York Catholic District School Board

2017-18 Budget

(Financial Estimates)

As at June 29, 2017

Mission Statement

Guided by Gospel values and Catholic Virtues, in partnership with home and Church, we educate and inspire all students to reach their full potential in a safe and caring environment.

Vision Statement

Our students will become creative and critical thinkers who integrate Catholic Values into their daily lives, as socially responsible global citizens.

Core Values

Excellence, Equity, Fiscal Responsibility, Catholicity, Inclusion, Integrity, Respect

Strategic Commitments

Integration of Our Catholic Faith

Continuous Improvement of Student Achievement

Effective Use of Our Resources

Engaging Our Communities

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1. 2017-18 Estimates Budget Overview

1.1. YCDSB Overview

The York Catholic DSB (YCDSB) provides a safe and caring environment in which our students have opportunities to grow intellectually, physically, spiritually and socially.

For **2017-18**, we welcome our strong YCDSB community of:

- 54,000 Students (36,000 Elementary and 18,000 Secondary)
- 102 Schools (15 Secondary and 87 Elementary)
- 10 Trustees + 2 Student Trustees
- 6,000 dedicated staff members + supply support staff

We are focused on and guided by our Mission, Vision, Core Values and Strategic Commitments:

The 2017-18 Budget has been challenging for the York Catholic DSB. The 2017-18 Estimates Budget presented in this report will encompass sustainable savings strategies that will bring about:

- a compliant 2017-18 Budget with a compliant deficit of $4.9 million; and
- a compliant Multi-Year Financial Recovery Plan (MYFRP) expected to restore Balanced Budgets within 2 years.

Despite fiscal challenges, YCDSB is widely recognized as one of the top performing elementary and secondary school systems in the province. The Board of Trustees and the Board's Leadership Team is continuously focused on student achievement and will continue to improve through initiatives such as Renewed Math Strategies and 21st Century learning programs. The YCDSB celebrates its achievement as the top energy performing school board as well as the school board with the highest graduation rate for English Language boards:

Graduation Rates						
	2016 Graduation Rate		2015 Graduation Rate		2014 Graduation Rate	
	5 Yrs	4 Yrs	5 Yrs	4 Yrs	5 Yrs	4 Yrs
YCDSB	**96.4%**	**94.0%**	**95.9%**	**93.2%**	**94.0%**	**91.0%**
Provincial Average	86.5%	79.6%	85.5%	78.3%	84.0%	76.0%
YCDSB Ranking						
English Language baords	**1st**	**1st**	**1st**	**1st**	**1st**	**1st**
All Boards	2nd	2nd	2nd	2nd	4th%	4th

1.2. YCDSB 2017-18 Fiscal Environment

School boards are required to submit a balanced budget plan to the Ministry of Education (the Ministry) for each school year. With continuing reductions in Grants for Student Needs (GSN) funding and projected declining enrolment, YCDSB is faced with significant financial challenges. These reductions along with pressures from labour terms have led YCDSB into a non-compliant deficit for 2016-17.

2017-18 is the final year for the most significant of the multi-year GSN reductions affecting the Board's financials. While most of the cumulative in-year impact is expected to stabilize, the Benefits Benchmark multi-year phase-in will continue until 2024. Since 2011-12, the cumulative impact of the provincial restraint measures and specific GSN reductions (either from restraints or from re-distribution of specific allocations) affecting the Board is estimated to exceed $21 million.

Estimated Impact of Major GSN Reductions & Provincial Restraint Measures Since 2011-12

		2017-18		2016-17		2015-16	
		In-Year Change	**In Year Cumulative***	In-Year Change	**In Year Cumulative***	In-Year Change	**In Year Cumulative***
Benefits Benchmark (affects various allocations)	Retirement Gratuities (to Yr 2024)	(600,000)	**(3,300,000)**	(600,000)	**(2,700,000)**	(600,000)	**(2,100,000)**
Pupil Foundation	Classroom Computers**		**(700,000)**		**(700,000)**		**(700,000)**
	Staff Development (PD) **		**(1,200,000)**		**(1,200,000)**		**(1,200,000)**
	High Credit	(50,000)	**(50,000)**	(50,000)	**(50,000)**	(100,000)	**(100,000)**
Special Education	SEA		**(2,500,000)**		**(2,500,000)**		**(2,500,000)**
	DSENA/HNA	(1,280,000)	**(3,715,000)**	(1,095,000)	**(2,435,000)**	(670,000)	**(1,340,000)**
Learning Opportunities	Demogaphic component		**(1,400,000)**		**(1,400,000)**		**(1,400,000)**
Compensation Restraint Savings (new 2012)	Public Sector Compensation Restraint		**(511,000)**		**(511,000)**		**(511,000)**
Declining Enrolment	Declining enrolment transition	(248,000)	**(248,000)**	(300,000)	**(300,000)**	(200,000)	**(200,000)**
School Operations	Supplementary Area Factor	(370,000)	**(3,790,000)**	(360,000)	**(3,420,000)**	(360,000)	**(3,060,000)**
	Elimination of Top-up	(1,125,000)	**(4,190,000)**	(1,200,000)	**(3,065,000)**	(865,000)	**(1,865,000)**
Total Operating Restraint Measures		**(3,673,000)**	**(21,604,000)**	**(3,605,000)**	**(18,281,000)**	**(2,795,000)**	**(14,976,000)**

Faced with increasing strains on our budget, the Board is committed to working with the Ministry, its education partners and stakeholders to develop a transparent and accountable 2017-18 Estimates Budget and a Multi-Year Financial Recovery Plan (MYFRP), both to be submitted to the Ministry by June 30, 2017. The Board has been working with Ministry consultant (Deloitte) to review all expenditures to address the Board's deficit.

As elected officials and stewards of public funds, the YCDSB Board of Trustees is committed to the effective and efficient management of resources. Trustees and staff work together to arrive at a budget that balances fiscal accountability with student achievement and well-being.

It is therefore the Board's goal to deliver a fiscally accountable 2017-18 Estimates Budget and a MYFRP that will provide a plan to bring the Board's financial position back into compliance.

Public consultations are important to the budget process at YCDSB. The Board of Trustees invite all members of our Catholic school communities to provide input into the budget process at two Public Input Board Meetings: Tuesday, May 23, 2017 and Tuesday, June 13, 2017.

1.3. Budget Parameters and Assumptions

The 2017-18 Estimates Budget has been developed based on completed Collective Agreements and extension agreements, 2017-18 Grants for Student Needs (GSN) and Ministry direction announced to-date. Consistent with past years, there are outstanding items that will affect 2017-18 budgets that have yet to be determined. These will be incorporated either at 2017-18 Revised Estimates Budget or at 2017-18 Financial Statements.

New: The GSN contains a new Local Priorities Fund (LPF – also known as Systems Investment Fund in the two year labour contract extensions completed early 2017) in the amount of $5,395,294. Although the LPF is targeted "to address a range of priorities including more special education staffing to support children in need, "at -risk" students and adult education…. Actual staffing will vary depending on specific agreements, local discussions and compensation specific to each board, as well as job security provisions, such as staffing reductions related to declining enrolment and other exceptions." With agreement with the Board's education partners (unions), part of the LPF is used to mitigate the impact of declining enerolment and other GSN reductions.

The 2017-18 Financial Estimates has been prepared incorporating all Board Motions from May 23, May 30, and June 13, 2017 Board meetings.

For financial reporting purposes, the Board's annual budget is divided into two parts:

- The Operating Budget is the primary focus of the annual budgeting process and the focus of this report. The Operating budget revenues, expenses and compliance items will determine the Board's financial compliance position (as defined by the Ministry).
- The Capital Program revenues and Other Grants/Revenues with Offsetting Expenses (self-sustaining programs) are reported separately. For YCDSB, the operating revenues from these programs are fully offset by equal expenses, resulting in a nil impact to the Board's financial position.

Note that all financial summaries are subject to slight changes that may be necessary to complete the Ministry electronic filing of the 2017-18 Estimates. Any material changes will be brought back to Board.

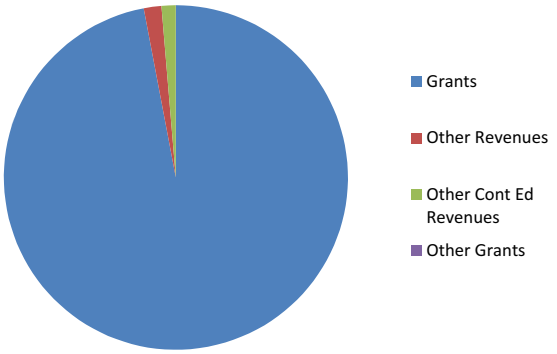
1.4. YCDSB Operating Budget At a Glance

The Board's 2017-18 Estimates Budget will result in a compliant Operating Deficit of ($4,880,598):

Financial Position Summary				
	2016-17 Revised Estimates	2017-18 Estimates	Difference	
			#/$	%
Operating Revenue*	$ 578,305,685	$ 592,582,768	$ 14,277,083	2.47%
Operating Expenses*	584,372,998	595,956,155	11,583,157	1.98%
Operating (Deficit)	**$ (6,067,313)**	**$ (3,373,387)**	**$ 2,693,926**	**-44.40%**
Compliance items:				
Employee Future Benefit (Ret Grat)	$ (1,364,272)	$ (1,364,272)	$ -	0.00%
Committed Sinking Fund	(142,939)	(142,939)	-	0.00%
Compliance items	**$ (1,507,211)**	**$ (1,507,211)**	**$ -**	**0.00%**
Compliance Operating (Deficit)	**$ (7,574,524)**	**$ (4,880,598)**	**$ 2,693,926**	**-35.57%**

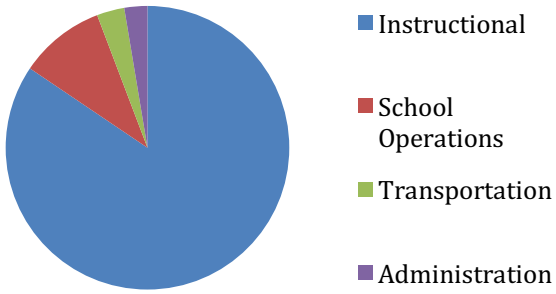
Operating Revenues for 2017-18 approximates $592.6 million:

Operating Revenues	$	%
Grants (GSN)	573,907,001	96.9%
Other Revenues	10,723,626	1.8%
Other Cont Ed Revenues	7,952,141	1.3%
Other Grants	-	0.0%
Total	**592,582,768**	**100.0%**



The YCDSB's Operating Budget for 2017-18 approximates $596.0 million (before revenues/grants with expense offsets (self-funding) and Capital items).

Operating Budget	$	%
Instructional	504,177,295	84.6%
School Operations	57,999,424	9.7%
Transportation	18,770,479	3.2%
Administration	15,008,957	2.5%
Total	**595,956,155**	**100.0%**



The Board's annual financial compliance position must also account for the following compliance items:

Compliance Items	$
Employee Future Benefit	1,364,272
Sinking Fund Interest	142,939
Total	**1,507,211**

1.5. Savings Strategies & Cost Reductions

For 2016-17, structural cost reductions of $7.3 million were implemented primarily in central services.

For the 2017-18 Estimates Budget, reduction opportunities identified were presented to the Board of Trustees for consideration. The Board approved cost reduction of over $5.5 million, $0.84 million, and $0.67 million at the May 23, 2017, May 30, 2017 and June 13 2017 Board meetings respectively, with some reductions mitigated by the Local Priorities Fund (LPF also known as the new Systems Investments in the labour contract extensions).

Furthermore, the Board is actively working on Pupil Accommodation Reviews (PAR), resulting in its first three (3) school closures at the end of June 2017 and a further two (2) closures at the end of June 2018.

1.6. YCDSB Operating Capital, PSAB and Other Self-Sustaining Program Budget Overview

As part of the total annual budget, there are additional components that are reported separately as they have nil impact to the board's compliant surplus or deficit position, ie, the "Operating" revenues of these programs have equal/offsetting "Operating" expenses. More details are provided for these components in the last section of this report.

1.7. Challenges, Risks & Opportunities

The following are some of the identified challenges, risks and opportunities for the Board:

- The change in the Board's profile to a declining enrolment board will require the Board to employ different strategies to manage the allocation of resources in a declining enrolment fiscal reality.
- Enrolment projections used for 2017-18 may not materialize. There is concern that the projections may drop as much as 300 pupils. The Board must be cautious on staffing. More savings strategies may be required at Revised Estimates should the enrolment projections not materialize.
- Enveloped grants must be monitored to ensure appropriate costs are allocated to support the enveloped programs. Unspent amounts must be deferred.
- The MYFRP must be realistic and generate sufficient structural savings to restore balanced budgets. MYFRP assumptions include Ministry funding that has not yet been determined.
- PARs will continue to reduce excess capacity in the system. This will generate savings to offset declining enrolment pressures.
- Some savings included in the budget may not be available beyond 2017-18 and will require additional savings opportunities.
- Benefit costs generate multiple financial concerns:
    - Employee Life and Health Trust (ELHT) benefit costs, based on 2014-15 spend is not sustainable. There is an opportunity for the Board to participate on the provincial Technical Advisory Committee (TAC). It is expected that the TAC will bring about some equity in benefits funding, but there is uncertainty on provincial remedies
    - Benefit benchmarks continue to decrease while benefit costs continue to rise; and
    - WSIB costs can be uncontrollable and material.
- Increases in costs without increases in funding, especially in area of transportation.
- The cost of absenteeism (replacement supply costs) projections incorporated in the Estimates may differ from actual experience or costs. Again, the uncontrollable nature of this expenditure line renders the assumption a high risk.
- Attendance support must be an area of focus.
- Class size must be an area of focus.
- With severe reductions in central labour resources, there is general concern on ability to sustain workload and to meet ever-growing demands and deadlines.
- In the preparation of the 2017-18 Estimates, there are many assumptions that are made which encompass different levels of risk. Significant cost reductions assumed for the Estimates may differ from actual experience or costs. Administration must develop tracking and monitoring mechanisms to ensure reductions are realized.
- The Past influences Current which impacts Future: any net carry forward shortfall/surplus of one financial period influences the next period. The Operating Accumulated Surplus is dependent on the Board's 2016-17 Year-End Financial Position. 2016-17 actuals may differ from projected which may cause the Board to be in a non-compliant position.

1.8. Summary

The preliminary 2017-18 Estimates Budget presented for the York Catholic District School Board will result in a compliant Operating Deficit of ($4,880,598). The Board has met its fiscal objective of a 2017-18 compliant Estimates Budget. With 2017-18 structural cost reductions, mitigated by the new Local Priorities Fund and assumptions in future equitable benefits funding, the Board will be able to file a compliant Multi-Year Financial Recovery Plan as well.

With sustainable savings strategies implemented to achieve the compliant 2017-18 Estimates Budget, YCDSB is on track to implementing a MYFRP to bring financial health back to allow the Board to focus on Strategic Priorities for future budgets.

2. Budget Process

2.1. YCDSB Budget Process

The development of the 2017-18 Budget did not follow a normal budget process due to the filing of a non-compliant 2016-17 Revised Estimates Budget and the resulting requirement to develop a Multi-Year Financial Recovery Plan (MYFRP) to address the Board's projected structural deficits.

The pre-budget preparation step involved working with the Ministry sponsored MYFRP consultant, Deloitte, from December to April 2017. In addition to normal pre-budget requirements to project enrolment and staffing, review legislative requirements, and incorporate labour frameworks, significant efforts were employed in developing financial tools and reports to analyze the Board's financial issues and to identify areas of risk and opportunities. A new reporting model is being developed to enable appropriate analysis and monitoring of the board's finances. Through this development, new concepts such as "Budget Units" (see Budget Unit section for definition and details) and new cost tracking methodologies are being implemented. The focus shifted from strategic priorities to financial priorities for this 2017-18 Budget phase.

Due to the enormous task and the demands of the MYFRP development process, the budget consultation and development stage began later than normal. Presentations on budget pressures, projected deficit positions and GSN announcments (new grants such as LPF) were provided at the March, April and early May 2017 Board and/or Committee meetings. The Board of Trustees invited all members of our Catholic school communities to provide input into the budget process at the two Budget Input Board meetings on May 23, 2017 and June 13, 2017. Budget Lead presentations of respective budget modules were delivered at the May 23rd/30th and June 13th/20th Board meetings. Again, the focus transferred from resource requirements for budget initiatives to risk/cost mitigation, savings strategies or cost reduction initiatives.

The preparation, review and debate of the 2017-18 preliminary budgets resulted in Board motions at the May 23rd/30th and June 13th Board meetings. The finalization and approval of the Revenue and Expense budgets was targeted for June 29, 2017. Again, the 2017-18 budget focus was on sustainable savings strategies and cost reduction opportunities to reduce the Board's 2017-18 structural deficit and to eliminate the future multi-year structural deficits.

The Ministry deadline to submit the 2017-18 Estimates Budget is June 30, 2017. The MYFRP is also due on the same date.

