



COMMITTEE OF THE WHOLE-BUDGET (PUBLIC) **Report No. 15-067**

12 May 2015

2015-2016 Staff Recommended Budget

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

PURPOSE:

1. To seek approval for the 2015-2016 staff recommended budget.

CONTEXT:

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

A key step in the budget development process is the approval of academic staffing as this commits approximately 60% of the expenses in advance of formal approval of the budget. This approach is required in order to meet obligations under collective agreements and to support the smooth re-opening of schools each September. The academic staffing recommendation was approved by Board in March 2015.

The 2015-2016 staff recommended budget represents the first year of a three year plan to more closely align spending with Ministry of Education funding levels. Accordingly, recommendations to reduce spending are reflected in various areas. The proposed reductions were made in a manner that staff believes has the least direct impact on students in their classroom and that could be implemented for September 2015.

KEY CONSIDERATIONS:

3. Board and staff have expressed their commitment over the past number of years to ensuring that the recommendations and decisions made in the development and approval of the annual budget are aligned to support the achievement of the ten objectives identified in the District's strategic plan. A summary of these objectives is presented as Appendix A. While development of a new strategic plan is underway, the District remains focused on the need to maintain the progress that has been made in serving our students and 'closing the gap'.

4. **Budget Risk**

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

Enrolment is measured twice each year and reflected as average daily enrolment (ADE). Currently, staff is projecting a 2015-2016 day school ADE of 69,910 which is 23 ADE more than that shown in the 2014-2015 budget.

5. **Use of Accumulated Surplus (Reserves)**

At the end of 2012-2013 the District had an accumulated surplus (commonly referred to as reserves) of \$46.0 million. Board approved staff's recommended strategy of a more aggressive use of the reserves. This has allowed the District to make important investments to support student success and to respond to the objectives noted in the strategic plan. Staff has confirmed that the strategy has been successful; however, the District's reliance on reserves to fund ongoing operations must be restrained to more closely align with funding provided by the Ministry.

As discussed in the revised estimates which were approved by Board in January 2015, staff is projecting a deficit in 2014-2015 of \$16.8 million which is slightly less than budgeted. It is important to recognize that actual results will differ from the projected in-year deficits. A reduction in the deficit for the current year will have a positive impact on reserve balances as at the end of the year.

A summary of reserves is presented in Table 1. The projected balance at the end of 2015 reflects the results reported in the District's revised estimates whereas the 2016 projection is based on estimates contained in the 2015-2016 staff recommended budget that anticipated a deficit of \$12.7 million. The table also shows the amounts that have been internally appropriated for specific purposes and amounts that have not been appropriated. Internally appropriated amounts are reviewed annually to align with District requirements.

Table 1 – Accumulated Surplus Available for Compliance

As at 31 August	Actual 2014	Projected 2015	Projected 2016
	\$	\$	\$
Internally appropriated			
Gratuities/WSIB Liabilities	8,588,000	4,338,000	576,000
Supplies and Equipment	3,945,000	3,581,000	1,138,000
Committed Capital	8,129,000	7,817,000	6,333,000
Total internally appropriated	20,662,000	15,736,000	8,047,000
Unappropriated	13,314,000	1,457,000	(3,600,000)
Total available	33,976,000	17,193,000	4,447,000

The District's use of its reserves means that the capacity to support spending in excess of revenues diminishes over time. The decline in the reserve balance necessitated that the District commence planning to allow for a managed transition to balanced budgets. Staff has previously noted that the 2015-2016 budget would be the first step in the transition process and that the budget would require a reduction in net expenditures, the use of reserves to the maximum of 1% as allowed by the Ministry to balance the budget and an additional amount from reserves equal to the estimated deficit attributed to the District's transportation costs.

Recognizing that reliance on reserves cannot be a part of the budgeting strategy in years commencing 2016-2017, staff has already identified a number of areas to be reviewed. For example, there is a need to review the extended day program delivery model which will include an assessment of fee structures and staffing models as well as the reconsideration of the number of participants required to support program delivery. Similarly, changes to funding provided by the Ministry through its grants for student needs will necessitate a review of a number of areas of District operations as these changes take effect. These include continued changes to the funding provided for school administration as well as for facilities operations and maintenance. Achieving the next layer of savings will require changes to the way the District operates and, perhaps, to service levels.

