

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

FROM Craig Snider, Senior Business Officer at 416-395-8469 or at craig.snider@tdsb.on.ca.

Special Education Grant Allocations					
2015-2016 Actuals					
Category	Elementary		Secondary		Total
Special Education Per Pupil Allocation	\$ 140,426,780		\$ 33,762,415		\$ 174,189,195
Special Education Equipment Amount	6,979,031		2,953,181		9,932,212
High Need Amount	87,264,702		36,765,109		124,029,811
Approved Special Incident Portion	3,564,000		1,944,000		5,508,000
Section 23 Facilities Amount	5,160,312		7,967,771		13,128,083
Behavioural Expertise Amount	537,469		226,439		763,907
Total Allocation	\$ 243,932,294		\$ 83,618,915		\$ 327,551,208

Special Education Expenditures			
2015-16 Actuals			
	Elementary	Secondary	Total
Classroom Teachers	\$ 162,221,050	\$ 52,874,070	\$ 215,095,119
Supply Teachers	5,801,241	1,786,939	7,588,180
Educational Assistants	85,366,936	31,483,780	116,850,716
Total Classroom Resources	7,815,056	3,739,858	11,554,914
Total Paraprofessionals	47,274,469	19,917,000	67,191,469
Staff Development	135,934	58,297	194,231
Total Principals & VP	2,094,177	1,855,722	3,949,898
Department Heads	-	138,105	138,105
Total School Office	1,361,183	1,358,847	2,720,030
Total Coordinators/Consultants	4,852,824	2,044,522	6,897,347
Sub-Total	\$ 316,922,870	\$ 115,257,139	\$ 432,180,009
Section 23	\$ 6,158,076	\$ 7,737,903	\$ 13,895,979
Total Special Education Expenditures	\$ 323,080,946	\$ 122,995,042	\$ 446,075,988

Special Education Enveloping				
Categories		Financial Statements		Revised Estimates 2016-17
		2014-15	2015-16	
Average Daily Enrolment Self Contained Students				
	JK to SK	453.00	502.00	502.00
	Gr 1 to 3	2,010.00	1,915.00	1,915.00
	Gr 4 to 8	9,855.00	9,713.00	9,713.00
	Gr 9 to 12	4,447.00	4,217.00	4,217.00
	Total	16,765.00	16,347.00	16,347.00
Grant Allocations				
	SEPPA	\$ 177,178,743	\$ 174,189,195	\$ 178,479,659
	SEA Equipment	\$ 9,336,966	\$ 9,932,211	\$ 10,040,671
	High Needs Amount	\$ 126,705,069	\$ 124,029,811	\$ 119,817,066
	SIP	\$ 5,211,000	\$ 5,508,000	\$ 5,670,000
	Section 23	\$ 12,806,142	\$ 13,128,083	\$ 13,597,738
	BEA	\$ 774,405	\$ 763,908	\$ 774,271
	Subtotal	\$ 332,012,325	\$ 327,551,208	\$ 328,379,405
	Less: SEA Formula	\$ 8,845,688	\$ 8,712,810	\$ 8,740,671
	ADD: Ministry Funding for New Labour Agreement		\$ 8,411,602	
	Total Funding	\$ 323,166,637	\$ 327,250,000	\$ 319,638,734
Expenditures				
	Schedule 10A&10B	\$ 437,636,643	\$ 446,075,988	\$ 443,824,871
	Less: Revenue	\$ 353,848	\$ 339,555	\$ 375,000
	Net Expenditures	\$ 437,282,795	\$ 445,736,433	\$ 443,449,871
	Less: Self-Contained Classes Allocation	\$ 86,905,775	\$ 86,217,713	\$ 87,113,414
	Less: SEA Formula Based	\$ 10,842,766	\$ 9,704,501	\$ 8,740,671
	Total Expenditures	\$ 339,534,254	\$ 349,814,219	\$ 347,595,786
Enveloping Shortfall		\$ 16,367,617	\$ 22,564,219	\$ 27,957,052