



**COMMITTEE OF THE WHOLE (BUDGET)
Report No. 21-047**

1 June 2021

2021-2022 Staff-Recommended Budget

Key Contact: Mike Carson, Chief Financial Officer, 613-596-8211 ext. 8881.

PURPOSE:

1. To present and seek approval of the 2021-2022 Staff-Recommended Budget.

CONTEXT:

2. The District operates on a fiscal year that runs from 1 September to 31 August. Prior to the start of each fiscal year, and in compliance with the *Education Act*, the Board is required to approve a budget before the end of June that articulates how the District will use its resources to meet the needs of its students and the broader school community.

The Committee of the Whole Budget (COW Budget) has had several meetings this year that has helped to inform the process for the development of the 2021-2022 Staff-Recommended Budget. To date, the Committee has received an overview of the District's projected financial position for the current year, discussed the continuing challenges presented by the COVID-19 pandemic, considered risks that are relevant to the development of the budget and approved academic staffing recommendations. In addition, members of the Committee have expressed opinions regarding the priorities for the Ottawa-Carleton District School Board (OCDSB) in the coming year. In developing its recommendations, staff has considered those suggestions as well as input provided by principals, managers and others throughout the year.

The development of a budget is always complicated because of the necessity to rely on estimates. Line items for both revenues and expenses rely on the estimates of enrolment, general price increases and trends in staff recruitment and retention, and benefit costs. The capacity to use the accumulated surplus in balancing the budget also relies on forecasts of the current year's financial results. A conservative approach has been employed in establishing the budget recommendations.

For 2021-2022, the staff-recommended budget is mainly focused on maintaining services for students while continuing to manage the additional costs of measures designed to maintain safe and healthy schools and working environments as the effects of the pandemic continue. However, the budget also continues to include funds to support the work required for progress towards the achievement of the goals of the strategic plan. This will support:

- The continued need to support investments in technological devices given an expectation to maintain the enhancements to the inventory acquired during the current year;
- The recognition that important investments in staff must be made to support equity and inclusion objectives;
- The continued focus on reengagement with students and on supporting the mental health of students and staff; and
- The viability of the District's Extended Day Program (EDP) in light of the temporary reduction in rates of participation that have been experienced during the pandemic.

The 2019-2023 Strategic Plan, a copy of which is attached as Appendix A, has guided the development of the budget recommendations. Staffing enhancements are aligned to provide students with excellent learning opportunities reflective of the caring, supportive and innovative culture envisioned by the Board and to ensuring staff contributions to the learning environment are appropriately supported. The recommendations reflect the District's commitment to the responsible stewardship of environmental, human and financial resources. The continued use of the District's accumulated surplus is reflected in the recommendations in response to a number of unique circumstances.

3. Consideration of the Ministry's Budget Requirements

The Ministry of Education has provided initial guidance on its expectations for the coming year. As stated in Ministry Memo 2021:B07 Planning for the 2021-22 School Year, school boards are to operate elementary schools on a full-time, in-person basis with continued cohorting of classmates and their homeroom teacher. Secondary schools are expected to observe the general requirement that student schedules be limited to two in-person classes and that they will operate in a manner to limit student-to-student contact with an emphasis on cohorting. Further information regarding school operations is expected during the summer.

To further support student learning, the Ministry has provided supplemental funding to respond to continued challenges posed by the pandemic. The funds will support incremental student-focused staffing and will also be used to acquire consumable products such as personal protective equipment (PPE) and cleaning and disinfecting supplies. In addition, the Ministry of Consumer and Government Services will continue to provide additional PPE and essential supplies from its central inventory.

The recommended budget is designed to carry the District through to the fall when there will be better information available to review existing estimates and enrolment projections. In addition, staff anticipates that there may be additional announcements regarding revisions to the Grants for Student Needs (GSN) to support COVID-19-related costs and a safer return to school.

It is important to recognize that the Board is required to adopt a "compliant" budget by 30 June 2021. The *Education Act* allows the use of accumulated surplus to balance the operating budget, but it also restricts the use in any school year to 1.0% of the operating grants provided by the Ministry. In the case of the budget currently recommended by staff, the approval of the Minister will be required and staff is in the

process of obtaining that approval. The following excerpt from the *Education Act* highlights the budget requirements.

The *Education Act* states:

Board shall adopt estimates

232 (1) Every board, before the beginning of each fiscal year and in time to comply with the date set under clause (6) (c), shall prepare and adopt estimates of its revenues and expenses for the fiscal year. 2009, c. 34, Sched. I, s. 4.

Same

(2) Where final financial statements are not available, the calculation of any amount for the purposes of this Act or the regulations shall be based on the most recent data available. 2009, c. 34, Sched. I, s. 4.

Balanced budget

(3) A board shall not adopt estimates that indicate the board would have an in-year deficit for the fiscal year. 2009, c. 34, Sched. I, s. 4.

Exception

(4) Despite subsection (3), a board may adopt estimates for a fiscal year that indicate the board would have an in-year deficit for the fiscal year if,

- (a) a regulation is made under subsection 231 (2) and the estimated in-year deficit would be equal to or less than the maximum amount determined in accordance with that regulation;
- (b) the Minister has approved a deficit under clause 231 (1) (b) and the estimated in-year deficit would be equal to or less than the amount approved by the Minister;
- (c) an in-year deficit is permitted as part of a financial recovery plan under Division C.1; or
- (d) the board is subject to an order under subsection 230.3 (2) or 257.31 (2) or (3). 2009, c. 34, Sched. I, s. 4; 2019, c. 7, Sched. 20, s. 3.

Minister's approval

(5) In deciding whether to grant his or her approval for a fiscal year for the purpose of clause (4) (b), the Minister shall consider the factors set out in subsection 231 (3). 2009, c. 34, Sched. I, s. 4.

Should additional information arise regarding funding or the Ministry's requirement for a deficit elimination plan, members of COW Budget will be immediately advised.

KEY CONSIDERATIONS:

4. Budget Risk

Annually, staff evaluates significant risk factors that could affect the following year's financial outcomes. Variability in projected enrolments (and consequently funding) is always considered, as well as assumptions around future cost pressures in response to unforeseen service needs. Key risks include:

- Enrolment variability;
- Fluctuations in revenues and expenses;
- Normal in-year budget pressures;
- Reduced capacity to support planned deficits; and
- The political environment.

Repercussions of the ongoing COVID-19 pandemic represent a continuing uncertainty that permeates all key risk areas. That said, the provincial initiative to ramp up the delivery of vaccinations, combined with the recent eligibility of adolescents to receive vaccinations, bodes well for the return to a more normal learning environment during the coming year.

5. Enrolment Variability

Student enrolment projections for the school year are one of the most critical elements affecting budget development. Enrolment is measured twice each year and reflected as average daily enrolment (ADE). The enrolment projections are based on trends, knowledge of changing municipal demographics and District initiatives such as the opening of new schools, boundary and program changes, as well as the opening of new schools by other school districts. On a system basis, enrolment projections have usually been close to 1.0% of actual enrolment; however, there can be larger school-by-school variances that can create staffing pressures or savings opportunities.

