



# **Budget Committee**

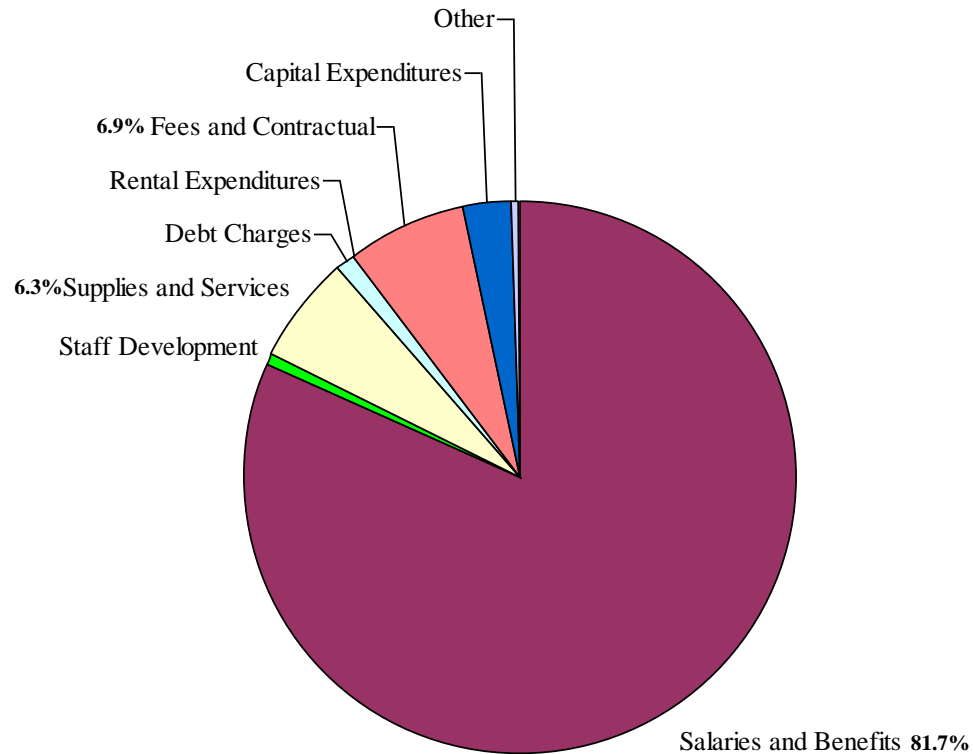
## **Budget Background**

### **2011-2012 Budget**

**19 January 2011**



## OCDSB Approved 2010-2011 Budget Non PSAB Non Consolidated





# OCDSB Approved 2010-2011 Budget

Non PSAB Non Consolidated

In \$Millions

	Amount \$	% of Total
Salaries and Benefits	597.2	81.7%
Staff Development	4.8	0.7%
Supplies and Services	46.3	6.3%
Debt Charges	7.0	1.0%
Rental Expenditures	1.6	0.2%
Fees and Contractual	50.8	6.9%
Capital Expenditures	20.3	2.8%
Other	3.3	0.5%
<b>Total</b>	<b>731.4</b>	<b>100.0%</b>



## 2010-2011 Compensation Differential Foundation Grant

In \$Millions

Compensation Differential	18.1
(Actual Compensation - Grant Benchmark) x Grant Staff Numbers	
Staffing Gap	7.0
(Actual Staff Numbers - Grant Staff Number) x Actual Cost per FTE	
Compensation Funding Gap	<u><u>25.1</u></u>



# 2010-2011 Compensation Differential

## Foundation Grant

In \$Millions

	Funding Benchmark *	Actual Cost	GAP	Staffing Numbers Assumed in Grant
Elementary Teachers	\$86,243	\$90,090	\$3,847	2,059.14
Secondary Teachers (Including Library and Guidance)	\$89,854	\$96,328	\$6,474	1,439.42
Consultant Teachers	\$108,495	\$94,609	(\$13,886)	33.39
Educational Assistants	\$44,321	\$48,030	\$3,709	8.70
Professional & Paraprofessionals	\$67,133	\$71,461	\$4,328	126.46
Elementary School Staff	\$50,761	\$52,152	\$1,391	185.02
Secondary School Staff	\$53,457	\$53,256	(\$201)	113.73
Elementary Principals	\$122,960	\$126,312	\$3,352	117.00
Secondary Principals	\$134,071	\$134,319	\$248	26.00
Elementary Vice-Principals	\$116,482	\$120,064	\$3,582	47.15
Secondary Vice-Principals	\$122,870	\$121,061	(\$1,809)	46.94