3. YCDSB Funding

3.1. YCDSB Funding Overview

The annual Operating Revenue for the 2017-18 Estimates Budget is presented in detail in the 2017-18 Revenue Module. The following is a summary of the Board's Operating Revenue of $592,582,768 as well as the additional components that forms part of the Board's annual revenues for a total annual revenue of $676,880,108:

2017-18 Operating Revenue

	2016-17 Revised Estimates	2017-18 Estimates	Difference #/$	Difference %
ENROLMENT				
Elementary	36,469.22	35,963.35	(505.87)	-1.39%
Secondary	18,281.13	18,122.13	(159.00)	-0.87%
Total Enrolment	**54,750.35**	**54,085.48**	(664.87)	-1.21%
OPERATING REVENUE				
Grants for Student Needs (GSN)	**$ 560,413,151**	**$ 573,907,001**	**$ 13,493,850**	**2.41%**
Other Grants	(118,069)	-	118,069	-100.00%
Other Revenue	10,129,900	10,723,626	593,726	5.86%
Continuing Education Other	7,880,703	7,952,141	71,438	0.91%
	$ 17,892,534	**$ 18,675,767**	**$ 783,233**	**4.38%**
TOTAL OPERATING REVENUE (Excl. Grants/Revenue w/ exp offsets, Capital/PSAB)	**$ 578,305,685**	**$ 592,582,768**	**$ 14,277,083**	**2.47%**
GRANTS/REVENUE WITH EXPENSE OFFSETS (Self-sustaining programs)	**$ 5,502,192**	**$ 3,253,386**	**$ (2,248,806)**	**-40.87%**
TOTAL REVENUE before Capital and PSAB Items	**$ 583,807,877**	**$ 595,836,154**	**$ 12,028,277**	**2.06%**
Capital & PSAB				
Capital Program Operating	$ 23,087,857	$ 25,386,693	$ 2,298,836	9.96%
Minor TCA to DCC	(1,000,000)	(1,000,000)	-	0.00%
DCC Amortization Allocation	30,501,669	32,332,261	1,830,592	6.00%
School Generated Funds	24,325,000	24,325,000	-	0.00%
Capital & PSAB	**$ 76,914,526**	**$ 81,043,954**	**$ 4,129,428**	**5.37%**
TOTAL REVENUE	**$ 660,722,403**	**$ 676,880,108**	**$ 16,157,705**	**2.45%**

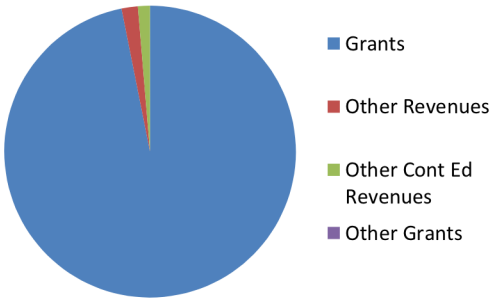
(TCA = Tangible Capital Asset; DCC = Deferred Capital Contribution)

Note that "Non-Operating" revenues (Grants with expense offsets, Capital and PSAB revenues) have offsetting expenses and have nil impact to the Board's compliance position. Therefore, the 2017-18 Budget report focuses on the Operating Budget.

3.2. Grants for Student Needs (GSN)

As with all school boards, YCDSB's operating revenue is funded primarily by provincial grants called Grants for Student Needs (GSN):

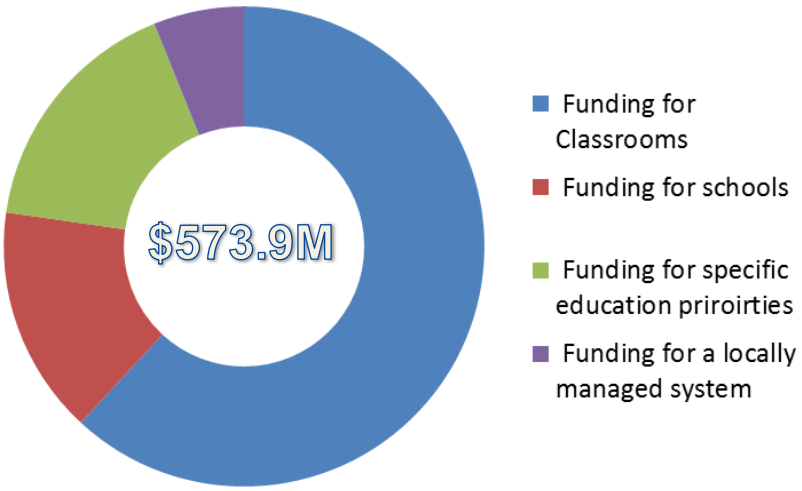
Operating Revenues	$	%
Grants (GSN)	573,907,001	96.9%
Other Revenues	10,723,626	1.8%
Other Cont Ed Revenues	7,952,141	1.3%
Other Grants	-	0.0%
Total	**592,582,768**	**100.0%**



As per the Ministry's *2017-18 Education Funding: A Guide to the Grants for Student Needs*:

The GSN supports funding for the classroom, school leadership and operations, specific student-related priorities and local management by school boards. The GSN's purpose is to help the system achieve key goals, especially those of **Achieving Excellence**, Ontario's renewed vision for education.

YCDSB 2017-18 GSNs total $573,907,001 and is comprised of:



Funding for Classrooms	
Pupil Founding Grant	293,638,784
Continuing Education and Other Programs Grant	3,592,530
Cost Adjustment & Qualification and Experience Grant	57,875,573
Total	**355,106,887**

Funding for schools	
School Foundation Grant	36,549,142
School Facilities Operations Grant	51,767,888
Total	**88,317,030**

Funding for specific education priroirties	
Special Education Grant	69,272,763
Language Grant	12,003,892
Indigenous Education Grant	1,018,381
Learning Opportunities Grant	12,290,288
Safe & Accepting Schools Supplement	920,580
Total	**95,505,904**

Funding for a locally managed system	
Geographic Circumstances Grant	-
Declining Enrolment Adjustment	2,085,600
School Board Administration and Governance Grant	16,052,826
Student Transportation Grant	16,838,755
Total	**34,977,181**

The GSN groupings are described in the Ministry Guide as follows:

1. Funding for classrooms focuses on providing classroom resources.
2. Funding for schools provides the resources to ensure schools have the leadership they need and are clean and well-maintained facilities for learning. Funding is also positioned to encourage the most efficient use of space possible.
3. Funding a locally managed system aims to ensure board leadership carries out focused activities to support alignment of resources which help schools and students strive to achieve excellence.
4. 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.

3.3. Ministry Enveloping

Per the Ministry GSN Technical Papers (regarding operating budgets):

"Education funding recognizes that school boards need flexibility to decide how best to allocate resources within their budgets. At the same time, there are restrictions on how school boards may use certain components of their allocation."

Details of limitation or enveloping requirements are presented in a Ministry Enveloped Grant section.

3.4. Other Focus Funding (Self-Sustaining Revenues)

There's Other Grants and Revenue (with offsetting expenses, ie, self-sustaining programs) available for targeted programs such as Renewed Math Strategy. These can be EPO (Education Programs Other) grants, Other Ontario Ministry or non-Minsitry Grants, and YCDSB programs which generate between $6 million and $7 million. These grants are usually announced throughout the year and must be spent for their intended purpose. At the time of 2017-18 GSN announcements, the following Grants/Revenues with Offsetting expenses are as follows:

Grants and Revenues with expense Offsets	Total
EPO Grants with expense Offsets	
Autism Supports & Training (ABA Training)	80,809
Community Use - Outreach Co-ord	113,600
ECO/Inc Program Advisor (Jul 1/14 - Mar 31/19)	325,000
Focus on Youth (summer students)	65,000
Renewed Math Strategy (RMS)	796,625
Mental Health Professional Learning	30,000
Safe, Accepting & Healthy Schools & Mental Health	119,897
Transition to Ontario Autism	180,670
	1,711,601
Other Non-Ministry Grants	
Children's Treatment Network (CTN)	792,785
	792,785
YCDSB Operational/Self-Sustaining Program	
AQ Courses	220,000
Artist in the School	62,000
Arts Camp	105,000
Coding After School Program	47,000
OLL Cafeteria	75,000
St. Brother Andre Cafeteria	240,000
	749,000
Total	**3,253,386**

These revenues are reported separately (last section) from the Operating Revenue in this report.

3.5. Funding Summary

As a publicly funded education system, YCDSB works continuously and collaboratively with the Ministry and other stakeholders to deliver budgets that align funding with the provincial goal of *Achieving Excellence*.

4. YCDSB Organization & Budget Units

4.1. YCDSB Leadership

The York Catholic District School Board is governed by a Board of Trustees (Chair, Vice-Chair, 8 Trustees) and lead by the Board's Director of Education and Secretary of the Board. There are also two Student Trustees.

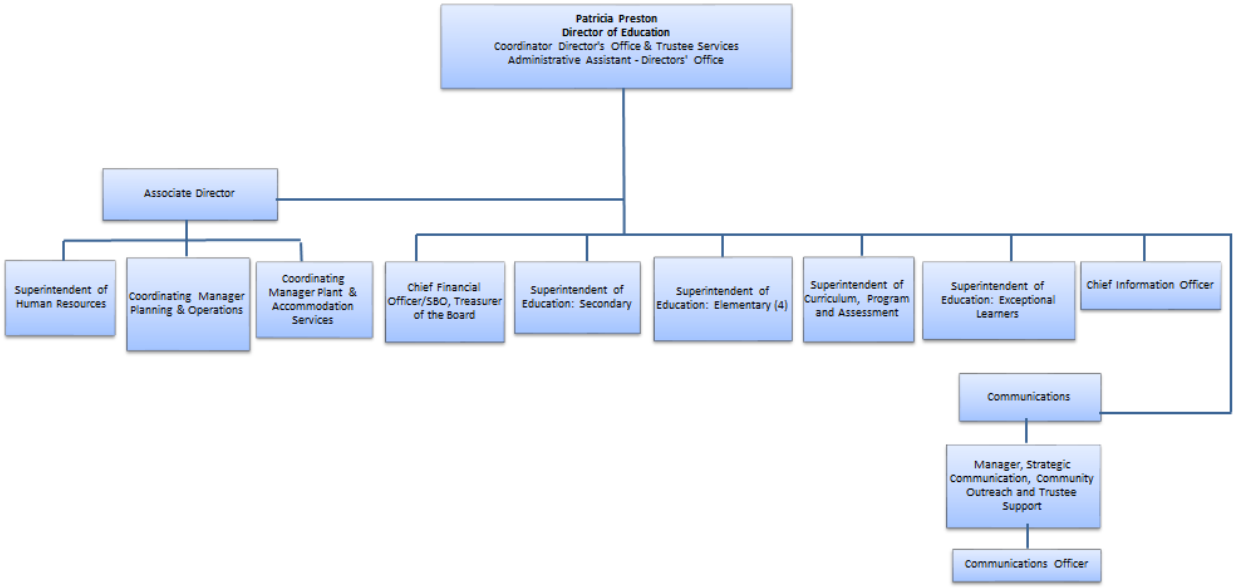
4.2. Leadership Overview

The Director's Office is responsible to provide leadership for growth in student achievement and well-being as well as leadership in the growth and success of the organization. The Director has leadership responsibilities for implementing the elected board's multi-year strategic plan and for developing and maintaining an effective organization with programs and services that operationalize the Board's policies. Along with the Associate Director, the Director provides leadership to fourteen service areas in charge of Budget Units:

- Leadership Office (2):
    a. Director's Office
        i. Communications
    b. Associate Director, Strategic Leadership's office
- Instructional areas (7):
    a. Academic – Elementary (4)
    b. Academic – Secondary
    c. Curriculum
    d. Student Services
- Corporate Support Services (5):
    a. Finance
    b. Human Resources
    c. Information Technology
    d. Planning & Operations
    e. Plant & Accommodation

These fourteen Budget Leads form the Senior Team at YCDSB and have the responsibility to provide effective leadership and support to the entire system, to operationalize the Board's policies, and to incorporate the Board's Multi-Year Strategy Plan.

4.3. Organizational Chart



4.4. Summary

This report focuses on the fiscal responsibilities of the entire Senior team. Expenses are presented by expense categories as well as by Budget Units. The Budget report will also provide financial summaries for various education programs and Ministry Enveloped programs.

5. Financial Summary (Operating)

5.1. 2017-18 Financial Overview

The 2017-18 Estimates Budget results in a compliant budget submission with an in-year compliance deficit of $4,880,598:

Financial Position Summary

	2016-17 Revised Estimates	2017-18 Estimates	Difference #/$	Difference %
Operating Revenue*	$ 578,305,685	$ 592,582,768	$ 14,277,083	2.47%
Operating Expenses*	584,372,998	595,956,155	11,583,157	1.98%
Operating (Deficit)	**$ (6,067,313)**	**$ (3,373,387)**	**$ 2,693,926**	**-44.40%**
Compliance items:				
Employee Future Benefit (Ret Grat)	$ (1,364,272)	$ (1,364,272)	$ -	0.00%
Committed Sinking Fund	(142,939)	(142,939)	-	0.00%
Compliance items	**$ (1,507,211)**	**$ (1,507,211)**	**$ -**	**0.00%**
Compliance Operating (Deficit)	**$ (7,574,524)**	**$ (4,880,598)**	**$ 2,693,926**	**-35.57%**

This 2017-18 Estimates Budget has been prepared incorporating all Board Motions approved at the May 23 & 30 and June 13, 2017 Board Meetings.

5.2. Compliance Items

The Board's annual financial compliance position must also account for the following compliance items:

Compliance Items	$
Employee Future Benefit	1,364,272
Sinking Fund Interest	142,939
Total	**1,507,211**

The annual Compliance adjustments result from the provincial implementation of Public Sector Accounting Standards (PSAB) and the capital wrap up for school boards. After over a decade of transitional impacts, there are three items left in the Board's Accumulated Surplus/Deficit balance:

a. Employee Future Benefit (EFB) – Non-Retirement Gratuity deficit of $5 million. At this time, there is no direction from the Ministry for boards to absorb this deficit into its compliance position.

b. Employee Future Benefit (EFB) –Retirement Gratuity deficit of $12.3 million as at August 31, 2016 which must be absorbed into compliance annually at a annual rate of $1,364,272.

c. Sinking Fund Interest Surplus of $3 million as at August 31, 2016 which is used to fund unfunded amortization (depreciation) for unsupported capital at an annual rate of $142,939. Note that this balance was $15 million prior to 2015-16; $12 million was released by the Ministry approved utilization of Proceeds of Disposition (POD) towards unsupported capital in 2015-16. Subject to Board approval and availability of POD, application will be made to the Ministry for further application of POD to release the residual commitment of $3 million.

The current annual impact for the compliance items total $1,507,211.

5.3. Accumulated Financial Position

Based on the 2017-18 Estimates Budget and 2016-17 Revised Estimates position of ($7.5M) below, the Accumulated Surplus/(Deficit) compliance position is expected to be compliant at 2017-18 year-end:

	Past ($M)		Projected ($M)		
	2015-2016 Actuals	2016-2017 Projected	2017-2018 Projections	2018-2019 Projections	2019-2020 Projections
Opening Accumulated Surplus/(Deficit)	**$9.0**	**$15.6**	**$8.1**	**$3.2**	**($3.8)**
Total Revenue	**$577.0**	**$578.3**	**$592.6**	**$591.6**	**$587.1**
(Declining Enrolment GSN Reductions)	$0.0	$0.0	$0.0	($3.3)	($3.3)
(Declining Enrolment Adjustments)	$0.0	$0.0	$0.0	($0.6)	($0.1)
(Other Adjustments)[1]	$0.0	$0.0	$0.0	($0.6)	($0.6)
Total Revenue Adjustments	**$0.0**	**$0.0**	**$0.0**	**($4.5)**	**($4.0)**
Total Operating Revenue	**$577.0**	**$578.3**	**$592.6**	**$587.1**	**$583.1**
Operating Expenditures	$582.4	$589.3	$597.5	$597.5	$594.1
Total Operating Expenditures	**$582.4**	**$589.3**	**$597.5**	**$597.5**	**$594.1**
(Expenditures Reductions Associated with Declining Enrolment)	$0.0	$0.0	$0.0	($2.3)	($2.3)
(ELHT Transition Impact)	$0.0	$0.0	$0.0	($0.5)	$0.0
(School Closures Impact)	$0.0	$0.0	$0.0	($0.6)	($0.4)
Total Expenditure Adjustments	**$0.0**	**$0.0**	**$0.0**	**($3.4)**	**($2.7)**
Total Operating Expenditures	**$582.4**	**$589.3**	**$597.5**	**$594.1**	**$591.4**
In Year Surplus/(Deficit) Before Current Year Adjustments	**($5.4)**	**($11.0)**	**($4.9)**	**($7.0)**	**($8.3)**
Proceed of Dispositions	**$12.0**	**$0.0**	**$0.0**	**$0.0**	**$0.0**
Structural Reductions Required	$0.0				
Adjustment to Revised Estimates	$0.0	($3.5)			
Total Reductions Required	**$0.0**	**($3.5)**	**$0.0**	**$0.0**	**$0.0**
In Year Surplus/(Deficit) After Current Year Adjustments	**$6.6**	**($7.5)**	**($4.9)**	**($7.0)**	**($8.3)**
Ending Accumulated Surplus/(Deficit)	**$15.6**	**$8.1**	**$3.2**	**($3.8)**	**($12.1)**

Note that adjustment was made to reflect the 2016-17 Revised Estimate financial deficit of ($7.5M) which will be used for the filing of 2017-18 Estimates to the Ministry (vs the updated 2016-17 projected financial deficit of ($11M)). The MYFRP, targeted to be filed with the Ministry at the same time, will encompass a plan to utilize POD to allow for a compliant 2017-18 Estimates Deficit of ($4.9).

