



MEMORANDUM

Memo No. 15-065

TO: Committee of the Whole Budget

FROM: Shawn Menard, Chair, Committee of the Whole Budget
Jennifer Adams, Director of Education and Secretary of the Board
Mike Carson, Chief Financial Officer

DATE: 10 April 2015

RE: **Overview of the 2015-2016 Budget Process**

The District's budget development cycle is part of a continuous process of resource allocation, monitoring and refinement. Although the budget is expressed in monetary terms, other variables such as levels of enrolment, mandated teacher-student staffing ratios, school facility condition, Board policy, emerging needs of students and provincially identified priorities and alignment with the strategic plan, work together to influence the planned use of the District's limited financial resources.

The formal budget cycle commences in early February when staff present a public report to Committee of the Whole Budget (COW-B) outlining the anticipated timing of activities and the significant factors that are expected to influence the proposed spending plans that will be presented in the staff recommended budget. Examples of influencing factors include the District's projected financial results for the current year and, to the extent that such information is available, changes that may be expected in the level of provincial funding. At this early stage, members of COW-B are encouraged to share their thoughts on the underlying assumptions and to consider opportunities for public consultation. This feedback is considered as senior staff proceeds to formally align resources with identified needs.

A key step in the budget development process is the approval of academic staffing - that is, staffing of teaching and school leadership positions. These discussions normally commence in February and culminate with formal Board approval by the end of March. Concern has often been expressed that approval of staffing levels in advance of a formal budget recommendation commits a significant portion of the annual budget without the benefit of knowing the needs of other areas and overall funding levels. Staff acknowledges that this does indeed present challenges for the District but also note that in order to meet obligations under the collective agreements and to ensure that academic staffing can occur on a timely basis to support the smooth and seamless opening of schools, these decisions need to be made in advance of the overall budget recommendation. Care is always taken to provide recommendations that rely on previously identified budget assumptions.

In future years it may be possible to provide greater context, in advance of the overall budget decisions, however the earlier that is done, increases the need to be conservative with assumptions. In March, the Ministry of Education announces its Grants for Student Needs. Commonly referred to as GSNs, this funding provides the bulk of the money used by individual school boards to support student learning. GSN funding leverages a formula intended to provide equitable resources to school districts to provide students with equal educational opportunities. The formula takes into account a variety of factors including the number of students in a district, the number and condition of school facilities, the number of students whose first language is neither English nor French, and the special education needs of the student population. For the District, the GSNs represent 90% of its revenues and of this amount roughly 20% is reserved for specific purposes such as amounts given to support special education needs or for facilities renewal. It is important to recognize that the formula is subject to change in response to evolving student needs and provincial priorities. Attached as Appendix A is a copy of the Ministry's 2015-16 Education Funding: A Guide to the Grants for Student Needs, which provides additional background on the grant components. Appendix B is a summary of the estimated revenue that the Ministry expects to provide to the District in 2015-2016.

Although staff receives notice in March of GSN revenues as estimated by the Ministry, the ability to calculate revenue based on District-specific factors and influences can only be accomplished once the Ministry provides staff with access to its Education Finance Information System (EFIS). Access to EFIS usually occurs in mid-April and at this point Finance staff populates the schedules with key information such as projected enrolment by school and teacher FTE complement. The earlier this information can be entered the better the quality of our revenue projection and, by extension, a more informed spending allocation for consideration by COW-B.

A key aspect of the District's budget process is public consultation and subsequent debate at COW-B. Public consultation takes various forms: presentations by staff at advisory committee meetings, presentations by trustees and staff at forums such as zone meetings and the Ottawa-Carleton Assembly of School Councils (OCASC), presentations to school leadership and District managers and publication of information on the District's website. Delegations are encouraged to present at meetings of COW-B and do so prior to discussion and debate. Information received is always considered by staff as it helps in formulating budget recommendations or in identifying areas where additional detail may assist COW-B in its deliberations. As part of the information sharing process, staff provides written responses to all questions posed by members of COW-B and endeavour to do so in advance of every scheduled meeting of the committee. Appendix C shows the final Q&A document prepared as part of last year's budget development exercise.

As we move into the next stage of the budget development cycle, staff would like to remind members of the committee that the dates shown below have been scheduled in the Board calendar. Academic staffing discussions have been added to the list for completeness; however, staff attendance at advisory committee meetings has not been reflected. Also note that additional meetings could be added or scheduled meetings cancelled at the committee's discretion.

Date	Meeting	Purpose of Meeting
Tuesday, 10 February 2015	COW-B	Review of 2013-2014 results/Budget process discussion
Tuesday, 03 March 2015	COW	Academic staff discussion
Tuesday, 24 March 2015	COW	Academic staff recommendation
Tuesday, 31 March 2015	Board	Academic staffing approval
Tuesday, 14 April 2015	COW-B	Budget development update
Tuesday, 12 May 2015	COW-B	Presentation of staff's recommended budget
Monday, 25 May 2015	COW-B	Delegations
Monday, 01 June 2015	COW-B	Delegations (if required)/Budget debate
Monday, 08 June 2015	COW-B	Budget debate (if required)
Monday, 15 June 2015	COW-B	Budget debate (if required)
Monday, 22 June 2015	Board	Budget approval

Although an update on the budget preparation will be provided on 14 April 2015, staff plans to present its recommended budget at the meeting scheduled for 12 May 2015. This meeting will provide an opportunity for members of the committee to see how staff has responded to the challenges of resource allocation as well as the impact of the 2015-2016 GSNs.

Formal debate by COW-B is scheduled to commence at the meeting on 01 June 2015. During the debate, it is common for voting members to present motions to amend the staff recommended budget. Although a motion can be submitted at any time during the debate, members are encouraged to submit draft wording in advance as it allows staff to consider how the motion may affect the overall budget that will be recommended to the Board for approval.

Should you have any questions, please contact Mike Carson, Chief Financial Officer at 613-596-8211 ext. 8881 or at michael.carson@ocdsb.ca. Or Kevin Gardner, Manager of Finance at 613-596-8211 ext. 8356 or at kevin.gardner@ocdbs.ca or

Attach.

cc Senior Staff
 Monica Ceschia, Manager of Board Services
 Kevin Gardner, Manager of Financial Services
 Corporate Records

2015-16 Education Funding

A GUIDE TO THE GRANTS FOR STUDENTS NEEDS



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INTRODUCTION

Ontario is widely recognized as having one of the world's best elementary and secondary school systems, and is continuously working to improve it. This guide is intended to support the important conversations among partners in the education sector by providing a clear explanation of how education is funded in Ontario through the Grants for Student Needs, or GSN. It also sets out the accountabilities of school boards and the Ministry of Education for the use of education dollars and discusses efforts to continuously improve the formulas used to fund education in Ontario.

The GSN supports funding for the classroom, school leadership and operations, specific student-related priorities and local management by school boards. The GSN's purpose is to help the system achieve key goals, especially those of *Achieving Excellence*, Ontario's renewed vision for education.

Achieving Excellence consolidates the many gains made by the education system to date and sets out a commitment to take it to the next level. It was developed by the ministry through extensive consultations with its partners in the education system.

The renewed vision emphasizes the focus on classroom education, which is the foundation of the system. At the same time, it broadens the system's aims to look at more than academic achievement, especially by supporting student well-being in a range of areas. It also recognizes the system's need to close the gaps, so that all students benefit from a strong educational system attuned to individual needs.

The Ministry of Education, school boards and other stakeholders in publicly funded education are working together to align funding for school boards with the aims of *Achieving Excellence*.

What GSN funding supports

- **Classrooms** (\$12.4B)
- **Schools** (\$3.8B)
- **Specific priorities** (\$4.0B)
- **Local management** (\$2.2B)

The goals GSN funding helps achieve

- **Achieving Excellence**
- **Ensuring Equity**
- **Promoting Well-being**
- **Enhancing Public Confidence**

How funding is structured

The Ministry of Education provides the bulk of operating funding to Ontario's 72 district school boards¹ through the annual GSN, also known as "the funding formula." The GSN is actually a collection of grants described in detail in a regulation under the *Education Act* each year.

Many grants are made up of two or more components, which are called "allocations." This guide sets out the funding provided by each grant and gives an explanation, including a high-level description of the calculation, of the major allocations within it.

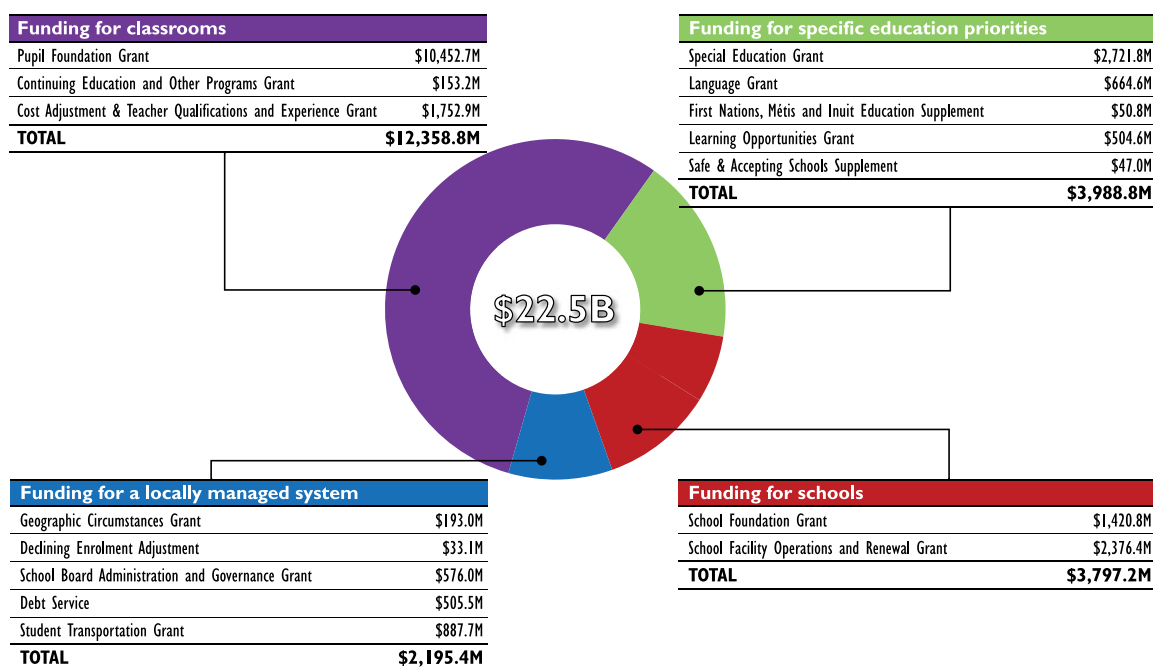
Because the ministry and its partners focus on aligning resources with the key goals of the education system, this guide has been structured to reflect those goals by grouping grants under the following headings:

- ***Funding for classrooms*** focuses on providing classroom resources.
- ***Funding for schools*** provides the resources to ensure schools have the leadership they need and are clean and well-maintained facilities for learning. Funding is also positioned to encourage the most efficient use of space possible.
- ***Funding a locally managed system*** aims to ensure board leadership carries out focused activities to support alignment of resources which help schools and students strive to achieve excellence.
- ***Funding for specific priorities*** speaks mainly to the *Achieving Excellence* goal of closing gaps by, for example, meeting special education needs and improving language proficiency.

The ministry recognizes that conditions vary widely across Ontario and the funding formulas cannot take every situation into account. This is why local school boards have flexibility in how they use funding, within the over-all accountability framework discussed in the next section.

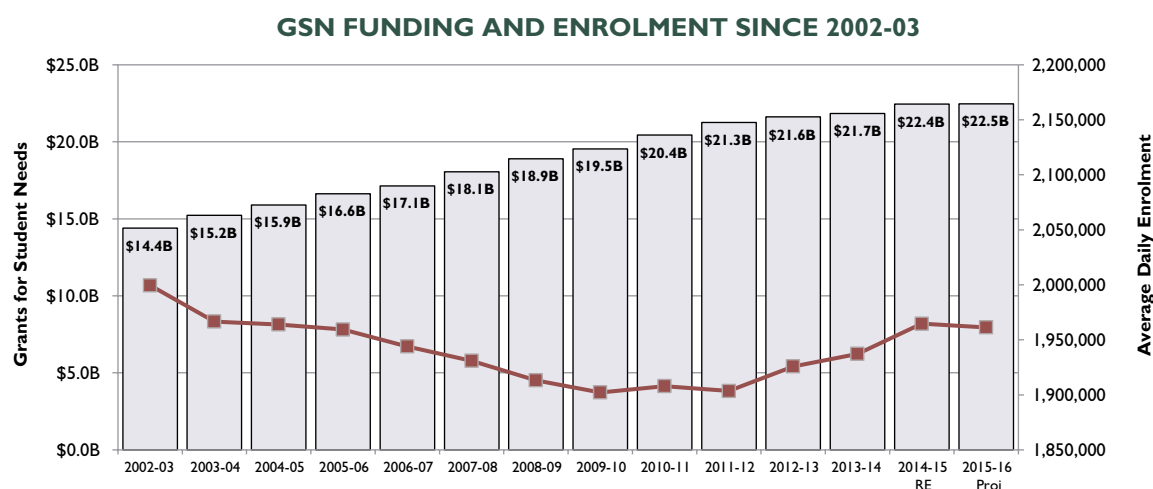
¹ There are also 10 School Authorities, consisting of four geographically isolated boards and six hospital-based school authorities.

WHAT DOES THE GSN SUPPORT?



Note: the total GSN for 2015-16 includes amounts for school authorities and other provisions.

For the school board sector as a whole, GSN funding represents the overwhelming majority of revenues, more than 90%. Over the past decade, funding from this source has increased, even though demographic factors have caused enrolment to decline:



Note: To provide a clear year-over-year comparison, FDK funding, which was previously outside the GSN, has been added. The increase in enrolment is as a result of FDK.

School boards also receive funding from the ministry for special, often time-limited programs, and from other ministries for specific purposes related to their mandates.

School boards may also raise funds on their own. Examples include renting out excess school space or charging fees for enhanced programming. These funds, however, should not be used to replace public funding for education or to support items funded through provincial grants. A [Guideline for School Fundraising](#) and a [Guideline for Fees for Learning Materials and Activities](#) may be found on the Ministry of Education [website](http://www.edu.gov.on.ca) (www.edu.gov.on.ca).

Accountability for education funding

A central aim of *Achieving Excellence* – and one that extends beyond the classroom or even the school – is enhancing public confidence in our education system.

The province invests more than \$22 billion a year in education. A major part of enhancing confidence is ensuring accountability for the use of these resources.