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

The District is a complex organization and every member of staff and every department plays a key role in helping to create an effective learning environment. Staff and members of the committee have been consistent in asking that every effort is made to reduce the direct impact on children in the classroom. Accordingly, efforts have been focused on developing a budget that staff believes minimizes the impact on students. In addition, the reductions reflected in the staff recommended budget attempt to minimize the impact that these decisions will have on staff and staffing levels.

The changes resulting from identified savings, when combined with anticipated changes in revenues and other system-driven costs, result in a planned deficit of \$12.7 million as reflected in the 2015-2016 staff recommended budget. Table 2 compares the revenues and expenses reflected in the staff recommended budget with the approved 2014-2015 budget. The anticipated year-over-year decrease in the deficit is \$4.4million An expanded version of this table is provided as Appendix B.

Table 2 – Comparison of Approved Budget and Staff Recommended Budget

	2014-2015 Approved Budget	2015-2016 Recommended Budget	Change increase (decrease)
	\$	\$	%
Revenues	842,691,000	843,203,000	0.1
Expenses	859,847,000	855,949,000	(0.5)
Deficit	17,156,000	12,746,000	(25.7)

7. **Changes in Revenues**

In March, the Ministry announced 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 all school districts to give students equal educational opportunities.

The Ministry has amended its 2015-2016 funding formula to align funding with its priorities. While changes to special education and board administration funding announced last year continue to be phased in, a number of new updates were announced.

A significant theme of the announcements this year related to grants that affect school operations with an overall objective of encouraging districts to optimize the use of its pupil spaces through school consolidations and partnerships with other organizations. In effect, the changes introduced reduce the amount of money provided to the District to operate schools that have low enrolment and adjusts the School Foundation Grant in a manner that provides enhanced funding to schools with higher capacity while reducing funding for smaller capacity schools. Other changes reduce the amount and duration of funding provided through the Declining Enrolment Grant which is intended to mitigate the effect that reduced enrolment has on revenues while the District adapts to lower enrolment. Changes to benchmarks that help provide for school operating costs including those relating to utilities are also reflected in the calculations. The effect of these changes is estimated to be a net decrease in funding of more than \$1.5 million.

Special mention must be made regarding transportation funding. Effective 2015-2016, the Ministry will assume direct responsibility for costs incurred to transport students to provincial schools. Up until the end of the current year, the District has been responsible for administering the program on a cost recovery basis. This decision is reflected as a \$6.4 million decrease in the anticipated funding but it has no impact on the District's net position because the related expenses have been eliminated.

Another significant change in the GSNs is the additional funding provided to support teacher advancement on their respective salary grid in accordance with provisions of existing collective agreements. The funding is based on existing teacher demographics and anticipated grid movement. It will provide close to \$1.7 million to support related costs.

In addition to GSN funding, revenue is also obtained in the form of fees received from international students and users of child care services, fees from facility rentals, interest earned on cash balances, grants from the federal government and from donations. The estimates for these amounts have been updated to reflect participation rates that are anticipated in the coming year and are based on current year trends. Significantly, anticipated revenues from international student tuition fees (OCENET) are expected to increase by \$1.2 million relative to the 2014-2015 budget. Fees collected for extended day and child care programs are estimated to increase by \$3.0 million. Note that the extended day

and child care programs are cost recoverable and the increased revenue will be offset by a corresponding increase in related costs.

The last significant area of revenue adjustment relates to funding received for the purpose of acquiring or developing a depreciable tangible capital asset. Such revenue is termed a deferred capital contribution and amounts are recognized as revenue at the same rate as the related tangible capital asset is amortized into expense. Amortization is based on the expected useful life of the asset. The significant investments made over the past year combined with those expected to be completed in 2015-2016 result in an anticipated revenue increase of \$3.5 million. A corresponding cost increase is also reflected in the staff recommended budget.

