



COMMITTEE OF THE WHOLE-BUDGET (PUBLIC)

10 May 2016

Report No. 16-077

2016-2017 Staff Recommended Budget

Key Contact: Michael Carson, Chief Financial Officer 613-596-8211 Ext 8881

PURPOSE:

1. To seek approval for the 2016-2017 Staff Recommended Budget.

CONTEXT:

2. The annual budget is a key part of the planning process in support of the priorities contained in the strategic plan. The OCDSB, like all school districts, is required to approve and submit its annual budget in June for the coming school year.

Planning for the 2016-2017 Staff Recommended Budget began upon approval of the 2015-2016 budget.

That budget which already included \$5.3 million of reductions in expenditure, represented the first year of a three-year plan to more closely align spending with Ministry of Education funding levels. The proposed reductions were made in a manner that had the least direct impact on students in the classroom, and that could be implemented for September 2015.

These decisions were the first step of a multi-year financial recovery plan as required by the Ministry.

In the fall of 2015, staff presented an outline to the Committee of the Whole (COW) Budget Committee which estimated that approximately \$14.4 million would need to be located through either revenue enhancements or spending reductions in order to develop a balanced budget for 2016-2017. This assumed that the OCDSB would receive approximately \$5.0 million for transportation as part of the Effectiveness and Efficiency (E&E) Review and would also need to address funding reductions and cost pressures equal to approximately 1% of gross expenditures.

Table 1 –Deficit Reduction Plan Starting Point

	\$
2015-2016 Approved Budget Deficit	11,897,000
Enhanced Revenue from Transportation Grant	(5,000,000)
Grant Reduction (1% of GSN operating allocation)	6,897,000
Deficit Reduction Plan Starting Point	7,500,000
	14,397,000

As of the end of March, Board had already made decisions which had a total impact of nearly \$9.0 million.

Table 2– Effect of Board Decision on Deficit Reduction Plan Starting Point

Description	Amount
	\$
Deficit Reduction Plan Starting Point	14,397,000
Increase in extended day fees	(1,315,000)
FSL Including 50/50 kindergarten-revenue	(2,700,000)
FSL Including 50/50 kindergarten-staffing	(565,000)
Projected LD Program changes	(550,000)
	9,267,000
Academic Staffing Decisions (non-ADE)	(3,861,000)
Balance remaining	5,406,000

This report will focus on staff's recommendations to address the \$5.4 million shortfall.

KEY CONSIDERATIONS

3. Strategic Priorities

The budget development process is always aligned with the strategic priorities of the District. While this is easier to express in a budget which makes key investments, it is also true in a year where budget pressures require reductions.

Stewardship is one of the District's five key strategic priorities. Effective stewardship involves the responsible management of resources and that commitment guided the budget development process. Every effort has been made in the preparation of this budget to recommend changes that maintain our commitment to learning and well-being, and to look at every decision through the lens of equity. To that end, staff has been guided by the following principles:

- Where possible enhance student learning through program reviews and optimize any grant funding opportunities; Improve business/operational efficiencies, reduce discretionary spending to generate savings and/or new revenue;
- Review staffing allocation models to ensure equity, reduce duplication/overlays, and ensure sustainability in alignment with funding levels;

- Use attrition as the mechanism for FTE reductions wherever possible; and
- Look for opportunities to defer expenditures until savings can be generated in future years from more efficient use of space.

In our opinion, this has helped us in developing recommendations for changes, that will still allow the OCDSB to make progress towards the achievement of its strategic objectives.

4. **Budget Risk**

Enrolment

Staff considers the element of risk when developing budget estimates. One of the major risk factors lies in enrolment projections. On a system basis, enrolment projections have usually been well within 1% of actuals, however, there can be larger school-by-school variances which can create staffing pressures or savings.

Enrolment is measured twice each year and reflected as average daily enrolment (ADE). Originally, staff had projected a 2016-2017 day school ADE of 70,665. As noted previously, the projection for 2015-2016 had been considered conservative yet, actual elementary enrolments were lower than projected for October 2015. After reviewing the impact of new enrolments from Syrian newcomers in the last three months, staff has increased its elementary ADE projection for 2016-2017 by approximately 100. Should October enrolments prove to be stronger than projected, staff would bring forward further recommendations tied to any additional funding generated.

