



COMMITTEE OF THE WHOLE-BUDGET Report No. 17-033

18 April 2017

2016-2017 Updated Financial Forecast (as of February)

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PURPOSE:

1. To present for information the District's 2016-2017 Updated Financial Forecast as of 28 February 2017.

CONTEXT:

2. Financial forecasts are prepared periodically during the year to show the District's anticipated year-end position.

The 2016-2017 Revised Estimates that were submitted to the Ministry of Education in December 2016 served as the first forecast of the year. They reflected the impact of increased enrolment on compensation costs and related revenue streams, adjustments resulting from grants announced after the passing of the District's budget and changes identified as part of ongoing monitoring of operations.

The updated forecast is based on year-to-date experience up to 28 February 2017. It continues to reflect the items discussed in the revised estimates and certain amounts have been updated based on new information. Explanations provided in the revised estimates are repeated in this report and additional commentary explaining further changes has been added.

KEY CONSIDERATIONS:

3. In June 2016, the Board approved the 2016-2017 Budget authorizing expenses totaling \$864.8 million. Funding of the expenses was provided through grants and other revenues totaling \$864.8 million. This resulted in a balanced budget.

The District's 2016-2017 Updated Financial Forecast provides for expenses of \$895.3 million, revenues of \$894.8 million and a forecasted deficit of \$499,100. Table 1 compares the anticipated surplus reflected in the updated forecast with the amount originally budgeted.

Table 1 – Comparison of Updated Forecast and Approved Budget

	Updated Forecast	Approved Budget	Change	Change
	\$	\$	\$	%
Revenues	894,813,500	864,805,100	30,008,400	3.5
Expenses	895,312,600	864,791,400	30,521,200	3.5
Surplus (Deficit)	(499,100)	13,700	(512,800)	

Changes to revenues and expenses since the passing of the 2016-2017 Budget are expanded upon in Appendix A - Analysis of Changes in Revenues and Expenses. Costs by program area for the current and prior year are presented in Appendix B - Comparative Summary of Expenses. Additional detail regarding grants is provided in Appendix C - Grants for Student Needs and a list of special purpose grants is provided in Appendix D - Other Program Grants.

4. **Employee Life and Health Trusts (no change)**

As part of the ratified centrally bargained collective agreements for unionized employees and ratified central discussions with the principals and vice-principals associations, employee life and health trusts (ELHTs) have been or will be established in 2016-2017 for the following employee groups: ETFO, OSSTF, OSSTF-EW, and non-unionized employees including principals and vice-principals. The ELHTs will provide health, life and dental benefits to eligible District staff and retired individuals. ELHTs are governed jointly by the bargaining/employee groups, the school board trustees' association and the Government of Ontario. The trusts will be funded through a combination of employee and employer contributions as well as with transitional funding provided by the Ministry.

The District's elementary and secondary teachers, as well as unionized education workers, transitioned to the ELHTs effective 1 November 2016. The other employee groups will be transitioned by 31 August 2017.

The District's budget provided for its share of employee benefit plan costs including those for ELHTs. With regard to ELHTs, the budget was determined in accordance with Ministry requirements and reflected an amount per full-time equivalency based on 2014-2015 actual benefit costs plus 8.16% representing inflationary increases for 2015-2016 and 2016-2017.

In accordance with Ministry directives, contributions to support the establishment of the trusts were not reflected in the District's 2016-2017 Budget. However, the Ministry has confirmed that incremental funding of over \$12.7 million will be provided during the year and is to be transferred to the trusts. The updated forecast reflects both the new funding and additional benefit costs.

5. **Enrolment Estimates and Grants (no change)**

The 2016-2017 Budget was developed using enrolment estimates established in early 2016. Average daily enrolment (ADE) levels have a direct impact on funding and also affect related instructional expenses. The approved budget reflected ADE of 47,343 for elementary and 21,966 for secondary.