A summary of revenues by type is provided as Appendix C and these have been categorized as GSN, non-GSN and deferred capital contributions.

For the most part, funding received as GSNs and the revenues obtained from other sources are not directed to support specific spending plans. This approach allows the Board to determine how best to meet the needs of its students. The most significant exception to this approach is the funding received for special education purposes as its use is restricted for those needs. Other smaller amounts such as targeted grants and donations may also be restricted for a specific use. It is important to recognize that the District traditionally spends more on special education than the funding provided by the Ministry.

8. Changes in Expenses

As previously mentioned, staff's efforts were focused on developing a budget that minimizes the impact on students. With this in mind, a detailed review of the District's operations was performed to identify savings opportunities that would also accommodate known cost pressures including those relating to collective agreements, statutory benefits and inflationary costs. The review resulted in a net reduction in anticipated 2015-2016 expenses totaling \$3.9 million relative to 2014-2015. The areas of net savings have been identified on Appendix D.

Compensation Costs

The cost of salaries and benefits represents approximately 80% of the District's total expenses. Efforts were made to minimize the impact on staffing levels during the budget development process, but reductions could not be avoided and these changes are reflected in the staff recommended budget. Although some of the reductions are enrolment driven, most are based on staff recommendations.

- **Academic Staffing:**

The academic staffing recommendation was approved in March 2015 and provided for a net reduction of 23.5 FTE.

Reductions totaled 30.5 FTE. These are represented as 10.0 FTE that were enrolment driven, 15.5 FTE principal, coaching and teaching positions as recommended by staff and 5.0 FTE from the amount held as a contingency which are used to assist with school-by-school anomalies as the staffing process rolls out.

Increases in staffing were limited to 7.0 FTE, with 4.7 FTE being directed to special education autism classes and 1.2 FTE resulting from enrolment changes at the elementary level.

Savings net of the additional costs associated with the new autism classes have been reflected in the staff recommended budget and total \$2.3 million. This is 0.5% of total academic staffing costs.

- **Learning Support Services:**
The 2015-2016 budget includes recommended reductions in staffing in Learning Support Services (LSS). The reductions are 3.0 FTE emergency itinerant educational assistants as well as 0.5 FTE each of a psychologist and a social worker. The estimated savings resulting from these reductions is \$251,000 and represents 0.25% of the total LSS salary budget.
- **Facilities:**
The other major area of change in staffing is in Facilities. After reviewing enrolment and classroom usage, staff will be reinstating the practice of working with school principals to identify those rooms and areas of the school which can be removed from service thereby reducing cleaning needs. This initiative, along with changes to the scheduling of evening custodians, will allow for the reduction of approximately 23.0 FTE of regular part-time custodial staff. This reduction, while not totally offset by the reduction in the amount of space to be cleaned, would not have been recommended if staff was not confident of the continued commitment to maintaining safe and healthy schools for students and staff. The anticipated savings of \$1.0 million represents 2.4% of Facilities total compensation budget.

The savings noted above have helped the District to absorb other net compensation related cost pressures totaling \$5.3 million. The pressures relate primarily to contractual obligations and statutory benefits. Some of this amount is supported by related funding provided by the Qualification and Experience Grant.

Operating Budgets

Operating budgets are amounts that are not related to compensation costs which are incurred for permanent staff. Instead, these budgets provide for the purchase of supplies and services, permit staff to participate in professional development opportunities, are used to pay for leased equipment and temporary assistance and reflect other expenses in accordance with accounting principles.

Some of the cost changes are directly related to changes in revenues such as those relating to fee for service and cost recovery arrangements. Other changes are based on an assessment of where adjustments can be made to operating budgets in a manner that will not directly affect students in the classroom.

Table 3 summarizes the changes by category. Changes in costs supported by direct revenue are in essence cost neutral. These costs have no effect on the anticipated deficit because they are adjusted in line with related revenue. Changes identified as being based on recommendations are aligned with Board objectives and, for this purpose, include the significant cost savings resulting from new student transportation contracts.

Staff believes the recommended changes are manageable and that they also allow for implementation starting in September 2015.