Cost increases

While staff has endeavoured to estimate and provide for anticipated changes in costs, there are always fluctuations in the actual pattern of cost increases. For example, we are recommending an increase of \$1.0 million to the occasional teacher budget, based on recent experience. We did the same last year, which proved to be inadequate.

Need to respond to changing circumstances

From time to time, departments and schools must respond to the emerging needs of students. If these costs exceed the budgets provided, additional reallocations are required internally. We have seen this in the past when responding to Health and Safety issues, and severe weather conditions. In addition, there are sometimes occasions when the Ministry has been unable to provide funding to offset unforeseen costs. These include changes in the flow of immigration or reductions by service providers upon whom students and families must rely. Without access to reserves, we need to be able to identify other in-year savings which could offset this impact.

5. **Changes in Operating Revenues and Expenses**

The District is a complex organization and every member of staff and every department play a critical role in helping to create an effective learning environment. Staff and members of the Committee have been consistent in requesting that every effort is made to reduce the direct impact on students in the classroom. Accordingly, efforts have been focused on developing a budget that

staff believes minimizes the negative impact on students. In addition, the reductions reflected in the staff recommended budget attempt to minimize the impact that these decisions will have on staff and staffing levels.

The changes resulting from identified savings, when combined with anticipated changes in revenues and other system-driven costs, result in a planned surplus of \$58,000 as reflected in the 2016-2017 Staff Recommended Budget. Table 3 compares the revenues and expenditures reflected in the staff recommended budget with the approved 2015-2016 budget. The anticipated year-over-year decrease in the deficit is \$12.0 million.

Table 3 – Comparison of Approved Budget and Staff Recommended Budget

	2015-2016 Approved Budget	2016-2017 Recommended Budget	Change increase (decrease)
	\$	\$	%
Revenues	844,085,600	864,805,100	2.5
Expenses	855,982,700	864,747,200	1.0
Surplus (Deficit)	(11,897,100)	57,900	(100.5)

6. **Changes in Revenues**

The Ministry announced the Grants for Student Need (GSNs) on 24 March 2016 through the release of Memo 2016: B06. The memo confirms that there will be a continued phase-in of changes introduced in 2014-2015 that reduce the Facilities Operations/Renewal Grant, and impact upon the Special Education and Administration and Governance grants. Other significant changes affecting 2016-2017 included:

- Increased salary benchmarks to support labour settlements;
- Enhanced funding to support a leadership position for First Nation, Metis and Inuit Education (FNMI) ;
- Enhanced School Operations Grant benchmarks to assist boards in managing cost increases relating to supplies, services and utilities; and
- Conversion of certain one-time grants into a permanent GSN allocation (no new funding but provides for a more predictable funding stream).

A comparative table of revenue is attached as Appendix B.

7. **Changes in Expenses**

Operating costs

Staff had previously identified a number of areas of non-salary operating cost reductions. This included a review and reduction of routine and non-routine operating expenditures, improved controls and guidelines on the use of cell phones and other electronic devices, reduced energy costs, changed accounting treatment of staff costs in the Design and Construction division and reduced professional development spending in recognition of the extra Professional Learning (PD) day provided in the collective agreements.

It was originally estimated that savings of approximately \$2.5 million could be generated in this manner. In fact additional measures were required to address emerging and continuing cost pressures such as:

- The increase in employee benefit costs, beyond funding levels;
- The need to increase occasional teacher costs to address sick leave usage; and
- The substantial increase in sewerage costs by the City of Ottawa.

Other areas of cost pressures are summarized and are detailed in the budget binder.

Notwithstanding the above, staff has been able to manage the proposed staff reductions within the range previously identified to the Committee.

Staff reductions

Earlier reports to COW Budget Committee had indicated that approximately \$3.0 million in additional staff reductions, beyond those approved as part of academic staffing decisions would be required to achieve a balanced budget. Staff also indicated that those reductions would include approximately 50.0 FTE unionized education worker positions and 10.0 FTE union-exempt staff.