Actual elementary ADE for 2016-2017 Revised Estimates purposes was 48,206 students which is an increase of 863 students (1.8%) over the approved budget. Secondary day-school enrolment was revised to reflect ADE of 22,070 students which is an increase of 104 students (0.5%) over the approved budget. These amounts continue to be reflected in the updated forecast.

As previously mentioned, enrolment has 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' ADE. Table 2 shows that the District's PFG is expected to be \$5.0 million more than budgeted.

Table 2 – Effect of Increased Average Daily Enrolment on Pupil Foundation Grant

	Enrolment (Pupils of the Board)			Pupil Foundation Grant		
	Updated Forecast	Approved Budget	Change	Updated Forecast	Approved Budget	Change
				\$	\$	\$
Elementary	48,206	47,343	863	250,767,600	246,379,700	4,387,900
Secondary	22,070	21,966	104	127,833,000	127,234,600	598,400
Total	70,276	69,309	967	378,600,600	373,614,300	4,986,300

Other allocations that comprise part of the Grants for Student Needs (GSNs) are affected by changes in enrolment and student demographics. Of these, the funding change relating to the Special Education grant was most affected and increased by over \$1.0 million. The School Operations grant also increased by \$791,600.

The increased revenue resulting from increased enrolment is partially offset through the Declining Enrolment grant. This grant is designed to mitigate the impact that enrolment fluctuations have on current year activities. It does this by providing additional funds to allow districts an opportunity to respond to enrolment changes. Since the District's enrolment has increased this year by 967 students, the revenue anticipated from this grant has decreased by \$673,200 to \$248,400.

6. **Qualification and Experience Grants (no change)**

The Qualification and Experience grants augment the Ministry's benchmark funding of teacher and early childhood educator (ECE) compensation costs. The grants provide additional funding based on respective demographics reflecting years of experience and qualifications. The information used to calculate the grants was based on March 2016 data and this has been updated in accordance with Ministry requirements using employee demographics as of 31 October 2016.

The update has resulted in a significant increase in revenue of close to \$3.0 million relative to the amount reflected in the 2016-2017 Budget. A corresponding increase in compensation costs is reflected in the updated forecast and this recognizes that staff is starting at a higher salary or progressing through the salary grid faster than projected during the development of the budget.

7. **Special Education Staff (no change)**

The District continues to experience increased demand for supports provided by educational assistants (EAs). This group of employees has also experienced increased pressure as it relates to absenteeism. Accordingly, the updated forecast reflects additional costs totaling close to \$599,700 to meet increased casual staffing needs. In addition to demands for EA support, a further \$148,400 in costs is expected for other supports such as training. The total cost increase shown on Appendix A is \$748,100.

A special education elementary teacher position has also been added at a cost of approximately \$100,000; however, this amount is reflected as part of the enrolment-related adjustments discussed in Section 12.

Staff continues to evaluate where additional resources may be needed to respond to student needs and the results will be reported in a future update.

8. **Student Transportation (changed from December forecast)**

Transportation of the District's students is provided by the Ottawa Student Transportation Authority (OSTA). Amounts reflected in the 2016-2017 Budget were based on information received from OSTA. The estimates have been updated and costs are expected to be \$507,700 more than budgeted. The majority of the increased costs is attributed to an increased use of small buses primarily for special education needs (\$354,500), additional large buses reflecting routing pressures (\$44,500) and increased costs for OC Transpo student passes (\$108,700).

Transportation expenses of \$38.5 million are shown in the updated forecast. These costs are supported by the \$38.3 million Transportation grant.

9. **Deferred Capital Contributions and Amortization Expenses (no change)**

Funding received for the purpose of acquiring or developing a depreciable tangible capital asset is termed a deferred capital contribution (DCC). Such contributions are recognized as revenue at the same rate as the related tangible capital asset is amortized into expense. Amortization is based on the expected useful life of the asset.

In addition to the contributions discussed above, certain capital projects are supported internally through the use of the District's accumulated surplus. An example is the Wi-Fi project undertaken several years ago. Internally supported tangible capital assets are amortized in the same manner as those supported by contributions from others, but there is no related revenue.

