred for the 2014-15 Revised Budget Estimates.

In addition to the positions identified in the report, there is a list of current non-school CUPE 1280 positions not filled at present but where bids have been closed:

Position	FTE	Location
General Maintenance	2	Warehouse
Truck Driver	1	Warehouse
Afternoon Assistant	1	Catholic Education Centre
General Maintenance	1	East Facilities
General Maintenance	1	West Facilities
Electrician	1	West Facilities

Other current vacancies in non-union and CUPE 1328 Positions at end of October 2014.

Position	FTE	Location
Supervisor Maintenance	1	Facilities
Service Quality Officer	1	Facilities
Short Term support Supervisor	1	Human Resources
Legal Counsel	1	Human Resources
SEMS Operator	1	Human Resources
Print Clerk	1	Printing/Mailroom

3. **Question:** How much money is used for consultants other than facilities?

Answer: The actual cost for 2013-14 was \$989, 212 and expenditures to date amounts to \$ 282,892.

Consulting for other than Facilities is utilized in a number of non-academic areas as detailed in the table below:

DEPARTMENT	SERVICE PROVIDED	2013-14	2014-15
		\$	Expenditure to Date
			\$
Finance	External Auditor	94,468	46,330
Finance/Plant Maintenance	SAP Application Support Services	65,156	11,232
Human Resources/Payroll	SAP Application Support Services	25,866	27,258
Computer/Technical Services	SharePoint & MS Exchange Services	134,972	38,155
Planning/Real Estate	Land Use Studies, Appraisals, Software Support Services	94,161	35,239
Legal Services	Opinions, Litigations, Contractual Matters	563,999	119,627
Arbitrators	Labour Relations Resolutions	10,589	5,051
Total		989,212	282,892

4. **Question:** What is the breakdown of facility consultants by category-architects, engineers, studies and for what?

Answer: The use of facility consultants such as architects, engineers and landscape architects are funded from capital funds and there is no impact nor is it germane to the operating budget.

5. **Question:** Have we ever asked our outside resources to reduce their fees? Architects as an example by 1% or more?

Answer: The Broader Public Sector Procurement Directive, and as part of our Purchasing Policy, TCDSB is required to have an open & fair competitive process to engage consultants, and furthermore, the cost of architects are funded from capital funds and there is no impact nor is it germane to the operating budget.

6. **Question:** Snow Removal, Landscaping?

Answer: In a recent approved report for snow and ice clearing contracts (September 2014), – there is a new approach to breakdown the areas into smaller geographical zones, to encourage small to medium-size firms to bid and increase competitive pricing, as explained below (excerpt from the report):

“The Board staff, who also prepared the tender documents for this project, evaluated all bids received. Bidders were informed that there was a limit of one area per contract, (or 5 part areas, whichever is less). Although more difficult to administer, distributing the work amongst a variety of small to medium sized companies has resulted in improved response time and competitive pricing. The tender documents did specify however that the Board had the right to award additional areas to an individual contractor, in the event there were no bids received for any of the areas or if there was a concern regarding the amount of work, either too large or too small an area (too many or too few schools for example). It is recommended that the low bidders meeting Board specifications be awarded the work as denoted in Appendix A except for Areas 1B, 1C and 3B which are recommended to be awarded to the second low bidders.”

Each contract period, snow and Ice control needs are reviewed and adjustments are made to areas serviced by the contract. This process was made more competitive when maximums were placed on the number of areas serviced, while marked improvements were evident in the service received by schools.

The following is a historical perspective of snow removal expenditures over the past few years:

Period	Cost \$
2010-11	1,386,693
2011-12	1,348,904

2012-13	1,402,321
2013-14	1,402,321
2014-15 (Projected)	1,552,607*
2015-16 (Projected)	1,552,607*

*Includes \$75,000 contingency for snow removal and net HST

The same approach has been followed with the grass cutting contract, as this work is divided into smaller geographical areas, so the small to medium firms can submit bids for the work.

7. **Question:** Renewal has been reduced. Are there emergency funds?

Answer: The 2014-2016 School Renewal Program carries a \$750,000 contingency allowance per year for emergencies and unforeseen additional work.

8. **Question:** How much money is being allocated for professional fees? Who do we pay these fees for?

Answer: Professional fees in accordance with contractual obligations amounted to \$39,208 in 2013-14. The fees included payments to Accountancy Professional Associations, Human Resources Professional Association, Law Society of Upper Canada, Supply Chain Management Association, Canadian Bar Society, Project Management Professionals and Ontario College of Social Workers.

9. **Question:** Other than Special Education and School Resources, if we reduced by 5% everything else how many funds might be generated?

Answer: A further reduction of 5% will generate \$183,525 which creates an additional pressure on top of the 10% already adjusted in 2014-15 Budget Estimates and the additional 10% proposed in the recommended potential savings for the 2014-15 Revised Budget Estimates.

10.**Question:** What does the Director use of the \$100,000 (that I didn't know about) discretionary fund for? What will Director spend \$50,000 for?

