

2013-2014 Approved Budget

17 June 2013



OTTAWA-CARLETON
DISTRICT SCHOOL BOARD



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Approval of Budget

The Ottawa-Carleton District School Board has approved a \$827.9 million balanced budget for the 2013-2014 school year.

The 2013-2014 budget is an investment in student achievement and well-being and provides important resources to support the work done in our schools and central departments. The largest budget investment is \$603.3 million, allocated to instruction, followed by \$90.9 million to school facilities, \$40.6 million to transportation, \$20.3 million to central administration, \$9.8 million to continuing education and \$63.0 million to capital financing and other. Seventy-three percent of the total annual budget is invested in instructional costs.

Budget Chair Pam FitzGerald said, "The Budget Committee was pleased to recommend to the Board a balanced budget for the upcoming school year. Throughout the process, we have been mindful to keep students as our top priority. We appreciate all the input and feedback from the community and stakeholder representatives. They are an integral part of the budget process and have helped us to identify some important additional supports for student needs as we manage through periods of change."

Director of Education Jennifer Adams said, "In developing the budget, staff reviewed current operations and carefully measured initiatives against the District's strategic plan. We believe that this budget shows our commitment to strategic objectives which are designed to improve student achievement and student well-being. Over the next year, our District will continue to grow as we expand our full-day kindergarten programs and as we build new schools to accommodate students. The budget allocates resources to support that growth. In addition, it contains measures to promote parental engagement and student and staff well-being. I think that this budget will go far to help our students reach their full potential."

The Ottawa-Carleton District School Board provides quality education to nearly 73,000 full and part-time students from junior kindergarten to grade 12, including adult learners enrolled at our Adult High School and Continuing Education programs. The Board currently operate 116 elementary and 26 secondary schools, as well as a number of specialized education centres and programs.



Budget Overview



Comparative Budget Summary

Comparative Budget Summary

In \$Millions

	2012-2013 Approved Budget	2012-2013 Projection	2013-2014 Approved Budget
Revenues:			
Grants for Student Needs	\$736.1	\$736.2	\$739.2
Educational Programs and Other Revenues	\$51.6	\$62.2	\$63.9
Board Programs:			
Full Day Kindergarten - Extended Day Program		\$2.8	\$5.0
Ottawa-Carleton School Day Nursery			\$5.5
Total Revenues	\$787.7	\$801.2	\$813.6
Expenditures:			
By Funding Envelope:			
Instruction	\$597.6	\$592.0	\$603.3
Continuing Education	\$9.4	\$9.4	\$9.8
Transportation	\$40.4	\$41.1	\$40.6
School Facilities	\$85.7	\$89.3	\$90.9
Central Administration	\$19.3	\$18.1	\$20.3
Capital Expenditures and Other:			
Debt Repayment	\$9.9	\$9.9	\$10.1
Amortization	\$25.3	\$29.9	\$29.9
Staff on Loan	\$6.8	\$6.8	\$6.6
Public Sector Accounting Board (PSAB) Benefit Expense		\$5.1	\$5.9
Other Programs:			
Full Day Kindergarten - Extended Day Program		\$2.4	\$5.0
Ottawa Carleton School Day Nursery			\$5.5
Total Expenditures	\$794.4	\$804.0	\$827.9
Projected Shortfall:	(\$6.7)	(\$2.8)	(\$14.3)

Shortfall funded as follows:	2012-2013 Approved Budget	2012-2013 Projection	2013-2014 Approved Budget
Unappropriated Reserves <i>(Included for compliance calculation)</i>			
To Fund Projected Deficit	\$6.7	\$1.5	\$6.9
Public Sector Accounting Board (PSAB) Benefit Expense			\$5.9
Appropriated Reserves <i>(Not included in compliance calculation)</i>			
Amortization on Board Approved Projects	\$0.0	\$1.3	\$1.5
Total Use of Reserves	\$6.7	\$2.8	\$14.3

Numbers may not add due to rounding



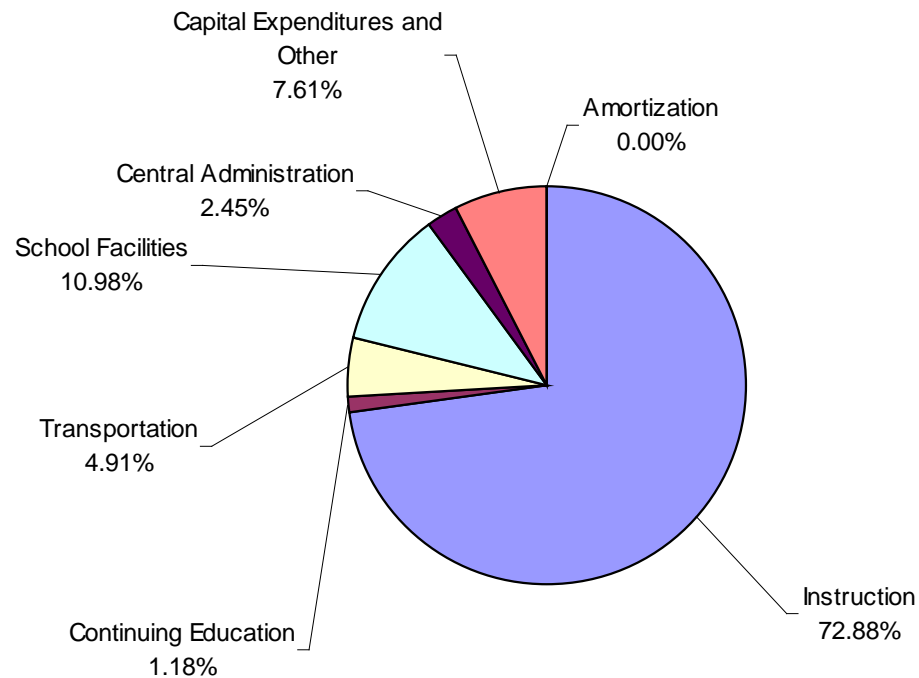
Net Enveloping - Table

Summary

	2013-2014				
	Approved Budget				
	Revenues		Expenditures		
		Amount	FTE	Amount	Amount
Instruction		597,280,010	6,429.24	603,199,007	(5,918,997)
Continuing Education		11,188,878	19.00	9,807,447	1,381,431
Transportation		37,740,612	0.00	40,621,240	(2,880,628)
Facilities		90,982,969	763.24	90,927,285	55,684
Central Administration		20,772,914	178.48	20,321,725	451,189
Capital Financing and Other		55,621,030	265.56	63,041,977	(7,420,947)
Total		\$813,586,413	7,655.52	\$827,918,680	(\$14,332,267)



Expenditures by Envelope



Summary of Changes in the Expense Budget

Approved Expenditure 2012-2013 Budget		\$794,438,964
Board Decisions included in 2013-2014 Budget - Details on Appendix A		
Regulations and or Collective Agreements	\$1,160,991	
Previously Approved	\$643,692	
Sub-Total		\$1,804,684
New Initiatives included in 2013-2014 Budget - Details on Appendix B		
Learning - General Support	\$150,000	
Learning - Special Education	\$734,898	
Learning - Full Day Kindergarten	\$1,659,400	
Operational Infrastructure	<i>Internally funded portion: \$165,000</i>	\$2,220,000
Cost Pressures	<i>Internally funded portion: \$375,000</i>	
Trustee Decisions	<i>Cost Neutral: \$1,716,000</i>	
Sub-Total		\$4,764,298
Changes in Costs - Details on Appendix C		
Sub-Total		\$12,890,533
Changes in Grants, Public Sector Accounting Board and Regulations - Details on Appendix D		
Sub-Total		\$14,020,201
Net increase in budget base from approved 2012-2013 Budget		\$33,479,716
Approved 2013-2014 Budget		\$827,918,680
<i>Numbers may not add due to rounding</i>		



Appendix A – Previously Approved Budget Decisions

Description	FTE	Amount
Regulations and or Collective Agreements		
Full Day Kindergarten - Teaching Staff	90.0	\$8,280,810
Program Enhancement - Secondary Teaching Staff	(7.0)	(\$682,479)
Impact of Changes in Enrolment:		
Elementary Teaching Staff	(53.9)	(\$4,959,285)
Secondary Teaching Staff	(15.2)	(\$1,478,055)
Sub-total:	13.9	\$1,160,991
Previously Approved:		
Secondary Teacher (Autism Class)	1.3	\$129,979
Elementary Teacher Behavioral Intervention Program (BIP)	1.2	\$115,567
Elementary Learning Support Teacher	1.0	\$96,306
Elementary Teacher Congregated Classes (Contingency \$)	1.2	\$115,567
Secondary English as a Second Language Teachers	3.7	\$360,739
Elementary/Secondary High Performance Athlete (HPA) Coordinator	0.5	\$47,377
Secondary Focus Program Overlays	(1.8)	(\$175,495)
Elementary Instructional Coaches	(2.0)	(\$184,018)
System Principal of Early Learning	1.0	\$137,670
Sub-total:	6.1	\$643,692
Total	20.0	\$1,804,684
<i>Numbers may not add due to rounding</i>		

Approved by Board on 25 March 2013 - Report Number 13-035

Appendix B – New Initiatives

Learning - General Support

Initiative	FTE	Cost			Funding		
		Permanent	One Time	Total	Grants for Students Needs	Full Day Kindergarten	Internally Funded
Drug Counseling for Intermediate Schools		\$150,000		\$150,000	\$150,000		
Total	0.0	\$150,000	\$0	\$150,000	\$150,000	\$0	\$0

Learning - Special Education

Initiative	FTE	Cost			Funding		
		Permanent	One Time	Total	Grants for Students Needs	Full Day Kindergarten	Internally Funded
Educational Assistants	6.0	\$313,800		\$313,800	\$313,800		
Speech Language Pathologist	1.0	\$94,000		\$94,000	\$94,000		
Elementary Teachers for two Autism and one Behavior Class	3.6	\$327,098		\$327,098	\$327,098		
Total	10.6	\$734,898	\$0	\$734,898	\$734,898	\$0	\$0

Numbers may not add due to rounding



Appendix B – New Initiatives

Learning - Full Day Kindergarten							
Initiative	FTE	Cost			Funding		
		Permanent	One Time	Total	Grants for Students Needs	Full Day Kindergarten	Internally Funded
Supervisors of Extended Day Program	1.5	\$90,000		\$90,000		\$90,000	
Human Resources Administrator	1.0	\$60,000		\$60,000		\$60,000	
Financial Support Position	1.0	\$80,000		\$80,000		\$80,000	
Early Childhood Educators (ECE) - Floater Positions	6.0	\$275,000		\$275,000		\$275,000	
Casual Early Childhood Educators (Offsets ECE's)	0.0	(\$199,500)		(\$199,500)		(\$199,500)	
Custodians	20.0	\$900,000		\$900,000		\$900,000	
Educational Assistants	3.0	\$156,900		\$156,900		\$156,900	
Speech Language Pathologist	1.0	\$94,000		\$94,000		\$94,000	
Psychologist	1.0	\$107,000		\$107,000		\$107,000	
Social Worker	1.0	\$96,000		\$96,000		\$96,000	
Total	35.5	\$1,659,400	\$0	\$1,659,400	\$0	\$1,659,400	\$0

Numbers may not add due to rounding

Appendix B – New Initiatives

Operational Infrastructure							
Initiative	FTE	Cost			Funding		
		Permanent	One Time	Total	Grants for Students Needs	Full Day Kindergarten	Internally Funded
Parent Communication Platform		\$250,000		\$250,000	\$250,000		
Network Security Management	5.0	\$500,000		\$500,000	\$500,000		
Internet Infrastructure Upgrade			\$500,000	\$500,000	\$500,000		
Purchasing Practices, Capacity and Logistics	2.0	\$220,000		\$220,000	\$220,000		
Health and Safety Training (Bill 160)		\$50,000		\$50,000			\$50,000
Chemical Storage Equipment			\$75,000	\$75,000			\$75,000
Health and Safety Technician (Net increase of .50 FTE)	0.5	\$40,000		\$40,000			\$40,000
Project Management Consultants - Capital Projects			\$250,000	\$250,000	\$250,000		
Classroom Furniture and Equipment			\$500,000	\$500,000	\$500,000		
Total	7.5	\$1,060,000	\$1,325,000	\$2,385,000	\$2,220,000	\$0	\$165,000

Numbers may not add due to rounding



Appendix B – New Initiatives

Trustee Decisions							
Initiative	FTE	Cost			Funding		
		Permanent	One Time	Total	Grants for Students Needs	Full Day Kindergarten	Internally Funded
Increase in Social Workers	2.0	\$190,000		\$190,000			\$190,000
Increase allocation to high needs school		\$160,000		\$160,000			\$160,000
Monitoring and measuring Board's strategic objectives		\$75,000		\$75,000			\$75,000
Increase in Psychologists	2.0	\$214,000		\$214,000			\$214,000
Increase in staff to support RAISE schools				\$0			\$0
Special Education Teachers - elementary	3.0	\$288,000		\$288,000			\$288,000
Educational Assistants	2.0	\$105,000		\$105,000			\$105,000
English as a Second Language Teachers - elementary	2.0	\$184,000		\$184,000			\$184,000
Increase in Learning Support Teachers - secondary	2.3	\$200,000		\$200,000			\$200,000
Advisory of the Arts		\$300,000		\$300,000			\$300,000
Cross-departmental Savings		(\$1,716,000)		(\$1,716,000)			(\$1,716,000)
Total	13.3	\$0	\$0	\$0	\$0	\$0	\$0



Appendix B – New Initiatives

Cost Pressures							
Initiative	FTE	Cost			Funding		
		Permanent	One Time	Total	Grants for Students Needs	Full Day Kindergarten	Internally Funded
Communications Department		\$75,000		\$75,000			\$75,000
Central Staffing		\$50,000		\$50,000			\$50,000
Occasional Teachers		\$250,000		\$250,000			\$250,000
Total	0.0	\$375,000	\$0	\$375,000	\$0	\$0	\$375,000

Grand Total							
	FTE	Cost			Funding		
		Permanent	One Time	Total	Grants for Students Needs	Full Day Kindergarten	Internally Funded
	66.9	\$3,979,298	\$1,325,000	\$5,304,298	\$3,104,898	\$1,659,400	\$540,000

Numbers may not add due to rounding

Appendix C – New / Changes in Costs

New / Changes in Costs - Appendix C

Description	Amount
Transportation - Ottawa Student Transportation Authority	(\$1,117,706)
Continuing Education	\$298,848
Special Education Equipment Amount	\$751,892
Impact of Average Daily Enrolment (ADE) on Operating Budgets	(\$388,848)
Benefit Cost Increases, Salary Differential, Days Without Pay and Other Staff Changes	\$449,597
Temporary Accommodations	\$2,910,000
Ottawa-Carleton School Day Nursery Program (Salaries)	\$3,375,972
Ottawa-Carleton School Day Nursery Program (Operations)	\$2,169,236
Extended Day Program	\$4,441,542
Total	\$12,890,533
<i>Numbers may not add due to rounding</i>	



Appendix D – Changes in Grants, PSAB and Legislation

Changes in Grants, PSAB and Legislation - Appendix D

Description	Amount
Adjustment for Amortization	\$4,617,158
Debt Repayment	\$454,542
Full Day Kindergarten - Early Childhood Educators	\$3,079,353
Public Sector Accounting Board (PSAB) Benefit Adjustment	\$5,869,148
Total	\$14,020,201
<i>Numbers may not add due to rounding</i>	

