

Committee Of the Whole Budget

14 April 2015



OTTAWA-CARLETON
DISTRICT SCHOOL BOARD



A Community of Character

ACCEPTANCE: I reach out to include others. I accept others for who they are.
I am gentle with myself and others when mistakes are made.

APPRECIATION: I am grateful for all that I have. I am thankful for the support that others give me. I am generous in recognizing the contributions of others.

COOPERATION: I work with others to make a peaceful community. I am willing to listen to others' ideas and suggestions. I compromise and negotiate to solve problems and differences of opinion.

EMPATHY: I am compassionate, caring, and kind. I am a true friend. I will walk in your shoes in order to understand you. I am slow to judge and quick to forgive.

FAIRNESS: I make decisions based upon the whole picture. I treat others the way I would like to be treated. I am just.



INTEGRITY: I behave ethically and honourably. I am honest, loyal, and trustworthy. I am truthful and courageous. I stand up for what is right even when it is hard. I am a person of my word and people who know me understand that.

OPTIMISM: I believe that challenges are opportunities. I choose to see goodness. I have hope for our future.

PERSEVERANCE: I will work hard and I will not give up. I will finish what I begin and I will not give up. I will care enough and I will not give up.

RESPECT: I honour myself and others through my words and actions. I support our diversity of beliefs. I treat our world and everything in it with dignity.

RESPONSIBILITY: I am accountable for the decisions I make. I realize that my decisions impact my community. I honour my commitments.

Educating for Success —
Inspiring Learning and Building Citizenship



Net Enveloping Surplus/(Shortfall) Summary – Table

(In \$Millions)

Approved Budget				
	2011-2012	2012-2013	2013-2014	2014-2015
Instruction	(1.9)	(0.4)	(1.6)	0.4
Instruction - Special Education	(1.1)	(0.8)	(4.3)	(5.1)
Continuing Education	0.6	1.0	1.4	2.6
Transportation	(3.6)	(6.5)	(2.9)	(7.1)
Central Administration	0.0	(0.0)	0.5	0.4
Pupil Accommodations and Other:				
School Facilities	(0.6)	0.2	0.1	(4.0)
Amortization	0.0	(1.0)	(1.5)	(0.1)
EDP / OCDSB CCC and Financing*	0.0	(0.0)	(5.9)	(4.2)
Total	(\$6.6)	(\$7.5)	(\$14.3)	(\$17.2)

Numbers may not add due to rounding

**Not funded by the Ministry*



Compliance – Accumulated Surplus

(In \$Millions)

As at 31 August	Projected 2015 \$	Actual 2014 \$	Change \$
<u>Available for Compliance</u>			
Appropriated			
Gratuities/WSIB Liabilities	4.3	8.6	(4.3)
Supplies and Equipment	3.6	4.0	(0.4)
Committed Capital	7.8	8.1	(0.3)
Total Appropriated	15.7	20.7	(5.0)
Unappropriated	1.6	13.3	(11.7)
Total	17.2	34.0	(16.7)



2015-2016 Projected Deficit

(In \$Millions)

Projected Deficit	2015-2016
Projected Deficit	\$16.7
Add: 2015-2016 Budget Pressures and Initiatives	\$5.3
Sub-Total	\$22.0
Less: Proposed Reductions for 2015-2016	(\$5.9)
Sub-Total	\$16.1
Further Reductions to be found	\$3.6
Revised Projected Deficit	\$12.5
<i>Numbers may not add due to rounding</i>	



2015-2016 Projected Deficit

(In \$Millions)

Budget Pressures and Initiatives	2015-2016
Approved Academic Staffing	
Additional Congregated Classes	\$0.5
Principal support for School Openings in September 2016	\$0.1
Sub-Total	\$0.6
Other Cost Pressures	
Increase in Fringe and Statutory Benefits	\$2.7
Facilities - Net cost increase	\$0.5
Increases in Occasional Teacher Cost	\$1.0
Miscellaneous	\$0.5
Total	\$5.3
<i>Numbers may not add due to rounding</i>	



2015-2016 Projected Deficit (In \$Millions)

Proposed Reductions	2015-2016
Academic Reductions approved by Board	\$2.1
Transportation Savings reflected in OSTA Draft Budget	\$2.0
Savings in Professional Development (Average of 2.0 days per Teacher)	\$1.8
Total	\$5.9
<i>Numbers may not add due to rounding</i>	