The staff recommended budget includes the reduction of 60.0 FTE unionized administrative and support positions, and 6 union-exempt positions, impacting almost every area of the Board. The budget also includes the addition of 18.0 FTE new unionized administrative and support positions for next year to support the three new elementary schools scheduled to open in September 2016 and the implementation of program changes already approved by the Board. It also includes the addition of a new central administrator responsible for FNMI education (K-12). If approved, therefore, the staff recommended budget will result in a net reduction of 47.0 FTE positions, in addition to those approved as part of the academic staffing decisions. The net reductions total \$2.8 million. Further details of these changes are shown in Appendix A.

As indicated previously, every effort has been made to minimize job loss as a result of position reductions. The current collective agreements with the District's unionized administrative and support workers include job security provisions that place restrictions on the Board's ability to reduce total staff complements, except through attrition. Although the reductions will result in some disruption of staff from their current positions, every effort has been made to minimize such disruption. Employees, whose specific positions will not be continued, will be able to access their bumping rights under the respective collective agreements.

8. Staffing Reduction by Area of Responsibility

Union-Exempt Positions

The staff recommendation includes the elimination of the following positions:

- 1 superintendent
- 2 administrative assistants to superintendents
- 1 supervisory position in Finance
- 2 supervisory positions in Facilities

These reductions will be managed through attrition. The estimated savings are approximately \$680,000.

In all cases, these reductions will result in redistribution of assignments and we need to carefully review and prioritize the way we work. In some cases, it may also require some change in expectations and the work plans of those departments affected.

Unionized Positions

The current collective agreements impose restrictions on the Board's ability to reduce overall staff levels; however the following changes have been identified as achievable through attrition, although there will be some movement of staff.

Learning Support Services (LSS)

The District allocates a number of resources and positions to support special education students, both in specialized system classes or through supports for students in regular classrooms. Staff supports include various categories of administrative and support positions including educational assistants (EAs) and professional student services staff, either assigned directly to schools or centrally to support students with special education needs.

According to the grant regulations, all of the funding provided within the special education envelope must be allocated to support special education programs and students through staffing and other resources. As indicated in previous reports, at least some reductions in this area will need to be identified as part of the overall budget reduction strategy this year.

The staff recommended budget includes the following changes to the staff complements within LSS:

- Increase of 2.0 FTE Speech and Language Pathologists to support 50:50 kindergarten program;
- Reduction of 3.0 Educational Assistants due to primary special needs (PSN) changes;
- Increase of 4.0 EAs in support of new classes for students with autism;
- Reduction of 0.8 Social Workers;
- Reduction of 1.0 Psychologist;
- General reduction of 13.0 FTE EAs across the system; and
- Increase of 2.0 FTE EAs to support 50:50 kindergarten program.

Staff has carefully considered the needs of students and changing demands upon the department as we continue to implement changes to our service delivery and the geographic model. There will be some impact upon caseloads in social work and psychology but student needs will be met.

Similarly the reduction of 13.0 FTE EAs (approximately 2%) will be implemented by ensuring allocations to schools recognize the unique circumstances of the students at each site. It should be noted that the budget for emergency EAs has been increased by \$150,000 which is roughly equivalent to 3.0 FTE.

Facilities

- Increase of 6.0 FTE custodial positions in support of the new schools for 2016-2017; and
- Decrease of 5.0 FTE in maintenance.

Substantial reductions in custodial staffing were made in 2015-2016, and in spite of efforts to mitigate the impact by closing some unused spaces, there have been changes to cleaning schedules, such that some areas have seen reductions in the level of service.

In the same manner, the reduction of positions in maintenance will result in delays in some discretionary work done at the request of schools, and will necessitate the adjustment for some preventative maintenance schedules. All essential work will continue to be done in a timely manner. Staff will also work to optimize the benefits of the School Condition and Facilities Renewal funding to ensure safe and healthy learning and working environments.

Central administration

Staff has identified the possibility of reducing 9.0 administrative and support positions across nearly all central departments, which includes the assistant/coordinator positions in the Learning Support Services (LSS) department. Human Resources is currently finalizing its review of the impacts of collective agreements and staffing requirements which could have an impact on the final placement of staff affected by these changes.

In every case, these reductions will require changes to the levels of service provided to schools and other stakeholders but staff is of the opinion that this can be managed effectively.

Schools

Early Childhood Educators

In reviewing staffing and the impact of kindergarten changes upon class organization, staff has identified the reduction of 10.0 FTE Early Childhood Educator (ECE) positions.