Budget Assumptions

General Assumptions:

- The approved 2013-2014 Budget was prepared in accordance with the Ministry of Education's Balanced Budget Calculation - per Regulation (Excluding benefits under Regulation 488/10)
- Provisions for Year 4 of the Full Day Kindergarten day program are included in the budget base. This includes projected salaries, operating costs and revenues
- The approved 2013-2014 Budget also includes provisions for Extended Day Program and the newly created Ottawa-Carleton School Day Nursery. This includes projected salaries, operating costs and revenues

Revenue Assumptions:

- The financial impact of Grants for Students Needs and Educational Program Other EPO's for the OCDSB are included in the approved budget along with corresponding expenses
- Revenues have been adjusted to reflect projected 2013-2014 Average Daily Enrolment (ADE)

Budget Assumptions

Expenditure Assumptions:

- Statutory and benefit costs have been adjusted to reflect estimated increases
- Budgets have been adjusted to reflect the projected impact of Ontario Regulation 2/13
- Transportation budgets have been adjusted to reflect projected expenditures determined by the Ottawa Student Transportation Authority
- Debt and amortization expenditures have been revised to reflect 2013-2014 obligations
- Operating budgets such as school budgets, school support funds and facilities renewal programs have been adjusted to reflect the projected change in Average Daily Enrolment (ADE)
- Salary differential is based on 150 full time equivalent (FTE) projected retirements (100 elementary teachers and 50 secondary teachers)
- The budget includes a provision for the benefit expenses created by amendments to the Ontario Regulation 488/10 under the Public Sector Accounting Board (PSAB)
- Changes in program costs have been updated to reflect projected usage
- Operating budgets have been adjusted to reflect historical costs and projected trends



Average Daily Enrolment



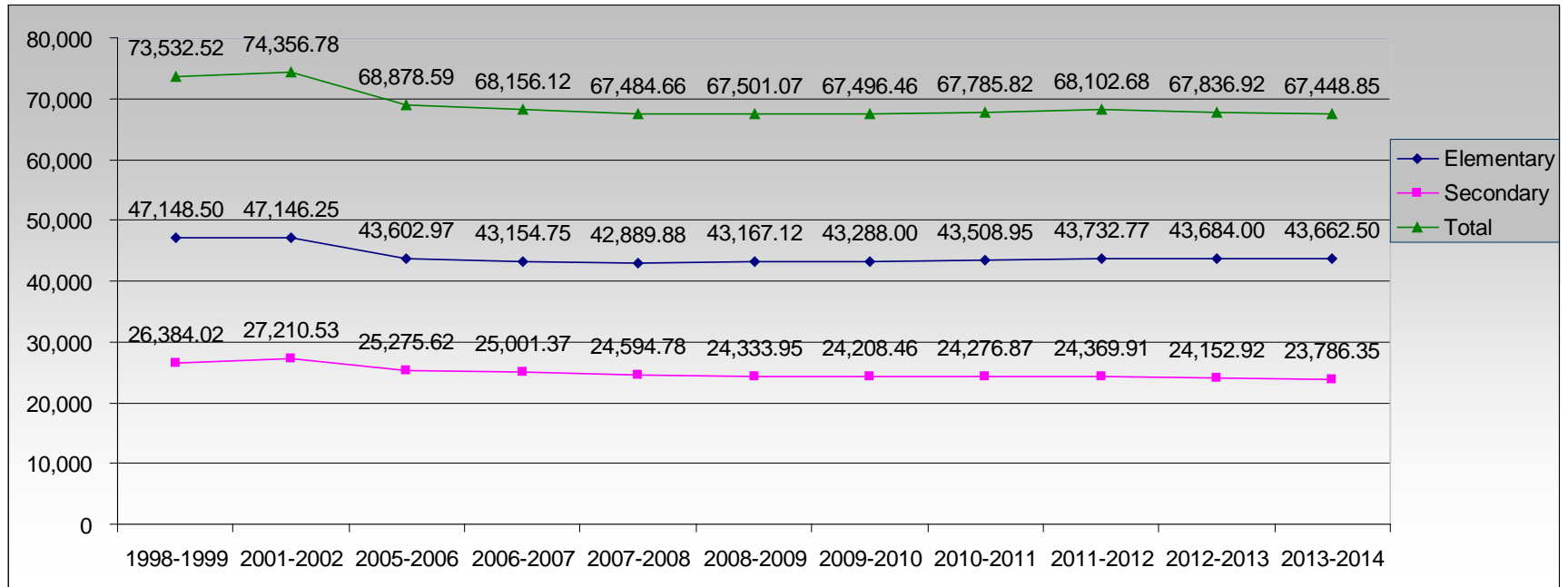
Average Daily Enrolment - Table

	2006-2007 Actual	2007-2008 Actual	2008-2009 Actual	2009-2010 Actual	2010-2011 Actual	2011-2012 Actual	2012-2013 Revised	2013-2014 Projected
Elementary Students								
JK	2,042.50	2,034.25	2,174.25	2,072.05	2,163.50	2,188.75	2,222.25	2,240.25
SK	2,178.50	2,234.55	2,293.15	2,405.00	2,310.15	2,356.00	2,364.25	2,370.75
Grades 1 to 3	13,844.15	13,749.98	14,045.45	14,479.94	14,881.70	14,965.00	14,708.00	14,313.50
Grades 4 to 8	25,011.85	24,794.35	24,583.27	24,280.26	24,104.35	24,183.52	24,350.50	24,699.00
Sub-Total	43,077.00	42,813.13	43,096.12	43,237.25	43,459.70	43,693.27	43,645.00	43,623.50
Tuition Paying	77.75	76.75	71.00	50.75	49.25	39.50	39.00	39.00
Total Elementary Students	43,154.75	42,889.88	43,167.12	43,288.00	43,508.95	43,732.77	43,684.00	43,662.50
Secondary Students								
Under age 21	23,981.16	23,526.26	23,292.70	23,126.14	23,087.18	23,040.15	22,821.79	22,441.09
Age 21 and over	799.46	853.71	810.75	830.00	893.44	939.75	857.13	871.26
Sub-Total	24,780.62	24,379.97	24,103.45	23,956.14	23,980.62	23,979.90	23,678.92	23,312.35
Tuition Paying	220.75	214.81	230.50	252.32	296.25	390.01	474.00	474.00
Total Secondary Students	25,001.37	24,594.78	24,333.95	24,208.46	24,276.87	24,369.91	24,152.92	23,786.35
Total	68,156.12	67,484.66	67,501.07	67,496.46	67,785.82	68,102.68	67,836.92	67,448.85

Numbers may not add due to rounding



Average Daily Enrolment – Trend Analysis



Budget Operating Details

**Comparative Staffing
Revenues
Expenditures**



Comparative FTE Staffing

Budget Year:	Jan 1998	2010-2011	2011-2012	2012-2013	2013-2014 Approved
Elementary Teaching Staff					
School Administration:					
Principals (excluding central)	122.00	115.00	116.00	116.00	116.00
Vice-Principals (excluding central)	47.75	41.00	43.00	43.00	43.00
Elementary Principals/Vice-Principals	169.75	156.00	159.00	159.00	159.00
Teachers:					
Regular Day School	2,319.35	2,394.13	2,463.69	2,532.06	2,554.88
Special Education	461.10	446.78	451.90	462.54	477.50
Elementary Teaching Staff	2,780.45	2,840.91	2,915.59	2,994.60	3,032.38
Secondary Teaching Staff					
School Administration:					
Principals (excluding central)	26.00	26.00	26.00	26.00	26.00
Vice-Principals (excluding central)	34.00	48.67	50.67	49.67	50.67
Secondary Principals/Vice-Principals	60.00	74.67	76.67	75.67	76.67
Teachers:					
Regular Day School	1,624.19	1,513.70	1,520.38	1,551.56	1,524.30
Special Education	117.31	102.29	98.12	98.45	101.39
Secondary Teaching Staff	1,741.50	1,615.99	1,618.50	1,650.01	1,625.69
Administration and Support					
Educational Assistants	540.04	599.00	619.00	628.00	641.00
Early Childhood Educators	0.00	58.00	82.00	171.00	268.00
Special Education Support (PSSP)	84.50	62.90	68.40	71.90	76.90
Custodial and Maintenance	803.92	715.24	739.74	744.24	763.24
In School Support Staff	566.79	322.10	324.10	330.30	323.30
Instruction Support/Other (includes 9.0 cntrl Prin/VPs)	190.15	252.60	254.10	257.20	247.80
Extended Day Program and OSDN (includes 1.0 cntrl Prin)	0.00	0.00	0.00	0.00	194.39
Central Administration	232.77	155.28	155.28	158.58	166.48
Administration and Support	2,418.17	2,165.12	2,242.62	2,361.22	2,681.11
Total	7,169.87	6,852.69	7,012.38	7,240.50	7,574.85

Numbers do not include Staff on Loan and Trustees

Numbers may not add due to rounding



Revenues – Grant for Student Needs

Grants for Student Needs		
In \$Millions		
	Approved Budget 2012-2013	Approved Budget 2013-2014
Grants for Operating Purposes		
Pupil Foundation	\$350.2	\$339.5
Memorandum of Understanding		\$3.0
School Foundation	\$47.5	\$46.8
Special Education	\$84.3	\$83.2
French as a Second Language	\$13.5	\$13.7
English as a Second Language	\$10.0	\$9.2
First Nation, Metis and Inuit Education Supplement	\$0.9	\$0.7
Learning Opportunities	\$17.7	\$17.9
Safe School Supplement	\$1.8	\$1.8
Continuing Education	\$3.8	\$3.8
Adult Education	\$2.8	\$2.9
Teacher Qualifications and Experience	\$39.2	\$42.0
New Teacher Induction Program	\$0.5	\$0.5
Student Transportation	\$33.9	\$34.5
Transportation - Effectiveness and Efficiency		\$3.0
Administration and Governance	\$16.8	\$16.6
School Operations (Facilities)	\$71.8	\$72.3
Community Use of Schools	\$1.0	\$1.0
Declining Enrolment Grant	\$0.0	\$1.3
Restraint Savings	(\$0.3)	(\$0.3)
Transfer to Deferred Revenue		(\$1.6)
Sub-Total: Operating Grant	\$695.5	\$691.8
Grants for Capital Purposes		
Facilities Renewal	\$6.0	\$6.0
Temporary Accommodations	\$0.0	\$2.9
Debt Repayment for Capital Programs	\$2.5	\$2.5
Interest Expense	\$7.2	\$7.6
Sub-Total: Capital Grants	\$15.7	\$19.0
Total Grants for Operating and Capital Purposes	\$711.2	\$710.8

Numbers may not add due to rounding



Revenues – Non Grant Revenues

Non Grant Revenues		
In \$Millions		
	Approved Budget 2012-2013	Approved Budget 2013-2014
Non Grant Revenues		
Rentals	\$4.4	\$4.4
Continuing Education	\$6.6	\$5.7
Other Grants	\$3.6	\$3.2
Full Day Kindergarten - Day Program	\$21.2	\$32.0
Full Day Kindergarten - Extended Day Program	\$0.0	\$5.0
Staff on Loan	\$6.8	\$6.6
Tuition Fees	\$4.4	\$4.4
Interest Income	\$0.6	\$0.9
Miscellaneous Revenues	\$4.0	\$6.7
Ottawa-Carleton School Day Nursery	\$0.0	\$5.5
Total Non Grant Revenues	\$51.6	\$74.4

Numbers may not add due to rounding

Reserves and Deferred Capital Contributions		
In \$Millions		
	Approved Budget 2012-2013	Approved Budget 2013-2014
Reserves		
Operating Reserves / Accumulated Surplus	\$6.5	\$6.9
Public Sector Accounting Board (PSAB) Benefits		\$5.9
Total For Reserves	\$6.5	\$12.8
Deferred Capital Contributions		
Ministry Funded	\$24.3	\$28.4
Board Funded	\$1.0	\$1.5
Total Deferred Capital Contributions	\$25.3	\$29.9
Total Revenues and Deferred Capital Contributions	\$31.8	\$42.7

Grand Total	\$794.4	\$827.9
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Numbers may not add due to rounding



Expenditures by Funding Source

Summary

2013-2014					
Approved Budget					
	Revenues		Expenditures		
		Amount	FTE	Amount	Amount
Instruction		597,280,010	6,429.24	603,199,007	(5,918,997)
Continuing Education		11,188,878	19.00	9,807,447	1,381,431
Transportation		37,740,612	0.00	40,621,240	(2,880,628)
Facilities		90,982,969	763.24	90,927,285	55,684
Central Administration		20,772,914	178.48	20,321,725	451,189
Capital Financing and Other		55,621,030	265.56	63,041,977	(7,420,947)
Total		\$813,586,413	7,655.52	\$827,918,680	(\$14,332,267)
Use of Reserves for Compliance					
Instruction					4,048,711
Transportation					2,880,628
Total Use of Reserves for Compliance					\$6,929,339
Use of Reserves - Other					
Public Sector Accounting Board (PSAB) Benefits					5,869,148
Board Funded Amortization on Capital Projects					1,533,780
Total Use of Reserves - Other					\$7,402,928
Total Use of Reserves					\$14,332,267

Numbers may not add due to rounding



Expenditures by Funding Source

Summary										
	2011-2012		2012-2013		2012-2013		2012-2013		2013-2014	
	Year-End Results		Approved Budget		Revised Budget		YTD at 31 March 2013		Approved Budget	
	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount
Revenues										
Grants for Student Needs		716,354,604		711,084,073		711,913,095		See Forecast Report		710,916,876
Other Revenues		43,133,491		51,554,060		58,057,766				74,314,641
Amortization Funding		27,510,458		24,282,000		28,354,896				28,354,896
Total		\$ 786,998,553		\$ 786,920,133		\$ 798,325,757				\$ 813,586,413
Expenditures										
Salaries and Benefits	7,125.75	625,896,581	7,324.64	638,558,500	7,314.34	647,447,817		379,820,033	7,655.52	656,309,418
Staff Development, Supplies and Services		48,505,144		54,862,254		55,470,971		25,474,709		54,704,645
Fees, Contractual and Rentals		56,461,782		57,867,937		59,322,820		43,271,568		57,363,813
Interest Charges and Other Capital		7,219,307		7,128,388		7,377,824		3,924,709		7,582,930
Other		10,501,868		10,367,312		10,699,534		2,196,313		22,030,716
Amortization		26,434,613		25,310,000		29,927,158		17,441,667		29,927,158
Total	7,125.75	\$ 775,019,295	7,324.64	\$ 794,094,390	7,314.34	\$ 810,246,124		\$ 472,128,999	7,655.52	\$ 827,918,680
Funding Surplus (Deficit)		\$ 11,979,258		\$ (7,174,257)		\$ (11,920,367)				\$ (14,332,267)

