



*The Niagara Catholic District School Board through
the charisms of faith, social justice, support and leadership,
nurtures an enriching Catholic learning community for all
to reach their full potential and become living witnesses of Christ.*

AGENDA AND MATERIAL

SPECIAL COMMITTEE OF THE WHOLE MEETING

**WEDNESDAY, JUNE 20, 2018
6:00 P.M.**

*FATHER KENNETH BURNS, C.S.C. BOARD ROOM
CATHOLIC EDUCATION CENTRE, WELLAND, ONTARIO*



A. ROUTINE MATTERS

1. Opening Prayers – Trustee Sicoli -
2. Roll Call -
3. Approval of the Agenda -
4. Declaration of Conflict of Interest -
5. Original Estimates for the 2018-2019 Annual Board Budget A5

B. BUSINESS IN CAMERA

C. REPORT ON IN CAMERA SESSION

D. MOMENT OF SILENT REFLECTION FOR LIFE

E. ADJOURNMENT

BOARD BY-LAWS EXCERPT

Special Meetings of the Board

Special meetings of the Board shall be held by order of the Board, on the written request of three (3) trustees, to the Chairperson or the Director, on the call of the Chairperson, or at the request of the Director of Education. The trustees shall be given a twenty four (24) hour notice for special meetings except in emergency situations. Such meetings shall be called for specific reasons. Such subjects shall be stated in the notice calling the meeting. Notwithstanding any other provisions to the Board's By-Laws, no other business shall be considered at a special meeting other than the subjects stated in the notice.

**TO: NIAGARA CATHOLIC DISTRICT SCHOOL BOARD
COMMITTEE OF THE WHOLE MEETING
JUNE 20, 2018**

PUBLIC SESSION

**TITLE: ORIGINAL ESTIMATES FOR THE 2018-2019 ANNUAL
BUDGET**

RECOMMENDATION

THAT the Committee of the Whole recommends that the Niagara Catholic District School Board approve the Original Estimates for the 2018-2019 Annual Budget, as presented.

Prepared by: Giancarlo Vetrone, Superintendent of Business & Financial Services

Presented by: Giancarlo Vetrone, Superintendent of Business & Financial Services

Recommended by: John Crocco, Director of Education/Secretary-Treasurer

Date: June 20, 2018



REPORT TO THE COMMITTEE OF THE WHOLE MEETING JUNE 20, 2018

ORIGINAL ESTIMATES FOR THE 2018-2019 ANNUAL BUDGET

BACKGROUND INFORMATION

On an annual basis, the Niagara Catholic District School Board of Trustees and staff work in collaboration to provide a balanced budget that provides the funding required to achieve the Board's Vision 2020 Strategic Plan, the Board approved System Priorities 2018-2019, programs, supports, services, staffing and resources to meet the Mission, Vision and Values of the Niagara Catholic District School Board.

Annually, the Niagara Catholic District School Board welcomes more than 21,000 students a year into our day school, alternative, international and continuing education programs. As our Board is aware, the demographics in the Region of Niagara continues to illustrate a decline in percentage growth in the 0 – 19 years of age. As a result, Niagara Catholic's enrolment numbers have continued to trend downward for many years. The 2018-2019 school year will be no exception to this historic trend and estimated average daily enrolment is projected to be approximately 20,855. This is an expected decline in enrolment of approximately 254 students for the 2018-2019 school year.

Niagara Catholic continues to work towards a stable financial position as a result of many years of declining enrolment and challenges in balancing a sustainable annual budget. As elementary and secondary schools continue to decline in enrolment, the ability to achieve economies of scale by staffing to ministry aggregate targets continues to present challenges in our board. In particular, the smaller classes in the early learning kindergarten division has exceeded ministry staffing and class size requirements and resulted in more classrooms. The continued decrease in school aged pupils and inflationary pressures will continue to present challenges to our board for years to come.

As our Board continues to work through a multi-year recovery plan with the Ministry of Education, we recognize that our ability to meet specific financial targets and dates are critical in achieving financial stability.