The province, through the Ministry of Education, is accountable for the public education system as a whole and the policy decisions that determine funding for school boards. Given their key role in providing services at the local level, school boards have important accountabilities to students, parents and others with a stake in outcomes, as well as to the ministry.

A cornerstone of Ontario's education system is the principle that school boards have a responsibility to ensure the effective stewardship of resources. Thoughtful, transparent budgeting, aligned with a focused strategy, is vital and integral to this goal.

With respect to the GSN, a robust financial accountability framework has been developed between school boards and the Province. This framework recognizes that accountability to the ministry must be balanced against the need for school board flexibility to address local conditions. It includes:

- Legislative requirements, such as the provision that school boards balance their budgets;
- Requirements around budgeting and financial reporting, as well as monitoring, audit, review and, in some cases, supervisory activities by the Province;

- Enveloping, which means requiring that certain grants be used only for the purpose intended; and
- Program/grant specific reporting requirements overseen by various branches of the ministry.

Another important activity that supports accountability is collaboration. Ontario has a proud tradition of open and frank conversations about education funding. Through these conversations, the funding formula benefits from a stronger understanding of the perspectives of others in the system.

The ministry consults annually with many partners, including:

- School board representatives,
- Trustee associations,
- Principals and vice-principals,
- Teachers' federations and education worker unions,
- Parent groups and
- Student groups.

Consultation and collaboration are invaluable in holding all parties, including the government, accountable for the formulas used to fund education.

This guide describes how several grants are in transition, with changes being phased in over more than one year. These changes have been informed by ongoing consultations with the sector, either through annual consultation sessions or through collaborative working groups that have made technical recommendations on how to improve the GSN.

FUNDING FOR CLASSROOMS

I Pupil Foundation Grant

This grant, which accounts for about half of the GSN, supports the elements of a classroom education that are generally common to all students. The largest single element of the GSN, it provides funding for the salaries of classroom teachers, early childhood educators for full-day kindergarten, educational assistants, and other teaching staff such as teacher librarians and guidance counsellors. It also funds textbooks, classroom supplies and classroom computers.

The grant is calculated on a per-pupil basis. There are three different per-pupil amounts at the elementary level, depending on the grade in which a student is enrolled – kindergarten, primary (grades 1 to 3), junior/intermediate (grades 4 to 8) – and one per-pupil amount for secondary students. For classroom teachers, the per-pupil amounts reflect benchmark salaries and benefits, regulated class sizes and the need for preparation time. (A separate allocation, discussed below, recognizes teachers' relative qualifications and experience.) For other staff, the per-pupil amount is based on salaries and benefits and staffing levels.

For 2015–16, funding through the Pupil Foundation Grant is projected to be \$10.45 billion.

I Qualifications and Experience Grant

This grant provides additional support for classroom staff who have qualifications and experience above those provided for through the Pupil Foundation Grant. It is projected to total \$1.75 billion in 2015-16:

Allocation	2015-16 Amount
Teacher qualifications and experience	\$1,588.4 million
Early childhood educator qualifications and experience	\$104.2 million
Other allocations	\$60.3 million
Total	\$1,752.9 million

- The **teacher qualifications and experience** allocation provides funding to boards with teachers who, because of their qualifications and experience, have average salaries above the benchmark level used in the Pupil Foundation Grant.

- The early childhood educators qualifications and experience allocation is provided for boards with **early childhood educators** who, because of their qualifications and experience have average salaries above the benchmark.
- The other allocations under this grant include historical adjustments to the funding of non-teaching salary costs and funding for programs to mentor and train new teachers. Additional details can be found in the technical paper available on the ministry [website](#).

Continuing education and other programs

This grant supports a range of programs aimed at adult learners and day-school students, including secondary students who have completed more than 34 credits and wish to continue their studies. The grant is projected to total \$153.2 million in 2015-16:

Allocation	2015-16 Amount
Adult day school	\$25.2 million
High-credit day school	\$8.8 million
Summer school	\$32.3 million
Continuing education	\$59.2 million
Other allocations	\$27.7 million
Total	\$153.2 million

- The **adult day school** allocation supports day school programming for students who are at least 21 years of age as of December 31 of the current school year.
- The **high-credit day school** allocation is for day school programming for secondary students who have completed more than 34 credits and wish to continue their studies.
- The **summer school** allocation supports programming offered during the summer for day school pupils.
- The **continuing education** allocation supports a variety of programs delivered inside and outside the classroom (for example, through correspondence, self-study or e-learning), including credit courses for the purpose of earning a secondary school graduation diploma.
- The other allocations of this grant support the teaching of international languages at the elementary level and assessments of mature students' prior learning. More details are provided in the technical paper, available on the ministry [website](#).

FUNDING FOR SCHOOLS

| School Foundation Grant

This grant provides funding for principals, vice-principals and office support staff, as well as administrative supplies. The total School Foundation Grant is projected to be \$1.42 billion in 2015–16. It is divided into an elementary school and a secondary school portion. It also makes provision for combined schools – that is, schools attended by both elementary and secondary pupils of the same board.

The current year marks the start of a three-year transition in the way the grant is allocated. The new method includes changes that:

- Recognize a school's remoteness as well as its size;
- Enhance support for combined schools by lowering the enrolment level at which additional principals are funded; and
- Provide greater funding overall for vice-principals in secondary and combined schools.

During the transition, both the old and new allocation methods are being used. In 2015-16, funding will be determined by adding one-third of the result from the new method and two-thirds of the result from the old method.

| School Operations and Renewal Grant

This grant supports the costs of operating, maintaining and repairing school facilities. Under the formula, funding is adjusted for boards that have older schools with unique design features such as wide hallways, large shop spaces, and auditorium spaces.

The current year marks the start of a three-year transition to a new allocation method for many components of this grant. The new method includes changes that:

- Eliminates funding for under-utilized space in schools that are not isolated; and
- Re-invests a portion of those savings in the per-pupil funding for all schools.

Funding is also being updated to reflect the current inventory of schools and the implementation of full-day kindergarten.

The grant, consisting of two major allocations, is projected to total \$2.38 billion in 2015-16.

Allocation	2015-16 Amount
School operations	\$2,051.4 million
School renewal	\$325.0 million
Total	\$2,376.4 million

- The **school operations** allocation, which addresses operating costs such as heating, lighting, maintenance and cleaning of schools, consists of several components. The largest component is based on a benchmark operating cost associated with a standard floor area for each elementary and secondary pupil. This per-pupil benchmark is being increased to support the cost of operating space that students use.

A component of this funding that reflected the costs to clean, light and heat school space that was underutilized is being phased out over the next three years. However, underutilized space in isolated schools will still generate funding.

- The **school renewal** allocation addresses the costs of repairing and renovating schools. Like the operations allocation, it consists of a number of components. The largest component is based on a benchmark renewal cost associated with a standard floor area for each elementary and secondary pupil. This per-pupil benchmark is being increased to support the cost of renovating the space that students use.

Funding is also adjusted to reflect the renewal needs of older schools and regional variations in construction costs.

Components to address the needs of underutilized space are changing in parallel with the changes to the operating allocation discussed above.

FUNDING A LOCALLY MANAGED SYSTEM

School Board Administration and Governance

This grant provides funding for board administration and governance costs, including those related to board-based staff and board offices and facilities. In 2015-16, it is projected to total \$576.0 million.

The way the grant is allocated is in transition. In 2014-15, the ministry introduced a new method that will be fully in place by 2017-18. It replaces three allocations of the previous method with a single allocation, the board administration allocation. During the transition, both methods are being used. This year, the weighting of each is roughly 50%.

The other allocations of this grant are unaffected by the transition.

Allocation	2015-16 Amount
Board administration (combined old and new models)	\$537.6 million
Other allocations	\$38.4 million
Total	\$576.0 million

- The new **board administration model**, developed in consultation with school boards, provides funding for board-level leadership, staff and related supplies and services. The model recognizes ten core functions that all boards, regardless of size, must perform. At the same time, it recognizes that enrolment is an important driver of higher administrative expenses. The new model is replacing a way of allocating funding that relied more heavily on the size of boards' enrolment.
- The other allocations of this grant include funding for trustee compensation, parent engagement, consolidation accounting and internal audit. Additional details can be found in the technical paper available on the ministry's [website](#).

Student Transportation Grant

This grant provides school boards with funding to transport students to and from school. It is projected to be \$887.7 million in 2015–16. The grant is based on the previous year's amount, with a number of possible adjustments and/or additional allocations:

- The **enrolment adjustment** is made only for school boards with increasing enrolment, and is based on the percentage increase in enrolment.
- The **cost update adjustment** factor, which recognizes the increasing costs of providing transportation services, is 2% for 2015-16. The calculation applies the adjustment factor to each board's 2014-15 transportation grant.
- The **fuel escalator and de-escalator** provides for funding increases or decreases by comparing the actual price of diesel fuel for southern school boards and northern school boards to a benchmark price.
- Details on the other allocations within this grant, which cover transportation to provincial or demonstration schools, impacts of effectiveness and efficiency reviews of transportation consortia, and full-day kindergarten transportation, can be found in the technical paper available on the ministry's [website](#).

Declining Enrolment Adjustment

Much of a school board's revenue is determined by enrolment. When enrolment goes down, funding also declines. School boards can adjust their costs downward as well, but this may take more than one year. The declining enrolment adjustment recognizes this need for extra time. The grant, which is projected to be \$33.1 million in 2015-16, is made up of a first-year and second-year component:

Component	2015-16 Amount
First-year	\$22.9 million
Second-year	\$10.2 million
Total	\$33.1 million

- The **first-year component** is based on a weighting of the difference between 2015-16 eligible revenue if enrolment had not changed from the previous year and 2015-16 revenue calculated using the current year's enrolment. It is available only if the current year's enrolment is less than the previous year's.
- The **second-year component** is 25% of a school board's 2014–15 first-year component.

Geographic Circumstances Grant

This funding recognizes the higher costs related to the remoteness of rural boards and schools. It takes into account several factors, including the enrolment of boards and individual schools, board distance from urban centres and dispersion of schools over a board's geographic area.

The grant, which is projected to be \$193.0 million in 2015-16, is made up of three allocations. The current year marks the start of a three-year transition to a new allocation method for many components of this grant. The new method:

- Updates various geographic parameters that generate funding for boards; and
- Eliminates support for teaching staff in isolated schools that are large enough to generate the required funding under the Pupil Foundation Grant.

Allocation	2015-16 Amount
Remote and rural	\$123.3 million
Supported schools	\$67.0 million
Rural and small communities	\$2.8 million
Total	\$193.0 million

- The **remote and rural allocation** provides funding to: boards with enrolment of less than 16,000; boards that are distant from large urban centres; and boards whose schools are far from board offices and one another. The data underlying these calculations are being updated in 2015-16 to reflect urban population growth and other changes, with the impact phased in over three years.
- The **supported schools allocation** helps make small, remote schools more viable by providing additional funding for teachers and, in some cases, early childhood educators. A school's eligibility is based on distance to the board's closest school of the same type (that is, elementary to elementary and secondary to secondary) with funding varying based on school enrolment.
- The **rural and small communities** allocation is being phased out.

FUNDING FOR SPECIFIC PRIORITIES

I Learning Opportunities Grant

The Learning Opportunities Grant (LOG) provides funding to help students who are at greater risk of lower academic achievement. It is projected to total \$504.6 million in 2015-16.

Allocation	2015-16 Amount
Demographic	\$349.9 million
Student achievement envelope	\$145.5 million
Other allocations	\$9.2 million
Total	\$504.6 million

- The **demographic allocation**, which represents the largest share of LOG funding, is based on social and economic indicators that signal a higher risk of academic difficulty for students. The indicators are low household income, low parental education, a one-parent household, and recent arrival in Canada. This allocation is distributed to boards based on the ranking of each of their schools on these measures, and a weighting of the measures themselves. Boards can use this funding for initiatives such as breakfast programs, homework clubs, reading recovery and independent supports.
- The **student achievement envelope** comprises six discrete allocations. These allocations, which directly support programs introduced over the past decade to improve student achievement, are for:
 - **Literacy and math outside the school day**, which funds remedial courses or classes for students who are at risk of not meeting the curriculum standards for literacy or math and/or the requirements of the Grade 10 literacy test.
 - **Student Success, Grade 7 to 12**, which funds a range of resources and activities to improve student engagement in secondary schools.
 - **Grade 7 and 8 Student Success and literacy and numeracy teachers**, which recognizes the need to help students in earlier grades so they are better prepared for the transition to secondary school and beyond.
 - The **School Effectiveness Framework**, which helps schools and boards assess how well elementary schools are performing and develop plans for improvement.

- **Ontario Focused Intervention Partnership tutoring**, which helps boards set up and/or expand tutoring programs for students who are not achieving the provincial standard in reading, writing, or math.
- The **Specialist High Skills Major** program, which allows students to customize their secondary school experience and build on their strengths and interests by focusing on a specific economic sector.

There is flexibility in how boards may use the individual allocations, as long as the total funding is spent on the programs within the envelope. Any unspent funding must be used on the programs within the envelope in a future school year.

- The other allocations of this grant provide funding for mental health leaders, who spearhead efforts in boards to promote clear, integrated and responsive pathways to service for students in need, and an adjustment to reflect the impacts of amalgamating school authorities. Additional details can be found in the Technical paper available on the ministry's [website](#).

Special Education Grant

This grant provides boards with funding for programs, services, and/or equipment for students with special education needs. Boards may use the grant only for special education, and must save any unspent funding to use for special education in a future school year. There is flexibility in how they may use some of the individual allocations within the grant, as long as the funds are spent on special education. The grant, which is projected to total about \$2.72 billion in 2015–16, is made up of six allocations:

Allocation	2015-16 Amount
Special Education per Pupil Amount (SEPPA)	\$1,401.8 million
High Needs Amount (HNA)	\$1050.0 million
Special Equipment Amount	\$93.7 million
Other allocations	\$176.3 million
Total	\$2,721.8 million

- The **Special Education per Pupil Amount** provides every board with foundational funding toward the cost of special education supports. It is calculated using a board's total enrolment and a per-pupil amount. There are different per-pupil amounts for kindergarten to Grade 3 pupils, Grade 4 to 8 pupils, and Grade 9 to 12 pupils. The per-pupil amounts in the earlier grades are higher to direct more funding towards early intervention.

