



Report 21-047

2021-2022

Staff-Recommended Budget

1 June 2021



A Community of Character

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

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

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

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

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



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

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

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

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

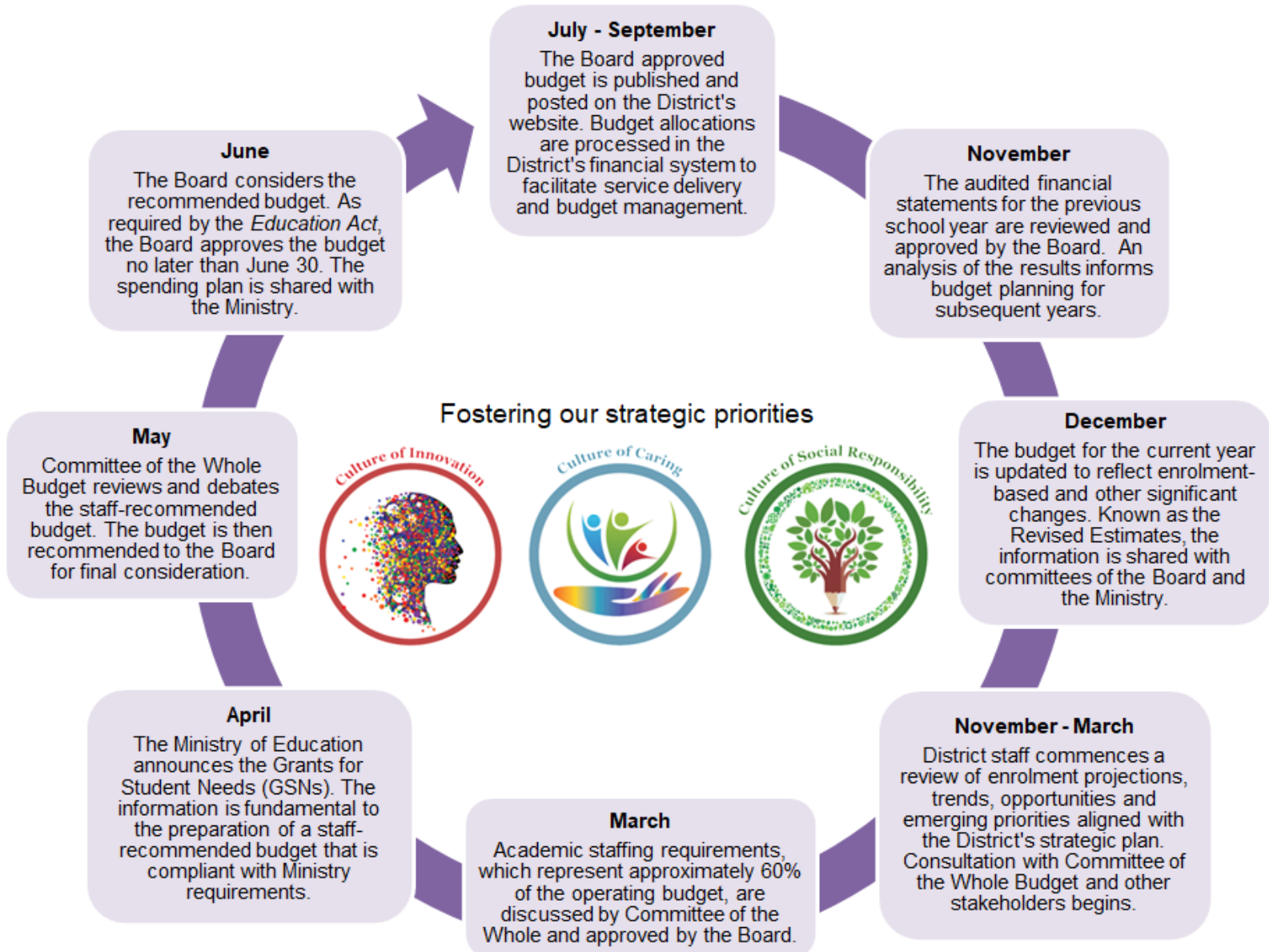
RESPONSIBILITY: I am accountable for the decisions I make. I realize that my decisions impact my community. I honour my commitments.

Educating for Success —
Inspiring Learning and Building Citizenship





The Budget Cycle





Ministry Funding

- **The Ministry announced the Grants for Student Needs (GSN) on 4 May 2021. The announcement provides general funding direction and identifies allocations that may be subject to more significant changes.**
- **Education Finance Information System (EFIS) was also released. EFIS uses the District's student and employee demographics to calculate actual funding that will be provided to the OCDSB.**
- **For 2021-2022, the GSN represents 89% of District operating revenues.**



Significant Changes in Grants

- **GSN funding benchmarks were adjusted for the negotiated compensation increases.**
- **Two Priorities and Partnerships Fund (PPF) grants were transferred to the GSN:**
 - **After School Skills Development; and**
 - **Specialist High Skills Major.**
- **PPF Grant to address COVID-19 needs.**
- **Supplement to support established English Language and Literacy (ESL/ELD).**
- **The School Operations benchmark was updated by 2% to offset commodity price increases.**



Guided by the Strategic Plan

- **The 2019-2023 Strategic Plan recognizes that learning, well-being and equity are the core of OCDSB work.**
- **The strategic plan has three key objectives, which are to create a:**
 - **Culture of Innovation;**
 - **Culture of Caring; and**
 - **Culture of Social Responsibility.**
- **The budgeting challenge is to align available resources to maximize the achievement of the three priorities.**



