



OTTAWA-CARLETON  
DISTRICT SCHOOL BOARD

# BUDGET GUIDE

## 2014–2015



## Budget Development Timeline

The school district operates on a fiscal year that runs from September 1 to August 31. The budget for the upcoming fiscal year must be approved by the Board before the end of June of the current year. To meet this timeline, a staff recommended budget will be presented to the Budget Committee on May 13, 2014 and several meetings are scheduled during May and June to obtain comment from the public, to provide the Board with an opportunity to establish the District's priorities and to refine the allocation of resources. It is expected that the 2014-2015 Budget will be approved at the June 23, 2014 Board meeting.

## Key Dates

The key dates in the budget development process are:

<b>February 11 - Committee of the Whole (Budget)</b>	Overview of budget process
<b>March - Community consultation</b>	Community input sought
<b>March 4 - Committee of the Whole</b>	Academic staffing discussion
<b>March 25 - Board Meeting</b>	Academic staffing approval
<b>March 31 - Committee of the Whole (Budget)</b>	Provincial grant (GSN) discussion and budget update
<b>May 13 - Committee of the Whole (Budget)</b>	Presentation of staff recommended budget
<b>May 26 - Committee of the Whole (Budget)</b>	Public delegations / Committee debate
<b>June 2 - Committee of the Whole (Budget)</b>	Public delegations (if required) Committee debate
<b>June 9 - Committee of the Whole (Budget)</b>	Committee debate (if required)
<b>June 16 - Committee of the Whole (Budget)</b>	Committee debate (if required) Recommendation to the Board for approval
<b>June 23 - Board Meeting</b>	Approval of 2014-2015 Budget

The discussion and approval of academic staffing is particularly relevant in the budget development process. The majority of the District's costs relate to compensation (salaries and employee benefits) and approximately 70% of the budget will be committed through the academic staffing process.

## Community Input

An important step in the process is to obtain community input to the development of the budget. As parents, students, partners, community members and employees, you bring a unique perspective and are invited to share your ideas as they relate to your school, your committee or department, or to the district as a whole. Please think about our strategic priorities and consider the following questions:

1. Can you identify three opportunities for investment that would support student achievement and well-being at the OCDSB?
2. Can you identify three opportunities or changes that could generate savings?
3. The District's four key priority areas are well-being, engagement, leadership and learning. Information on the key priority areas is available at [www.ocdsb.ca/ab-ocdsb/SchoolfortheFuture/Pages/default.aspx](http://www.ocdsb.ca/ab-ocdsb/SchoolfortheFuture/Pages/default.aspx). In your opinion, does one of these priority areas require more investment at this time?

You can provide your input individually or collectively as a school council, a committee or a community group/agency. Please send us your thoughts by e-mail to [budgetinfo@ocdsb.ca](mailto:budgetinfo@ocdsb.ca). Your submission will be considered during the development of the staff recommended 2014-2015 Budget and may be included in Board reports. We would like to receive input by March 31, 2014 to allow sufficient time to incorporate your comments into the budget process.

## Education Funding

In Ontario, funding of education is a provincial responsibility. Funding is based on 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. Funding leverages a formula intended to provide equitable resources to give students equal educational opportunities. Collectively, the various funding allocations are termed Grants for Student Needs (GSNs). For the 2013-2014 year, projected funding from GSNs for operating purposes is \$703.9 million representing 87% of the District's total revenue.

Revenue is also received in the form of provincial allocations used to pay for the construction or retrofitting of school facilities, fees received from international students, fees from facility rentals, interest on cash balances, grants from the federal government and donations.

In addition, ad-hoc funding is provided by the province throughout the year to respond to new provincial priorities. These may be one-time funds for the current fiscal year or may be part of a multi-year initiative. A significant multi-year initiative is the implementation of full-day kindergarten (FDK). It is expected that FDK funding will be incorporated into the GSNs in the near future.

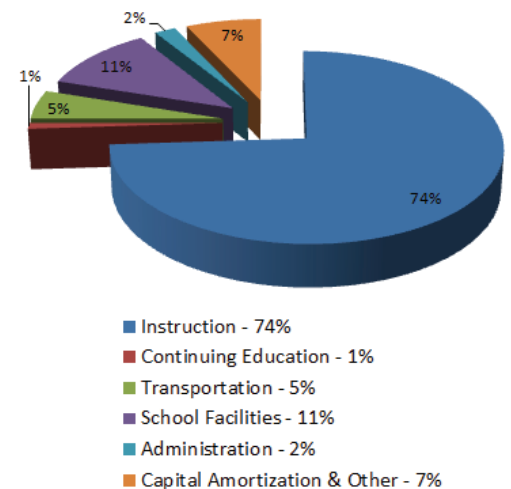
## OCDSB Financial Information

The District posts its financial information on its website. The information includes the budget for the current year and the six previous years as well as consolidated financial statements for ten previous years up to the year ending August 31, 2013. The information can be accessed on the District's website at <http://www.ocdsb.ca/ab-ocdsb/ob/Pages/default.aspx>.