- Based on consultations with stakeholders, the ministry last year introduced a new model for allocating the **High Needs Amount (HNA)**. Recognizing the variation across boards in the share of students with special education needs, the nature of the needs, and boards' ability to meet them, the new model aims to better align the allocation with boards' needs and resources. This new model will be phased in over four years to replace the previous formula and in 2015-16 this will represent about 50% of the High Needs Amount allocation. The new model, which will be fully phased in by 2017-18, is based on three components: a statistical model that utilizes demographic data at the postal code level to predict special education need; a calculation that considers several indicators for a board, including special education data on programs and services, students' participation in EQAO testing and academic achievement, and distance from urban centres; and a fixed amount for each board aimed at developing collaborative and integrated approaches.
- Under the **Special Equipment Amount**, each board receives a base amount plus a per-pupil amount, which together may be used to buy computers, software and other equipment for students with special education needs in line with funding guidelines. In addition, boards may submit claims to recover the costs, less a deductible, of other equipment recommended by a qualified professional for a student with specific special education needs.
- The other allocations of the grant are the Special Incidence Portion for students who require more than two full-time staff to address their health and safety needs and those of others at their school, the Facilities Amount for providing instruction in a care, treatment, custody or correctional facility, and an amount to support board-level expertise in applied behavioural analysis. Additional details can be found in the Technical paper available on the ministry's [website](#).

Language Grant

This grant provides funding to meet school boards' costs for language instruction. It is made up of five allocations, and is projected to total \$664.6 million in the 2015-16 school year:

Allocation	2015-16 Amount
English as a Second Language/English Literacy Development (ESL/ELD)	\$222.8 million
French as a Second Language (FSL)	\$249.9 million
French as a First Language (FFL)	\$76.5 million
Programme d'appui aux nouveaux arrivants (PANA)	\$6.0 million
Actualisation linguistique en français (ALF)	\$109.3 million
Total	\$664.6 million

- **English as a Second Language/English Literacy Development** funding is provided to English-language school boards to support students who need extra help developing proficiency in English. It consists of a Recent Immigrant component and a Pupils in Canada component. The former supports students who are eligible based on their country of birth and who have been in Canada four years or less. The latter reflects an estimate of the number of children in a board whose language spoken most often at home is neither English nor French.
- **French as a Second Language** funding, available only to English-language boards, supports the costs of French instruction. It provides a per-pupil amount for each student. At the elementary level the amount varies depending on whether the pupil is taking core French, extended French, or is in a French immersion program. At the secondary level, the amount reflects both the student's grade level and whether the course covers French as a subject or another subject taught in French.
- **French as a First Language funding** is available only to French-language boards, and recognizes the higher costs of instructional materials and support to provide French-language programs. It is made up of per-pupil amounts for boards' elementary and secondary enrolments, and a fixed amount for each new elementary school in a French-language board in the current school year.
- The **programme d'appui aux nouveaux arrivants** supports students from eligible countries who are newly arrived in Canada and do not have a Charter right to education in French, but have been admitted to French-language school boards and require extra help developing proficiency in French.

- **Actualisation linguistique en français** supports students in French-language boards who have a right to education in French because it is the language of one or both of their parents, but need extra help developing proficiency in French. It is calculated using a per-pupil amount that varies with a board's "assimilation factor." The assimilation factor reflects the share of the population with at least one parent having French as their first official language spoken.

First Nations, Métis and Inuit Education Supplement

This funding supports programs designed for Aboriginal students, as outlined in the *Ontario First Nation, Métis, and Inuit Education Policy Framework*. It is made up of three allocations:

Allocation	2015-16 Amount
Native Languages	\$8.9 million
Native Studies	\$21.2 million
Per-pupil amount	\$20.7 million
Total	\$50.8 million

- The **Native Languages allocation** supports elementary and secondary Native Language programs. At the elementary level, funding is based on the number of pupils enrolled in the Native Language program and the average daily minutes of instruction. At the secondary level, funding is provided for each Grade 9 to 12 pupil enrolled in a credit course.
- The **Native Studies** allocation supports secondary credit courses in Native Studies, providing a per-pupil amount for Grade 9 to 12 students.
- The **per-pupil amount** supports Aboriginal students, and reflects the estimated percentage of Aboriginal students in a board's schools, based on 2006 census data. A weighting factor doubles the per-pupil amount when the estimated percentage of Aboriginal pupils in a board is 7.5% or greater but less than 15%, and triples it when the percentage is 15% or greater.

Safe and Accepting Schools Supplement

This funding supports the Safe Schools Strategy and provides targeted support to secondary schools in priority urban neighbourhoods. The grant, made up of two allocations, is projected to total \$47.0 million in 2015-16:

Allocation	2015-16 Amount
Safe and Accepting Schools	\$37.0 million
Urban and Priority High Schools	\$10.0 million
Total	\$47.0 million

- The **Safe and Accepting Schools** allocation includes two components. One supports non-teaching staff such as social workers, child and youth workers, psychologists, and attendance counsellors who work to prevent and mitigate risks to the school environment. The other supports programs for long-term suspended and expelled students, and prevention and intervention resources. Both components provide a per-pupil amount and also reflect a board's demographic characteristics and dispersion distance.
- The **Urban and Priority High Schools** allocation helps boards respond to challenges in select secondary schools, such as a lack of community resources, poverty, conflict with the law, or a combination of these factors.

CONCLUSION

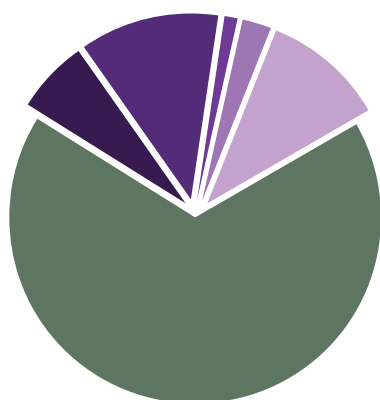
Determining the best way to allocate funding to support *Achieving Excellence* and to put public resources to the most effective use in our school system is an ongoing process.

Funding arrangements will and must continue to change. For an effective education system, we must stay attuned to and gather information on the evolving needs of students, the costs that boards face, and how well our funding approaches support the outcomes we want from the system.

The ministry will continue to engage with school boards and others to ensure the collection and sharing of insights and information to support the goal of making the best possible decisions.

This guide has provided high-level summaries of grants, their purposes and their funding mechanisms. It also set out how several elements of grants are in transition:

ALLOCATIONS OF THE GSN UNDER TRANSITION



Allocations Under Transition in 15-16	
School Foundation Grant	\$1,420.8M
Special Education Grant	\$2,721.8M
Geographic Circumstances Grant	\$193.0M
Declining Enrolment Adjustment	\$33.1M
School Board Administration and Governance Grant	\$576.0M
School Facility Operations and Renewal Grant	\$2,376.4M
TOTAL	\$7,321.1M

- This guide is not intended to describe the legal requirements around grant amounts or allocation methods. Readers looking for that information should consult the [Grants for Student Needs – Legislative Grants for the 2015-2016 School Board Fiscal Year](#) regulation. The [Education Funding Technical Paper](#) for 2015-16 provides additional information on the calculations underlying many of the grants and more information about grants not discussed in detail here.

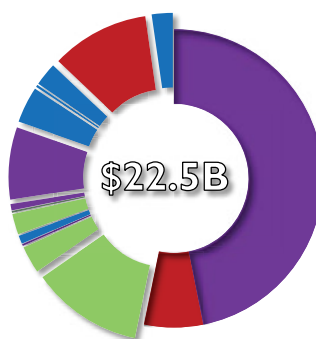
APPENDIX

This guide groups grants by the outcomes they are intended to support. In contrast, the GSN technical paper, which describes the grant calculations in more detail, uses only two broad categories: foundation grants and special purpose grants.

Foundation grants provide each board with funding based on number of students and number of schools. Special purpose grants, which provide additional funding to meet specific needs, generally use data more reflective of local conditions and students. In the Technical paper these grants are set out as a list.

TECHNICAL PAPER STRUCTURE

Special Purpose Grants	
Special Education Grant	\$2,721.8M
Language Grant	\$664.6M
First Nations, Métis and Inuit Education Supplement	\$50.8M
Geographic Circumstances Grant	\$193.0M
Learning Opportunities Grant	\$504.6M
Safe & Accepting Schools Supplement	\$47.0M
Continuing Education and Other Programs Grant	\$153.2M
Cost Adjustment & Teacher Qualifications and Experience Grant	\$1,752.9M
Student Transportation Grant	\$887.7M
Declining Enrolment Adjustment	\$33.1M
School Board Administration and Governance Grant	\$576.0M
School Facility Operations and Renewal Grant	\$2,376.4M
Debt Service	\$505.5M
TOTAL	\$10,466.7M



Foundation Grants	
Pupil Foundation Grant	\$10,452.7M
School Foundation Grant	\$1,420.8M
TOTAL	\$11,873.4M



Note: the total GSN for 2015-16 includes amounts for school authorities and other provisions.

The technical paper is available on the ministry website at www.edu.gov.on.ca/eng/funding

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Grants for Operating and Other Purposes	2014-2015 Revised Estimates		2015-2016 Ministry Projections		change from 2014- 2015 Revised Estimates
	Grant Amount	Avg Funding per Student	Grant Amount	Avg Funding per Student	
	\$	\$	\$	\$	\$
School Foundation Grant	48,836,533	696	48,493,622	694	(342,911)
Special Education Grant	90,514,478	1,290	90,151,780	1,290	(362,698)
Language Grant	23,861,267	340	24,219,009	346	357,742
Learning-Opportunities Grant	18,971,336	270	18,958,956	271	(12,380)
School Board Administration and Governance Grant	17,588,381	251	17,058,845	244	(529,536)
Pupil Foundation Grant	374,726,693	5,340	372,827,136	5,333	(1,899,557)
First Nations, Metis, and Inuit Education Supplement	934,518	13	938,506	13	3,988
Safe Schools Supplement	1,857,851	26	1,849,680	26	(8,171)
Continuing Education and Other Programs Grant	6,587,248	94	6,535,892	93	(51,356)
Cost Adjustment and Teacher Qualifications and Experience Grant	52,707,130	751	55,244,311	790	2,537,181
Student Transportation Grant *	31,591,208	450	32,147,213	460	556,005
Declining Enrolment Grant	1,130,179	16	813,449	12	(316,730)
School Operations Allocation	76,310,343	1,087	75,406,982	1,079	(903,361)
School Renewal Allocation (excluding GPL)	13,283,660	189	13,030,345	186	(253,315)
Interest Expense	7,748,872	110	7,497,587	107	(251,285)
Non-permanently Financed Capital Debt	2,523,115	36	2,523,115	36	-
Program Enhancement Grant	-	-	-	-	-
Geographic Circumstances Grant	-	-	-	-	-
TOTAL FUNDING EXCLUDING CAPITAL PROGRAMS	769,172,812	10,961	767,696,428	10,981	(1,476,384)

Average Daily Enrolment	2014-2015 Revised Estimates	2015-2016 Ministry Projections
Elementary	48,019	47,928
Secondary	22,154	21,983
Total	70,173	69,911

* Excludes Provincial Transportation

Source: School Board Funding Projections, 2015-16

2014-2015 Staff Recommended Budget Questions and Answers

This document consolidates the responses to all question received in regards to the 2014-2015 staff recommended budget.

- Release of 29 May 2014 provided responses to questions 1 to 45
- Release of 3 June 2014 provided responses to questions 46 to 57
- Release of 9 June 2014 provided responses to questions 58 to 62
- Release of 19 June 2014 provided responses to questions 63 to 69

2014-2015 Staff Recommended Budget Questions and Answers

Q1 What is the projected use of surplus and the balance of reserves at the end of 2014-2015? Is there a multi-year schedule available outlining their drawdown?

The balance of reserves (accumulated surplus) available for compliance is projected to be \$13.9 million at the end of 2014-2015. This estimate is based on the most recent forecast which was presented to Committee of the Whole in April. Of this amount, \$6.2 million is appropriated to cover amortization costs relating to Board approved projects or set aside for school renewal purposes and \$3.4 million is set aside for Workplace Safety and Insurance Board contingencies. The remaining amount of \$4.3 million would be subject to re-appropriation at the discretion of the Board.

Staff believes that year end results could show that the planned deficits for both 2013-2014 and 2014-2015 could be less than that approved as part of the annual budget process. This opinion is based on past experience which shows that spending patterns decline as the school year comes to an end. That said, staff also believes the variance between planned and actual deficits will not be as great as in past years because of the greater emphasis on budget accuracy.

Any proposed use of reserves in future years would depend on a number of factors, including but not restricted to, the balances available, the timing and amount of increases to transportation funding and prioritization at that time of expenditure plans, which might be in excess of projected revenue.

Q2 Please provide information on the top four to five challenges and risks that staff foresees coming forward in the future.

Challenges and risks that may impact future budgets were considered during the development of the 2014-2015 recommended budget. Although there is limited ability to influence the challenges identified, attempts are made to mitigate the associated risks if possible. The challenges identified included:

- The OCDSB will be faced with the possibility of reductions in funding or very limited increases. This is at the same time that increased regulation and demands for greater accountability are placing increased pressures on staff and trustees;
- The OCDSB, like all public sector organizations, is faced with an aging physical infrastructure, with a significant backlog of maintenance and renewal. At the same time we face the challenge of ensuring our schools can provide safe and healthy learning environments for all of our children;
- Public education, like the rest of society is facing constant change, a demand for faster turnaround of ideas and results. We do this in an environment of intense public scrutiny, an expectation of achievement, and a limited pool of resources; and
- In order to achieve its goals, the OCDSB must continue to attract the best possible employees. Changing demographics, along with perceptions of public sector employment will make it challenging to attract and retain the best possible people to serve students.

2014-2015 Staff Recommended Budget Questions and Answers

Q3 Is there discretionary spending in the capital budget funds? Can staff provide additional information on the major components of the capital budget by category and by project?

In general, the dollars in the capital budget cannot be used to offset deficits in the operating fund. Additional detail on the capital budget is presented in Appendix A to this document. These represent project funding currently approved by the Board and/or the Ministry of Education. Depending on dollar amounts, some projects will return to the Board for specific approval.

Q4 Information on the process that will be used to provide for the renewal of science labs and play structures and how will the investments will be prioritized?

The proposed investment in play structures is based on an inventory maintained by the Facilities Department. The spending required over the next five years is summarized below.

Year	\$ Millions
2014-2015	1.5
2015-2016	1.5
2016-2017	1.6
2017-2018	1.6
2018-2019	1.7
	<u>7.9</u>

Facilities has developed an inventory of existing structures and identified a possible timing for replacement or rejuvenation of the outside spaces. The final schedules will be impacted by the readiness of schools and the availability of local funds to complement funding from the Board.

Detail on the renewal of science labs is presented in the response to question 38.