2015-2016 Projected Deficit (In \$Millions)

Where we're looking	
Departmental Budgets - 5% Reduction	\$0.1
School Budgets - 3% Reduction	\$0.2
Facilities Operating Budgets - 3% Reduction	\$1.9
Overtime Restrictions - 5%	\$0.1
Food for Meetings and Professional Development	\$0.4
Sub-Total	\$2.7
Staffing ???	TBD
Other	TBD
To be found	\$3.6
<i>Numbers may not add due to rounding</i>	



Background Information



OTTAWA-CARLETON
DISTRICT SCHOOL BOARD



Revenues

2014-2015 Approved Budget (In \$Millions)

Sources of Funding:	Amount \$	% of Total
Grants for Student Needs		
Operations	\$746.6	
Capital	\$17.8	
Deferred Capital Contributions	\$33.6	
	<u>\$798.0</u>	92.8%
→ Province - Ministry of Education:	\$509.4	
→ Local Taxation from Municipalities:	\$288.6	
Other Revenues	\$44.7	5.2%
Use of Reserves	\$17.2	2.0%
Total Sources of Funding:	<u>\$859.9</u>	<u>100.0%</u>



Revenues

2014-2015 Approved Budget (In \$Millions)

Grants for Student Needs

→	Foundation	\$373.1
→	School Foundation	\$48.6
→	Special Education	\$90.5
→	Language	\$23.7
→	Learning Opportunities	\$19.0
→	Adult Education & Continuing Education	\$7.0
→	Teacher Qualifications and Experience	\$51.0
→	Transportation	\$37.8
→	Administration and Governance	\$17.2
→	School Operations	\$75.3
→	Grants for Capital	\$17.8
→	Capital Amortization	\$33.6
→	Other	\$3.4
	Total	<u>\$798.0</u>

Revenues

2014-2015 Approved Budget (In \$Millions)

Other Revenues

→	Rentals	\$4.4
→	Continuing Education	\$5.7
→	Other Grants	\$3.8
→	Extended Day Program and OCDSB CCC	\$11.1
→	Staff on Loan	\$6.5
→	Tuition Fees	\$5.3
→	Interest Income	\$1.5
→	Miscellaneous Revenues	\$6.4
	Total	<u>\$44.7</u>



Revenue

Pupil

Foundation Grant

- Classroom Teachers
- Educational Assistants
- Textbooks and Learning Material
- Classroom Supplies and Computers
- Library and Guidance Services
- Professional and Para-Professional Support

School

Foundation Grant

- Principals
- Vice-Principals
- School Office Administrators
- School Office Supplies



Revenue

Special Purpose Grants

- Special Education
- Language
- First Nation, Metis and Inuit Education Supplement
- Geographic Circumstances
- Learning Opportunities
- Safe School Supplement
- Continuing Education
- Teacher Qualifications and Experience
- Student Transportation
- Declining Enrolment Adjustment
- Board Administration and Governance
- School Facilities and Operations

Capital

- Non Permanently Financed Capital and Debt

Enveloping - Descriptions

Instruction

Includes salaries, benefits and supply & service expenses relating to the direct instruction of day school pupils. This includes Principals, Classroom Teachers, Supply Teachers, Educational Assistants, School Office Administrators, field trip costs, textbooks, learning materials, supplies, services and equipment, including instructional computer hardware and related software and the associated network costs.

Instruction - Special Education

The allocation for Special Education under the student focused funding model is intended to cover the incremental costs of providing Special Education programs and services. This includes the cost of Teachers for self-contained classes, Special Education Resource Teachers, Itinerant Special Education Teachers, Educational Assistants, Occasional Teachers (replacing Special Education Teachers) textbooks, learning materials, classroom supplies and equipment.

Continuing Education

Includes salaries, benefits and supply & service expenses relating to the delivery of continuing education, interest courses, summer school and international languages programs (non-day school program). Also includes federally funded programs such as Language Instruction for Newcomers to Canada ("LINC").

Transportation

Includes transportation contracts, bus passes, department managers & supervisory personnel, support and clerical staff salaries, benefits and related supplies.