The COVID-19 pandemic has had a significant effect on enrolment in the current year. In fact, enrolment is expected to be 1,951 students less than that reflected in the 2020-2021 Budget. The main cause of the lower enrolment is the pandemic's effect on kindergarten enrolment and reduced immigration levels.

Although 2021-2022 is expected to improve over current year actuals, a cautious approach has been adopted when forecasting enrolment given the continuing uncertainty caused by the pandemic. The recommended budget shows projected 2021-2022 day school ADE of 72,978. This number represents an ADE decrease of 1,376 (1.85%) relative to the 2020-2021 budgeted ADE of 74,354. The projection aligns with the Ministry's expectation to plan for anticipated enrolment levels.

As the pandemic wanes and public confidence in resuming normal activities improves, it is expected that in-year enrolment will occur. Increased enrolment will be accompanied by additional funding and, potentially, additional student support costs. Should enrolment be greater than projected, staff would proceed with the mandatory teacher and early childhood educator (ECE) staffing required by the collective agreements and/or regulation. If necessary, a report identifying any additional required investments would be presented to COW during the 2021-2022 school year.

6. Fluctuations in Revenues and Expenses

The revenues and expenses in the recommended budget have been prepared based on recent experience and influenced by assumptions regarding both known and anticipated changes. For example, compensation costs will change as a result of modified staffing levels as well as the general wage increase for unionized staff provided for by collective agreements. Although the additional budget provisions are believed appropriate, there are always fluctuations in the actual staffing patterns as compared to the assumptions used for budget purposes. These fluctuations create variances that must be monitored on a continual basis in an effort to improve budget accuracy and to mitigate any adverse financial consequences.

7. Normal In-Year Budget Pressures

From time to time, departments and schools must respond to emerging needs not specifically provided for in the annual budget. In the past, the District has had to address pressing health, safety and student accommodation issues, provide additional staff resources to support students in special education programs and respond to extenuating weather-related maintenance needs that created spending pressures. Monitoring actual performance in relation to the Board's approved budget allows for the identification of opportunities to reallocate resources to meet such needs.

8. Reduced Capacity to Support Planned Deficits

In recent years, the District has used its accumulated surplus to support planned deficits. This is a strategic approach: It recognizes that there are often operational savings within budgets that result from in-year spending decisions. Budgeting for a small deficit provides an opportunity to meet student needs that may not otherwise be met. In addition, the accumulated surplus has been used to acquire portables given the growth of the student population. There is reduced capacity to support planned deficits as the accumulated surplus is drawn upon.

9. The Political Environment

Significant costs have been incurred by all levels of government in response to the pandemic. These costs include staff replacement and supports, additional costs for multi-faceted health needs and expanded requirements for PPE. Many of these pressures, which are expected to continue for some time to come, have been accompanied by significant revenue losses for each level of government as a result of the ensuing economic downturn.

These large deficits will have to be managed in future years. It can be expected that all levels of government will be looking for opportunities to reduce costs. It is likely that the District may have reduced funding at some point and this will translate into a need to identify savings in all areas of the District's services while continuing to respond to the needs of students and families.

10. Summary of Changes in the Operating Budget

Table 1 compares the total revenues and expenses for 2021-2022 with the current year. The deficit is expected to be \$14.3 million.

Table 1 - Comparison of Staff-Recommended Budget to Approved Budget

	2021-2022 Recommended Budget	2020-2021 Approved Budget	Decrease	Change
	\$	\$	\$	%
Revenues	995,997,568	996,537,510	(539,942)	0.05
Expenses	1,010,296,957	1,014,191,165	(3,894,208)	0.38
Deficit	(14,299,389)	(17,653,655)	(3,354,266)	

Appendix B presents a summary of planned expenses by funding envelope. The amounts shown in the summary are expanded upon in the subsequent sections.

11. Revenues

As illustrated in Table 1, a projected revenue decrease of \$539,942 is expected in 2021-2022. This is a modest decrease relative to the 2020-2021 Budget. The decrease reflects reduced grants resulting from anticipated lower enrolment, the effect of funding benchmark increases to support the 1.0% negotiated wage settlements established by collective agreements, and a significant decrease in EDP fees due to a temporary decrease in participation rates stemming from pandemic-related concerns.

The anticipated revenues from all sources are summarized in Appendix C; however, additional commentary on the effect of lower enrolment and program participation is warranted.

Enrolment Estimates and Grants

Enrolment estimates have a direct impact on various grants and in particular the Pupil Foundation Grant (PFG). This grant applies to students of the District under 21 years of age and excludes high credit and adult day school ADE. Table 2 shows that the District’s PFG is expected to be \$4.6 million less than last year. The decrease would have been somewhat larger had the funding benchmarks not increased to reflect negotiated wage increases.

Table 2 - Effect of Decreased Average Daily Enrolment on Pupil Foundation Grant

	Enrolment (Pupils of the Board)			Pupil Foundation Grant		
	2021-22 Rcmd. Budget	2020-21 Budget	Change	2021-22 Recommended Budget	2020-21 Budget	Change
				\$	\$	\$
Elementary	49,362	50,894	(1,532)	274,092,287	280,580,230	(6,487,943)
Secondary	23,616	23,460	156	138,376,478	136,481,192	1,895,286
Total	72,978	74,354	(1,376)	412,468,765	417,061,422	(4,592,657)

Some notable increases to other grants are:

- The Indigenous Education grant is expected to provide close to \$1.9 million in additional revenue. The District's grant is comprised of a base amount to support the Board's action plan on Indigenous education, a per pupil amount reflective of the enrolment of Indigenous students and an Indigenous studies amount which provides funding based on student enrolment in qualifying secondary panel courses. The increase in funding relates primarily to Indigenous studies where 3,503 pupil credits are anticipated as compared to the 1,900 pupil credits assumed in last year's budget. The increase is attributable to enrolment in compulsory English credit courses which qualify for the supplemental funding;
- The Cost Adjustment and Teacher Qualifications and Experience allocation will increase by \$3.7 million. The increase reflects changes to the 2021-2022 funding benchmarks. It also accounts for the anticipated qualifications and experience of teachers for the coming year. The grant would have been even higher had the District required the same number of classroom teachers as it had in last year's budget; and
- The Declining Enrolment Adjustment allocation will provide \$718,857 in temporary funding. The funding is intended to mitigate the effect of lower enrolment and provides an opportunity for boards to respond to a change in funding levels.

Extended Day Program

EDP participation was strong prior to the onset of the pandemic. Unfortunately, a significant decrease in the number of students attending the program occurred following the outbreak and this is expected to continue into 2021-2022. Previously, the program was serving approximately 5,500 students but registration trends suggest that the number of students will decrease to close to 2,900 students. Accordingly, the revenue generated to support this not-for-profit operation is expected to decrease by \$9.4 million; however, the costs of the program have not decreased in direct proportion to revenues and an operating deficit of \$4.4 million is anticipated.

