

**Report of Operating Expenses  
Period Ending February 28, 2023**

**Appendix C**

(in \$ thousands)

OPERATING	Budget Assessment					Risk Assessment			
	2022-23					Actual Spend 2022-23		Significant Variance Note	Prior Year 2021-22
	Original Budget Estimates	Revised Estimates	Forecast	\$ Increase (Decrease)	% Increase (Decrease)	\$ Feb 28/2023	% Spend		\$ Feb 28/2022
a	b	c	d = c-b	e = d/b	e	f = e/b			
<b>Classroom Instruction</b>									
Classroom Teachers	1,551,173	1,578,347	1,573,937	-4,410	-0.3%	742,815	47.1%	1	794,377
Supply Staff	106,279	118,398	132,976	14,577	12.3%	65,230	55.1%	2	57,858
Teacher Assistants	130,789	129,832	126,140	-3,692	-2.8%	62,922	48.5%	3	67,570
Early Childhood Educator	59,511	62,885	63,945	1,060	1.7%	32,759	52.1%	4	36,092
Textbooks/Supplies	75,357	69,455	68,548	-907	-1.3%	29,416	42.4%		21,039
Computers	30,438	33,293	33,715	422	1.3%	19,654	59.0%		23,196
Professionals/Paraprofessionals/Technicians	196,000	199,859	190,767	-9,092	-4.5%	86,974	43.5%	5	86,707
Library/Guidance	70,812	71,316	70,259	-1,057	-1.5%	27,866	39.1%	6	32,451
Staff Development	6,793	11,659	11,547	-112	-1.0%	3,935	33.8%		2,851
Department Heads	3,273	3,325	3,292	-33	-1.0%	1,601	48.1%		1,634
<b>Total Classroom</b>	<b>2,230,426</b>	<b>2,278,370</b>	<b>2,275,125</b>	<b>-3,244</b>	<b>-0.1%</b>	<b>1,073,173</b>	<b>47.1%</b>		<b>1,123,774</b>
<b>Non-Classroom</b>									
Principals and VPs	141,458	142,254	141,709	-544	-0.4%	66,718	46.9%		68,202
School Office	78,024	83,426	83,693	267	0.3%	42,187	50.6%		43,681
Coordinator and Consultant	23,657	23,197	25,380	2,182	9.4%	11,060	47.7%	7	11,699
Continuing Education	94,275	101,074	99,800	-1,274	-1.3%	46,216	45.7%	8	40,987
Amortization	7,683	7,683	7,149	-534	-6.9%	5,662	73.7%		3,108
<b>Total Non-Classroom</b>	<b>345,097</b>	<b>357,634</b>	<b>357,731</b>	<b>97</b>	<b>0.0%</b>	<b>171,844</b>	<b>48.1%</b>		<b>167,677</b>
<b>Administration</b>									
Trustees / Board Services	2,232	2,169	2,009	-161	-7.4%	1,037	47.8%		1,150
Director/Supervisory Officers	9,655	9,662	9,894	232	2.4%	5,319	55.0%		5,052
Board Administration	68,604	71,621	74,180	2,558	3.6%	35,481	49.5%	9	38,500
Amortization	666	666	1,209	544	81.7%	793	119.2%		856
<b>Total Administration</b>	<b>81,156</b>	<b>84,118</b>	<b>87,291</b>	<b>3,173</b>	<b>3.8%</b>	<b>42,630</b>	<b>50.7%</b>		<b>45,558</b>
<b>Transportation</b>									
Pupil Transportation	65,414	65,814	65,831	17	0.0%	38,109	57.9%		35,395
Transportation - Provincial schools	258	145		-145	-100.0%	-	0.0%		-
Amortization	4	4	4	0	0.0%	4	100.0%		9
<b>Total Transportation</b>	<b>65,676</b>	<b>65,962</b>	<b>65,834</b>	<b>-128</b>	<b>-0.2%</b>	<b>38,113</b>	<b>57.8%</b>		<b>35,404</b>
<b>School Operations and Maintenance</b>									
School Operations and Maintenance	349,398	345,020	353,886	8,866	2.6%	169,336	49.1%		169,358
School Renewal	37,148	37,147	42,942	5,795	15.6%	22,111	59.5%		21,022
Other Pupil Accommodation	14,413	14,477	29,894	15,417	106.5%	16,207	111.9%	10	7,648
Amortization	246,540	246,540	246,485	-56	0.0%	122,857	49.8%		109,591
<b>Total School Operations and Maintenance</b>	<b>647,499</b>	<b>643,185</b>	<b>673,207</b>	<b>30,022</b>	<b>4.7%</b>	<b>330,511</b>	<b>51.4%</b>		<b>307,620</b>
<b>NON-OPERATING</b>									
Other Non-Operating Expenses	27,100	27,145	27,429	284	1.0%	2,654	9.8%		5,690
Amortization	-	-	46	46		24			23
Provision for Contingencies	21,523	21,777	22,587	811	3.7%	0			
<b>Total Non-Operating</b>	<b>48,623</b>	<b>48,922</b>	<b>50,062</b>	<b>1,140</b>	<b>2.3%</b>	<b>2,677</b>	<b>5.5%</b>		<b>5,713</b>
<b>TOTAL EXPENSE</b>	<b>3,418,477</b>	<b>3,478,191</b>	<b>3,509,251</b>	<b>31,061</b>	<b>0.9%</b>	<b>1,658,948</b>	<b>47.7%</b>		<b>1,685,745</b>

- 1 - Classroom Teachers - Teacher Q&E cost is adjusted based revised experience factor.
- 2 - Supply staff costs - higher due to staff absenteeism and supply cost pressures.
- 3 - Teacher Assistant - cost is lower due to timing of recruitment and vacant positions.
- 4 - Early Childhood Educator - forecast revised based on ytd expense trend.
- 5 - Professionals/Paraprofessionals/Technicians - timing of hiring staff in various categories, some positions are difficult to fill and retain staff due to competitive labour market.
- 6 - Library and Guidance - expense lower year forecast due to timing of filling vacant positions.
- 7 - Coordinator and Consultant - projection trued up to be in line with prior year and current year to date actual.
- 8 - Continuing Education - cost is adjusted based on current program needs.
- 9 - Board Administration - projection adjusted to include revised vacancy factors based on the current staffing in place.
- 10 - Other Pupil Accommodation - current year expenses include \$10.6M related to rebuild of Jones Avenue PS and York Memorial CI due to fire damage. Majority of the expenses will be reimbursed through insurance revenue and capitalized.