



OTTAWA-CARLETON
DISTRICT SCHOOL BOARD

MEMORANDUM

Memo No. 17-091

TO: Committee of the Whole (Budget)

FROM: Jennifer Adams, Director of Education and Secretary of the Board
Mike Carson, Chief Financial Officer

DATE: 9 June 2017

**RE: 2017-2018 Staff-Recommended Budget
Questions and Answers**

The attached document contains the questions received following the presentation of the 2017-2018 Staff-Recommended Budget at Committee of the Whole (Budget) on 30 May 2017. Responses have been provided for all questions.

Please direct questions or comments to Kevin Gardner, Manager of Financial Services, at kevin.gardner@ocdsb.ca or at 613-596-8211, ext 8350.

Attach.

cc Senior Staff
Manager of Board Services
Manager of Financial Services
Corporate Records



2017-2018 Staff-Recommended Budget Questions and Answers

This document consolidates the responses to all questions received regarding the development of the 2017-2018 Staff-Recommended Budget.

Release of 2 June 2017 - questions 1 to 13
Release of 9 June 2017 - questions 14 to 22



2017-2018 Staff-Recommended Budget Questions and Answers

- 1. Please provide more information regarding the release of accumulated surplus that had been restricted to offset amortization expenses of internally-supported capital assets.**

The capital budget is focused on the acquisition of assets that will be used over an extended period of time. The assets acquired through the capital program include new schools, major retrofits of existing facilities and new equipment such as play structures and computer technology. Costs to acquire the assets are supported by Ministry capital grants provided under various programs including Capital Priorities, School Condition Improvement, Facilities Renewal Program (FRP) and the recently announced Greenhouse Gas Reduction Fund. Funding may also be received from other sources including donations and community fundraising activities. Money not used during the current school year is carried forward for use in future years.

For accounting purposes, funding used to acquire or develop a depreciable tangible capital asset is termed a deferred capital contribution (DCC). In addition, the asset acquired must be amortized as an annual operating expense based on the expected useful life of the asset. The DCC amount is recognized as revenue at the same rate as the related asset is amortized into expense. This approach means there is a net-zero impact on operating results.

The District has, at times, acquired capital assets using operating revenues. Examples include the Wi-Fi project undertaken several years ago and a number of investments in energy efficiency projects that were supported using the related operating budget. These internally supported tangible capital assets are amortized in the same manner as those supported by DCC amounts, but there is no related revenue stream. Instead, the expense amount flows through the operating budget as a draw on the accumulated surplus. As required by the Ministry, a portion of the accumulated surplus must be restricted in an amount equal to the unamortized balance of the underlying asset to support the annual amortization expense. The restricted amount is referred to as committed capital.

In 2015-2016, a significant change in how the District supports amortization expenses of projects that were traditionally supported by the use of accumulated surplus was implemented. The change was made in consultation with the Ministry and leveraged past Ministry capital grants to allow for the release of close to \$5.1 million that had been restricted to support committed capital. When combined with the in-year use of accumulated surplus to support amortization expenses, the reduction to committed capital in 2015-2016 was just under \$5.4 million. The following table compares the internal allocations at the end of 2015-2016 with the previous year.

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Accumulated Surplus Available for Compliance

	Actual as at 31 Aug 2016	Actual as at 31 Aug 2015	Change Increase (decrease)
Unappropriated	\$ 501,000	\$ 6,501,000	\$ (6,000,000)
Internally Appropriated			
Employee Future Benefits	3,400,000	4,339,000	(939,000)
Supplies and Equipment	62,000	34,000	28,000
Subject to Board Decision	3,963,000	10,874,000	(6,911,000)
Restricted-Committed Capital	582,000	5,938,000	(5,356,000)
Total	4,545,000	16,812,000	(12,267,000)

Use of the capital grants has had a beneficial effect on the composition of the accumulated surplus. In fact, the amount of \$4.0 million that has been identified as subject to Board decision aligns with the Ministry's expectations that the District has an accumulated surplus balance at the end of 2017-2018 equal to 0.5% of the Ministry-provided operating allocation. Furthermore, it places the District in a better position to meet the Ministry's requirement to increase that amount to 1.0% in the following year. The Ministry's target for accumulated surplus subject to Board decision at the end of each year is approximately \$3.8 million and \$7.6 million, respectively.

2. Please provide further information on the Multi-Year Financial Recovery Plan as it relates to the 2017-2018 budget and feedback from the Ministry.

In June 2016, the Board approved the District's MYFRP. The plan was mandated by the Ministry, given its concerns that the District had what is termed a structural deficit. A structural deficit is a deficit that recurs each year in the absence of corrective measures. The key requirements of the plan are to eliminate structural issues that have contributed to deficits in past years and to establish an accumulated surplus balance by the end of 2017-2018 that is at least 0.5% of the operating allocation and increasing to at least 1.0% the following year (approximately \$3.8 million and \$7.6 million, respectively).

Discussions with the Ministry on the District's progress in meeting the articulated requirements have continued throughout the year. In addition to sharing the District's success with implementing spending adjustments contained in the 2016-2017 Budget, staff expressed the need to consider extending the timeframe of the MYFRP by one year. The extension recognizes that the financial benefits of implementing complex changes, such as those resulting from school learning and accommodation planning reviews, may take a number of years to achieve. The extension would also ensure that supports for student learning and well-being are maintained during the transition period. The Ministry has been



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receptive to the idea of extending the timeframe and recommended that the MYFRP be updated once the 2016-2017 financial results become available.

