**TORONTO DISTRICT SCHOOL BOARD**

**2015-2016 SPECIAL EDUCATION FUNDING AND EXPENDITURE REPORT**

**To:** Special Education Advisory Committee – 6 February 2017

**Recommendation:** IT IS RECOMMENDED that the report be received.

**Strategic Direction:**

* Make every school an effective school;
* Build leadership within a culture of adaptability, openness and resilience; and
* Form strong and effective relationships and partnerships.

**Rationale:**

As part of the Board’s annual budget process, and in accordance with Section 12(2) of O. Regulation 464/97, Toronto District School Board (TDSB) finance staff present to the Special Education Advisory Committee (SEAC) information on the provincial grants and expenditures for special education.

* Appendix A provides a breakdown of the components of the Special Education funding for 2015-2016.
* Appendix B provides a breakdown of Special Education expenditures incurred during the 2015-2016 school year.
* Appendix C provides a comparison of Special Education funding to expenditures following the Ministry of Education template. It should be noted that the Ministry of Education provided school boards with additional funding during the 2015-2016 school year to support a lump sum 1% negotiated labour settlement. Staff have prorated and added the Special Education portion to the enveloping calculation manually to provide a clear context of the variance between funding and expenditures.

**Resources:** N/A

**Implementation and Review:** N/A

**Appendix:**

Appendix A: Special Education Grant Allocations 2015-2016 Actuals

Appendix B: Special Education Expenditures 2015-2016 Actuals

Appendix C: Special Education Enveloping

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**Appendix A**

**Special Education Grant Allocations 2015-2016 Actuals**

In this appendix, a chart is provided in four columns. The first column lists categories and the neighbouring columns provide a breakdown of three actuals, for Elementary, Secondary and Total. I have numbered the categories for ease of reference, and under each category, list the three figures.

**Chart Contents**

1. Special Education Per Pupil Allocation

Elementary 140,426,780

Secondary 33,762,415

Total 174,189,195

2. Special Education Equipment Amount

Elementary 6,979,031

Secondary 2,953,181

Total 9,932,212

3. High Need Amount

Elementary 87,264,702

Secondary 36,765,109

Total 124,029,811

4. Approved Special Incident Portion

Elementary 3,564,000

Secondary 1,944,000

Total 5,508,000

5. Section 23 Facilities Amount

Elementary 5,160,312

Secondary 7,967,771

Total 13,128,083

6. Behavioural Expertise Amount

Elementary 537,469

Secondary 226,439

Total 763,907

7. **Total Allocation**

Elementary **243,932,294**

Secondary **83,618,915**

Total **327,551,208**

**Appendix B**

**Special Education Expenditures – 2015-2016 Actuals**

In this appendix, a chart is provided in four columns. The first column lists categories and the neighbouring columns provide a breakdown of three actuals, for Elementary, Secondary and Total. I have numbered the categories for ease of reference, and under each category, list the three figures. Category 11 provides a Subtotal, less Section 23. Category 13 provides Total Special Education Expenditures.

**Chart Contents**

1. Classroom Teachers

Elementary 162,221,050

Secondary 52,874,070

Total 215,095.119

2. Supply Teachers

Elementary 5,801,241

Secondary 1,786,939

Total 7,588,180

3. Educational Assistants

Elementary 85,366,939

Secondary 31,483,780

Total 116,850,716

4. Total Classroom Resources

Elementary 7,815,056

Secondary 3,739,858

Total 11,554,914

5. Total Paraprofessionals

Elementary 47,274,469

Secondary 19,917,000

Total 67,191,469

6. Staff Development

Elementary 135,934

Secondary 58,297

Total 194,231

7. Total Principals and VP

Elementary 2,094,177

Secondary 1,855,722

Total 3,949,898

8. Department Heads

Elementary -----------

Secondary 138,105

Total 138,105

9. Total School Office

Elementary 1,361,183

Secondary 1,358,847

Total 2,720,030

10. Total Co-ordinators/Consultants

Elementary 4,852,824

Secondary 2,044,522

Total 6,897,347

**11. Sub-Total**

Elementary **316,922,870**

Secondary **115,257,139**

Total **432,180,009**

12. Section 23

Elementary 6,158,076

Secondary 7,737,903

Total 13,895,979

13. **Total**

Elementary **323,080,946**

Secondary **122,995,042**

Total **446,075,988**

**Appendix C**

**Special Education Enveloping**

In this appendix, a chart is provided in four columns. The first column lists category headings, followed by listed items related to each category. Adjacent columns 1 and 2 provide the following for each item: Financial statement figures for 2014-2015 and Financial statement figures for 2015-2016. The final column provides Revised Estimates for 2016-2017. Below, I list the category heading, followed by numbered items under each category and the three figures. The last numbered item in each category provides the Totals, in each column for the category. The final category provides the Enveloping Shortfall for each column.