Numbers may not add due to rounding



Expenditures by Funding Source

Instruction

Summary

	2011-2012		2012-2013		2012-2013		2012-2013		2013-2014	
	Year-End Results		Approved Budget		Revised Budget		YTD at 31 March 2013		Approved Budget	
	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount
Revenues										
Grants for Student Needs		571,047,042		566,553,628		566,003,671		See Forecast Report		559,933,595
Other Revenues		22,158,533		29,900,124		33,416,744				37,346,415
Total		\$593,205,575		\$596,453,752		\$599,420,415				\$597,280,010
Expenditures										
Salaries and Benefits	6,114.26	548,136,948	6,310.68	560,514,821	6,300.38	566,972,783		333,175,347	6,429.24	567,746,678
Staff Development, Supplies and Services		24,154,453		28,255,934		27,885,798		11,974,600		27,392,961
Fees, Contractual and Rentals		9,096,191		8,430,362		8,652,475		8,952,154		8,059,367
Other		42,896		450,000		450,000		2,373		0
Total	6,114.26	\$581,430,488	6,310.68	\$597,651,117	6,300.38	\$603,961,056		\$354,104,474	6,429.24	\$603,199,007
Funding Surplus (Deficit)		\$11,775,087		(\$1,197,365)		(\$4,540,641)				(\$5,918,997)
Use of Reserves (Accumulated Surplus)										
Reserves				290,833						4,048,711
Total Use of Reserves				\$290,833						\$4,048,711

Numbers may not add due to rounding



Expenditures by Funding Source

Instruction

Expenditure Details by Category

	2011-2012		2012-2013		2012-2013		2012-2013		2013-2014	
	Year-End Results		Approved Budget		Revised Budget		YTD at 31 March 2013		Approved Budget	
	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount
Classroom Teachers										
Salaries and Benefits	4,457.49	417,269,029	4,549.94	421,299,204	4,532.64	425,679,475		249,390,981	4,561.73	424,093,806
Staff Development, Supplies and Services		389,664		134,567		137,566		120,112		134,566
Fees, Contractual and Rentals		452,968		388,857		388,857		271,117		388,857
Occasional Teachers										
Salaries and Benefits		13,193,741		14,504,773		14,329,773		9,768,663		14,551,842
Educational Assistants & Early Childhood Educators										
Salaries and Benefits	708.00	35,281,917	799.00	40,662,106	806.00	41,658,978		27,551,033	909.00	44,787,425
Professionals, Paraprofessionals & Technicians										
Salaries and Benefits	209.40	16,733,300	215.40	18,378,194	215.40	18,482,482		9,975,319	219.00	19,103,630
Staff Development, Supplies and Services		249,757		431,927		431,926		87,259		431,927
Fees, Contractual and Rentals		768,151		657,188		684,488		1,545,323		20,000
Library & Guidance										
Salaries and Benefits	161.43	12,354,935	162.20	12,369,119	162.20	12,467,893		5,121,700	160.87	12,249,292
Fees, Contractual and Rentals		22,463		239,810		239,811		44,367		0
Staff Development										
Salaries and Benefits	3.00	241,634	3.00	247,001	3.00	248,017		54,339	0.00	0
Staff Development, Supplies and Services		5,356,079		4,939,762		5,453,771		1,789,153		5,697,963
Principals & Vice-Principals										
Salaries and Benefits	243.67	31,280,300	242.67	31,648,615	242.67	31,942,039		17,817,448	244.17	31,633,009
Staff Development, Supplies and Services		260,797		270,000		270,000		80,185		270,000

Numbers may not add due to rounding



Expenditures by Funding Source

Instruction

Expenditure Details by Category

	2011-2012		2012-2013		2012-2013		2012-2013		2013-2014	
	Year-End Results		Approved Budget		Revised Budget		YTD at 31 March 2013		Approved Budget	
	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount
Department Head Allowances										
Salaries and Benefits		1,059,606		1,089,537		1,089,537		598,770		1,089,537
School Support										
Salaries and Benefits	321.10	19,320,266	327.30	19,383,353	327.30	20,133,823		11,779,735	323.30	19,208,305
Staff Development, Supplies and Services		1,588,422		929,693		929,941		1,119,746		929,693
Fees, Contractual and Rentals		348,345		228,240		266,591		188,696		228,240
Coordinators & Consultants										
Salaries and Benefits	10.17	1,402,220	11.17	932,919	11.17	940,766		1,117,359	11.17	1,029,832
Staff Development, Supplies and Services		239,041		21,595		21,595		110,904		21,595
Fees, Contractual and Rentals		39,241		8,998		8,998		206,826		15,001
Other		347		-				411		
Textbooks and Supplies										
Supplies and Services		14,705,053		20,498,882		19,611,491		7,321,298		18,877,710
Fees, Contractual and Rentals		3,635,270		2,753,686		2,910,147		3,071,548		2,753,686
Other		42,549		450,000		450,000		1,962		0
Computers										
Supplies and Services		1,365,640		1,029,508		1,029,508		1,345,943		1,029,508
Fees, Contractual and Rentals		3,829,753		4,153,583		4,153,583		3,624,277		4,653,583
Sub-Total by Category										
Salaries and Benefits	6,114.26	548,136,948	6,310.68	560,514,821	6,300.38	566,972,783		333,175,347	6,429.24	567,746,678
Staff Development, Supplies and Services		24,154,453		28,255,934		27,885,798		11,974,600		27,392,961
Fees, Contractual and Rentals		9,096,191		8,430,362		8,652,475		8,952,154		8,059,367
Other		42,896		450,000		450,000		2,373		0
Total	6,114.26	\$581,430,488	6,310.68	\$597,651,117	6,300.38	\$603,961,056		\$354,104,474	6,429.24	\$603,199,007

Numbers may not add due to rounding



Expenditures by Funding Source

Continuing Education

Summary

	2011-2012		2012-2013		2012-2013		2012-2013		2013-2014	
	Year-End Results		Approved Budget		Revised Budget		YTD at 31 March 2013		Approved Budget	
	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount
Revenues										
Grants		6,580,933		5,628,257		5,729,769		See Forecast Report		6,416,848
Other Revenues		5,636,247		4,810,318		5,853,157				4,772,030
Total		\$12,217,180		\$10,438,575		\$11,582,926				\$11,188,878
Expenditures										
Salaries & Benefits	17.00	9,118,875	17.50	8,282,785	17.50	8,288,376		4,929,106	19.00	8,771,167
Staff Development, Supplies and Services		574,291		704,399		704,399		393,182		646,349
Fees, Contractual and Rentals		597,811		434,856		434,856		327,171		389,931
Total	17.00	10290977.00	17.50	\$9,422,040	17.50	\$9,427,631		\$5,649,459	19.00	\$9,807,447
Funding Surplus (Deficit)		\$1,926,203		\$1,016,535		\$2,155,295				\$1,381,431

Numbers may not add due to rounding



Expenditures by Funding Source

Continuing Education

Expenditure Details by Program

	2011-2012		2012-2013		2012-2013		2012-2013		2013-2014	
	Year-End Results		Approved Budget		Revised Budget		YTD at 31 March 2013		Approved Budget	
	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount
Salaries & Benefits										
Principal and Support Staff *	17.00	1,499,286	17.50	1,477,095	17.50	1,478,092		1,216,060	19.00	2,085,404 *
Instructors and Site Administrators		7,619,589		6,805,690		6,810,284		3,713,046		6,685,763
Total Salary & Benefits	17.00	\$9,118,875	17.50	\$8,282,785	17.50	\$8,288,376		\$4,929,106	19.00	\$8,771,167
Operations										
Interest Program		197,737		208,522		208,522		176,088		208,522
Credit Night School		44,972		89,250		89,250		22,904		59,250
Summer School		113,579		49,000		49,000		19,080		89,000
Literacy & Numeracy		23,599		6,170		6,170		9,648		26,170
English as a Second Language (ESL)		163,591		105,000		105,000		146,924		171,000
Language Instruction for Newcomers to Canada (LINC)		265,175		368,300		368,300		169,437		130,775
Literacy & Basic Skills (LBS)		175,218		122,571		122,571		71,715		147,571
International Languages		104,834		90,083		90,083		32,226		90,083
Various Other Programs		83,463		100,359		100,359		72,331		113,909
Total Operations		\$1,172,168		\$1,139,255		\$1,139,255		\$720,353		\$1,036,280
Total	17.00	\$10,290,977	17.50	\$9,422,040	17.50	\$9,427,631		\$5,649,459	19.00	\$9,807,447

* Includes 1.0 FTE Teacher

Numbers may not add due to rounding



Expenditures by Funding Source

Transportation

Summary

	2011-2012		2012-2013		2012-2013		2012-2013		2013-2014	
	Year-End Results		Approved Budget		Revised Budget		YTD at 31 March 2013		Approved Budget	
	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount
Revenues										
Grants		28,794,917		27,913,204		27,931,546				28,262,045
Transportation to Provincial Schools		5,769,254		5,958,643		5,958,643				6,328,567
Other Revenues		181,175		60,000		60,000				3,150,000
Total		\$34,745,346		\$33,931,847		\$33,950,189				\$37,740,612
Expenditures										
Salaries & Benefits	9.50	966,227	9.50	1,131,526	9.50	1,113,058		613,822		1,121,889
Staff Development, Supplies and Services		294,756		221,115		239,570		45,000		454,209
Fees and Contractual		32,582,956		33,140,477		33,017,028		23,119,391		32,909,837
Other		113,595		0		123,449		0		0
Total	9.50	33,957,534	9.50	34,493,118	9.50	34,493,105		23,778,213		34,485,935
Transportation to Provincial Schools										
Salaries & Benefits		118,378		0		120,701		0		0
Staff Development, Supplies and Services		32,406		0		0		0		0
Fees and Contractual		5,618,470		5,811,987		5,762,576		4,171,050		6,135,305
Other		0		146,656		75,366		0		0
Total		5,769,254		5,958,643		5,958,643		4,171,050		6,135,305
Total	9.50	39,726,788	9.50	40,451,761	9.50	40,451,748		27,949,263		40,621,240
Funding Surplus (Deficit)										
		(\$4,981,442)		(\$6,519,914)		(\$6,501,559)				(\$2,880,628)
Use of Reserves (Accumulated Surplus)										
Reserves				6,490,833						2,880,628
Total Use of Reserves				\$6,490,833						\$2,880,628

Numbers may not add due to rounding



Expenditures by Funding Source

School Facilities

Summary

	2011-2012		2012-2013		2012-2013		2012-2013		2013-2014	
	Year-End Results		Approved Budget		Revised Budget		YTD at 31 March 2013		Approved Budget	
	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount
Revenues										
Grants		72,967,798		72,876,865		73,702,804		See Forecast Report		74,329,180
Other Revenue		6,188,431		7,255,000		7,154,403				7,743,789
Operating Portion of Facilities Renewal Program		4,611,585		6,000,000		6,000,000				6,000,000
Temporary Accommodations										2,910,000
Total		\$83,767,814		\$86,131,865		\$86,857,207				\$90,982,969
Expenditures										
Salaries and Benefits	739.74	45,037,534	744.24	46,518,635	744.24	47,201,101		27,139,391	763.24	47,749,152
Supplies & Equipment		5,464,148		7,220,111		9,749,072		4,347,208		7,503,986
Contract Services		4,657,200		5,657,978		7,113,609		4,302,337		5,147,956
Other		2,867,762		1,244,197		1,244,197		121,616		1,597,099
Insurance (Including loss and vandalism)		2,527,691		2,612,605		2,612,605		1,788,408		2,612,605
Utilities		16,159,428		16,192,095		14,487,029		8,098,189		16,450,825
Leases (Operating Component)		377,693		501,120		501,119		205,511		501,120
Operating Portion of Facilities Renewal Program		4,611,585		6,000,000		6,000,000		879,822		6,454,542
Temporary Accommodations										2,910,000
Total	739.74	\$81,703,041	744.24	\$85,946,740	744.24	\$88,908,732		\$46,882,482	763.24	\$90,927,285
Funding Surplus (Deficit)		\$2,064,773		\$185,125		(\$2,051,525)				\$55,684

Numbers may not add due to rounding



Expenditures by Funding Source

School Facilities										
Expenditure Details by Category										
	2011-2012		2012-2013		2012-2013		2012-2013		2013-2014	
	Year-End Results		Approved Budget		Revised Budget		YTD at 31 March 2013		Approved Budget	
	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount
Custodial Operations										
Salaries and Benefits	595.74	35,595,091	595.74	35,385,817	595.74	35,282,795		20,600,990	615.74	36,665,094 *
Supplies & Equipment		1,611,612		2,522,480		3,522,481		835,056		2,027,920
Contract Services		1,118,169		1,878,043		1,878,043		1,139,869		1,727,789
Other		13,586		272,040		272,040		0		322,903
Maintenance Operations										
Salaries and Benefits	87.00	6,033,773	91.00	6,695,641	91.00	7,099,950		3,567,474	93.00	6,691,874
Supplies & Equipment		2,945,459		3,972,449		5,444,960		3,213,636		4,750,884
Contract Services		2,941,166		3,415,468		3,415,468		2,761,466		3,055,700
Other		1,261,851		843,012		843,012		0		1,145,051
Utilities										
Electricity		9,027,528		9,482,527		8,629,994		4,450,371		9,193,467
Heating - oil		0		9,871		9,871		0		28,935
Heating - gas		5,729,765		5,340,489		4,487,956		2,933,853		5,721,861
Heating - other		33,056		50,370		50,370		19,070		37,741
Water and sewerage		1,369,079		1,308,838		1,308,838		694,895		1,468,821
School Operations and Maintenance Administration										
Salaries and Benefits	57.00	3,408,670	57.50	4,437,176	57.50	4,818,356		2,970,927	54.50	4,392,184
Supplies & Equipment		907,077		527,262		781,631		298,516		725,182
Contract Services		597,865		364,467		1,820,098		401,002		364,467
Other		1,592,325		129,145		129,145		121,616		129,145
Insurance (including loss and vandalism)		2,527,691		2,612,605		2,612,605		1,788,408		2,612,605
Leases (Operating Component)		377,693		501,120		501,119		205,511		501,120
Operating Portion of Facilities Renewal Program		4,611,585		6,000,000		6,000,000		879,822		6,454,542
Temporary Accomodations										2,910,000
Other				197,920						
Total School Facilities	739.74	\$81,703,041	744.24	\$85,946,740	744.24	\$88,908,732		\$46,882,482	763.24	\$90,927,285

* Includes the equivalent salaries of 15.0 week-end part-time workers.