Senior Administration continues to redesign and scale programs and services that will optimize all areas of the Grants for Student Needs (GSN) and one-time grants for 2018-2019. This exercise has achieved a cost structure that is aligned with the 2018-2019 estimates and our current extended multi-year recovery plan.

Following an extensive consultation process, Senior Administrative Council has completed the initial Estimates for the 2018-2019 Budget. The current estimates provide the funding required to achieve the Board approved System Priorities 2018-2019. A review of the original estimates used to design the balanced budget for 2018-2019 will be reviewed again in November 2018 with the revised estimates for 2018-2019.

The Trustees and Senior Staff have continued to be committed to providing financial stewardship to Niagara Catholic and have used these resources responsibly and effectively.

The proposed 2018-2019 Original Estimates has resulted in an anticipated operating budget of \$270 million dollars. Niagara Catholic District School Board is projecting a 2018-2019 balanced budget and continues to strive towards the multi-year recovery plan targets and dates set out by the Ministry of Education.

The Director of Education, the Superintendent of Business and Financial Services and members of Senior Administrative Council are pleased to present a balanced Annual Budget for the 2018-2019 school year, which is:

- A positive budget for students.
- A Catholic focused budget which provides the financial support for our programs, services, supports and the high expectations for our system to continue to move forward for students.
- A budget that meets the current Ministry of Education priorities.
- A budget that is in full compliance with Ministry of Education funding allocations as required by regulations and by funding to school boards as allocated by the Ministry.
- A budget that includes increased expenditures to the average number of personal absences due to illness, benefits for all staff job classes as determined by agreements, increased costs to student transportation, minimum wage and services.
- A budget that is in full compliance with Public Sector Accounting Standards and, for 2018-2019 after a multi-year recovery implementation plan, we are proud to present to the Board a budget that has all sections in compliance with Ministry financial requirements.

As part of this report, a visual Executive Summary presentation of the balanced Annual Budget 2018-2019 will be presented at the Committee of the Whole.

We take this opportunity to thank all members of Board staff who have been involved in the preparation of the balanced Annual Budget 2018-2019.

For the review and consideration of the Committee of the Whole, the following appendices are attached to this report:

APPENDIX A

System Priorities 2018-2019

APPENDIX B

Regular Day School Enrolment

APPENDIX C

Operating Revenue

APPENDIX D

Schedule 10 – Operating Expenditures

APPENDIX E

Full Time Equivalent (FTE) Summary Report

APPENDIX F

School Based Expenditures

APPENDIX G

Special Education Expenditures

APPENDIX H

Board Administration Expenditures

APPENDIX I

Total Replacement Costs

RECOMMENDATION

THAT the Committee of the Whole recommends that the Niagara Catholic District School Board approve the Original Estimates for the 2018-2019 Annual Budget, as presented.

Prepared by: Giancarlo Vetrone, Superintendent of Business & Financial Services

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Recommended by: John Crocco, Director of Education/Secretary-Treasurer

Date: June 20, 2018



NIAGARA CATHOLIC SYSTEM PRIORITIES 2018-2019

Mission Statement

The Niagara Catholic District School Board, through the charisms of faith, social justice, support and leadership, nurtures an enriching Catholic learning community for all to reach their full potential and become living witnesses of Christ.



Vision 2020

NURTURING SOULS AND BUILDING MINDS

MINISTRY GOALS

- Achieving Excellence
- Ensuring Equity
- Promoting Well-Being
- Enhancing Public Confidence

BOARD STRATEGIC DIRECTIONS

- Build Strong Catholic Identity and Community to Nurture the Distinctiveness of Catholic Education
- Advance Student Achievement for All

ENABLING STRATEGIES

Provide Supports for Success

- Enhance student and parent engagement and voice in student achievement, equity, well-being and mental health for all students
- Improve equitable and inclusive outcomes for students
- Explore next generation career pathway programs for students
- Continue to address the special needs of students on the margin

Enhance Technology for Optimal Learning

- Implement a system-wide electronic platform to facilitate communication between staff and parents
- Improve the learning experience of students through access and use of technology