Staff believe that the EDP is an integral part of the District's Early Learning programs. In fact, it is highly integrated with the kindergarten program in that the ECEs who work in the EDP also spend a portion of their day working in kindergarten classes. Recognizing recent government commitments to increase investments in childcare in the coming years, the retention of qualified staff is extremely important. Furthermore, even though the current participation estimates are conservative in nature, it is expected that interest in the program will increase by the end of 2021-2022 as confidence in vaccine effectiveness is observed and the economy reopens.

Staff will continue to work with the Ministry and the City of Ottawa to secure funding to offset any revenue shortfall.

Additional information on the EDP budget is shown in the 2021-2022 Staff-Recommended Budget Binder.

12. Expenses

There has been significant discussion during COW Budget meetings around the importance of ensuring that resources are allocated in a manner that enhances the cultures of innovation, caring, and social responsibility as identified in the District's 2019-2023 Strategic Plan.

A key task when developing the annual budget is an assessment of how the limited resources can best be used to achieve the desired outcomes. The staff-recommended budget attempts to balance needs to:

- Align with the strategic priorities identified by the Board for improving student achievement and well-being;
- Meet Ministry, regulatory and collective agreement obligations related to the number and/or the nature of positions established by the District;
- Maintain, to the extent possible, existing core services and supports provided by teachers and support staff; and
- Prioritize services and supports for students who may be at risk, for students who have traditionally been underserved as a result of systemic barriers, and for students with the highest needs.

The net decrease in expenses for 2021-2022 in comparison to last year's approved budget is \$3.9 million.

The most significant cost adjustments relate to the level of academic staffing. Most of the adjustments were previously approved by the Board through Report 21-034, Academic Staffing Plan for 2021-2022. The reductions are primarily due to lower enrolment, although some refinements to staffing were made in response to the special education needs of students and confirmation of the use of the Supports for Students Fund (SSF) grants. In total, elementary staffing decreased by 93.39 FTE while secondary staffing decreased by 50.16 FTE. In addition, 6.0 FTE principal and vice-principal positions were added to staff Ottawa-Carleton Virtual Schools as the need to continue to provide this learning option was identified as a priority.

The staff-recommended budget also presents a number of changes to the staff complement. These include:

- Reductions in response to lower enrolment in the kindergarten programs and the EDP (-152.04 FTE);
- Formalizing as part of the complement a number of positions that provide support to Indigenous and transgender/gender diverse students (+4.0 FTE);
- Additional special education supports addressing both learning and mental health needs (+15.53 FTE);
- Augmenting central office staff in response to increased needs to support the system in the areas of human resources and labour relations (+7.0 FTE);
- Adding to the Facilities department complement of evening area supervisors to assist with workload balancing (+1.0 FTE); and
- A minor adjustment to the FTE count was identified during the reconciliation of the staff complement but has no financial impact (-1.71 FTE).

The recommendations, inclusive of those previously approved by the Board, reflect a net reduction of 263.77 FTE, which if fully approved, would decrease the staff complement to 8,106.40 FTE.

Other compensation adjustments are also reflected in the recommendations. Foremost of these is the cost of living adjustment established by collective agreements. Effective 01 September 2021, each agreement provides for an annual 1.0% wage increase while adjustments to the employer's contribution to benefit plans administered through employee life and health trusts range from 1.0% to 4.0%, annually. Additional adjustments relate to statutory benefit costs as well as to incremental costs that result from staff's movement on salary grids in response to increased qualifications and experience.

Last year, the Board approved a \$4.5 million provision in response to the evolving pandemic. The provision was made in anticipation of the need to implement enhanced cleaning protocols, the increased use of supplies and to be able to employ additional resources to ensure safe learning and work environments. Subsequent to the introduction of the provision, the Ministry provided a series of Priorities and Partnerships Fund (PPF) grants to address pandemic-related needs. The Ministry's early announcement of PPF grants totaling \$7.7 million to meet such needs has allowed staff to recommend that the provision be eliminated. This approach ensures that the funds are made available for other important priorities.

A significant non-cash adjustment totaling \$4.9 million is reflected in the staff-recommended budget. The adjustment relates to the tangible capital assets that are managed by the District. As a result of the increased capital investments that are projected to be completed by the end of 2021-2022, the net value of the asset portfolio is expected to increase. In accordance with accounting requirements, the amortization of an asset's value commences immediately upon completion of the capital project or upon acquisition of depreciable property. This accounts for the increased expenses that are shown. A similar increase in deferred capital contribution revenue has also been reported in the recommended budget.

The changes in expenses are summarized in Appendix D based on cost groupings. Appendix E expands on these changes with additional detail which includes explanations of how and/or why a change was recommended. Appendix F presents a comparative expense summary by program area.

13. Capital Budget

The 2021-2022 capital budget is a high-level spending plan that identifies the cumulative amount of planned spending by funding source. Total capital spending authorization is expected to be \$119.8 million.

Use of funding identified as education development charges (EDC), school condition improvement (SCI), and the school renewal allocation (SRA) have either been previously approved by the Board with expected completion in 2021-2022 or are subject to further Board approval. Such approvals may be submitted individually (e.g., land acquisition) or be identified as part of the Facilities department's comprehensive capital spending program.

Of the total capital budget, \$7.5 million has been identified to acquire physical assets such as furniture, equipment and computers. These assets, commonly referred to as minor tangible capital assets (MTCA), are supported by the use of GSN funding that has been set aside for such investments. If not used during the school year, the GSN funds identified for MTCA will be redirected to support operating costs in accordance with Ministry requirements. Acquisitions using MTCA are subject to procurement limits and processes authorized by Board policy.

Table 3 summarizes the anticipated capital spending capacity as presented in the 2021-2022 Staff-Recommended Budget.

Table 3 - Capital Spending Capacity by Funding Source (amounts in millions)

	Ministry Grants	MTCA Funding	EDC	Total
	\$	\$	\$	\$
Capital Priorities	44.5	-	-	44.5
Resilience Infrastructure Stream (CVRIS)	5.5	-	-	5.5
Land (Development Charges)	-	-	2.3	2.3
School Renewal	9.9	-	-	9.9
School Condition Improvement	50.1	-	-	50.1
Furniture and Equipment	-	7.5	-	7.5
	110.0	7.5	2.3	119.8

Almost all capital funding sources have strict guidelines on the types of eligible expenses that may be incurred. For example, EDC are collected solely for the acquisition and/or servicing of land for new schools or for major renovations to existing schools. Similarly, school boards are required to direct 70% of their SCI funding to address major building components (e.g., foundations, roofs, windows) and systems (e.g., plumbing and heating, ventilation and air conditioning). The remaining 30% of SCI funding can be used to address the above listed building components or, alternatively, building interiors and surrounding site components (e.g., utilities, parking and pavements). SCI spending is restricted to depreciable assets and must also be reported to the Ministry in its prescribed format. Other capital grants have similar restrictions.

The most flexible funding source is the MTCA allocation established using the GSN operating allocation. The use of the funding is highly flexible in that any unused money can be used for any operating need, but it is also the only grant funding specifically identified for the acquisition of furniture and equipment, including computers.