**Chart Contents**

**Category: Average Daily Enrolment Self-Contained Students**

1. JK to SK

2014-2015 Statement 453.00

2015-2016 Statement 502.00

2016-2017 Revised Estimate 502.00

2. Grade 1 to 3

2014-2015 Statement 2,010.00

2015-2016 Statement 1,915.00

2016-2017 Revised Estimate 1,915.00

3. Grade 4 to 8

2014-2015 Statement 9,855.00

2015-2016 Statement 9,713.00

2016-2017 Revised Estimate 9,713.00

4. Grade 9 to 12

2014-2015 Statement 4,447.00

2015-2016 Statement 4,217.00

2016-2017 Revised Estimate 4,217.00

**5.** **Total**

2014-2015 Statement **16,765.00**

2015-2016 Statement **16,347.00**

2016-2017 Revised Estimate **16,347.00**

**Category: Grant Allocations (in $)**

1. SEPPA

2014-2015 Statement 177,178,743

2015-2016 Statement 174,189,195

2016-2017 Revised Estimate 178,479,659

2. SEA Equipment

2014-2015 Statement 9,336,966

2015-2016 Statement 9,932,211

2016-2017 Revised Estimate 10,040,671

3. High Needs Amount

2014-2015 Statement 126,705,069

2015-2016 Statement 124,029,811

2016-2017 Revised Estimate 119,817,066

4. SIP

2014-2015 Statement 5,211,000

2015-2016 Statement 5,508,000

2016-2017 Revised Estimate 5,670,000

5. Section 23

2014-2015 Statement 12,806,142

2015-2016 Statement 13,128,083

2016-2017 Revised Estimate 13,597,738

6. BEA

2014-2015 Statement 774,405

2015-2016 Statement 763,908

2016-2017 Revised Estimate 774,271

**7. Subtotal**

2014-2015 Statement 332,012,325

2015-2016 Statement 327,551,208

2016-2017 Revised Estimate 328,379,405

8. Less: SEA Formula

2014-2015 Statement 8,845,688

2015-2016 Statement 8,712,810

2016-2017 Revised Estimate 8,740,671

9 Add: Ministry Funding for New Labour Agreement

2014-2015 Statement -----------

2015-2016 Statement 8,411,602

2016-2017 Revised Estimate -----------

**10. Total Funding**

2014-2015 Statement **323,166,637**

2015-2016 Statement **327,250,000**

2016-2017 Revised Estimate **319,638,734**

**Category: Expenditures (in $)**

1. Schedule 10A & 10B

2014-2015 Statement 437,636,643

2015-2016 Statement 446,075,988

2016-2017 Revised Estimate 443,824,871

2. Less: Revenue

2014-2015 Statement 353,848

2015-2016 Statement 339,555

2016-2017 Revised Estimate 375,000

3. Net Expenditures

2014-2015 Statement 437,282,795

2015-2016 Statement 445,736,433

2016-2017 Revised Estimate 443,449,871

4. Less Self-Contained Class Allocation

2014-2015 Statement 86,905,775

2015-2016 Statement 86,217,713

2016-2017 Revised Estimate 87,113,414

5. Less SEA Formula Based

2014-2015 Statement 10,842,766

2015-2016 Statement 9,704,501

2016-2017 Revised Estimate 8,740,671

**6.** **Total Expenditures**

2014-2015 Statement **339,534,617**

2015-2016 Statement **349,814,219**

2016-2017 Revised Estimate **347,595,786**

**Category: Enveloping Shortfall (in $)**

2014-2015 Statement **16,367,617**

2015-2016 Statement **22,564,219**

2016-2017 Revised Estimate **27,959,052**