Table 3 – Summary of Changes in Operating Budgets (Non-compensation)

	Amount
	\$
Changes supported by direct revenue (neutral)	
Provincial Transportation	(6,447,000)
Extended Day and Child Care Centres	3,024,000
Deferred Capital Contributions	3,258,000
Supported Spending and Recoveries	1,044,000
	879,000
Changes based on recommendations	
Transportation Contracts	(2,079,000)
Facilities Operations	(1,184,000)
Professional Development Release Time	(1,750,000)
Central Departments Operating Budgets	(1,639,000)
School Based Operating Budgets	(854,000)
Occasional Teachers	1,000,000
	(6,506,000)
Net changes in the operating budget	(5,627,000)

9. Capital Budget

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

The Ministry has provided funding commitments for various high needs projects over recent years and has also enhanced the 2015-2016 grants that support school renewal and school condition improvement. Projects that are in various stages of progress include schools such as Half Moon Bay, Avalon and Kanata North.

The budget document shows that the Ministry has committed to provide \$71.5 million and has authorized the use of an additional \$6.3 million held by the District as deferred revenue for capital purposes. A smaller amount of \$2.1 million is supported through a transfer from the operating budget.

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

10. **Summary**

The District is facing challenges in the coming years which are mainly related to the anticipated changes in Ministry funding. The anticipated continued reduction in funding means that the District must be creative in adapting to the changes. Despite the general restraints in funding, staff does anticipate that the planned Effectiveness and Efficiency review of Ottawa Student Transportation Authority should result in enhanced funding that will significantly reduce the deficit attributable to transportation costs. Although the potential additional revenue relating to transportation is not reflected in the staff recommended budget, any funding adjustments would commence in 2015-2016.

On another positive note, prudent management of the District's resources has in recent years allowed for targeted investments in student learning beyond the level that Ministry funding would normally allow. A managed transition away from the use of reserves to balance the District's budget is underway. In 2015-2016, staff is recommending the use of \$12.7 million of reserves which is a \$4.4 million reduction as compared to planned reserve use in 2014-2015.

RESOURCE IMPLICATIONS:

11. The budget will set the Board's fiscal operating plan for 2015-2016. The Board cannot approve a budget with a deficit, but it can use reserves as part of balancing revenue and expenses. Staff is of the opinion that any increase in expenditure or changes to recommended reductions should be approved in conjunction with other identified savings to maintain the recommended deficit at \$12.7 million.

COMMUNICATION/CONSULTATION ISSUES:

12. Following the Budget Committee meeting of 10 February 2015, staff prepared a budget information document that included some of the background information being provided that evening. The same document was posted to the Board website, linked to social media sites, and made available at any zone meetings to date where staff had been invited. The goal was to ensure the community was aware that the budget development process had commenced and to seek community input. An email link for budget questions and comments is available to the public, but most input is facilitated through trustees and delegations appearing at committee meetings.

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

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

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

Date	Purpose of Meeting
Tuesday, 12 May 2015	Presentation of staff's recommended budget
Monday, 25 May 2015	Delegations
Monday, 01 June 2015	Delegations (if required)/Budget debate
Monday, 08 June 2015	Budget debate (if required)
Monday, 15 June 2015	Budget debate (if required)
Monday, 22 June 2015	Budget approval (Board meeting)

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

STRATEGIC LINKS:

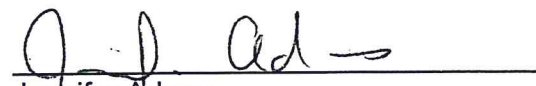
13. The budget will set the Board's operating plan for 2015-2016. An effective debate leading to approval of the budget is a cornerstone of sound governance practice. The stewardship of the District's financial resources has always been one of the Board's primary functions and will be particularly challenging as we continue through the process of program expenditure restraint.

RECOMMENDATION

- A. THAT the unconsolidated 2015-2016 Operating Budget of \$855.9 million as presented in Report 15-067 and the supporting 2015-2016 budget binder be approved;
- B. THAT the Capital Expenditure Budget of \$79.9 million as presented in Report 15-067 and the supporting 2015-2016 budget binder be approved; and
- C. THAT the use of \$12.7 million of accumulated surplus to finance the 2015-2016 budget be approved.