Numbers may not add due to rounding



Expenditures by Funding Source

Central Administration

Summary

	2011-2012		2012-2013		2012-2013		2012-2013		2013-2014	
	Year-End Results		Approved Budget		Revised Budget		YTD at 31 March 2013		Approved Budget	
	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount
Revenues										
Grants		16,682,136		16,501,973		16,685,723				16,630,596
Other Revenues		1,740,162		2,752,500		3,100,000				4,142,318
Total		\$18,422,298		\$19,254,473		\$19,785,723				\$20,772,914
Expenditures										
Salaries and Benefits	167.28	13,962,607	170.58	15,334,616	170.58	15,610,558		8,619,576	178.48	16,307,718
Staff Development, Supplies and Services		1,825,662		2,466,520		2,405,103		1,247,192		2,256,315
Fees, Contractual and Rentals		1,003,770		1,278,552		1,228,552		721,097		1,607,692
Other		394,013		150,000		150,000		35,667		150,000
Total	167.28	\$17,186,052	170.58	\$19,229,688	170.58	\$19,394,213		\$10,623,532	178.48	\$20,321,725
Funding Surplus (Deficit)		\$1,236,246		\$24,785		\$391,510				\$451,189

Numbers may not add due to rounding



Expenditures by Funding Source

Central Administration

Expenditures By Category

	2011-2012		2012-2013		2012-2013		2012-2013		2013-2014	
	Year-End Results		Approved Budget		Revised Budget		YTD at 31 March 2013		Approved Budget	
	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount
Trustees (including Student Trustees)										
Salaries and Benefits	12.00	199,908	12.00	245,611	12.00	245,611		109,362	12.00	245,611
Staff Development, Supplies and Services		126,621		190,963		189,546		57,461		190,963
Other		5,000		-		-				
Director and Supervisory Officers										
Salaries and Benefits	14.00	2,638,174	14.00	2,802,544	14.00	2,840,178		1,625,308	14.00	2,866,814
Staff Development, Supplies and Services		298,508		263,012		263,012		104,108		263,012
Board Administration										
Salaries and Benefits	141.28	11,124,525	144.58	12,286,461	144.58	12,524,769		6,884,906	152.48	13,195,293
Staff Development, Supplies and Services		1,400,533		2,012,545		1,952,545		1,085,623		1,802,340
Fees, Contractual and Rentals		1,003,770		1,278,552		1,228,552		721,097		1,607,692
Other		389,013		150,000		150,000		35,667		150,000
Total	167.28	\$17,186,052	170.58	\$19,229,688	170.58	\$19,394,213		\$10,623,532	178.48	\$20,321,725

Numbers may not add due to rounding



Expenditures by Funding Source

Capital Financing and Other

Summary

	2011-2012		2012-2013		2012-2013		2012-2013		2013-2014	
	Year-End Results		Approved Budget		Revised Budget		YTD At 31 March 2013		Approved Budget	
	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount
Revenues										
Grants (net)		7,426,426		7,128,388		7,377,824				7,582,930
Funding for Pre-Amalgamation Debt		2,523,115		2,523,115		2,523,115				2,523,115
Other Revenues		7,228,943		6,776,118		8,473,462				17,160,089
Deferred Capital Contributions / Amortization Revenue		27,510,458		24,282,000		28,354,896				28,354,896
Total		\$44,688,942		\$40,709,621		\$46,729,297				\$55,621,030
Expenditures										
Salaries and Benefits (Staff on Loan)	77.97	8,556,012	72.14	6,776,118	72.14	8,141,240		5,342,791	71.17	6,612,303
Salaries and Benefits (Extended Day Program)									126.00	3,942,079
Salaries and Benefits (OCSDN Program)									68.39	4,058,431
Other		62,497		0		332,222		210,622		2,526,812
Pre-Amalgamation Debt		2,523,115		2,523,115		2,523,115		0		2,523,115
Interest Expense		7,219,307		7,128,388		7,377,824		3,924,709		7,582,930
Amortization Expense		26,434,613		25,310,000		29,927,158		17,441,667		29,927,158
PSAB Benefits Adjustment										5,869,148
Total	77.97	\$44,795,544	72.14	\$41,737,621	72.14	\$48,301,559		\$26,919,789	265.56	\$63,041,977
Funding Surplus (Deficit) - Use of Specific Reserve		(\$106,602)		(\$1,028,000)		(\$1,572,262)				(\$7,420,947)

Numbers may not add due to rounding



New Initiatives



New Initiatives - Summary

Learning: General Support		Appendix I						
Initiative	FTE	Cost			Funding			
		Permanent	One Time	Total	Approved by Board on 26 March 2013	Grants for Students Needs	Full Day Kindergarten	Internally Funded
Drug Counseling for Intermediate Schools		\$150,000		\$150,000		\$150,000		
Secondary English as a Second Language Teachers	3.7	\$360,739		\$360,739	\$360,739			
Secondary High Performance Athlete (HPA) Coordinator	0.5	\$47,377		\$47,377	\$47,377			
Secondary Focus Program Overlays	(1.8)	(\$175,475)		(\$175,475)	(\$175,475)			
Elementary Instructional Coaches	(2.0)	(\$184,018)		(\$184,018)	(\$184,018)			
Total	0.4	\$198,623	\$0	\$198,623	\$48,623	\$150,000	\$0	\$0

Numbers may not add due to rounding



New Initiatives - Summary

Learning: Special Education		Appendix II						
Initiative	FTE	Cost			Funding			
		Permanent	One Time	Total	Approved by Board on 26 March 2013	Grants for Students Needs	Full Day Kindergarten	Internally Funded
Educational Assistants	6.0	\$313,800		\$313,800		\$313,800		
Speech Language Pathologist	1.0	\$94,000		\$94,000		\$94,000		
Elementary Teachers for two Autism and one Behavior Class	3.6	\$327,098		\$327,098		\$327,098		
Secondary Teacher (Autism Class)	1.3	\$129,979		\$129,979	\$129,979			
Elementary Teacher Behavioral Intervention Program (BIP)	1.2	\$115,567		\$115,567	\$115,567			
Elementary Learning Support Teacher	1.0	\$96,306		\$96,306	\$96,306			
Elementary Teacher Congregated Classes (Contingency \$)	1.2	\$115,567		\$115,567	\$115,567			
Total	15.3	\$1,192,317	\$0	\$1,192,317	\$457,419	\$734,898	\$0	\$0

Numbers may not add due to rounding



New Initiatives - Summary

Learning: Full Day Kindergarten		Appendix III						
Initiative	FTE	Cost			Funding			
		Permanent	One Time	Total	Approved by Board on 26 March 2013	Grants for Students Needs	Full Day Kindergarten	Internally Funded
Supervisors of Extended Day Program	1.5	\$90,000		\$90,000			\$90,000	
Human Resources Administrator	1.0	\$60,000		\$60,000			\$60,000	
Financial Support Position	1.0	\$80,000		\$80,000			\$80,000	
Early Childhood Educators (ECE) - Floater Positions	6.0	\$275,000		\$275,000			\$275,000	
Casual Early Childhood Educators (Offsets ECE's)	0.0	(\$199,500)		(\$199,500)			(\$199,500)	
Custodians	20.0	\$900,000		\$900,000			\$900,000	
Educational Assistants	3.0	\$156,900		\$156,900			\$156,900	
Speech Language Pathologist	1.0	\$94,000		\$94,000			\$94,000	
Psychologist	1.0	\$107,000		\$107,000			\$107,000	
Social Worker	1.0	\$96,000		\$96,000			\$96,000	
System Principal of Early Learning	1.0	\$137,670		\$137,670	\$137,670			
Total	36.5	\$1,797,070	\$0	\$1,797,070	\$137,670	\$0	\$1,659,400	\$0

Numbers may not add due to rounding



New Initiatives - Summary

Operational Infrastructure		Appendix IV						
Initiative	FTE	Cost			Funding			
		Permanent	One Time	Total	Approved by Board on 26 March 2013	Grants for Students Needs	Full Day Kindergarten	Internally Funded
Parent Communication Platform		\$250,000		\$250,000		\$250,000		
Network Security Management	5.0	\$500,000		\$500,000		\$500,000		
Internet Infrastructure Upgrade			\$500,000	\$500,000		\$500,000		
Purchasing Practices, Capacity and Logistics	2.0	\$220,000		\$220,000		\$220,000		
Health and Safety Training (Bill 160)		\$50,000		\$50,000				\$50,000
Chemical Storage Equipment			\$75,000	\$75,000				\$75,000
Health and Safety Technician (Net increase of .50 FTE)	0.5	\$40,000		\$40,000				\$40,000
Project Management Consultants - Capital Projects			\$250,000	\$250,000		\$250,000		
Classroom Furniture and Equipment			\$500,000	\$500,000		\$500,000		
Total	7.5	\$1,060,000	\$1,325,000	\$2,385,000	\$0	\$2,220,000	\$0	\$165,000

Numbers may not add due to rounding



New Initiatives - Summary

Trustee Decisions								
Initiative	FTE	Cost			Funding			
		Permanent	One Time	Total	Approved by Board on 26 March 2013	Grants for Students Needs	Full Day Kindergarten	Internally Funded
Increase in Social Workers	2.0	\$190,000		\$190,000				\$190,000
Increase allocation to high needs school		\$160,000		\$160,000				\$160,000
Monitoring and measuring Board's strategic objectives		\$75,000		\$75,000				\$75,000
Increase in Psychologists	2.0	\$214,000		\$214,000				\$214,000
Increase in staff to support RAISE schools								\$0
Special Education Teachers - elementary	3.0	\$288,000		\$288,000				\$288,000
Educational Assistants	2.0	\$105,000		\$105,000				\$105,000
English as a Second Language Teachers - elementary	2.0	\$184,000		\$184,000				\$184,000
Increase in Learning Support Teachers - secondary	2.3	\$200,000		\$200,000				\$200,000
Advisory of the Arts		\$300,000		\$300,000				\$300,000
Cross-departmental Savings		(\$1,716,000)		(\$1,716,000)	(\$1,716,000)			
Total	13.3	\$0	\$0	\$0	(\$1,716,000)	\$0	\$0	\$1,716,000

Numbers may not add due to rounding



New Initiatives - Summary

Cost Pressures - Bill 115		Appendix V						
Initiative	FTE	Cost			Funding			
		Permanent	One Time	Total	Approved by Board on 26 March 2013	Grants for Students Needs	Full Day Kindergarten	Internally Funded
Communications Department		\$75,000		\$75,000				\$75,000
Central Staffing		\$50,000		\$50,000				\$50,000
Occasional Teachers		\$250,000		\$250,000				\$250,000
Employee Future Benefit Costs (PSAB)		\$5,869,148		\$5,869,148				\$5,869,148
Total	0.0	\$6,244,148	\$0	\$6,244,148	\$0	\$0	\$0	\$6,244,148

Numbers may not add due to rounding

Grand Total	FTE	Cost			Funding			
		Permanent	One Time	Total	Approved by Board on 26 March 2013	Grants for Students Needs	Full Day Kindergarten	Internally Funded
		73.0	\$10,492,158	\$1,325,000	\$11,817,158	\$643,712	\$3,104,898	\$1,659,400

Numbers may not add due to rounding



Impact Statements

Area of Investment: Learning: General Supports - Appendix I

The district makes a significant investment in learning every year, primarily through staffing and professional development costs. This year, additional investments are proposed to support students in secondary and intermediate panels. As noted in the Annual Student Achievement Report there is a need for additional support for targeted sub-groups, including English as a second language learners. In addition, we know that having drug counselors in schools has a positive impact on student achievement, attendance and credit accumulation and therefore are expanding drug counseling services to the intermediate panel.

Strategic investments include:

1. An increase to the number of English as Second Language Learners teaching positions (secondary) to support the identification and tracking of English language learners at the secondary level;
2. The creation of coordinator position for the High Performance Athletes Program at John McCrae Secondary School; and,
3. The introduction of drug counselors at the intermediate level in our schools.

The following reductions were made during the academic staffing process and provide funding offsets for the above noted investments::

- a reduction in the number of instructional coach positions at the elementary level; and,
- a decrease in the teaching positions provided for Focus programs at the secondary level.

Description	FTE	Operating Cost	Teaching Staff	Total Cost
1. ESL Teaching Positions (Secondary)	3.7		\$360,739	\$360,739
2. Coordinator, High Performance Athletics	0.5		47,377	47,377
3. Intermediate Drug Counseling		\$150,000		150,000
Sub-total	4.2	\$150,000	\$408,116	\$558,116
Offsets				
Instructional Coaches, elementary	(2.0)		(184,018)	(184,018)
Secondary Focus Program positions	(1.8)		(175,475)	(175,475)
Total	0.4	\$150,000	\$48,623	\$198,623



Impact Statements

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

1. The additional ESL staffing will provide each ESL site (8) with one section per semester for the identification and tracking of ELLs in the ESL Trillium Tracker, as well as time for ongoing assessment of these learners, as required. The additional 1.0 FTE will be utilized as an ESL Itinerant to serve the identification and tracking function in 3-6 additional sites that do not have ESL staff. This should provide measurable results both quantitatively and qualitatively in terms of student achievement (increased precision in instructional strategies based on accurate, updated stage/step for each ELL leading to increase in pass rates and credit-accumulation) and student well-being (increased engagement in authentic tasks on the part of students, decreased absenteeism and dis-engagement over time).
2. The introduction of the High Performance Athletics Coordinator position will allow more focused support to the unique scheduling needs of the program resulting in higher academic achievement and better attendance.
3. The introduction of the drug counselors will provide schools with intermediate divisions with the ability to respond to student needs in the area of well-being which should result in improvement in the area of student achievement, attendance and credit accumulation for students who availed themselves of the drug counseling services provided. As such, it is expected that the provision of these services at an earlier age (with intervention strategies implemented at an earlier time), will reduce the risk of substance abuse in the future.

Correlation with Strategic Plan:

As outlined in the objectives of the OCDSB's Strategic Plan for 2011-2015, the above initiatives are intended to support specific sub-groups (such as English language learners) in meeting their learning needs, with the ultimate goal of increasing our graduation rate as a district. The initiatives also support student well-being, as evidenced by the introduction of drug counselors at the intermediate level.

Is this the best approach/value for the OCDSB?

The initiatives proposed support specific sub-groups (such as English language learners) in meeting their learning needs, with the ultimate goal of increasing our graduation rate as a district.

The reductions proposed in the area of 'Learning' for instructional coach positions (2.0 FTE) reflect a decrease in the number of schools designated as OFIP-Ontario Focused Intervention Partnership from 13 to 4 over the past school year. Further, the decrease in teaching positions centrally allocated to Focus programs (1.83 FTE) is a result of the lower enrolment in these programs, in part, as a result of the increased array of Specialist High Skills Major programs available for students across the district.



Impact Statements

Area of Investment: Learning: Special Education– Appendix II

Investments in Special Education help to ensure that students have the support necessary to achieve to their potential. Our tiered delivery model allows us to serve students on a continuum of need and with a range of programs, services and specialized supports. Supports assigned to schools allow many students with special needs to flourish in an integrated or regular classroom setting. Specialized classes provide opportunities for some students with unique learning needs to develop thinking and learning skills. The district is in the process of migrating the service delivery model for specialized classes to ensure more equitable distribution of and access to specialized classes for students across the district.

Strategic investments include improvements to:

1. Specialized classes, including implementation of the geographic model and the opening of new Autism, Behaviour Intervention and Gifted classes for 2013-2014
2. The implementation of enhanced support for students with a Language Learning Disability at the Intermediate/Senior level.

Description	FTE	Operating Cost	Teaching Staff	Total Cost
1. Specialized Classes, geographic model implementation and new classes				
Elementary Teacher Behavioral Intervention Program (BIP)	1.2		\$115,567	\$115,567
Elementary Teachers - Autism Class	2.4	\$218,066		218,066
Elementary Teachers - Behavior Class	1.2	109,032		109,032
Elementary Teacher Congregated Classes (Contingency \$)	1.2		115,567	115,567
Educational Assistants	6.0	313,800		313,800
Elementary Learning Support Teacher	1.0		96,306	96,306
Secondary Teacher (Autism Class)	1.3		129,979	129,979
Sub-total	14.3			
2. Language learning disability project				
Speech Language Pathologist	1.0		94,000	94,000
Total	15.3	\$640,898	\$551,419	\$1,192,317

**One FTE to be distributed between two sites.



Impact Statements

1. Specialized Classes, geographic model implementation and new classes:

In planning for the first phase of implementation of the geographic model for specialized classes, contingencies were allocated in the academic staffing report. The need has arisen to use the contingency approved through Academic staffing to open an additional Elementary Dual Support class to accommodate the enrolment in the east of the city. (1.2 FTE Elementary teacher and 2.0 FTE Educational Assistants).