As noted in the response to Question 1, \$4.0 million of accumulated surplus has been identified as subject to Board decision. This amount aligns with the Ministry's expectations that the District has an accumulated surplus balance at the end of 2017-2018 equal to 0.5% of the Ministry-provided operating allocation. Guidance provided by the Ministry during the development of the 2017-2018 Budget includes an expectation that there will be no use of the accumulated surplus in the upcoming year and that the budget is balanced or has a surplus.

3. How much money has been allocated in the 2017-2018 recommended budget for playground funding and where is it shown in the budget document?

The capital budget focuses on the acquisition of assets that will be used over an extended period of time. The assets acquired through the capital program include new schools, major retrofits of existing facilities and new equipment such as play structures. Costs are supported by Ministry capital grants provided under various programs including Capital Priorities, School Condition Improvement and the Facilities Renewal Program (FRP). Funding is augmented by other sources including money received from donations and community fundraising activities. Money not used during the current school year is carried forward for use in future years.

The acquisition of a new play structure is a capital project. Applications for the replacement of existing play structures will be evaluated based on needs and incorporated into the overall capital spending plan which will be presented to Committee of the Whole early in the 2017-2018 school year. Similar to past years, an amount of \$300,000 may be needed to augment funds raised by the school community.

Play structure funding is included in the "School Renewal" amount of \$8.4 million as shown in the capital section which is page 114 of the 2017-2018 Staff-Recommended Budget.

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4. Please provide additional detail regarding the staffing changes in Educational Support Professionals as reflected in the 2017-2018 Staff-Recommended Budget.

The Educational Support Professionals (ESP) bargaining unit represents staff who provide administrative and professional services across the District. Examples of positions within the bargaining unit include school office administrators, payroll administrators, computer technicians and library coordinators. The changes reflected in the recommended budget have resulted from:

- Student Learning and Accommodation Planning (SL/AP) review recommendations;
- Enrolment-based staffing adjustments at school sites;
- Recommended changes in response to District needs; and
- Local Priorities Fund opportunities where an estimate of potential positions that can be supported by specific funding has been provided.

The following table summarizes the changes to the ESP bargaining unit as reflected on pages 49 and 50 of the 2017-2018 Staff-Recommended Budget.

Position	SL/AP Review	Enrolment-based	Recommended Changes	Local Priorities Fund	Total
Elementary					
Office Staff	(5.5)	(3.7)	(2.0)	-	(11.2)
Library Technicians	(0.7)	-	(2.0)	-	(2.7)
Secondary					
Office Staff	(2.0)	6.5	(4.5)	-	-
Library and Support Technicians	(0.5)	-	(2.0)	-	(2.5)
Guidance Services Assistant	-	-	(1.5)	-	(1.5)
Programmer/Analyst	-	-	2.0	-	2.0
Systems Functional Specialists	-	-	2.0	-	2.0
Payroll Administrator	-	-	1.0	-	1.0
Human Resources Assistant (NTIP)	-	-	1.0	-	1.0
Undetermined	-	-	-	12.0	12.0
Total	(8.7)	2.8	(6.0)	12.0	0.1



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5. Please provide additional detail regarding the proposed increased provision identified for the drug counselling program.

The District has partnered with external agencies to promote prevention and provide treatment of youth addictions. Services are provided under contract by Rideauwood Addiction and Family Services counsellors to students in at-risk situations. Financial support of the program is provided by Ottawa Public Health, United Way Ottawa, Champlain Local Health Integration Network and the Ottawa Network for Education (ONFE). Similar partnerships exist between these agencies and the District's coterminous boards.

Service levels had been reduced under the 2016-2017 Budget as a result of the District's financial situation; however, the need for the services has continued and the recommendation to provide an additional \$135,000 for this program will permit the reinstatement of services to 2015-2016 levels while accounting for a modest increase in negotiated contractual salaries for Rideauwood employees.

Payments to Rideauwood next year would total \$962,000, but the net cost to the District will be \$838,000. The net cost reflects direct funding from ONFE of \$124,000.

6. How much of the Special Education funding shortfall is attributable to the salary differential?

The District has identified a Special Education funding shortfall of \$5.8 million. This amount reflects all special education expenses less related grants. Although most of the funding shortfall is attributed to the need to provide supports to students in excess of available funding, some of the shortfall can be attributed to what is termed a "salary differential." The salary differential is the difference between the District's rates of pay for teachers and the Ministry's funding benchmarks.

A comparison of special education teacher rates of pay to benchmark funding indicates that approximately \$1.8 million of the funding shortfall can be attributed to the salary differential.



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7. Please provide further detail regarding the vacant social worker position.

The recommended reduction of 1.0 FTE social worker was made possible following the retirement of the incumbent in January 2017. Although the position has been staffed on a temporary basis since then, the recommendation reflects the reallocation of resources to meet other Learning Support Services (LSS) priorities. The reduction, in combination with a further 1.5 FTE administrative positions within LSS and central departments, has allowed for recommended investments in Behaviour Management Systems training and the acquisition of software to manage student Individual Education Plans.