Enveloping – Descriptions (continued)

Central Administration

Includes salaries, benefits supplies and other related operating expenses for central support departments such as Human Resources, Financial Services, Board Services, Payroll, Risk & Supply Chain Management and Information Technology. Also includes salaries, benefits (where applicable), supplies and related operating expenditures for governance/Trustees and Senior Administration.

School Facilities

Includes all expenses related to the daily operation of instructional buildings and sites, such as custodial services, security services, building systems, building and grounds maintenance, utilities, computer hardware and related software, and property and related liability insurance.

Amortization

This represents the cost of depreciation of the Board's tangible capital assets.

EDP and Financing

EDP Includes salaries, benefits and supplies/consumables relating to the direct delivery of the Extended Day Program. Also includes the Program Manager, Program Supervisors, Early Childhood Educators and Early Learning Assistants.

Financing is the debt repayment of loans (principal and interest) to the Ministry of Education to fund the purchase of tangible capital assets.

Operating Expenditures

(In \$Millions)

	2014-2015 Approved Budget
Expenditures:	
By Operating Resource:	
Salaries and Benefits	\$681.8
Staff Development	\$7.5
Supplies and Services	\$92.3
Interest Charges	\$59.7
Fees and Contractual	\$7.5
Other	\$9.6
Rental Expense	\$1.6
Total Expenditures by Operating Resource	\$859.9
Expenditures:	
By Funding Envelope:	
Instruction	\$518.0
Special Education	\$107.8
Continuing Education	\$9.7
Transportation	\$45.1
Central Administration	\$20.0
Pupil Accommodations and Other:	
School Facilities	\$93.7
Amortization	\$33.8
EDP/OCDSB CCC and Financing	\$31.8
Total Expenditures by Envelope	\$859.9

Numbers may not add due to rounding



Net Enveloping Summary – Table

(In \$Millions)

2014-2015 Current Year to Date Summary

	Projected Expenditures	Grants and Other Revenues	Surplus / (Shortfall)
Instruction	528.4	527.5	(0.9)
Instruction - Special Education	107.8	102.7	(5.1)
Continuing Education	9.8	12.3	2.5
Transportation	45.4	38.6	(6.8)
Central Administration	19.7	20.2	0.5
Pupil Accommodations and Other:			
School Facilities	93.2	88.1	(5.1)
Amortization	35.7	33.9	(1.8)
EDP/OCDSB CCC and Financing*	29.4	29.4	0.0
Total	\$869.4	\$852.7	(\$16.7)

Numbers may not add due to rounding

**Not funded by the Ministry*



Net Enveloping Summary – Table

(In \$Millions)

2014-2015 Approved Budget Summary

	Projected Expenditures	Grants and Other Revenues	Surplus / (Shortfall)
Instruction	518.0	518.4	0.4
Instruction - Special Education	107.8	102.7	(5.1)
Continuing Education	9.7	12.3	2.6
Transportation	45.1	38.0	(7.1)
Central Administration	20.0	20.4	0.4
Pupil Accommodations and Other:			
School Facilities	93.7	89.7	(4.0)
Amortization	33.8	33.7	(0.1)
EDP / OCDSB CCC and Financing*	31.8	27.6	(4.2)
Total	\$859.9	\$842.7	(\$17.2)

Numbers may not add due to rounding

**Not funded by the Ministry*



Sample Budget Format for 2015-2016

(Using 2014-2015 Approved Budget)



OTTAWA-CARLETON
DISTRICT SCHOOL BOARD



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* Highlighted items are included in the COW-B presentation

SAMPLE



Revenue – Grant for Student Needs

(In \$Millions)