Q5 The Board receives specific funding for guidance. How many positions (or position equivalency) are included in the Recommended 2014-2015 Budget. What other operating budgets are allocated to schools to support guidance programs? How many guidance positions have been cut and reinstated over the past years?

The academic staffing approved by the Board, in March included 57.83 FTE secondary guidance positions (which has since been adjusted to 58.33 FTE to reflect ongoing changes in the enrolment projections). This figure is calculated annually based on a formula in the collective agreement which aligns with the guidance formula in the School Foundation Grant ($ADE/1000 \times 2.6$). The number of guidance positions at secondary fluctuates annually based on enrolment. In addition to guidance teachers, there are 12 FTE guidance assistants assigned across secondary schools, with most secondary schools choosing to assign some portion of their technician allocation to guidance support.

2014-2015 Staff Recommended Budget Questions and Answers

At the elementary level, guidance support is provided through funds distributed by Curriculum Services to intermediate schools. The funds, totalling \$368,000, are used to release a teacher(s) to support guidance activities, for example, to support grade 8's as they transition to high school or to support the delivery of a specific guidance related program. Use of these funds is monitored through an established reporting mechanism between the schools and Curriculum Services. As part of the 2007-2008 budget, a decision was made to reduce approximately 40 FTE elementary intermediate overlay positions. Some of these positions had been used to create guidance positions in elementary schools, although a guidance teacher was not part of the regular staffing model. The current model provides site-based flexibility in addressing the unique guidance support-related plans

Q6 The Learning Opportunities grant is projected to be \$19.0 M for 2014-2015. Can staff provide details on its projected use?

Based on historical allocations and spending, the 2014-2015 Learning Opportunities grant is projected to fund the following:

Projected Use	\$ Millions
40.0 FTE of the 45.0 FTE Instructional Coaches	3.9
50% of the Multicultural Liaison Officers	.2
School Effectiveness Framework	.4
Ontario Focused Intervention Partnership	.3
Specialist High Skills Major Program	.2
Support for school autism classes	.1
Student Success	2.1
School based projects	1.7
General revenue for student support (e.g. RAISE schools, transportation for students with financial needs)	10.1
	<u>19.0</u>

Q7 Along the lines of apprenticeships, are there opportunities to have internships in non-teaching departments? (Not necessarily budget related.)

Although there is no formal internship program in place, there have been several examples of departments partnering with a secondary school, Algonquin College or one of the local universities to provide unpaid co-op or internship opportunities. Learning Support Services currently has three interns working in Psychology and up until recently had one intern working in social work. In addition, several of the departments employ summer students for assignments ranging from child and youth programs to facilities positions to administrative assignments in central departments. In some case this work term contributes to the student's required work term. There has been some discussion about creating paid internship opportunities as part of the District's workforce diversity strategy and our collaboration with organizations such as Hire Immigrants Ottawa and the Ottawa Local Immigration Partnership. Some preliminary work has been undertaken to explore grant funding opportunities at the provincial and federal level to support these placements.



2014-2015 Staff Recommended Budget Questions and Answers

Q8 Provide an explanation as to why we staff said that there is a reduction in the BAG grant when the comparative revenue analysis shows that it has increase.

The Ministry of Education is implementing a new model for the School Board Administration and Governance (BAG) Grant. The new model will be phased in over four years and will be fully implemented in 2017-2018.

The increased enrolment resulting from the implementation of full day kindergarten results in enhanced BAG-related funding, but this is partially offset because the new model has lower benchmarks. The phase-in of the new model reduces the amount the District would otherwise receive in 2014-2015 by \$272,000.

Q9 In 2012-13, \$6.5m of unassigned reserves was budgeted to cover the deficit (total = \$6.5m), in 2013-14, \$6.9m was budgeted for deficit coverage + \$5.9m one-time spending (total \$12.8m), but for 2014-15, \$10.8m is for the deficit + only \$1.9m is for one-time spending (total \$12.7M).

a - Given this, what narrative can staff supply to reassure that there is no important risk involved in so rapidly accelerating deficit coverage spending, i.e. which is not one-time spending, and especially when our accumulated unassigned reserves are formally projected to be almost zeroed by 2015 end? - i.e. if all funding and spending for this next year does not go exactly according to forecast then is there not a heightened risk of cuts next year's budget?

The risk of using the accumulated surplus is mitigated by anticipated in-year savings relative to the budget and anticipated enhanced funding of transportation costs commencing in 2015-2016. Staff anticipates the projected transportation deficit of \$6.1 million may be substantially eliminated in 2015-2016 following a review of the OSTA operations. A positive review will result in increased funding. However, we are not in a position to identify the new transportation spending as one-time.

Staff believes that year end results could show that the planned deficits for both 2013-2014 and 2014-2015 could be less than that approved as part of the annual budget process. The belief is based on past experience which shows that spending patterns decline as the school year nears its end. The reduced deficit would permit future reliance on the accumulated surplus. The planned deficit presented in the 2014-2015 recommended budget is allocated as shown in the following table.

2014-2015 Staff Recommended Budget Questions and Answers

	\$ millions
Special Education-Congregated and Autism Classes	4.6
Transportation Deficit - General Operations	2.9
Amount within compliance	7.5
Transportation Deficit - Reinstatement of High School Transportation	3.2
Ash Tree Remediation Program	.5
Communications Educational Programs and Network Technology	1.5
Employee Future Benefits - Incremental Cost of PSAB Standard	4.2
Amortization of Board Supported Capital Projects	1.6
Amount beyond compliance	11.0
Recommended planned deficit	18.5

b - What exactly does the \$1.9m one-time spending consist of (a breakdown) - is it the column on page 104 only?

The one-time (or non-recurring) investments to be funded from reserves are shown on page 104 of the 2014-2015 recommended budget under the Funding section. Further detail on each investment is provided on page 114 of the budget document.

c - If it is the column on page 104, then why is the replacement of ash trees represented as 'one-time' money use of reserves when the explanation text notes that this is possibly a five year ongoing investment?

Staff identified these types of expenditures as one-time because there is no contractual obligation attached to them. While there is no doubt the work should continue, these costs could be eliminated in the future, if required to balance the budget. The non-recurring expenditures referenced in Report 14-078 represent investments in projects that will be made over a period of up to five years. Further investment in the individual projects will not be required for a period of time after the initiative is completed. For budget presentation purposes, the investments that will be completed during 2014-2015 are classified as a one-time cost while those that extend beyond one year are shown as permanent costs.

Funding of the non-recurring costs shown on page 104 of the 2014-2015 recommended budget is either by internal funding (as described in question 30) or through the use of reserves (accumulated surplus). In the case of investments funded by reserves, staff propose using the District's accumulated surplus to fund the first year of each project and, to the extent that such funding is available in subsequent years, for the duration of the individual projects.



2014-2015 Staff Recommended Budget Questions and Answers

Q10 The projected \$2.2m accumulated unassigned reserves forecast for August 2015 is the lowest budgeted such amount since the 2009-10 approved budget.

a - Why do staff believe that such a low amount of unassigned reserves is an ample enough cushion for this budget, given some of the budget pressures we expect to see next year and the year afterwards, and which we presumably are not yet experiencing?

Part of the 2014-2015 projected deficit is due to changes in the funding model announced as part of the grants. Staff believes it would not be practical to respond to these changes in such a short time period. However, the adjustments to Facilities and Special Education funding may require consideration of changes to operations for 2015-2016. Staff gave the example of the likelihood of examining surplus space in the district in light of the reductions in top up funding.

As indicated in a number of earlier responses, staff believes that year end results could show that the planned deficits for both 2013-2014 and 2014-2015 could be less than that approved as part of the annual budget process. This belief is based on past experience which shows that savings result for spending plans that are not fully implemented by the end of the school year. The reduced deficit will permit enhanced availability of accumulated surplus to help address future budget pressures. Also, further scrutiny of current spending and budget allocations are expected to allow for reallocation of existing resources to meet evolving budget pressures.

b - Is the 2009-10 budget a good comparison budget when it comes to a reserves use analysis and, if not, then why not and also what is the oldest consecutive comparable budget for these purposes as a result?

Staff adopted a five year timeframe for staffing and enrolment comparisons. The timeframe encompasses the current year, the three prior years, and the upcoming year. Staff would recommend that comparison of financial information be based on the same timeframe. Generally, comparison of the current and upcoming year to earlier years may become less informative for various reasons such as changes in accounting practices, changes in policy or changes in reporting structures.

2014-2015 Staff Recommended Budget Questions and Answers

Q11 1% of Ministry operating grants for 2014-15 would be \$7.46m (if \$746.6m is the # to use). The 2014-15 budget paper explicitly calls for deficit coverage of \$10.8m, ignoring the additional one-time spending use of reserves.

a - Can the projects or spending in this \$10.8m be identified and broken out for us please (i.e. the most discretionary and shortest projected duration spending items), or is there no way sensibly to identify and ascribe projects and initiatives to a total of \$10.8m?

This question builds on the information presented in question 9 and the table presented in the response to that question has been repeated for easy reference.

	\$ millions
Special Education-Congregated and Autism Classes (structural)	4.6
Transportation Deficit - General Operations	2.9
Amount within compliance	7.5
Transportation Deficit - Reinstatement of High School Transportation	3.2
Ash Tree Remediation Program (up to 5 years)	.5
Communications Educational Programs & Network Technology (3 years)	1.5
Employee Future Benefits-Incremental Cost of PSAB Standard (10 years)	4.2
Amortization of Board Supported Capital Projects (2 years)	1.6
Amount beyond compliance	11.0
Recommended planned deficit	18.5

Staff anticipates the projected transportation deficit of \$6.1 million may be substantially eliminated in 2015-2016 following a review of the OSTA operations. A positive review will result in increased funding. However, we are not in a position to identify the new transportation spending as one-time.

b - What narrative can be supplied which might reassure that we have not become addicted to deficit spending?

Although the accumulated surplus has been projected to be used to balance the budget over the past several years, the District has underspent its budgets during those years and the accumulated surplus has grown. The unpredictability of provincial funding will of course create situations where local decisions need to be made on when, where, and if service reductions should be made to balance the budget.

2014-2015 Staff Recommended Budget Questions and Answers

c - If the 2014-15 budget plays out exactly as staff expect, and if 2015-16 funding and pressures also are exactly as staff predict, then is there a greater risk of having to cut programs or services next budget cycle compared to the relative lack of such pressures this budget cycle? How much more or less risk? Why?

As noted elsewhere, the 2014-2015 recommended budget includes the cost of reinstating transportation as well as the impact of changes in the funding model. We anticipate that much of the transportation overspending may be recovered in 2015-2016 and that a review will need to be undertaken to determine preferred alternatives to respond to the changes in funding. Staff believes that some changes will be required in 2015-2016, but planning for and consideration of those possibilities will begin in the fall of 2014.

Q12 At the staff-recommended budget presentation meeting, staff noted in reply to a Trustee question that it seemed impossible to eradicate a structural end-of-year \$6-7m surplus versus original budget, though that this information does not form part of the current budget. In previous years staff have however included a \$3m savings line item to provide some indication of what was expected this way.

a - Please confirm the above understanding. And, what are the actual accumulated unassigned reserves staff in fact expect us to have by August 2015?

In 2013-2014, staff included an estimate of approximately \$4.7 million.

The estimated balance of reserves at 31 August 2015 is projected to be \$11.7 million. Details are presented on page 137 of 2014-2015 recommended budget.

b - Why are staff not recommending a similar line item which better reflects staff's actual expectations for how the 2014-15 budget in fact will play out?

The savings target included in the 2014-2015 recommended budget is \$3.0 million. Staff believes this is still a prudent estimate considering our continued efforts to reduce the excess in the expense budget numbers themselves.

2014-2015 Staff Recommended Budget Questions and Answers

Q13 Is new money being put into playstructures / landscaping (apart from ash tree removal and replacement) and if so then how much and is it reflected in the budget and for how many years at what level would this new spending initiative last? (Is this part of the \$1.9m or \$10.8m or part of something else?)

The proposed investment in play structures is based on an inventory maintained by the Facilities Department. The spending required over the next five years is summarized below.

Year	\$ Millions
2014-2015	1.5
2015-2016	1.5
2016-2017	1.6
2017-2018	1.6
2018-2019	1.7
	<u>7.9</u>

Facilities has developed an inventory of existing structures and identified a possible timing for replacement or rejuvenation of the outside spaces. The final schedules will be impacted by the readiness of schools and the availability of local funds to complement funding from the Board. Of the amounts shown above, \$1.0 million in each year is projected to be from enhanced funding provided through the school condition improvement grant.

Q14 What is the relationship between the GSN total (pg 22) of \$798m and the \$746.6m or 764.4 totals for GSNs (pg 40)?

The various grant allocations received by the District are collectively known as grants for student needs (GSN) and are categorized as operating or capital. The operating grants are used to pay for day-to-day operating costs whereas capital grants are used to acquire tangible capital assets which are used over an extended period of time. In addition, amounts received in prior years that were used to acquire depreciable tangible capital assets are brought into revenue based on the amortization of the related assets. The amount of \$798.0 million shown on page 22 of the 2014-2015 recommended budget is the combined total of operating, capital grants and deferred capital contributions.

The amounts shown on page 40 provide details of operating and capital grants (\$746.6 million and \$17.8 million, respectively). Ministry-funded deferred capital contributions of \$33.6 million are shown on page 41. These amounts total \$798.0 million.

2014-2015 Staff Recommended Budget Questions and Answers

Q15 Update information on page 23 please.

Information used to prepare the enveloping section is sourced from the Ministry's Education Finance Information System (EFIS). The Ministry re-developed the EFIS system and the release for school board use was delayed to mid-April. The delay precluded the preparation of the enveloping schedule for inclusion in the 2014-2015 recommended budget that was provided to Committee of the Whole (Budget) on 12 May 2014.

The Net Enveloping Summary is attached as Appendix B.

Q16 Where is the budgeted spending for school ops budgets? If not broken out someplace, then can we get this please? Further, where is the special spending for high needs schools and communities voted by the Board, and how does it compare with last year's?

The school operations budgets are on pages 44 and 45 of the 2014-2015 recommended budget and are included in the supplies and services line. The budget for high needs schools and communities voted by Board is shown on page 46 of the budget in the supplies and services line. Comparative year over year budgets are as follows:

Budget	2013-2014 \$	2014-2015 \$
Elementary School Operations	5,346,794	5,324,732
Secondary Schools Operations	3,629,614	3,583,426
RAISE Schools - Combined Panels	252,500	252,500

Note that the operating budget includes an additional \$9.35 per ADE for RAISE schools and this amounts to approximately \$60,000 per year.