( ) = Funding Larger than cost

\* Foundation Grant and Qualification & Experience Grant



# Compensation Gap Funded by

In \$Millions

French as a Second Language	12.8
Learning Opportunities Grant	<u>11.0</u>
Total	<u><u>23.8</u></u>



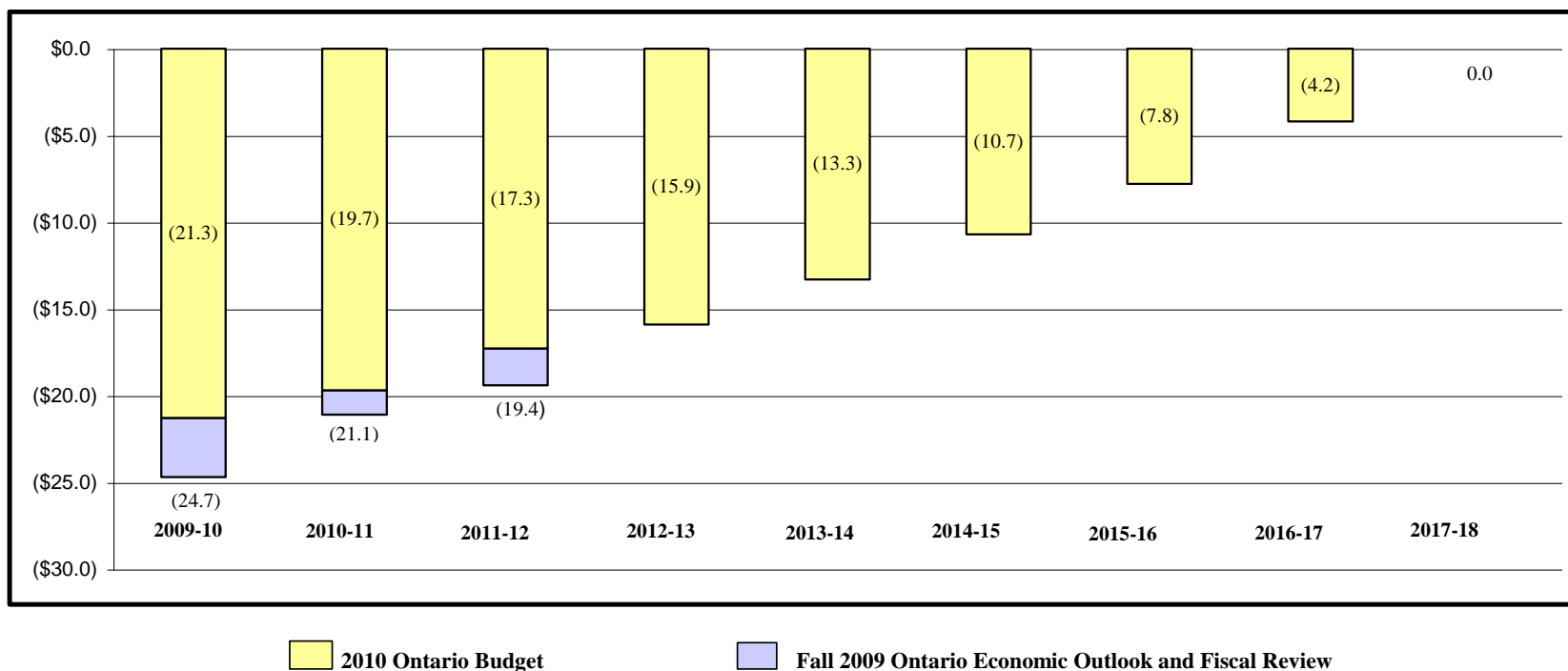
# Growing Gap

In \$Millions

	Amount
Total Salary & Benefits in 2010-2011	603.0
Assumed Salary and Benefits Grant Base	573.0
Benchmark Grant Increase (3% x 573.0)	17.0
Cost Increase (4.5% x 603.0)	27.0
Annual Unfunded Cost Increase	10.0



