



**AUDIT COMMITTEE  
COMMITTEE OF THE WHOLE BUDGET**

**25 January 2017  
30 January 2017**

**Report No. 17-002**

**2016-2017 Revised Estimates**

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**PURPOSE:**

1. To explain changes reflected in the District's 2016-2017 Revised Estimates as compared to the District's 2016-2017 Budget.

**CONTEXT:**

2. The Ministry of Education requires that school boards approve and submit annual budget estimates by the end of June preceding the beginning of a new school year. The original budget estimates were approved by Board on 13 June 2016.

The Ministry also requires that the approved budget estimates be revised after the start of the school year to reflect the financial impact resulting from actual enrolment levels. Changes in revenues and expenses not related to enrolment are also included. The update to the Board approved budget is referred to as revised estimates.

The changes reflected in the 2016-2017 Revised Estimates include the impact of increased enrolment which resulted in increased revenue and additional staffing costs, adjustments resulting from grants announced after the passing of the District's budget and changes identified as part of ongoing monitoring of operations. The revised estimates are prepared relatively early in the school year and, recognizing the increased enrolment, staff continues to evaluate where additional resources may be needed to respond to student needs.

In addition to the normal adjustments to the operating budget, significant incremental costs resulting from the establishment of employee life and health trusts are reflected in the revised estimates. These incremental costs are supported by equivalent Ministry funding.

## KEY CONSIDERATIONS:

3. In June 2016, the Board approved the 2016-2017 Budget authorizing expenses totaling \$864.8 million. Funding of the expenses was provided through grants and other revenues totaling \$864.8 million. This resulted in a balanced budget.

The District's 2016-2017 Revised Estimates provide for expenses of \$893.6 million, revenues of \$895.1 million and a planned surplus of \$1.5 million. Table 1 compares the anticipated surplus reflected in the revised estimates with the amount originally budgeted.

Table 1 – Comparison of Revised Estimates and Approved Budget

|          | Revised Estimates | Approved Budget | Change     | Change |
|----------|-------------------|-----------------|------------|--------|
|          | \$                | \$              | \$         | %      |
| Revenues | 895,107,100       | 864,805,100     | 30,302,000 | 3.5    |
| Expenses | 893,642,700       | 864,791,400     | 28,851,300 | 3.3    |
| Surplus  | 1,464,400         | 13,700          | 1,450,700  |        |

Changes to revenues and expenses since the passing of the 2016-2017 Budget are expanded upon in Appendix A - Analysis of Changes in Revenues and Expenses. Costs by program area for the current and prior year are presented in Appendix B - Comparative Summary of Expenses. Additional detail regarding grants is provided in Appendix C – Grants for Student Needs.

#### 4. **Employee Life and Health Trusts**

As part of the most recent ratified centrally bargained collective agreements for unionized employees and ratified central discussions with the principals and vice-principals associations, employee life and health trusts (ELHTs) have been or will be established in 2016-2017 for the following employee groups: ETFO, OSSTF, OSSTF-EW, and non-unionized employees including principals and vice-principals. The ELHTs will provide health, life and dental benefits to eligible District staff and retired individuals. ELHTs are governed jointly by the bargaining/employee groups, the school board trustees' association and the Government of Ontario. The trusts will be funded through a combination of employee and employer contributions as well as with transitional funding provided by the Ministry.

The District's elementary and secondary teachers, as well as unionized education workers, transitioned to the ELHTs effective 1 November 2016. The other employee groups will be transitioned by 31 August 2017.

The District's budget provided for its share of employee benefit plan costs including those for ELHTs. With regard to ELHTs, the budget was determined in accordance with Ministry requirements and reflected an amount per full-time equivalency based on 2014-2015 actual benefit costs plus 8.16% representing inflationary increases for 2015-2016 and 2016-2017.

In accordance with Ministry directives, contributions to support the establishment of the trusts were not reflected in the District's 2016-2017 Budget. However, the

Ministry has confirmed that incremental funding of over \$12.7 million will be provided during the year and is to be transferred to the trusts. The revised estimates reflect both the new funding and additional benefit costs.

**5. Enrolment Estimates and Grants**

The 2016-2017 Budget was developed using enrolment estimates established in early 2016. Average daily enrolment (ADE) levels have a direct impact on funding and also affect related instructional expenses. The approved budget reflected ADE of 47,343 for elementary and 21,966 for secondary.