The proposed reduction may be fully mitigated by enhanced spending capacity provided by the Local Priorities Fund. The social worker position falls under the Professional Student Services Personnel (PSSP) bargaining unit and, as shown on page 38 of the 2017-2018 Staff-Recommended Budget, an investment of \$176,300 has been specifically identified for the unit. The investment may provide for 1.5 FTE positions as determined using average compensation costs of the unit.

8. Please provide more information regarding the Individual Education Plan system project.

The Individual Education Plan (IEP) system project represents the cost to replace the current IEP platform. The new web-enabled solution supports best practices with regards to the development and monitoring of an IEP. It offers a process-based system with standardized IEP completion rules, eliminates redundant data entry, provides printable forms that are easier for staff, students, and families to read.

9. Please provide additional detail on the \$700,000 investment in mobile devices for students.

A \$700,000 investment to acquire mobile devices for schools has been identified in the recommended budget. Mobile device types to be deployed vary by grade, but would include Chromebooks and laptops. The investment is an integral step towards establishing a technology renewal plan and the costs will be supported by the Local Priorities Fund. The initiative aligns with the Learning strategic priority.

Business and Learning Technologies, Curriculum Services and Learning Support Services recommend that a baseline of mobile technology be provided in each school to support the equitable opportunity of the devices that will further support student learning. In elementary schools, each homeroom would be provided with a tech tub (consisting of 5 devices) for student use. In secondary schools, the student use of devices will be facilitated through the Library Commons, speciality programs (e.g., Computer Science, Communication Technology) and tech tubs. The goal related to hardware is to have one device for every five students in each school.

Since this is a four year implementation plan, the prioritization of tech tubs and devices will be based on the number of mobile devices in each school, the age of the equipment and the readiness of the school to embrace the effective use of the devices.

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10. Please provide additional information regarding the growth in the Business and Learning Technologies budget as well as more detail on the types of expenses provided for by the Supplies/Services and Fees/Contracts budget lines.

The Business and Learning Technologies (B<) department provides services and supports to the District as a whole. Approximately 85% of the costs incurred are in direct support of student learning and school operations. The remaining 15% of costs is generally in support of overall District needs such as the maintenance of business applications, network infrastructure and the management of communications devices. The 2017-2018 Staff-Recommended Budget reflects a number of changes that, if approved, would result in a \$1.8 million increase in the operating budget. The following table summarizes the financial impact of the recommendations and commentary explaining the changes has been provided.

Category	2017-2018 Recommended Budget	2016-2017 Budget	Recommended Change
	\$	\$	\$
Compensation	7,969,100	7,193,700	775,400
Staff Development	20,600	20,600	-
Supplies and Services	4,246,900	3,157,900	1,089,000
Fees and Contracts	3,866,600	3,938,900	(72,300)
Rental Expenses	392,900	392,900	-
	16,496,100	14,704,000	1,792,100

- \$343,000 increase to reflect cost of living adjustments, grid movement and employee benefit costs as provided for by ratified collective agreements.
- \$140,300 increase to provide a programmer and an analyst (2.0 FTE) to support a solution that will provide teachers and parents/guardians a means to interact with one another. The initiative is fully aligned with the Engagement strategic priority.
- \$291,600 increase to establish a three-member (3.0 FTE) business unit to oversee the management of core business systems which includes the District's payroll, human resources and financial applications (ERP system). The creation of the unit is based on recommendations presented at Audit Committee following an internal audit of the District's practices relating to the maintenance of the core business applications. The investment is considered to be primarily aligned with the Stewardship strategic priority.
- \$700,000 increase to acquire mobile devices for schools. Mobile device types to be deployed vary by grade, but would include Chromebooks and laptops. The investment is an integral step towards establishing a technology renewal plan and the costs will be supported by Local Priorities Fund. The initiative aligns with the Learning strategic priority.
- \$389,000 increase in the operating budget is offset by a corresponding reduction in the capital budget. The realignment has been made for accounting purposes and reflects the anticipated classification of expenses for 2017-2018 financial reporting. It aligns with the Stewardship strategic priority.



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- \$72,300 reduction in contracts will result once the ERP business unit is established. Currently, certain support activities are provided under contract by the software vendor. The work will be assumed by the ERP business unit. The reduction aligns with the Stewardship strategic priority.

The following list provides examples of spending on supplies, services, fees and contracts that is supported by the B< operating budget.

- Classroom technology and projectors
- Microsoft license renewal
- Uptime license renewal
- Instructional resource licensing
- SQL server licenses
- New Pedagogies for Deep Learning (NPDL) hardware costs
- Lending Library pilot project
- Network security and filter equipment
- Local area network (LAN) maintenance
- Network improvements and additions
- Core servers
- Azure Secure Store services
- Google Mail backup
- Phone system maintenance
- Cellular phones
- Tape management, storage and destruction
- Alexandria Library system

Although the procurement of assistive technology for students is administered by B<, the budget discussed above does not reflect costs for assistive technology for students. Instead, costs relating to assistive technology are reported as a special education expense. The District must absorb the first \$800 of assistive technology costs and residual amounts are supported by the Special Equipment Amount (SEA) allocation which is an enveloped amount.

11. Please identify how the recommended initiatives shown on Appendices E and F align with the District's strategic priorities.

Appendices E and F to the 2017-2018 Staff-Recommended Budget present the recommended changes in staffing and operating budgets to meet the District's identified priorities. The recommendations have been reorganized in the following table and show the area primarily responsible for overseeing the changes. A notation indicating the initiative's alignment with the District's strategic priorities has been added.