The projected 2018-19 and 2019-20 financial positions will require further savings strategies to be implemented to complete a compliant MYFRP. These savings strategies will include:

- Equitable funding solutions by the Ministry's Technical Advisory Committee on Employee Benefits and continued incremental Class Size Reduction funding;
- Application for additional Proceeds of Disposition to alleviate future One Time Reduction requirements;
- Collaborative solutions for attendance support; and
- Consideration and appropriate implementation of residual cost reduction opportunities identified by Deloitte, Staff, Trustees and other stakeholders.

5.4. Financial Overview Summary

The 2017-18 Estimates Budget results in a compliant budget submission with an in-year compliance deficit of $4.9 million.

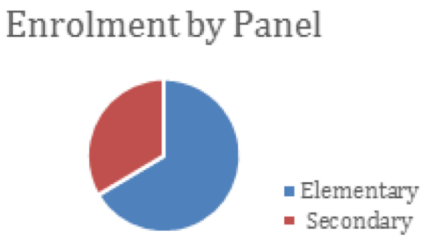
6. Enrolment

6.1. 2017-18 Enrolment Overview

Enrolment is the key to determining revenues for a school board since >95% of a board's revenue is grant (GSN – Grants for Student Needs) based and most of the GSN allocations are enrolment based.

The Board's 2017-18 total enrolment is projected to be 54,085.48, a decrease of 664.87 pupils from the 2016-17: 54,750.35:

	2016-17 Revised Estimates	2017-18 Estimates	Change
Elementary	**36,469.22**	**35,963.35**	**(505.87)**
Secondary	**18,281.13**	**18,122.13**	**(159.00)**
Total	**54,750.35**	**54,085.48**	**(664.87)**



6.2. 2017-18 Enrolment Details

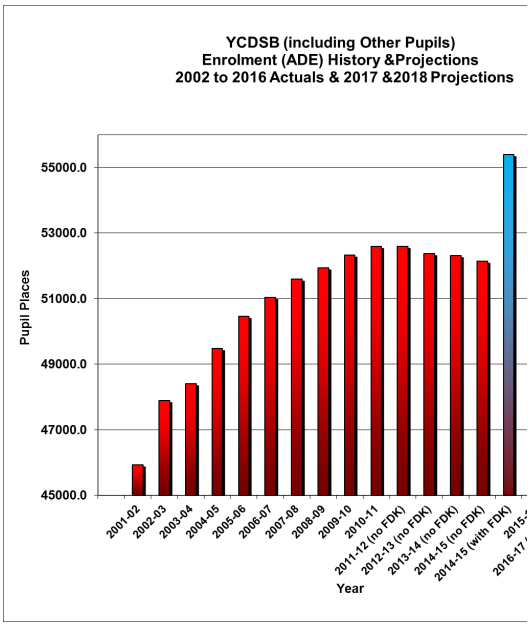
The YCDSB 2017-18 enrolment totals 54,085.48 pupils including a projected decline of 664.87:

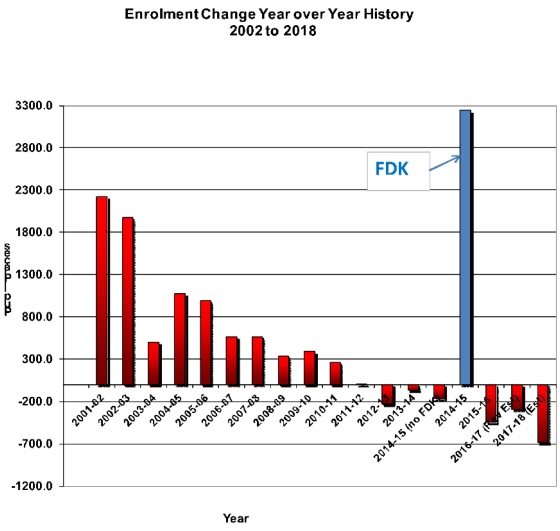
	2016-17 Revised Estimates	2017-18 Estimates	Projected Change
JK	3,027.86	2,751.02	(276.84)
SK	3,168.48	3,155.89	(12.59)
	6,196.34	5,906.91	(289.43)
1-3	10,881.28	10,577.52	(303.76)
4-8	19,328.60	19,413.92	85.32
Elementary	**36,406.22**	**35,898.35**	**(507.87)**
Visa	63.00	65.00	2.00
Total Elementary	**36,469.22**	**35,963.35**	**(505.87)**
Secondary	**17,905.13**	**17,728.13**	**(177.00)**
Visa	367.00	385.00	18.00
Native Students	1.00	1.00	-
High Credit	7.00	7.00	-
Over 21	1.00	1.00	-
Total Secondary	**18,281.13**	**18,122.13**	**(159.00)**
TOTAL	**54,750.35**	**54,085.48**	**(664.87)**

There is a risk that the enrolment decrease may be higher than projected. Administration will be monitoring and adjust if necessary at 2017-18 Revised Estimates.

6.3. Enrolment History

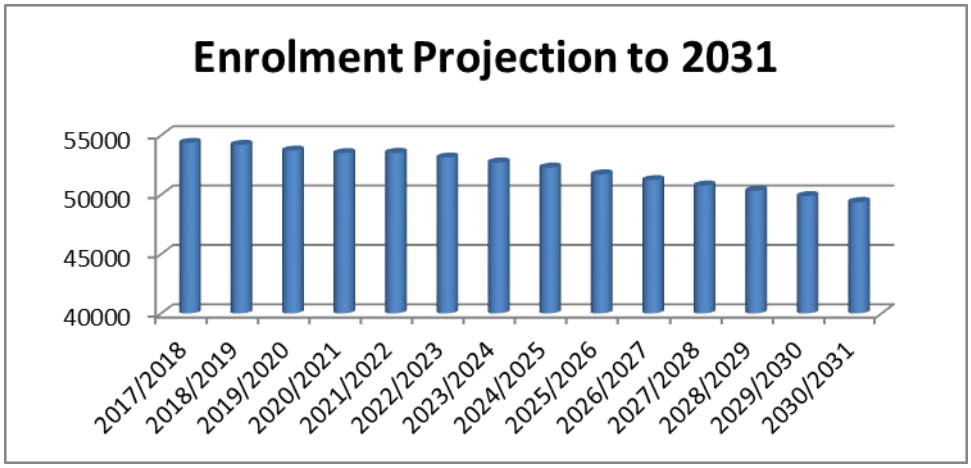
After decades of enrolment growth, 2011-12 was the first year of enrolment decline before the provincial five (5) year phase-in implementation of Full Day Kindergarten (FDK). Post full FDK implementation (2014-15), YCDSB has experienced enrolment decline for the past two years, with enrolment projected to decline for the next decade.





6.4. Enrolment Projections

Looking ahead, YCDSB enrolment is projected to decline beyond the next decade:



6.5. Summary

The transition from a growth to a declining school board will bring about different fiscal pressures. Although the focus of all financial decisions will be on student achievement and well-being, there will be a new focus on fiscal responsibility with respect to management and allocation of resources in a declining enrolment environment. The MYFRP will outline the financial plan for the years to come.

7. Annual Operating Expenses

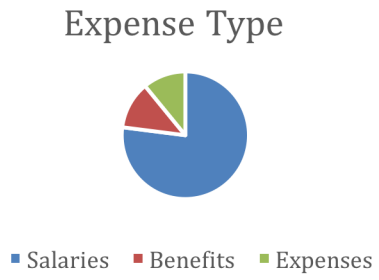
7.1. Expense Overview

The 2017-18 Operating Expenses are comprised of Salaries, Benefits and Expenses (Non-Labour) totalling $595,956,155 (an increase of $11,583,155 from 2016-17 Revised Estimates of $584,373,000):

	2016/17 Revised Estimates	2017/18 Estimates	Change	%
Salaries	450,380,596	459,575,575	9,194,979	2.04%
Benefits	71,170,668	71,819,621	648,953	0.91%
Salaries and Benefits	521,551,264	531,395,197	9,843,933	1.89%
Expenses	62,821,736	64,560,958	1,739,222	2.77%
Grand Total	**584,373,000**	**595,956,155**	**11,583,155**	**1.98%**

Labour costs (Salaries and Benefits) approximate 89.17% of total Operating Expenses:

	2016/17 Revised Estimates	%	2017/18 Estimates	%
Salaries	450,380,596	77.07%	459,575,575	77.12%
Benefits	71,170,668	12.18%	71,819,621	12.05%
Salaries and Benefits	521,551,264	89.25%	531,395,197	89.17%
Expenses	62,821,736	10.75%	64,560,958	10.83%
Total Operating Expenses	**584,373,000**	**100.00%**	**595,956,155**	**100.00%**



The 2017-18 Financial Estimates has been prepared incorporating all Board Motions from May 23, May 30, and June 13, 2017 Board meetings.

The budget is allocated to various Budget Units within the Board. Below is a summary of Operating Expenses by Budget Unit with Continuing Education reported separately:

Operating Expenses by Budget Unit	Salaries, Benefits & Exepnses				Permanent FTE's		
	2016/17 Revised Estimates	2017/18 Estimates	Change	%	2016/17 Final Rev Est FTE	2017/18 May 23 Est FTE	2017/18 May 23 Est FTE Diff
Director /Assoc. Director /Trustee	1,992,105	2,194,991	202,886	10.18%	19.5	19.5	0.0
Academic SO's - Elementary	1,026,689	1,285,473	258,784	25.21%	8.0	8.0	0.0
Academic SO - Secondary	2,289,676	2,046,811	(242,865)	-10.61%	20.0	18.0	(2.0)
Curriculum- ESL/FSL	36,238,415	37,957,391	1,718,976	4.74%	376.2	375.7	(0.5)
Curriculum - Library	8,186,990	8,633,311	446,321	5.45%	93.0	91.5	(1.5)
Curriculum- Guidance	4,982,687	4,919,277	(63,410)	-1.27%	47.6	42.8	(4.9)
Curriculum - Arts/Music	4,955,381	5,011,072	55,691	1.12%	48.1	46.1	(2.0)
Curriculum-Phy Ed	10,533,041	10,546,410	13,369	0.13%	106.4	102.4	(4.0)
Curriculum - Other	8,041,865	7,547,697	(494,168)	-6.14%	57.4	51.9	(5.5)
Finance	6,588,365	6,658,662	70,297	1.07%	38.6	36.6	(2.0)
Human Resources	3,601,389	3,791,016	189,627	5.27%	34.5	34.5	0.0
Information Technology	11,226,513	10,798,122	(428,391)	-3.82%	66.0	64.0	(2.0)
Other	(1,283,750)	261,498	1,545,248	-120.37%	2.5	0.0	(2.5)
Planning / Operations	20,273,740	21,567,628	1,293,888	6.38%	30.7	31.7	1.0
Plant / Accomodation	54,568,539	56,359,806	1,791,267	3.28%	495.0	498.0	3.0
Regular Day	275,665,573	278,100,906	2,435,333	0.88%	3,075.8	3,013.8	(62.0)
School Administration	36,649,121	36,446,135	(202,986)	-0.55%	418.9	430.4	11.5
Schools (GSB)	7,987,711	8,112,711	125,000	1.56%	0.0	0.0	0.0
Student Services	80,719,002	83,629,935	2,910,933	3.61%	984.9	983.8	(1.0)
Total without Continuing Education	**574,243,052**	**585,868,851**	**11,625,799**	**2.02%**	**5,923.0**	**5,848.5**	**(74.5)**
Academic SO - Elem-Area 4	438,696	439,626	930	0.21%	1.0	0.9	(0.1)
Academic SO - Secondary	206,626	0	(206,626)	-100.00%	0.2	0.0	(0.2)
Curriculum (incl ESL/FSL/Cont Ed)	9,484,626	9,647,679	163,053	1.72%	163.5	162.4	(1.1)
Continuing Education	**10,129,948**	**10,087,305**	**(42,643)**	**-0.42%**	**164.8**	**163.3**	**(1.5)**
Total Expenses	**584,373,000**	**595,956,156**	**11,583,156**	**1.98%**	**6,087.8**	**6,011.8**	**(75.9)**

Note that 2016-17 FTEs have been adjusted to reflect the FTE definitions required for ELHT purposes and therefore differ from 2016-17 Revised Estimate reports. One notable change is the FTEs for Lunchtime Supervisors (Noon Hour Supervisors) and the addition of Continuing Education FTEs.

Note also that rounding differences exist in the summaries presented.

School boards are required to report expenses in a prescribed format which is reflected in the following chart (Excludes "non-Operating" expenditures as defined in this report):

	Salaries and Wages	Employee Benefits	Staff Development	Supplies and Services	Rental Expense	Fees and Contract Services	Other Expenses	Grand Total
Instruction - Classroom	**378,835,455**	**54,856,961**	**319,527**	**13,607,408**	**24,105**	**3,951,249**	**11,340**	**451,606,044**
Classroom Teachers	309,992,786	38,670,639		110,197				348,773,622
Supply - Teachers	8,881,627	845,891						9,727,518
Supply - EA	2,458,546	231,403						2,689,949
Supply - ECE	663,000	62,403						725,403
Teacher Assistants	23,645,159	7,542,033						31,187,192
Early Childhood Educator	7,510,866	2,525,282						10,036,148
Textbooks and Supplies				10,225,761	375	2,222,202	7,000	12,455,338
Computers				3,030,979		117,968		3,148,947
Professionals Paraprofessionals and Technicians	13,590,190	3,304,805		238,671	23,730	1,587,079	340	18,744,816
Library	7,447,074	1,161,237		1,000		24,000		8,633,311
Guidance	4,405,509	513,267		800				4,919,577
Staff Development	240,697		319,527				4,000	564,224
Instruction - Non-classroom	**43,252,130**	**6,823,479**	**20,900**	**1,626,107**	**294,000**	**551,635**	**3,000**	**52,571,250**
Principals & Vice-Principals	20,461,517	2,075,885	14,300	36,950				22,588,652
School Office	11,053,078	3,212,304	1,000	762,310		326,275		15,354,967
Coordinators and Consultants	3,956,377	515,210	1,100	63,940		700	3,000	4,540,327
Continuing Education	7,781,157	1,020,080	4,500	762,907	294,000	224,660		10,087,304
Administration	**9,175,799**	**2,089,801**	**66,574**	**1,552,326**	**0**	**1,627,388**	**497,069**	**15,008,957**
Trustees	173,279	16,282	24,000	16,900				230,461
Directors & Supervisory Officers	1,381,862	152,774	12,900	31,700			8,000	1,587,236
Board Administration	7,620,658	1,920,745	29,674	1,503,726		1,627,388	489,069	13,191,260
Transportation	**604,245**	**152,634**	**19,000**	**132,450**	**45,000**	**17,814,250**	**2,900**	**18,770,479**
Pupil Transportation	604,245	152,634	19,000	132,450	45,000	17,781,750	2,900	18,737,979
Transportation - Povincial Schools						32,500		32,500
Pupil Accomodation	**27,707,947**	**7,896,747**	**14,255**	**16,251,640**	**199,130**	**5,907,600**	**22,105**	**57,999,424**
School Operations and Maintenance	27,707,947	7,896,747	14,255	16,251,640	199,130	5,907,600	22,105	57,999,424
Grand Total	**459,575,575**	**71,819,621**	**440,256**	**33,169,931**	**562,235**	**29,852,122**	**536,414**	**595,956,155**

7.2. Labour Expense: Salary

The following Labour expenses are presented separately for Salaries and Benefits, especially given this transitional period to provincial Employee Life and Health Trusts (ELHT). Salaries reflect increases as per the extension contract agreements as well as applicable grid increases for individual employees.