COVID-19 Effect on Enrolment

- **Recognition that reduced/slower enrolment growth was due to:**
 - **Lower immigration;**
 - **Fewer international students; and**
 - **Parental concerns.**
- **Temporary reduction in Extended Day Program (EDP) participation rates.**



Guided by the Strategic Plan

RESOURCING STRATEGIC PLAN

COVID

EQUITY

**RE-
ENGAGEMENT**

**MENTAL
HEALTH**

**Culture of Innovation, Care and Social
Responsibility**



COVID-19 Effect on Assumptions

- **Continued need for:**
 - **Student mental health and reengagement supports;**
 - **Enhanced cleaning standards;**
 - **Investments in student technology; and**
 - **Ottawa-Carleton Virtual Schools.**
- **Need to continue to invest in supports for equity and diversity.**



Staff-Recommended Budget

- **Originally anticipated a compliance deficit within the Ministry's 1% compliance limit supported by accumulated surplus of \$8.8 million.**
- **The staff-recommended budget proposes a deficit of 1.6% or \$14.3 million.**
- **Includes new investments to support students and required cost adjustments.**
- **The proposed deficit will require additional Ministry approval.**



Comparative Summary

Operating Budget Revenues and Expenses

(\$ millions)

	2021-2022 Recommended Budget	2020-2021 Approved Budget	Change
Revenues	996.0	996.5	(0.5)
Expenses	1,010.3	1,014.2	(3.9)
Deficit	(14.3)	(17.7)	(3.4)



Enveloping

2021-2022 Operating Budget Revenues and Expenses by Envelope (\$ millions)

	Revenues	Expenses	Surplus/ (Shortfall)
Instruction	629.7	619.4	10.3
Special Education	119.6	135.2	(15.6)
Transportation	45.4	46.3	(0.9)
Facilities	93.4	96.7	(3.3)
EDP/Childcare	10.7	15.3	(4.6)
Central Admin/Amort	97.2	97.4	(0.2)
Total	996.0	1,010.3	(14.3)



Net Results and Accumulated Surplus

(\$ millions)

School Year	Net Actual \$	Net Budget \$	Change \$	Accumulated Surplus (YE) \$
2014-15	(17.2)	(17.2)	-	16.8
2015-16	(12.3)	(11.9)	(0.4)	4.5
2016-17	15.2	-	15.2	19.7
2017-18	15.2	-	15.2	34.9
2018-19	7.5	-	7.5	42.4
2019-20	(2.6)	(8.4)	5.8	39.8
2020-21 ¹	(18.7)	(17.7)	(1.0)	21.1
2021-22 ²	(14.3)	(14.3)	-	6.8

¹ Net actual is the projection shown on the 31 March 2021 forecast.

² An amount of \$8.7 million is restricted to support amortization expenses.



Changes in Revenues

(\$ millions)

	Increase (Decrease)
Net GSN Revenues	4.9
Surplus from Former Employee Benefit Plan	(3.3)
Priorities and Partnerships Fund	2.7
OCENET Student and Facilities Recovery Fees	(0.5)
Miscellaneous Revenue Adjustments	(0.1)
EDP Program Fees	(9.4)
Deferred Capital Contributions (Assets)	5.2
Total	(0.5)



Changes in Expenses - Staffing

(\$ millions)

	FTE	\$
Academic Staffing and PVPs	(138.07)	(14.7)
ECE reduction - Kindergarten Classes	(55.36)	(3.0)
Equity and Inclusion Supports	5.00	0.4
Learning Supports - Special Education	4.34	0.3
Learning Supports - Well-Being	9.00	0.7
Human Resources and Labour Relations	6.00	0.6
Finance and Facilities Management	2.00	0.2
Net EDP enrolment-driven reductions	(96.68)	(4.1)
Total	(263.77)	(19.6)



Changes in Expenses - Other Costs

(\$ millions)

	\$
Compensation Costs	21.5
EFB and WSIB Actuarial Valuations	(2.2)
Reduced Capital Asset Amortization Expense	4.9
International student administrative fee	(0.5)
Priorities and Partnerships and other grants	(2.5)
Student transportation	(2.0)
EDP casual staffing, supplies and services	(1.6)
OT/casual staff and administrative adjustments	2.6
COVID-19 response provision	(4.5)
Total	15.7



Staffing Summary

FTE Grouping	2020-21	Change	2021-22
Classroom/Resource Teachers	4,952.03	(144.07)	4,807.96
Educational Assistants	813.50	8.00	821.50
Custodial and Maintenance	722.22	-	722.22
Early Childhood Educators	411.00	(55.36)	355.64
School Office and Technicians	389.15	1.00	390.15
Central/School Admin/Support	395.50	12.34	407.84
Extended Day and Childcare	318.32	(96.68)	221.64
Principals and Vice-Principals	255.25	6.00	261.25
Student Support Professionals	97.20	5.00	102.20
Continuing Education	16.00	-	16.00
Total	8,370.17	(263.77)	8,106.40



Key 2021-2022 Budget Dates

02 Feb	Budget process review
30 Mar	Academic staffing approval
04 May	Grants for Student Needs announced
26 May	Budget development update
01 Jun	Presentation of staff-recommended budget
09 Jun	Budget debate
15 Jun	Budget debate, recommendation
21 Jun	Board approval *