The number of specialized classes varies by year based on student need. The number of eligible applications received through the specialized class placement process has increased beyond the number of current available spaces for both the Autism and Behavioural Intervention classes. To address this need, 2 additional elementary Autism classes and an additional Elementary BIP class are recommended. The additional specialized program classes will require 3.6 FTE Elementary teachers (2.4 Autism and 1.2 BIP) and 3.0 FTE. Educational Assistants (2 Autism, 1 BIP). Although Autism and BIP classes are not currently included in the Geographic Model phase-in, consideration of this model will be given when identifying the schools where these classes will be placed.

In addition, in order to comply with the Kanata ARC recommendation (grandfathering of students in grade 7 at Bridlewood Elementary School for students in the Gifted program), one additional Gifted Program class will be required for the 2013-2014 school year (1.2 FTE Elementary teacher and 1.0 Educational Assistant). Staffing for both positions was approved through the Academic Staffing in the Spring.

Additional support for our congregated Developmental Delayed programs was also identified as part of our academic staffing report. One Learning Support Teacher (1.0 FTE distributed .5 and .5 between the two sites) has been assigned to support Crystal Bay and Clifford Bowey. The LST will improve the coordination of Individual Education Plans and will support Identification, Placement and Review Committee processes for students in these two sites.

There is a need for an additional Autism program at the Secondary level. There are students currently in the Junior/Intermediate Autism classes who will be of secondary age in September. As our secondary students typically stay with us until the age of 21, there are fewer students leaving our secondary sites this year than will be coming from elementary sites. An additional class is needed to accommodate these students. This was an anticipated increase and therefore staffing was requested and approved through the Academic Staffing process in March.

2. Supports for Intermediate LLD:

Speech and Language support for younger learners has been targeted. The same level of support has been provided to students with diagnosed Language Learning Disabilities (LLD) –who are placed in specialized programs. Currently, 9 primary LLD and 3 junior LLD system classes are available to serve students with the most significant challenges. The intensity of speech and language service is significantly different at the intermediate and high school levels given the shift of support from remediation to compensation. Presently we have 0.4 FTE Speech Language Pathologist (SLP) to serve our intermediate and high school students. The recent review of Speech and Language service delivery indicated a gap in service for this population. The goal of support needs to focus on skill-building to foster independence with academic tasks and compensation for language learning challenges. The overall aim of support should be focused on preparing the student for the demands of their anticipated high school program. This will be achieved with the addition of a Speech Language Pathologist (1.0 FTE) using the contingency funds set aside during the academic staffing process (note report 13-052 to SEAC addressed this issue and is scheduled for COW on May 21st.)



Impact Statements

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

1. The value of specialized classes is measured through the achievement of the students in the class. Another important indicator to be considered in measuring impacts is the length of wait for students awaiting service or support. The Quality Program Indicators are used to measure the program quality and provide indicators of consistency of programs. Ensuring students are appropriately placed in programs can ensure that we better meet their needs and can also reduce the number of workplace violence reports.
2. Moving forward, the enhanced and targeted service delivery model for Speech and Language support for Intermediate students will include outcome measures the efficiency and effectiveness of this proposed service delivery model. After one year of implementation of this enhancement to service for Intermediate students, the LSS department will be in a position to provide a summary regarding the effectiveness of the targeted support for this student population based on quantitative and qualitative evidence.

Correlation with Strategic Plan:

Our strategic plan is built around enhancing instructional practice to support creative and critical thinking skills. Specialized classes provide opportunities for students with unique learning needs to develop thinking and learning skills. The additional support staff is important to our commitment to student learning and instructional practice, but also to ensuring safe and caring learning environments.

Is this the best approach/value for the OCDSB?

As the number of students who meet criteria for specialized programs increases and we transition to the Geographic Model for specialized programs, the number of classes required to ensure spaces for students will increase. Specialized program classes and stability for students increase costs as in most classes the class cap is lower than in regular programs thereby requiring more teachers and additional support from educational assistants.



Impact Statements

Area of Investment: Learning: Full-Day Kindergarten - Appendix III

Full-day kindergarten and the companion extended day program is the largest area of growth in the work of the school district. Entering into year 4 of a 5 year phased implementation, over 90 of our schools will have full day kindergarten, with over 50% of these schools offering the extended day program. In previous years, investments have primarily been in the classroom and in schools where physical space was not as limited. At this stage, the breadth of the program expansion requires greater investment in both direct and indirect program costs. The number of teaching and early childhood educator positions for FDK are driven by the funding formula and were included in the academic staffing report; one principal of early learning position was also approved. The additional FDK funding will provide for special education supports for FDK students, additional school custodial staff to support the increase in FDK classrooms, additional early childhood educators, and additional staff in human resources and finance as well as supervisory staff for the extended day program. All of the costs related to extended day programming are recovered through related revenue.

Strategic investments are grouped in these three areas:

1. Program Staff
2. Supports for Students
3. Program Administration

Description	FTE	Operating Cost	Notes	Total Cost
1. Program Staff				
System Principal of Early Learning	1.0	\$137,670	Teaching	\$137,670
Early Childhood Educators (Floater positions) *	6.0	275,000	Offset by reduced casuals	*75,500
Custodians	20.0	900,000		900,000
Sub-total	27.0	1,312,670		1,113,170
2. Supports for Students				
Speech and Language Pathologist	1.0	94,000		94,000
Psychologist	1.0	107,000		107,000
Social Worker	1.0	96,000		96,000
Educational Assistants	3.0	156,900		156,900
Sub-total	6.0	453,900		453,900
3. Program Administration				
Extended Day Program Supervisors	1.5	90,000		90,000
Financial Support Position	1.0	80,000		80,000
Human Resources Administrator	1.0	60,000		60,000
Sub-total	3.5	230,000		230,000
Total	36.5	\$1,996,570		\$1,797,070

*\$75,500 is the incremental cost of this initiative.



Impact Statements

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

1. Improved student achievement results;
2. Reductions in achievement gaps;
3. Greater efficiencies in hiring practices eg. recruitment of Early Childhood Educators;
4. Increased accountability in operation and reporting for the extended day program;
5. Increased maintenance of schools due to greater use.

Correlation with Strategic Plan:

This investment is in complete alignment with the Board objective to have full-day kindergarten at elementary school supported by a vibrant extended day program. In order for the program to operate it must be staffed accordingly, both in the classrooms and in the departments that provide service support to the program.

Is this the best approach/value for the OCDSB?

This investment reflects the scale and scope of this project. For the first three years, the investments were focused on basic program implementation, especially the full-day kindergarten component of the program. As the program has expanded, so too has our knowledge of program needs and the differentiated and unique needs of FDK versus extended day programming. At the same time, our success in operating the extended day program, either directly or in partnership with third party providers has improved and our revenue has increased. The additional funding addresses the required administrative and instructional support for the program.



Impact Statements

Area of Investment: Operational Infrastructure - Appendix IV

Investments in operational infrastructure are necessary to maintain and/or enhance service levels and program supports, and ensure that effective risk management strategies are in place. Key areas of investment in operational infrastructure are recommended in communications, network and data security, purchasing and risk management, capital project management and furniture and equipment renewal.

Strategic investments include improvements to:

1. Parent communications platform for use by schools and central office.
2. Network security, compliance standards and management of operational data requirements.
3. Purchasing practices, capacity and logistical support.
4. Health and safety training and compliance.
5. Project management support to coordinate an increased number of facilities renewal projects.
6. Furniture and equipment costs associated with expanded capital projects linked to new school buildings, major building additions to existing sites, and Full Day Kindergarten implementation.

Description	FTE	Operating Cost	Capital Expenses	Total Cost
1. Parent Communications Platform		\$250,000		\$250,000
2. Network Security Management				1,000,000
Administrative Positions	5.0	500,000		
Internet Infrastructure Upgrade; Zoning and Intrusion Detection System Renewal			\$500,000	
3. Purchasing practices, capacity and logistics				220,000
Administrative Positions	2.0	160,000		
Salary adjustment		60,000		
4. Health and Safety				165,000
Training (Bill 160) *		50,000		
Chemical Storage Equipment *		75,000		
Health and Safety Technician (net) *	0.5	40,000		
5. Project Management Services (Capital Projects)			250,000	250,000
6. Classroom Furniture and Equipment			500,000	500,000
Total	7.5	\$1,135,000	\$1,250,000	\$2,385,000

*To be funded through the reallocation of existing training budgets and therefore no new cost.



Impact Statements

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

1. Increased capacity to communicate with the parent community will increase the number of contacts between school and home, the frequency and timeliness of communication, and should improve parental engagement.
2. Implementation of external audit recommendations relating to enhanced security practices will decrease the number of threats to system security, the risk of data loss, and will increase our capacity to react and respond to incidents.
3. Increased purchasing capacity will improve project management timelines, improve insurance claims management, and reduce risk through enhanced capacity to manage large purchases and liability issues.
4. Enhancements to health and safety will be measured by the number of people trained and the level of compliance (number of violations/reports/incidents).
5. Capital project management will be measured by the timeliness of project completion – number of projects completed by the end of the 2015-2016 school year.
6. The furniture and equipment will allow for the staff to address short falls in funding benchmarks for the equipping of school buildings.

Correlation with Strategic Plan:

The Board supports and maintains a complex infrastructure consisting of purpose built spaces, information technology networks, and financial and administrative practices in order to support student learning. Much of the investment in operational infrastructure is related to both the learning and working environment and ensuring the effective allocation and use of resources, and the mitigation of risk in our business practices. As such, this is really an investment tied to objective 10 which recognizes the importance of effective governance and efficient and effective decision making processes.

Is this the best approach/value for the OCDSB?

The OCDSB faces increased community expectations and legislative requirements in many areas, particularly those identified herein. In order to address these issues, the district requires additional resources, and every effort has been made to differentiate between one-time and ongoing investments. An effective decision making culture requires a respect for regulatory responsibility and an investment in compliance. These recommendations seek to improve our capacity in this regard in a cost effective manner.



Impact Statements

Area of Investment: Cost Pressures – Appendix V

The review of established budgets in an effort to align financial resources to meeting identified needs is sound financial and management practice. Such reviews are consistent with senior management's desire to ensure that limited resources are directed to priorities that align with the District's strategic priorities. This year, reallocations have been identified to support parental engagement, Bill 115 impacts and to support students in secondary schools. A cost pressure related to employee future benefits has been identified.

1. Adjust the Communications Department budget to address identified needs to communicate with parents and the community.
2. The collective agreement imposed by Bill 115 requires that Human Resources establish a staffing process to create and maintain an eligibility list for long-term occasional teacher (LTO) assignments.
3. Provide schools with additional funding to support Occasional Teacher (OT) assignments in secondary schools.
4. Public Sector Accounting Board (PSAB) rules require that the unfunded liability related to employee future benefit costs be amortized into expense.

Description	FTE	Operating Cost	Teacher Staffing	Total Cost
1. Communications		\$75,000		\$75,000
2. Central Staffing		50,000		50,000
3. Occasional Teachers		250,000		250,000
4. Employee Future Benefits Costs (PSAB)		5,869,148		5,869,148
Total		\$6,244,148		\$6,244,148

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

1. Increased service capacity as it relates to general communications with the public, though the number of contacts with the public and the increased frequency of these communications.
2. The annual process to accurately maintain the LTO assignment eligibility list is completed based on a staffing schedule to be confirmed.
3. Secondary schools have sufficient financial resources to maximize in-class learning through the use of occasional teacher assignments.
4. The cost related to the amortization of unfunded employee future benefits is not a new initiative. However, over time, the unfunded liability will be recognized and reported as a liability of on the balance sheet.



Impact Statements

Correlation with Strategic Plan:

1. The four priority areas of the Strategic Plan will be impacted by the realignment of existing budgets. Communication is essential to enhancing engagement with parents and the broader community and contributes to leadership and well-being through the provision of timely information.
2. Establishing a central staffing process to administer the eligibility list for long term occasional teachers is a leadership initiative that will ensure the District is compliant with required human resources management practices and regulatory requirements.
3. Additional funding to support Occasional Teacher (OT) assignments in secondary schools enhances in-class learning opportunities in situations where the regular teacher is unable to lead the class. This initiative is one element of our multi-pronged strategy to increase measured rates of student achievement in the district.
4. Following accounting and reporting requirements prescribed by the Public Sector Accounting Board and in accordance with Ministry of Education directives is essential in ensuring good governance.

Is this the best approach/value for the OCDSB?

The OCDSB faces increased community expectations and legislative requirements. In order to address these issues, the district requires a reallocation of funding to address staffing and communications.



Capital Budget



Capital Expenditure Budget

In \$Millions

	Estimated Expenditures for 2013-2014	Funding Sources			Total
		Ministry Funding	Capital Expenses from Operating	Capital Reserves	Capital Funding
Buildings, Additions and Portables:					
New Schools	\$12.0	\$12.0			\$12.0
Additions	\$35.4	\$32.9		\$2.5	\$35.4
Full Day Learning	\$7.8	\$7.8			\$7.8
Childcare RetroFit	\$3.7	\$3.7			\$3.7
School Renewal *	\$6.9	\$6.9			\$6.9
School Condition Improvement *	\$8.4	\$8.4			\$8.4
Sub-Total	\$74.2	\$71.7	\$0.0	\$2.5	\$74.2
Other Assets:					
Equipment (Capital)	\$2.6	\$0.0	\$2.6		\$2.6
Sub-Total	\$2.6	\$0.0	\$2.6	\$0.0	\$2.6
Total	\$76.8	\$71.7	\$2.6	\$2.5	\$76.8

Numbers may not add due to rounding

* Includes Ministry of Education announcement for 2013-2014 grants that have not yet received formal OCDSB approval

Accumulated Surplus, Reserves and Deferred Revenue



Accumulated Surplus, Reserves and Deferred Revenue

In \$Millions

	Balance at 31 August 2012	Increase (Decrease) for 2012-2013	Balance at 31 August 2013	Recommended Use for 2013-2014	Estimated Available Balance at 31 August 2014
Available for Compliance - Unappropriated:					
Operating Accumulated Surplus	\$26.9	(\$1.5)	\$25.4	(\$12.8)	\$12.6
Planned Surplus			\$0.0		\$0.0
Sub-Total	\$26.9	(\$1.5)	\$25.4	(\$12.8)	\$12.6
Available for Compliance - Internally Appropriated:					
Retirement Gratuities	\$9.0		\$9.0		\$9.0
Cafeteria Equipment	\$1.2		\$1.2		\$1.2
School / Department Carryforward	\$1.1		\$1.1		\$1.1
Training Allocation (Special Education)	\$0.7		\$0.7		\$0.7
Miscellaneous	\$1.8		\$1.8		\$1.8
WSIB	\$0.5		\$0.5		\$0.5
School Renewal	\$0.9		\$0.9		\$0.9
To Fund Amortization of Board Financed Projects	\$3.9	(\$1.3)	\$2.6	(\$1.5)	\$1.1
Sub-Total	\$19.1	(\$1.3)	\$17.8	(\$1.5)	\$16.3
Total	\$46.0	(\$2.8)	\$43.2	(\$14.3)	\$28.9

Numbers may not add due to rounding



Background Information

Special Education
Comparative Special Education Staffing
English as a Second Language
Learning Opportunities Grant
Full Day Kindergarten
Outdoor Education
Aboriginal Education
Central Administration by Department