Actual elementary ADE for 2016-2017 Revised Estimates purposes was 48,206 students which is an increase of 863 students (1.8%) over the approved budget. Secondary day-school enrolment was revised to reflect ADE of 22,070 students which is an increase of 104 students (0.5%) over the approved budget.

As previously mentioned, enrolment has a direct impact on various grants and in particular the Pupil Foundation Grant (PFG). This grant applies to students of the District under 21 years of age and excludes 'high credit' ADE. Table 2 shows that the District's PFG is expected to be \$5.0 million more than budgeted.

Table 2 – Effect of Increased Average Daily Enrolment on Pupil Foundation Grant

|            | Enrolment<br>(Pupils of the Board) |                    |        | Pupil Foundation Grant |                    |           |
|------------|------------------------------------|--------------------|--------|------------------------|--------------------|-----------|
|            | Revised<br>Estimates               | Approved<br>Budget | Change | Revised<br>Estimates   | Approved<br>Budget | Change    |
|            |                                    |                    |        | \$                     | \$                 | \$        |
| Elementary | 48,206                             | 47,343             | 863    | 250,767,600            | 246,379,700        | 4,387,900 |
| Secondary  | 22,070                             | 21,966             | 104    | 127,833,000            | 127,234,600        | 598,400   |
| Total      | 70,276                             | 69,309             | 967    | 378,600,600            | 373,614,300        | 4,986,300 |

Other allocations that comprise part of the Grants for Student Needs (GSNs) are affected by changes in enrolment and student demographics. Of these, the funding change relating to the Special Education grant was most affected and increased by over \$1.0 million. The School Operations grant also increased by \$791,600.

The increased revenue resulting from increased enrolment is partially offset through the Declining Enrolment grant. This grant is designed to mitigate the impact that enrolment fluctuations have on current year activities. It does this by providing additional funds to allow districts an opportunity to respond to enrolment changes. Since the District's enrolment has increased this year by 967 students, the revenue anticipated from this grant has decreased by \$673,200 to \$248,400.

6. **Qualification and Experience Grants**

The Qualification and Experience grants augment the Ministry's benchmark funding of teacher and early childhood educator compensation costs. The grants provide additional funding based on respective demographics reflecting years of experience and qualifications. The information used to calculate the grants was based on March 2016 data and this has been updated in accordance with Ministry requirements using employee demographics as at 31 October 2016. The update has resulted in a significant increase in revenue of close to \$3.0 million relative to the amount reflected in the 2016-2017 Budget. A corresponding increase in compensation costs is reflected in the revised estimates and this recognizes that staff is starting at a higher salary or progressing through the salary grid faster than projected during the development of the budget.

7. **Special Education Staff**

The District continues to experience increased demand for supports provided by educational assistants. This group of employees has also experienced increased pressure as it relates to absenteeism. Accordingly, the revised estimates have been updated to reflect additional costs totaling close to \$599,700 to meet increased casual staffing needs. In addition to demands for educational assistant support, a further \$148,400 in costs is expected for other supports such as training. The total cost increase shown on Appendix A is \$748,100.

A special education elementary teacher position has also been added at a cost of approximately \$100,000; however, this amount is reflected as part of the enrolment-related adjustments discussed in Section 12.

Staff continues to evaluate where additional resources may be needed to respond to student needs and the results will be reported in a future update.

8. **Student Transportation**

Transportation of the District's students is provided by the Ottawa Student Transportation Authority (OSTA). Amounts reflected in the 2016-2017 Budget were based on information received from OSTA. The estimates have been updated and costs are expected to be \$507,700 more than budgeted. The additional costs relate to increased use of small buses, additional need for large buses and increased costs for OC Transpo student passes.

Transportation expenses of \$38.5 million are shown in the revised estimates. These costs are supported by the \$38.3 million Transportation grant.

9. **Deferred Capital Contributions and Amortization Expenses**

Funding received for the purpose of acquiring or developing a depreciable tangible capital asset is called a deferred capital contribution (DCC). Such contributions are recognized as revenue at the same rate as the related tangible capital asset is amortized into expense. Amortization is based on the expected useful life of the asset.

In addition to the contributions discussed above, certain capital projects are supported internally through the use of the District's accumulated surplus. An example is the Wi-Fi project undertaken several years ago. Internally supported

tangible capital assets are amortized in the same manner as those supported by contributions from others, but there is no related revenue.