2017-18 Salaries are projected to be $459,575,575 with associated Full Time Equivalent (FTE) totalling 6,011.8, representing a decrease of (75.9) FTEs:

	Salaries: Permanent & Supply				Permanent FTE's		
	2016/17 Revised Estimates	2017/18 Estimates	Change	%	2016/17 Final Rev Est FTE	2017/18 May 23 Est FTE	2017/18 May 23 Est FTE Diff
Teachers	326,217,604	332,388,172	6,170,568	1.89%	3,546.0	3,508.7	(37.2)
Principals & Vice Principals	20,734,295	20,561,172	(173,123)	-0.83%	168.5	163.5	(5.0)
	346,951,899	352,949,344	5,997,445	1.73%	3,714.5	3,672.2	(42.2)
EA	25,245,450	25,998,423	752,973	2.98%	546.0	547.5	1.5
ECE	8,423,209	8,173,866	(249,343)	-2.96%	207.0	196.0	(11.0)
Support Staff - PPT	16,088,009	16,247,010	159,001	0.99%	612.6	595.9	(16.7)
	49,756,668	50,419,299	662,631	1.33%	1,365.6	1,339.4	(26.2)
Support Staff - School	10,726,471	10,828,912	102,441	0.96%	214.4	210.9	(3.5)
Support Staff-Admin&Gov	9,312,529	9,008,974	(303,555)	-3.26%	120.5	115.0	(5.5)
Support Staff-Sch Op	26,931,776	27,707,947	776,171	2.88%	500.0	503.0	3.0
Support Staff-Transp	601,237	604,245	3,008	0.50%	8.0	8.0	0.0
	47,572,013	48,150,078	578,065	1.22%	842.9	836.9	(6.0)
Continuing Education	7,709,819	7,781,157	71,338	0.93%	164.8	163.3	(1.5)
PD Salaries	184,697	275,697	91,000	49.27%	0.0	0.0	0.0
Salary & Benefit Provisions	(1,794,500)	0	1,794,500	-100.00%	0.0	0.0	0.0
	6,100,016	8,056,854	1,956,838	32.08%	164.8	163.3	(1.5)
Total Salary	**450,380,596**	**459,575,575**	**9,194,979**	**2.04%**	**6,087.8**	**6,011.8**	**(75.9)**

The increases in salary costs are attributed to:

- Salary increase of 1.5% (approx. $6.3 millon to $6.6 million)
- Lump sum of 0.5% (fully funded: approx. $2.2 to $2.3 million)
- Salary Grid increases (funded only for teachers and ECE and not other staff: approx. $5.0 to $5.7 million)
- Salary increases for executive compensation have not yet been included

The decreases in salary and FTEs (approx. $4.0 to $4.5 million) are attributed to:

- Decline in enrolment affecting instructional staff primarily
- 3 School closures
- Additional constraints

Net decrease of 12.8 FTEs ($1.5 million) from:

- 35.5 FTE decrease from the May 23rd and 30th Board Motions
- 22.7 FTE increase from mitigating LPF funds

Increase of 10 FTEs ($1.0 million) from:

- Decrease in Class Size for Grades 4 to 8 (funded)

The following is a summary of Salary costs (excluding benefits) by Budget Unit:

Operating Salary	Salaries: Permanent & Supply				Permanent FTE's		
	2016/17 Revised Estimates	2017/18 Estimates	Change	%	2016/17 Final Rev Est FTE	2017/18 May 23 Est FTE	2017/18 May 23 Est FTE Diff
Director /Assoc. Director /Trustee	1,055,139	1,105,457	50,318	4.77%	19.5	19.5	0.0
Academic SO's - Elementary	891,885	899,797	7,912	0.89%	8.0	8.0	0.0
Academic SO - Secondary	1,566,089	1,475,737	(90,352)	-5.77%	20.0	18.0	(2.0)
Curriculum- ESL/FSL	32,142,723	33,100,112	957,389	2.98%	376.2	375.7	(0.5)
Curriculum - Library	7,491,689	7,447,074	(44,615)	-0.60%	93.0	91.5	(1.5)
Curriculum- Guidance	4,747,728	4,405,509	(342,219)	-7.21%	47.6	42.8	(4.9)
Curriculum - Arts/Music	4,377,433	4,322,398	(55,035)	-1.26%	48.1	46.1	(2.0)
Curriculum-Phy Ed	9,397,667	9,346,919	(50,748)	-0.54%	106.4	102.4	(4.0)
Curriculum - Other	5,486,358	5,081,932	(404,426)	-7.37%	57.4	51.9	(5.6)
Finance	3,316,838	3,211,663	(105,175)	-3.17%	38.6	36.6	(2.0)
Human Resources	2,693,474	2,719,409	25,935	0.96%	34.5	34.5	0.0
Information Technology	5,181,266	5,139,635	(41,631)	-0.80%	66.0	64.0	(2.0)
Other	(1,759,440)	0	1,759,440	-100.00%	2.5	0.0	(2.5)
Planning / Operations	2,258,257	2,317,990	59,733	2.65%	30.7	31.7	1.0
Plant / Accomodation	26,408,409	27,171,724	763,315	2.89%	495.0	498.0	3.0
Regular Day	241,658,162	246,199,532	4,541,370	1.88%	3,075.8	3,013.8	(62.0)
School Administration	31,203,135	31,123,188	(79,947)	-0.26%	418.9	430.4	11.5
Student Services	64,553,965	66,726,342	2,172,377	3.37%	984.9	983.8	(1.0)
Total Salary without Cont Ed	**442,670,777**	**451,794,418**	**9,123,641**	**2.06%**	**5,923.0**	**5,848.5**	**(74.5)**
Academic SO - Elem-Area 4	40,600	41,477	877	2.16%	1.0	0.9	(0.1)
Academic SO - Secondary	15,921	0	(15,921)	-100.00%	0.2	0.0	(0.2)
Curriculum (incl ESL/FSL/Cont Ed)	7,653,298	7,739,680	86,382	1.13%	163.5	162.4	(1.1)
Continuing Education	**7,709,819**	**7,781,157**	**71,338**	**0.93%**	**164.8**	**163.3**	**(1.5)**
Total Salary	**450,380,596**	**459,575,575**	**9,194,979**	**2.04%**	**6,087.8**	**6,011.8**	**(75.9)**

Below are two summaries that provide information for the changes in FTE by Budget Unit and by Employee Category as well as by Employee Group:

FTE change by Employee Category by Budget Unit	Grand Total	Academic SO - Elem-Area 4	Academic SO - Secondary	Curriculum	Finance	Info Technology	Other	Planning / Op'ns	Plant / Accom	Regular Day	School Admin	Special Education
Teachers	(37.2)	-	(1.0)	(21.5)	-	-	-	-	-	(20.7)	-	6.0
Principals & Vice Principals	(5.0)	-	-	-	-	-	-	-	-	-	(5.0)	-
	(42.2)	-	(1.0)	(21.5)	-	-	-	-	-	(20.7)	(5.0)	6.0
EA	1.5	-	-	-	-	-	-	-	-		-	1.5
ECE	(11.0)	-	-	-	-	-	-	-	-	(11.0)	-	-
Support Staff - PPT	(16.7)	-	-	3.1	-	(1.0)	-	-	-	(30.3)	20.0	(8.5)
	(26.2)	-	-	3.1	-	(1.0)	-	-	-	(41.3)	20.0	(7.0)
Support Staff - School	(3.5)	-	-	-	-	-	-	-	-	-	(3.5)	-
Support Staff-Admin&Gov	(5.5)	-	(1.0)	-	(2.0)	(1.0)	(2.5)	1.0	-	-	-	-
Support Staff-Sch Op	3.0	-	-	-	-	-	-	-	3.0	-	-	-
	(6.0)	-	(1.0)	-	(2.0)	(1.0)	(2.5)	1.0	3.0	-	(3.5)	-
Continuing Education	**(1.5)**	(0.1)	(0.2)	(1.1)	-	-	-	-	-	-	-	-
Total Change in FTE	**(75.9)**	**(0.1)**	**(2.2)**	**(19.5)**	**(2.0)**	**(2.0)**	**(2.5)**	**1.0**	**3.0**	**(62.0)**	**11.5**	**(1.0)**

FTE change by Employee Group by Budget Unit	Grand Total	Academic SO - Elem-Area 4	Academic SO - Secondary	Curriculum	Finance	Info Technology	Other	Planning / Op'ns	Plant / Accom	Regular Day	School Admin	Special Education
Teachers (1)	**(31.3)**		(1.0)	(15.6)						(20.7)		6.0
Coord/Consult-Chaplains	**(5.0)**			(5.0)								
Coord/Consult-Program Res	**(0.9)**			(0.9)								
Principals	**(4.0)**			(1.0)							(3.0)	
Vice-Principals	**(2.0)**			-							(2.0)	
Educational Assistant	**2.0**									0.5		1.5
Early Childhood Educator	**(11.0)**									(11.0)		
Noon Hour Supervisors	**(10.3)**									(30.3)	20.0	
Other Prof & Para-prof	**(3.2)**											(3.2)
Social Services	**(2.5)**											(2.5)
Tech - Student Support	**2.5**			2.5								
Tech & Spl'd-Non-Instr	**2.0**								2.0			
Dept Managers/Supervisors (2)	**(3.0)**		(1.0)		(1.5)	(1.0)		1.0	-	(0.5)		-
Clerical & Secretarial	**(8.8)**			0.6	(0.5)	(1.0)	(2.5)		1.0		(3.5)	(2.9)
Cont Ed: Instructors - Non-certified	**(0.5)**			(0.5)								
Cont Ed: Clerical & Secretarial	**(0.6)**			(0.6)								
Cont Ed: Teachers	**0.6**	(0.1)	(0.2)	1.0								
Grand Total	**(75.9)**	**(0.1)**	**(2.2)**	**(19.5)**	**(2.0)**	**(2.0)**	**(2.5)**	**1.0**	**3.0**	**(62.0)**	**11.5**	**(1.0)**

(1) Change for Teachers are as follows:

TEACHERS	FTE
Elementary	(10.0)
Secondary	(14.1)
Secondary - Alternative Ed	(1.0)
Chaplaincy	(5.0)
ESL	1.0
French Immersion	2.0
French as Second Language	(3.0)
Guidance	(4.9)
Library	(4.0)
Music	(0.6)
Physical Education	(2.0)
Special Education LPF	11.5
Spl Ed - Close Centres	(6.0)
Pace	1.0
Hearing	(1.0)
Vision	(0.5)
Special Education Other	0.5
Sabbatical transfer to Expense	(0.8)
Consultant/Coordinator	(0.4)
Adjustment/Rounding	**0.1**
Total Teacher Reduction	(37.2)

(2) Addition of Dept Managers/Supervision in Planning reflect an FTE that were not in 2016-17 Revised Estimates: Planning Manager previously recorded as EDC.

7.3. Labour Expense: Benefits

The costing for Benefits has changed dramatically first with the implementation of Public Sector Accounting Board (PSAB) and then with provincially bargained benefits compensation including the transition to Employee Life and Health Trust (ELHT).

With PSAB, Employee Future Benefits (EFB) introduced material liabilities that were not part of school board operating expenses before PSAB. Such expenses and liabilities included EFBs related to Retirement Gratuities, Retirement Benefits, Accumulated Sick Leave, WSIB, and LTD Life Insurance. With provincial bargaining, the Accumulated Sick Leave liability was eliminated and Retirement Gratuities and Retiree Benefits were curtailed as at August 31, 2012. A new, but small EFB surfaced for Sick Leave Top-up Benefits.

For 2017-18, Employe Benefits are comprised of the following:

- Statutory and "regular" benefits including EI, CPP, OMERS (for non-teaching), EHT, EAP
- WSIB
- EFB
- Employee Benefits Plans (transition to ELHT)

WSIB is separated from the "regular" benefits since the Board is a Schedule II employer. Whereas schedule I employers pay standard WSIB rates as a percentage of salary (insured), Schedule II employers pay actual claims plus an administrative charge, making the Board the insurer with volatile annual costs for some years. The WSIB top-up provisions in collective agreements can be material and un-predictable since the WSIB liability is an event-based liability that can result in significant in-year EFB expense and liability on top on the annual payouts.

Post-PSAB and post-provincial-bargaining, EFBs (excluding WSIB above) have less unknown/unexpected financial impact. For YCDSB, past EFB (Retirement Gratuities, LTD Life Waivers, Sick Leave Top-up) generate a compliance amortization of $1.36 million plus annual operating costs approximating $600k.

Employee benefit plan costs are in a state of flux during the ELHT transition years. OECTA ELHT transitioned on February 1, 2017 and 2017-18 benefit plan costs are at OECTA ELHT prescribed rates. The residual transitions (for CUPE and non-unionized employees including Principals and Vice-Principals) will not be implemented until 2017-18. For 2017-18 Estimates, the assumed date of the transition is December 1, 2017 (aligned to Ministry GSN assumptions). However, the deadline for transition in the CUPE contract is February 1, 2018. If the transition date changes to February 1, 2018, employee benefit plan expenses will increase. Once all employee plans have transitioned to ELHTs, employee benefit plan costs will be predictable and double-digit increases in this budget line will cease.

Under the current ELHT costing and funding rules, net ELHT financial impact to the Board is expected to be the 2014-15 benefit plan costs plus 4% for 2015-16 and 4% for 2016-17. This is accomplished by:

- For each employee group, a Stabilizsation Grant Adjustment rate equal to the difference between the Board's 2014-15 base rate and the average rate for all school boards. For YCDSB, this results in a significant grant reduction;
- For each employee group, a contribution Grant Adjustment rate equal to the difference between the average amount for all school boards and the provincially agreed payment amount for each ELHT. This represents additional contributions by the Ministry to the ELHTs and includes the 4% annual increases beyond 2016-17.

The most current rates for the Board have been communicated as follows:

TABLE 2: PROJECTED 2017-18 SCHOOL BOARD COST, GOVERNMENT CONTRIBUTION AND STABILIZATION ADJUSTMENT PER FTE

Name of Employee/Bargaining Group	[E] School Board Current Base Cost per FTE (includes +4% +4%)	[F] Stabilization Adjustment per FTE	[G] Average Cost per FTE for all Boards (includes +4% +4%)	[H] Government Contrib-ution per FTE	[I] School Board Transfer Payment Amount to Trust
OECTA	$ 5,326.65	$ (758.81)	$ 4,567.84	$ 1,067.29	$ 5,635.14
CUPE	$ 5,721.16	$ (1,464.61)	$ 4,256.55	$ 1,021.45	$ 5,278.00
Other Non-Union	$ 5,904.32	$ (1,313.51)	$ 4,590.81	$ 585.58	$ 5,176.39
Principals and Vice-Principals	$ 5,872.41	$ (683.81)	$ 5,188.60	$ 634.79	$ 5,823.39

The resulting GSN impact for 2017-18 Estimates is as follows:

TABLE 3: PROJECTED 2017-18 TOTAL GOVERNMENT CONTRIBUTION, STABILIZATION AND BENEFIT ADJUSTMENT AMOUNT

Name of Employee/Bargaining Group	[J] = [A] x [F] Stabilization Adjustment	[K] = [A] x [H] Government Contribution	Total
OECTA	$ (2,654,164)	$ 3,733,195	$ 1,079,031
*CUPE	$ (1,732,379)	$ 1,208,197	$ (524,182)
*Other Non-Union	$ (311,420)	$ 138,835	$ (172,586)
*Principals and Vice-Principals	$ (85,134)	$ 79,032	$ (6,102)
		Sub-Total	$ 376,161
		Benefit Adjustment Amount	$ (399,638)
		Net Government Contribution and Stabilization	$ (23,476)

This assumes a December 1, 2017 implementation for the remaining ELHT (CUPE, P/VP, Non-Union groups). The Stabilization Adjustment Grant reduction totals $4,783,097 (Note that a full year impact would have been $5,492,741). The Government Contribution Adjustment totals $5,159,259 is a pass-through to expense.

It should be noted that there's an additional Grant reduction (Benefit Adjustment Amount) of $399,638 to account for the impact of Benefits funding increase triggered by the 1.5% salary increase.