Special Education - Revenues and Expenses

Grant Revenues	2012-2013 Approved Budget	2013-2014 Approved Budget
Special Education Per Pupil Amount (SEPPA)	\$45,795,582	\$44,876,174
High Needs Amount (HNA)	\$33,618,113	\$33,408,871
Facilities Amount (FA)	\$249,314	\$249,692
Behavioural Expertise Amount (BEA)	\$272,953	\$270,633
Special Incidence Portion (SIP)	\$1,731,675	\$1,732,081
Specialized Equipment Amount (SEA)	\$2,665,389	\$2,617,527
Sub-Total: Special Education Grants	\$84,333,026	\$83,154,978
Special Education Grant Allocations		
Proportionate Foundation Allocation	\$9,740,453	\$9,543,632
Proportionate Teacher Compensation Allocation	\$1,143,513	\$1,244,995
Sub-Total: Special Education Grant Allocations	\$10,883,966	\$10,788,627
Special Education Other Grants		
Summer Learning Program	\$102,460	\$102,460
Sub-Total: Special Education - Other Grants	\$102,460	\$102,460
Special Education Other Income		
Autism Support and Training-Grant	\$109,611	\$109,611
Full Day Kindergarten	\$2,976,962	\$4,143,669
Other Revenue From Recoveries	\$500,000	\$570,540
Sub-Total: Special Education Other Income	\$3,586,573	\$4,823,820
Total Grant Revenues	\$98,906,025	\$98,869,885

Expenditures	2012-2013 Approved Budget	2013-2014 Approved Budget
Staffing	\$94,170,936	\$96,852,837
Operating	\$5,491,325	\$6,316,563
Total Grant Expenditures	\$99,662,261	\$103,169,400
Projected (Shortfall) / Surplus	(\$756,236)	(\$4,299,515)

Numbers may not add due to rounding



Special Education - Detailed Expenses

	Approved Budget 2012-2013		Approved Budget 2013-2014	
	FTE	COSTS	FTE	COSTS
Elementary Teaching:				
Special Education Programs	105.00	\$10,164,892	110.00	\$10,594,250
Add: Partially integrated classes (51% to 99%)	22.50	\$2,178,191	22.50	\$2,167,006
Developmental Disability	35.00	\$3,388,297	35.00	\$3,370,898
Preparation time for all of the above	26.74	\$2,588,659	27.70	\$2,667,343
Central Staff assigned to schools	37.30	\$3,610,957	37.30	\$3,592,414
Learning Support Teachers & Special Education Learning Centre	236.00	\$22,846,805	245.00	\$23,596,283
	462.54	\$44,777,802	477.50	\$45,988,193
Secondary Teaching:				
Special Education Programs	70.17	\$7,063,985	71.50	\$7,150,558
Remove: Gifted Classes *	(20.75)	(\$2,088,894)	(20.75)	(\$2,075,162)
Add: Partially integrated classes (51% to 99%)	14.50	\$1,459,709	14.50	\$1,450,113
Learning Support Teachers & Special Education Learning Centre	29.53	\$2,972,773	31.14	\$3,114,243
Central Staff assigned to schools	5.00	\$503,348	5.00	\$500,039
	98.45	\$9,910,920	101.39	\$10,139,792
* Does not qualify for Special Education Grant per Ministry				
Total Teaching Staff	560.99	\$54,688,722	578.89	\$56,127,985
Educational Assistants:	609.00	\$32,230,140	620.00	\$32,652,389
Total Educational Assistants	609.00	\$32,230,140	620.00	\$32,652,389
Professional Student Services Personnel:				
Psychologists	19.10	\$2,056,018	20.90	\$2,182,770
Social Workers	18.06	\$1,729,158	19.86	\$1,878,377
Speech and Language Pathologists	22.40	\$1,983,925	23.30	\$2,188,364
Total PSSP Staff	59.56	\$5,769,101	64.06	\$6,249,510
Principals and Vice-Principals:				
Principals / Vice-Principals- Crystal Bay and Clifford Bowey	2.50	\$321,558	2.50	\$319,781
Central Principal / Vice Principal / Manager	3.00	\$430,499	3.00	\$420,578
Administration and Support Staff:				
Program Evaluator	1.00	\$100,228	1.00	\$101,176
Supervisors of Professional Services	0.00	\$0	3.00	\$377,314
Orientation and Mobility Instructor	0.50	\$50,000	0.50	\$28,470
Brailist	1.00	\$59,816	1.00	\$60,167
Office Support Staff at Crystal Bay and Clifford Bowey	3.00	\$170,226	3.00	\$163,313
Child and Youth Worker and SIP Consultant	2.00	\$220,628	0.00	\$220,629
Feeding Skills Assistants		\$27,856		\$27,856
Technicians - Equipment Support	1.60	\$102,161	1.60	\$103,668
Total Administration & Support Staff	14.60	\$1,482,973	15.60	\$1,822,953
Total Special Education Staff	1,244.15	\$94,170,936	1,278.55	\$96,852,837

Numbers may not add due to rounding



Special Education - Detailed Expenses

	Approved Budget 2012-2013		Approved Budget 2013-2014	
	FTE	COSTS	FTE	COSTS
Operating Budget:				
Assessment Materials		\$135,510		\$135,510
Auto Kilometrage		\$176,015		\$176,015
Cell Phones & Long Distance		\$1,300		\$1,300
Print & Copying		\$15,000		\$15,000
Clerical/Secretarial Part-Time/Temporary Assistance/Overtime		\$31,260		\$31,260
Behavioural Expertise		\$272,953		\$272,953
Special Incidence Portion - Supplies		\$23,700		\$23,700
Furniture & Equipment-General		\$30,000		\$30,000
Specialized Equipment for Students		\$1,865,635		\$2,617,527
Training - Supplies		\$85,000		\$85,000
Professional Development		\$20,000		\$20,000
Professional Membership		\$32,500		\$32,500
Start-up costs for new classes		\$20,400		\$20,400
Supplies		\$256,986		\$256,986
Assistive Technology		\$45,000		\$45,000
Appeals - Supplies		\$25,000		\$25,000
Empower Reading		\$50,000		\$50,000
Contract / Research		\$20,000		\$20,000
Sub-Total		\$3,106,259		\$3,858,151
Summer Learning Program		\$510,800		\$510,800
Special Education Short Term Response Fund		\$340,987		\$340,987
Occasional Teachers for Special Education Teachers		\$966,658		\$997,631
Staff Development		\$148,408		\$153,283
Phoenix House and Young Offenders (Operating Budget and Staff)		\$249,314		\$268,061
Supplementary School Supplies Allocation for Developmentally Disabled, Orthopaedic and Autism students (\$150 per student)		\$168,900		\$187,650
Total Operating Budget		\$5,491,325		\$6,316,563
Grand Total	1,244.15	\$99,662,261	1,278.55	\$103,169,400

Numbers may not add due to rounding



Comparative Special Education Staffing

Budget Year	Jan 1998	2010-2011	2011-2012	2012-2013	2013-2014 Approved
Elementary Teaching Staff					
Teachers:					
Special Education	461.10	446.78	451.90	462.54	477.50
Charged to Instruction		5.00	5.00	5.00	0.00
Elementary Teaching Staff	461.10	451.78	456.90	467.54	477.50
Secondary Teaching Staff					
Teachers:					
Special Education	117.31	102.29	98.12	98.45	101.39
Charged to Instruction		3.30	3.30	3.30	3.20
Secondary Teaching Staff	117.31	105.59	101.42	101.75	104.59
Administration and Support					
Educational Assistants - Special Education	540.04	581.00	600.00	609.00	620.00
Educational Assistants (Charged to Instruction)	0.00	18.00	19.00	19.00	21.00
Orientation Mobility Instructor (PSSP) - Special Education	0.00	0.00	0.00	0.50	0.50
Special Education Support (PSSP) - Special Education	84.50	54.06	56.56	59.56	64.46
Special Education Support (PSSP) (Charged to Instruction)	0.00	8.84	11.84	11.84	11.94
Supervisors of Professional Services	0.00	0.00	0.00	0.00	3.00
Administration and Support	624.54	661.90	687.40	699.90	720.90
Total (Charged to Special Education)	1,202.95	1,184.13	1,206.58	1,230.05	1,266.85
Total (Charged to Instruction)	0.00	35.14	39.14	39.14	36.14
Grand Total	1,202.95	1,219.27	1,241.01	1,269.19	1,302.99

Numbers may not add due to rounding

Above does not include principal and vice-principal of Special Education or any support positions such as office staff, brailist etc.

Elementary Enrolment	N/A	43,508.95	43,732.77	43,684.00	43,662.50
Secondary Enrolment	N/A	24,276.87	24,369.91	24,152.92	23,786.35
Total		67,785.82	68,102.68	67,836.92	67,448.85
Special Education Staff (per 1000 students)		17.47	17.69	18.13	18.78



English as a Second Language

Projected Revenues

	FTE	Approved 2012-2013 Budget	FTE	Approved 2013-2014 Budget
Grant Revenue		\$9,961,005		\$9,243,925

OCENET

Teaching Positions funded by OCENET	4.00	\$386,200	5.00	\$478,938
Total Revenue		\$10,347,205		\$9,722,863

Projected Expenditures

Description	2012-2013		2013-2014	
	FTE	Cost	FTE	Cost
Elementary				
Classroom Teachers (Includes 0.5 position funded from OCENET)	83.25	\$7,600,725	85.25	\$7,748,969
Family Reception Centre (Teaching Staff)	1.00	\$91,300	1.00	\$90,897
Total	84.25	\$7,692,025	86.25	\$7,839,866
Secondary				
Classroom Teachers (Includes 4.5 positions funded from OCENET)	23.00	\$2,237,900	27.67	\$2,665,479
Orientation (Teaching Staff)	1.00	\$97,300	1.00	\$96,331
Total	24.00	\$2,335,200	28.67	\$2,761,810
Administration and Support				
Family Reception Centre	4.00	\$291,802	4.00	\$293,988
Multi-Cultural Liaison Officers		\$171,503		\$171,503
Operating Budget		\$43,374		\$43,374
Grand Total	112.25	\$10,533,904	118.92	\$11,110,541
Projected Surplus (Shortfall)		(\$186,699)		(\$1,866,616)

Numbers may not add due to rounding



Learning Opportunities Grant

Projected Revenues

	Approved 2012-2013 Budget	Approved 2013-2014 Budget
Learning Opportunities Grant	\$16,775,147	\$17,038,349
Other Grants:		
School Effectiveness Framework	\$352,656	\$350,331
Ontario Focused Intervention Partnership	\$280,419	\$276,811
Specialist High Skills Major	\$270,574	\$223,010
Total Other Grants	\$903,649	\$850,152
Total Revenues	\$17,678,796	\$17,888,501

Projected Expenditures

Description	2012-2013		2013-2014	
	FTE	Cost	FTE	Cost
Portion used to partially fund shortfall in Instructional Salaries	N/A	\$11,524,004	N/A	\$11,668,054
Multicultural Liaison Officers (50% of Projected Expenses)	N/A	\$171,503	N/A	\$171,503
Total		\$11,695,507		\$11,839,557
Elementary Instructional Coaches (Funding 26.00 of 33.43 FTE)	26.00	\$2,373,800	26.00	\$2,362,334
Secondary Instructional Coaches	14.00	\$1,362,200	14.00	\$1,350,869
Total	40.00	\$3,736,000	40.00	\$3,713,203
To fund School Based Projects		\$1,602,737		\$1,642,544
School Effectiveness Framework		\$189,697		\$193,376
Ontario Focused Intervention Partnership		\$280,419		\$276,811
Specialist High Skills Major		\$174,436		\$223,010
Net Amount Available to Fund School Based Projects		\$2,247,289		\$2,335,741
Total Expenditures	40.00	\$17,678,796	40.00	\$17,888,501
Projected (Shortfall) / Surplus		\$0		\$0

* Numbers may not add due to rounding



Full Day Kindergarten

Projected Revenues

	Full Day Kindergarten		Extended Day Program	Total
	GSN	EPO		
Grants for Student Needs (GSN)	\$11,214,756		\$0	
Education Programs - Other (EPO)		\$31,950,913	\$0	
Extended Day Fee Revenue	\$0		\$4,978,240	
Total	\$11,214,756	\$31,950,913	\$4,978,240	\$48,143,909

Projected Expenditures

Description	FTE	Cost	FTE	Cost	FTE	Cost	FTE	Cost
Full Day Kindergarten								
System Principal - Early Learning	0.50	\$68,835						
Classroom Teachers	131.00	\$12,047,939	131.00	\$12,047,939				
Preparation Time	24.89	\$2,289,108	24.89	\$2,289,108				
Early Childhood Educators			268.00	\$10,768,362				
Special Education								
Psychologist			2.00	\$202,693				
Social Worker			1.50	\$145,004				
Speech/Language Pathologist			3.50	\$325,428				
Educational Assistants			15.00	\$748,600				
Supervision - Full Day Kindergarten			3.00	\$377,314				
School Operation /Facilities			20.00	\$900,000				
Central Administration			1.00	\$60,000				
Full Day Kindergarten Program - Operating Supplies				\$80,391				
Total Full Day Kindergarten	156.39	\$14,405,882	469.89	\$27,944,839				
Extended Day Program								
Central Administration					7.50	\$615,900		
Early Childhood Educators					118.50	\$2,319,406		
Early Learning Assistants						\$806,953		
Supply Early Childhood Educators						\$156,318		
Snacks						\$503,699		
Supplies and Services						\$215,871		
Professional Development						\$71,553		
School Operations						\$248,912		
Total Extended Day Program					126.00	\$4,938,612		
Total Full Day Early Learning Program	156.39	\$14,405,882	469.89	\$27,944,839	126.00	\$4,938,612	752.28	\$47,289,334
Projected Shortfall/Surplus		(\$3,191,127)		\$4,006,074		\$39,628		\$854,575

* Numbers may not add due to rounding



Outdoor Education

PROJECTED REVENUES

		2012-2013 Budget		Approved 2013-2014 Budget
Outdoor Education Grant <i>(based on Board Budget)</i>		\$500,000		\$500,000
Fees <i>(Based on 2011-2012 Results)</i>		\$88,939		\$103,747
Facility Rentals <i>(Based on 2011-2012 Results)</i>		\$49,654		\$56,025
Total		\$638,593		\$659,772

PROJECTED EXPENDITURES

	2012-2013		2013-2014	
Description	FTE	Cost	FTE	Cost
Administration and Support				
Instructors	3.00	\$156,684	4.00	\$202,017
Administrators	2.00	\$121,230	1.00	\$62,846
Coordinator, Supervisor, Secretary	3.00	\$188,326	3.00	\$195,349
Total Administration and Support	8.00	\$466,240	8.00	\$460,212
Operating Budget				
Supplies		\$15,583		\$15,583
Utilities		\$16,199		\$16,199
Vehicle		\$7,770		\$7,770
Maintenance		\$14,712		\$14,712
Total	8.00	\$520,504	8.00	\$514,476
PROJECTED (SHORTFALL) / SURPLUS		\$118,089		\$145,296

Numbers may not add due to rounding



Aboriginal Education

Projected Revenues

	Approved 2012-2013 Budget	Approved 2013-2014 Budget
First Nation, Metis and Inuit Education Supplemental Grant	\$907,918	\$697,835
Total	\$907,918	\$697,835