In 2015-2016, a significant change in how the District supports amortization expenses of projects that have traditionally been supported by use of the accumulated surplus was implemented. In consultation with the Ministry, deferred revenue of \$5.1 million that had been provided for school condition improvement and facilities renewal was converted to DCC. The effect of this change in the current year is an increase in revenues in direct proportion to the amortization expenses of the underlying projects totaling \$333,800.

During the year, various capital projects are expected to be completed and a variety of capital assets acquired. In addition, adjustments to incorporate prior year actual results are reflected. These items increase the net value of the tangible capital assets managed by the District. In accordance with accounting requirements, the amortization of an asset's value commences immediately upon completion of the capital project. This has a direct impact on both revenues and expenses. The approved budget projected amortization expenses of \$40.8 million and related revenue of \$40.4 million. The revised estimates amounts are close to \$43.4 million for both expenses and revenues. Expenses increased by close to \$2.7 million and revenues increased by more than \$3.0 million.

10. **Other Program Grants**

The Ministry announces special purpose grants throughout the year. The grants are targeted to support Ministry priorities and are termed Educational Program Grants-Other (EPO). These grants augment the District's budget; however, funding is tied to actual spending for the specified purpose. Amounts not spent are recovered by the Ministry or, if the funding agreements permit, are carried forward for use in the subsequent year. The District reports EPO grants as deferred revenue. Revenue from these grants is recognized in an amount equal to the associated expenses. Grants from other ministries and non-government organizations are treated in a similar manner and for this analysis are also referred to as EPO grants.

The District's 2016-2017 Budget reflected EPO grants totaling \$7.3 million. An additional \$1.8 million has been added to this amount. EPO-related revenues and expenses reflected in the revised estimates both equal \$9.1 million. Almost all of the expenses relating to EPO funding are shown in the Instruction category in Appendix B - Comparative Summary of Expenses.

11. **International Students**

The Ottawa-Carleton Education Network (OCENET) is a not for profit organization that offers international students the opportunity to learn alongside the District's students. OCENET helps prospective students to submit their applications and fees and also supports their transition into the school and community. Fees collected cover OCENET's administrative costs but most of the fee is remitted to the District.

The District's 2016-2017 Budget reflected revenue of over \$6.6 million based on 556 students. The revised estimates reflect anticipated revenue of just under

\$8.3 million based on 698 students. Increased enrolment of 142 students accounts for the \$1.7 million revenue increase.

12. **Enrolment-Related Compensation Adjustments**

As previously mentioned, the revised estimates reflect increased enrolment in both the elementary and secondary panels. There has also been increased enrolment of international students. The additional enrolment, as influenced by site-specific enrolment needs, has resulted in an increase in the number of teaching staff required by the District.

The revised estimates reflect the addition of 42.7 FTE elementary teachers and 6.5 FTE secondary teachers. The incremental cost for these teachers is approximately \$4.9 million.

13. **Other Instruction-Related Compensation Costs**

Other instruction-related compensation costs are those that are not specifically identified elsewhere in the report, but form part of the overall spending classified as Instruction. These costs represent an overall increase relative to the budget of \$851,500.

14. **Professional Development**

Staff recommended a savings opportunity in the 2016-2017 Budget of close to \$1.3 million relating to professional development (PD) activity. The savings were assumed to result from the one additional PD day that had been provided to teaching staff in the recently ratified collective agreement. Further analysis of the overall PD budget indicates that the savings will not be achieved in full as certain Learning Opportunity grants were also enveloped. Accordingly, staff has reflected a reinstatement of \$1.0 million in costs to support PD activities.

15. **Facilities**

Spending on school facilities represents the largest operating cost category outside of the instruction envelope. Compensation costs shown in the revised estimates have been increased by a net amount of \$494,100 which is analyzed in two parts: the ELHT contributions increase totaling close to \$1.2 million that was discussed in Section 4 and savings totaling \$704,400, most of which is the result of an internal realignment of expenses relating to the amortization of employee future benefits liabilities.

Non-compensation costs have been increased by \$633,200. Of this amount, \$595,300 relates to increased facility renewal costs which are directly supported by funding provided through the Facilities Renewal grant.

Use of the School Condition Improvement and Facilities Renewal grants has also allowed for the release of funding that had previously been designated to support capital purchases. As background, a percentage of the annual GSN is budgeted for the acquisition of minor tangible capital assets such as furniture and equipment. If the funds are not required for capital purposes, they are reported as operating revenue and support overall operating costs. The revised estimates anticipate the release of \$807,500 for operating use.