Building Partnerships and Schools as Hubs

- Continue to nurture community partnerships to achieve strategic priorities
- Strengthen relationships and support between schools, parishes and families
- Enhance communication opportunities with parents and community partners to increase pathway opportunities for students

Strengthen Human Resource Practices and Develop Transformational Leadership

- Enhance staff wellness supports and programs to ensure consistency in delivering programs and supports for students
- Diversify the delivery of professional development opportunities through collaborative planning with a variety of stakeholders
- Implement health and safety awareness and training initiatives focused on employee safety
- Design a Workplace Violence Awareness program

Create Equity and Accessibility of Resources

- Explore a predictive data analytic model and strategy to enable school and system staff to make more precise, evidence-based decision
- Implement and review differentiated resource allocation to individual schools based on specified indicators

Ensure Responsible Fiscal and Operational Management

- Maintain financial stability through a balanced budget 2018-2019
- Increase economies of scale in the allocation of financial resources

Address Changing Demographics

- Continue to optimize efficiency in capacity utilization in all Board facilities
- Enhance strategies to optimize enrolment and retention of students



Appendix B - Regular Day School Enrolment

2018-2019 ORIGINAL ESTIMATES

ELEMENTARY PANEL

	2015-2016	2016-2017	2017-2018	2018-2019	
	ACTUAL	ACTUAL	REVISED EST	ORIGINAL EST	DIFF
Early Learning Kindergarten	2,644	2,667	2,575	2,494	(81)
Grade 1 - Grade 3	4,462	4,358	4,241	4,215	(26)
Grade 4 - Grade 8	7,689	7,673	7,621	7,591	(30)
TOTAL ELEMENTARY PANEL	14,795	14,698	14,437	14,300	(137)

SECONDARY PANEL

Grade 9 - Grade 12	7,154	6,901	6,672	6,555	(117)
TOTAL ENROLMENT	21,949	21,599	21,109	20,855	(254)
% Increase (Decrease)		-1.59%	-2.27%	-1.20%	

CLASS SIZE AGGREGATE

	MINISTRY	SEPT 2018	
Early Learning Kindergarten	26.00	24.40	✓
Grade 1 - Grade 3	20.00	19.38	✓
Grade 4 - Grade 8	23.84	23.78	✓
Grade 9 - Grade 12	22.00	21.20	✓
Early Childhood Educators	26:1	24.40	✓

All class size aggregates for each panel are below Ministry of Education compliance targets for 2018-2019. Class size aggregate has resulted in the deployment of additional classroom teachers above funding.

Appendix C - Operating Revenue

GRANTS FOR STUDENT NEEDS

OPERATING REVENUE ALLOCATION

	REVISED ESTIMATES	ORIGINAL ESTIMATES	VARIANCE
	2017-2018	2018-2019	
Pupil Foundation	\$115,693,632	\$116,627,126	\$933,494 A
School Foundation	\$16,207,362	\$16,311,965	\$104,603
Special Education	\$28,790,957	\$28,969,882	\$178,925
Language Allocation	\$4,142,660	\$4,190,514	\$47,854
Learning Opportunities	\$5,814,784	\$5,413,479	(\$401,305) B
Rural and Northern Education	\$118,715	\$120,557	\$1,842
Continuing Education Allocation	\$1,499,106	\$1,677,808	\$178,702 C
Teacher Qualification	\$24,959,169	\$25,152,310	\$193,141 D
Restraint Savings	(\$64,921)	(\$64,921)	\$0
New Teacher Induction	\$75,000	\$81,326	\$6,326
ECE Q&E	\$1,194,612	\$1,386,758	\$192,146 D
Transportation	\$10,360,001	\$10,379,241	\$19,240 E
Administration and Governance	\$6,444,345	\$7,064,823	\$620,478 F
School Operations & Maintenance	\$20,546,959	\$20,655,788	\$108,829
Community Use of Schools	\$295,332	\$292,242	(\$3,090)
Declining Enrolment	\$1,442,627	\$855,414	(\$587,213) G
Indigenous Funding	\$537,111	\$453,440	(\$83,671)
Safe and Accepting Schools	\$392,718	\$393,101	\$383
Permanent Financing of NFP	\$117,487	\$117,487	\$0
General Operating Allocation	\$238,567,656	\$240,078,340	\$1,510,684
Minor Tangible Capital Assets	\$5,964,191	\$6,001,958	\$37,767
Trustee Association Fee	\$43,017	\$43,017	\$0
Total School Renewal Allocation	\$3,829,648	\$3,803,535	(\$26,113)
Capital Grants - Temporary Accommodations	\$596,500	\$750,000	\$153,500
Capital Debts Payments - Interest	\$3,104,606	\$2,852,150	(\$252,456)
Total Capital Allocation	\$13,537,962	\$13,450,660	(\$87,302)
Total Allocation	\$252,105,618	\$253,529,000	\$1,423,382