In 2015-2016, a significant change in how the District supports amortization expenses of projects that have traditionally been supported by use of the accumulated surplus was implemented. In consultation with the Ministry, deferred

revenue of \$5.1 million that had been provided for school condition improvement and facilities renewal was converted to DCC. The effect of this change in the current year is an increase in revenues in direct proportion to the amortization expenses of the underlying projects totaling \$333,800.

During the year various capital projects are expected to be completed and a variety of capital assets acquired. In addition, adjustments to incorporate prior year actual results are reflected. These items increase the net value of the tangible capital assets managed by the District. In accordance with accounting requirements, the amortization of an asset's value commences immediately upon completion of the capital project. This has a direct impact on both revenues and expenses. The approved budget projected amortization expenses of \$40.8 million and related revenue of \$40.4 million. The updated forecast amounts are close to \$43.4 million for both expenses and revenues. Expenses increased by close to \$2.7 million and revenues increased by more than \$3.0 million.

10. **Other Program Grants (changed from December forecast)**

The Ministry announces special purpose grants throughout the year. The grants are targeted to support Ministry priorities and are termed Educational Program Grants-Other (EPO). These grants augment the District's budget; however, funding is tied to actual spending for the specified purpose. Amounts not spent are recovered by the Ministry or, if the funding agreements permit, are carried forward for use in the subsequent year. The District reports EPO grants as deferred revenue. Revenue from these grants is recognized in an amount equal to the associated expenses. Grants from other ministries and non-government organizations are treated in a similar manner and for this analysis are also referred to as EPO grants.

The District's 2016-2017 Budget reflected EPO grants totaling \$7.3 million. Close to \$1.8 million was added to this amount in the previous forecast and a further \$35,100 is shown in the updated forecast. EPO-related revenues and expenses reflected in the updated forecast both equal \$9.1 million. Almost all of the expenses relating to EPO funding are shown in the Instruction category in Appendix B - Comparative Summary of Expenses.

Appendix D - Other Program Grants is a new schedule that has been added in response to a request for additional detail. The appendix shows the grants by name and amount.

11. **International Students (no change)**

The Ottawa-Carleton Education Network (OCENET) is a not for profit organization that offers international students the opportunity to learn alongside the District's students. OCENET helps prospective students to submit their applications and fees and also supports their transition into the school and community. Fees collected cover OCENET's administrative costs but most of the fee is remitted to the District.

The District's 2016-2017 Budget reflected revenue of over \$6.6 million based on 556 students. The updated forecast anticipates revenue of just under \$8.3 million based on 698 students. Increased enrolment of 142 students accounts for the \$1.7 million revenue increase.

12. **Enrolment-Related Compensation Adjustments (no change)**

As previously mentioned, the updated forecast reflects increased enrolment in both the elementary and secondary panels. There has also been increased enrolment of international students. The additional enrolment, as influenced by site-specific enrolment needs, has resulted in an increase in the number of teaching staff required by the District.

The updated forecast reflects the addition of 42.7 FTE elementary teachers and 6.5 FTE secondary teachers. The incremental cost for these teachers is approximately \$4.9 million.

13. **Other Instruction-Related Compensation (changed from December forecast)**

Other instruction-related compensation costs are those that are not specifically identified elsewhere in the report, but form part of the overall spending classified as Instruction. The analysis has been complicated by a mid-year change in account groupings in compliance with Ministry reporting requirements. Although the analysis of this variance continues, it is clear that the majority of the cost increase of \$2.1 million is directly attributable to the need to replace staff who are absent for various reasons.

The ECE employee group is one that has presented significant budget challenges. The group accounts for an estimated \$1.2 million of the increased costs. Occasional teachers and school leadership positions account for a further \$611,800. Staff has identified the need to increase the budget provision established for staff replacement costs in response to increased demand.