16. **Miscellaneous Revenue**

For budget purposes, the miscellaneous revenue category includes a provision for revenue enhancements that generally occur during the year. The category includes recoveries such as those on insurance claims, proceeds from the sale of surplus materials and revenues resulting from solar generating activities. The original estimate of \$4.3 million has been reduced by more than \$1.1 million given the significant revenue enhancements already discussed. The anticipated 2016-2017 revenue of \$3.2 million is consistent with last year's actual results.

17. **Bank Interest**

Most of the District's operating revenue is provided through provincial grants and these are received monthly. In addition, education taxes collected by the City of Ottawa that are accounted for in the grants calculation are transferred quarterly. All funds received are held in interest bearing accounts until needed.

A review of anticipated cash needs indicates that reduced interest will be earned on cash balances. Accordingly, the revised estimates show a \$450,000 reduction in bank interest.

18. **Extended Day and Child Care Programs**

The Extended Day Program (EDP) commenced operations in 2010. Significant growth in the program ensued and it now operates in 65 schools and serves close to 4,800 children. The program, which is an integral part of the Early Learning strategy, is closely tied to the operations of the District's kindergarten programs. In fact, EDP staff provide support in kindergarten classrooms either following the morning session or before the start of the afternoon session. In September 2013 the District also assumed operations of four child care centres that had previously been run by the Ottawa School Day Nursery. Appendices A and B combine the activities of the two programs for reporting purposes. On a combined basis, revenues and expenses both increased by close to \$1.3 million. The changes in each program are discussed below, while Table 3 shows the original budget and revised estimates by program.

The budget was developed using a base of 4,400 children. An increased demand for services has accommodated 400 additional children. The increased EDP compensation costs of \$1.3 million reflect increased staffing levels to meet growth in the program and includes provision for the incremental costs incurred for absentee replacement. Increased participation has also resulted in additional revenue of \$1.5 million. The program is expected to have a small surplus at the end of the year.

The Child Care program operates at four sites. The program is intended to operate on a cost recovery basis, but changes to cost structures in relation to revenues has resulted in the program operating at a deficit. A significant issue encountered during 2015-2016 was that the City of Ottawa changed eligibility rules for general operating (GO) funding provided to operators of child care programs. GO funding is the grant provided to licensed not-for-profit child care programs by the City of Ottawa and covers direct operating, pay equity, and wage enhancement grants. The grant was withheld last year, but had been included as a revenue source when developing the 2016-2017 Budget. Recent

discussions with the City of Ottawa indicate that a partial reinstatement of the grant is likely.

Accordingly, the grant revenue has been reduced to \$100,000 from the initial \$300,000. An additional \$20,000 reduction in child care fees is also reflected. Refinement of estimates resulted in compensation costs increasing by \$49,000.

Staff is assessing how best to address the continuing Child Care program deficit which will include a review of fees charged and staffing levels.

Table 3 – Extended Day and Child Care Programs Comparative Amounts

|                                | Budget       | Revised Estimates |
|--------------------------------|--------------|-------------------|
|                                | \$           | \$                |
| Extended Day                   |              |                   |
| Compensation                   | 12,138,000   | 13,422,000        |
| Supplies                       | 921,000      | 921,000           |
| Administrative Transfers (C&S) | 1,010,000    | 1,010,000         |
|                                | 14,069,000   | 15,353,000        |
| Revenues                       | (14,069,000) | (15,543,000)      |
| Surplus                        | -            | (190,000)         |
| Child Care                     |              |                   |
| Compensation                   | 2,100,000    | 2,149,000         |
| Supplies                       | 150,000      | 150,000           |
|                                | 2,250,000    | 2,299,000         |
| Revenue                        | (1,820,000)  | (1,600,000)       |
| Deficit                        | 430,000      | 699,000           |
| Combined Deficit               | -            | 509,000           |

19. **Summary**

The District's 2016-2017 Revised Estimates include the impact of increased enrolment, enhanced spending authority provided through the use of targeted Ministry grants, the effects of in-year changes to programs and increased compensation costs primarily relating to ELHTs.

The enrolment increase this year has added significant revenue, but this is also offset by costs mainly relating to teaching staff and additional needs for student supports. Staff continues to evaluate where additional resources may be needed to respond to student needs.