7.4. Expenses – Non-Labour

2017-18 Operating Non-Labour expenses of $63,760,958 make up 10.93% of the Board Operating Budget. The change in Non-Labour expenses by Budget Unit are captured below:

Operating Expenses	Non-Labour Operating Expenses					
	2016/17 Revised Estimates	2017/18 Estimates	Change	Transfers	Net Change	%
Director /Assoc. Director /Trustee	754,380	928,380	174,000		174,000	23.07%
Academic SO's - Elementary	22,710	259,180	236,470	(231,470)	5,000	22.02%
Academic SO - Secondary	534,400	302,930	(231,470)	231,470	0	0.00%
Curriculum- ESL/FSL	469,888	469,888	0		0	0.00%
Curriculum - Library	1,000	25,000	24,000		24,000	2400.00%
Curriculum- Guidance	500	500	0		0	0.00%
Curriculum - Arts/Music	139,800	139,800	0		0	0.00%
Curriculum-Phy Ed	12,000	12,000	0		0	0.00%
Curriculum - Other	1,814,951	1,814,951	0		0	0.00%
Finance	2,483,589	2,667,538	183,949		183,949	7.41%
Human Resources	303,507	418,507	115,000		115,000	37.89%
Information Technology	4,755,630	4,366,760	(388,870)	275,000	(113,870)	-2.39%
Other	373,650	261,498	(112,152)		(112,152)	-30.02%
Planning / Operations	17,523,878	18,651,200	1,127,322		1,127,322	6.43%
Plant / Accomodation	20,838,705	21,415,155	576,450		576,450	2.77%
Regular Day	36,800	20,800	(16,000)		(16,000)	-43.48%
School Administration	128,560	99,120	(29,440)		(29,440)	-22.90%
Schools (GSB)	7,987,711	8,112,711	125,000	(275,000)	(150,000)	-1.88%
Student Services	3,237,186	3,308,973	71,787		71,787	2.22%
Total expenses without Cont Ed	**61,418,845**	**63,274,891**	**1,856,046**	**0**	**1,856,046**	**3.02%**
Academic SO - Elem-Area 4	395,660	395,660	0		0	0.00%
Academic SO - Secondary	189,750	0	(189,750)		(189,750)	-100.00%
Curriculum (incl ESL/FSL/Cont Ed)	817,481	890,407	72,926		72,926	8.92%
Continuing Education	**1,402,891**	**1,286,067**	**(116,824)**	**0**	**(116,824)**	**-8.33%**
Total Expenses	**62,821,736**	**64,560,958**	**1,739,222**	**0**	**1,739,222**	**2.77%**

The following provides expense summary by object:

Non-Labour Operating Expenses	2016/17 Revised Estimates	2017/18 Estimates	Change	%
Computer Equipment	2,535,891	2,131,584	(404,307)	-15.94%
Fees/Contractual	27,860,373	29,755,772	1,895,399	6.80%
Furn & Equipment	1,061,891	1,067,691	5,800	0.55%
Other Expenditures	794,686	785,242	(9,444)	-1.19%
Professional Development	420,583	440,256	19,673	4.68%
Rent/Lease	592,235	595,590	3,355	0.57%
Supplies & Services	13,456,292	13,480,338	24,046	0.18%
Supplies & Services-Mainte	4,385,325	4,459,325	74,000	1.69%
Utilities	11,714,460	11,845,160	130,700	1.12%
Grand Total	**62,821,736**	**64,560,958**	**1,739,222**	**2.77%**

The change in Non-Labour expenses by Budget Unit (excluding Continuing Education change) are captured below:

Operating Expense Net Changes	Net Change	Change Explanation
Director /Assoc. Director /Trustee	174,000	Increase Budget to meet system requirements
Academic SO's - Elementary	5,000	Child Youth Worker expected cost increase
Curriculum - Library	24,000	Under-Budgeted item: St Bernadette/Sutton Multi-Use shared Library services
Finance	183,949	OSBIE Insurance trend increase of $200k; RIAT with Rev Offset of $82k; Reduction in expenses of ($98k)
Other	(112,152)	RIAT recoveries @ 10%
Human Resources	115,000	Legal $25k, on-line trainingprogram $40k, Pay Equity $50k (Designated Wkr Training 25k in Salaries)
Information Technology	(113,870)	Net reductions from IT budget
Planning / Operations	1,127,322	Transp Contrcts increase $1.12M, VISA agency with Rev offset $60k, Prov sch with Rev offset $3k, reductions ($56k)
Plant / Accommodation	576,450	Snowplow Contract $450k; ECO sch release time $25k; Energy increase $181k (assumes full staff comp, otherwise, >$400k); Maintenance $274k; Previously EPO $41k; other contracts $5k less reduction of $400k savings from additional FTEs
Regular Day	(16,000)	General reductions & adjustments to actuals for Kilometers
School Administration	(29,440)	General reductions & adjustments to actuals for Kilometers
School GSB	(150,000)	Cancopy Reserve ($150,000)
Student Services	71,787	Transfer from salaries to contracts
TOTAL EXCLUDING Cont Ed	**1,856,046**	

8. Budget Unit Financial Summaries

8.1. Budget Unit Overview

Budget unit reporting is new and is part of the new reporting model created this year to provide the foundation for long term financial reporting and monitoring.

The Budget Units for the Financial Summaries have been grouped as follows:

Budget Units	Departments/Description
Director /Assoc. Director /Trustee	Administrative offices of the Trustees, Director, Associate Director, Strategic Leadership as well as the Communications Department
Academic SO's - Elementary	Administrative Offices of four (4) Academic Superintendents and includes Elementary Safe Schools program
Academic SO - Secondary	Administrative Offices of one (1) Academic Superintendent and includes Secondary Safe Schools, International Baccalaureate (IB), and Indigenous Education courses
Curriculum	This reporting unit is responsible to provide teacher in-service and to support teachers in the delivery of education programs and curriculum. The unit supports areas such as languages, 21st learning, music/arts, new learning pedagogies, religion, etc. Also includes budgets for library, guidance and physical education.
Finance (& Other)	Includes following service units/departments: Accounting, Budget, Audit, Capital, Payroll & Benefits, Purchasing, Regional Internal Audit Team (RIAT host board), Risk Management and Treasury. Also, included in other are annual budget provisions, etc.
Human Resources	Includes the following HR departments: Academic Services, Support Services, Employee Relations, Freedom of Information & Privacy, and Employee Health & Wellness
Information Technology	Includes the following Information Technology/Systems departments: Network, System and Infrstructure team; Software, database and Web Application Team; 21st Learning Team; and Customer Service and Support Team.
Planning / Operations	Includes the following service areas/departments: Planning and Property Management; Transportation; Admissions and Registration
Plant / Accomodation	Includes 3 Services Units/departments: Facilities, Maintenance and Renewal and Environmental.
Student Services	Includes the following Service units/departments: Psychology, Behaviour Resource, Physical Management, Speech Language, Attendance Counselling, Children Treatment Network, and Special Programs.
Regular Day	Primarily budgets for school based instructional classroom staff and resources.
School Administration	Primarily budgets for school based administration/leadership staff and resources.
Schools (GSB)	General School Budgets
Continuing Education	Continuing Education Program Budgets

Budget Unit financial summaries will be presented in the categories reported under Expenses section:

Operating Expenses by Budget Unit	Salaries, Benefits & Exepnses				Permanent FTE's		
	2016/17 Revised Estimates	2017/18 Estimates	Change	%	2016/17 Final Rev Est FTE	2017/18 May 23 Est FTE	2017/18 May 23 Est FTE Diff
Director /Assoc. Director /Trustee	1,992,105	2,194,991	202,886	10.18%	19.5	19.5	0.0
Academic SO's - Elementary	1,026,689	1,285,473	258,784	25.21%	8.0	8.0	0.0
Academic SO - Secondary	2,289,676	2,046,811	(242,865)	-10.61%	20.0	18.0	(2.0)
Curriculum- ESL/FSL	36,238,415	37,957,391	1,718,976	4.74%	376.2	375.7	(0.5)
Curriculum - Library	8,186,990	8,633,311	446,321	5.45%	93.0	91.5	(1.5)
Curriculum- Guidance	4,982,687	4,919,277	(63,410)	-1.27%	47.6	42.8	(4.9)
Curriculum - Arts/Music	4,955,381	5,011,072	55,691	1.12%	48.1	46.1	(2.0)
Curriculum-Phy Ed	10,533,041	10,546,410	13,369	0.13%	106.4	102.4	(4.0)
Curriculum - Other	8,041,865	7,547,697	(494,168)	-6.14%	57.4	51.9	(5.5)
Curriculum	72,938,379	74,615,157	1,676,778	2.30%	728.7	710.3	(18.4)
Finance	6,588,365	6,658,662	70,297	1.07%	38.6	36.6	(2.0)
Other	(1,283,750)	261,498	1,545,248	-120.37%	2.5	0.0	(2.5)
Finance & Other	5,304,615	6,920,160	1,615,545	30.46%	41.1	36.6	(4.5)
Human Resources	3,601,389	3,791,016	189,627	5.27%	34.5	34.5	0.0
Information Technology	11,226,513	10,798,122	(428,391)	-3.82%	66.0	64.0	(2.0)
Planning / Operations	20,273,740	21,567,628	1,293,888	6.38%	30.7	31.7	1.0
Plant / Accomodation	54,568,539	56,359,806	1,791,267	3.28%	495.0	498.0	3.0
Student Services	80,719,002	83,629,935	2,910,933	3.61%	984.9	983.8	(1.0)
Regular Day	275,665,573	278,100,906	2,435,333	0.88%	3,075.8	3,013.8	(62.0)
School Administration	36,649,121	36,446,135	(202,986)	-0.55%	418.9	430.4	11.5
Schools (GSB)	7,987,711	8,112,711	125,000	1.56%	0.0	0.0	0.0
Total without Continuing Education	**574,243,052**	**585,868,851**	**11,625,799**	**2.02%**	**5,923.0**	**5,848.5**	**(74.5)**
Academic SO - Elem-Area 4	438,696	439,626	930	0.21%	1.0	0.9	(0.1)
Academic SO - Secondary	206,626	0	(206,626)	-100.00%	0.2	0.0	(0.2)
Curriculum (incl ESL/FSL/Cont Ed)	9,484,626	9,647,679	163,053	1.72%	163.5	162.4	(1.1)
Continuing Education	**10,129,948**	**10,087,305**	**(42,643)**	**-0.42%**	**164.8**	**163.3**	**(1.5)**
Total Expenses	**584,373,000**	**595,956,156**	**11,583,156**	**1.98%**	**6,087.8**	**6,011.8**	**(75.9)**

For each Budget Unit or group of Budget Units, the financial summaries will provide labour and non-labour summaries. Labour summaries in this section include both salaries and benefit expenses.

Note: Labour employee categories are those used or defaulted in the Board's HR-Payroll system and are subject to the limitations (and at times, interpretive inaccuracies) of that system. For example, some Administrative Assistants are shown as Dept Manager/Supervisor, and the Director and Associate Director employee group is shown as Superintendent (SO).

8.2. Director /Associate Director /Trustee

The York Catholic District School Board is governed by a Board of Trustees (Chair, Vice-Chair, 8 Trustees) and lead by the Board's Director of Education and Secretary of the Board. There are also two student Trustees.

The financial summaries in this section will include the offices of the Trustees, the Director, the Associate Director of Strategic Leadership, and the Communications Offices.

Trustee/Director/ Assoc Director/ Communications	2016/17 Rev Est $	2017/18 Estimates $	2017/18 Change $	2016/17 Rev Est FTE	2017/18 Estimates FTE	2017/18 Change FTE
Salaries	1,055,139	1,105,457	50,318	19.5	19.5	0.0
Benefits	182,586	161,154	(21,432)			0.0
Salaries & Benefits	1,237,725	1,266,611	28,886	19.5	19.5	0.0
Expenses	754,380	928,380	174,000			0.0
Total	**1,992,105**	**2,194,991**	**202,886**	**19.5**	**19.5**	**0.0**

Labour details are as follows:

	2016/17 Rev Est	2017/18 Estimate $	Change $	2016/17 Rev Est FTE	2017/18 Estimate FTE	FTE Change
Clerical & Secretarial	98,650	95,421	(3,229)	1.0	1.0	0.0
Dept Managers/Supervisors	518,616	491,396	(27,220)	4.5	4.5	0.0
Supervisory Officers	439,378	439,233	(145)	2.0	2.0	0.0
Teachers - Supply	0	51,000	51,000	0.0	0.0	0.0
Trustees	181,081	189,561	8,480	12.0	12.0	0.0
Grand Total	**1,237,725**	**1,266,611**	**28,886**	**19.5**	**19.5**	**0.0**

Note that the Teachers-Supply expense budget is for Faith Meets Pedagogy budget. In 2016-17, this budget was captured as a 0.75 FTE.

The non-labour expense details are as follows:

	2016/17 Rev Est	2017/18 Estimate $	Change $
Central: Communications	31,300	36,300	5,000
Central: Director	103,900	158,900	55,000
Central: Strategic Leadership	5,000	5,000	0
Central: Strategic Planning	25,000	25,000	0
Legal	129,700	161,700	32,000
Parent Engagement	11,000	14,000	3,000
Religion	0	24,000	24,000
Sr Admin: Director	23,760	23,760	0
Sr Admin: Strategic Leadership	10,020	10,020	0
Synrevoice	141,000	141,000	0
Theatre Arts	7,700	12,700	5,000
Transportation	36,000	46,000	10,000
Trustee	230,000	270,000	40,000
Grand Total	**754,380**	**928,380**	**174,000**

Note: Details of the Director's and Trustees' office expenses were provided in the June 20, 2017 Budget update report.

8.3. Academic Superintendents – Elementary

There are four Elementary Academic Superintendents at YCDSB. They provide leadership to the Board's elementary schools, the elementary safe school program as well as the Pupil Accommodation Review process.

The financial summaries in this section will include the offices of the four Elementary Academic Superintendents (excluding Cont Ed) and the elementary Safe Schools Program:

Academic SO's - Elementary (excl. Cont Ed)	2016/17 Rev Est $	2017/18 Estimates $	2017/18 Change $	2016/17 Rev Est FTE	2017/18 Estimates FTE	2017/18 Change FTE
Salaries	891,885	899,797	7,912	8.0	8.0	0.0
Benefits	112,094	126,496	14,402			0.0
Salaries & Benefits	1,003,979	1,026,293	22,314	8.0	8.0	0.0
Expenses	22,710	259,180	236,470			0.0
Total	**1,026,689**	**1,285,473**	**258,784**	**8.0**	**8.0**	**0.0**

The labour details are as follows:

	2016/17 Rev Est	2017/18 Estimate $	Change $	2016/17 Rev Est FTE	2017/18 Estimate FTE	FTE Change
Administration	336,776	346,041	9,265	4.0	4.0	0.0
Supervisory Officers	667,203	680,252	13,049	4.0	4.0	0.0
Grand Total	**1,003,979**	**1,026,293**	**22,314**	**8.0**	**8.0**	**0.0**

The non-labour details are as follows:

	2016/17 Rev Est	2017/18 Estimate $	Change $
Central: E/S SOs	0	6,470	6,470
Safe Schools	0	230,000	230,000
Sr Admin: E/S SOs	22,710	22,710	0
Grand Total	**22,710**	**259,180**	**236,470**

The Safe school budget increase of $230,000 is a transfer of budget from the Secondary Academic Superintendent budget due to the transfer of the Elementary Safe School responsibility to the Elementary Superintendent – Area 4.

8.4. Academic Superintendent – Secondary

There is one secondary superintendent at the YCDSB. The Secondary Superintendent provides leadership for the Board's secondary schools as well as the Board's Secondary Safe Schools, International Baccalaureate (IB), and Indigenous Education courses in secondary schools.

Academic SO - Secondary (excl. Cont Ed)	2016/17 Rev Est $	2017/18 Estimates $	2017/18 Change $	2016/17 Rev Est FTE	2017/18 Estimates FTE	2017/18 Change FTE
Salaries	1,566,089	1,475,737	(90,352)	20.0	18.0	(2.0)
Benefits	189,187	268,144	78,957			0.0
Salaries & Benefits	1,755,276	1,743,881	(11,395)	20.0	18.0	(2.0)
Expenses	534,400	302,930	(231,470)			0.0
Total	**2,289,676**	**2,046,811**	**(242,865)**	**20.0**	**18.0**	**(2.0)**

The Labour details are as follows:

Acad SO - Sec	2016/17 Rev Est	2017/18 Estimate $	Change $	2016/17 Rev Est FTE	2017/18 Estimate FTE	FTE Change
Clerical & Secretarial	78,354	131,780	53,426	2.0	2.0	0.0
Dept Managers/Supervisors	156,444	86,406	(70,038)	2.0	1.0	(1.0)
Educational Assistant	126,580	170,818	44,238	3.0	3.0	0.0
Principals	130,790	144,887	14,097	1.0	1.0	0.0
Psychological Services	148,648	132,097	(16,551)	1.0	1.0	0.0
Social Services	223,173	266,519	43,346	3.0	3.0	0.0
Supervisory Officers	185,210	170,063	(15,147)	1.0	1.0	0.0
Teachers	679,327	611,523	(67,804)	7.0	6.0	(1.0)
Teachers - Supply	26,750	29,788	3,038	0.0	0.0	0.0
Grand Total	**1,755,276**	**1,743,881**	**(11,395)**	**20.0**	**18.0**	**(2.0)**

The Non-Labour details are as follows:

Acad SO - Sec	2016/17 Rev Est	2017/18 Estimate $	Change $
Central: E/S SOs	7,570	0	(7,570)
IB	20,000	20,000	0
Safe Schools	487,360	262,360	(225,000)
YSPC	13,000	13,000	0
Indigenous Ed	6,470	7,570	1,100
Grand Total	**534,400**	**302,930**	**(231,470)**

The decrease in Safe School budget reflects the transfer of the budget/responsibility of elementary Safe School Program to the elementary Superintendent – Area 4.

8.5. Curriculum

The purpose of the Curriculum Budget Unit is to lead schools to support every student to become a successful, Catholic Graduate, a self-actualized, healthy, happy follower of Christ, who is accomplished in the Ontario Curriculum Expectations and Global Competencies, well prepared to lead in the future. Largely, through Ministry grants, staff provide teacher inservices & support teachers in:

- the integration of Catholicity into learning throughout the day;
- new curriculum from the Ministry ie. Kindergarten program, Health & Phys. Ed., Canadian World Studies courses;
- effective use of technology in the classroom;
- new learning pedagogies, i.e. critical thinking questions,
- focus on well-being;
- the design of new programs ie. secondary French Immersion assessment and evaluation, ie. new Communication of Learning report;
- field testing and sharing new resources and ideas ie. 3D printing;
- support PAR transitions i.e. libraries.