Q17 (Page 126) I am not understanding why this investment (research officer to develop metrics of well-being) is delayed or not to be made based on the explanation provided. The position was to be about well-being measures and OECD work. If the 'OECD work' is delayed then why is this still not a 0.5 position? And, why is it relevant that as a workplan for student well-being measures research is developed that other workplans might need to change? How does the explanation provided relate to the decision not to invest in this sort of work or dedicated full or fractional position for same?

The Quality Assurance Division has developed a workplan for key priorities related to the district's strategic plan based on the staffing allocation it has to complete this work. As such, there were revisions to the workplan based on this position not being brought forward. After reviewing the size of the potential drawdown of reserves for 2014-2015, staff was of the opinion that they could not recommend this or a number of other required administrative positions.

2014-2015 Staff Recommended Budget Questions and Answers

Q18 The instructional day supplies and services to elementary schools (page 44) for the current year was \$7.45m and for 2014-15 would be only \$4.08m, which is a big difference. Only \$3.72m was spent to date this year, so this changed budget may be quite valid. However, last budget, I remember talk about how schools needed more budget than they had. Was this not true then? Or, why was \$7.45m budgeted last year wise, if not very used and with a lower budget for this next year? What is the narrative around all of this?

The 2013-2014 Approved Budget included \$2.7 million in Educational Grants Other (EPO's) which were originally classified as Staff Development. As EPO contractual information became available, budgets were redistributed from Staff Development to Supplies and Services in an effort to more accurately align budgets and expenditures. For 2014-2015, it is staff's preliminary estimate that 52% of expenditures will occur in Supplies and Services and the balance of expenditures in Staff Development. As additional detailed EPO information becomes available, realignments will likely be required.

Outlined below are the year-over-year comparative Staff Development and Supplies & Services budgets.

	2013-2014	2014-2015
	\$	\$
Staff Development	3,138,451	3,754,070
Supplies and Services	4,739,107	4,083,045
	<u>7,877,558</u>	<u>7,837,115</u>

Q19 The elementary staff development budget would be about 9x greater this coming year (and closing on \$4m). The secondary staff development budget remains again close to zero dollars. What narrative goes along with these changes / lack of changes / differential please?

As outlined in Question 18 above, the Staff Development in the approved 2013-2014 totaled \$3,138,451. The balance of \$424,060 is the residual amount after transfers to other categories. In short, there has been relatively no change to the overall elementary and secondary Staff Development budgets.



2014-2015 Staff Recommended Budget Questions and Answers

Q20 On pages 49-51 there are virtually no costs projected for any staff development or supplies and services. Are these items for LSS staff recorded elsewhere, and if so where? Or, is no training at all for these groups contemplated for next year? NB: The PSSP group (pg 52) does have such costs recorded projected, so am not sure what is going on here.

The Staff Development budgets for Learning Support Services total \$213,824. The first \$90,202 (increase of \$85,000 from 2013-2014) appears on page 48 of the recommended budget under the Superintendent of Learning Support, followed by \$1,112 for Secondary Special Education on page 50 and a final allocation of \$122,500 for PSSP's on page 52. These combined budgets represent an overall increase of \$70,000 from 2013-2014.

In addition, Learning Support Services does participate in some professional development provided by Curriculum Services. The majority of additional professional development is funded by existing departmental budgets.

Q21 Is another communications staffer being added? (pg. 80) If so, why?

The additional staff in Communications Division of Corporate Services is the support position for the strategic plan (page 106 of the recommended budget). The position may be realigned to the Director's Office or to another division in the Corporate Services Department.

Q22 Page 85 shows last year were supplies and services expenditures and this year are some year-to-date but neither last year nor for next are any expenditures budgeted? Shouldn't some be?

As the majority of expenditures occurred in the staff development area, no specific budget line was provided for supplies and services. Our accounting system and budget control is structured in a manner that validates combined budgets of a related group of accounts or a department as a single entity. Departments are continuing to work with Financial Services to improve the accuracy of line by line budgeting.

2014-2015 Staff Recommended Budget Questions and Answers

Q23 (Page 104) What is the funding source for the 'internally funded' items on this page (i.e. not grants, not reserves)? Is something else being cut to allow for these investments then? Is this from some mysterious departmental reserve fund? What? How?

Internally funded means that the budget provision included in the 2013-2014 budget will be re-purposed to address the new investment or need or that offsetting revenue has been identified to support the increased costs.

The amounts shown on page 104 that are to be funded internally are offset by savings that will be realized by decommissioning the Mike radio/phone system. The savings will be used to purchase GMRS radios and to support the renewal of communications program technology.

The savings in the Facilities Department are to be specifically identified. Leveraging apprentices to reduce the costs associated with contracted services are expected to be one of the savings measures.

Q24 Please provide a breakout of page 135 re major proceeds of disposition adding to reserves this year and major capital priority spending items. Also, how much is left in capital reserves after the \$10.5m expenditure, or are these all of these reserves leaving the piggybank empty? Do we expect a capital reserves infusion next year and if so about how much?

At the start of 2013-2014, the balance of deferred revenue relating to proceeds of disposition (POD) was \$17.1 million. Of this amount, \$4.2 million has been committed to fund capital expenses to be incurred in 2013-2014. There are no anticipated property disposals this year; therefore, no amounts will be added to the deferred revenue balance. The 2014-2015 capital budget proposes to use \$8.5 million for the rebuilding of Broadview Public School. The balance in the POD account at the end of 2014-2015 is projected to be \$4.4 million.

The account for deferred revenue relating to Education Development Charges is expected to show a deficit balance of \$2.4 million at the end of 2013-2014. Anticipated receipts during 2014-2015 should eliminate the deficit and provide funding to offset \$2.0 million in site preparation costs expected to be incurred in 2014-2015.

Q25 Page 135 Shows \$2.6m from the operating budget for equipment. What equipment, and is this normal for us to do (would not major equipment asset purchases be from the capital budget?)

The Ministry allows the use a small percentage of operating budget to use for the purchase of minor tangible capital assets such as computer hardware and software, furniture and other depreciable equipment.

2014-2015 Staff Recommended Budget Questions and Answers

Q26 Page 140 shows Learning Support managers/supervisors going from 3 to 5 FTE and costs for same from \$377K to \$705K. What is narrative supporting this proposed increase please?

The first additional FTE was reported with the principals and vice-principals line in 2013-2014 (page 140 of the recommended budget). The second additional FTE is the realignment of an existing position that was reported under Safe Schools for 2013-2014 and is now included in Special Education. The increase of \$328K (\$377K to \$705K) represents the salary cost of two managers with benefits.

Q27 Page 145 FDK shows a major \$5.8m funding shortfall in the budget. Can a breakout of the reasons and a narrative be provided please.

The projected revenue was calculated using two specific grants: Pupil Foundation in the amount of \$34.7 million and Qualifications & Experience in the amount of \$17.0 million. It excludes the impact of other sources of funding such as the Declining Enrolment Grant and Other Revenues.

Operating/other components from the Foundation Grant are also excluded from the calculation. They include classroom supplies and computers, textbooks & learning material and provisions for Supply Teachers and Professional & Para-Professional support. The revenue allocation for these is approximately \$485 per ADE or \$4.4 million. In addition, compensation expenditures are based on average salaries versus new hire. This is consistent with all OCDSB program costing.

Q28 Can paragraph 2, bullet 4, page 4, be expanded on please? It is suggested that this accounts of 1% of operating budget deficit, if I understand that correctly. However the paragraph is filled with mystery. Can the contents of this para and its summation to 1% of operating budget please be laid out.

Staff had identified the additional cost of approximately \$2 million in new costs for the additional specialized classes, along with the \$4.5 million cost of reinstating secondary school transportation as the largest part an amount that would be equal to \$7.5 million or 1% of the total expenditures.



2014-2015 Staff Recommended Budget Questions and Answers

Q29 Are staff indeed comfortable (page 4) spending up to \$15m (i.e. an additional \$2.3m) beyond funding in use of reserves (provided reasonable one-time funding rationale was provided)? Why \$15m? Just because it is equal to 2%, which is twice 1%, and a political judgement about what one can get away with vis-a-vis the Ministry, or for some other reason(s)?

In developing the recommended budget, staff considered the needs of the system, now and in the future. We strongly believe that the current budget is prudent but are aware of the potential risks. The recommendation that up to \$18.5 million of reserves could be drawn upon is the result of a number of considerations including the District's past history of underexpending, the potential need to begin reductions in expenditures as early as 2015-2016 as well as the need to have Ministry approval for any drawdown beyond the stated 1%.

Q30 Does "Internally Funded" mean the \$ are coming out of existing 2013/14 level budgets? (Page18)

Internally funded means that the budget provision included in the 2013-2014 budget will be re-purposed to address the new investment or need or that offsetting revenue has been identified to support the increased costs.

Q31 What are the non-recurring expenditures? Page 13 says there are only \$1.9M worth. (Page 10)

A non-recurring expenditure is a cost that is incurred on a one-time or intermittent basis. The non-recurring expenditures referenced in Report 14-078 represent investments in projects that will be made over a period of up to five years. Further investment in the individual projects will not be required for an extended period of time after the initiative is completed. For budget presentation purposes, the investments that will be completed in the first year are classified as a one-time cost while those that extend beyond a year are shown as permanent costs.

Funding of the non-recurring costs shown on page 13 of the 2014-2015 recommended budget is either by internal funding (as described in question 30) or through the use of reserves (accumulated surplus). In the case of investments funded by reserves, staff propose using the District's accumulated surplus to fund the first year of each project and, to the extent that such funding is available in subsequent years, for the duration of the individual projects.



2014-2015 Staff Recommended Budget Questions and Answers

Q32 Where does the corresponding Revenue for Capital Expenditures and Debt Repayment come to us? In GSNs? (Page 13)

Ministry funding leverages a formula intended to provide equitable resources to school districts to provide students in the province equal educational opportunities. The various grant allocations are collectively known as grants for student needs (GSN) and can be categorized as operating or capital. The operating grants received by the District are used to pay for day-to-day operating costs whereas capital grants are used to acquire tangible capital assets that are used over an extended period of time.

Costs relating to debt repayment are supported by specific capital grants. The majority of costs relating to the acquisition of tangible capital assets are also supported by Ministry grants; however, the District may augment this spending through the use of accumulated surplus and deferred revenues (e.g. proceeds of disposition).

Q33 Staff on Loan, I see later page 16, we get the same \$ in Non-Grant Revenue. Do we really just break even here. What does Staff on Loan mean? Is this our Central Principals and staff like instructional coaches? (Page 13)

At times District staff participates in professional development opportunities or accepts administrative roles with other organizations. Such activities are commonly in support of Board or Ministry initiatives or, in the case of serving as representatives of the various bargaining units, by respective collective agreements. Employees participating in staff on loan arrangements remain on the District's payroll; however, compensation costs are fully recovered from the organization to which the employee is seconded. Costs recovered are reported as revenue as directed by the Ministry of Education.

Q34 Please explain what is FDK- Day Program and FDK - Extended Day? Are they just a new name? Why is this a different bucket than all the Extended Day Revenues? (Page 16)

FDK – Day Program refers to the core full day kindergarten (FDK) program. 2014-2015 is the final year of the phase-in of FDK and kindergarten programs will be operated on a full school day basis. The revenue for years prior to 2014-2015 was provided as a specific grant. Commencing with the new school year, the revenue will be provided as a component of the Grants for Student Needs (GSN).

FDK – Extended Day should be labelled Extended Day Program (EDP). The Extended Day Program (EDP) provides parents of students in the kindergarten program to age twelve (end of grade 6) with access to before and after school programs. The programs are led by registered Early Childhood Educators who deliver the Ministry of Education's Extended Day Program curriculum which includes recreational and social opportunities for children. EDP is offered on a cost recovery basis.

The label EDP will be updated throughout the budget document.



2014-2015 Staff Recommended Budget Questions and Answers

Q35 I don't see where we have put the increased investment \$4M was talked about at the Budget Meeting, for refurbishing labs and additional help for playstructures? Or is it all contained in the \$500K for Refresh School Instructional Technology?

The investment of \$4 million relating to refurbishing science laboratories and for rehabilitation of play structures and green spaces is reflected in the Capital Budget section on page 135 of the 2014-2015 recommended budget. The amount is included in the line School Condition Improvement; however, it has not been separately identified. Additional detail on the capital budget is presented in Appendix A to this document.

Q36 Is the Retirement Gratuities the same as PSAB?

Employee future benefits are benefits to be provided at a future date to current and retired employees. In 2012, the Public Sector Accounting Board (PSAB) required that the District adopt accrual accounting methodology for reporting costs attributable to employee future benefits. A cash basis of accounting for the benefits was used for years prior to 2012. The liability that existed as at August 31, 2012 is being amortized into expense over a period of four to twelve years.

The accrual methodology requires that costs relating to employee future benefits be recorded as an expense in the year in which the liability for the benefit accrues. Retirement gratuities are a component of expenses considered to be for employee future benefits (EFB). Costs relating to retiree health and dental plans, compensated absences relating to the District's short term disability program and the waiver of benefit premiums for employees on long term disability represent the other EFB components. Retirement gratuities represent the largest component of EFB costs.

The accumulated surplus appropriated for retirement gratuities is being used to manage the incremental cost of transitioning from the cash basis to the accrual basis of accounting for EFB.

Q37 Did the GSNs provide for more Elementary Principal/VPs due to the high number of FDKs? Do we get funding for Principals and VPs based on a ratio to enrolment?

The Elementary Principals and Vice-Principals salaries & benefits are funded by the School Foundation Grant. The grant provides a funding allocation by school size using ADE to calculate principal and vice-principal FTE equivalency. The calculated FTE equivalency is multiplied by predetermined salary and benefits benchmarks to generate the funding by school. The benchmarks have increased slightly from 2013-2014: For principals, an increase of \$1,115 (\$124,647 to \$125,762) and for vice-principals an increase of \$1,057 (\$118,064 to \$119,121).

All schools are allocated a principal regardless of school ADE; however, increases in ADE may generate additional funding for vice-principal positions. The school size ADE calculation remains unchanged from 2013-2014.

2014-2015 Staff Recommended Budget Questions and Answers

Q38 On folio 5 of the Budget Agenda of May 13, it says that \$4M of the enhanced School Condition Grant will be applied for the renewal of science labs and to support playground replacements. How much of this \$4M will be used for science labs? Will this be an annual amount and if so, over how many years? What process will be used to determine need and remediation for individual school labs? Will a timeline of the process be available?

There is currently an \$18.8 million backlog in science labs based on our current assessment and \$3.0 million of the enhanced funding provided through the School Condition Improvement grant will be directed towards science labs.