The revised estimates show expenses of \$893.6 million, revenues of \$895.1 million and a projected surplus of \$1.5 million.

**RESOURCE IMPLICATIONS:**

20. The District's 2016-2017 Budget anticipated a small surplus of \$13,700. The District's 2016-2017 Revised Estimates present a surplus of close to \$1.5 million, which is compliant with the Ministry's budget compliance framework.



## **COMMUNICATION/CONSULTATION ISSUES:**

21. The 2016-2017 Revised Estimates were prepared by Finance staff in consultation with other departments.

## **STRATEGIC LINKS:**

22. An effectively functioning Audit Committee and approach to risk management is a key component of the focus on sustainably allocating resources, in particular by enhancing operational practices to effectively and responsibly manage human and financial resources in support of students. Monitoring actual performance in relation to the Board's approved budget allows staff to identify opportunities to reallocate resources to address emerging needs and to respond to changes in revenue streams and expense patterns.

## **GUIDING QUESTIONS:**

23. The following questions are provided to support the discussion of this item by the Committee:
  - Does the analysis explain the significant changes in revenues and expenses?
  - Is staff taking steps to mitigate any adverse financial impacts and to leverage opportunities that were identified during the preparation of the analysis?

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Mike Carson  
Chief Financial Officer

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Jennifer Adams  
Director of Education and Secretary of  
the Board

## **Appendices:**

Appendix A – Analysis of Changes in Revenues and Expenses  
Appendix B – Comparative Summary of Expenses  
Appendix C – Grants for Student Needs

|   | Report<br>Reference | Revised<br>Estimates |
|---|---------------------|----------------------|
| <b>Planned Surplus in Original Estimates</b>          |                     | \$<br>13,700         |
| <b>Revenues Increase (Decrease)</b>                   |                     |                      |
| Grants for Student Needs                              |                     |                      |
| Employee Life and Health Trust Funding                | 4                   | 12,731,600           |
| Pupil Foundation                                      | 5                   | 4,986,300            |
| Special Education                                     | 5                   | 1,037,900            |
| Facility Operations                                   | 5                   | 791,600              |
| Declining Enrolment                                   | 5                   | (673,200)            |
| Teacher Qualification and Experience                  | 6                   | 2,071,100            |
| Early Childhood Educator Qualification and Experience | 6                   | 913,600              |
| School Renewal  | 15                  | 595,300              |
| Minor Tangible Capital                                | 15                  | 807,500              |
| Net Other (School Foundation, Language, etc.)         |                     | 933,000              |
|   |                     | <u>24,194,700</u>    |
| Other Revenue   |                     |                      |
| Amortization of Capital Assets                        | 9                   | 3,025,100            |
| Education Program Grants                              | 10                  | 1,773,900            |
| OCENET Program Fees                                   | 11                  | 1,681,300            |
| Miscellaneous Revenue                                 | 16                  | (1,148,400)          |
| Bank Interest   | 17                  | (450,000)            |
| Extended Day and Child Care                           | 18                  | 1,253,900            |
| Other Net Revenue Adjustments                         |                     | (28,500)             |
|   |                     | <u>6,107,300</u>     |
| <b>Total Increase in Revenues</b>                     |                     | <u>30,302,000</u>    |
| <b>Expenses (Increase) Decrease</b>                   |                     |                      |
| Compensation Costs                                    |                     |                      |
| ELHT Incremental Costs (Instruction)                  | 4                   | (11,485,100)         |
| ELHT Incremental Costs (Non-instruction)              | 4                   | (1,246,500)          |
| Qualification and Experience Adjustment               | 6                   | (2,984,700)          |
| Special Education                                     | 7                   | (748,100)            |
| Education Program Grants and Other Instruction        | 10                  | (1,773,900)          |
| Teaching Complement (FTE: elem 42.7, sec 6.5)         | 12                  | (4,874,000)          |
| Other Instruction                                     | 13                  | (851,500)            |
| Facilities  | 15                  | 704,400              |
| Extended Day and Child Care Programs                  | 18                  | (1,333,700)          |
| Other Non-Instruction                                 |                     | 261,900              |
|   |                     | <u>(24,331,200)</u>  |
| Non-Compensation Costs                                |                     |                      |
| Transportation  | 8                   | (507,700)            |
| Amortization of Capital Assets                        | 9                   | (2,691,200)          |
| Professional Development                              | 14                  | (1,000,000)          |
| Facilities  | 15                  | (633,200)            |
| Other   |                     | 311,900              |
|   |                     | <u>(4,520,200)</u>   |
| <b>Total Increase in Expenses</b>                     |                     | <u>(28,851,400)</u>  |
| <b>Surplus</b>  |                     | <u>1,464,300</u>     |
| <b>Increase from Original Estimates</b>               |                     | <u>1,450,600</u>     |