* Education Program Other Grants not included

A. Declining Enrolment projected for 2018-2019 / Central agreement base salary increases

B. Program Leadership Allocation moved to Board Administration

C. Central Agreement base salary increases

D. Grid Movement / ECE Grid Movement

E. Safety Training to Elementary School pupils

F. Reallocation of 6.0 FTE - Program Leadership Allocation in Board Administration funded by Ministry Mental Health Lead, School Effectiveness lead, Student Success, Early Years, TELT, Indigenous Lead

G. Declining enrolment percentage is expected to reduce in Elementary Panel

SCHEDULE 10 EXPENSES

Appendix D - Operating Expenditures

SCHEDULE 10 ANNUAL ESTIMATES 2018-2019

		Salaries and Wages	Employee Benefits	Staff Development	Supplies and Services	Interest Charges	Rental Expenses	Fees and Contract Services	Other Expenses	Amortization	Total Expenses
				04	05	07	08	09	10	12	
TOTAL INSTRUCTION											
Classroom Teachers	510	\$119,646,690	\$14,143,126	\$0	\$81,000	\$0	\$0	\$28,500	\$0	\$0	\$133,899,316
Supply Staff		\$4,914,915	\$599,760	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,514,674
Teacher Assistants	531	\$13,039,861	\$3,957,251	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$16,997,111
Early Childhood Educators	532	\$4,366,072	\$1,361,052	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,727,124
Textbooks and Supplies	550	\$0	\$0	\$0	\$4,657,143	\$0	\$0	\$86,000	\$0	\$0	\$4,743,143
Computers	540	\$0	\$0	\$0	\$733,754	\$0	\$0	\$0	\$0	\$0	\$733,754
Professionals, Paraprofessionals and Technicians	560	\$6,016,141	\$1,566,926	\$0	\$240,200	\$0	\$0	\$175,000	\$0	\$0	\$7,998,268
Library & Guidance	570	\$3,399,987	\$699,145	\$0	\$38,000	\$0	\$0	\$35,000	\$0	\$0	\$4,172,133
Staff Development	580	\$0	\$0	\$65,000	\$0	\$0	\$0	\$0	\$0	\$0	\$65,000
Department Heads	670	\$249,195	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$249,195
Principals & VPs	610	\$9,715,429	\$1,040,882	\$0	\$7,000	\$0	\$0	\$0	\$0	\$0	\$10,763,311
School Office	620	\$3,207,848	\$1,076,337	\$70,500	\$485,731	\$0	\$0	\$607,000	\$0	\$0	\$5,447,416
Coordinators and Consultants	590	\$2,411,199	\$274,389	\$9,500	\$45,000	\$0	\$0	\$0	\$0	\$0	\$2,740,087
Continuing Education	630	\$2,938,066	\$480,713	\$6,500	\$415,700	\$0	\$55,320	\$420,467	\$15,000	\$0	\$4,331,766
Total Instruction Expenses		\$169,905,401	\$25,199,581	\$151,500	\$6,703,528	\$0	\$55,320	\$1,351,967	\$15,000	\$0	\$203,382,297
TOTAL ADMINISTRATION											
Administration											
Trustees	640	\$102,300	\$9,436	\$0	\$38,400	\$0	\$0	\$0	\$123,017	\$0	\$273,153
Director and Supervisory Officers	650	\$1,129,184	\$104,902	\$35,600	\$52,000	\$0	\$0	\$90,000	\$55,000	\$0	\$1,466,686
Board Administration	660	\$2,834,878	\$774,285	\$50,900	\$1,079,750	\$0	\$93,000	\$1,000,900	\$114,500	\$0	\$5,948,214
Total Administrations		\$4,066,362	\$888,623	\$86,500	\$1,170,150	\$0	\$93,000	\$1,090,900	\$292,517	\$0	\$7,688,052
TOTAL TRANSPORTATION											
Transportation											
Pupil Transportation	680	\$124,002	\$33,976	\$0	\$0	\$0	\$0	\$9,767,213	\$250,000	\$0	\$10,175,192
Total Transportation		\$124,002	\$33,976	\$0	\$0	\$0	\$0	\$9,767,213	\$250,000	\$0	\$10,175,192
PUPIL ACCOMMODATION											
School Operations and Maintenance	700	\$9,805,035	\$2,945,018	\$20,900	\$9,485,607	\$0	\$70,000	\$833,600	\$0	\$0	\$23,160,161
School Renewal Expenses	710	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Pupil Accommodation	770	\$0	\$0	\$0	\$0	\$3,352,150	\$570,200	\$0	\$0	\$0	\$3,922,350
Amortization	750	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$14,393,454	\$14,393,454
Interest Charges	780	\$0	\$0	\$0	\$0	\$117,487	\$0	\$0	\$0	\$0	\$117,487
Total Pupil Accommodation		\$9,805,035	\$2,945,018	\$20,900	\$9,485,607	\$3,469,637	\$640,200	\$833,600	\$0	\$14,393,454	\$41,593,452
School Generated Funds Expenses					\$6,995,000						\$6,995,000
Total Expenses Schedule 10		\$183,900,801	\$29,067,199	\$258,900	\$24,354,285	\$3,469,637	\$788,520	\$13,043,680	\$557,517	\$14,393,454	\$269,833,993