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Recommendation	FTE	Amount	Strategic Priority
School Operations			
		\$	
Elementary Office	(2.0)	(125,996)	Stewardship
Elementary Library Technician	(2.0)	(103,860)	Stewardship
Secondary Office	(4.5)	(257,144)	Stewardship
Secondary Library Technician	(1.0)	(51,930)	Stewardship
Secondary Guidance Services Assistant	(1.5)	(77,895)	Stewardship
Secondary Instructional Services Support Technician	(1.0)	(57,255)	Stewardship
Secondary International Baccalaureate Program	-	100,000	Learning
Secondary School Support	(1.0)	(94,686)	Stewardship
Professional Development-Principals/Vice-Principals	-	50,000	Learning
Drug Counselling Program	-	135,000	Well-Being
Reduction of 5% in School Operating Budgets	-	(300,000)	Learning, Stewardship
	<u>(13.0)</u>	<u>(783,766)</u>	
Learning Support Services			
Administrative Support Position	(1.0)	(70,554)	Stewardship
Social Worker Positions	(1.0)	(95,207)	Stewardship
Administrative Support Position (Central Admin)	(0.5)	(39,449)	Stewardship
Behaviour Management System (BMS) Training	-	100,000	Learning, Well-Being
Individualized Education Program (IEP) Project	-	130,000	Learning, Equity
	<u>(2.5)</u>	<u>24,790</u>	
Facilities			
Maintenance Positions	(2.0)	(150,072)	Stewardship
Custodial Positions	(8.0)	(405,812)	Stewardship
	<u>(10.0)</u>	<u>(555,884)</u>	
Business & Learning Technologies			
Programmer and Analyst Positions (Client Portal)	2.0	140,262	Learning, Engagement
Enterprise Resource Planning Project Manager	1.0	121,000	Stewardship
ERP Systems Functional Specialists	2.0	170,556	Stewardship
Contractual Services	-	(72,300)	Stewardship
Mobile Devices for Students	-	700,000	Learning
	<u>5.0</u>	<u>1,059,518</u>	
Curriculum Services			
Support to Schools	-	330,000	Learning, Equity
Professional Development and Supplies	-	400,000	Learning, Equity
	<u>-</u>	<u>730,000</u>	
Finance, Human Resources & Corporate Services			
Finance Payroll Analyst	1.0	68,732	Well-being, Stewardship
HR Administrator-Systems	(0.5)	(49,000)	Stewardship
HR Coordinator-Workplace Safety & Insurance Board	1.0	76,300	Well-Being
HR Coordinator-Disability Management	1.0	76,300	Well-Being
HR Absence Administrator (one year term)	1.0	76,300	Well-Being
HR Assistant (funded by NTIP Grant)	1.0	45,613	Learning
HR New Teacher Induction Program Budget	-	(46,513)	Learning
HR-Regulatory Requirements-Health and Safety	-	250,000	Well-Being, Stewardship
Corporate Services Ontario Student Record Form	-	50,000	Learning, Engagement
	<u>4.5</u>	<u>547,732</u>	
	<u>(16.0)</u>	<u>1,022,390</u>	



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12. Please provide more information about the 5% reduction in the school operating budgets.

The recommended budget has identified a number of changes. One change affecting school operations is a recommended 5% reallocation in school operating budgets. School operating budgets provide funds for staff replacement and casual staffing needs, and support the purchase of office supplies, contracted services, and other school needs such as printing and photocopying. The dollar amount of the reallocation will vary by school, but the adjustment across the system will total \$300,000.

A review of the challenges experienced by schools in managing operating budgets was undertaken during the 2016-2017 school year. The review, which included in-depth consultations with principals, vice-principals and office administrators, had the objective of identifying opportunities to streamline accounting processes and to simplify budget management. The most pressing issue experienced by many schools has been the need to use supplies and services budgets to offset staff replacement cost pressures. In fact, these pressures have resulted in many schools experiencing operating deficits in recent years. As school operating budget balances are carried forward to the subsequent year, such deficits may have a detrimental effect on school resources.

Several recommendations resulted from the review, the most significant being a different approach to accounting for staff replacement costs. Commencing in 2017-2018, staff replacement costs that are incurred by a school to meet obligations established under collective agreements or legislation will no longer be charged to the school operating budget. Examples of such obligations include sick leave, bereavement leave and religious days. The new approach will isolate the budget established to support these costs, with any variance being fully excluded from the year-end carry forward calculation. In addition to isolating the budgets for staff replacement costs, a small adjustment to school operating budgets of \$300,000 was recommended in recognition that the supplies and services budgets have been supporting staff replacement needs. This amount will partially offset the recommended \$700,000 increase in the central provision for staff replacement costs.

The main advantage of the new approach is that principals will have certainty regarding the supplies and services budgets available to meet their school's needs. Schools will be able to establish spending plans early in the year, whereas in past years they would restrain spending knowing they would have to offset any overspending on staff replacement needs. Although staff replacement costs will still be managed by principals, any adverse variance resulting from such needs will not impact schools in subsequent years.

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13. Please provide more information regarding the anticipated savings to be achieved through the student learning and accommodation planning (SL/AP) reviews.