14. Accumulated Surplus

An accumulated surplus is the excess of revenues over expenses that has resulted over time.

The *Education Act* allows the Board to use its accumulated surplus to balance its operating budget, but it also restricts the use in any school year to 1.0% of the operating grants provided by the Ministry. This amount is \$8.8 million for 2021-2022.

Approval to use accumulated surplus in excess of this amount must be obtained from the Ministry.

Table 4 presents the components of accumulated surplus and shows the anticipated use and alignment of the projected 2021-2022 net operating deficit of \$14.3 million. The District's recommended budget deficit is almost double that permitted without additional approval. The Ministry has been advised of the circumstances underlying the increased reliance on the accumulated surplus and a formal application will be submitted requesting Ministry approval of the additional funds.

Table 4 - Accumulated Surplus Available for Compliance

	Projected as at 31 Aug 2022	Projected as at 31 Aug 2021	Change increase (decrease)
	\$	\$	\$
Available for compliance			
Restricted-committed capital	8,465,360	8,866,534	(401,174)
Internally appropriated			
Extended Day Program	(9,983,493)	(5,337,264)	(4,646,229)
Budgets carried forward	1,700,000	1,700,000	-
Business Systems	500,000	500,000	-
Contingencies	5,000,000	5,000,000	-
Unappropriated	1,138,738	10,390,724	(9,251,986)
	6,820,605	21,119,994	(14,299,389)

The most recent forecast presented to COW Budget was used as the basis for projecting the accumulated surplus available at 31 August 2021.

15. In-Year Deficit Elimination Plan

The Ministry normally requires that a board approve a deficit elimination plan when a district is projecting an adjusted in-year deficit. The plan would identify how the deficit would be eliminated within two fiscal years; however, this requirement has been suspended for the 2021-2022 school year.

RESOURCE IMPLICATIONS:

16. For 2021-2022, the recommended budget reflects positive changes in the level of services for students while also addressing a number of one-time pressures relating to the COVID-19 pandemic.

The budget contains previously approved adjustments in the number of teachers in response to lower enrolment, more specialized classes for students with special needs, increases to supports in Learning Support Services including additional educational assistants and additional staffing to address the ongoing behavioural and mental health issues that impact students.

The 2021-2022 Staff-Recommended Budget anticipates continued use of the District's accumulated surplus in an amount that exceeds the level specifically authorized by the *Education Act*. This amount, commonly referred to as the 1.0% compliance limit, restricts its use to \$8.8 million. Additional Ministry authorization to use the accumulated surplus to support District operations is required.

COMMUNICATION/CONSULTATION ISSUES:

17. Staff has continued to take into account the advice received from COW Budget, Board advisory committees, principals and other staff. Information regarding pandemic-related challenges received from Ottawa Public Health, the Ministry and other organizations has also been considered as part of the overall budget recommendations. As in past years, recommendations have been guided by the Board's strategic plan.

The remaining scheduled meeting dates for COW Budget are as follows:

1 June 2021	Presentation of the 2021-2022 Staff-Recommended Budget
9 June 2021	Delegations/questions/budget debate
15 June 2021	Delegations/questions/budget debate, recommendation
21 June 2021	Board approval

Provision has been made for a Special Board meeting to immediately follow the 15 June 2021 COW Budget meeting, once a recommendation has been approved.

The District website includes a landing page for financial information with quick links to both the current budget and budgets for prior years. Relevant supporting information such as budget questions and answers is also available. The webpage has been updated so that focus is placed on the development of the 2021-2022 Staff-Recommended Budget. Access to all public documents, such as budget reports and presentations, is easily obtained from the webpage.

As has been done in the past, an email link for budget questions and comments has been established. While individual responses are not always possible, every effort is made to respond to questions in a timely manner.

STRATEGIC LINKS:

18. The 2019-2023 Strategic Plan focuses on creating a culture of social responsibility that continues to foster responsible stewardship of financial resources. The Board's stewardship of the District's financial resources continues to be one of its primary functions and the budget will set the operating plan for the coming year. An effective debate leading to approval of the budget is a cornerstone of sound governance practice. The progress made in rebuilding its accumulated surplus, and continuing to enhance services to students is a credit to the efforts of the entire District. This has allowed the OCDSB to develop a budget that mitigates some of the immediate impacts of this year's funding challenges and financial demands, allowing time for a more complete review of how to move forward in the face of anticipated resource reductions in future years.

RECOMMENDATIONS:

- A. THAT the unconsolidated 2021-2022 operating budget of \$1,010.3 million as presented in Report 21-047, 2021-2022 Staff-Recommended Budget and detailed in the 2021-2022 Staff-Recommended Budget Binder be approved, subject to Ministry authorization to use the accumulated surplus in the amount required to balance the budget; and
- B. THAT the 2021-2022 capital budget of \$119.8 million as presented in the 2021-2022 Staff-Recommended Budget Binder, be approved.

Mike Carson
Chief Financial Officer

Camille Williams-Taylor
Director of Education and Secretary
of the Board

APPENDICES

- Appendix A – 2019-2023 Strategic Plan
- Appendix B – Enveloping by Program Area
- Appendix C – Comparative Summary of Grants and Other Revenues
- Appendix D – Summary of Changes in Operating Expenses
- Appendix E – Explanations of Changes in Operating Expenses
- Appendix F – Comparative Summary of Operating Expenses by Program Area

Recognizing that learning, well-being and equity are the core of our work, our strategic plan is focused on building a culture that supports and engages students, staff and community. Our new plan has three key objectives —

to create a Culture of Innovation, a Culture of Caring, and a Culture of Social Responsibility. Each objective has one of three goals — one with a student focus, one with a staff focus and one with a system focus.

These goals are supported by strategies that will guide our work; outcomes that describe the change we want to happen; and key performance indicators that will help us to measure our progress.

Culture of Innovation

We will build a learning community where innovation and inquiry drive learning.



Goals

- Champion high learning expectations for all students in all programs;
- Promote collaborative environments which foster innovation and creativity; and
- Modernize instruction and administrative processes.

Desired Outcomes:

For Students

- ♦ Improved student achievement;
- ♦ Increased graduation success in all pathways;
- ♦ Increased sense of relevance and motivation for students;

For Staff

- ♦ Increased capacity to support personalization of learning;
- ♦ Increased leadership capacity; and

For System

- ♦ Improved business processes and efficiency.

Strategies:

- ♦ Establish targets for student achievement;
- ♦ Provide professional learning and tools to support quality instruction and collaboration;
- ♦ Create conditions to support creativity, innovation and evidence-based practice;

- ♦ Modernize learning and enhance student experience; and
- ♦ Optimize resources and technology to modernize business processes.

Culture of Caring

We will advance equity and a sense of belonging to promote a safe and caring community.



Goals

- Prioritize the dignity and well-being of students in inclusive and caring classrooms;
- Champion and nurture a safe, caring and respectful workplace; and
- Build authentic engagement with and among our communities.