* Estimates include \$830,000 in Education Program Other Revenues.

* Maternity Top-Up \$600,000

* Employee Future Benefits \$300,000

* WSIB \$450,000

* Employee Future Benefits \$975,000

SCHEDULE 9 - REVENUE \$271,528,072

ACCUMULATED SURPLUS / (DEFICIT) AVAILABLE FOR COMPLIANCE \$1,694,079

Appendix E - Full time Equivalent Summary Report

FULL TIME EQUIVALENT ANNUAL ESTIMATES 2018-2019

	2017-2018	2018-2019	Change FTE	Change %
TOTAL INSTRUCTION				
Classroom Teachers	1,286.90	1,228.87	-58.03	-4.51%
Teacher Assistants	298.00	288.00	-10.00	-3.36%
Early Childhood Educators	103.00	103.00	0.00	0.00%
Professionals, Paraprofessionals and Technicians	96.20	95.60	-0.60	-0.62%
Library & Guidance	63.40	56.00	-7.40	-11.67%
Principals & VPs	74.00	74.00	0.00	0.00%
School Office	92.57	89.10	-3.47	-3.75%
Coordinators and Consultants	22.00	23.53	1.53	6.95%
Total Instruction FTE	2,036.07	1,958.10	-77.97	-16.95%
TOTAL ADMINISTRATION				
Administration				
Trustees	10.00	10.00	0.00	0.00%
Director and Supervisory Officers	7.00	6.00	-1.00	-14.29%
Board Administration	47.00	46.00	-1.00	-2.13%
Total Administrations	64.00	62.00	-2.00	-16.41%
TOTAL TRANSPORTATION				
Pupil Transportation	2.00	2.00	0.00	0.00%
Total Transportation	2.00	2.00	0.00	0.00%
PUPIL ACCOMMODATION				
School Operations and Maintenance	195.00	189.00	-6.00	-3.08%
Total FTE	2,297.07	2,211.10	-85.97	-3.74%