In September 2016, the District commenced a number of SL/AP reviews. The reviews involved 26 schools in the Bell, Merivale, Sir Robert Borden and Woodroffe “families of schools”. Three additional high schools (Rideau HS, Gloucester HS and Colonel By SS) were reviewed during the same timeframe. The purpose of each review was to improve student learning, reduce the amount of underutilized school space, and to facilitate the use of resources more effectively.

The recommendations arising from the reviews were approved by the Board in March 2017. The following table details the anticipated savings resulting from the closure of schools and the realignment of programs commencing 2017-2018.

	FTE	Amount \$	Grant Reduction \$	Net (Savings) Costs \$
Western Area Review				
Principals	(5.00)	(659,250)	626,885	(32,365)
School Office Staff	(5.50)	(297,077)	294,217	(2,860)
Learning Resource Teachers	(1.50)	(152,295)	-	(152,295)
Learning Support Teachers	(1.50)	(152,295)	-	(152,295)
Technician	(0.70)	(36,828)	-	(36,828)
Custodial Staff	(4.00)	(235,840)	-	(235,840)
	(18.20)	(1,533,585)	921,102	(612,483)
Eastern Area Review				
Principal	(1.00)	(139,160)	136,733	(2,427)
Vice-Principals	(1.33)	(165,053)	166,629	1,576
School Office Staff	(2.00)	(110,946)	112,702	1,756
Technician	(0.50)	(26,306)	-	(26,306)
Educational Assistant	(0.50)	(26,653)	-	(26,653)
Custodial Staff	(3.00)	(176,880)	-	(176,880)
Teacher Librarian	(1.00)	(102,150)	-	(102,150)
	(9.33)	(747,148)	416,064	(331,084)
Closed School Custodial Staff	1.00	58,960	-	58,960
Net Staffing Savings	(26.53)	(2,221,773)	-	(884,607)
Closed School Operating Costs	-	(211,591)	-	(211,591)
Total Area Review Savings ¹	(26.53)	(2,433,364)	1,337,166	(1,096,198)

¹ – As shown on Appendix C of the 2017-2018 Staff-Recommended Budget (page 33)



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Although some costs will continue to be incurred to maintain the closed buildings, there will be reduced costs relating to utilities, recycling and waste disposal. The facility savings amount to \$211,600 and have been reported within the Facilities department's operating budget. Additional savings will be achieved when the closed schools are disposed of.

The School Foundation Grant provides funds to operate school administrative offices. The closure of six schools results in a grant reduction of \$1.3 million.

In addition to the changes in operating costs, the SL/AP reviews identified significant savings relating to facility renewal needs. Projected capital spending on the schools over the next five years in the absence of closures would total \$55.9 million. Disposal of the closed schools will result in the elimination of the deferred maintenance backlog.

Additional information regarding the recommendations resulting from the SL/AP reviews is available in the following reports:

[Report 17-009](#) Student Learning and Accommodation Planning:
Eastern Secondary Area Pupil Accommodation Review:
Final Report

[Report 17-010](#) Student Learning and Accommodation Planning:
Western Area Pupil Accommodation Review:
Final Report

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- 14. Please provide additional detail regarding the anticipated Special Education and PSSP salaries and benefits costs of \$9.5 million as shown on page 64 of the 2017-2018 Staff-Recommended Budget.**

The \$9.5 million budget supports 82.10 FTE. This includes 72.10 FTE Professional Student Services Personnel (PSSP) staff, with the remaining FTE being for managers, supervisors, the principal and vice-principal of special education, a brailist, a program evaluator, and an orientation and mobility specialist. The budget amount also includes provisions for casual support, emergency educational assistants, home instructors, professional learning release time and costs to staff the Community Living Summer Program. The following table summarizes the costs.

	FTE	Amount \$
FTE-Based Compensation		
Psychologists	22.10	2,451,100
Social Workers	21.50	2,050,300
Speech and Language Pathologists	27.50	2,649,100
Local Priorities Investment	1.50	149,000
Principal, Vice-Principal and Managers	7.00	996,200
Other Program Staff	2.50	205,000
	82.10	8,500,700
Other Compensation Costs		
Casual Administrative Support Staff	-	11,900
Casual Professional Student Services Personnel	-	18,900
Emergency Educational Assistants	-	360,000
Special Education Home Instruction	-	131,000
IPRC Training and Release Time	-	70,000
Community Living Summer Program Staff	-	370,800
	-	962,600
Total Compensation Costs	82.10	9,463,300

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15. Please provide the current VP allocation as FTE for all secondary schools by secondary school.

The following table compares secondary vice-principal allocations for 2016-2017 and 2017-2018, as well as the enrolments for each year.