Office and Technician Staff

Several years ago, the budget was amended to use funding from the Board's reserves to fund 6.0 office assistant positions to ensure that every elementary school had an allocation of at least 1.5 FTE. The current financial situation makes this unsustainable and staff is recommending the elimination of these 6.0 FTE. Reductions in office staff at secondary schools of 5.25 FTE are also being recommended. These reductions will require a change to the allocation model to ensure an equitable distribution to meet student needs.

Additionally, staff has identified that changes in requirements will allow for the reduction of 2 technician positions in secondary schools.

9. **Other Cost Reductions by Area of Responsibility**

Schools

All central reductions will ultimately impact upon schools. We are recommending a specific 1% reduction (\$85,000) to school operating budgets. However a portion of the additional \$1.0 million in occasional teacher budgets will be directed to assisting those schools where operating budgets have had to be used to offset increased absenteeism.

Facilities

With the largest single operating budget, Facilities staff has continued to look for ways to reduce costs and impact on the operating budget. In spite of adding square feet next year, the department has committed to reducing costs by approximately \$1.3 million. This includes a number of measures such as a moratorium on the fleet renewal plan, reduction of the use of external consultants, some reduction in professional development, and an ongoing process to ensure that any discretionary expenditures are carefully monitored.

Continuing Education

There are recommended reductions of service within the operations of Continuing Education.

Sustaining community programs which have historically been operating at a deficit are recommended to cease. Over the course of multiple years, two programs have sustained continued losses: Extra Curricular Creative Arts (ECCA) and the General Interest Program (GI). An overall decrease in revenue of the Continuing Education programming has impacted on the baseline profitability which historically has been used to offset losses in both the ECCA and GI programs.

It is recommended that both ECCA and GI programs be eliminated. We understand the importance of these activities to our community, but they are outside of our core business.

There are two additional service providers for interest programming: the City of Ottawa and Algonquin College. The coterminous Ottawa Catholic School Board (OCSB) no longer offers interest programming.

The net cost savings in ECCA is \$48,000.

The net cost savings in GI is \$267,000.

In summary, a total cost reduction in Continuing Education would be \$315,000 in staffing and operational costs.

Other Central Departments

The staff recommended budget includes the reduction of Board-wide professional learning by an additional 1.25 days per teacher, in addition to the 1.0 reduction included in the 2015-2016 budget. Curriculum Services, LSS and other departments will be determining the final allocation to departmental budget holders to ensure that the best possible synergy is in place with all teacher training.

In 2013-2014, there had been an average of 7 days of professional learning for every teacher in the system, beyond that mandate by the Ministry.

In addition, operating cost savings have been identified by the Director's office, Business & Learning Technologies and the Supply Chain and Risk Management department.

10. **Summary**

Impact on Students

Throughout our planning, staff has focused on those areas where we could minimize the direct impact on students in the classroom. We have not been able to eliminate the impact but on balance we are of the opinion that the recommended changes will allow the Board to successfully serve its students while rebuilding its financial stability in the face of future funding challenges.

Multi-Year Planning

During discussion of the 2015-2016 budget, staff identified that the District would need to align its expenditures with revenues over a three-year period. Although staff had already presented this requirement, the Ministry also directed in its approval of the 2015-2016 budget that the District commence work on a multi-year financial recovery plan that would eliminate the structural deficit by 2017-2018. The second part of the Ministry's directive was to achieve an accumulated surplus for compliance purposes reflecting between 0.5% and 1.0% of the compliance threshold (an amount based on the operating allocation provided by the Ministry). In monetary terms, the accumulated surplus target ranges between \$3.5 million and \$7.4 million.

The work done by the Budget Committee, the Board and all stakeholders in considering competing priorities, maintaining a focus on deficit reduction and making difficult decisions has positioned the OCDSB well for the final phase of the 2016-2017 budget process.

Approval of the staff recommended budget is a major milestone in this process. An important part of restraining costs in 2017-2018 and thereafter will be the impact of school closures and consolidations.

As we have outlined in various discussions around student learning and student accommodation planning, we have the opportunity to look at the District and make changes that will improve learning environments for our students and staff, while generating savings that can be better reinvested in support of student achievement.

11. **Capital Budget**

In addition to funding provided to support the annual costs that were discussed above, the District receives funding to support investments in facilities and other assets. The Ministry has responded to requests from school districts and has provided enhanced funding to support facilities renewal and improvement. Significant effort was expended by staff to demonstrate the District's needs as they relate to the condition of existing school facilities and the requirement for new schools in growth areas.