Desired Outcomes:

For Students

- ♦ Improved equity of access, opportunity and outcomes;
- ♦ Improved student well-being;
- ♦ Enhanced student safety;

For Staff

- ♦ Improved employee well-being;
- ♦ Improved employee engagement;

For System

- ♦ Increased parent voice; and
- ♦ More representative workforce.

Strategies:

- ♦ Provide learning opportunities and resources to support student well-being;
- ♦ Foster conditions to improve workplace safety and employee well-being;
- ♦ Enhance communications and develop mechanisms to build employee engagement; and
- ♦ Build system capacity to support parent and family engagement at the classroom, school and district levels.

Culture of Social Responsibility

We will strengthen our community through ethical leadership, equitable practice, and responsible stewardship.



Goals

- Remove barriers to equity of access, opportunity, and outcomes;
- Model responsive and ethical leadership and accountability; and
- Foster progressive stewardship of the environment, and human and financial resources.

Desired Outcomes:

For Students

- ♦ Improved social and emotional skills;
- ♦ Increased student voice;
- ♦ Improved student behaviour;
- ♦ Reduced disproportionate representation;

For Staff

- ♦ Improved leadership capacity;
- ♦ Improved employee engagement and recognition;

For System

- ♦ Improved decision-making;
- ♦ Improved governance practices; and
- ♦ Improved environmental practice and reduction in greenhouse gas emissions.

Strategies:

- ♦ Support and encourage the development of our Exit Outcomes and life skills in all students;
- ♦ Build leadership capacity and succession plans;
- ♦ Build system capacity in environmental stewardship, resource allocation and risk management; and
- ♦ Collect and use data to inform instructional practice, policy, and decision making.

EXIT OUTCOMES — What we want for our graduates

CHARACTERISTICS

SKILLS

Appendix A
to Report 21-047

- | | | | | | | | | | |
|---------------|-------------------------|---------------|----------------|-----------|----------------------------|------------------|-------------------------|----------------------------|-------------------|
| Goal-oriented | Innovative/
Creative | Collaborative | Globally Aware | Resilient | Ethical
Decision-makers | Digitally Fluent | Academically
Diverse | Effective
Communicators | Critical Thinkers |
|---------------|-------------------------|---------------|----------------|-----------|----------------------------|------------------|-------------------------|----------------------------|-------------------|

Ottawa-Carleton District School Board
 2021-2022 Staff-Recommended Budget
 Enveloping by Program Area

Appendix B
 to Report 21-047

	Grants and Other Revenues	Expenses	Difference
	\$	\$	\$
Instruction	617,718,589	608,512,383	9,206,206
Instruction - Special Education	119,556,309	135,212,706	(15,656,397)
Continuing Education	11,956,476	10,858,323	1,098,153
Transportation	45,427,091	46,281,675	(854,584)
Facilities/Learning Environment	93,377,024	96,686,209	(3,309,185)
Central Administration	22,717,599	22,585,633	131,966
Amortization	61,291,245	61,684,727	(393,482)
Staff Secondments	6,396,000	6,746,708	(350,708)
Net Interest Charges for Debt and Capital Works	6,828,185	6,353,314	474,871
Extended Day and Child Care Programs	10,729,050	15,375,279	(4,646,229)
Total	995,997,568	1,010,296,957	(14,299,389)

2021-2022 Staff Recommended Budget
Comparative Summary of Grants and Other Revenues

Appendix C
to Report 21-047

	2021-22 Budget	Budget minus PY Budget	Change from PY	2020-21 Budget	2020-21 Rev Est
	\$	\$		\$	\$
GSN Operating Allocations					
Pupil Foundation-ADE only	412,468,765	(4,592,657)	-1.1%	417,061,422	405,544,297
School Foundation	53,818,017	(508,807)	-0.9%	54,326,824	53,218,856
Special Education	102,354,193	(786,744)	-0.8%	103,140,937	101,284,253
Language	37,052,541	405,224	1.1%	36,647,317	34,154,917
Rural and Small Community Allocation	197,457	(237)	-0.1%	197,694	197,694
Learning Opportunity (includes mental health leader)	19,603,746	(510,160)	-2.5%	20,113,906	19,165,469
Adult Education, Continuing Ed, Summer School	7,088,686	100,753	1.4%	6,987,933	7,086,031
Cost Adjustment / Teacher Qualifications and Exp.	82,864,015	3,710,975	4.7%	79,153,040	80,761,250
ECE Qualifications and Experience Allocation	4,150,167	373,237	9.9%	3,776,930	3,948,159
New Teacher Induction Program (NTIP)	545,811	(129,689)	-19.2%	675,500	569,709
Restraint Savings (Regulatory)	(279,158)	-	0.0%	(279,158)	(279,158)
Transportation	43,402,687	(134,789)	-0.3%	43,537,476	43,126,921
Administration and Governance	19,736,396	(568,580)	-2.8%	20,304,976	19,954,744
School Operations	79,250,803	(696,326)	-0.9%	79,947,129	78,073,683
Community Use of Schools	1,063,885	(9,640)	-0.9%	1,073,525	1,073,525
Declining Enrolment Adjustment	718,857	718,857	n/a	-	3,547,090
Indigenous Education Allocation	4,921,521	1,867,042	61.1%	3,054,479	4,196,307
Mental Health and Well-Being (Safe and Accepting)	2,787,934	218,343	8.5%	2,569,591	2,535,942
Supports for Students Fund	6,871,859	-	0.0%	6,871,859	6,871,859
Program Leadership	1,091,687	93,384	9.4%	998,303	998,303
Permanent Financing of NPF (Board 55 Trust)	2,523,115	-	0.0%	2,523,115	2,523,115
Support for COVID-19 Outbreak Allocation	-	-	n/a	-	711,084
	882,232,984	(449,814)	-0.1%	882,682,798	869,264,050
GSN Capital Allocations and Revenue Adjustments					
School Renewal (Operating)	5,087,333	-	0.0%	5,087,333	5,087,333
Interest on Capital Projects (OFA)	4,305,070	(196,193)	-4.4%	4,501,263	4,337,575
Temporary Accommodation	1,495,911	267,441	21.8%	1,228,470	1,228,470
Deferred Revenue - Special Education	(904,858)	49,656	-5.2%	(954,514)	(1,422,520)
Deferred Revenue - Minor Tangible Capital Assets	(7,521,342)	5,240,923	-41.1%	(12,762,265)	(13,961,475)
Trustees' Association Fee	57,394	14,078	32.5%	43,316	43,316
Net GSN Revenue Deferrals and Transfers	884,752,492	4,926,091	0.6%	879,826,401	864,576,749
Non-GSN Revenues					
Priorities and Partnerships Funds	2,968,083	342,682	13.1%	2,625,401	3,020,226
COVID Response Grants	7,683,486	2,311,046	43.0%	5,372,440	33,088,717
Other Provincial Grants (LBS, ESL, OYAP))	2,879,771	9,114	0.3%	2,870,657	2,887,600
Ontario Works, Breakfast Program	1,653,271	(70,868)	-4.1%	1,724,139	1,777,971
Federal Grants (LINC)	2,406,887	(79,759)	-3.2%	2,486,646	2,199,000
Investment Income	800,000	-	0.0%	800,000	800,000
Community Use and Facility Rentals	4,045,000	(1,328)	0.0%	4,046,328	1,330,000
Extended Day Program Fees	8,449,941	(9,438,778)	-52.8%	17,888,719	6,683,063
Child Care Centre Fees	1,807,664	16,664	0.9%	1,791,000	1,439,653
Staff on Loan (Compensation Recoveries)	6,396,000	125,332	2.0%	6,270,668	6,270,668
Miscellaneous Revenue-Realizable	3,724,678	(41,157)	-1.1%	3,765,835	3,753,491
OCENET Student Fees	6,268,450	(155,650)	-2.4%	6,424,100	5,281,650
OCENET (capital return / facilities fee)	470,600	(370,200)	-44.0%	840,800	1,071,900
Solar Power Generation	400,000	(50,000)	-11.1%	450,000	400,000
Manulife Benefits Surplus-One Time Revenue	-	(3,250,000)	n/a	3,250,000	2,425,000
	49,953,831	(10,652,902)	-17.6%	60,606,733	72,428,939
Deferred Capital Contributions (re Amortization)	61,291,245	5,186,869	9.2%	56,104,376	55,791,721
Revenues for Compliance Purposes	995,997,568	(539,942)	-0.1%	996,537,510	992,797,409