SCHEDULE 10.1 & 10.2 SCHOOL BASED 2018-2019

		Salaries and Wages	Employee Benefits	Staff Development	Supplies and Services	Interest Charges	Rental Expenses	Fees and Contract Services	Other Expenses	Amortization	Total Expenses
				04	05	07	08	09	10	12	
TOTAL INSTRUCTION											
Classroom Teachers	510	\$79,996,069	\$9,517,146	\$0	\$55,000	\$0	\$0	\$28,500	\$0	\$0	\$89,596,715
Supply Staff		\$3,440,440	\$419,832	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,860,272
Teacher Assistants	531	\$10,549,609	\$3,201,526	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$13,751,135
Early Childhood Educators	532	\$4,366,072	\$1,361,052	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,727,124
Textbooks and Supplies	550	\$0	\$0	\$0	\$2,102,908	\$0	\$0	\$66,000	\$0	\$0	\$2,168,908
Computers	540	\$0	\$0	\$0	\$518,040	\$0	\$0	\$0	\$0	\$0	\$518,040
Professionals, Paraprofessionals and Technicians	560	\$3,809,333	\$1,003,332	\$0	\$216,600	\$0	\$0	\$175,000	\$0	\$0	\$5,204,265
Library & Guidance	570	\$1,159,595	\$365,268	\$0	\$30,000	\$0	\$0	\$35,000	\$0	\$0	\$1,589,863
Staff Development	580	\$0	\$0	\$55,000	\$0	\$0	\$0	\$0	\$0	\$0	\$55,000
Department Heads	670	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Principals & VPs	610	\$7,116,245	\$761,088	\$0	\$5,000	\$0	\$0	\$0	\$0	\$0	\$7,882,333
School Office	620	\$1,965,625	\$659,782	\$63,000	\$347,943	\$0	\$0	\$512,000	\$0	\$0	\$3,548,351
Total Elementary Instruction Expenses		\$112,402,988	\$17,289,026	\$118,000	\$3,275,491	\$0	\$0	\$816,500	\$0	\$0	\$133,902,005

		Salaries and Wages	Employee Benefits	Staff Development	Supplies and Services	Interest Charges	Rental Expenses	Fees and Contract Services	Other Expenses	Amortization	Total Expenses
				04	05	07	08	09	10	12	
TOTAL INSTRUCTION											
Classroom Teachers	510	\$39,650,621	\$4,625,980	\$0	\$26,000	\$0	\$0	\$0	\$0	\$0	\$44,302,601
Supply Staff		\$1,474,474	\$179,928	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,654,402
Teacher Assistants	531	\$2,490,251	\$755,725	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,245,976
Early Childhood Educators	532	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Textbooks and Supplies	550	\$0	\$0	\$0	\$2,554,234	\$0	\$0	\$20,000	\$0	\$0	\$2,574,234
Computers	540	\$0	\$0	\$0	\$215,714	\$0	\$0	\$0	\$0	\$0	\$215,714
Professionals, Paraprofessionals and Technicians	560	\$1,965,906	\$496,231	\$0	\$23,600	\$0	\$0	\$0	\$0	\$0	\$2,485,738
Library & Guidance	570	\$2,240,392	\$333,877	\$0	\$8,000	\$0	\$0	\$0	\$0	\$0	\$2,582,269
Staff Development	580	\$0	\$0	\$10,000	\$0	\$0	\$0	\$0	\$0	\$0	\$10,000
Department Heads	670	\$249,195	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$249,195
Principals & VPs	610	\$2,599,184	\$279,794	\$0	\$2,000	\$0	\$0	\$0	\$0	\$0	\$2,880,978
School Office	620	\$1,242,223	\$416,555	\$7,500	\$137,788	\$0	\$0	\$95,000	\$0	\$0	\$1,899,065
Total Secondary Instruction Expenses		\$51,912,247	\$7,088,091	\$17,500	\$2,967,337	\$0	\$0	\$115,000	\$0	\$0	\$62,100,174