## 2010 Provincial Budget Ontario's Plan to Eliminate the Deficit Fiscal Balance In \$Billions







# 2010 Provincial Budget Ontario's Fiscal Recovery Plan

In \$Billions

	2010-11	2011-12	2012-13	2013-14
<b>Revenue</b>	106.9	107.7	112.0	117.6
Expenses				
Programs	115.9	112.9	114.3	116.5
Interest on Debt	10.0	11.1	12.5	13.3
<b>Total Expenses</b>	125.9	124.0	126.9	129.9
<b>Reserves</b>	0.7	1.0	1.0	1.0
<b>Surplus/(Deficit)</b>	<b>(19.7)</b>	<b>(17.3)</b>	<b>(15.9)</b>	<b>(13.3)</b>



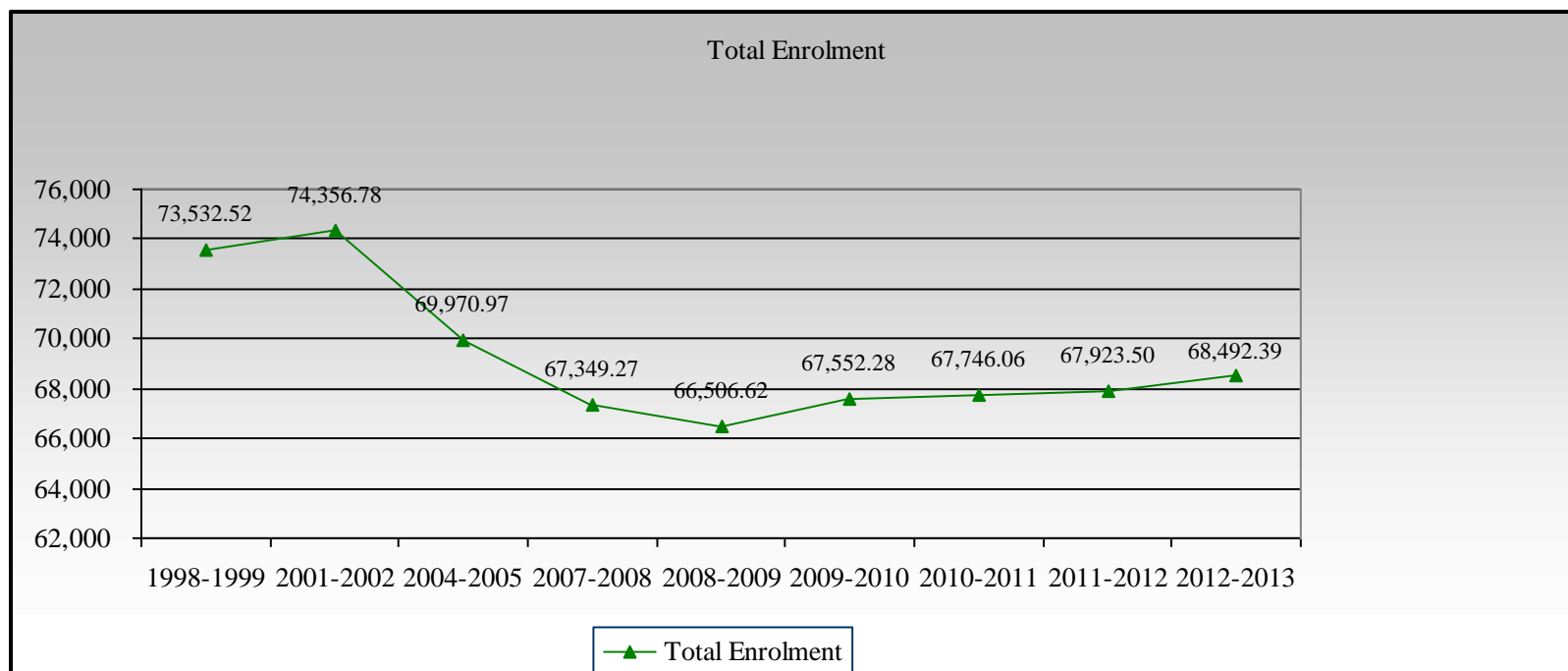
## 2010 Provincial Budget Ontario's Fiscal Recovery Plan

In \$Billions

	2014-15	2015-16	2016-17	2017-18
<b>Revenue</b>	123.4	129.6	136.1	142.9
Expenses				
Programs	118.7	121.0	123.3	125.7
Interest on Debt	14.4	15.4	15.9	16.2
<b>Total Expenses</b>	133.2	136.4	139.3	141.9
<b>Reserves</b>	1.0	1.0	1.0	1.0
<b>Surplus/(Deficit)</b>	<b>10.7</b>	<b>(7.8)</b>	<b>(4.2)</b>	<b>0.0</b>