Secondary School	2016-2017		2017-2018		Change	
	Actual Enrolment	FTE	Projected Enrolment	FTE	Enrolment	FTE
A.Y. Jackson	721	1.67	759	1.67	38	-
Bell	952	1.67	1,182	2.17	230	0.50
Brookfield	561	1.00	546	1.00	(15)	-
Cairine Wilson	787	1.67	780	1.67	(7)	-
Canterbury	1,266	1.83	1,255	1.83	(11)	-
Colonel By	1,120	1.83	1,123	1.83	3	-
Earl Of March	1,685	2.67	1,706	2.67	21	-
Glebe	1,500	2.00	1,506	2.00	6	-
Gloucester	645	1.67	1,046	2.00	401	0.33
Hillcrest	475	1.00	520	1.00	45	-
John Mccrae	1,063	1.83	1,111	1.83	48	-
Lisgar	1,080	1.67	1,051	1.67	(29)	-
Longfields Davidson	2,191	2.83	2,174	2.83	(17)	-
Merivale	585	1.67	849	2.17	264	0.50
Nepean	1,099	1.83	1,088	1.83	(11)	-
Osgoode	534	1.00	530	1.00	(4)	-
Ottawa Technical	415	1.83	400	1.83	(15)	-
Rideau	412	1.67	-	-	(412)	(1.67)
Ridgemont	767	1.83	809	1.83	42	-
Sir Guy Carleton	434	1.83	418	1.83	(16)	-
Sir Robert Borden	824	1.67	1,162	2.17	338	0.50
Sir Wilfrid Laurier	982	1.83	960	1.83	(22)	-
South Carleton	1,040	1.83	1,005	1.83	(35)	-
West Carleton	1,218	1.83	1,235	1.83	17	-
Woodroffe	800	1.67	825	1.83	25	0.16
Adult	1,237	1.00	1,249	1.00	12	-
Richard Pfaff	268	-	265	-	(3)	-
Banting (West)	215	1.00	218	1.00	3	-
Johnston (East)	235	1.00	235	1.00	-	-
Wyn Wood (Central)	310	1.00	310	1.00	-	-
		47.83		48.15		0.32

Notes:

2016-2017 includes grades 7 and 8 enrolment for Earl of March and LDH

2017-2018 includes grades 7 and 8 enrolment for Earl of March, LDH, Bell, Merivale and SRB



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16. **Would you kindly provide a list of all surplus properties (closed by the Board), what they have been used for and revenue over the past 5 years, and costs for maintenance over 5 years. Please include buildings that have been closed during the two recent accommodation reviews, Munster, etc.**

The District periodically conducts SL/AP reviews to ensure that programs and services supporting student achievement and well-being are properly aligned. The reviews often recommend the realignment of programs between schools and, at times, a school may be closed resulting in day-school instruction no longer being offered at that location.

The treatment of the property when a school is closed depends on various factors. The first step is to assess the existing obligations relating to the property and to consider future needs for a school in that location. For instance, the school may already be established as a community hub with tenants or shared-use agreements which may affect the District's ability to sell the property. Similarly, planning for future changes in community demographics may indicate that the property should be retained to meet anticipated needs for learning space. An important consideration is risk management planning that ensures a school facility is available to meet temporary needs. The school may also be used for other District purposes including as a staff training venue or to store equipment.

District policy P.095.PLG-Declaring, Decommissioning and Disposal of Surplus Board Property, along with provincial regulations regarding the disposal of real property, would be followed if it is determined that a school is no longer needed.

The table shown on the following pages presents the costs and revenues of schools that are closed. A brief explanation on how the facility has been used over the years is also provided. It is important to highlight that the revenue shown for each facility does not include revenue generated through Community Use rentals. These revenues are not currently assigned by school location within the District's financial system. Further analysis would be necessary to incorporate this information.

It should be noted that McNabb Park PS, 440 Albert Street and Confederation Education Centre are all fully functioning District facilities.

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	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	Total
	\$	\$	\$	\$	\$	\$
McGregor-Easson PS						
Expenses	165,967	115,806	159,533	136,837	162,107	740,250
Revenues	321,437	-	-	-	-	321,437
Net Rev (Exp)	155,470	(115,806)	(159,533)	(136,837)	(162,107)	(418,813)

The school was closed 1 September 2010. It was leased to Conseil des Ecoles Catholiques du Centre Est. The Boys and Girls Club will occupy the building for six months commencing October 2017. There is no longer community use at the facility.

Parkwood Hills PS

Expenses	43,340	55,837	75,262	64,824	72,270	311,533
Revenues	-	-	-	-	-	-
Net Rev (Exp)	(43,340)	(55,837)	(75,262)	(64,824)	(72,270)	(311,533)

The school was closed 1 September 2010. It has, in the past been used to store furniture and equipment that is surplus to District needs and provided an equipment staging area for new schools. It was most recently used to temporarily accommodate students from Carleton Heights PS and Charles H. Hulse PS. The land is shared with Sir Winston Churchill PS which will complicate any eventual disposition. There is no community use at the facility.

Merivale PS

Expenses	39,600	184,135	195,961	187,086	193,776	800,558
Revenues	-	287,546	305,096	259,729	265,729	1,118,099
Net Rev (Exp)	(39,600)	103,411	109,135	72,643	71,953	317,541

The school was closed 1 September 2004. The two buildings have been leased over the years to various organizations including the RCMP, Canada Border Services, Ottawa Police Service and most recently a non-profit group. It has been used as a location for staff professional development activities. The District also uses the space for storage of furniture and equipment. There is no community use at the facility.

Munster ES

Expenses	156,509	-	-	-	-	156,509
Revenues	32,291	-	-	-	-	32,291
Net Rev (Exp)	(124,218)	-	-	-	-	(124,218)

The school ceased operations 1 September 2015. It is partially occupied by the Munster Cooperative Nursery School. There is a binding reciprocal agreement with the City of Ottawa providing for the continued use of the gymnasium.