	2012-2013 Year-End Results	2013-2014 Approved Budget	2014-2015 Approved Budget
Grants for Operating Purposes			
Pupil Foundation	\$347.4	\$339.5	\$373.1
Memorandum of Understanding	\$1.1	\$3.0	\$0.0
School Foundation	\$47.4	\$46.8	\$48.6
Special Education	\$84.0	\$83.2	\$90.5
French as a Second Language	\$13.8	\$13.7	\$14.0
English as a Second Language	\$10.0	\$9.2	\$9.7
First Nation, Metis and Inuit Education Supplement	\$0.9	\$0.7	\$0.9
Learning Opportunities	\$19.2	\$17.9	\$19.0
Safe School Supplement	\$1.8	\$1.8	\$1.9
Continuing Education	\$3.6	\$3.8	\$3.6
Adult Education	\$2.7	\$2.9	\$3.4
Teacher Qualifications and Experience	\$42.9	\$42.0	\$51.0
New Teacher Induction Program	\$0.6	\$0.5	\$0.5
Student Transportation	\$33.7	\$34.5	\$37.8
Transportation - Effectiveness and Efficiency	\$5.0	\$3.0	\$0.0
Administration and Governance	\$16.7	\$16.6	\$17.2
School Operations (Facilities)	\$71.6	\$72.3	\$75.3
Community Use of Schools	\$1.0	\$1.0	\$1.0
Declining Enrolment Grant	\$0.5	\$1.3	\$1.5
Restraint Savings	(\$0.3)	(\$0.3)	(\$0.3)
Transfer to Deferred Revenue	(\$2.2)	(\$2.6)	(\$2.1)
Sub-Total: Operating Grant	\$699.4	\$690.8	\$746.6
Grants for Capital Purposes			
Facilities Renewal	\$5.8	\$6.0	\$5.1
Temporary Accommodations	\$2.1	\$2.9	\$2.7
Debt Repayment for Capital Programs	\$2.5	\$2.5	\$2.5
Interest Expense	\$7.4	\$7.6	\$7.5
Sub-Total: Capital Grants	\$17.8	\$19.0	\$17.8
Total Grants for Operating and Capital Purposes	\$717.2	\$709.8	\$764.4

Numbers may not add due to rounding



Revenue – Non Grant Revenue, and Reserves & Deferred Capital Contributions (In \$Millions)

Non Grant Revenue			
	2012-2013 Year-End Results	2013-2014 Approved Budget	2014-2015 Approved Budget
Non Grant Revenue			
Rentals	\$4.2	\$4.4	\$4.4
Continuing Education	\$5.7	\$5.5	\$5.5
Other Grants	\$6.3	\$3.2	\$3.8
Full Day Kindergarten - Day Program	\$19.6	\$32.0	\$0.0
Full Day Kindergarten - Extended Day Program	\$2.5	\$5.0	\$10.0
Staff on Loan	\$7.2	\$6.6	\$6.5
Tuition Fees	\$5.3	\$5.4	\$5.3
Interest Income	\$0.9	\$0.9	\$1.5
Miscellaneous Revenues	\$4.0	\$6.9	\$6.6
Ottawa-Carleton School Day Nursery	\$0.0	\$5.5	\$1.1
Total Non Grant Revenues	\$55.7	\$75.4	\$44.7

Reserves and Deferred Capital Contributions			
	2012-2013 Year-End Results	2013-2014 Approved Budget	2014-2015 Approved Budget
Reserves			
Operating Reserves / Accumulated Surplus	(\$0.2)	\$6.9	\$11.4
Public Sector Accounting Board (PSAB) Benefits	\$6.5	\$5.9	\$4.2
Total For Reserves	\$6.3	\$12.8	\$15.6
Deferred Capital Contributions			
Ministry Funded	\$28.7	\$28.4	\$33.6
Board Funded	\$1.6	\$1.5	\$1.6
Total Deferred Capital Contributions	\$30.3	\$29.9	\$35.2
Total Reserves and Deferred Capital Contributions	\$36.6	\$42.7	\$50.8
Grand Total	\$809.5	\$827.9	\$859.9

Numbers may not add due to rounding



Expenditures – Finance Department

Finance

The Finance Department is responsible for providing services and support which ensure the District's financial and risk management activities are conducted in manner which promotes effective governance. The Department is structured into various operational units which reflects the need for specialized knowledge and a segregated internal control structure.

Operating Resource	Approved 2012-2013		2012-2013 Actual \$	Approved 2013-2014		2013-2014 Actual 31 March 2014	Approved 2014-2015	
	Budget \$	FTE		Budget \$	FTE		Budget \$	FTE
Finance								
Chief Financial Officer	\$ 274,017	2.00	\$ 355,266	\$ 274,017	2.00	\$ 172,513	\$ 272,821	2.00
Budget Services	574,251	5.50	519,677	547,515	5.00	307,421	555,252	5.00
Financial Reporting	1,737,643	19.00	1,886,267	1,742,935	19.50	1,050,730	1,711,686	19.50
Payroll	930,098	13.00	945,264	932,449	13.00	589,809	936,979	13.00
Risk & Supply Chain Management	3,658,431	9.50	3,030,352	3,835,949	11.50	2,808,743	3,786,165	11.50
Document Reproduction / Mail & Courier	1,110,000	6.00	810,000	1,160,201	6.00	863,739	865,561	6.00
Total	\$ 8,345,227	55.00	\$ 7,547,633	\$ 8,496,117	57.00	\$ 5,792,956	\$ 8,128,464	57.00