Renewal priorities are based on this assessment and Bell High School is considered to be our highest priority. The proposed five year plan (which is subject to further review and approval) would see investments totalling \$19.6 million. The schools prioritized by year are shown below.

Year	Schools	\$ Millions
2014-2015	Merivale & Bell (Phase I)	3.7
2015-2016	Cairine Wilson, Osgoode & Adult HS	4.1
2016-2017	OTLC & Gloucester SS	4.0
2017-2018	Bell (Phase II), Sir Guy Carleton & Earl of March	3.5
2018-2019	AY Jackson & Canterbury	4.3
		<u>19.6</u>

Q39 Curiosity: Secondary students are to be down but secondary teaching staff are to be down even more it seems (pro-rating the student numbers change, one would project about 7.5 more staff than planned). Is this reflective of an increased cost pressure, or legit labour category switch of spending, or something else?

All of the areas identified for reduction in secondary staffing (29 FTE classroom, 1.67 FTE guidance and .33 FTE LST) can be directly tied to the declining projected enrolment and the specific formulae contained in the collective agreement between the Board and OSSTF. None of the identified reductions are a result of discretionary decision-making by senior staff or the Board.

Q40 Curiosity: Are more expensive HR staff being replaced with less expensive HR staff (pg. 83 - i.e. Staffing / HRIS / wellness and disability mgmt dollars keep going down but staffing goes up)?

The decrease in the salary costs is the result of attrition (i.e. retirements) of employees within the department who were at the maximum step of the salary grid and who were subsequently replaced by staff who were placed at a lower step on the grid. In addition, at time of budget development, the department had 2.50 FTE vacancies that, for purposes of the budget, were costed at a lower step on the grid.



2014-2015 Staff Recommended Budget Questions and Answers

Q41 Curiosity: Occupational health and safety (pg. 88) shows a big cut in training and a big increase (about the same money) now instead in anticipated supplies and services, so less training of staff and more purchases of outside services presumably ... what is the narrative here please?

The sum of the Staff Development and Supplies & Services budgets remain unchanged from last year at \$315,011. The original Staff Development 2013-2014 budget was \$90,305 which is consistent with 2014-2015. The Staff Development actual expenditures includes release time provided to worksite safety representatives to conduct the monthly inspections required by the Occupational Health and Safety Act and staff will be reviewing whether these expenditures would be more appropriately charged against the Supplies and Services budget. Staff continues to monitor and realign budgets in an effort to provide more meaningful financial information.

Q42 Curiosity: (Page 93) We seem to project spending much less on facilities renewal than for the present year. Is our funding less or our needs less urgent or something else? If our needs are as or more urgent, but funding is less, then are the needs really not that urgent after all?

The GSN's now restrict how facilities renewal funding is allocated to capital and operating activities. In the past, the District had some discretion on the amounts allocated and for the past number of years \$6.0 million was estimated in the budget as the operating allocation. The maximum amount of the facilities renewal funding that can be allocated to operations in 2014-2015 is \$5.1 million. There is also an allocation of just over \$2.6 million to cover the costs of portable moves. When combined, the two amounts total to \$7,775,000 which is the amount shown as the facilities renewal plan operating budget on page 93.

There is no downward change in the urgent requirements - in fact, they are increasing.

Q43 Curiosity: Can we be reminded what the new \$4m+ of Other is on pg. 99?

The \$4.1M on page 99 of the budget document is the unallocated portion of the projected cost of retirement gratuities. This amount will be re-distributed to other envelopes and the majority will be directed to the Instruction Envelope. The amounts will be shown more clearly in future years as we more fully integrate Ministry reporting format with our own.

2014-2015 Staff Recommended Budget Questions and Answers

Q44 Curiosity: (Page 101) How many instructional coaches do we have and for what purposes? Why are they still all needed, as opposed re investing some more of these FTE elsewhere? Is this a permanent labour force and if not entirely then what is the anticipated draw-down for them? To what extent are they being employed to train?

The academic staffing approved in March for 2014-2015 includes the following breakdown of instructional coaches: 5.00 FTE elementary IT instructional coaches, 39.00 FTE elementary and secondary instructional coaches assigned to Curriculum Services, Early Learning and Safe, Caring and Inclusive Schools programs and 1.00 FTE instructional coach to support aboriginal education.

IT coaches are cited in our District's IT Plan (2012) as key resources to enable the outcomes identified for the implementation of technology surrounding BYOD, mobile / interactive technology that enhances instruction and the blending of on-line content as part of classroom learning. As such they perform a staff development and training role within our schools.

Q45 Curiosity: Page 144 shows OCENET funding 0.50 fewer teachers, or about the cost of an Educational Assistant. Also, it has been stated that OCENET is increasing its funding to the Board for other staff I believe. However, further, OCENET students will also be consumers of ESL services I would imagine. What is the net OCENET benefit staffing please?

As referenced in Report 14-048 Academic Staffing dated 18 March 2014, OCENET is funding 0.5 FTE elementary ESL position and 4.0 FTE new ESL secondary positions. In addition, OCENET pays to the District tuition fees for non-resident students and also provides each school that the non-resident student attends an amount of \$250 per student per semester to assist with transition/incremental expenditures.



2014-2015 Staff Recommended Budget Questions and Answers

Q46 The Average Daily Enrolment Table, on p.32 of the budget, shows that ADE is increasing by 10% in 2014-15; presumably behavioral and other needs would be going up by this same percentage. However, the Comparative FTE Staffing, (p.37), shows EA staffing increasing 620 to 644 or by about 4%; moreover, about 10 of these are going to the new autism classes. Many SEAC members perceive that the current number of EAs is pretty minimal for handling the requirements to enable children to stay in school despite behavioral or other difficulties. Will EA staff be spread out more thinly amongst the total population?

The Average Daily Enrolment table shows the enrolment used to calculate the Grants for Student Needs (GSN) allocation. Enrolment at the elementary level has been fairly steady over the five year period shown on page 32 of the 2014-2015 recommended budget. What has changed is how comparison of 2014-2015 enrolment to prior years is skewed because the phased implementation of the full day kindergarten (FDK) program. Additional detail regarding the effect that FDK has had on average daily enrolment is presented in the response to question 56.

This year the recommended budget includes an additional 14 FTE EA positions which are required to support new Autism and GLP classes (secondary level). Furthermore, an additional 10 FTE EA positions are being requested as a contingency should additional specialized classes be required to meet demands under the geographic model. In the creation of the additional specialized classes, the current number of EAs serving students in the regular classrooms was not reduced. Creation of the new specialized classes will allow existing EA staff to respond to needs in our regular classes as well as to absorb the incremental impact resulting from the finalization of FDK implementation.

2014-2015 Staff Recommended Budget Questions and Answers

Q47 The EA comparison is difficult in that some EAs are assigned to congregated classes, and others are in support of regular classrooms. Is it possible to see a breakdown by EA role over the range of years in the comparative FTE staffing, so as to be able to separately see what the EA allocation is in support of the regular classroom and congregated classes over time?

The following table shows the allocation of educational assistants (EAs) to the elementary and secondary panels and do not include itinerant or emergency EAs (see question 54 for additional information on EA FTEs). The table also shows the allocation between specialized and regular programs for each panel. Note that student population is number of students registered at the District and this number does not have the same meaning as average daily enrolment.

Year	Student Population	IEP/ IPRC	Total EA FTEs		EA FTEs allocated to specialized program		EA FTEs allocated to regular program	
			Elementary	Secondary	Elementary	Secondary	Elementary	Secondary
2013-2014	72,309	13,381	427.50	162.50	326.00	99.50	101.50	63.00
2012-2013	72,434	13,315	410.50	164.50	330.50	117.00	80.00	47.50
2011-2012	73,259	12,808	412.00	157.00	352.25	109.50	59.75	47.50
2010-2011	72,623	12,849	405.50	155.00	325.25	119.75	80.25	35.25
2009-2010	72,270	12,256	399.50	157.50	369.50	137.25	30.00	20.25

Q48 In reference to the additional Psychologists and Social workers who were considered and not recommended in support of FDK, what role do these professionals play in support of the FDK classes? (E.g. what are the Reach In/Reach Out resiliency training program? And what other types of needs would they be supporting?).

For our FDK classes, Learning Support Services (LSS) support staff consult with school-based staff to promote early identification and provide intervention supports to schools. Our Early Learning programs are also led and supported by LSS support staff.

An update was provided to the Special Education Advisory Committee on 26 March 2014 explaining the initiatives undertaken this year. The update is presented as Appendix C to this document.

2014-2015 Staff Recommended Budget Questions and Answers

Q49 If I am reading it correctly, the Average Daily Enrolment Table, on p.32 of the budget, shows that the number of children in kindergarten will be doubling next year; does this mean that the existing support staff for FDK will each have double the number of children to support?

The Average Daily Enrolment table shows the enrolment used to calculate the Grants for Student Needs (GSN) allocation. Enrolment at the elementary level has been fairly steady over the five year period shown in the 2014-2015 recommended budget. What has changed is how comparison of 2014-2015 enrolment to prior years is skewed because the phased implementation of the full day kindergarten (FDK) program. Additional detail regarding the effect that FDK has had on average daily enrolment is presented in the response to question 56.

Not all new Kindergarten students require support. Those requiring support from Learning Support Services staff will be served by our existing staff complement. Our approach is to provide consultative support to classroom teachers in order for them to be able to differentiate programming to meet the needs of their students. Our vision is to build capacity throughout the system so that all staff are in a position to support the needs of their students at the Tier 1 and Tier 2 level and only requiring support staff from Learning Support Services at Tier 3.

Q50 The budget has specifically allocated teacher and EA resources to support new Autism classes. Additionally, published criteria's for these classes indicates that Psychological Consultation and Speech/Language Pathology consultation may also be required for some of these children. Have resources for this purpose been allocated in the budget? If not, how will this requirement be handled?

The District considers safety, medical and behavioural needs when allocating educational assistants (EA). Students requiring support from Learning Support Services staff will be served through our existing staff complement. The District's approach is to provide consultative support to classroom teachers in order for them to be able to differentiate programming to meet the needs of their students.

2014-2015 Staff Recommended Budget Questions and Answers

Q51 It is my understanding that staff have not proposed any increases in the number of school-based or itinerant/emergency EAs, putting aside new EAs for FDK and autism classes within the geographic mode.

a. Is my understanding correct?

The 24.0 EA FTEs requested are for new Autism and GLP classes only. There are no EAs requested for regular program classes this year. In the creation of the additional specialized classes, the current number of EAs serving students in the regular classrooms was not reduced. Creation of the new specialized classes will allow existing EA staff to respond to needs in our regular classes as well as to absorb the incremental impact resulting from the finalization of FDK implementation.

b. What is the relationship between enrolment growth and growth in the number of school-based and itinerant EAs within elementary schools?

There has been a noticeable growth in requests for emergency and itinerant educational assistants (EA) at the Kindergarten level this year. Approximately 25% of support from Emergency EAs to schools is for Kindergarten referrals. The significant growth we have noted in referrals for Kindergarten now that we have full day programs has alerted us to review the roles of our Emergency and Itinerant EA allocation model. The creation of new specialized classes will allow existing EA staff to respond to needs in our regular classes as well as to absorb the incremental impact resulting from the finalization of FDK implementation.

c. Is there evidence that special education and behavioral needs are being met in elementary schools? For example, has there been a decline in the number of children asked to stay home temporarily when there is insufficient support at school?

Any child being asked to stay home is considered an Expulsion from school. For this to happen, the Associate Director of Education directed Principals this year to consult with their Superintendent of Instruction (SOI) before making any decisions. Tracking of these numbers began this school year. No child should be asked to stay home due to insufficient support. The OCDSB has Emergency EA and Itinerant Behavioural EAs who would be called in to schools where this is an issue and plans need to be developed to ensure support for the child.

d. Is there a decline in the waiting time for itinerant/emergency EAs? And what other measures are in place to assess whether needs are being met?

There is no waitlist for Emergency EAs. Once approval is given from the SOI and Learning Support Services it is up to the Principal to call in an occasional EA to fill the position for their school. The only reason a school would have to wait is if there is not an occasional EA available on the occasional list. Itinerant Education Assistants are allocated for a specific amount of time with the goal of leaving the school with a plan of support for the student that the referral was made for.



2014-2015 Staff Recommended Budget Questions and Answers

Q52 How many elementary schools we have with over 600 projected enrolment, the anticipated size of the Extended Day Program at those schools, and the amount of Vice-Principal allocation for those schools for the coming year.

There are four elementary schools with a projected enrolment of over 600 students that have a .5 FTE vice-principal allocation. As for EDP at those schools, one school has 129 students in the morning and 120 in the afternoon and for two other schools enrollment is 15 and 28 in the morning and 29 and 48 in the afternoon. The EDP program at the fourth school is operated by a third party.

Size of EDP was not a factor when allocating vice-principals. The addition of three supervisors in the Extended Day Department has allowed us to reorganize the department so that one supervisor oversees our three largest programs which includes the largest program mentioned above. This should relieve the vice-principal from many of his responsibilities for the EDP in that particular school. With the passing of the EDP policy, the school principal also has the ability to delegate authority to the Manager of the EDP and the supervisors. If the new structure does not support the large schools adequately, we will make the necessary adjustments to minimize the impact on the administrative teams in those schools.

Q53 How much money has been provided for RAISE schools and how is it used?

The district allocates resources to help mitigate the impact of socioeconomic factors on student achievement and learning. RAISE is an acronym for Resource Allocation Index based on Socioeconomics and is the basis for enhanced resource allocations to certain schools.

The amount included in the supplies and services line of the 2014-2015 recommended budget relating to RAISE schools totals \$312,500. This is the same amount that was approved in the previous budget. The funds are used by the schools to meet various needs. Some common uses include the purchase of bus tickets and bus passes, clothing, and paying fees to allow students to participate in field trips and extra-curricular activities.

In addition to the amounts mentioned above, staff resources are allocated to meet the specific needs of each school.

The annual memo to Trustees outlining RAISE spending will be forthcoming later in June, as usual.



2014-2015 Staff Recommended Budget Questions and Answers

Q54 The comparative Educational Assistants staffing numbers on page 143 of the 2014-2015 Recommended Budget do not coincide with the Education Assistants staffing numbers that were presented at the Special Education Advisory Committee (SEAC) meeting of 28 May 2014.

The staffing numbers presented at SEAC showed the Educational Assistants allocated to school sites. They did not include additional positions from the Assistive Technology Team, the Emergency Support Team, First Place, the Autism Team, Reality Check, Storefront, Early Learning and Work Experience.

Q55 Why are the Educational Assistants from Safe Schools and Urban Priorities on page 142 of the 2014-2015 Recommended Budget included in the Learning Support Services total but excluded from the staffing numbers on page 143.