Curriculum areas include:

1. French Immersion (FI)
2. English as a Second Language English Literacy
3. New Religious Education Program
4. Music Program
5. International Baccalaureate (IB)
6. New Curriculum Implementation
7. 21st Century Learning
8. Student Success
9. Pathways
10. Continuing Education – details in Continuing Education Section.

Although all the programs are shown under Curriculum, staffing for these programs are done primarily by Human Resources (HR).

Curriculum (excl. Cont Ed)	2016/17 Rev Est $	2017/18 Estimates $	2017/18 Change $	2016/17 Rev Est FTE	2017/18 Estimates FTE	2017/18 Change FTE
Salaries	63,643,598	63,703,944	60,346	728.7	710.3	(18.4)
Benefits	6,856,642	8,449,074	1,592,432			0.0
Salaries & Benefits	70,500,240	72,153,018	1,652,778	728.7	710.3	(18.4)
Expenses	2,438,139	2,462,139	24,000			0.0
Total	**72,938,379**	**74,615,157**	**1,676,778**	**728.7**	**710.3**	**(18.4)**

Some of the major Curriculum area are detailed as follows:

Curriculum-ESL/FSL	2016/17 Rev Est $	2017/18 Estimates $	2017/18 Change $	2016/17 Rev Est FTE	2017/18 Estimates FTE	2017/18 Change FTE
Salaries	32,142,723	33,100,112	957,389	376.2	375.7	(0.5)
Benefits	3,625,804	4,387,391	761,587			0.0
Salaries & Benefits	35,768,527	37,487,503	1,718,976	376.2	375.7	(0.5)
Expenses	469,888	469,888	0			0.0
Total	**36,238,415**	**37,957,391**	**1,718,976**	**376.2**	**375.7**	**(0.5)**

Curriculum-Library	2016/17 Rev Est $	2017/18 Estimates $	2017/18 Change $	2016/17 Rev Est FTE	2017/18 Estimates FTE	2017/18 Change FTE
Salaries	7,491,689	7,447,074	(44,615)	93.0	91.5	(1.5)
Benefits	694,301	1,161,237	466,936			0.0
Salaries & Benefits	8,185,990	8,608,311	422,321	93.0	91.5	(1.5)
Expenses	1,000	25,000	24,000			0.0
Total	**8,186,990**	**8,633,311**	**446,321**	**93.0**	**91.5**	**(1.5)**

Curriculum-Guidance	2016/17 Rev Est $	2017/18 Estimates $	2017/18 Change $	2016/17 Rev Est FTE	2017/18 Estimates FTE	2017/18 Change FTE
Salaries	4,747,728	4,405,509	(342,219)	47.6	42.8	(4.9)
Benefits	234,459	513,267	278,808			0.0
Salaries & Benefits	4,982,187	4,918,777	(63,410)	47.6	42.8	(4.9)
Expenses	500	500	0			0.0
Total	**4,982,687**	**4,919,277**	**(63,410)**	**47.6**	**42.8**	**(4.9)**

Curriculum-Music & Arts	2016/17 Rev Est $	2017/18 Estimates $	2017/18 Change $	2016/17 Rev Est FTE	2017/18 Estimates FTE	2017/18 Change FTE
Salaries	4,377,433	4,322,398	(55,035)	48.1	46.1	(2.0)
Benefits	438,148	548,874	110,726			0.0
Salaries & Benefits	4,815,581	4,871,272	55,691	48.1	46.1	(2.0)
Expenses	139,800	139,800	0			0.0
Total	**4,955,381**	**5,011,072**	**55,691**	**48.1**	**46.1**	**(2.0)**

Curriculum-Phy Ed	2016/17 Rev Est $	2017/18 Estimates $	2017/18 Change $	2016/17 Rev Est FTE	2017/18 Estimates FTE	2017/18 Change FTE
Salaries	9,397,667	9,346,919	(50,748)	106.4	102.4	(4.0)
Benefits	1,123,374	1,187,491	64,117			0.0
Salaries & Benefits	10,521,041	10,534,410	13,369	106.4	102.4	(4.0)
Expenses	12,000	12,000	0			0.0
Total	**10,533,041**	**10,546,410**	**13,369**	**106.4**	**102.4**	**(4.0)**

The Labour details are as follows:

Curriculum	2016/17 Rev Est	2017/18 Estimate $	Change $	2016/17 Rev Est FTE	2017/18 Estimate FTE	FTE Change
Clerical & Secretarial	185,361	196,425	11,064	2.5	3.1	0.6
Clerical/Tech&Spec-Temp Ass	10,597	10,664	67	0.0	0.0	0.0
Coord/Consult-Chaplain	1,047,246	486,790	(560,456)	9.2	4.2	(5.0)
Coord/Consult-Program Res	1,353,873	1,434,326	80,453	13.4	12.5	(0.9)
Coord/Consult-Teacher Supp	205,466	30,959	(174,507)	0.0	0.0	0.0
Dept Managers/Supervisors	307,287	364,148	56,861	3.5	3.5	0.0
Educational Assistant	222,175	219,268	(2,907)	3.0	3.0	0.0
Principals	135,671	144,887	9,216	1.0	1.0	0.0
Supervisory Officers	172,218	176,564	4,346	1.0	1.0	0.0
Teachers	34,867,551	32,855,160	(2,012,391)	343.5	334.9	(8.5)
Teachers - Dept Head	3,767,868	4,428,066	660,198	40.0	41.1	1.2
Teachers - Supply	1,334,973	1,499,235	164,262	0.0	0.0	0.0
Teachers-Learning Res/Oth Sch Based	25,559,656	28,785,166	3,225,510	289.7	281.5	(8.2)
Tech - Student Support	1,330,298	1,521,360	191,062	22.0	24.5	2.5
Grand Total	**70,500,240**	**72,153,018**	**1,652,778**	**728.7**	**710.3**	**(18.4)**

The Non-Labour details are as follows:

Curriculum	2016/17 Rev Est	2017/18 Estimate $	Change $
Arts/Music	139,800	139,800	0
Athletics	85,309	85,309	0
Central: Curriculum	29,620	29,620	0
E-Learning	16,500	16,500	0
ESL/FSL	469,888	469,888	0
General	2,920	2,920	0
Guidance	500	500	0
Library	1,000	25,000	24,000
Math	1,133	1,133	0
MISA	35,000	35,000	0
NTIP	100,000	100,000	0
OFIP	14,438	14,438	0
Outdoor Ed	420,147	420,147	0
Phys Ed	12,000	12,000	0
Professional Learning	1,700	1,700	0
Religion	567,390	567,390	0
School Effectiveness	63,407	63,407	0
SHSM	212,078	212,078	0
Student Success	147,780	147,780	0
Textbook Resources	67,529	67,529	0
Indigenous Ed	50,000	50,000	0
Grand Total	**2,438,139**	**2,462,139**	**24,000**

The additional $24,000 is to pay an existing budget line that was un-budgeted for in past years.

8.6. Finance

The Finance Budget Units are responsible for end-to-end financial activities from procurement and to all payments from the Board to vendors and employees. The Finance service areas include:

Accounting Services
- Payment processing
- Accounting transactions
- Billing and Accounts Receivable
- Compliance with statutory and reporting guidelines

Payroll & Benefit Services
- Employee Compensation
- Employee benefits for active and retired employees
- Processing in accordance with collective, employment and carrier agreements

Budget & Audit Services
- Budget development
- School finances
- School registered charity programs
- School council financial reporting

Capital & Financial Services
- Capital Monitoring
- Financial Reporting
- Project Management

Purchasing Services
- Procurement
- Capital Monitoring

Regional Internal Audit Services
- Host board for RIAT services for 6 GTA school boards, providing internal audit services to all 6 school boards

Risk Management Services
- recording, monitoring, and communicating the organization's Risk Management program

Treasury Services
- Investment of the Board's surplus or reserve funds
- Maintenance of banking relationships, covenants
- Compliance with Education Act

Finance	2016/17 Rev Est $	2017/18 Estimates $	2017/18 Change $	2016/17 Rev Est FTE	2017/18 Estimates FTE	2017/18 Change FTE
Salaries	3,316,838	3,211,663	(105,175)	38.6	36.6	(2.0)
Benefits	787,938	779,461	(8,477)			-
Salaries & Benefits	4,104,776	3,991,124	(113,652)	38.6	36.6	(2.0)
Expenses	2,483,589	2,667,538	183,949			-
Total	**6,588,365**	**6,658,662**	**70,297**	**38.6**	**36.6**	**(2.0)**

The Finance Department is also responsible for the "Other" Budget Unit:

Other	2016/17 Rev Est $	2017/18 Estimates $	2017/18 Change $	2016/17 Rev Est FTE	2017/18 Estimates FTE	2017/18 Change FTE
Salaries	(1,759,440)	0	1,759,440	2.5	-	(2.5)
Benefits	102,040	0	(102,040)			-
Salaries & Benefits	(1,657,400)	0	1,657,400	2.5	-	(2.5)
Expenses	373,650	261,498	(112,152)			-
Total	**(1,283,750)**	**261,498**	**1,545,248**	**2.5**	**-**	**(2.5)**

"Other" Budgets are primarily central budgets, provisions or recoveries that are not tied to any other Budget unit and include general budget provisions and system default centres.

The Labour details are as follows:

Finance & Other	2016/17 Rev Est	2017/18 Estimate $	Change $	2016/17 Rev Est FTE	2017/18 Estimate FTE	FTE Change
Clerical & Secretarial	953,152	813,845	(139,307)	14.1	11.1	(3.0)
Clerical/Tech&Spec-Temp Ass	24,309	24,438	129	0.0	0.0	0.0
Dept Managers/Supervisors	2,651,963	2,525,591	(126,372)	24.0	22.5	(1.5)
Student Help	0	35,000	35,000	0.0	0.0	0.0
Supervisory Officers	608,545	592,250	(16,295)	3.0	3.0	0.0
Teachers - Supply	3,500	0	(3,500)	0.0	0.0	0.0
Tech & Spl'd-Non-Instr	(1,794,093)	0	1,794,093	0.0	0.0	0.0
Grand Total	**2,447,376**	**3,991,124**	**1,543,748**	**41.1**	**36.6**	**(4.5)**

The Non-Labour details are as follows:

Finance	2016/17 Rev Est	2017/18 Estimate $	Change $
Accounting PR & Ben	58,690	44,590	(14,100)
Budget & Audit	103,280	19,550	(83,730)
Business Services	8,900	0	(8,900)
Cafeteria	82,000	82,000	0
Central: Fin FC 5030	111,150	111,150	0
Central: Fin FC5050	262,500	150,348	(112,152)
Central: Purchasing	20,000	20,000	0
CFO	1,309	10,209	8,900
Financial Services	850	850	0
Insurance	1,860,800	2,060,800	200,000
Purchasing	15,360	15,360	0
RIAT	320,360	402,139	81,779
Sr Admin: Budget	6,020	6,020	0
Sr Admin: CFO	6,020	6,020	0
Grand Total	**2,857,239**	**2,929,036**	**71,797**

The additional $200,000 represent trend increase in insurance premiums. The increase in RIAT has offsetting RIAT revenues.

8.7. Human Resources

Human Resources budget units are comprise of:

Academic Services

- Leadership
- NTIP/TPA
- Occasional Teachers
- Recruitment
- Staffing
- Student Teachers

Support Services

- Recruitment
- Staffing
- Summer Students

Employee Relations

- HR Information Systems
- Labour Relations
- Pay Equity

Freedom of Information & Privacy

- Freedom of Information
- Access & Protection of Privacy

Employee Health & Welness

- Attendance Support
- Disability Support
- Health & Safety
- Wellness
- WSIB

Human Resources	2016/17 Rev Est $	2017/18 Estimates $	2017/18 Change $	2016/17 Rev Est FTE	2017/18 Estimates FTE	2017/18 Change FTE
Salaries	2,693,474	2,719,409	25,935	34.5	34.5	0.0
Benefits	604,408	653,100	48,692			0.0
Salaries & Benefits	3,297,882	3,372,509	74,627	34.5	34.5	0.0
Expenses	303,507	418,507	115,000			0.0
Total	**3,601,389**	**3,791,016**	**189,627**	**34.5**	**34.5**	**0.0**

The Labour details are as follows:

Human Resources	2016/17 Rev Est	2017/18 Estimate $	Change $	2016/17 Rev Est FTE	2017/18 Estimate FTE	FTE Change
Clerical & Secretarial	1,209,773	1,241,202	31,429	16.0	16.0	0.0
Dept Managers/Supervisors	1,664,718	1,660,237	(4,481)	15.0	15.0	0.0
Early Childhood Ed-Supply	1,500	1,500	0	0.0	0.0	0.0
Educational Ass - Supply	2,700	2,700	0	0.0	0.0	0.0
Educational Assistant	61,910	83,710	21,800	1.5	1.5	0.0
Principals	133,429	144,882	11,453	1.0	1.0	0.0
Supervisory Officers	197,352	197,263	(89)	1.0	1.0	0.0
Teachers	11,700	0	(11,700)	0.0	0.0	0.0
Teachers - Supply	14,800	41,015	26,215	0.0	0.0	0.0
Grand Total	**3,297,882**	**3,372,509**	**74,627**	**34.5**	**34.5**	**0.0**

The Non-Labour details are as follows:

Human Resources	2016/17 Rev Est	2017/18 Estimate $	Change $
Central: HR	650	650	0
Health and Wellness	9,300	9,300	0
HR: Admin	182,970	297,970	115,000
HR: Employee Assistance Program	50,000	50,000	0
HR: Employee Relations	43,017	43,017	0
Sr Admin: HR	7,570	7,570	0
Training	10,000	10,000	0
Grand Total	**303,507**	**418,507**	**115,000**

The increases in budget are for Designated Worker Training $25k, Leagal costs $25k, on-line training program $40k, and Pay Equity costs $50k.

8.8. Information Technology

The Information Technology Budget Unit includes the following Teams: Network, System and Infrstructure team; Software, database and Web Application Team; 21st Learning Team; and Customer Services and Support Team.

The strategies implemented by the Information Technology Department will be economical, flexible, robust and made in partnership with departments, schools, peer educational institutes, and vendors to ensure we respond to our customers needs, changing technologies, and complex technological environments.

The Information Systems Department will strive to break down barriers and encourage a positive work environment where staff are offered opportunities for open communication and professional learning in support of the District's goals.

Information Technology	2016/17 Rev Est $	2017/18 Estimates $	2017/18 Change $	2016/17 Rev Est FTE	2017/18 Estimates FTE	2017/18 Change FTE
Salaries	5,181,266	5,139,635	(41,631)	66	64	(2)
Benefits	1,289,617	1,291,727	2,110			0
Salaries & Benefits	6,470,883	6,431,362	(39,521)	66	64	(2)
Expenses	4,755,630	4,366,760	(388,870)			0
Total	**11,226,513**	**10,798,122**	**(428,391)**	**66**	**64**	**(2)**

The Labour expense details are as follows:

Information Technology	2016/17 Rev Est	2017/18 Estimate $	Change $	2016/17 Rev Est FTE	2017/18 Estimate FTE	FTE Change
Clerical & Secretarial	638,838	590,309	(48,529)	7.0	6.0	(1.0)
Dept Managers/Supervisors	1,973,501	2,025,754	52,253	19.0	18.0	(1.0)
Supervisory Officers	207,239	189,832	(17,407)	1.0	1.0	0.0
Tech - Student Support	1,476,717	1,448,749	(27,968)	16.0	16.0	0.0
Tech & Spl'd-Non-Instr	2,174,588	2,176,718	2,130	23.0	23.0	0.0
Grand Total	**6,470,883**	**6,431,362**	**(39,521)**	**66.0**	**64.0**	**(2.0)**

The Non-Labour expense details are as follows:

Information Technology	2016/17 Rev Est	2017/18 Estimate $	Change $
Central: Info Technology	4,046,067	3,692,051	(354,016)
Info Technology	19,581	12,290	(7,291)
Info Technology - App Systems	134,570	132,680	(1,890)
Info Technology - Contracts	410,872	385,199	(25,673)
Info Technology - Photocopier	3,100	3,100	0
Info Technology - Sch Technicians	33,440	33,440	0
Library	108,000	108,000	0
Grand Total	**4,755,630**	**4,366,760**	**(388,870)**

Decrease of $275k is a transfer of expenses to GSB budget line, resulting in net decrease of $113k for IT.