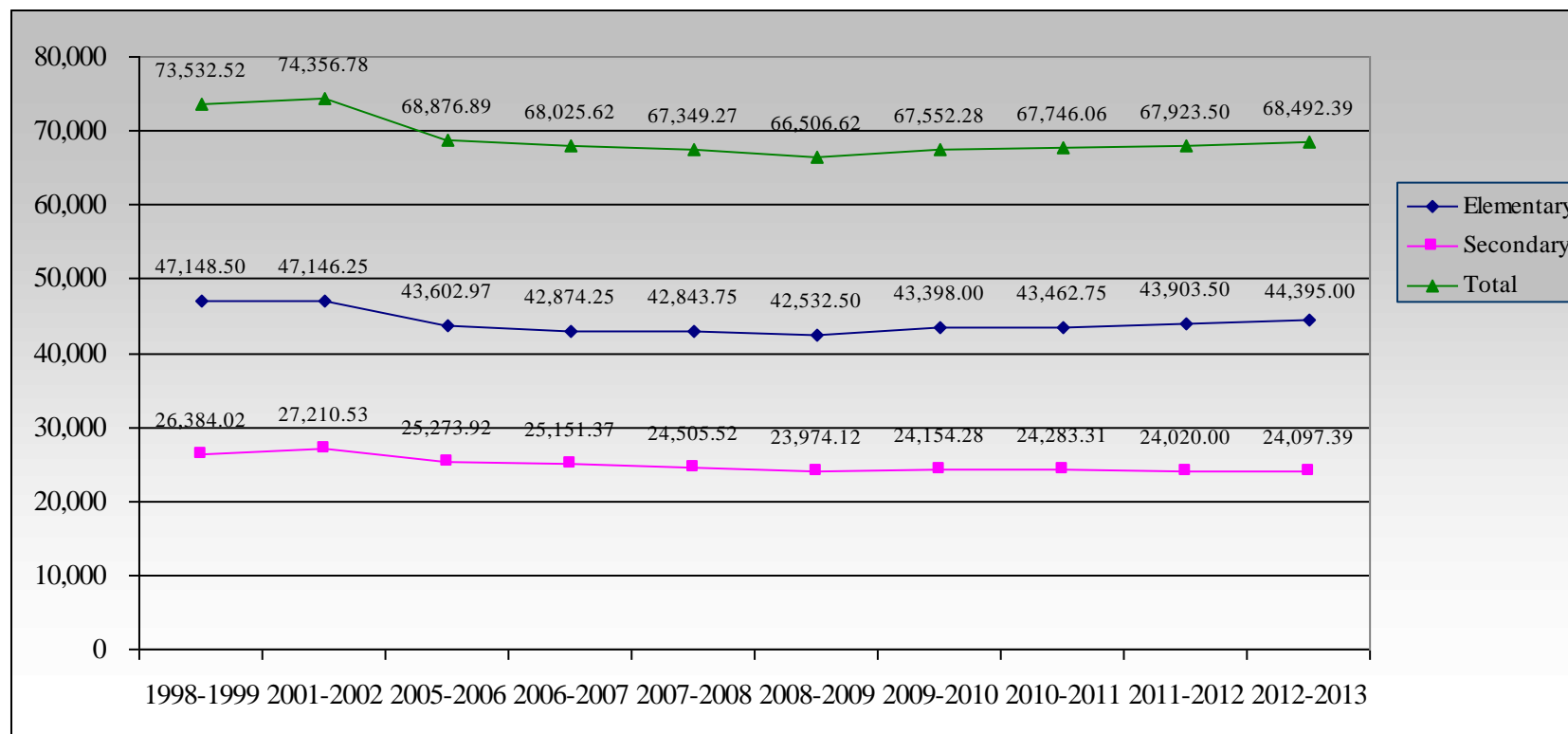


# Enrolment Change Over Time





# Average Daily Enrollment





# Cost and Revenue Per Pupil

(Based on the 2010-2011 Budget)

	Elementary	Secondary
Variable Cost	\$4,524	\$5,327
Variable Revenue	\$6,759	\$7,842
Loss per ADE (If in declining enrolment)	(\$2,235)	(\$2,515)