Projected Expenditures

	2012-2013		2013-2014	
Description	FTE	Cost	FTE	Cost
Staffing:				
Secondary Teachers - Odawa Centre	2.00	\$192,276	2.00	\$192,664
Native Studies Positions - Secondary Overlays	3.50	\$336,483	3.33	\$320,782
Elementary Teacher - Full Day Kindergarten & Inuit Program	1.00	\$91,280	1.00	\$90,897
Elementary Instructional Coach - Inuit Program	1.00	\$91,280	1.00	\$90,897
Early Childhood Educator - Full Day Kindergarten & Inuit Program	1.00	\$43,157	1.00	\$41,475
Total Salary Costs	8.50	\$754,476	8.33	\$736,715
Operating Budget:				
Supplies & Services		\$153,442		\$150,000
Total	8.50	\$907,918	8.33	\$886,715
Projected Surplus (Shortfall)		\$0		(\$188,880)
<i>Numbers may not add due to rounding</i>				



Central Administration by Department

Expenditure Details by Department

	2011-2012		2012-2013		2012-2013		2012-2013		2013-2014	
	Year-End Results		Approved Budget		Revised Budget		YTD at 31 March 2013		Approved Budget	
	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount
Director and Supervisory Officers										
Director's Office										
Salaries and Benefits	5.00	537,367	5.00	524,448	5.00	524,448		309,969	4.00	447,391
Staff Development, Supplies and Services		199,550		203,276		203,276		54,695		203,276
Fees and Contractual		20,320		170,000		170,000		0		245,000
Supervisory Officers										
Salaries and Benefits	13.00	2,387,072	13.00	2,544,322	13.00	2,581,956		1,459,861	13.00	2,601,218
Staff Development, Supplies and Services		98,969		59,736		59,736		49,413		66,468
Trustees										
Salaries and Benefits	12.00	199,908	12.00	245,611	12.00	245,611		109,362	12.00	245,611
Staff Development, Supplies and Services		126,621		190,963		189,546		57,461		190,963
Board Administration										
Admissions & Enrolment										
Salaries and Benefits	4.00	303,089	4.00	330,741	4.00	335,524		181,581	4.00	329,002
Staff Development, Supplies and Services		11,493		12,261		12,261		5,969		12,261
Board Services										
Salaries and Benefits	6.00	455,274	6.00	521,495	6.00	527,935		245,748	6.00	499,135
Staff Development, Supplies and Services		77,416		101,949		101,949		33,792		101,949
Fees and Contractual		0		5,749		5,749		0		5,749
Budget Services										
Salaries and Benefits	5.50	497,928	5.50	559,652	5.50	569,807		301,541	5.00	532,916
Staff Development, Supplies and Services		7,582		14,600		14,600		3,143		14,600

Numbers may not add due to rounding



Central Administration by Department

Expenditure Details by Department

	2011-2012		2012-2013		2012-2013		2012-2013		2013-2014	
	Year-End Results		Approved Budget		Revised Budget		YTD at 31 March 2013		Approved Budget	
	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount
Business and Learning Technologies										
Salaries and Benefits	10.20	850,183	10.20	940,439	10.20	951,337		543,664	12.00	1,164,184
Staff Development, Supplies and Services		155,175		472,956		472,956		76,389		472,956
Fees and Contractual		52,745		66,200		66,200		54,494		316,200
Communications										
Salaries and Benefits	9.20	641,631	9.20	698,420	9.20	716,732		396,819	9.20	715,733
Staff Development, Supplies and Services		282,596		205,421		205,421		230,902		280,421
Fees and Contractual		5,803		20,800		20,800		18,863		20,800
Corporate Records / Document Production / Mail Service										
Salaries and Benefits	2.40	120,639	2.20	170,545	2.20	184,145		80,651	2.20	174,179
Staff Development, Supplies and Services		36,549		112,004		112,004		19,221		112,004
Fees and Contractual		65,843		69,000		69,000		140,811		69,000
Facilities (Administration Sites)										
Salaries and Benefits	6.38	517,715	6.38	369,922	6.38	373,243		269,840	6.38	368,736
Staff Development, Supplies and Services		13,381		285,205		285,205		47,506		
Utilities		98,691								
Equity & Diversity Co-ordinator										
Salaries and Benefits	0.20	22,024	0.20	27,474	0.20	34,677		13,888	0.20	27,590

Numbers may not add due to rounding



Central Administration by Department

Expenditure Details by Department

	2011-2012		2012-2013		2012-2013		2012-2013		2013-2014	
	Year-End Results		Approved Budget		Revised Budget		YTD at 31 March 2013		Approved Budget	
	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount
Financial Reporting/School Support										
Salaries and Benefits	15.00	980,563	15.00	1,280,531	15.00	1,305,466		561,396	15.50	1,282,812
Staff Development, Supplies and Services		39,004		52,800		52,800		21,515		52,800
Fees and Contractual		0		125,000		125,000		0		125,000
Labour Relations										
Salaries and Benefits	4.00	410,843	5.00	515,296	5.00	525,330		275,811	5.00	515,488
Staff Development, Supplies and Services		54,856		66,453		66,453		27,933		66,453
Fees and Contractual		109,681		20,400		20,400		21,713		20,400
Legal Advisor (Salary included in operations)										
Salaries and Benefits		0		0		0		0		0
Staff Development, Supplies and Services		134		7,650		7,650		844		7,650
Fees and Contractual		394,828		583,729		583,729		238,676		587,869
Occupational Health, Safety and WSIB										
Salaries and Benefits	0.80	72,639	0.80	84,409	0.80	86,053		47,486	0.90	105,739
Staff Development, Supplies and Services		27,625		66,915		66,915		25,231		66,915
Fees and Contractual		21,709		16,575		16,575		23,696		16,575
Payroll										
Salaries and Benefits	12.00	848,346	13.00	909,398	13.00	927,106		521,555	13.00	911,749
Staff Development, Supplies and Services		12,118		20,700		20,700		8,461		20,700

Numbers may not add due to rounding



Central Administration by Department

Expenditure Details by Department

	2011-2012		2012-2013		2012-2013		2012-2013		2013-2014	
	Year-End Results		Approved Budget		Revised Budget		YTD at 31 March 2013		Approved Budget	
	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount
Physical Planning										
Salaries and Benefits	10.00	907,228	11.50	1,126,712	11.50	1,148,652		531,644	11.50	1,155,102
Staff Development, Supplies and Services		127,469		27,352		27,352		18,231		27,352
Fees and Contractual		982		107,100		107,100		0		107,100
Purchasing										
Salaries and Benefits	8.50	700,788	8.50	726,558	8.50	740,706		443,696	10.50	850,975
Staff Development, Supplies and Services		37,158		24,869		24,869		12,995		24,869
Fees and Contractual		0		0		0		1,500		0
Staffing, H.R.I.S. and Employee Wellness										
Salaries and Benefits	30.10	2,225,122	30.10	2,548,684	30.10	2,598,312		1,601,422	34.10	3,119,796
Staff Development, Supplies and Services		100,942		54,327		54,327		95,258		54,327
Fees and Contractual		11,862		3,060		3,060		0		3,060
Superintendents Administrative Assistants										
Salaries and Benefits	13.00	911,082	13.00	1,018,255	13.00	1,038,083		608,890	14.00	1,068,658
Staff Development, Supplies and Services		167,752		96,083		96,083		288,620		89,351
Fees and Contractual		48,693		40,939		40,939		26,469		40,939
Other		24,042		0		0		4,986		0
Other Central Expenses										
Salaries and Benefits		373,167		191,703		195,434		114,752		191,703
Staff Development, Supplies and Services		150,581		391,000		331,000		169,613		391,000
Fees and Contractual		271,304		50,000		0		194,875		50,000
Other		364,971		150,000		150,000		30,681		150,000
Sub-Total by Category										
Salaries and Benefits	167.28	13,962,607	170.58	15,334,616	170.58	15,610,558		8,619,576	178.48	16,307,718
Staff Development, Supplies and Services		1,825,662		2,466,520		2,405,103		1,247,192		2,256,315
Fees, Contractual and Rentals		1,003,770		1,278,552		1,228,552		721,097		1,607,692
Other		394,013		150,000		150,000		35,667		150,000
Total	167.28	\$17,186,052	170.58	\$19,229,688	170.58	\$19,394,213		\$10,623,532	178.48	\$20,321,725

Numbers may not add due to rounding



Financial Forecast – Report 13-040

AUDIT COMMITTEE (Info)
COMMITTEE OF THE WHOLE (Info)
Report No. 13-040

10 April 2013
16 April 2013

2012-2013 Updated Financial Forecast

Key Contact: Michael Carson, Chief Financial Officer, (613) 596-8211 ext. 8881

PURPOSE:

1. To present the 2012-2013 Updated Forecast for information.

CONTEXT:

2. Financial forecasts are prepared periodically during the fiscal year to show the anticipated year- end financial position. The Revised Estimates that were submitted to the Ministry of Education in December 2012 served as the first forecast of the year. They reflected amendments to education funding regulations and changes resulting from Bill 115. The Estimates were presented to both Audit Committee and Committee of the Whole at respective meetings in January 2013.

This Updated Forecast dated February 28, 2013 continues to reflect amendments to education funding regulations and changes resulting from Bill 115. The changes include the impact of reduced enrolment, the reduction of grants provided for teacher professional development and to support secondary student achievement, adjustments to compensation costs and related revenue streams, and adjustments resulting from specific program enhancements or efficiencies. Explanations provided for the Revised Estimates are repeated in this report, if applicable. Additional commentary explaining further changes has also been added.

On March 27, 2013, the Ministry announced projected funding for 2013-2014. A number of provisions relating to labour costs impact funding for 2012-2013. The impact of these funding adjustments are not reflected in the Updated Forecast, but will be reflected in future forecasts.

KEY CONSIDERATIONS:

3. In May 2012, the Board approved the 2012-2013 Budget authorizing expenditures totaling \$794.4 million. Funding of the expenditures was provided through grants and other revenues totaling \$787.7 million. The planned deficit of \$6.7 million was to be funded from the District's accumulated surplus and from budgets carried forward from the previous year. The District's 2012-2013 Budget was compliant with Ministry of Education directives.



Financial Forecast – Report 13-040

The District's 2012-2013 Revised Estimates provided for budgeted expenditures of \$810.4 million, budgeted revenues of \$798.3 million and a planned deficit of \$12.1 million. This was a highly conservative forecast which recognized that there was limited financial activity upon which to form the projection. Staff advised Committee that subsequent forecasts would most likely show a more favourable financial position.

The District 2012-2013 Updated Forecast projects expenditures of \$804.0 million, revenues of \$801.2 million and a planned deficit of \$2.8 million. Table 1 compares the planned deficits reflected in the Updated Forecast and the 2012-2013 Budget and isolates the deficit attributable to employee future benefits.

Table 1 – Planned Deficit – Updated Forecast and 2012-2013 Budget

	Updated Forecast	2012-2013 Budget	Change	Change
	\$	\$	\$	%
Revenues	801,197,000	787,751,000	13,446,000	1.7
Deduct: Expenses before Change in Accounting for Employee Future Benefits	(798,893,000)	(794,439,000)	(4,454,000)	0.6
Planned Surplus (Deficit) within Ministry Compliance	2,304,000	(6,688,000)	8,992,000	-34.5
Effect of Change in Accounting for Employee Future Benefits	(5,146,000)	-	(5,146,000)	100.0
Planned Deficit	(2,842,000)	(6,688,000)	(3,846,000)	57.5

Changes to revenues and expenses since the passing of the 2012-2013 Budget are expanded upon in Appendix A – Analysis of Changes in Revenues and Expenses. The appendix also compares the Updated Forecast with the Revised Estimates

Anticipated costs by program area for the current and prior year are presented in Appendix B - Comparative Expense Forecast.

It is important to recognize that the Ministry-mandated change in accounting for employee future benefits is a non-cash transaction and does not affect cash flow. However, it is used in determining whether the District is compliant with the Ministry's requirement to adopt a budget with limited reliance on the use of the accumulated surplus (1% rule). The Revised Estimates highlighted the fact that the change could result in the District not being compliant. Staff anticipate that costs will be offset by further operational savings in the current year, but also note that the required accounting treatment will result in cost pressures in future years.

4. Changes Resulting from Enrolment Estimates

The 2012-2013 Budget was developed using enrolment estimates established in early 2012. Average daily enrolment (ADE) levels have a direct impact on funding and related instructional expenses. The approved Budget reflected ADEs of 43,924 for elementary and 23,430 for secondary.

The Updated Forecast continues to rely on the amounts used in preparing the Revised Estimates. These reflected an elementary ADE of 43,684 students which is a decrease of 240 (0.5%) from the original budget. The decline is generally focused in areas where



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accommodation challenges are present: Kanata, the Glebe and South Nepean. Factors influencing lower enrolment are a combination of other school boards opening new schools and the District being unable to open new schools where and when needed due to delays in receiving Ministry funding. The impact of delayed construction approvals and delayed openings is exemplified by Chapman Mills Elementary School where enrolment decreased by close to 100 students.

Secondary day-school enrolment reflected an ADE of 23,296 students which is a decrease of 134 (0.6%) from the original budget. The enrolment change is generally attributable to grade 12 and is typical of historical variances.

As previously mentioned, reduced enrolment has a direct impact on various grants as well as on academic staffing requirements. Table 2 shows the impact of the enrolment reduction as it relates to academic staffing and the Pupil Foundation Grant.

Table 2 – Effect of Average Daily Enrolment Reduction Relative to Approved Budget

	Enrolment			Academic Positions		Pupil Foundation Grant
	Original Budget	Revised Estimates	Change	FTE	Compensation Costs	
					\$	\$
Elementary	43,924	43,684	(240)	(9)	(821,000)	(1,241,000)
Secondary	23,430	23,296	(134)	(8)	(808,000)	(1,277,000)
Total	67,354	66,980	(374)	(17)	(1,629,000)	(2,518,000)

5. Changes in Benchmarks

Due to the additional costs associated with contracts imposed by the Province there have been reductions in grants for enhancements in professional development for elementary teachers and reduced funding in secondary programming. The investment reductions totaling \$1.6 million were accomplished by adjusting benchmarks used in the Pupil Foundation Grant calculation. The elementary allocation was reduced by \$1.0 million and secondary program enhancement was reduced by \$600,000.

6. Impact of Bill 115 on Salary Costs

The 2012-2013 Budget did not provide for wage increases related to cost of living adjustments or salary grid progression. This was in keeping with Ministry funding directives. However, Bill 115 allowed for salary grid progression for both academic and administrative staff (excluding executive staff). Grid progression will occur after the 97th day of the school year.

The cost of grid movement based on the provisions of Bill 115 is \$4.5 million. This cost is partially offset by \$3.6 million of additional funding resulting from the Teacher Qualification and Experience Grant. The residual amount of \$950,000 is attributable to administrative staff. The District does not receive direct funding for administrative staff and this amount must be absorbed by net operational savings. Table 3 shows the compensation increases by group and related funding provided by the Teacher Qualification and Experience grant.



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Table 3 – Grid Progression and Teacher Qualification and Experience Grant

	Grid Progression	TQ&E Grant	Funded (Unfunded)
	\$	\$	\$
Elementary	2,160,000	2,203,000	43,000
Secondary	1,269,000	1,349,000	80,000
Other	1,073,000	-	(1,073,000)
Total	4,502,000	3,552,000	(950,000)

7. Impact of Bill 115 on Sick Leave Plans

Bill 115 imposed a new sick leave plan for District staff. Prior to September 1, 2012, staff received an annual allocation of paid sick days under a cumulative sick leave plan. Sick days not used in a given year were carried forward for use in future years. In addition, terms of various collective agreements provided for a gratuity to be paid upon retirement based on the balance of accumulated sick days and years of service. The eligibility for a gratuity at retirement has created a significant unfunded liability for the District.