Enveloping	Approved 2012-2013		2012-2013 Actual \$	Approved 2013-2014		2013-2014 Actual 31 March 2014	Approved 2014-2015	
	Budget \$	FTE		Budget \$	FTE		Budget \$	FTE
Instruction	\$ 1,404,026	8.80	\$ 899,504	\$ 1,400,980	8.80	\$ 952,528	\$ 1,082,878	8.80
Continuing Education	-	-	-	-	-	-	-	-
Central Administration	4,227,298	45.20	4,548,142	4,327,832	47.20	2,583,138	4,341,707	47.20
Transportation	-	-	-	-	-	-	-	-
Pupil Accommodation	2,714,204	1.00	2,099,987	2,767,305	1.00	2,257,289	2,703,879	1.00
Other	-	-	-	-	-	-	-	-
Total	\$ 8,345,227	55.00	\$ 7,547,633	\$ 8,496,117	57.00	\$ 5,792,956	\$ 8,128,464	57.00

* Numbers may not add due to rounding

Objectives for 2014-15: Continued assessment of the Finance Department's activities and related internal controls is essential in meeting the Department's objective of providing cost-effective financial and risk management leadership.

Expenditures – Finance Department

Finance - Chief Financial Officer

The Office of the Chief Financial Officer ensures the effective use of the District's financial resources by providing sound financial management services and advice, maintaining internal control of resources, developing and implementing effective financial strategies and by providing timely, accurate, and efficient services to schools, departments, staff, the Board of Trustees and the broader school community.

Operating Resource	Approved 2012-2013		2012-2013 Actual \$	Approved 2013-2014		2013-2014 Actual 31 March 2014	Approved 2014-2015	
	Budget \$	FTE		Budget \$	FTE		Budget \$	FTE
Chief Financial Officer								
Salaries and Benefits	\$ 263,940	2.00	\$ 317,181	\$ 263,940	2.00	\$ 151,107	\$ 262,744	2.00
Staff Development	2,652	-	8,263	2,652	-	3,560	2,652	-
Supplies and Services	7,425	-	9,581	7,425	-	4,218	7,425	-
Interest Charges	-	-	-	-	-	-	-	-
Fees and Contractual	-	-	2,978	-	-	-	-	-
Other	-	-	1,200	-	-	13,628	-	-
Rental expense	-	-	-	-	-	-	-	-
Total	\$ 274,017	2.00	\$ 355,266	\$ 274,017	2.00	\$ 172,513	\$ 272,821	2.00

Enveloping	Approved 2012-2013		2012-2013 Actual \$	Approved 2013-2014		2013-2014 Actual 31 March 2014	Approved 2014-2015	
	Budget \$	FTE		Budget \$	FTE		Budget \$	FTE
Instruction	\$ -	-	\$ 75	\$ -	-	\$ -	\$ -	-
Continuing Education	-	-	-	-	-	-	-	-
Central Administration	274,017	2.00	355,191	274,017	2.00	172,513	272,821	2.00
Transportation	-	-	-	-	-	-	-	-
Pupil Accommodation	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total	\$ 274,017	2.00	\$ 355,266	\$ 274,017	2.00	\$ 172,513	\$ 272,821	2.00

* Numbers may not add due to rounding

Objectives for 2014-15: Continue the outreach to schools and the school community with a view to enhancing financial management practices.



Expenditures – Finance Department

Finance - Budget Services

In cooperation with schools and departments, Budget Services coordinates the development of the District's annual budget, develops cost projections for use in financial forecasts that are presented during the fiscal year and maintains the budget ledger within the District's financial system. The unit also supports the Human Resources Department by providing analytical services relating to compensation costs. Functional maintenance of the financial system, regular management reporting as well as ad hoc support of various initiatives are other services provided by the unit.