## Total Operating GSN Per Student

Based on 2010-2011 Budget

	Elementary JK to Grade 3	Elementary Grade 4 to 8	Secondary
<b>Total Operating GSN per Student</b>	<b>\$9,751</b>	<b>\$8,912</b>	<b>\$10,340</b>
<b>Funding loss per ADE loss</b>			
Pupil Foundation Grant	(\$4,180)	(\$4,194)	(\$5,387)
Primary Class Size funding	(\$839)	\$0	\$0
Special Education funding	(\$740)	(\$569)	(\$384)
Qualifications and Experience funding	(\$426)	(\$426)	(\$711)
Board Administration funding	(\$234)	(\$234)	(\$234)
Facilities Funding	(\$803)	(\$803)	(\$1,072)
Miscellaneous other funding	(\$20)	(\$33)	(\$54)
<b>Funding loss per Student</b>	<b>(\$7,242)</b>	<b>(\$6,259)</b>	<b>(\$7,842)</b>
% of Funding lost per student	-74.3%	-70.2%	-75.8%
<b>Fixed Funding (not affected by ADE)</b>	<b>\$2,509</b>	<b>\$2,653</b>	<b>\$2,498</b>



# Cost Per Student

Based on 2010-2011 Budget

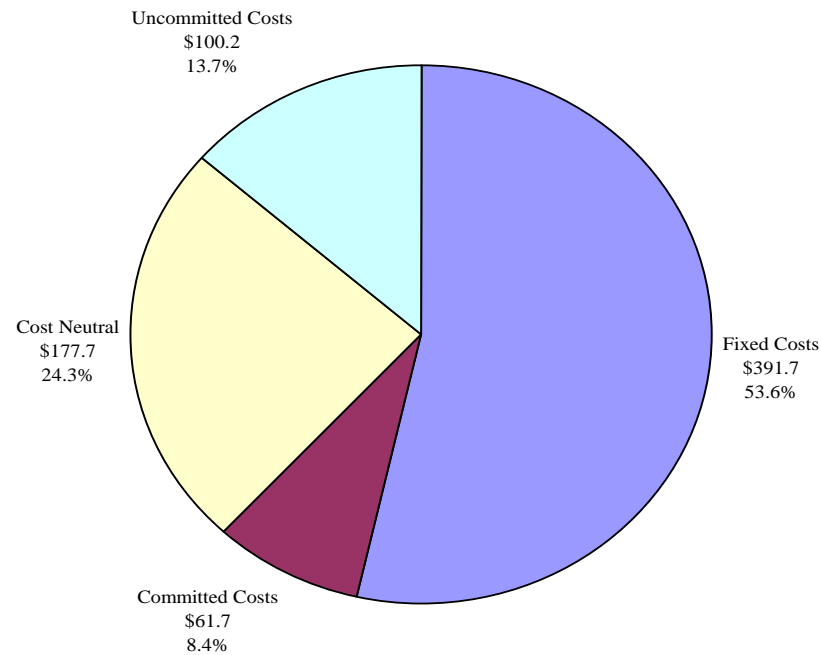
		Elementary	Secondary	Total
<b>Variable</b>	Includes costs such as: classroom teachers, supplies and occasional teachers			
	<b>Total Variable Cost</b>	<b>\$4,524</b>	<b>\$5,327</b>	<b>\$4,809</b>
	% of Total	45.48%	52.23%	47.92%
<b>Fixed</b>	Includes costs such as: curriculum, school administration, computer systems, special education teachers, professionals, educational assistants and telephones	\$3,334	\$2,782	\$3,138
	Coordinators and Consultants	\$34	\$34	\$34
	Board Administration	\$273	\$273	\$273
	Transportation	\$428	\$428	\$428
	Facilities	\$1,042	\$1,042	\$1,042
	Facilities Renewal	\$202	\$202	\$202
	Other Capital	\$111	\$111	\$111
	<b>Total Fixed Cost</b>	<b>\$5,424</b>	<b>\$4,871</b>	<b>\$5,227</b>
	% of Total Cost	54.52%	47.77%	52.08%
	<b>Total Fixed and Variable Cost</b>	<b>\$9,948</b>	<b>\$10,198</b>	<b>\$10,037</b>