The following table and chart summarize the use of funds for the current year and presents comparative information from the prior year.

	2013-14		2012-13		
(In \$ Millions)	Original Budget	Revised Estimates	Original Budget	Revised Estimates	Actual Amounts
Revenue from all sources	813.6	825.3	787.7	798.3	801.6
<b>Expenses by category</b>					
Instruction	609.2	615.0	597.6	604.1	595.9
Continuing Education	9.8	9.8	9.4	9.4	10.3
Transportation	40.6	40.6	40.4	40.4	39.4
School Facilities	90.9	92.9	85.7	88.8	87.2
Administration	20.2	21.2	19.3	19.4	19.0
Capital Amortization	29.9	32.3	25.3	29.9	30.3
Other non-operating costs	27.3	27.3	16.7	18.4	19.7
	827.9	839.1	794.4	810.4	801.8
<b>Surplus (Deficit)</b>	(14.3)	(13.8)	(6.7)	(12.1)	(0.2)

**2013-2014 Original Budget (Expenses)**



## Setting Spending Priorities

In June 2011, the Board adopted a new strategic plan which establishes a clear set of priorities for the school district. The strategic plan provides the framework for the allocation of budget resources. Our priority for the 2014-2015 year is to maintain current programs and services in alignment with the strategic plan while in adherence to legislative requirements.

As we consider priorities we must assess what we need to do, the urgency of the need, its relative importance, whether the costs are one-time or ongoing, and the risks associated with the decision. Issues that must be considered for the coming year include:

**Full-Day Kindergarten** - Full-Day kindergarten is being implemented over a five year period. Next year is the fifth year of the initiative and the program will be expanded to 103 District schools. The increase in the number of classes will result in the need for additional teachers and early childhood educators as well as additional support from a number of departments.

At this time, the government has indicated that these costs will be fully funded. While this has proven to be the case in the first four years of the program, we also anticipate that the Board may need to consider some additional interim expenditures and investments as the program is expanded. The size and complexity of the program will place increasing demands on teachers, principals and central staff to ensure the maximum impact on students' readiness to learn.

**Extended Day Program** - The expansion of the Extended Day Program (EDP) to all schools where minimum EDP class sizes are met will result in increased enrolment. Additional investments will be required to ensure the quality of the program as well as to meet the demands for timely and accurate information and improved processes supporting program administration. The increased costs are expected to be fully supported by user fees.

**English Language Learners** - As part of the District's commitment to "Closing the Gap", staff is considering additional supports for English language learners (ELLs). This could include additional staffing.

**Special Education** - The continued work on implementing the revised Special Education policy along with the additional pressures being faced in meeting the increased demands resulting from full-day kindergarten combined with an overall focus on mental health will require the addition of some new resources. In addition, a number of options are being considered to support the implementation of the Identification Placement and Review Committee (IPRC) process and the geographic model developed for the delivery of special education supports.

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## Setting Spending Priorities (Cont'd)

**Data and Information Supports** - The District continues to move to a more data-driven approach and it is clear that a combination of capacity building and some additional resources will be required. There is increased demand for analysis of student achievement data and for surveys such as "Tell Them From Me" or an employee satisfaction survey. The increased demand is being assessed to ensure that we can meet expectations in the areas of "Closing the Gap" and improving school climate. Similarly, the increased demand for policy development and more readily available information for parents, schools and stakeholders, are placing tremendous pressure on administrative and support staff. Additional staffing to meet these needs may be required.

**Differentiated Allocation of Resources** - Staff is looking at the impact of differentiated allocation of resources to better meet the diverse demands of our schools. Similar to the discussions around the allocation of vice-principals, changes in the resource allocation method would result in adjustments to the resources allocated between schools or it may necessitate an overall increase in resources available to achieve the desired outcome.

**Infrastructure** - Significant investment in certain areas is required to meet strategic priorities. For several years the District has identified the continued backlog in deferred maintenance. Like most public sector organizations, there has never been sufficient funding to meet these demands. This situation exists in our buildings, our schools' external environments (e.g. play structures), our specialty classrooms such as labs, and our IT infrastructure. Staff will prioritize areas which could be addressed even in the absence of new Ministry funding.

**Student Transportation** - The transportation of the District's students is coordinated by the Ottawa Student Transportation Authority (OSTA). The District has committed to providing busing to secondary students who reside inside the urban transit area commencing September 2014. The cost of this initiative is estimated to be \$4.2 million in the first year and will be supported by the use of the District's reserves.

The Ministry of Education is expected to assess the efficiency of OSTA in 2015. A positive review of its operations will result in enhanced provincial funding of transportation costs. The enhanced funding is expected to substantially cover all transportation-related costs incurred by the District. In addition, OSTA is reviewing bell times (the school day start and end time) to identify efficiencies and this is expected to result in future savings.

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