| In \$ Millions<br><br>EXPENSE CATEGORY        | 2016-2017       |                   |                        |                       | 2015-2016       |                   |                          |                       |                      |
|---|-----------------|-------------------|------------------------|-----------------------|-----------------|-------------------|--------------------------|-----------------------|----------------------|
|   | Approved Budget | Revised Estimates | Variance               | % Spent               | Approved Budget | Revised Estimates | Actual Year End Expenses | Variance              | % Spent              |
|   |                 |                   | Revised minus Approved | Revised over Approved |                 |                   |                          | Actual minus Approved | Actual over Approved |
| <b>Instruction</b>                            |                 |                   |                        |                       |                 |                   |                          |                       |                      |
| Salaries and Benefits                         | 588.4           | 611.2             | 22.7                   | 3.9%                  | 581.6           | 587.9             | 597.0                    | 15.5                  | 2.7%                 |
| Salaries and Benefits (Occasional Teachers)   | 15.6            | 15.5              | (0.0)                  | -0.1%                 | 15.1            | 14.7              | 15.4                     | 0.3                   | 2.0%                 |
| Staff Development, Supplies and Services      | 25.6            | 25.6              | 0.0                    | 0.1%                  | 25.5            | 25.6              | 19.9                     | (5.5)                 | -21.7%               |
| Fees, Contractual and Rentals                 | 7.2             | 7.8               | 0.6                    | 9.0%                  | 7.8             | 8.0               | 12.2                     | 4.4                   | 55.9%                |
| <b>Instruction Sub-Total</b>                  | <b>636.7</b>    | <b>660.1</b>      | <b>23.4</b>            | <b>3.7%</b>           | <b>630.0</b>    | <b>636.2</b>      | <b>644.6</b>             | <b>14.6</b>           | <b>2.3%</b>          |
| <b>Continuing Education</b>                   |                 |                   |                        |                       |                 |                   |                          |                       |                      |
| Salaries and Benefits                         | 8.8             | 8.8               | -                      | 0.0%                  | 8.6             | 9.0               | 9.5                      | 0.9                   | 10.2%                |
| Staff Development, Supplies and Services      | 0.4             | 0.4               | -                      | 0.0%                  | 0.6             | 0.5               | 0.6                      | (0.1)                 | -11.8%               |
| Fees, Contractual and Rentals                 | 0.4             | 0.4               | -                      | 0.0%                  | 0.5             | 0.5               | 0.5                      | 0.0                   | 6.0%                 |
| <b>Continuing Education Sub-Total</b>         | <b>9.6</b>      | <b>9.6</b>        | <b>-</b>               | <b>0.0%</b>           | <b>9.7</b>      | <b>10.0</b>       | <b>10.6</b>              | <b>0.8</b>            | <b>8.5%</b>          |
| <b>Transportation</b>                         |                 |                   |                        |                       |                 |                   |                          |                       |                      |
| Salaries and Benefits                         | 1.1             | 1.1               | -                      | 0.0%                  | 1.1             | 1.1               | 1.3                      | 0.2                   | 14.4%                |
| Staff Development, Supplies and Services      | 0.4             | 0.4               | -                      | 0.0%                  | 0.4             | 0.4               | 0.3                      | (0.1)                 | -14.6%               |
| Fees, Contractual and Rentals                 | 36.3            | 36.8              | 0.5                    | 1.4%                  | 35.1            | 35.2              | 35.7                     | 0.6                   | 1.7%                 |
| Other   | 0.1             | 0.1               | -                      | 0.0%                  | 0.1             | 0.1               | -                        | (0.1)                 | na                   |
| <b>Transportation Sub-Total</b>               | <b>37.9</b>     | <b>38.5</b>       | <b>0.5</b>             | <b>1.3%</b>           | <b>36.7</b>     | <b>36.8</b>       | <b>37.3</b>              | <b>0.6</b>            | <b>1.6%</b>          |
| <b>School Facilities</b>                      |                 |                   |                        |                       |                 |                   |                          |                       |                      |
| Salaries and Benefits                         | 48.5            | 49.0              | 0.5                    | 1.0%                  | 48.8            | 48.1              | 49.9                     | 1.1                   | 2.3%                 |