# 2010-2011 Budget

## Non-PSAB, Non-Consolidated

In \$Millions







# 2010-2011 Budget

Information based on approved 2010-2011 Budget

Non-PSAB, Non-Consolidated

Fixed Costs:	In \$Millions	% of Total Budget
Retirement Gratuities	8.9	1.2%
Debt	9.5	1.3%
Interest Expense - Central Admin	0.2	0.0%
Central Administration Renovations	0.4	0.0%
Board Projects	0.3	0.0%
Wide Area Network and Data Communication	2.7	0.4%
Computer Hardware and Software (including lease and licensing obligations)	1.5	0.2%
Insurance premiums including repairs for loss and vandalism	2.6	0.4%
Licenses	0.6	0.1%
Leases for school sites and community use of schools	0.7	0.1%
Employee Assistance Program	0.2	0.0%
Heath and Safety (legislated requirements)	0.4	0.1%
Legal Fees and Professional Memberships	0.8	0.1%
Contractual maintenance and inspections of school buildings	4.6	0.6%
Contractual maintenance of Board vehicles	0.6	0.1%
Teachers (required by contract or legislation)	337.0	46.1%
Facilities Staff (collective agreement obligation)	20.3	2.8%
Director/Trustees	0.5	0.1%
Professional Development (collective agreement obligation)	0.1	0.0%
<b>Sub-Total</b>	<b>391.7</b>	<b>53.6%</b>



# 2010-2011 Budget

Information based on approved 2010-2011 Budget  
Non-PSAB, Non-Consolidated

Committed Costs for 2010-2011	In \$Millions	% of Total Budget
Computer maintenance and upgrades	0.9	0.1%
Telephones	1.0	0.1%
Telephone Maintenance	0.1	0.0%
Utilities	15.5	2.1%
Occasional Teachers	13.1	1.8%
Transportation (OCDSB)	28.8	3.9%
Kilometrage reimbursement	0.7	0.1%
Energy Management	1.0	0.1%
Audit Fees	0.1	0.0%
Aboriginal Initiatives & Support	0.3	0.0%
Ontario Focused Intervention Program Books/Learning Material	0.3	0.0%
<b>Sub-Total</b>	<b>61.7</b>	<b>8.4%</b>



# 2010-2011 Budget

Information based on approved 2010-2011 Budget  
Non-PSAB, Non-Consolidated

Cost Neutral	In \$Millions	% of Total Budget
Facilities Renewal (sweatered grant)	11.7	1.6%
Energy Efficient School Grant	6.8	0.9%
Student Success	1.7	0.2%
School Office Staff (Foundation Grant is reduced if this line is reduced)	16.1	2.2%
Special Education staff and operations (sweatered grant)	88.4	12.1%
Staff on loan	7.1	1.0%
Transportation (provincial contracts)	5.9	0.8%
School Principals and Vice-Principals (Foundation Grant is reduced if this line is reduced)	28.5	3.9%
Continuing Education (offset by equivalent revenues)	9.6	1.3%
OCENET	1.5	0.2%
Central Principals and Vice-Principals (funded by Specific Grants)	0.4	0.1%
<b>Sub-Total</b>	<b>177.7</b>	<b>24.3%</b>



# 2010-2011 Budget

Information based on approved 2010-2011 Budget  
Non-PSAB, Non-Consolidated

Uncommitted Costs	In \$Millions	% of Total Budget
Academic Staff (subject to Board direction)	20.2	2.8%
Educational Assistants	1.1	0.2%
Professional, Paraprofessionals and Technicians (non Special Education)	11.7	1.6%
Library and Guidance Support Staff	4.6	0.6%
Staff Development Salaries and Benefits	0.2	0.0%
School Support Staff	1.1	0.1%
Central Principals and Vice-Principals	0.3	0.0%
Co-ordinators and Consultants	0.3	0.0%
School Budgets	7.9	1.1%
Instruction - Operations	7.1	1.0%
Multicultural Liaison Fees	0.3	0.0%
Learning Opportunities (operations)	1.7	0.2%
Facilities Staff (not mandated by collective agreement)	17.3	2.4%
Facilities Staff - School Operations and Administration	3.7	0.5%
Facilities - Custodial Operations	2.7	0.4%
Facilities - Maintenance Operations	3.1	0.4%
Facilities - School Operations and Maintenance Administration	0.8	0.1%
Transportation - (staff and operations)	0.7	0.1%
Central Administration (staff and operations)	15.2	2.1%
<b>Sub-Total</b>	<b>100.2</b>	<b>13.7%</b>
<b>Total</b>	<b>731.4</b>	<b>100.0%</b>



# Projection For 2011-2012

In \$Millions

	<b>May 2010</b>	<b>Adjustment for 2009-2010 Year End</b>	<b>January 2011</b>
Revenue	742.0	4.0	746.0
Expenses	750.0	(2.0)	748.0
Surplus(Deficit)	(8.0)	6.0	(2.0)
Offset 2011-2012 Budget Decisions			(3.0)
Use of Reserves			(5.0)