Answer: The director's discretionary funds included in the 2014-15 Budget Estimates as School Projects are used for any unforeseen events and initiatives that may arise during the school year. For 2013-14, the expenditures amounted to \$33,411 and included the following:

Student Support for Conference - Notre Dame	\$1,000
Canadian Coalition of Self-Directed Learning (CCDL) Conference - Don Bosco	\$6,723
College of Alberta School Superintendents Association (CASSA) 21 st Century Learning Conference (Staff presented at workshops)	\$2,462
eSCRIBE Customization request	\$3,061
Math AQ Course Reimbursements	\$20,165
	\$33,411

The 2014-15 Budget Estimates provision for the Director's discretionary budget amounts to \$100,000 and expenditures of \$6,926 for the CCDL conference – Don Bosco have been incurred to date. The proposed savings includes a recommended reduction of 50% (\$50,000) to this provision.

11.**Question:** Who is paid expenses like dinner and lunch? I know that staff work unusually long hours but do we pick up the tab for others? What rate is paid?

Answer: The meal re-imbursement rates are regulated by TCDSB's Policy F.M.01 (Employees Expenses) have been fixed for approximately 4 years consistent with the Broader Public Sector Expense Directive. After Hours meal re-imbursement rates are capped at \$17.00 including taxes and gratuities. Reimbursement for meal costs incurred only occurs when working at minimum 3 hours beyond the normal working day to attend meetings and/or complete required duties.

12.Question: I assume all travel is gone. Correct?

Answer: All the travelling to attend professional development has been suspended for 2014-15 unless there is a contractual obligation and/or where cancellation will result in a penalty being paid.

13.Question: Trustees did not approve \$100,000 to Angel Foundation. Are all of these funds going into nutrition programs?

Answer: The Board approved a budget provision of \$40,000 in 2012-13 and increased this support to \$100,000 in the 2013-14 Budget Estimates. The budget provision of \$100,000 has been maintained in the 2014-15 Budget Estimates.

14.Question: Are we purchasing cars, trucks?

Answer: Yes, the Board recently purchased five new vans for the Maintenance department and disposed of eight (8) older vans. There is an operational cost savings as the older vehicles were more expensive to operate (not as fuel efficient) and required significant cost-prohibitive repairs. The operational savings have offset the cost of the new vehicles.

15.Question: What are the printing costs internally and externally?

Answer: The Printing Department provides on demand print services. It offers flexibility and quick turnaround options for both the classroom and administrative departments throughout the Board. The Department is suited for short run (10 – 1,000 copies), quick turn, and convenience copying functions and operates on a cost recovery charge basis. Costs remain the same for small or larger volumes and most incoming print requests are in the range of 50 - 500 page small run jobs (10 – 100 copies). Users are charged 3 cents per impression for black and white and 15 cents for color. This is an all-inclusive cost for finishing, binding, various paper stocks and delivery directly to the school or department. These charges are considerably less than external print shops

External print shops will charge a variety of prices depending on volume per job. The cost for small volume quantities start at 0.08 cents per page for black and white and 0.49 cents per page for color on simple photocopying (8.5 x 11) paper.

All costs for finishing (folding, stapling, and binding), premium papers, card stock, 11x17 etc. are extra and will vary depending on the customer requirements. For larger jobs in the 1,000+ page range the price does reduce to 0.06 cents per page for black and white and 0.25 cents per page for color, plus the additional costs of finishing and premium papers

Based on a general comparison with external commercial printing services, the typical pricing for additional finishing costs (based on a 1000 page job) are outlined as follows:

·	Folding	\$0.03 cents per page
·	Stapling	\$0.02 cents per page
·	3-hole punch	\$0.01 cents per page
·	Pastel paper	\$0.02 cents per page
·	Bright paper	\$0.03 cents per page
·	Laser paper	\$0.05 cents per page
·	Card Stock	\$0.25 cents per page
·	Cerlox Bind	\$2.50 per book
·	Coil Bind	\$3.50 per book

Trustee Michael Del Grande

1. **Question:** Why the opening Balance is showing \$5.440M when it should show \$ 2.255M?

Answer: The 2014-15 Budget Estimates were prepared in June 2014 when the opening accumulated surplus had a balance of \$5.440M based on the 2013-14 Revised Estimates. The Opening Accumulated Surplus balance of \$5.440M was adjusted due to a prior year period accounting adjustment. This adjustment amounted to \$2.957M for 2011-12 & 2012-13 and a year-end adjustment of \$0.228M reduced the Opening Accumulated Surplus balance to \$2.255M.

Trustee Nancy Crawford

1. Proposal:

I would like staff to look into the logistics of a **voluntary** staff and trustee donation of pay program to reduce the deficit. You may remember “Rae Days”- this program, if it is adopted, would not be mandatory, but voluntary. Staff and trustees could donate a day, a week, etc. to go towards reducing the deficit. I’m asking for the logistics because I imagine it would require some creativity to implement within our current systems.

- **Answer:** The proposal has some potential to generate savings and staff will bring forward as part of the effort to address the structural deficit in the multi-year deficit recovery plan.