The 644.0 educational assistants FTEs shown in the Special Education category (first category column) on page 142 of the 2014-2015 recommended budget are the EAs that are charged to Special Education pursuant to Ministry guidelines and OCDSB Special Education Ad-Hoc Committee (Spring 2005). The additional 21.0 FTE EAs shown under the Safe Schools and Urban Priorities category on page 142 are for specific Ministry initiatives.

2014-2015 Staff Recommended Budget Questions and Answers

Q56 Please explain the increase in kindergarten enrolment shown on page 32 of the 2014-2015 recommended budget.

The Average Daily Enrolment table shows the enrolment used to calculate the Grants for Student Needs (GSN) allocation. Enrolment at the elementary level has been fairly steady over the five year period shown in the 2014-2015 recommended budget. What has changed is how comparison of 2014-2015 enrolment to prior years is skewed because the phased implementation of the full day kindergarten (FDK) program.

In the past, the enhanced enrolment resulting from FDK did not affect the average daily enrolment (ADE) figures which are presented on page 32 of the recommended budget. FDK enrolment was excluded because funding was provided by a specific grant rather than through the GSN allocation. The following table identifies the ADE for both regular and full day kindergarten programs and then combines them to show ADE based on a full day of instruction. For this analysis, the regular and full day programs are both treated as discrete half-day programs up to 2013-14. Starting 2014-15 (next year), both junior kindergarten (JK) and senior kindergarten (SK) programs will be treated as a full day of instruction and enrolment for that year is shown under Combined Programs.

In summary, the number of kindergarten students has been relatively stable from year-to-year but they are attending class for a greater number of hours each day and that is why there is an increase in average daily enrolment.

Program	2010-11	2011-12	2012-13	2013-14	2014-15
Regular					
JK (ADE = enrolment divided by 2)	2,163.50	2,188.75	2,223.00	2,145.25	
SK (ADE = enrolment divided by 2)	2,310.15	2,356.00	2,355.00	2,398.25	
	4,473.65	4,544.75	4,578.00	4,543.50	
Full Day					
JK (ADE = enrolment divided by 2)	338.25	506.00	1,001.50	1,498.00	
SK (ADE = enrolment divided by 2)	328.50	500.50	1,009.00	1,646.00	
	666.75	1,006.50	2,010.50	3,144.00	
Combined					
JK	2,501.75	2,694.75	3,224.50	3,643.25	4,358.00
SK	2,638.65	2,856.50	3,364.00	4,044.25	4,631.00
	5,140.40	5,551.25	6,588.50	7,687.50	8,989.00
Increase from prior year		410.85	1,037.25	1,099.00	1,301.50

2014-2015 Staff Recommended Budget Questions and Answers

Q57 What is the growth in average daily enrolment as compared to the growth in the number of educational assistant positions?

Table 1 shows the change in average daily enrolment since 2010-2011. Enrolment has been restated to reflect the impact of the phased implementation of full day kindergarten which is discussed in question 56.

Table 2 shows the number of educational assistants based on FTE since 2010-2011. The allocation of educational assistants to programs in 2014-2015 will be determined based on student needs.

Since 2010-2011, average daily enrolment has increased by 4.2% and the educational assistants complement has increased by 10.8%.

Table 1 – Average Daily Enrolment (Restated to include full day kindergarten enrolment)

	2010-11	2011-12	2012-13	2013-14	2014-15 *
Junior Kindergarten	2,501.75	2,694.75	3,224.50	3,643.25	4,358.00
Senior Kindergarten	2,638.65	2,856.50	3,364.00	4,044.25	4,631.00
Grades 1 - 3	14,881.70	14,965.00	14,730.50	14,499.00	14,635.00
Grades 4 - 8	24,104.35	24,183.52	24,330.95	24,450.50	24,354.00
	44,126.45	44,699.77	45,649.95	46,637.00	47,978.00
Tuition paying	49.25	39.50	49.00	56.00	53.00
Total Elementary	44,175.70	44,739.27	45,698.95	46,693.00	48,031.00
Under Age 21	23,087.18	23,040.15	22,880.50	22,337.37	21,909.13
Age 21 and Over	893.44	939.75	851.01	880.57	939.57
	23,980.62	23,979.90	23,731.51	23,217.94	22,848.70
Tuition Paying	296.25	390.01	445.50	439.00	438.00
Total Secondary	24,276.87	24,369.91	24,177.01	23,656.94	23,286.70
Combined Average Daily Enrolment	68,452.57	69,109.18	69,875.96	70,349.94	71,317.70
Change in ADE from prior year	956.11	656.61	766.78	473.98	967.76
and shown as a percentage change	1.4%	1.0%	1.1%	0.7%	1.4%

Table 2 - Educational Assistants (Stated in FTEs)

	2010-11	2011-12	2012-13	2013-14	2014-15
Specialized Programs	445.00	461.75	447.50	425.50	
Regular Programs	115.50	107.25	127.50	164.50	
Itinerant, emergency, technology, etc	20.50	31.00	34.00	30.00	
	581.00	600.00	609.00	620.00	644.00
Safe Schools/Urban Priorities	19.00	19.00	19.00	21.00	21.00
	600.00	619.00	628.00	641.00	665.00
Change in EA FTEs from prior year	9.00	19.00	9.00	13.00	24.00
and shown as a percentage change	1.5%	3.2%	1.5%	2.1%	3.7%



2014-2015 Staff Recommended Budget Questions and Answers

Q58 Does an inventory of bicycle rack capacity at secondary schools exist and when will the capacity be brought in line with municipal standards?

A review of bicycle rack capacity at secondary schools has been completed. Over the next three years the schools will be brought in line with current bylaw requirements using central funds.

Q59 Please clarify how the existing \$368,000 budget allocation for guidance at the intermediate level is used.

Schools with intermediate divisions currently receive 22 to 60 days of occasional teacher (OT) release time. The actual amount of release time is based on the size of the student population and differentiated by the RAISE index. An OT normally does not do the guidance work, but rather OTs provide class coverage to allow school staff to collaborate on key action items related to transitioning students between schools (grades 6 to 7 and/or grades 8 to 9); conducting team meetings to discuss, plan and support students in need; as well as increasing awareness, appreciation and understanding of career pathways. Every site submits a 'Guidance Implementation Plan' in the fall and a 'Guidance Final Report' in the spring of each school year. The District will continue to refine its system-wide direction for these implementation plans in alignment with the District's work related to the Board Improvement Plan for Well-Being (BIP-Well).

Q60 Please provide information regarding waiting lists for placement into a Learning Disability class.

As of 30 May 2014, the District had 54 students waiting for an offer of placement into an elementary Learning Disability class. There are no students waiting at the secondary level. This year we had 95 approved applications at the elementary level. Currently we have 16 elementary classes distributed across the District with a maximum of 8 students per class. There is no cut-off date for student placement. If and when a vacancy occurs in any of the classes, then students are offered a placement prioritized by individual needs. Transportation is provided.

Students waiting for placement continue to be supported in their regular classroom through our Tiered Intervention strategies. The District also has a centrally staffed Learning Support Consultant (LSC) assigned specifically to support students with Learning Disabilities. The LSC consults with school-based staff to determine what teaching and support strategies would best meet the needs of each student.

The Learning Disability classes are the next suite of classes to be phased in using the Geographic Model beginning September 2015. A program review to determine the best model to meet the needs of our students will be completed by January 2015.

2014-2015 Staff Recommended Budget Questions and Answers

Q61 How many students are seen by a speech language pathologist each year?

Table 1 shown below is extracted from the most recent Report on Students Served (Report No. 14-074) which is based on information collected in the District's Digital Data Collection Tool (DDCT). As at 30 April 2014, there were 1,840 unique students that were seen by a speech language pathologist (SLP) which represents a 14% increase in the number of students seen at the same time last year. SLPs are assigned to schools yearly and not to specific students.

Table 1 – Students Served

	2012-2013	2013-2014	Increase from 2012-2013
Speech and Language Pathology	1,617	1,840	14%
Social Work	2,995	3,803	27%
Psychology	1,801	2,069	15%

Information was also requested regarding the number of students being assessed compared to those receiving treatment and whether the students were in specialized classes or receiving service in regular classes. This information is not readily available for the current year; however, Table 2 which shows the type of service provided by SLPs during the 2012-2013 school year is available and provides a relative measure of service delivery by type. As such, it supports the District's tiered approach to intervention by demonstrating that many non-assessment related services (e.g. parent consultation, intervention, etc.) are provided to the District's students in addition to assessments. Note that the numbers in this table are not mutually exclusive meaning that a student can be counted in more than one month and/or service area over the course of the school year.

Table 2 - Type of Speech Language Pathology Service Provided

	Students Served
Assessment	1,772
Intervention	3,309
Professional Consultation	7,064
Parent Consultation	1,866
Administrative	3,032



2014-2015 Staff Recommended Budget Questions and Answers

Q62 Please confirm that four to six guidance positions were added at the elementary level in an earlier budget.

The final 2009-2010 budget included an amendment for the addition of funds equivalent to 4.0 FTE elementary guidance positions. Staff was unable to find any reference to the addition of 6.0 FTE guidance positions.

For the 2009-2010 school year, staff's consultations with principals determined that the funds would be most effective in supporting schools with intermediate students through the model that is currently in use. The model provides funds to schools to release a teacher, or a group of teachers, during the year for the purpose of providing guidance-related support. At the beginning of every new school year, principals are required to develop and submit a plan outlining how the funds will be used in their school. At the end of the year, schools are required to report on activities undertaken with the funds allocated by Curriculum Services.

During the first year of implementation, considerable resources were invested by Curriculum Services through a dedicated instructional coach to develop resources, materials and activities to support the delivery model. The model provides schools with flexibility to use the funds in a way that meets the specific guidance and career education needs of their students as determined by the staff at the school.

2014-2015 Staff Recommended Budget Questions and Answers

Q63 The overall reserve is being drawn down very quickly with only 2.2 million left for the next board. Given the expenditures the last few years and the growth in the operating, it could end being a difficult financial term for the next board....perhaps some thought to ensuring a more substantial reserve (4-6 million) with parameters for how reserves should be allocated in the future.

In preparing the 2014-2015 recommended budget, staff considered the needs identified throughout the system and the resources available to meet those needs. The recommended budget reflects the results of decisions that staff believe balances the two.

Part of the 2014-2015 projected deficit is due to changes in the funding model announced as part of the Ministry's Grants for Student Needs. In particular, the adjustments to Facilities and Special Education funding were unexpected and staff believes the timing of the announcement makes it impractical to respond to the changes for the upcoming year; however, staff has previously acknowledged that there may be a need to consider changes to operations for 2015-2016 and provided as an example the possibility of examining surplus space within the District given the reduced facilities top-up funding.

Also, as indicated in a number of earlier responses, staff believes that year end results for the current and subsequent year could result in a deficit that is less than that shown in the annual budget. This belief is based on past experience which shows that savings result from spending plans that are not fully implemented by the end of the school year. A reduced deficit will enhance the accumulated surplus available to meet future budget pressures. Further scrutiny of current spending and budget allocations will also allow for the reallocation of existing resources to meet evolving budget pressures.

Prudent management of the District's accumulated surplus is a primary goal of staff and discussions on how best to manage this financial resource are ongoing.

2014-2015 Staff Recommended Budget Questions and Answers

Q64 I have questions about the OSTA budget. It's increasing again this year by about 5 million. I thought one of the purposes of the bell time changes was to find efficiencies in this area? Perhaps you could shed more light?

The transportation deficit is based on cost pressures identified by the Ottawa Student Transportation Authority (OSTA). OSTA is a consortium that provides transportation services to students of both the Ottawa-Carleton District School Board and the Ottawa Catholic School Board (OCSB). The District's anticipated 2014-2015 deficit attributed to student transportation services is \$6.1 million.

The anticipated deficit can be split into two components: The first amount of \$2.9 million has been identified as relating to general operations and is the amount that, in the absence of other pressures, would be within compliance for the use of accumulated surplus to balance the budget. The remaining \$3.2 million has been identified as the result of an initiative to harmonize service levels of the two member boards. In the past, secondary students of the Ottawa-Carleton DSB were for the most part not provided with transportation services if they resided within the urban transit area (UTA). The District believes it is important to harmonize service levels to ensure that its secondary students who reside within the UTA are offered a similar level of service to that provided to students of the OCSB.

OSTA continues with its efforts to improve its performance and a recent Ministry Effectiveness and Efficiency (E&E) review of OSTA operations assessed a 'moderate' rating which resulted in enhanced funding commencing in the 2013-2014 school year. Another E&E review is anticipated in 2015-2016 and OSTA expects to demonstrate further improvement as a result of a complete bell time review, route sharing and route optimization. The improvements are expected to lower costs over time and, in combination with an improved E&E rating, are expected to offset the incremental costs resulting from the harmonization initiative.

Q65 The operating budget is growing quite rapidly, 809 million to 827 million to 861 million this year. I understand FDK is largely a factor but one would imagine a levelling off towards OCDSB inflationary pressures at some point.

Full day kindergarten does contribute to the increased spending identified in the recommended budget, but other changes also figure prominently. These include increased spending to meet the needs of students in special education programs, inflationary pressures relating to energy used to heat and light our schools, cost increases attributable to the increased provision of transportation services for secondary students and various changes resulting from contracts and legislation. Changes in planned spending relative to the current year is analysed on pages 25 to 28 of the 2014-2015 recommended budget.



2014-2015 Staff Recommended Budget Questions and Answers

Q66 I see "tuition fees" throughout the document. I would like to find more info on what/how students are charged.

The District provides educational services to international students who register in the District's Ottawa International Student Program which is facilitated by the Ottawa-Carleton Education Network. Registration is open to qualifying international students who pay tuition and other fees to study with the District. Currently, tuition fees for international students registering in the secondary program are \$6,050 per semester while elementary students pay \$11,000. More information on the program is available online at ocenet.ca.

Q67 There are a number of questionable line items that I was curious about as itemized below:

- a) **Folio 44 (instructional day school)-the overall staff development budget has really exploded. From 424,000 last year to 3.7 million this year. I figure there must be a good reason for this? I've noticed this trend under several areas, and other anomalies (like little staff development used in previous years, even though it is budgeted for). I.e : folio 66 (planning and facilities staff devel), folio 83 (HR staff development).**

Some estimates shown in the 2014-2015 recommended budget are affected by the release of information relating to special grants. For example, the 2013-2014 approved budget included \$2.7 million in Educational Grants Other (EPO's) which were originally classified as Staff Development. As EPO contractual information became available, budgets were redistributed from Staff Development to Supplies & Services to more accurately align budgets and expenditures. For 2014-2015, staff has estimated that 52% of expenditures will be reported in Supplies & Services and the balance of expenditures in the Staff Development line. Realignment of these amounts will likely be required as additional detailed information on how the money can be used becomes available.