Operating Resource	Approved 2012-2013		2012-2013 Actual \$	Approved 2013-2014		2013-2014 Actual 31 March 2014	Approved 2014-2015	
	Budget \$	FTE		Budget \$	FTE		Budget \$	FTE
Budget Services								
Salaries and Benefits	\$ 559,652	5.50	\$ 513,309	\$ 532,916	5.00	\$ 305,026	\$ 540,652	5.00
Staff Development	4,000	-	407	4,000	-	-	4,000	-
Supplies and Services	10,600	-	5,962	10,600	-	2,395	10,600	-
Interest Charges	-	-	-	-	-	-	-	-
Fees and Contractual	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Rental expense	-	-	-	-	-	-	-	-
Total	\$ 574,251	5.50	\$ 519,677	\$ 547,515	5.00	\$ 307,421	\$ 555,252	5.00

Enveloping	Approved 2012-2013		2012-2013 Actual \$	Approved 2013-2014		2013-2014 Actual 31 March 2014	Approved 2014-2015	
	Budget \$	FTE		Budget \$	FTE		Budget \$	FTE
Instruction	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	-
Continuing Education	-	-	-	-	-	-	-	-
Central Administration	574,251	5.50	519,677	547,515	5.00	307,421	555,252	5.00
Transportation	-	-	-	-	-	-	-	-
Pupil Accommodation	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total	\$ 574,251	5.50	\$ 519,677	\$ 547,515	5.00	\$ 307,421	\$ 555,252	5.00

* Numbers may not add due to rounding

Objectives for 2014-15: Continued improvement of the District's budget development process and budget document, updated standardized financial management reports and continued participation in the re-development of the financial system used by the District.



Expenditures – Finance Department

Finance - Financial Reporting/School Support

The Financial Reporting and School Support unit provides centralized transaction processing services relating to vendor payment and cash receipts, manages banking relations and cash management activities, coordinates the District's purchasing card programs and oversees the preparation of consolidated financial statements and filing of mandatory financial reports with the Ontario Ministry of Education. The Unit also supports school accounting needs through the provision of training on financial processes and maintenance of the financial system used for accounting for school generated funds.

Operating Resource	Approved 2012-2013		2012-2013 Actual \$	Approved 2013-2014		2013-2014 Actual 31 March 2014	Approved 2014-2015	
	Budget \$	FTE		Budget \$	FTE		Budget \$	FTE
Financial Reporting/School Support								
Salaries and Benefits	\$ 1,547,015	19.00	\$ 1,436,346	\$ 1,552,307	19.50	\$ 898,403	\$ 1,521,058	19.50
Staff Development	7,500	-	2,619	7,500	-	3,860	7,500	-
Supplies and Services	56,388	-	343,609	56,388	-	32,696	56,388	-
Interest Charges	-	-	-	-	-	-	-	-
Fees and Contractual	126,740	-	103,693	126,740	-	115,770	126,740	-
Other	-	-	-	-	-	-	-	-
Rental expense	-	-	-	-	-	-	-	-
Total	\$ 1,737,643	19.00	\$ 1,886,267	\$ 1,742,935	19.50	\$ 1,050,730	\$ 1,711,686	19.50

Enveloping	Approved 2012-2013		2012-2013 Actual \$	Approved 2013-2014		2013-2014 Actual 31 March 2014	Approved 2014-2015	
	Budget \$	FTE		Budget \$	FTE		Budget \$	FTE
Instruction	\$ 279,312	4.00	\$ 155,781	\$ 282,323	4.00	\$ 158,008	\$ 262,062	4.00
Continuing Education	-	-	-	-	-	-	-	-
Central Administration	1,458,331	15.00	1,730,487	1,460,612	15.50	892,722	1,449,624	15.50
Transportation	-	-	-	-	-	-	-	-
Pupil Accommodation	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total	\$ 1,737,643	19.00	\$ 1,886,267	\$ 1,742,935	19.50	\$ 1,050,730	\$ 1,711,686	19.50

* Numbers may not add due to rounding

Objectives for 2014-15: Complete a request for proposal relating to banking services and initiate the process to update the financial system used for accounting for school generated funds.



Expenditures – Finance Department

Finance - Payroll

Payroll Services ensures employee salaries/wages are accurate and paid in accordance with established schedules. Working closely with other departments, the Payroll Services unit processes time entry and exception report transactions, ensures the timely remittance of statutory and benefit withholdings, completes mandatory filings such as those relating to T4s and pension contributions and responds to staff inquiries regarding payments and adjustments.