| Staff Development, Supplies and Services      | 25.6            | 25.6              | 0.0                    | 0.1%                  | 26.4            | 25.3              | 24.0                     | (2.4)                 | -9.1%                |
| Fees, Contractual and Rentals                 | 7.4             | 7.5               | 0.1                    | 1.8%                  | 7.9             | 7.7               | 7.4                      | (0.6)                 | -7.4%                |
| Other/Temporary Pupil Accommodation           | 1.7             | 1.6               | (0.1)                  | -6.6%                 | 2.2             | 2.2               | 2.1                      | (0.1)                 | -5.9%                |
| School Facilities Renewal Expense             | 5.1             | 5.7               | 0.6                    | 11.7%                 | 5.1             | 5.1               | 5.7                      | 0.6                   | 12.4%                |
| <b>School Facilities Sub-Total</b>            | <b>88.4</b>     | <b>89.5</b>       | <b>1.1</b>             | <b>1.3%</b>           | <b>90.5</b>     | <b>88.4</b>       | <b>89.1</b>              | <b>(1.4)</b>          | <b>-1.5%</b>         |
| <b>Central Administration</b>                 |                 |                   |                        |                       |                 |                   |                          |                       |                      |
| Salaries and Benefits                         | 15.1            | 15.1              | 0.0                    | 0.3%                  | 16.5            | 16.6              | 16.0                     | (0.5)                 | -2.8%                |
| Staff Development, Supplies and Services      | 1.9             | 1.9               | 0.0                    | 1.2%                  | 1.7             | 1.9               | 1.6                      | (0.1)                 | -7.2%                |
| Fees, Contractual and Rentals                 | 1.4             | 1.4               | -                      | 0.0%                  | 1.5             | 1.2               | 1.1                      | (0.4)                 | -27.0%               |
| <b>Central Administration Sub-Total</b>       | <b>18.3</b>     | <b>18.3</b>       | <b>0.1</b>             | <b>0.4%</b>           | <b>19.7</b>     | <b>19.7</b>       | <b>18.7</b>              | <b>(1.0)</b>          | <b>-5.0%</b>         |
| <b>Other</b>                                  |                 |                   |                        |                       |                 |                   |                          |                       |                      |
| Extended Day/Child Care Compensation          | 14.9            | 16.3              | 1.3                    | 8.9%                  | 12.8            | 13.1              | 14.3                     | 1.6                   | 12.5%                |
| Extended Day/Child Care Supplies/Int Svcs     | 1.4             | 1.4               | -                      | 0.0%                  | 1.4             | 1.8               | 0.8                      | (0.5)                 | -39.1%               |
| Recoverable Compensation (Secondments)        | 7.4             | 7.2               | (0.3)                  | -3.5%                 | 6.7             | 7.1               | 7.4                      | 0.7                   | 11.2%                |
| Interest Charges on Capital                   | 6.9             | 6.9               | -                      | 0.0%                  | 7.5             | 7.2               | 7.2                      | (0.3)                 | -4.0%                |
| Fifty-Five Board Trust (Capital and Interest) | 2.5             | 2.5               | -                      | 0.0%                  | 2.5             | 2.5               | 2.5                      | -                     | 0.0%                 |
| <b>Other Sub-Total</b>                        | <b>33.1</b>     | <b>34.2</b>       | <b>1.1</b>             | <b>3.2%</b>           | <b>30.8</b>     | <b>31.6</b>       | <b>32.3</b>              | <b>1.5</b>            | <b>4.9%</b>          |
| <b>Amortization</b>                           |                 |                   |                        |                       |                 |                   |                          |                       |                      |
| Ministry Approved Projects                    | 40.4            | 43.4              | 3.0                    | 7.5%                  | 38.0            | 38.9              | 39.4                     | 1.5                   | 3.8%                 |
| Board Approved Projects                       | 0.4             | 0.1               | (0.3)                  | -83.3%                | 0.6             | 0.5               | 0.3                      | (0.3)                 | -54.9%               |
| <b>Amortization Sub-Total</b>                 | <b>40.8</b>     | <b>43.4</b>       | <b>2.7</b>             | <b>6.6%</b>           | <b>38.6</b>     | <b>39.4</b>       | <b>39.7</b>              | <b>1.1</b>            | <b>2.9%</b>          |
| <b>Grand Total</b>                            | <b>864.8</b>    | <b>893.6</b>      | <b>28.9</b>            | <b>3.3%</b>           | <b>856.0</b>    | <b>862.3</b>      | <b>872.3</b>             | <b>16.3</b>           | <b>1.9%</b>          |