Michael Carson
Chief Financial Officer



Jennifer Adams
Director of Education and
Secretary of the Board

APPENDICES

- Appendix A - 2011-2015 OCDSB Strategy Map
- Appendix B - Comparative Budget Summary
- Appendix C - Summary of Revenues and Use of Accumulated Surplus
- Appendix D - Summary of Changes in Expenses



2011–2015 OCDSB Strategy Map



Public Education: *Doing it W.E.L.L.*

Vision for 2015

The OCDSB is a dynamic, creative learning organization that fosters the achievement, well-being, and dignity of every student. As a global leader in public education, we:

1. *Inspire* educational excellence in our schools, which are important community hubs reflecting local needs;
2. *Provide* equity of access to programs and pathways for all students;
3. *Raise* the overall achievement level and close the achievement gap through the equitable allocation of available resources;
4. *Implement* a comprehensive framework for student well-being;
5. *Engage* students, staff and parents in the learning process, encouraging the full potential of every student;
6. *Provide* an inspiring place to work that attracts, retains, nurtures, values, and engages our employees;
7. *Model* outstanding governance, leadership, and citizenship; and
8. *Draw* from, and contribute to, the talent and rich diversity of the Ottawa community.

Objectives for 2015

How we will know we have achieved our vision:

1. The 90% graduation rate goal is on track to be met by, or in advance of the 2020 target.
2. The Board is meeting annual targets for student achievement results established in the Board Improvement Plan, that exceed provincial results, on average, by 5% and reduce the gaps for identified sub-groups.
3. All school Improvement Plans are developed in partnership with the school community and establish targets for student achievement and well-being, in alignment with the Board Improvement Plan and student well-being framework.
4. The District has a framework for student well-being, including measures and indicators of success and attains annual targets for improvement to services and supports for student well-being.
5. All of our schools have active community partnership programs that support the school as a community hub.
6. Full-day kindergarten is offered in all of our schools, supported by vibrant extended day programs.
7. All students have equitable access to a choice of high-quality programs.
8. The school climate survey results indicate improvement in students' level of comfort and safety at school.
9. The school district is recognized as a top employer in the community.
10. The District has a clear and commonly understood governance framework and an efficient and effective decision-making process.

Mission

Our mission is educating for success — inspiring learning and building citizenship, using the pillars of well-being, engagement, leadership, and learning to support and inspire students and staff by:

1. Promoting student and staff well-being to support their physical, emotional, and mental health;
2. Developing a culture in which all people are welcome and challenged to be creative and contributing members; feel valued and respected, and where the success and creativity of our District is recognized and celebrated;
3. Enhancing leadership and governance capacities and practices that demonstrate our District, and its representatives as models of good character and effective community partners; and
4. Improving student achievement through focused instructional practice, effective use of data and strategies that challenge all schools to make significant gains in student achievement no matter where they start.

4 Key Priority Areas W.E.L.L.



W ell-being

- WB1. Enhance safe, caring and respectful learning, and working environments.
- WB2. Create a framework for student and staff well-being that recognizes the mental, physical, and emotional health of students and staff.
- WB3. In collaboration with community partners, develop specific strategies to further the cultural proficiency of the school district in terms of inclusive and accessible practices and a workplace representative of the community we serve.
- WB4. Nurture an emotionally intelligent organizational culture that recognizes and supports innovation, productivity and employee wellness.



E ngagement

- EN1. Enhance parental engagement and outreach to all parents.
- EN2. Create a framework for and initiate effective partnerships with organizations that enrich our schools as community hubs.
- EN3. Encourage broad community engagement in school and District initiatives.
- EN4. Develop a strategy that supports and encourages engagement in provincial, national, and international initiatives to encourage organizational learning and global citizenship.