The Ministry has provided funding commitments for various high needs projects over recent years and has continued the commitment to grants that support school renewal and school condition improvement. The costs of operating the new schools at Half Moon Bay, Avalon and Kanata North as well as the rebuilt Broadview Public School have also been reflected.

Certain projects require specific approval from the Ministry and/or Board prior to commencement of construction activities or the acquisition of major equipment. Such approvals are sought in compliance with Ministry and Board requirements.

12. **Accumulated Surplus**

As previously reported, the District incurred a deficit of \$17.2 million in 2014-2015 resulting in an accumulated surplus of \$16.8 million as of 31 August 2015. The balance is significant in that, as in past years, it allowed for the approval of a budget that relied on the use of the accumulated surplus. The 2015-2016 budget anticipated the use of \$11.9 million of the available balance. Coincidentally, the 2015-2016 Revised Estimates also anticipated the use of \$11.9 million, while the most recent forecast projected the use of \$11.2 million.

Table 4 presents the projected accumulated surplus available for compliance at the end of the current year based on planned activity shown in the 2015-2016 updated forecast after adjusting for funding of labour contract settlements and enhanced transportation funding. The actual amounts for the two previous years are also shown.

Table 4 – Accumulated Surplus Available for Compliance

	Projected as at 31 Aug 2016	Actual as at 31 Aug 2015	Actual as at 31 Aug 2014
	\$	\$	\$
Internally appropriated			
Gratuities/WSIB Liabilities	-	4,339,000	8,588,000
Supplies and Equipment	-	34,000	3,945,000
Committed Capital	5,473,000	5,938,000	8,129,000
Total internally appropriated	5,473,000	10,311,000	20,662,000
Unappropriated	172,000	6,501,000	13,314,000
Total available	5,645,000	16,812,000	33,976,000

Previous reports have outlined that accumulated surpluses have been used to support improvements in learning as well as to further the strategy to obtain

appropriate funding for transportation through the province's E&E review. As shown in the preceding table the District no longer has capacity to offset the funding shortfall. To this end, staff has with the support of trustees, been actively looking at ways to reduce overall expenditures and increase revenue given the necessity of approving a budget that is compliant with Ministry requirements.

RESOURCE IMPLICATIONS:

13. The staff recommended budget will set the Board's fiscal operating plan for 2016-2017. Budgets have been tightened in most areas and the ongoing management of operations and reporting on financial results will continue to be a priority. The staff recommended budget will set the stage for planning for the 2017-2018 budget. Staff anticipates that there will be further need for cost containment in that year. The likelihood of some cost savings and improvements in effectiveness as a result of the work being done through the student learning and student accommodation planning will be key to minimizing the need to look at a similar scale of changes as part of that budget.

COMMUNICATION/CONSULTATION ISSUES:

14. Similar to previous years all information provided to the Budget Committee has been posted to the Board website, linked to social media sites, and made available at zone meetings where staff had been invited. Updates have been provided to principals as well as staff.

The goal has been to ensure that the community was aware that the budget development process had commenced and to seek community input. An email link for budget questions and comments is available to the public, but most input is facilitated through trustees and delegations appearing at committee meetings.

Upon the release of the GSNs, staff provided additional information to the Committee including the estimated size of possible budget reductions and the areas which could face reduction.

As the budget process continues questions will be received. Responses to questions that are submitted are provided to members of the Committee and are also posted to the website.

The remaining scheduled meetings of Committee of the Whole Budget are shown on the Board calendar. These are:

Date	Purpose of Meeting
30 May 2016	Delegations/Debate Commences
06 June 2016	Delegations if required/Debate continues
13 June 2016	Debate continues/followed by Special Board, if required
20 June 2016	Debate if required/(if debate continues then) provision for a special Board, if required
27 June 2016	Board Meeting (Budget approval, if required)

The schedule may be amended based on needs identified by the Committee.