* Estimates include \$830,000 in Education Program Other Revenues.
 * Maternity Top-Up \$600,000
 * Employee Future Benefits \$300,000
 * WSIB \$450,000
 * Employee Future Benefits \$975,000

SCHEDULE 10A SPECIAL EDUCATION
EXPENSES

Appendix G - Special Education Expenditures

SCHEDULE 10A AND 10B

SPECIAL EDUCATION EXPENSES		Salaries and Wages	Employee Benefits	Staff Development	Supplies and Services	Rental Expenses	Fees and Contract Services	Other Expenses	Amortization	Self Contained Allocation	Total Expenses
				04	05	08	09	10	12		
TOTAL INSTRUCTION											
Classroom Teachers	510	\$3,788,483	\$460,109	\$0	\$5,000	\$0	\$0	\$0	\$0		\$4,253,593
Supply Staff		\$727,715	\$114,885	\$0	\$0	\$0	\$0	\$0	\$0		\$842,600
Teacher Assistants	531	\$10,549,609	\$3,201,526	\$0	\$0	\$0	\$0	\$0	\$0		\$13,751,135
Early Childhood Educators	532	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		\$0
Textbooks and Supplies	550	\$0	\$0	\$0	\$615,000	\$0	\$25,000	\$0	\$0		\$640,000
Computers	540	\$0	\$0	\$0	\$38,000	\$0	\$0	\$0	\$0		\$38,000
Professionals, Paraprofessionals and Technicians	560	\$2,118,484	\$617,516	\$0	\$146,000	\$0	\$130,000	\$0	\$200,000		\$3,212,000
Staff Development	580	\$0	\$0	\$20,000	\$0	\$0	\$0	\$0	\$0		\$20,000
Department Heads	670	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		\$0
Principals & VPs	610	\$239,852	\$24,923	\$0	\$0	\$0	\$0	\$0	\$0		\$264,775
School Office	620	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		\$0
Coordinators and Consultants	590	\$770,956	\$92,280	\$0	\$0	\$0	\$0	\$0	\$0		\$863,237
ELEMENTARY SPECIAL EDUCATION		\$18,195,100	\$4,511,240	\$20,000	\$804,000	\$0	\$155,000	\$0	\$200,000	(\$94,810)	\$23,790,530
TOTAL INSTRUCTION											
Classroom Teachers	510	\$1,865,896	\$224,674	\$0	\$1,000	\$0	\$0	\$0	\$0		\$2,091,570
Supply Staff		\$181,929	\$28,721	\$0	\$0	\$0	\$0	\$0	\$0		\$210,650
Teacher Assistants	531	\$2,490,251	\$755,725	\$0	\$0	\$0	\$0	\$0	\$0		\$3,245,976
Early Childhood Educators	532	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		\$0
Textbooks and Supplies	550	\$0	\$0	\$0	\$160,000	\$0	\$5,000	\$0	\$0		\$165,000
Computers	540	\$0	\$0	\$0	\$34,000	\$0	\$0	\$0	\$0		\$34,000
Professionals, Paraprofessionals and Technicians	560	\$165,509	\$46,859	\$0	\$18,000	\$0	\$0	\$0	\$50,000		\$280,368
Staff Development	580	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		\$0
Department Heads	670	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		\$0
Principals & VPs	610	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		\$0
School Office	620	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		\$0
Coordinators and Consultants	590	\$293,759	\$34,696	\$0	\$0	\$0	\$0	\$0	\$0		\$328,455
SECONDARY SPECIAL EDUCATION		\$4,997,344	\$1,090,675	\$0	\$213,000	\$0	\$5,000	\$0	\$50,000	(\$823,135)	\$5,532,884
TOTAL SPECIAL EDUCATION EXPENDITURES		\$23,192,444	\$5,601,915	\$20,000	\$1,017,000	\$0	\$160,000	\$0	\$250,000		\$29,323,414
SPECIAL EDUCATION FUNDING*											\$28,825,153