L eadership

- LD1. Implement sound governance structures and practices.
- LD2. Develop specific strategies for leadership development and succession planning with a focus on developing emotionally intelligent leaders who foster innovation, collaboration, and the celebration of success.
- LD3. Enhance our risk management culture, focusing on effective financial, information, and human resources management practices, and internal audit controls.
- LD4. Encourage and support student leadership and citizenship to promote global competencies.



L earning

- LN1. Enhance instructional practice to encourage and support critical and creative thinking skills.
- LN2. Maintain a cyclical program development, monitoring and review framework to improve equity of access to programs, pathways, and services for all students.
- LN3. Use student survey data to identify and understand groups that require additional services and supports.
- LN4. Develop an organizational culture that is committed to lifelong learning.

Comparative Budget Summary

	2014-2015 Approved Budget	2015-2016 Recommended Budget
	\$	\$
Revenues:		
Grants for Student Needs including Deferred Capital Contributions	798,022,000	793,521,000
Educational Programs and Other Revenues	33,561,000	35,550,000
Board Program:		
Extended Day Program & OCDSB - Child Care Centres	11,108,000	14,132,000
Total Revenues	842,691,000	843,203,000
Expenditures:		
By Funding Envelope:		
Instruction	625,879,000	626,822,000
Continuing Education	9,744,000	9,730,000
Transportation	45,050,000	36,736,000
School Facilities	93,783,000	91,440,000
Central Administration	20,049,000	19,826,000
Capital Expenditures and Other:		
Debt Repayment	10,005,000	9,706,000
Amortization	33,638,000	37,112,000
Staff on Loan	6,492,000	6,683,000
Employee Future Benefits	4,100,000	3,762,000
Other Programs:		
Extended Day Program & OCDSB - Child Care Centres	11,108,000	14,132,000
Total Expenditures	859,847,000	855,949,000
Projected Shortfall:	(17,156,000)	(12,746,000)

Shortfall funded as follows:	2014-2015 Approved Budget	2015-2016 Recommended Budget
	\$	\$
Unappropriated Reserves:		
To fund Projected Deficit	10,632,000	7,500,000
To fund One Time Initiatives	575,000	-
Employee Future Benefits	4,249,000	3,762,000
Appropriated Reserves:		
Amortization on Board Approved Projects	1,700,000	1,483,000
Total Use of Reserves	17,156,000	12,746,000