8.9. Planning, Admissions, Transportation

Planning, Admissions, Transportation includes the following service areas/departments: Planning and Property Management; Transportation; Admissions and Registration

Planning, Admissions, Transportation	2016/17 Rev Est $	2017/18 Estimates $	2017/18 Change $	2016/17 Rev Est FTE	2017/18 Estimates FTE	2017/18 Change FTE
Salaries	2,258,257	2,317,990	59,733	30.7	31.7	1.0
Benefits	491,605	598,438	106,833			0.0
Salaries & Benefits	2,749,862	2,916,428	166,566	30.7	31.7	1.0
Expenses	17,523,878	18,651,200	1,127,322			0.0
Total	**20,273,740**	**21,567,628**	**1,293,888**	**30.7**	**31.7**	**1.0**

The Labour expense details are as follows:

Planning & Transportation	2016/17 Rev Est	2017/18 Estimate $	Change $	2016/17 Rev Est FTE	2017/18 Estimate FTE	FTE Change
Clerical & Secretarial	839,673	771,779	(67,894)	11.2	11.2	(0.0)
Clerical/Tech&Spec-Temp Ass	46,341	46,515	174	0.0	0.0	0.0
Dept Managers/Supervisors	1,487,800	1,728,088	240,288	16.0	17.0	1.0
Supervisory Officers	193,433	189,832	(3,601)	1.0	1.0	0.0
Tech & Spl'd-Non-Instr	182,615	180,215	(2,401)	2.5	2.5	0.0
Grand Total	**2,749,862**	**2,916,428**	**166,566**	**30.7**	**31.7**	**1.0**

The increase of a Department Manager position reflects the Planning Department Manager position which was missing in the Revised Estimates FTE.

The Non-Labour expense detatils are as follows:

Planning/ Admissions/ Transportation	2016/17 Rev Est	2017/18 Estimate $	Change $
Admissions	466,040	526,040	60,000
Office Services	92,230	92,230	0
Planning	65,330	65,330	0
Transportation	16,900,278	17,967,600	1,067,322
Grand Total	**17,523,878**	**18,651,200**	**1,127,322**

Transportation contract increases approximate $1.12 million. The $60k increase in Admissions is for VISA agency fees with offsetting revenues.

8.10. Plant & Accommodation

Through effective communication, planning and use of resources, the Plant and Accommodation Services Department is responsible for ensuring a clean, safe, comfortable and healthy environment for our students, staff and communities.

The department encompasses 3 Services Units: Facilities, Maintenance and Renewal and Environmental. All service units collaborate in the strategic planning and delivery of Plant services.

Plant	2016/17 Rev Est $	2017/18 Estimates $	2017/18 Change $	2016/17 Rev Est FTE	2017/18 Estimates FTE	2017/18 Change FTE
Salaries	26,408,409	27,171,724	763,315	495.0	498.0	3.0
Benefits	7,321,425	7,772,927	451,502			-
Salaries & Benefits	33,729,834	34,944,651	1,214,817	495.0	498.0	3.0
Expenses	20,838,705	21,415,155	576,450			-
Total	**54,568,539**	**56,359,806**	**1,791,267**	**495.0**	**498.0**	**3.0**

The Labour expense details are as follows:

Plant	2016/17 Rev Est	2017/18 Estimate $	Change $	2016/17 Rev Est FTE	2017/18 Estimate FTE	FTE Change
Clerical & Secretarial	541,147	657,914	116,767	9.0	10.0	1.0
Clerical/Tech&Spec-OT	86,124	38,599	(47,525)	0.0	0.0	0.0
Clerical/Tech&Spec-Temp Ass	30,070	0	(30,070)	0.0	0.0	0.0
Custodians-OT	402,050	410,091	8,041	0.0	0.0	0.0
Custodians-Temp Ass	847,795	945,144	97,349	0.0	0.0	0.0
Dept Managers/Supervisors	1,468,124	1,642,716	174,592	15.0	15.0	0.0
Student Help	5,854	0	(5,854)	0.0	0.0	0.0
Supervisory Officers	192,932	189,832	(3,100)	1.0	1.0	0.0
Tech & Spl'd-Custodians	27,945,530	28,670,043	724,513	444.0	444.0	0.0
Tech & Spl'd-Non-Instr	2,210,208	2,390,312	180,104	26.0	28.0	2.0
Grand Total	**33,729,834**	**34,944,651**	**1,214,817**	**495.0**	**498.0**	**3.0**

The Non-Labour expense details are as follows:

Plant	2016/17 Rev Est	2017/18 Estimate $	Change $
Central: Plant	162,275	281,275	119,000
Non-Sch Op&Maint	141,100	202,100	61,000
Non-Sch Op: Plant	668,780	685,780	17,000
Sch Mnt: Plant	3,825,435	3,553,435	(272,000)
Sch Op: Plant	16,035,095	16,686,545	651,450
Sr Admin: Budget	6,020	6,020	0
Grand Total	**20,838,705**	**21,415,155**	**576,450**

Increases are primarily due to Snowplow $400k, energy increases of $181k. Maintenance increase of $274k is offset by $400k decrease assumed by savings from replacing contract work with in-house staff. Should staff be reduced, expense will be increased. Some risk exist due to the reduction of the HVAC Coordinator position.

8.11. Student Services

Student Services includes the following Service units/departments: Psychology, Behaviour Resource, Physical Management, Speech Language, Attendance Counselling, Children Treatment Network, and Special Programs.

Student Services is committed to providing consistent, accountable and focused quality service in response to identified needs of students, through direct and effective intervention, and building capacity of staff.

Student Services	2016/17 Rev Est $	2017/18 Estimates $	2017/18 Change $	2016/17 Rev Est FTE	2017/18 Estimates FTE	2017/18 Change FTE
Salaries	64,553,965	66,726,342	2,172,377	984.9	983.8	(1.0)
Benefits	12,927,851	13,594,620	666,769			0.0
Salaries & Benefits	77,481,816	80,320,962	2,839,146	984.9	983.8	(1.0)
Expenses	3,237,186	3,308,973	71,787			0.0
Total	**80,719,002**	**83,629,935**	**2,910,933**	**984.9**	**983.8**	**(1.0)**

The Labour expense details are as follows:

Student Services	2016/17 Rev Est	2017/18 Estimate $	Change $	2016/17 Rev Est FTE	2017/18 Estimate FTE	FTE Change
Attendance Counselors	381,119	307,454	(73,665)	4.0	3.0	(1.0)
Clerical & Secretarial	503,967	390,161	(113,806)	8.3	5.5	(2.9)
Coord/Consult-Teacher Supp	1,544,394	1,593,306	48,912	13.5	13.5	0.0
Dept Managers/Supervisors	313,292	304,287	(9,005)	3.3	3.3	0.0
Educational Ass - Supply	2,534,440	2,689,949	155,509	0.0	0.0	0.0
Educational Assistant	29,622,322	30,699,978	1,077,656	539.5	541.0	1.5
Other Prof & Para-prof	786,039	615,565	(170,474)	7.0	5.3	(1.7)
Psychological Services	2,615,585	2,649,951	34,366	20.2	19.7	(0.5)
Social Services	2,523,213	2,513,462	(9,751)	29.6	27.1	(2.5)
Speech Services	1,807,506	1,848,146	40,640	14.2	14.2	0.0
Supervisory Officers	306,307	347,889	41,582	2.0	2.0	0.0
Teachers	1,057,189	1,105,369	48,180	10.6	10.6	0.0
Teachers - Dept Head	1,527,059	1,771,087	244,028	17.0	17.0	0.0
Teachers - Supply	15,474	15,474	0	0.0	0.0	0.0
Teachers-Learning Res/Oth Sch Bas	31,533,876	32,961,037	1,427,161	309.7	315.7	6.0
Tech - Student Support	127,322	201,198	73,876	2.0	2.0	0.0
Tech & Spl'd-Non-Instr	282,712	306,650	23,938	4.0	4.0	0.0
Grand Total	**77,481,816**	**80,320,962**	**2,839,146**	**984.9**	**983.8**	**(1.0)**

The Non-Labour expense details are as follows:

Student Services	2016/17 Rev Est	2017/18 Estimate $	Change $
Childcare	1,802	1,802	0
Spl Ed: Attendance Counslg	12,650	12,650	0
Spl Ed: Audiologist	29,497	29,497	0
Spl Ed: BEA	79,432	79,432	0
Spl Ed: Beh Mgnt	13,792	13,792	0
Spl Ed: Contingency	93,836	93,836	0
Spl Ed: Contract	952,113	1,164,080	211,967
Spl Ed: EA Discretionary	100,000	0	(100,000)
Spl Ed: Elem	166,179	55,249	(110,930)
Spl Ed: General	1,500	45,430	43,930
Spl Ed: Hearing	0	14,000	14,000
Spl Ed: Inservices	3,500	3,500	0
Spl Ed: ISA	1,255,658	1,518,658	263,000
Spl Ed: Language	11,380	27,380	16,000
Spl Ed: Mental Health	500	500	0
Spl Ed: Pace	24,300	24,300	0
Spl Ed: Psych	70,544	43,364	(27,180)
Spl Ed: SEA	250,000	0	(250,000)
Spl Ed: Sec	10,346	18,346	8,000
Spl Ed: Sec 23	13,814	13,814	0
Spl Ed: Sec Life Skills	73,975	73,975	0
Spl Ed: Spl Programs	34,178	34,178	0
Spl Ed: Technology	30,620	30,620	0
Spl Ed: Vision	0	3,000	3,000
Sr Admin: Spl Ed	7,570	7,570	0
Grand Total	**3,237,186**	**3,308,973**	**71,787**

There are movements between accounts. The net change is due to transfer of salary budgets that are for contracts and have been reflected accordingly in 2017-18.

8.12. Regular Day

Regular Day primarily includes budgets for school based instructional classroom staff and resources.

Regular Day	2016/17 Rev Est $	2017/18 Estimates $	2017/18 Change $	2016/17 Rev Est FTE	2017/18 Estimates FTE	2017/18 Change FTE
Salaries	241,658,162	246,199,532	4,541,370	3,075.8	3,013.8	(62.0)
Benefits	33,970,611	31,880,574	(2,090,037)			0.0
Salaries & Benefits	275,628,773	278,080,106	2,451,333	3,075.8	3,013.8	(62.0)
Expenses	36,800	20,800	(16,000)			0.0
Total	**275,665,573**	**278,100,906**	**2,435,333**	**3,075.8**	**3,013.8**	**(62.0)**

The Labour expense details are as follows:

Regular Day	2016/17 Rev Est	2017/18 Estimate $	Change $	2016/17 Rev Est FTE	2017/18 Estimate FTE	FTE Change
Coord/Consult-Chaplain	415,939	481,827	65,888	4.6	4.6	0.0
Dept Managers/Supervisors	42,194	30,205	(11,989)	1.0	0.5	(0.5)
Early Childhood Ed-Supply	712,446	725,403	12,957	0.0	0.0	0.0
Early Childhood Educator	10,170,477	10,036,148	(134,329)	207.0	196.0	(11.0)
Educational Assistant	42,194	85,411	43,217	1.0	1.5	0.5
Noon Hour Supervisors	1,295,866	1,310,694	14,828	374.3	344.0	(30.3)
Principals	134,435	144,887	10,452	1.0	1.0	0.0
Teachers	239,075,513	239,245,507	169,994	2,319.2	2,298.7	(20.5)
Teachers - Dept Head	14,268,634	16,509,328	2,240,694	158.5	158.3	(0.2)
Teachers - Home Instruction	30,000	30,150	150	0.0	0.0	0.0
Teachers - Supply	8,615,000	8,523,762	(91,238)	0.0	0.0	0.0
Teachers-Learning Res/Oth Sch Based	826,075	956,784	130,709	9.1	9.1	0.0
Grand Total	**275,628,773**	**278,080,106**	**2,451,333**	**3,075.8**	**3,013.8**	**(62.0)**

The Non-Labour expense details are as follows:

Regular Day	2016/17 Rev Est	2017/18 Estimate $	Change $
Reg Day: Central	10,000	10,000	0
Reg Day: Elem	21,000	5,000	(16,000)
Reg Day: Sec	5,800	5,800	0
Grand Total	**36,800**	**20,800**	**(16,000)**

8.13. School Administration

School administration encompases budgets for school based administration/leadership staff and resources.

School Administration	2016/17 Rev Est $	2017/18 Estimates $	2017/18 Change $	2016/17 Rev Est FTE	2017/18 Estimates FTE	2017/18 Change FTE
Salaries	31,203,135	31,123,188	(79,947)	418.9	430.4	11.5
Benefits	5,317,426	5,223,827	(93,599)			0.0
Salaries & Benefits	36,520,561	36,347,015	(173,546)	418.9	430.4	11.5
Expenses	128,560	99,120	(29,440)			0.0
Total	**36,649,121**	**36,446,135**	**(202,986)**	**418.9**	**430.4**	**11.5**

The Labour expense details are as follows;

School Administration	2016/17 Rev Est	2017/18 Estimate $	Change $	2016/17 Rev Est FTE	2017/18 Estimate FTE	FTE Change
Clerical & Secretarial	13,547,380	13,604,823	57,443	212.4	208.9	(3.5)
Clerical/Tech&Spec-Temp Ass	301,747	257,825	(43,922)	0.0	0.0	0.0
Noon Hour Supervisors	182,877	236,739	53,862	42.0	62.0	20.0
Principals	15,234,425	15,027,132	(207,293)	107.0	104.0	(3.0)
Teachers - Supply	160,000	179,437	19,437	0.0	0.0	0.0
Vice-Principals	7,094,132	7,041,059	(53,073)	57.5	55.5	(2.0)
Grand Total	**36,520,561**	**36,347,015**	**(173,546)**	**418.9**	**430.4**	**11.5**

The Non-Labour expense details are as follows:

School Admin	2016/17 Rev Est	2017/18 Estimate $	Change $
Central: Elem	92,000	62,560	(29,440)
Central: Sec	36,560	36,560	0
Grand Total	**128,560**	**99,120**	**(29,440)**

8.14. School GSB

General School Budgets (GSB) budgets are as follows:

School GSB	2016/17 Rev Est	2017/18 Estimate $	Change $
Sch GSB: Central	7,987,711	8,112,711	125,000
Grand Total	**7,987,711**	**8,112,711**	**125,000**

The net increase in GSB of $125,000 is made up of:

- $275k increase for transfer of telephone expenses from IT
- $150k decrease for Cancopy reserve in the central GSB account

8.15. Continuing Education

Continuing Education expenses are shown below in regular format. More details about Continuing Education program ar presented in the Program Summaries section.

Continuing Education	2016/17 Rev Est $	2017/18 Estimates $	2017/18 Change $	2016/17 Rev Est FTE	2017/18 Estimates FTE	2017/18 Change FTE
Salaries	7,709,819	7,781,157	71,338	164.8	163.3	(1.5)
Benefits	1,017,238	1,020,080	2,842			0.0
Salaries & Benefits	8,727,057	8,801,237	74,180	164.8	163.3	(1.5)
Expenses	1,402,891	1,286,067	(116,824)			0.0
Total	**10,129,948**	**10,087,304**	**(42,644)**	**164.8**	**163.3**	**(1.5)**

The Labour expense details are as follows:

Continuing Education	2016/17 Rev Est	2017/18 Estimate $	Change $	2016/17 Rev Est FTE	2017/18 Estimate FTE	FTE Change
Clerical & Secretarial	476,190	487,422	11,232	8.9	8.3	(0.6)
Clerical/Tech&Spec-Temp Ass	49,501	51,795	2,294	2.0	2.0	0.0
Continuing Ed Teachers	1,319,936	1,349,809	29,873	28.5	29.1	0.6
Custodians-OT	105,820	96,820	(9,000)	0.0	0.0	0.0
Dept Managers/Supervisors	200,688	206,744	6,056	2.0	2.0	0.0
Instructors - Non-certified	5,969,323	6,167,660	198,337	119.4	118.9	(0.5)
Principals	378,179	254,101	(124,078)	3.1	2.2	(0.9)
Student Help	77,205	75,589	(1,616)	0.0	0.0	0.0
Tech & Spl'd-Custodians	96,884	63,649	(33,235)	0.0	0.0	0.0
Vice-Principals	53,331	47,649	(5,682)	0.9	0.7	(0.1)
Grand Total	**8,727,057**	**8,801,237**	**74,180**	**164.8**	**163.3**	**(1.5)**

The Non-Labour expense details are as follows:

Continuing Education	2016/17 Rev Est	2017/18 Estimate $	Change $
Cont Ed Central	79,650	81,650	2,000
Cont Ed Credit Courses	85,010	83,775	(1,235)
Cont Ed Credit Courses Saturday	511,860	405,285	(106,575)
Cont Ed ESL/FSL	378,252	458,277	80,025
Cont Ed General Courses	133,855	133,855	0
Cont Ed Int Lang	118,209	110,020	(8,189)
Cont Ed Remedial	13,205	13,205	0
Credit Sch Yr-Year	82,850	0	(82,850)
Grand Total	**1,402,891**	**1,286,067**	**(116,824)**

9. Ministry Enveloped Grants

9.1. Ministry Enveloped Grants Overview

Per the Ministry GSN Technical Papers (regarding operating budgets):

"Education funding recognizes that school boards need flexibility to decide how best to allocate resources within their budgets. At the same time, there are restrictions on how school boards may use certain components of their allocation.