Ottawa-Carleton District School Board
2021-2022 Staff-Recommended Budget
 Summary of Changes in Operating Expenses

Appendix D
 to Report 21-047

						FTE	\$
Approved 2020-2021 Budget						8,370.17	1,014,191,166
Contractual Changes							
Salary Increases							7,011,118
Net Increase in Statutory Benefits							3,227,814
Cost of Progression on Grids							9,159,416
Increase in Employee Life and Health Trust							1,397,512
							20,795,860
Changes in Costs - Appendix A							
A1	Provision for academic staff to meet emerging needs						1,072,585
A2	Workplace Safety and Insurance Board Actuarial Adjustment						(2,163,091)
A3	Change in Compensation Base Including Salary Differential						744,685
A4	Covid-19 Response Fund						(4,471,791)
A5	Principal and Vice-Principal Staff Replacement Provision						500,000
A6	Trustee Association Fees						14,078
A7	Occasional Teachers and Educational Assistants Staff Replacement Provision						1,000,000
							(3,303,534)
Changes in Grants, PSAB and Legislation - Appendix B							
B1	Priorities and Partnerships Fund						(2,861,474)
B2	Continuing Education						(50,576)
B3	Amortization on Capital Assets						4,919,901
B4	Public Sector Accounting Board (PSAB) Benefit Adjustment						(83,053)
B5	Specialized Equipment Amount (SEA)						(19,016)
B6	OCENET - Contractual Services						(504,142)
B7	Ottawa Student Transportation Authority (OSTA) - Net change in projection						(1,962,146)
B8	Debentures & Long-Term Loans						(222,700)
B9	Change in Secondments						156,040
							(627,166)
Staffing: Board Decisions - Appendix C							
		General Instruction		Spec Ed/Central			
		FTE	Amount	FTE	Amount	FTE	
C1	Elementary Academic Staffing	(91.49)	(9,914,680)	(1.90)	(209,555)	(93.39)	(10,124,235)
C2	Secondary Academic Staffing	(51.83)	(5,716,227)	1.67	186,900	(50.16)	(5,529,327)
C3	School Administration	6.00	844,075	-	-	6.00	844,075
		(137.32)	(14,786,832)	(0.23)	(22,655)	(137.55)	(14,809,487)
Recommended Changes in Staffing - Appendix D							
						FTE	
D1	Schools and Learning Support Services					15.53	1,195,602
D2	Facilities and Learning Environment					1.00	118,705
D3	Administration					7.00	663,744
D4	Extended Day and Infant-Toddler-Preschool Child Care Program Administration					2.00	234,227
D5	Indigenous and Transgender/Gender Diverse Supports					4.00	353,972
D6	Kindergarten and EDP Enrolment-Based Changes					(154.04)	(7,373,704)
D7	Reconciling Adjustments					(1.71)	-
						(126.22)	(4,807,454)
Recommended Changes in Operating Budgets - Appendix E							
E1	Breakfast Program						24,022
E2	Conversion of Priorities and Partnerships Fund to Grants for Student Needs						420,932
E3	Changes in Operating Budget for the Extended Day Program						(1,587,382)
E4	Internally Funded Translation Services						50,000
E5	Cross-Departmental Savings						(50,000)
							(1,142,428)
Total Increase in Operating Expenses						(263.77)	(3,894,209)
Recommended 2021-2022 Budget						8,106.40	1,010,296,957

Explanations of Changes in Operating Expenses

Appendix Ref	Area of Investment	FTE			Amount
		Required by Regulation or Agreement	Board Decision	Total	

The academic staffing plan has two components. The first component is staffing to meet regulated class size requirements or obligations included in the underlying collective agreement for the bargaining unit.

The second component reflects Board decisions that allocate staff resources in alignment with the strategic plan. As discussed in the academic staffing report, all discretionary positions are reviewed to ensure that the area of focus continues to be relevant with recommended changes being prioritized to areas of need. Recent investments focused on English as a Second Language, special education, Indigenous Education and the priority area of Innovation in support of high learning expectations in all programs, including special education programs.

Subsequent to the approval of academic staffing, the need to create a system class was identified and the additional teaching complement is reflected in the staff-recommended budget.

C1	Elementary Academic Staffing	(91.49)	(1.90)	(93.39)	(10,124,235)
C2	Secondary Academic Staffing	(52.00)	1.84	(50.16)	(5,529,327)
D1	Elementary Academic Staffing	-	1.19	1.19	112,724
D7	Academic Staffing	-	(1.71)	(1.71)	-
		(143.49)	(0.58)	(144.07)	(15,540,838)

The increase in the complement of principals and vice-principals was presented as part of the academic staffing report. The positions added are in support of the Ottawa-Carleton Virtual (OCV) schools. One principal and two vice-principals will be assigned to each school.

C3	Principals and Vice-Principals	-	6.00	6.00	844,075
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The District's kindergarten classes are supported by educator teams that include teachers and early childhood educators (ECEs), regardless of class size. The reduced complement reflects the lower enrolment in the kindergarten program and, accordingly, a lower number of kindergarten classes in the coming year. In addition, staff employed to meet the need of the Extended Day Program (EDP) also work to support the kindergarten program. Reduced EDP staffing also has an effect on the staff assigned to kindergarten classes.

D6	Early Childhood Educators	(32.00)	-	(32.00)	(1,724,477)
D6	Early Childhood Educators (EDP Shared)	-	(23.36)	(23.36)	(1,258,870)
		(32.00)	(23.36)	(55.36)	(2,983,347)

A number of new positions are reflected in the staff-recommended budget to support students. The positions are aligned with equity, inclusion and student success.