STRATEGIC LINKS:

15. The budget will set the Board's operating plan for 2016-2017. An effective debate leading to approval of the budget is a cornerstone of sound governance practice. The stewardship of the District's financial resources has always been one of the Board's primary functions and will be particularly challenging as we continue through the process of program expenditure restraint. In addition, the approval of a budget that brings expenditures in line with anticipated revenues, while continuing to meet the needs of students is essential if the OCDSB is to continue to progress towards all of the objectives contained in the 2015-2019 Strategic Plan.

RECOMMENDATION:

- A. THAT the unconsolidated 2016-2017 operating budget of \$864.7 million as presented in Report 16-077 and in the supporting 2016-2017 budget binder be approved; and
- B. THAT the capital expenditure budget of \$60.2 million as presented in Report 16-077 and in the supporting 2016-2017 budget binder be approved.

Michael Carson
Chief Financial Officer

Jennifer Adams
Director of Education and
Secretary of the Board

APPENDICES

Appendix A - 2016-2017 Budget Decisions

Appendix B – 2016-2017 Revenues

2016-2017 Budget Decisions

Learning Support Services	FTE	Amount
Full-Time Equivalent (FTE) Positions		
Net Decrease in Assistant / Coordinator Positions	(2.00)	(\$110,900)
Decrease in Social Worker Position	(0.80)	(\$74,800)
Decrease of one Psychologist Position	(1.00)	(\$104,200)
Increase in Speech Language Pathologist Positions (One year term to support LD Program)	2.00	\$191,200
Decrease in Educational Assistants	(16.00)	(\$852,800)
Increase in Educational Assistants - Autism Programs	4.00	\$213,200
Increase in Educational Assistants - To Support 50 : 50 Kindergarten Program	2.00	\$106,600
Sub-Total	(11.80)	(\$631,700)
Operations		
Increase in Emergency Educational Assistant Budget		\$150,000
Total	(11.80)	(\$481,700)

Schools	FTE	Amount
Full-Time Equivalent (FTE) Positions		
Decrease in School Office Positions	(12.25)	(\$540,550)
Decrease in Early Childhood Educators	(10.00)	(\$471,000)
Decrease in Secondary Technician Positions	(2.00)	(\$104,800)
Increase of one Principal to Support FNMI	1.00	\$139,100
Office Staff for new Schools	3.00	\$156,000
Sub-Total	(20.25)	(\$821,250)
Operations		
Increase in Occasional Teacher Budget		\$1,000,000
Reduction of 1% in School Budgets and reduction in Music Repair Budgets		(\$110,000)
Sub-Total		\$890,000
Total	(20.25)	\$68,750

Central	FTE	Amount
Full-Time Equivalent (FTE) Positions		
Decrease in Senior Staff Positions	(3.00)	(\$330,700)
Decrease in Central Positions	(7.00)	(\$460,700)
Elimination of Extracurricular Creative Arts & General Interest Programs - Positions	(4.00)	(\$310,357)
Sub-Total	(14.00)	(\$1,101,757)
Operations		
Elimination of Extracurricular Creative Arts & General Interest Programs - Operations		(\$633,517)
Reduction in Communication Devices - Business and Learning Technologies		(\$400,000)
Elimination of 1.25 Professional Development Day		(\$1,285,000)
Decrease Software Licenses - Business and Learning Technologies		(\$365,000)
Supplies - To support 50 : 50 Kindergarten Program		\$30,000
Release Time - To support 50 : 50 Kindergarten Program		\$40,000
Reduction in Leadership Conference		(\$25,000)
Reduction in Strategic Plan Budget		(\$50,000)
Reduction in Central Renovations/Projects Budget		(\$200,000)
Expected Reduction in Insurance Premiums		(\$200,000)
Reduction in Start-Up Supplies for New Schools		(\$100,000)
Elimination of District Wide Exams - Curriculum Services		(\$150,000)
Sub-Total		(\$3,338,517)
Total	(14.00)	(\$4,440,274)

Facilities / Learning Environment	FTE	Amount
Full-Time Equivalent (FTE) Positions		
Decrease in Maintenance Positions	(5.00)	(\$350,000)
Decrease in Supervisory Positions	(2.00)	(\$221,800)
Chief and Custodians for New Schools	6.00	\$345,000
Sub-Total	(1.00)	(\$226,800)
Operations		
Reduction in Utilities / Energy Savings		(\$500,000)
Reduction in Supplies and Services		(\$500,000)
Reduction in Consultant Fees		(\$100,000)
Reduction in School Buildings Curb Appeal Budget		(\$100,000)
Postpone Vehicle Replacement Budget		(\$125,000)
Sub-Total		(\$1,325,000)
Total	(1.00)	(\$1,551,800)