* Includes \$650,000 SEA Based Funding transferred to Revenue

(\$498,261)

BOARD ADMINISTRATION EXPENDITURES
SCHEDULE 10.6

Appendix H - Board Administration Expenditures

SCHEDULE 10.6

BOARD ADMINISTRATION EXPENSES		Salaries and Wages	Employee Benefits	Staff Development	Supplies and Services	Interest Charges	Rental Expenses	Fees and Contract Services	Other Expenses	Amortization	Total Expenses	
				04	05	07	08	09	10	12		
Board Admin - Trustees	31	\$102,300	\$9,436	\$0	\$38,400	\$0	\$0	\$0	\$123,017	\$0	\$273,153	
Board Admin - Directors and Supervisory Offices	32	\$1,129,184	\$104,902	\$35,600	\$52,000	\$0	\$0	\$90,000	\$55,000	\$0	\$1,466,686	
Finance	33	\$413,566	\$112,883	\$9,000	\$2,000	\$0	\$0	\$145,000	\$60,000	\$0	\$742,450	
Information Technology Administration	35	\$298,883	\$69,546	\$10,000	\$437,000	\$0	\$0	\$343,900	\$0	\$0	\$1,159,329	
Purchase & Procurement	39	\$205,070	\$53,559	\$4,000	\$49,000	\$0	\$0	\$0	\$20,000	\$0	\$331,629	
Human Resource Administration	34	\$766,303	\$207,559	\$27,400	\$21,500	\$0	\$0	\$500,000	\$29,500	\$0	\$1,552,262	
Payroll Administration	37	\$368,113	\$101,877	\$4,000	\$750	\$0	\$0	\$12,000	\$0	\$0	\$486,740	
Director's Office	36	\$376,469	\$110,146	\$2,000	\$6,500	\$0	\$0	\$0	\$0	\$0	\$495,115	
Administration and Other	38	\$270,775	\$77,518	\$4,500	\$56,000	\$0	\$0	\$0	\$5,000	\$0	\$413,792	
Operations & Maintenance - non instructional	44	\$135,699	\$41,197	\$0	\$507,000	\$0	\$93,000	\$0	\$0	\$0	\$776,896	
BOARD ADMINISTRATION EXPENSES		\$4,066,362	\$888,623	\$96,500	\$1,170,150	\$0	\$93,000	\$1,090,900	\$292,517	\$0	\$7,698,052	
											Funding Allocation	\$7,699,334
											Compliant	\$1,282

Appendix I - Total Replacement Costs

REPLACEMENT COSTS

	Full Time Equivalent	Average Number of Days	Replacement	Benefits	2018-2019 Total	2017-2018 Average Number of Days	2017-2018 Original Estimates
TOTAL INSTRUCTION							
Classroom Teachers	1,228.87	10.5	\$4,258,035	\$468,384	\$4,726,418	9.5	\$4,516,581
Teacher Assistants	288.00	12.0	\$483,840	\$96,768	\$580,608	10.0	\$513,215
ECE	103.00	12.0	\$173,040	\$34,608	\$207,648	9.0	\$153,215
Principals & VPs (No Daily Replacement)	74.00	2.0	\$118,400	\$23,680	\$142,080	2.0	\$123,000
School Office	89.10	12.0	\$149,688	\$29,938	\$179,626	9.0	\$161,520
Total Instruction Expenses			\$5,183,003	\$653,377	\$5,836,380		\$5,467,531
NON INSTRUCTIONAL							
Other Non Union (No daily replacement)	103.0	1.0	\$100,000	\$0	\$50,000	1.0	\$50,000
PUPIL ACCOMMODATION							
School Operations and Maintenance Caretaker / Cleaners	164	12.0	\$283,392	\$56,678	\$340,070	10.0	\$251,687
Vacation - Caretaker / Cleaners 12 Months			\$519,552	\$103,910	\$623,462		\$578,515
			\$802,944	\$160,589	\$963,533		\$830,202
Total Replacement			\$5,985,947	\$813,966	\$6,799,913		\$6,297,733