**McNabb Park PS /
Richard Pfaff Alternate**

Expenses	260,593	265,344	285,774	222,170	281,010	1,314,891
Revenues	-	-	1,175	4,902	-	6,078
Net Rev (Exp)	(260,593)	(265,344)	(284,599)	(217,268)	(281,010)	(1,308,813)

The facility is currently used as the Richard Pfaff Alternate site and provides programming to secondary students. It has also housed offices of the Ontario Learning Disabilities Association for two years. The facility is used for community use purposes.



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Albert Street						
Expenses	599,647	675,759	697,161	662,377	677,482	3,312,426
Revenues	179,638	173,791	184,781	248,383	-	786,593
Net Rev (Exp)	(420,009)	(501,968)	(512,380)	(413,994)	(677,482)	(2,525,833)
<p>The school has been closed for many years. The Ottawa-Carleton Education Network (OCENET) and Continuing Education department offices are located at the facility and various continuing education programs are offered at the location. Other occupants include the Canadian Centre for Gender and Sexual Diversity, Green Communities, YMCA, Unity Entertainment and the Ontario Masonry Training Centre. The facility is used for community use purposes.</p>						
Confederation HS						
Expenses	797,736	479,072	532,619	488,212	550,423	2,848,062
Revenues	64,217	27,602	148,780	144,721	-	385,320
Net Rev (Exp)	(733,519)	(451,470)	(383,839)	(343,491)	(550,423)	(2,462,742)
<p>A number of District departments have offices at the facility (B&LT and Community Use). The facility is also the location for many large-scale staff meetings and is a primary training centre for District staff. Continuing Education offers programs at the facility including Language Instruction for Newcomers to Canada (LINC). Other organizations that use the facility include Ottawa Student Transportation Authority (OSTA), Big Brothers and Big Sisters, Boys and Girls Club and Algonquin College. The facility is used for community use purposes.</p>						

- 17. On page 121 of Recommended budget document (SE Comparative Staffing), could you explain the process by which Elementary special education teachers go from 469.88 for 2016-17 to 476.86 in 2017-18 (an increase of 6.98) given the Local Priorities allocation of 15.75 new Elementary Special Education Teachers (p.50) of budget.**

The determination of the number of elementary teachers supporting special education needs will change from year to year as a result of changes in overall enrolment levels and the needs of students. An analysis of changes is presented in the response to question 22.



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18. **On page 118 of budget with reference to the Grant Revenues on top half of page, is there an explanation as to why the Differentiated Needs Amount (DSENA) and the Special Incidence Amount (SIP) are decreasing for 2017-18 from 2016-17.**

Changes to the special education funding model were introduced in 2014-2015. The Ministry's objective was to provide greater fairness and equity within the system and this was to be accomplished by phasing out the historical High Needs Amount (HNA) in favour of a Differentiated Special Education Needs Amount (DSENA) allocation comprised of the following components:

- Special Education Statistical Prediction Model (SESPM) - a statistical model that utilizes demographic data at the postal code level to predict special education need;
- Measures of Variability (MOV) - a calculation that considers several indicators for a board, including special education data on programs and services, students' participation in EQAO testing and academic achievement, and distance from urban centres; and
- Base Amount for Collaboration and Integration – a base amount provided to each board.

The phase-in of the new model will be complete starting in 2017-2018 and the DSENA allocation for the coming year is estimated to be \$34.5 million. The changes introduced by the new model account for the \$235,800 decrease in the DSENA allocation.

Special Incidence Portion (SIP) funding of \$1.8 million is expected in 2017-2018. This is a decrease of \$377,300 compared to the current year. SIP funding supports students with extraordinary high needs who require more than two full-time staff to address their health and/or safety needs, and those of others at their school. Funding is claims-based meaning that it is tied to direct costs. The District anticipates that costs qualifying for SIP funding will be lower in the coming year.

The Ministry's publication [2017-18 Education Funding: A Guide to the Special Education Grant](#) summarizes the approach to funding special education needs. Ministry [Memorandum 2017: SB11](#) provides additional detail on the DSENA allocation components.



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19. Page 118 (Revenues and Expenses for Special Education): What are SEA Deferred Revenues?

The Special Education Grant may only be used for special education purposes. Funding is reported as deferred revenue until it is used to support spending. The grant has a number of allocations and almost all of these can be used for any special education need. An exception relates to the formula-based Special Equipment Allocation (SEA) which must be spent on special education needs in accordance with SEA funding guidelines. More specifically, the funding supports the purchase of computer technology and any required furniture. It is also used to support training of staff and students (where applicable), and the set-up, maintenance, and repair for all SEA equipment, including those funded through the SEA claims-based process.

The District expects to receive formula-based SEA funding of just over \$2.5 million, but anticipates eligible expenses of just over \$2.0 million. The \$526,000 shown on page 118 of the 2017-2018 Staff-Recommended Budget is the amount of funding that will be reported as deferred revenue as required by the Ministry.

20. P.118: What are the particular EPO grants referenced here?

The revenue reported under the heading Education Program Grants - Other (EPO) is comprised of two amounts:

- \$123,100 is provided by the Learning Opportunities Grant and supports the compensation cost of the District's mental health leader;
- \$217,700 for Transition to the Ontario Autism Program which can be used to hire additional personnel and provide team release time to ensure effective transition to school for students with autism spectrum disorder (ASD) and to strengthen educators' capacity to support students with ASD.