2016-2017 Revenues

	2014-2015 Actual	2015-2016 Budget	2016-2017 Recommended
Grants for Student Needs (GSN)			
GSN - Operating Purposes			
Pupil Foundation	\$ 374,558,924	\$ 372,827,079	\$ 373,614,330
School Foundation	48,824,932	48,653,758	48,702,427
Special Education	90,576,105	90,035,576	90,442,010
French as a Second Language	14,263,628	14,154,401	16,706,432
English as a Second Language	9,700,475	9,461,869	11,119,655
First Nation, Metis and Inuit Education	1,052,332	985,673	1,207,547
Learning Opportunities	17,301,716	18,548,644	18,270,179
Safe School Supplement	1,857,280	1,846,815	1,846,201
Continuing Education	3,972,862	3,938,426	1,368,610
Adult Education	2,606,815	2,941,151	5,563,195
Teacher Qualifications and Experience	52,425,316	52,649,008	58,608,994
New Teacher Induction Program	560,998	537,641	806,083
Student Transportation	37,181,133	31,591,208	32,517,295
Student Transportation - Effectiveness and Efficiency	-	-	5,800,000
Administration and Governance	17,904,301	17,062,042	18,274,548
School Operations (Facilities)	75,208,315	74,372,908	73,445,366
Community Use of Schools	1,041,201	1,042,678	1,033,282
Declining Enrolment Grant	1,182,425	798,192	921,600
Restraint Savings	(279,158)	(279,158)	(279,158)
Transfer to Deferred Revenue	(2,872,077)	(2,100,000)	(2,740,577)
Total Operating Grants	\$ 747,067,523	\$ 739,067,911	\$ 757,228,019
GSN - Capital Purposes			
Facilities Renewal	\$ 5,087,333	\$ 5,087,333	\$ 5,087,333
Temporary Accommodations	2,608,906	2,247,500	1,434,000
Interest on Ontario Financing Authority Debt	7,481,664	7,182,761	6,878,679
Interest non-Ontario Financing Authority Debt	2,523,115	2,523,115	2,523,115
Interest on Capital Projects under Construction	362,702	300,000	469,182
Total Capital Grants	\$ 18,063,720	\$ 17,340,709	\$ 16,392,309
Total GSN for Operating and Capital Purposes	\$ 765,131,243	\$ 756,408,620	\$ 773,620,328

Numbers may not add due to rounding

	2014-2015 Actual	2015-2016 Budget	2016-2017 Recommended
Non Grant Revenue			
Rentals	\$ 3,904,475	\$ 3,715,000	\$ 3,951,720
Continuing Education	5,399,866	5,715,954	4,807,510
Other Ministry of Education Grants	4,349,666	4,821,728	4,091,618
Staff on Loan	7,073,721	6,682,507	7,155,455
Tuition Fees	6,667,807	6,574,710	6,648,725
Interest Income	1,206,322	1,200,000	900,000
Miscellaneous Revenues	5,881,508	5,340,233	5,890,488
Early Learning Extended Day Program	10,990,772	12,014,625	14,068,777
Ottawa Carleton District School Board Child Care Centres	1,737,358	2,117,518	1,820,000
Specialized Program Funding	878,445	1,500,000	1,500,000
Total Non Grant Revenues	\$ 48,089,940	\$ 49,682,275	\$ 50,834,293
Deferred Capital Contributions (Ministry Approved Capital)	\$ 35,049,469	\$ 37,994,724	\$ 40,350,446
Total Revenue	\$ 848,270,652	\$ 844,085,619	\$ 864,805,067
Use of Accumulated Surplus			
Special Education	\$ 4,371,808	\$ 5,049,561	
Transportation	5,829,697	4,807,155	
Other Program Spending	6,474,782	1,439,400	
Board Supported Capital Projects	488,094	601,003	400,701
Use of Accumulated Surplus	\$ 17,164,381	\$ 11,897,119	\$ 400,701
Total Revenue and Use of Accumulated Surplus	\$ 865,435,033	\$ 855,982,738	\$ 865,205,768

Numbers may not add due to rounding