Limitations are detailed below:

- Budgets must be balanced.
- Class-size targets are to be met.
- The Special Education Grant is limited to special education expenditures.
- The allocations within the Student Achievement Envelope of the Learning Opportunities Grant are limited for use collectively on seven programs.
- The Library Staff Allocation is to be used to fund library staff.
- The Per-Pupil Amount Allocation within the Indigenous Education Grant is limited to expenditures that support the Framework. Each board is required to spend at least half of the minimum funding received through this Allocation for the dedicated Indigenous Education Lead position and confirm that any remainder has been used to support the Framework through its Board Action Plan (BAP).
- The Mental Health Leader Allocation is to be used to ensure that each board has at least one Mental Health Leader.
- New Teacher Induction Program (NTIP) funding is to be used for eligible NTIP expenditures which are required to meet NTIP program requirements.
- School Board Administration and Governance spending shall not exceed the envelope(excluding internal audit).
- The School Renewal Allocation is primarily limited to capital renewal expenditures.
- The School Condition Improvement Allocation is to be used for renewal expenditures that are capitalized.
- Capital funding is to be used for approved capital projects.
- The Temporary Accommodation Allocation is to be used for portable moves, leases, and purchases, as well as lease costs for permanent instructional space."

The Ministry's financial enveloping funding/budget of the educational programs are listed in the next sub-section. The Capital requirements are continually tracked and monitored for compliance to Ministry limitations.

9.2. Ministry Enveloped Educational Grants

Ministry enveloped grants:

By Ministry Envelop	2016-17 Revenues	2017-18 Revenues	Change 17-18 vs 16-17
Indigenous Ed	**240,747**	**243,242**	**2,495**
Indigenous Ed	672,176	1,018,381	346,205
Indigenous Ed - Reg Day	(431,429)	(775,139)	(343,710)
New Teacher Induction Prog	**490,356**	**471,809**	**(18,547)**
NTIP	490,356	471,809	(18,547)
Admin & Gov: RIAT	**1,124,672**	**1,121,521**	**(3,151)**
Admin & Gov: RIAT	1,124,672	1,121,521	(3,151)
LOG: Student Achievement	**3,332,303**	**3,374,020**	**41,717**
Literacy & Math (Outside Day)	227,476	231,128	3,652
Literacy&Numeracy&Student Success-Gr 7&8	598,471	618,091	19,620
Ont Focused Intervention Partnership	227,565	224,695	(2,870)
Outdoor Education	467,190	461,361	(5,829)
School Effectiveness	323,246	326,074	2,828
Specialist High Skills Major	252,078	267,641	15,563
Student Success (Gr 7-12)	1,236,277	1,245,030	8,753
LOG: Library Staff	**199,850**	**197,968**	**(1,882)**
Library Staff	199,850	197,968	(1,882)
LOG: Mental Health	**121,161**	**123,113**	**1,952**
Mental Health	121,161	123,113	1,952
Grand Total	**5,509,089**	**5,531,673**	**22,584**

Any underspend balances of these enveloped grants must be deferred. The budget incorporates full spending of these grants.

10. Special Education Program

10.1. Special Education Funding Overview

There are six main areas of funding for Special Education:

- Special Education Per Pupil Amount (SEPPA)
    - A per pupil amount for all pupils of the Board
- Special Education Equipment (SEA)
    - Two main component: specialized equipment for pupils (claimed based) and a per pupil allocation for bulk purchases of equipment for exceptional students
- Differentiated Special Education High Needs Amount (DSENA)
    - Supports cost of providing intensive staff support
    - Funding is based on 3 factors: New High Needs Statistical Prediction Model (SESPM), Measure of Variability, and a Base amount of $450,000 per school board
    - This is the area of significant grant reduction for the Board
- Special Incidence Portion (SIP)
    - Supports pupils with extraordinary high needs requiring more than two full-time staff
    - Funding is per claim basis
- Section 23/Facilities Amount
    - Support programs in Government-approved care and/or treatment facilities operated by other Ministries
    - Funding is claim-based and covers cost of teachers and classroom supplies
    - YCDSB support 4 such facilities
- Behavioural Expertise Amount (BEA)
    - Supports Applied Behaviour Analysis expertise to suppor principals, teachers and multi-disciplinary transitional teams
    - Funding based on per board amount plus per pupil amount

10.2. Special Education Funding & Current Pressures

Special Education funding is primarily a per pupil based funding model with some claim-based allocations. The Special Education Program is faced with financial challenges due to significant reductions to the Board for funding of DSENA (2017-18 concludes a 4 year phased-in annual grant reduction in this area approximating $3.5M). Since most of Speical Education funding is based on Board enrolment, the program is also challenged due to increasing special education enrolment while in a declining enrolment board.

The funding for Special Education and the grants reductions are shown below:

2017-18 Summary of Funding Changes: Special Education					
	2016-17 RE	2017-18 Estimates	Change	% Change	
Spec Ed Per Pupil amount (SEPPA)	$ 38,951,996	$ 39,409,776	$ 1,044,275	1.18%	Estimated Change due to Salary & Benefit benchmark changes
			$ (586,495)		Enrolment Decline Impact
Special Equipment Amount (SEA)	2,280,694	2,255,969	(24,725)	-1.08%	
Behavioural Expertise Amount (BEA)	239,814	241,914	2,100	0.88%	Change due to Salary & Benefit benchmark changes
High Needs Amount (HNA/DSENA)	$ 26,120,568	$ 24,840,269	$(1,280,299)	-4.90%	DSENA Funding Model Change
Special Incidence Portion (SIP)	2,100,000	2,000,000	(100,000)	-4.76%	
Facilities (FA)	443,829	524,825	80,996	18.25%	
Total Special Education Allocation	**$ 70,136,901**	**$ 69,272,753**	**$ (864,148)**	**-1.23%**	

Special Education GSN Reduction Items				
	2016-17	2017-18	Total	
High Needs Amount (HNA/DSENA)	$ (1,095,004)	$ (1,280,299)	$(2,375,303)	GSN Reductions for 2017-18 and DSENA for 2016-17 (reduction ⬆ $214k from RE)
Declining Enrolment	$ (403,000)	$ (586,495)	$ (989,495)	
Total Special Education Allocation	**$ (1,498,004)**	**$ (1,866,794)**	**$(3,364,798)**	

10.3. Special Education Summary

SPECIAL EDUCATION (Including CTN for pre-2017-18)	2017-18 Estimates	2016-17 Revised Estimate	2015-16 Financial Statements	2014-15 Financial Statements
REVENUES				
Special Education GSN Funding	69,272,763	70,211,901	70,855,091	72,453,698
CTN		539,748	769,784	748,700
Local Priority Fund/EPO	3,237,668	337,544	150,510	187,297
Self-contained Special Education Classrooms:				
Pupil Foundation	4,217,142	4,113,094	4,612,558	4,351,220
Teacher Qualification and Experience	823,059	752,467	803,960	653,175
	5,040,201	4,865,561	5,416,518	5,004,395
TOTAL REVENUES	**77,550,632**	**75,954,754**	**77,191,903**	**78,394,090**
TOTAL EXPENSES	**83,115,570**	**79,230,601**	**79,966,540**	**80,507,485**
Under/(Over) Envelope	**(5,564,938)**	**(3,275,847)**	**(2,774,637)**	**(2,113,395)**

11. Continuing Education

11.1. Continuing Education Overview

Continuing Educaiton provides opportunities that may not be available during daytime programming. It explores, creates, and implements various learning opportunities and education pathways to meet the needs of the lifelong learners in our school and communities.

The Continuing Education Department provides learning opportunities in the following categories:

- Adult ESL
    - Provides variety of language training programs including: ESL literacy, Citizenship Preparation Courses, ESL Academic Proeparation, Pronunciation and Grammar Courses, and Employment Focused-Programs.
- Elementary
    - Provides a variety of remedial literacy and numeracy and general interest programming for elementary students including: Remedial Skills Development Gr. 7 & 8, International Languages, Arts, Technology Programs, French Immersion Summer Camp, and Reading Readiness.
- Secondary
    - Provides fulss credit courses and remedial non-credit courses to day school students in various grade levels and subject areas available through night school, summer school, e-Learning and Global Education opportunities.

11.2. Continuing Education Funding

Funding of Continuing Education totalling $11,748,456 is comprised of the following (details are in the Revenue Module):

- Coninuing Education GSN grant: $3,565,187
- Learning Opportunities Grant GSN: Literacy & Numeracy: $231,128
- Citizenship and Immigration ESL/FSL grants: $6,391,728
- Donation for Italy International Language: $500,000
- Other General Interest course fees: $1,060,413

11.3. Continuing Education Financial Summary

CONTINUING EDUCATION Estimates 2017-2018 Summary			
Programs/Description	**Projected Revenue**	**Projected Expenditure**	**Surplus/ (Deficit)**
Elementary Programs			
International Languages - Extended Day School Italian Program	1,761,000	1,753,000	8,000
International Languages Program - Summer & Saturdays (offering 15-20 different languages)	721,000	714,000	7,000
Remedial Skills Development Programs (Literacy & Numeracy)	89,000	58,000	31,000
General Interest & Enhancement Programs i.e. French Camp, Creative Hands	253,000	189,000	64,000
Total Elementary Programs	**2,824,000**	**2,714,000**	**110,000**
Secondary Programs			
Credit Courses i.e. Summer School, Night School, Saturdays, eLearning, Learning Strategies	1,621,000	1,396,000	225,000
Remedial Non Credit Programs (Literacy & Numeracy)	145,000	111,000	34,000
Global Education Credit Courses i.e. Italy	460,000	440,000	20,000
PLAR - unfunded board requirement for students with high competency in a curriculum area to achieve credit outside of the course i.e. French, Spanish spoken at home, Dance	-	12,000	(12,000)
Driver Education	126,000	116,000	10,000
Total Secondary Programs	**2,352,000**	**2,075,000**	**277,000**
Adult ESL Programs and TESL			
Government funded courses in ESL Literacy, Citizenship Preparation Courses, ESL Academic Preparation, Pronunciation and Grammar Courses, and Employment Focused Programs	6,556,000	4,488,000	2,068,000
Other Programs - TESL	6,000	3,000	3,000
Total Adult ESL Programs and TESL	**6,562,000**	**4,491,000**	**2,071,000**
Central Program Operations	**10,000**	**807,000**	**(797,000)**
Total Continuing Education Department	**11,748,000**	**10,087,000**	**1,661,000**

12. Capital, PSAB and Other Self-Sustaining Program Budget Overview

12.1. YCDSB Capital, PSAB and Other Self-Sustaining Program Budget Overview

As part of the total annual budget, there are additional components that are reported separately as they have nil impact to the board's operating surplus or deficit, ie, the "Operating" revenues of these programs have equal offsetting "Operating" expenses. These are termed "Non-Operating" in this report.

The total 2017-18 annual operating revenues including these additional components is $676.9 million:

2017-18 Operating Revenue

	2016-17 Revised Estimates	2017-18 Estimates	Difference #/$	Difference %
ENROLMENT				
Elementary	36,469.22	35,963.35	(505.87)	-1.39%
Secondary	18,281.13	18,122.13	(159.00)	-0.87%
Total Enrolment	**54,750.35**	**54,085.48**	(664.87)	-1.21%
OPERATING REVENUE				
Grants for Student Needs (GSN)	**$ 560,413,151**	**$ 573,907,001**	**$ 13,493,850**	**2.41%**
Other Grants	(118,069)	-	118,069	-100.00%
Other Revenue	10,129,900	10,723,626	593,726	5.86%
Continuing Education Other	7,880,703	7,952,141	71,438	0.91%
	$ 17,892,534	**$ 18,675,767**	**$ 783,233**	**4.38%**
TOTAL OPERATING REVENUE (Excl. Grants/Revenue w/ exp offsets, Capital/PSAB)	**$ 578,305,685**	**$ 592,582,768**	**$ 14,277,083**	**2.47%**
GRANTS/REVENUE WITH EXPENSE OFFSETS (Self-sustaining programs)	**$ 5,502,192**	**$ 3,253,386**	**$ (2,248,806)**	**-40.87%**
TOTAL REVENUE before Capital and PSAB Items	**$ 583,807,877**	**$ 595,836,154**	**$ 12,028,277**	**2.06%**
Capital & PSAB				
Capital Program Operating	$ 23,087,857	$ 25,386,693	$ 2,298,836	9.96%
Minor TCA to DCC	(1,000,000)	(1,000,000)	-	0.00%
DCC Amortization Allocation	30,501,669	32,332,261	1,830,592	6.00%
School Generated Funds	24,325,000	24,325,000	-	0.00%
Capital & PSAB	**$ 76,914,526**	**$ 81,043,954**	**$ 4,129,428**	**5.37%**
TOTAL REVENUE	**$ 660,722,403**	**$ 676,880,108**	**$ 16,157,705**	**2.45%**

Including the "Non-Operating" Capital & PSAB Revenues & Budgets of $84,297,340 (Grants/Revenues with offsetting expenses of $3,253,386 + Capital & PSAB amounts totalling $81,043,954), the total Revenues and Expenses to be submitted to the Ministry will be as follows:

	Operating	Non-Operating	Total
Revenues	592,582,768	84,297,340	676,880,108
Espenses	595,956,155	84,297,340	680,253,495
	(3,373,387)	-	(3,373,387)
Compliance Impact	(1,507,211)		(1,507,211)
Compliance (Deficit)	**(4,880,598)**	**-**	**(4,880,598)**

12.2. Non-Operating Capital & PSAB Revenues & Budgets

The Non-Operating Capital Budget reports all costs funded by the Ministry or other capital programs that cannot be capitalized for accounting purposes. Ministry funded Operating capital programs include costs such as school renewal costs, interest on capital debt and portable relocation costs.

PSAB (Public Sector Accounting Board) items include operating funded capitalized costs, Deferred Capital Contribution (to offset asset amortization or depreciation costs), and School Generated Funds.

Capital Program & PSAB ("Operating")				
	2016-17 Revenue Revised Estimates	2017-18 Revenue Estimates	Difference #/$	Difference %
CAPITAL PROGRAM REVENUE ("Operating Capital")				
Capital Program - Ministry Supported	$ 22,571,469	$ 21,111,693	$ (1,459,776)	-6.47%
Capital Programs - Non-Ministry Supported	250,000	250,000	-	0.00%
Capital Programs - Non-Ministry Supported -Land	266,388	4,025,000	3,758,612	1410.95%
Capital Program Revenue	**$ 23,087,857**	**$ 25,386,693**	**$ 2,298,836**	**9.96%**
PSAB items				
Minor Tangible Capital Asset (mTCA)	$ (1,000,000)	$ (1,000,000)	$ -	0.00%
Deferred Capital Contribution (DCC)	30,501,669	32,332,261	1,830,592	6.00%
School Generated Funds	24,325,000	24,325,000	-	0.00%
PSAB items	**$ 53,826,669**	**$ 55,657,261**	**$ 1,830,592**	**3.40%**
Total Capital & PSAB Revenues & Expenses	**$ 76,914,526**	**$ 81,043,954**	**$ 4,129,428**	**5.37%**

Additional Information:

The Board's Capital Program for depreciable assets, that do not form part of the annual operating budget for accounting purposes, is estimated at $26.8 million for 2017-18 approved at this time (future approvals will increase this amount):

CAPITAL GRANTS FOR DEPRECIABLE ASSETS				
	2016-17 Revenue Revised Estimates	2017-18 Revenue Estimates	Difference	
			#/$	%
Capital Program - Ministry Supported	$ 46,600,232	$ 26,771,724	$(19,828,508)	-42.55%
Capital Programs - Non-Ministry Supported	-	-	-	
CAPITAL GRANTS for Depreciable Assets	**$ 46,600,232**	**$ 26,771,724**	**$(19,828,508)**	**-42.55%**

12.3. Grants/Revenues with Offsetting Expenses (Self-Sustaining Programs):

Self-sustaining programs include the Ministy funded Education Program Other (EPO) grants, other Ministry grants or self-contained programs. These programs encompass targeted initiatives and deliverables which assist the Board to deliver programs to support student achievement. At the time of Estimates, the amounts included are only those that have been announced. Typically by year end, these self-sustaining programs will exceed $5 to $6 million:

Grants and Revenues with expense Offsets	Total
EPO Grants with expense Offsets	
Autism Supports & Training (ABA Training)	80,809
Community Use - Outreach Co-ord	113,600
ECO/Inc Program Advisor (Jul 1/14 - Mar 31/19)	325,000
Focus on Youth (summer students)	65,000
Renewed Math Strategy (RMS)	796,625
Mental Health Professional Learning	30,000
Safe, Accepting & Healthy Schools & Mental Health	119,897
Transition to Ontario Autism	180,670
	1,711,601
Other Non-Ministry Grants	
Children's Treatment Network (CTN)	792,785
	792,785
YCDSB Operational/Self-Sustaining Program	
AQ Courses	220,000
Artist in the School	62,000
Arts Camp	105,000
Coding After School Program	47,000
OLL Cafeteria	75,000
St. Brother Andre Cafeteria	240,000
	749,000
Total	**3,253,386**