D1	Student Support Coordinator-Woodroffe	-	1.00	1.00	69,665
D5	Transgender/Diversity Support Coordinator		1.00	1.00	87,006
D5	Indigenous Student Graduation Coach		2.00	2.00	179,971
D5	Indigenous Student Support Coordinator		1.00	1.00	86,995
		-	5.00	5.00	423,637

Ottawa-Carleton District School Board
2021-2022 Staff-Recommended Budget
 Explanations of Changes in Operating Expenses

Appendix E
 to Report 21-047

Appendix Ref	Area of Investment	FTE			Amount
		Required by Regulation or Agreement	Board Decision	Total	

Significant investments in special education supports have been made in recent years. The staff-recommended budget includes adjustments to reflect the addition of a new specialized class for students with developmental disabilities, recommends the addition of itinerant educational assistants (EAs) who will promote student well-being and mental health at secondary sites, and provides for additional mental health, student development, reengagement support.

D1	Educational Assistants - Specialized Classes	-	2.00	2.00	118,158
D1	Educational Assistants - Itinerant	-	6.00	6.00	354,474
D1	Social Worker	-	2.00	2.00	204,780
D1	Psychologist	-	1.00	1.00	107,608
D1	Occupational Therapist	-	1.00	1.00	101,398
D1	Applied Behavioural Analyst Coordinator	-	0.34	0.34	24,990
D1	Speech-Language Pathologist	-	1.00	1.00	101,805
		-	13.34	13.34	1,013,213

The EDP operates on a fee for service, not-for-profit basis. The approved staffing complement, which aligns with mandated staffing levels for the program, was reduced to reflect lower enrolment. A cautious approach to staffing the positions has been taken given the uncertainty regarding the level of participation that the COVID-19 pandemic has caused.

D6	Early Childhood Educators	-	(53.64)	(53.64)	(2,828,524)
D6	Early Learning Assistants	-	(43.04)	(43.04)	(1,598,110)
D4	Program Supervisory Staff	-	2.00	2.00	234,227
D6	Child Care Centres	-	(2.00)	(2.00)	36,277
		-	(96.68)	(96.68)	(4,156,130)

A review of operational requirements to support the system has identified needs to augment the staff in central departments, and most notably, in the areas of Labour Relations (LR) and Human Resources (HR). The case manager would support students and their families by facilitating access to external support services while the investigations advisor would assist with enhancing student safety by promptly investigating allegations of professional misconduct. The other positions reflect increased volumes of work that must be managed in support of the system.

D2	Evening Area Supervisor	-	1.00	1.00	118,705	
D3	LR-Case Manager -1	-	1.00	1.00	118,534	
D3	LR-Investigations Advisor-1	-	1.00	1.00	105,005	
D3	HR-Wellness Disability Management Coord-1	-	1.00	1.00	93,831	
D3	HR-Wellness Coordinator-1	-	1.00	1.00	93,831	
D3	HR Administrator	-	1.00	1.00	84,302	
D3	HR-Compensation Specialist-1	-	1.00	1.00	104,037	
D3	FN-Payroll Administrator	-	1.00	1.00	64,204	
		-	8.00	8.00	782,449	
Total Staffing Approvals			(175.49)	(88.28)	(263.77)	(19,616,941)

Ottawa-Carleton District School Board
2021-2022 Staff-Recommended Budget
 Explanations of Changes in Operating Expenses

Appendix E
 to Report 21-047

Appendix Ref	Area of Investment	FTE			Amount
		Required by Regulation or Agreement	Board Decision	Total	

A cost of living increase, applicable to both wages and benefits, was incorporated into the central agreements between OPSBA, the Crown and the federations (OSSTF and ETFO). Similar adjustments are available for union exempt employees. The cost increase applicable to 2021-2022 is included in the budget to ensure financial capacity to address the resulting obligations.

Contracts	Compensation adjustments (contractual increases, increments, benefits)	20,795,860
A3	Change in compensation base and salary differential	744,685
		<u>21,540,545</u>

A provision for emerging academic staffing needs was approved as part of the academic staffing recommendations. It was created to ensure that unexpected requirements could be quickly responded to. There has also been continued pressure on staff replacement costs. The recommended increases in the budgets for temporary staffing will ensure that funds are set aside to support these costs.

A1	Provision for academic staff to meet emerging needs	1,072,585
A5	Principal and Vice-Principal Staff Replacement	500,000
A7	Occasional Teachers and Educational Assistants Staff Replacement	1,000,000
		<u>2,572,585</u>

The District is obligated to pay eligible employees a retirement gratuity when they terminate employment. Obligations also exist in cases where the Workplace Safety and Insurance Board has determined a liability exists in regards to a workplace injury. These obligations are subject to an annual actuarial review. The costs are influenced by various factors including changes in the rates of interest used in valuation calculations and obligations related to awards. The amounts reflect the actuarial reductions in the liability for these benefits.

B4	Actuarial Valuation of Employee Future Benefits (Gratuities)	(83,053)
A2	Actuarial Valuation of Workplace Safety and Insurance Board Obligations	(2,163,091)
		<u>(2,246,144)</u>

As a result of the increased capital investments that are projected to be completed by the end of 2021-2022, the net value of the asset portfolio is expected to increase. In accordance with accounting requirements, the amortization of an asset's value commences immediately upon completion of the capital project or upon acquisition of depreciable property. This accounts for the increased expenses that are shown.

B3	Increased Tangible Capital Assets Amortization Expense	4,919,901
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Ottawa-Carleton District School Board
2021-2022 Staff-Recommended Budget
 Explanations of Changes in Operating Expenses

Appendix E
 to Report 21-047

Appendix Ref	Area of Investment	FTE			Amount
		Required by Regulation or Agreement	Board Decision	Total	

The District has benefitted from the enrolment of international students over the past number of years. The students contribute to a diverse school community and foster an appreciation of other world cultures. The COVID-19 pandemic has resulted in a significant reduction in enrolment which will result in lower revenues. There are corresponding decreases in administrative fees paid by the District to the Ottawa-Carleton Education Network (OCENET).

B6	Reduced OCENET Administrative Fees	(504,142)
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Last year, the Board approved a provision in response to the evolving pandemic. The provision was made in anticipation of the need to implement enhanced cleaning protocols and the increased use of supplies and to be able to employ additional resources to ensure safe learning and work environments. Subsequent to the introduction of the provision, the Ministry provided a series of Priorities and Partnerships Fund (PPF) grants to address pandemic-related needs. The Ministry's early announcement of PPF grants totaling \$7.7 million to meet such needs has allowed staff to recommend that the provision be eliminated.

A4	Provision for COVID-Related Expenses and Adjustments	(4,471,791)
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The District receives grants for specific purposes including those supported by the Ministry through its PPF. The funding recognized is directly tied to the expenses incurred. The recommended budget reflects a net reduction in the level of funding confirmed for the year; however, as in past years, additional funding announcements are anticipated during 2021-2022 and will be reflected in financial updates. Other adjustments are reflected in the table including a significant reduction related to EDP which recognizes the lower enrolment that is expected.