Operating Resource	Approved 2012-2013		2012-2013 Actual \$	Approved 2013-2014		2013-2014 Actual 31 March 2014	Approved 2014-2015	
	Budget \$	FTE		Budget \$	FTE		Budget \$	FTE
Payroll								
Salaries and Benefits	\$ 909,398	13.00	\$ 933,042	\$ 911,749	13.00	\$ 582,893	\$ 916,279	13.00
Staff Development	1,000	-	-	1,000	-	1,313	1,000	-
Supplies and Services	19,700	-	12,222	19,700	-	5,603	19,700	-
Interest Charges	-	-	-	-	-	-	-	-
Fees and Contractual	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Rental expense	-	-	-	-	-	-	-	-
Total	\$ 930,098	13.00	\$ 945,264	\$ 932,449	13.00	\$ 589,809	\$ 936,979	13.00

Enveloping	Approved 2012-2013		2012-2013 Actual \$	Approved 2013-2014		2013-2014 Actual 31 March 2014	Approved 2014-2015	
	Budget \$	FTE		Budget \$	FTE		Budget \$	FTE
Instruction	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	-
Continuing Education	-	-	-	-	-	-	-	-
Central Administration	930,098	13.00	945,264	932,449	13.00	589,809	936,979	13.00
Transportation	-	-	-	-	-	-	-	-
Pupil Accommodation	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total	\$ 930,098	13.00	\$ 945,264	\$ 932,449	13.00	\$ 589,809	\$ 936,979	13.00

* Numbers may not add due to rounding

Objectives for 2014-15: Automate statutory holiday pay calculations, implement employee self-serve for the delivery of T4s for the 2014 tax year and actively participate in the re-development of the payroll system used by the District.



Expenditures – Finance Department

Finance - Risk & Supply Chain Management

The Supply Chain Management Unit (SCM) works with schools, departments and vendors to acquire goods and services through a transparent bidding process that ensures best overall value for the District. SCM also provides asset management and logistical support to schools and departments by redistribution of furniture and equipment through the District's warehouse.

The Risk Management Unit is responsible for risk management, insurance and compliance reporting. Risk management staff assesses and make recommendations for risk control/prevention and administers insurance inquiries and claims.

Operating Resource	Approved 2012-2013		2012-2013 Actual \$	Approved 2013-2014		2013-2014 Actual 31 March 2014	Approved 2014-2015	
	Budget \$	FTE		Budget \$	FTE		Budget \$	FTE
Risk & Supply Chain Management								
Salaries and Benefits	\$ 828,157	9.50	\$ 807,056	\$ 1,005,675	11.50	\$ 445,449	\$ 955,892	11.50
Staff Development	6,814	-	3,730	6,814	-	1,034	6,814	-
Supplies and Services	689,055	-	323,779	689,055	-	445,078	689,055	-
Interest Charges	-	-	-	-	-	-	-	-
Fees and Contractual	2,134,405	-	1,895,788	2,134,405	-	1,917,183	2,134,405	-
Other	-	-	-	-	-	-	-	-
Rental expense	-	-	-	-	-	-	-	-
Total	\$ 3,658,431	9.50	\$ 3,030,352	\$ 3,835,949	11.50	\$ 2,808,743	\$ 3,786,165	11.50

Enveloping	Approved 2012-2013		2012-2013 Actual \$	Approved 2013-2014		2013-2014 Actual 31 March 2014	Approved 2014-2015	
	Budget \$	FTE		Budget \$	FTE		Budget \$	FTE
Instruction	\$ 192,800	-	\$ 136,471	\$ 192,800	-	\$ 140,088	\$ 192,800	-
Continuing Education	-	-	-	-	-	-	-	-
Central Administration	751,427	8.50	824,186	875,844	10.50	411,829	889,487	10.50
Transportation	-	-	-	-	-	-	-	-
Pupil Accommodation	2,714,204	1.00	2,069,695	2,767,305	1.00	2,256,826	2,703,879	1.00
Other	-	-	-	-	-	-	-	-
Total	\$ 3,658,431	9.50	\$ 3,030,352	\$ 3,835,949	11.50	\$ 2,808,743	\$ 3,786,165	11.50

* Numbers may not add due to rounding

Objectives for 2014-15: The SCM staff will continue to communicate with schools and departments on the requirements of the Broader Public Sector (BPS) Procurement Directive and will implement new competitive bid document templates.