Note that the amounts shown in the budget are the amounts as originally approved or recommended. The following table presents the 2013-2014 amounts reported on page 44 of the recommended budget on a restated basis.

	2013-2014	2014-2015
	\$	\$
Staff Development	3,138,451	3,754,070
Supplies and Services	4,739,107	4,083,045
	<u>7,877,558</u>	<u>7,837,115</u>

Staff continues to monitor and realign budgets in an effort to provide more meaningful financial information

2014-2015 Staff Recommended Budget Questions and Answers

- b) Folio 61- utilities are increasing by 2 million next year, I saw the explanation later in the document, but these energy increases really affect schools!**

The District expects to incur additional costs for both electricity and natural gas as a result of rate increases which have been approved by energy regulators. Steps have been taken over the years to reduce energy consumption and these have helped mitigate the pressures that would have otherwise resulted. The District will continue to focus on its energy management initiatives because it is a proven strategy to control energy costs.

- c) Folio 65 - (planning and facilities) this may be more of a cleanup exercise but the YTD figures really do not match up well to the recommended Budget (on both the over and under expenditure aspects)**

The year to date actual amounts shown in the Supplies & Services and Fees & Contractual lines include two extraordinary amounts: Costs of \$76,700 were incurred for consultants to coordinate projects supporting the implementation of full-day kindergarten and costs of \$22,600 were incurred for facilitation services relating to the Near West Accommodation review. The budget amounts shown are those approved when the budget was passed; however, not shown are budget amounts that have been internally transferred during the year to support the additional expenditures.

Staff anticipates that the amounts budgeted for 2014-2015 will support the Department's normal activities.

- d) Folio 96 - (day school nursery) supplies and services actuals are very different from budget.**

The District assumed the operations of the Ottawa School Day Nursery (OSDN) commencing September 1, 2013. The decrease in anticipated costs reflects the realignment of before and after school daycare services to the extended day program (EDP). The split between compensation and non-compensation costs shown in the 2014-2015 recommended budget has also been adjusted to reflect increased understanding of the expenses relating to this self-supporting program.

2014-2015 Staff Recommended Budget Questions and Answers

e) Folio 97 - (Facilities renewal plan) some substantial variations here in budget years.

The District receives a school renewal grant to address the cost of repairing and renovating schools. Repairs maintain a facility and the costs are recorded as an expense in the year the work is done. Renovations may enhance a facility or extend its useful life in which case the cost of the work is treated as a tangible capital asset. The operating budget for each of years 2012-2013 and 2013-2014 includes a provision of \$6.0 million for this purpose while the budget for 2014-2015 is \$5.1 million. The actual expenses shown in the Supplies & Services and Capital lines should be added together and matched against the budgeted amounts.

The District also receives funding to pay for costs incurred in relocating portable classrooms. Costs are reported on the line entitled Other; however, the budget for each year has been shown in the Supplies and Services line. The amounts budgeted in each year are shown in the following table.

Year	Budget \$
2012-2013	2,310,000
2013-2014	2,910,000
2014-2015	2,670,000

It is important to note that most costs relating to facilities renewal and portable classroom relocations are incurred during the summer months. The year-to-date costs shown for 2013-2014 will be substantially higher by the end of the year.

In future, the budgets will be aligned with anticipated the expenses.

2014-2015 Staff Recommended Budget Questions and Answers

Q68 In Appendix B in the Staff Recommended Budget Questions and Answers of June 9 (Net Enveloping Summary) shows Continuing Education with projected expenditures in 2014-15 of \$9.7 million, revenues of \$11.5 million and a surplus of \$1.8 million. Can you please provide a breakdown of the revenue figures for the 2014 – 15 Continuing Education budget with projected revenues by grant/funding source ie. Citizenship and Immigration Canada - Contribution Agreement; Ontario Ministry of Citizenship and Immigration – Non-credit Adult ESL Grants for Student Needs; Ministry of Colleges, Training and Universities, etc.? Can you also provide the Net Enveloping Summary figures in a similar table for the budget years 2011-12; 2012-13; 2013-14?

The following table presents the 2014-2015 budgeted revenues and expenses directly attributable to programs administered by the Continuing Education department. Note that the Net Enveloping Table presented as Appendix B in response to question 15 has been updated.

Program Name	Budgeted Revenues \$	Budgeted Expenses \$	Net Revenue (Expenses) \$
Funded by Grants for Student Needs			
Literacy and Numeracy	3,269,024	611,543	2,657,481
Credit Program	884,864	677,563	207,301
Summer School Secondary	1,475,722	1,126,564	349,158
Prior Learning Assessment	25,560	15,000	10,560
International Language Elementary	1,149,115	1,073,663	75,452
International Language Secondary	-	378,022	(378,022)
	6,804,285	3,882,355	2,921,930
Funded by General Interest Registrations			
General Interest	453,366	713,492	(260,126)
Extra-Curricular Creative Arts	151,122	234,508	(83,386)
	604,488	948,000	(343,512)
Funded by Other Sources			
English as a Second Language (ESL)	1,471,360	1,358,319	113,041
LINC	1,875,000	1,872,719	2,281
Literacy and Basic Skills (LBS)	729,527	721,680	7,847
Adaptive Learning	68,959	68,959	-
Ontario Works Child Care	550,000	517,500	32,500
Miscellaneous	231,041	-	231,041
	4,925,887	4,539,177	386,710
Continuing Education Administration	-	374,197	(374,197)
Total	12,334,660	9,743,729	2,590,931

Net enveloping tables for prior years are available from budget documents posted on the District's website at http://www.ocdsb.ca/ab-cdsb/ob/previous_budgets/Pages/default.aspx.



2014-2015 Staff Recommended Budget Questions and Answers

Q69 Could staff please explain the process to be followed and the amounts to be allocated to schools for playground renewal?

Staff has indicated that the application process will be finalized in the fall and shared with schools. We have also said that the OCDSB contribution will normally be on the order of \$25,000, based on 1/3 of the estimated cost. Where the school community has experienced severe difficulty in fundraising, this amount could be increased by an additional \$10,000 to \$15,000.

**2014-2015 Staff Recommended Budget
Questions and Answers**

Tangible Capital Asset Expenditure Budget

	Estimated Expenditures for 2014-2015
	\$ millions
Buildings and Additions	
Earl of March Addition (includes some School Renewal funding)	\$10.7
Longfields-Davisdon Heights Addition	\$10.1
Broadview PS Rebuild	\$8.3
School Condition Improvement *	\$6.9
Half Moon Bay ES	\$6.6
New Avalon ES (#2)	\$6.6
School Renewal *	\$5.5
Kanata North ES	\$4.0
South March PS Addition	\$3.4
Child Care Retrofit	\$2.9
Full Day Kindergarten First Time Equipping (year 5)	\$0.9
Mutchmor PS Addition (includes some School Renewal funding)	\$0.7
Carleton Heights PS Renovations	\$0.2
Sub-Total	\$66.8
Other Assets:	
Minor Tangible Capital Assets	\$2.6
Projects Funded From Accumulated Surplus	\$1.5
Sub-Total	\$4.1
Total	\$70.9

Numbers may not add due to rounding

* Includes Ministry of Education announcement for 2014-2015 grants that have not yet received formal OCDSB approval

Updated 19 June 2014 to reflect funding of capital projects using accumulated surplus.

**2014-2015 Staff Recommended Budget
Questions and Answers**

Net Enveloping

Summary

In \$ Millions

	Projected Expenditures	Grants and Other Revenues	Surplus / (Shortfall)	Uses of Reserves	Net Funding
Instruction	625.8	621.1	(4.7)	4.7	0.0
Continuing Education	9.7	12.3	2.6	0.0	2.6
Transportation	45.1	38.0	(7.1)	6.1	(1.0)
School Facilities	92.1	89.7	(2.4)	0.5	(2.0)
Central Administration	20.0	20.4	0.4	0.0	0.4
Capital Financing and Other	20.7	16.5	(4.2)	4.2	0.0
Amortization	35.4	33.7	(1.7)	1.7	0.0
Extended Day Program / OSDN	11.1	11.1	0.0	0.0	0.0
Total	859.9	842.7	(17.2)	17.2	0.0
<i>Numbers may not add due to rounding</i>					

Updated 19 June 2014 to reflect change in reporting of costs relating to capital projects funded from accumulated surplus and the realignment of revenues.

2014-2015 Staff Recommended Budget Questions and Answers

Learning Support Services Early Learning Update

To support student success, during the 2013/2014 academic year, Learning Support Services (LSS) allocated staff to specific early learning initiatives and programs including: 1.0 FTE Psychologist, 3.0 FTE Speech Language Pathologists (SLP), 0.1 FTE Social Worker (SW) and 7.0 FTE Educational Assistants (EAs). In addition, the Psychology and Social Work departments have augmented their itinerant support to FDK classrooms. LSS has also assigned 30 FTE EAs to support FDK classrooms.

Senior Kindergarten Speech and Language Intervention Program

The Senior Kindergarten Speech and Language Intervention Program (SK-SLIP) provides support to educator teams and parents of senior kindergarten students with severe oral language difficulties. To date, 29 students, in 23 classrooms, from 19 schools have been provided with direct SLP support through this program (e.g., demonstrations, provision of specific materials & consultation). In addition, 158 EA follow up visits have been completed to support student specific language goals and generalization to the regular classroom environment.

Early Learning Intervention Program

The Early Learning Intervention Program (ELIP) is based on the premise that training educator teams to foster oral language development in our youngest learners is critical to academic success. This program, developed and implemented by a team of SLPs and psychologist, is currently being delivered in 16 schools, targeting 49 educator teams and 1,225 students. One hundred and twenty teachers and Early Childhood Educators (ECEs) participated in a half day workshop in October 2013 and a full day workshop in February 2014. In-school consultation visits and resources are provided every 4 to 6 weeks over the course of the school year to reinforce the strategies and targets presented at the workshops. Following a preliminary evaluation of the ELIP in 2010, a more comprehensive evaluation of the efficacy of ELIP in improving performance of high risk students was initiated in November 2013 with an end date scheduled for June 2014.

Reader Leader Program

The Reader Leader program is a joint initiative consisting of a SLP, LSS itinerant teacher and school teams. Reader Leader (RL) promotes both the engagement of early learners in the active process of reading, and the value of volunteering. Currently, grade 8, high school and co-op students are trained as RLs and are taught explicit interactive techniques for reading with young children. The benefits to young children and RLs of maintaining a first language are highlighted. Matches for first language are made when possible as RLs 'pay it forward'. To date 369 older students have been provided with initial training and follow up support where required. Three hundred and forty kindergarten students are being read to 1 to 3 times per week using RL techniques and strategies. Additional workshops are scheduled for March and April to train older students. RL workshops have been adapted for parent presentations. To date, 142 parents have participated. Parent workshops have been scheduled at an additional 4 schools.

2014-2015 Staff Recommended Budget Questions and Answers

Early Learning Identification Tools for Education

The Early Learning Identification Tools for Education (ELITE) team is comprised of a psychologist, SLP and SW. Following a pilot in 2012/2013, the Nipissing District Developmental Screen (NDDS) was offered to 164 FDK educator teams to assist with identification of underdeveloped skills for classroom programming purposes. This tool was provided to FDK teams through their school psychologist. For students who continue to present with lagging skills despite in-class programming, the Developmental Indicators for the Assessment of Learning Fourth Edition (DIAL 4) was identified and piloted during the 2012/2013 school year as a standardized developmental measure, which could provide educator teams with additional information to assist with further classroom programming. A DIAL-4 was purchased for every OCDSB site with a kindergarten program in February 2014. In-service regarding use of this tool is in progress through the Learning Support Teacher (LST) network meetings. Finally, in pursuit of proactive programming for students who are at risk for academic challenges, the Reaching In, Reaching Out (RIRO) program was identified as an evidence-based approach to foster resiliency in our early learners through adult modeling. This training was completed with 25 central staff members from a variety of departments (e.g. LSS, Curriculum, EDP, school teams) in order to gain feedback regarding the optimal delivery to school teams. Seven school teams including 73 participants have been invited to participate in the initial RIRO training groups scheduled for March and April 2014. Plans to facilitate increased access to this training and follow up support are being developed for 2014/2015. In addition, an evaluation design to examine efficacy within the school board setting are being developed.

Early Learning Resource Team

The Early Learning Resource Team consists of a team of 3 EAs and offers support when requested by FDK teams by providing communication tools and visual supports to be used by students. To date this team has served 70 classrooms and therefore reached 1,750 students. From the Mental Health and Critical Services team, 3 Itinerant EAs (IEA) work exclusively with students in FDK classrooms. This team provides behaviour prevention and intervention support to individual students, small groups and/or classrooms through observation, consultation, programming and strategies. To date, 83 individual students and their classroom teams have been supported. In addition, Emergency EAs for short term support of specific students is available to address needs related to student safety and transitions. EEA support is often used in consultation with a plan developed through the Autism Spectrum Disorders (ASD) team or the IEAs. From September 3rd 2013 to January 31st 2014, there were 41 requests and 230.5 days of EEA support provided for JK and SK students, representing 25.8% of full day EEA support provided to students from JK to grade 12.

2014-2015 Staff Recommended Budget Questions and Answers

Transition Support

LSS has developed a formal intake process for students with ASD and/or Developmental Disabilities (DD) who are new to the OCDSB to support the transition to school.

Parents/Guardians meet with a psychologist or psychological associate and complete the Developmental Profile III while EAs from the early learning team engage the child in a specific set of play activities designed to informally assess the child's social/communication and academic/classroom readiness skills. Upon completion, assessment results are shared with the school team to facilitate transition planning and inform programming for individual students. From January 1st 2013 to January 1st 2014, 63 JK and 26 SK students with ASD were provided with intake services. During this same period, 16 JK and 14 SK students with DD were provided with intake services. An important trend to highlight is the proportion of students that enter the educational system for their JK year.

Collaborations with Curriculum Services

Collaborations with Curriculum Services have been consistent and ongoing over the course of the year. Curriculum coaches have been consulted regarding the development and implementation of all the aforementioned programs and initiatives. In addition, the two departments have engaged in co-planning to host Dr. Laura Justice for a workshop planned for May 2014 for FDK educator teams and central staff focused on literacy within the FDK classroom. Similarly, LSS has collaborated with the Parent Involvement Committee (PIC) to host Dr. Stuart Shanker who will be presenting on self-regulation in early learners.