An EPO grant of \$105,700 has also been separately identified on the page under the heading Autism Support and Training. This funding supports training on Applied Behaviour Analysis (ABA) instructional methods.

21. Page 119 (SE Detail Expenditures) : Why does the amount to be spent on "Specialized Equipment for Students" not match the SEA Grant amount on page 118 – nor does it match the SEA Grant less SEA deferred revenues; this mismatch is true for both 2016-17 and 2017-18, although it is greater for the later year?

SEA grants are treated as deferred revenue until used to support eligible costs. SEA grants, adjusted for the amount reported as deferred revenue, amount to \$2.6 million. This amount is comprised of both formula-based and claims-based funding and supports related costs of close to \$2.8 million.

The difference between the costs incurred and revenue recognized is solely attributable to SEA claims-based spending. The District is projecting to spend \$749,000 on these needs, but only \$606,000 will be funded. The difference of \$143,000 relates to the requirement that the District covers the first \$800 of such costs.

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22. **On the Learning Support Services Financial Summary (page 120), could you provide a reconciliation of positions and explain the accounting adjustments:**
- Elementary teachers added to number of teacher in spec.ed;**
 - Likewise under secondary, some added and some subtracted; and**
 - Could you explain the difference between the Special education column and the Learning Support Column.**

The Learning Support Services Financial Summary shown on page 120 of the 2017-2018 Staff-Recommended Budget summarizes special education expenses for Ministry-reporting purposes and identifies the costs of educational assistants, psychologists and social workers that are supported by the Safe Schools and Urban Priorities grants. The columns provide the following information:

- The Special Education column shows the District's direct costs to support special education needs. These include special education teachers, educational assistants (EAs), psychologists, social workers, speech and language pathologists, and other staff. The column also reports other costs such as those relating to specialized equipment, staff training and provision for emergency EA support.
- The Accounting Adjustments column shows expenses that are either added to or subtracted from the Special Education column to determine what the Ministry deems as expenses eligible for special education funding. For example, some costs incurred under regular instructional programs qualify for special education funding and these increase the special education costs that are reported. Alternatively, costs incurred in relation to the secondary gifted program are ineligible for special education funding and are removed. Reductions are also made to reflect that PSSP staff provide support to non-special education students. Occasional teacher costs are also assigned to the special education program.
- The second Special Education column is the sum of the two previously discussed columns. The net funding shortfall of \$5.8 million reflects the application of available funding to support eligible expenses.
- The Safe Schools and Urban Priorities column shows costs of educational assistants, psychologists and social workers that are supported by the Safe and Accepting Schools Supplement included in the Grants for Student Needs.
- The Learning Support column is the sum of the Special Education Ministry Totals and Safe Schools and Urban Priorities columns.

The following table reconciles the changes in staffing for the employee groups shown on page 120 of the 2017-2018 Staff-Recommended Budget.

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	Changes				2017-18 Budgeted FTE
	2016-17 Budgeted FTE	SL/AP Review FTE	Staffing Changes FTE	Local Priorities FTE	
Elementary Teachers					
System Classes	147.00	-	(4.00)	-	143.00
Preparation Time	28.08	-	(0.76)	-	27.31
Learning Support	112.50	(1.50)	-	-	111.00
Learning Resource	124.50	(1.50)	(2.00)	-	121.00
Hearing and Visual	19.30	-	-	-	19.30
Learning Support Consultants	16.00	-	-	-	16.00
Autism Connections	-	-	1.00	-	1.00
Partially Integrated Classes	22.50	-	-	-	22.50
Priority Fund Investment	-	-	-	15.75	15.75
	469.88	(3.00)	(5.76)	15.75	476.86
Secondary Teachers					
System Classes/Programs	78.17	-	-	-	78.17
Learning Support	4.00	-	-	-	4.00
Learning Resource	34.50	-	-	-	34.50
Partially Integrated Classes	14.50	-	-	-	14.50
Gifted Program (ineligible)	(20.75)	-	-	-	(20.75)
Priority Fund Investment	-	-	-	4.50	4.50
	110.42			4.50	114.92
Educational Assistants					
Special Education	644.00	(0.50)	-	28.50	672.00
Safe Schools/Urban Priorities ¹	21.00	-	-	-	21.00
	665.00	(0.50)	-	28.50	693.00
Professional Support Staff ²					
<u>Special Education</u>					
Psychologists	19.89	-	-	-	19.89
Social Workers	20.25	-	(0.90)	-	19.35
Speech & Language Pathologists	24.75	-	-	-	24.75
Priority Fund Investment	-	-	-	1.50	1.50
	64.89	-	(0.90)	1.50	65.49
Professional Support Staff ²					
<u>Safe Schools/Urban Priorities ¹</u>					
Psychologists	1.80	-	-	-	1.80
Social Workers	3.00	-	-	-	3.00
	4.80	-	-	-	4.80
Other Staff	17.00	-	-	-	17.00
Total Learning Support Staffing	1,331.99	(3.50)	(6.66)	50.25	1,372.07

¹ Safe Schools and Urban Priorities staff are not charged to Special Education.

² The schedule accounts for 70.29 FTE PSSP staff. An additional 7.21 FTE are charged to general instruction. In total, there is 77.50 FTE PSSP staff not including the recommendations made on 5 June 2017 to add 1.50 FTE to the 2017-2018 budget.