A6	Trustee Association Collective Bargaining Fees (OPSBA)	14,078
B1	Net Reduction in Programs Supported by Priorities and Partnerships Funds	(2,861,474)
B2	Net Reduction in Continuing Education Programs	(50,576)
B5	Increased use of Special Equipment Allocation Funding	(19,016)
E1	Breakfast Program	24,022
E2	Transfer of Priorities and Partnerships Funds to GSN (SHSM & ASSD)	420,932
E3	Reduction in EDP Casual Staffing, Supplies and Services Budgets	(1,587,382)
		<u>(4,059,416)</u>

Ottawa-Carleton District School Board
2021-2022 Staff-Recommended Budget
 Explanations of Changes in Operating Expenses

Appendix E
 to Report 21-047

Appendix Ref	Area of Investment	FTE			Amount
		Required by Regulation or Agreement	Board Decision	Total	

Transportation of the District's students is provided by the Ottawa Student Transportation Authority (OSTA). The OSTA Board has approved a budget reflecting costs relating to compensation, supplies and rental expenses, and the cost of student transportation contracts. The cost decrease does not reflect incremental spending that will be generated by the COVID-19 grant.

B7	Transportation Contracts				(1,962,146)
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A review of operating budget provisions during the year has allowed for the internal redistribution of \$50,000 to increase translation services in support of the Roadmap on Indigenous, Equity and Human Rights. In addition, the retirement of debit obligations will result in a \$222,700 reduction in debt service costs relative to the current year.

E4	Cross-Departmental Operating Savings				(50,000)
E5	Internally Funded Translation Services				50,000
B8	Debt Charges				(222,700)
					<u>(222,700)</u>

At times, District staff may take assignments in other organizations. The individual remains an employee of the Board during the assignment and costs are recovered from the host organization. The costs for individuals participating in such arrangements are expected to increase in 2021-2022

B9	Increased Staff Secondments				156,040
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Total Increase in Operating Expenses					(3,894,209)
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Ottawa-Carleton District School Board
 Comparative Summary of Operating Expenses by Program Area
 2021-2022 Staff-Recommended Budget

Appendix F
 to Report 21-047

EXPENSE CATEGORY	2021-22			2020-21				
	Budget	Variance		Budget	Revised Estimates	Year End Forecast	Variance	
		Budget minus PY Budget	Change from PY Budget				Year End minus Budget	Change from Budget
In \$ Millions								
Instruction								
Salaries and Benefits	690.5	3.9	0.6%	686.6	694.8	698.4	11.9	1.7%
Salaries and Benefits (Occasional Teachers)	18.6	1.3	7.3%	17.4	23.4	22.1	4.7	27.0%
Staff Development, Supplies and Services	26.7	(3.3)	-11.1%	30.1	30.5	19.5	(10.6)	-35.2%
Fees, Contractual and Rentals	7.9	(0.4)	-5.3%	8.4	8.6	13.5	5.1	61.4%
Instruction Sub-Total	743.7	1.4	0.2%	742.3	757.2	753.4	11.1	1.5%
Continuing Education								
Salaries and Benefits	9.9	(0.1)	-0.5%	10.0	9.7	9.7	(0.2)	-2.3%
Staff Development, Supplies and Services	0.5	-	0.0%	0.5	0.5	0.8	0.3	68.0%
Fees, Contractual and Rentals	0.5	-	0.0%	0.5	0.5	0.5	-	0.0%
Continuing Education Sub-Total	10.9	(0.1)	-0.5%	10.9	10.7	11.0	0.1	1.0%
Transportation								
Salaries and Benefits	1.4	0.1	4.2%	1.3	1.3	1.4	0.1	11.3%
Staff Development, Supplies and Services	0.3	(0.1)	-26.8%	0.5	2.3	2.3	1.9	408.1%
Fees, Contractual and Rentals	44.6	(0.6)	-1.2%	45.1	38.3	36.1	(9.1)	-20.1%
Transportation Sub-Total	46.3	(0.6)	-1.3%	46.9	41.9	39.9	(7.1)	-15.0%
School Facilities								
Salaries and Benefits	55.8	1.5	2.8%	54.2	56.9	56.6	2.4	4.4%
Staff Development, Supplies and Services	25.0	(1.5)	-5.5%	26.4	29.5	31.2	4.7	17.9%
Fees, Contractual and Rentals	9.0	-	0.0%	9.0	9.0	9.0	-	0.0%
Other/Temporary Pupil Accommodation	1.9	-	0.0%	1.9	3.0	3.0	1.1	56.9%
Interest Charges on Capital	3.8	(0.2)	-5.5%	4.1	4.1	4.1	-	0.0%
School Facilities Renewal Expense	5.1	-	0.0%	5.1	6.3	6.3	1.2	23.8%
School Facilities Sub-Total	100.5	(0.2)	-0.1%	100.7	108.7	110.1	9.4	9.4%
Central Administration								
Salaries and Benefits	18.6	0.9	5.3%	17.7	18.0	18.7	1.0	5.6%
Staff Development, Supplies and Services	2.1	-	0.0%	2.1	2.1	2.3	0.2	10.1%
Fees, Contractual and Rentals	1.9	0.1	2.8%	1.8	1.9	1.2	(0.6)	-35.8%
Central Administration Sub-Total	22.6	1.0	4.6%	21.6	21.9	22.2	0.6	2.6%
Other								
Extended Day Program Compensation	12.6	(4.6)	-26.6%	17.1	12.1	12.1	(5.0)	-29.0%
Extended Day Program Supplies/Int Svcs	0.7	(0.6)	-46.9%	1.4	0.7	0.7	(0.7)	-48.6%
Child Care Program Compensation	1.9	0.0	1.9%	1.9	1.9	1.9	(0.0)	-1.2%
Child Care Program Supplies/Int Svcs	0.1	-	0.0%	0.1	0.1	0.1	(0.0)	-7.4%
Recoverable Compensation (Secondments)	6.7	0.2	2.4%	6.6	6.6	6.6	-	0.0%
COVID Response, Legal Provisions	-	(5.4)	-100.0%	5.4	0.2	3.2	(2.1)	n/a
Fifty-Five Board Trust (Capital and Interest)	2.5	-	0.0%	2.5	2.5	2.5	-	0.0%
Other Sub-Total	24.6	(10.4)	-29.6%	35.0	24.2	27.2	(7.8)	-22.3%
Amortization								
Ministry Approved Projects	61.3	5.2	9.2%	56.1	55.8	55.8	(0.3)	-0.6%
Board Approved Projects	0.4	(0.3)	-40.4%	0.7	0.5	0.5	(0.2)	-31.2%
Amortization Sub-Total	61.7	4.9	8.7%	56.8	56.2	56.2	(0.5)	-0.9%
Grand Total	1,010.3	(3.9)	-0.4%	1,014.2	1,020.9	1,020.0	5.8	0.6%