**Ottawa-Carleton District School Board**

Grants for Student Needs (with deferred revenue impact) (Revised Estimates)  
for the year ending 31 August 2017

Appendix C  
Report 17-002  
Page 1 of 1

|   | Budget                    | Revised<br>Estimates      |
|---|---------------------------|---------------------------|
|   | \$                        | \$                        |
| <b>Revenue</b>  |                           |                           |
| Pupil Foundation  | 373,614,330               | 378,600,664               |
| School Foundation   | 49,143,504                | 49,546,859                |
| Special Education   | 90,442,010                | 91,366,390                |
| Language  | 27,826,087                | 27,826,087                |
| Learning Opportunity (includes Mental Health Leader)            | 18,270,179                | 18,456,073                |
| Adult Education, Continuing Education and Summer School         | 6,931,805                 | 6,868,879                 |
| Cost Adjustment and Teacher Qualification and Experience        | 54,687,572                | 69,490,243                |
| ECE Qualification and Experience Allocation                     | 3,538,062                 | 4,451,675                 |
| New Teacher Induction Program (NTIP)                            | 806,083                   | 806,083                   |
| Restraint Savings   | (279,158)                 | (279,158)                 |
| Transportation  | 38,317,295                | 38,280,378                |
| Administration and Governance                                   | 18,231,232                | 18,414,635                |
| School Operations   | 73,445,366                | 74,237,002                |
| Community Use of Schools  | 1,033,282                 | 1,033,282                 |
| Declining Enrolment Adjustment                                  | 921,600                   | 248,422                   |
| First Nation, Metis and Inuit Education Supplemental Allocation | 1,207,547                 | 1,163,857                 |
| Safe Schools  | 1,846,201                 | 1,862,228                 |
| Permanent Financing of NPF (55 Board Trust)                     | 2,523,115                 | 2,523,115                 |
|   | <u>762,506,112</u>        | <u>784,896,714</u>        |
| <b>Revenue Deferrals</b>  |                           |                           |
| Deferred Revenue - MTCA Allocation                              | (18,917,653)              | (19,622,418)              |
| Deferred Revenue - Special Education                            | (90,442,010)              | (91,366,390)              |
| Deferred Revenue - Student Achievement Envelope                 | (5,687,263)               | (5,873,157)               |
| Deferred Revenue - Library Staffing                             | (244,805)                 | (244,805)                 |
| Deferred Revenue - FNMI Base Envelope                           | (165,520)                 | (165,520)                 |
| Deferred Revenue - Mental Health Leader (from LOG)              | (121,161)                 | (121,161)                 |
|   | <u>(115,578,412)</u>      | <u>(117,393,451)</u>      |
| <b>Deferred Revenue Recognition and Adjustments</b>             |                           |                           |
| Deferred Revenue - Special Education                            | 89,801,433                | 90,839,344                |
| Deferred Revenue - Mental Health Leader Amount                  | 121,161                   | 121,161                   |
| Deferred Revenue - Library Staffing                             | 244,805                   | 244,805                   |
| Deferred Revenue - FNMI Base Envelope                           | 165,520                   | 165,520                   |
| Deferred Revenue - Student Achievement Envelope                 | 5,687,263                 | 5,873,157                 |
| Deferred Revenue - MTCA (Sch 5.1 Capital)                       | 16,817,653                | 18,329,930                |
| Deferred Revenue - School Renewal (Operating Portion)           | 5,087,333                 | 5,682,597                 |
| Deferred Revenue - Interest on Capital Projects                 | 7,347,861                 | 7,392,997                 |
| Deferred Revenue - Temporary Accommodation                      | 1,434,000                 | 1,618,963                 |
| Trustees' Association Fee                                       | 43,316                    | 43,316                    |
|   | <u>126,750,345</u>        | <u>130,311,790</u>        |
| <b>Total Operating and Capital Support GSN</b>                  | <u><u>773,678,045</u></u> | <u><u>797,815,053</u></u> |