Risk Management staff will gather and develop information from departments with respect to regulatory requirements with which each department must comply.



Expenditures – Finance Department

Finance - Document Reproduction / Mail & Courier

The Printing and Mail Services Unit is responsible for centralized digital printing, duplicating and finishing services (e.g. cutting, binding, laminating, folding) of a large variety of classroom, operational, and business documentation as well as specialized print requirements such as large format colour material. Other services provided by the Unit include management of corporate stationery and forms inventories; transfer and/or disposal of confidential information; management of the District's fleet of leased photocopiers and printers; and centralized collection and processing of internal and external mail.

Operating Resource	Approved 2012-2013		2012-2013 Actual \$	Approved 2013-2014		2013-2014 Actual 31 March 2014	Approved 2014-2015	
	Budget \$	FTE		Budget \$	FTE		Budget \$	FTE
Document Reproduction / Mail & Courier								
Salaries and Benefits	\$ 417,491	6.00	\$ 373,803	\$ 409,655	6.00	\$ 221,105	\$ 412,965	6.00
Staff Development	1,275	-	-	1,275	-	-	1,275	-
Supplies and Services	467,321	-	216,625	467,321	-	420,905	166,321	-
Interest Charges	-	-	-	-	-	-	-	-
Fees and Contractual	15,000	-	109,763	15,000	-	174,408	15,000	-
Other	-	-	-	-	-	-	-	-
Rental expense	-	-	11,615	2,000	-	47,321	270,000	-
Total	\$ 1,171,087	6.00	\$ 810,806	\$ 1,163,251	6.00	\$ 863,739	\$ 865,561	6.00

Enveloping	Approved 2012-2013		2012-2013 Actual \$	Approved 2013-2014		2013-2014 Actual 31 March 2014	Approved 2014-2015	
	Budget \$	FTE		Budget \$	FTE		Budget \$	FTE
Instruction	\$ 931,913	4.80	\$ 607,176	\$ 925,857	4.80	\$ 654,432	\$ 628,016	4.80
Continuing Education	-	-	-	-	-	-	-	-
Central Administration	239,174	1.20	173,338	237,394	1.20	208,844	237,545	1.20
Transportation	-	-	-	-	-	-	-	-
Pupil Accommodation	-	-	30,292	-	-	463	-	-
Other	-	-	-	-	-	-	-	-
Total	\$ 1,171,087	6.00	\$ 810,806	\$ 1,163,251	6.00	\$ 863,739	\$ 865,561	6.00

* Numbers may not add due to rounding

Objectives for 2014-15: Identification of efficiencies and cost saving will be a focus in the upcoming year. The Unit will continue its work to improve the ordering, billing and financial reporting process to help schools and departments manage printing-related costs. Improved processes to manage the collection and disposal of confidential material from schools and administrative sites will also be sought.



Impact Statement

Operational Infrastructure

Area of Investment: Operational Infrastructure / Learning Environment

1. and 2. Tree Service: The Ottawa region is suffering the Emerald ash borer (EAB) infestation. Most of the ash trees in the region will be lost. Land owners must bear the cost of treatment, removal of dangerous dead trees and provide replacement (if desired). As a major land owner, the OCDSB faces an expensive challenge. Funding (\$161,000) is recommended to fund inoculation of trees that may be saved and removal of trees beyond saving. Additional (\$300,000) funding is sought to fund tree replacement, as 195 trees have already gone and it is anticipated a further 200 will have to be removed this year. Non replacement will have a major impact on school sites, reducing our progress in the greening of school yards. The program may have to continue five years, until the EAB has finished it's cycle.

Description	Funding Source	Cost
1. Tree service - Inoculation and removal of ash trees	Reserves	\$161,000
2. Replacement of ash trees	Reserves	\$300,000
Total		\$461,000

How will the impact of the new initiative be measured in the short or long-term?

1. and 2. Staff will be able to report on the number of trees replaced each year.

Correlation with Strategic Plan:

1. and 2. Tree replacement is in line with the District's commitment to environmental stewardship. There are also ties to community partnership/hub and creating favorable learning conditions.

Is this the best approach/value for the OCDSB?

1. and 2. Tree replacement does impact on students and even more on the school's place in the neighbourhood.