The Government of Ontario curtailed the growth of unfunded liabilities related to school board cumulative sick leave plans through provisions imposed by Bill 115. Now, District staff access a non-cumulative sick leave plan that provides at least eleven days leave at 100% of pay. Additional provisions which are tied to the previous year's unused sick leave may extend the time period for which an employee can be paid at 100%. Days not eligible for 100% of pay are compensated at the reduced rate of 90% or 66 2/3%, dependent upon circumstance. A long-term disability plan would be available after 120 days (based on eligibility).

The Updated Forecast reflects sick leave utilization patterns which average less than ten days. Occasional teacher costs are expected to be \$1.0 million less than originally budgeted.

8. Strike Related Costs

The District's bargaining units continue to dispute the provincial government's actions of imposing collective agreements through Bill 115. All bargaining units engaged in strike action during the latter part of 2012 and, on December 12, 2012, the District's elementary teachers withdrew their services resulting in the closure of all elementary schools. The compensation savings resulting from the one-day service withdrawal were \$1.2 million.

The strike action has resulted in the District incurring additional costs. Although most costs are attributable to compensation, charges for communications and other services were also incurred. To date, the costs amount to \$400,000 and will be netted against the savings.

The operating grants shown in the forecast have been reduced to reflect that the Ministry will recover the net savings totaling \$800,000.



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9. Inclusion of Employee Future Benefits for Budget Compliance

In the past, the full expense related to retirement gratuities and other post-employment benefits was not included in the budget compliance calculation. Amendments made in late 2012 to Ontario Regulation 488/10 now require that the District phase the costs into budget compliance. This means that the liability for these benefits will be amortized over set periods of time and reflected as an expense for budget compliance purposes. The liabilities being phased in are based on actuarial assessments as at August 31, 2012.

As a result of the new treatment required for the reporting of employee future benefits, the Updated Forecast reflects increased benefit costs of \$5.1 million. Table 4 shows the amounts for employee future benefits included in the Updated Forecast. Table 5 shows the incremental expense resulting from the changes.

Table 4 – Employee Future Benefits for Budget Compliance Purposes

	2012-2013		Total for Compliance
	Phase-in	PSAB Expense	
	\$	\$	\$
Retirement Gratuity	7,842,000	2,655,000	10,497,000
Post-Employment Benefits	84,000	23,000	107,000
LTD Benefits Waiver	(1,447,000)	4,076,000	2,629,000
Other	11,000	3,000	14,000
Total	6,490,000	6,757,000	13,247,000

Table 5 – Incremental Cost of Change in Accounting for Employee Future Benefits

	2012-2013		
	Revised Estimates	Deduct Approved Budget	Incremental Expense
	\$	\$	\$
Employee Future Benefits	13,247,000	(8,101,000)	5,146,000

Financial Services consulted with the actuary to validate certain amounts reported in the actuarial assessment. The discussions confirmed the amounts shown above.

The requirement to amortize the unfunded liability into expense has created a cost pressure for the current and future years. Although circumstances have allowed the District to absorb the current year cost and remain compliant with Ministry requirements, the impact of this non-cash adjustment may create apparent non-compliance in future years.

10. Student Transportation

Transportation for the District's students is provided through Ottawa Student Transportation Authority (OSTA). The District receives funding for transportation and uses this money to pay for costs incurred by OSTA. The forecast reflects costs of \$41.1 million which is \$700,000 more than originally budgeted. The cost projection is based on information recently received from OSTA.

On a positive note, staff is confident that the recently completed review of OSTA's efforts to improve routing efficiency will produce a "moderate" rating. The rating is expected to increase the transportation grant by \$3.0 million for the current and subsequent years. The anticipated transportation grant for the current year now stands at \$36.7 million.



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11. Extended Day Program

The analysis shown in Appendix A includes estimates of revenues and direct expenses of the Extended Day Program. Amounts had not been included for this program at the time of preparation of the 2012-2013 Budget. Future budgets will capture costs and related revenues.

12. Operational Savings in Instruction Envelope

Anticipated operational savings of \$6.2 million has been identified in the Updated Forecast. The savings are largely attributable to unexpended budgets for professional development activities, including professional learning sessions and system-wide workshops. Budgets for professional development are established to cover the cost of teacher release time as well as for the supplies and services necessary to deliver the programs. Professional development activity is focused on school improvement planning processes in order to enhance student achievement and well-being.

The labour disruption that ensued following the implementation of Bill 115 has significantly impaired the delivery of professional development opportunities in 2012-2013. Although there were a number of offerings early in the school year, these were suspended in mid-November and reintroduced in February. The reintroduction of professional development opportunities has been hindered by the lack of occasional teachers available to cover teachers and administrators for these sessions/workshops.

13. Summary

As previously mentioned, amendments to education funding regulations and the changes resulting from Bill 115 were significant. The District's 2012-2013 Updated Forecast provides for budgeted expenditures of \$804.0 million, budgeted revenues of \$801.2 million and a planned deficit of \$2.8 million.

This is a significant reduction in comparison to the planned \$6.7 million deficit included in the Original Estimates especially when the \$5.1 million accounting adjustment related to employee future benefits is considered.

Anticipated savings relative to the original budget may present opportunities to invest in other priorities identified by District staff. Such opportunities will be evaluated and pursued when appropriate. Recommendations to reallocate resources would be presented at Committee of the Whole and Board for approval, depending on the amounts.

FINANCIAL CONSIDERATIONS:

14. The Updated Forecast was developed using activity for the first six months of the year. The forecast reflects anticipated expenses of \$804.0 million and revenues of \$801.2 million, resulting in an anticipated deficit is \$2.8 million to be funded from the District's accumulated surplus. The forecasted deficit is \$3.8 million less than expected in comparison to the 2012-2013 Budget. The forecasted deficit is within Ministry compliance requirements.



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The forecasted deficit includes \$5.1 million related to increased costs for employee future benefits that are the direct result of changes in Ontario regulations that were announced after the passing of the District's 2012-2013 Budget. In the absence of this requirement, the District's Updated Forecast would show a surplus.

COMMUNICATION/CONSULTATION ISSUES:

15. The Updated Forecast was prepared using information provided by the Ministry of Education as well as internally gathered statistics. Senior management was consulted during the preparation of the Revised Estimates.

STRATEGIC LINKS:

16. Financial forecasts, including the preparation of the annual Budget and Revised Estimates, contribute to effective financial management. Monitoring actual performance against the Board's approved budget allows management to identify opportunities to reallocate resources to address emerging needs and to respond to changes in revenue streams and expense patterns. Ongoing monitoring is critical to the Board's ability to ensure an effective risk management culture and is integral to realizing the Board's objective of having a strong governance framework.

GUIDING QUESTIONS:

- Does the forecast reflect changes in funding resulting from structural changes and constraints announced by the provincial government, including the effects of Bill 115?
- Is the District's spending plan reasonable, appropriate and meeting the needs of our school communities?
- How can the information obtained in developing the Revised Estimates inform our budget development and monitoring practices?

Michael Carson
Chief Financial Officer

Jennifer Adams
Director of Education and
Secretary of the Board

APPENDICES

Appendix A – Analysis of Changes in Revenues and Expenses
Appendix B – Comparative Expense Forecast (February 2013)



Financial Forecast – Report 13-040

Ottawa-Carleton District School Board

Analysis of Changes in Revenues and Expenses
for the year ending August 31, 2013 (forecast as at February 28, 2013)

Appendix A

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	Revised Estimates	Updated Forecast	Change from Revised
	\$	\$	\$
Planned Deficit (Original Estimates)	(6,688,000)	(6,688,000)	-
Revenues Increase (Decrease)			
Changes due to Average Daily Enrolment			
Pupil Foundation	(2,518,000)	(2,518,000)	-
Transportation	(451,000)	2,549,000	3,000,000
Declining Enrolment	1,122,000	1,122,000	-
Special Education	(413,000)	(1,063,000)	(650,000)
Other ADE-Related Grants	(307,000)	(307,000)	-
Strike Savings Adjustment	-	(800,000)	(800,000)
	(2,567,000)	(1,017,000)	1,550,000
Changes not due to Average Daily Enrolment			
Teacher Qualification and Experience	3,552,000	3,552,000	-
Pupil Foundation - Reduced Benchmark	(1,619,000)	(1,619,000)	-
	1,933,000	1,933,000	-
Other Revenue			
Extended Day Program	2,250,000	2,768,000	518,000
Temporary Accommodations for Full-Day Kindergarten	2,310,000	2,310,000	-
Visa Students	900,000	900,000	-
Initiatives Funded by Deferred Revenue	1,670,000	2,911,000	1,241,000
Funding of Amortization of Capital Assets	4,069,000	4,069,000	-
Other Net Revenue Increases	10,000	(428,000)	(438,000)
	11,209,000	12,530,000	1,321,000
Total Increase in Revenues	10,575,000	13,446,000	2,871,000
Expenses (Increase) Decrease			
Compensation Costs			
Salary Increments	(4,502,000)	(4,502,000)	-
ADE-Related Compensation Savings	1,629,000	1,629,000	-
Occasional Teacher Costs	200,000	1,000,000	800,000
Strike-related Compensation Savings	-	1,200,000	1,200,000
	(2,673,000)	(673,000)	2,000,000
Other Expenses			
Extended Day Program	(1,638,000)	(2,335,000)	(697,000)
Temporary Accommodations for Full-Day Kindergarten	(2,310,000)	(2,310,000)	-
Transportation Contracts	-	(700,000)	(700,000)
Amortization of Capital Assets	(4,617,000)	(4,617,000)	-
Other Operational Savings	378,000	6,181,000	5,803,000
	(8,187,000)	(3,781,000)	4,406,000
Increase in Expense Resulting from Change in Accounting for Employee Future Benefits			
	(5,146,000)	(5,146,000)	-
Total Increase in Expenses	(16,006,000)	(9,600,000)	6,406,000
Planned Deficit for Ministry of Education			
Financial Reporting (Compliance)	(12,119,000)	(2,842,000)	9,277,000



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Ottawa-Carleton District School Board Comparative Expenses Forecast as at 28 February 2013

Appendix B
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In \$ Millions

EXPENSE CATEGORY	2012-2013					2011-2012				
	Compliance Budget	Revised Budget	Updated Forecast	Variance Forecast minus Compliance	% Spent Forecast over Compliance	Compliance Budget	Revised Budget	Year End Actual Expenses	Variance Actual minus Compliance	% Spent Actual over Compliance
Instruction										
Salaries and Benefits	545.9	552.7	550.8	4.9	100.9%	533.7	534.7	534.9	1.2	100.2%
Salaries and Benefits (Occasional Teachers)	14.5	14.3	13.5	(1.0)	93.1%	13.9	12.7	13.2	(0.7)	95.0%
Staff Development, Supplies and Services	28.3	27.9	19.2	(9.1)	67.8%	30.5	31.5	24.2	(6.3)	79.3%
Fees, Contractual and Rentals	8.4	8.7	13.6	5.2	161.9%	8.3	8.6	9.1	0.8	109.6%
Other	0.5	0.5	-	(0.5)	0.0%	-	-	-	-	0.0%
Instruction Sub-Total	597.6	604.1	597.1	(0.5)	99.9%	586.4	587.5	581.4	(5.0)	99.1%
Continuing Education										
Salaries and Benefits	8.3	8.3	8.4	0.1	101.2%	8.2	8.2	9.1	0.9	111.0%
Staff Development, Supplies and Services	0.7	0.7	0.7	-	100.0%	0.8	0.8	0.6	(0.2)	75.0%
Fees, Contractual and Rentals	0.4	0.4	0.3	(0.1)	75.0%	0.4	0.4	0.6	0.2	150.0%
Other	-	-	-	-	0.0%	0.5	0.5	-	(0.5)	0.0%
Continuing Education Sub-Total	9.4	9.4	9.4	(0.0)	100.0%	9.9	9.9	10.3	0.4	104.0%
Transportation										
Salaries and Benefits	1.1	1.1	1.1	-	100.0%	0.8	0.8	1.1	0.3	137.5%
Staff Development, Supplies and Services	0.2	0.2	0.2	-	100.0%	0.1	0.3	0.3	0.2	300.0%
Fees, Contractual and Rentals	39.0	39.0	39.7	0.7	101.8%	36.8	36.7	38.2	1.4	103.8%
Other	0.1	0.1	0.1	-	100.0%	0.2	0.2	0.1	(0.1)	50.0%
Transportation Sub-Total	40.4	40.4	41.1	0.7	101.7%	37.9	38.0	39.7	1.8	104.7%
School Facilities										
Salaries and Benefits	46.3	47.1	48.1	1.8	103.9%	46.5	46.5	45.0	(1.5)	96.8%
Staff Development, Supplies and Services	25.3	25.3	25.3	-	100.0%	25.6	25.6	23.6	(2.0)	92.2%
Fees, Contractual and Rentals	8.1	8.1	8.1	-	100.0%	8.1	8.1	6.9	(1.2)	85.2%
Other/Temporary Pupil Accommodation	-	2.3	2.3	2.3	na	0.1	1.8	1.6	1.5	1600.0%
Facilities Renewal Expense	6.0	6.0	6.0	-	100.0%	6.0	6.0	4.6	(1.4)	76.7%
Pupil Accommodation Sub-Total	85.7	88.8	89.8	4.1	104.8%	86.3	88.0	81.7	(4.6)	94.7%
Central Administration										
Salaries and Benefits	15.4	15.6	15.1	(0.3)	98.1%	14.6	14.6	14.0	(0.6)	95.9%
Staff Development, Supplies and Services	2.4	2.4	1.8	(0.6)	75.0%	2.4	2.4	1.8	(0.6)	75.0%
Fees, Contractual and Rentals	1.3	1.2	1.2	(0.1)	92.3%	1.4	1.4	1.0	(0.4)	71.4%
Other	0.2	0.2	0.1	(0.1)	50.0%	0.2	0.2	0.4	0.2	200.0%
Administration Sub-Total	19.3	19.4	18.2	(1.1)	94.3%	18.6	18.6	17.2	(1.4)	92.5%
Other										
Salaries and Benefits Reco and EDP	6.8	8.5	8.6	1.8	126.5%	6.9	7.3	8.9	2.0	128.6%
Capital and Interest Charges	7.4	7.4	7.4	-	100.0%	7.1	7.1	7.2	0.1	101.4%
Fifty-Five Board Trust Capital and Interest	2.5	2.5	2.5	-	100.0%	2.5	2.5	2.5	-	100.0%
Other Sub-Total	16.7	18.4	18.5	1.8	110.8%	16.5	16.9	18.6	2.1	112.6%
Amortization										
Ministry Approved Projects	24.3	28.4	28.4	4.1	116.9%	25.3	27.6	27.7	2.4	109.4%
Board Approved Projects	1.0	1.5	1.5	0.5	150.0%	-	1.1	1.1	1.1	na
Amortization Sub-Total	25.3	29.9	29.9	4.6	118.2%	25.3	28.7	28.8	3.5	113.8%
Grand Total	794.4	810.4	804.0	9.6	101.2%	780.9	787.6	777.7	(3.2)	99.6%

* Year to Date totals include commitments

Numbers may not add due to rounding

Finance 2013.03.22