Trustee Jo-Ann Davis

1. **Question:** What other line items, other than Occasional Teachers have we significantly over budgeted given actuals for the last 5 years (include the past actuals please)? If you could please provide estimates and actuals for the last 5 years using the summary budget views provided in the appendices for the staff report for December.

Answer: The summary of Estimates and Actual for the last 4 years can be viewed in Appendix E. The items where budget provisions exceed actual expenditures based on a 4 years average are as follows:

• Professional & Para-professional	\$1.433M
• Staff Development	\$0.191M
• In School Administration	\$1.312M
• Transportation	\$0.530M

2. **Question:** Ministry does not fund bussing for students to an alternate school location during construction - what other one-time costs does the Ministry not cover during construction / consolidation work?

Answer: There are other one-time costs such as moving costs, Information Technology, data drops, and higher GTA construction costs etc. that are not funded by the Ministry. Funding is provided based on construction benchmarks developed by the Ministry, and the Board is required to identify and locate other appropriate funding sources.

3. **Question:** On slide 18 of the 2013 - 2014 budget presentation, staff note "Secondary Student Supervisors: In 2002, Secondary School Supervisors were hired to do supervision duties as teachers were required to teach 6.67 credits. The Ministry returned to 6 credits in 2008, but these Supervisor positions have been retained. In 2012 - 13 this was an unfunded cost of \$2.3M." Are these required positions? What is the risk / impact of removal?

Answer: Secondary Student Supervisors contribute towards maintaining a safe school environment with 80 FTE at a cost of \$2.3M. There is no corresponding funding under the safe schools grant or any other Ministry grant.

Secondary Teachers could resume the supervision duties that they used to do prior to 2002: (a) on call and supervision duties are still contained within the TSU agreement under article 6. "Teacher workload". (b) in semester schools, teachers may be assigned on call and supervision duties in a scheduled half period not to exceed 165 minutes per month, or 2 assignments per week. The equivalent thereof, shall apply in schools with different models of organization.

4. **Question:** In the June 2014 Board budget report on page 12, central temporary and summer student staffing is noted as \$200,000 (although in the appendix the estimate shows it at \$100K. What is the impact of bringing this to \$0?

Answer: The central temporary and summer student staffing has been reduced from \$200,000 to \$170,000 in the 2014-15 Budget Estimates. The central temporary staffing has already been used and/or committed, and there is only \$17,181 remaining for 2014-15 fiscal year. The summer student budget provision is not committed or spent yet as this is earmarked for the summer of 2015 and can be reduced by 100% as recommended in the potential savings section in the report. The risk is TCDSB will have a reduction in its capacity to provide summer

coverage for staff on vacation.

5. **Question:** In the same report in the Appendix: we have taken \$125,000 from the board approved Ombudsman budget and placed it in an 'Internal Auditor' position. What is the expected scope for the Internal Auditor - what work has been done to fill this position? What has been done to move forward on an Ombudsman position? Given the Bill currently before the legislature which would include school boards under the provincial Ombudsman - and therefore our process / policy issues will be reported on publicly in the legislature - moving ahead on having even a part-time Ombudsman position is critical to reduce the risk to our Board. As you know, the provincial Ombudsman is happy to talk with trustees and senior staff as he has done with universities etc. who will continue to have a local Ombudsman.

Answer: In the 2014-15 Budget Estimates, there is a Budget provision of \$150,000 earmarked for an Ombudsman and there is currently no provision for an Internal Auditor position. The Internal Auditor position is no longer required due to the roles and responsibilities of the Regional Internal Auditor Team (RIAT).

6. **Question:** In the same table, we note \$1.3M for 'overtime - permits cleaning'. Is this cost covered by our charge for the permits?

Answer: Permit charges do not cover all costs. Other Education Payments Other (EPO) funding is received to cover some of the permit costs, and Permit rates are currently under review.

Toronto Catholic District School Board
5 Years Expense Comparison

Appendix E

	2010/11 Revised Estimates	Variance	2010/11 Actuals	2011/12 Revised Estimates	Variance	2011/12 Actuals	2012/13 Revised Estimates
<u>Classroom Instruction</u>							
Professional & Para-professionals	46,113	876	45,237	45,835	(472)	46,307	48,435
Staff Development	3,017	473	2,544	3,067	(1,561)	4,628	3,067
In School Administration	64,004	1,948	62,056	65,308	68	65,240	65,194
Transportation	25,267	(47)	25,314	27,069	60	27,009	28,996

**Toronto Catholic District School Board
5 Years Expense Comparison**

Appendix E

	Variance	2012/13 Actuals	2013/14 Revised Estimates	Variance	2013/14 Actuals	2014/15 Revised Estimates	4 Year Average
							(excl. 2014-15)
<u>Classroom Instruction</u>							
Professional & Para-professionals	2,533	45,902	49,572	2,796	46,776	51,191	1,433
Staff Development	1,340	1,727	3,067	513	2,554	2,968	191
In School Administration	1,349	63,845	66,329	1,882	64,447	67,302	1,312
Transportation	465	28,531	28,118	1,643	26,475	28,174	530