Numbers may not add due to rounding

**2015-2016 Staff Recommended Budget
Revenues and Use of Accumulated Surplus**

**Appendix C
to Report 15-067**

	2013-2014 Actual	2014-2015 Budget	2015-2016 Proposed
Grants for Student Needs (GSN)	\$	\$	\$
GSN - Operating Purposes			
Pupil Foundation	339,183,000	373,098,000	372,827,000
School Foundation	46,866,000	48,589,000	48,654,000
Special Education	82,988,000	90,431,000	90,036,000
French as a Second Language	13,821,000	14,002,000	14,154,000
English as a Second Language	9,977,000	9,720,000	9,462,000
First Nation, Metis and Inuit Education Supplement	891,000	932,000	986,000
Learning Opportunities	18,187,000	18,957,000	18,549,000
Safe School Supplement	1,794,000	1,852,000	1,847,000
Continuing Education	4,009,000	3,821,000	3,938,000
Adult Education	2,892,000	3,139,000	2,941,000
Teacher Qualifications and Experience	46,715,000	50,984,000	52,649,000
New Teacher Induction Program	576,000	540,000	538,000
Student Transportation	37,392,000	37,807,000	31,591,000
Administration and Governance	16,522,000	17,249,000	17,062,000
School Operations (Facilities)	72,331,000	75,285,000	74,373,000
Community Use of Schools	1,037,000	1,041,000	1,043,000
Declining Enrolment Grant	1,788,000	1,540,000	798,000
Restraint Savings	(279,000)	(279,000)	(279,000)
Transfer to Deferred Revenue	(3,114,000)	(2,217,000)	(2,100,000)
Total Operating Grants	693,577,000	746,492,000	739,068,000
GSN - Capital Purposes			
Facilities Renewal	5,457,000	5,087,000	5,087,000
Temporary Accommodations	1,424,000	2,670,000	2,248,000
Interest on Ontario Financing Authority Debt	7,615,000	7,482,000	7,183,000
Interest non-Ontario Financing Authority Debt	2,523,000	2,523,000	2,523,000
Interest on Capital Projects under Construction	264,000	-	300,000
Total Capital Grants	17,282,000	17,762,000	17,341,000
Total GSN for Operating and Capital Purposes	710,859,000	764,254,000	756,409,000
Non Grant Revenue			
Rentals	3,737,000	4,350,000	3,715,000
Continuing Education	5,608,000	5,652,000	5,716,000
Other Ministry of Education Grants	41,862,000	3,790,000	4,822,000
Staff on Loan	6,830,000	6,492,000	6,683,000
Tuition Fees	5,870,000	5,362,000	6,575,000
Interest Income	1,430,000	1,500,000	1,200,000
Miscellaneous Revenues	5,424,000	5,882,000	5,340,000
Early Learning Extended Day Program	7,948,000	10,008,000	12,015,000
Early Learning Child Care Centres	1,515,000	1,100,000	2,118,000
Specialized Program Funding	58,000	663,000	1,500,000
Total Non Grant Revenues	80,282,000	44,799,000	49,682,000
Deferred Capital Contributions (Ministry Approved Capital)	30,716,000	33,638,000	37,112,000
Total Revenue	821,857,000	842,691,000	843,203,000
Use of Accumulated Surplus			
Special Education	2,041,000	5,028,000	4,959,000
Transportation	1,464,000	7,074,000	4,807,000
Other Program Spending	6,704,000	3,355,000	1,496,000
Board Supported Capital Projects	1,607,000	1,700,000	1,483,000
Use of Accumulated Surplus	11,817,000	17,156,000	12,746,000
Total Revenue and Use of Accumulated Surplus	833,674,000	859,847,000	855,949,000

numbers may not add due to rounding

**2015-2016 Staff Recommended Budget
Summary of Changes in Expenses**

Description	FTE	Compensation	Operating	Total
		\$	\$	\$
Changes Based on Enrolment and Collective Agreements				
Elementary Teachers *	1.19	112,000	-	112,000
Secondary Teachers *	(10.00)	(984,000)		(984,000)
Salary Grid Movement and Statutory Benefits	0.00	5,354,000		5,354,000
Total	(8.81)	4,482,000	-	4,482,000
Changes Supported by Direct Revenue				
Provincial Transportation	0.00	-	(6,447,000)	(6,447,000)
Extended Day and Child Care Centres	0.00	-	3,024,000	3,024,000
Deferred Capital Contributions	0.00	-	3,258,000	3,258,000
Supported Spending and Recoveries	0.00	-	1,044,000	1,044,000
Total	0.00	-	879,000	879,000
Changes Based on Recommendations				
Elementary Teachers and Coaches *	(12.00)	(1,146,000)	-	(1,146,000)
Secondary Teachers and Coaches *	(1.50)	(149,000)	-	(149,000)
Central Principals *	(2.00)	(274,000)	-	(274,000)
Elementary Principals *	1.00	130,000	-	130,000
Elementary Need Allocation Teachers *	(5.00)	(471,000)	-	(471,000)
Teachers Autism Classes *	4.76	468,000	-	468,000
Transportation Contracts	0.00	-	(2,079,000)	(2,079,000)
Facilities Operations	(23.00)	(999,000)	(1,184,000)	(2,183,000)
Professional Development Release Time	0.00	-	(1,750,000)	(1,750,000)
Central Departments Operating Budgets	(4.00)	(312,000)	(1,639,000)	(1,951,000)
School Based Operating Budgets	0.00	-	(854,000)	(854,000)
Occasional Teachers	0.00	-	1,000,000	1,000,000
Total	(41.74)	(2,753,000)	(6,506,000)	(9,258,000)
Total Changes in Expenses	(50.55)	1,729,000	(5,627,000)	(3,898,000)

numbers may not add due to rounding

* denotes staffing change approved with the passing of Report 15-045 2015-2016 Academic Staffing