14. **Professional Development (no change)**

Staff recommended a savings opportunity in the 2016-2017 Budget of close to \$1.3 million relating to professional development (PD) activity. The savings were assumed to result from the one additional PD day that had been provided to teaching staff in the recently ratified collective agreement. Further analysis of the overall PD budget indicates that the savings will not be achieved in full as certain Learning Opportunity grants were also enveloped. Accordingly, staff has reflected a reinstatement of \$1.0 million in costs to support PD activities.

15. **Facilities (changed from December forecast)**

Spending on school facilities represents the largest operating cost category outside of the instruction envelope. Compensation costs shown in the updated forecast have increased by a net amount of close to \$1.1 million which is analyzed in two parts: the ELHT contributions increase totaling close to \$1.2 million that was discussed in Section 4 and various savings totaling \$133,000. The latter amount reflects the correction to the internal realignment of expenses relating to the amortization of employee future benefits liabilities.

Non-compensation costs have increased by \$221,800. Again, this can be analyzed in two parts: increased facility renewal costs of \$595,300 which are directly supported by funding provided through the Facilities Renewal grant and other operational savings of \$373,500, of which close to half relates to portable relocations.

Use of the School Condition Improvement and Facilities Renewal grants has also allowed for the release of funding that had previously been designated to support capital purchases. As background, a percentage of the annual GSN is budgeted for the acquisition of minor tangible capital assets such as furniture and equipment. If the funds are not required for capital purposes, they are reported as operating revenue and support overall operating costs. The updated forecast anticipates the release of \$807,500 for operating use.

16. **Miscellaneous Revenue (changed from December forecast)**

For budget purposes, the miscellaneous revenue category includes a provision for revenue enhancements that generally occur during the year. The category includes recoveries such as those on insurance claims, proceeds from the sale of surplus materials and revenues resulting from solar generating activities. The original estimate of \$4.3 million has been reduced by more than \$1.1 million given the significant revenue enhancements already discussed. The anticipated 2016-2017 revenue of \$3.2 million is consistent with last year's actual results. There has been only a modest change of \$5,600 since the last forecast.

17. **Bank Interest (changed from December forecast)**

Most of the District's operating revenue is provided through provincial grants and these are received monthly. In addition, education taxes collected by the City of Ottawa that are accounted for in the grants calculation are transferred quarterly. All funds received are held in interest bearing accounts until needed.

A review of anticipated cash needs indicates that reduced interest will be earned on cash balances. Accordingly, the updated forecast shows a \$647,000 reduction in bank interest.

18. **Extended Day Program (no change)**

The Extended Day Program (EDP) commenced operations in 2010. Significant growth in the program ensued and it now operates in 65 schools and serves close to 4,800 children. The program, which is an integral part of the Early Learning strategy, is closely tied to the operations of the District's kindergarten programs. In fact, ECEs that staff the EDP, before and after school, also partner with teachers during the core day to provide the kindergarten program.

The budget was developed using a base of 4,400 children. An increased demand for services has accommodated 400 additional children. The increased EDP compensation costs of \$1.3 million reflect increased staffing levels to meet growth in the program and includes provision for the incremental costs incurred for absentee replacement. Increased participation has also resulted in additional revenue of \$1.5 million. The program is expected to have a small surplus at the end of the year. Table 3 shows the original budget and updated forecast by category.

Table 3 – Extended Day Program Comparative Amounts

	Budget	Updated Forecast
	\$	\$
Expenses		
Compensation	12,138,000	13,422,000
Supplies	921,000	921,000
Administrative Transfers (C&S)	1,010,000	1,010,000
	14,069,000	15,353,000
Revenues	(14,069,000)	(15,543,000)
Surplus	-	(190,000)

19. **Child Care Program (changed from December forecast)**

In September 2013 the District assumed the operations of four child care centres that had previously been run by the Ottawa School Day Nursery. The Infant, Toddler and Preschool Child Care program operates at four sites. The program is intended to operate on a cost recovery basis, but changes to cost structures in relation to revenues has resulted in the program operating at a deficit.

A significant issue encountered during 2015-2016 was that the City of Ottawa changed eligibility rules for general operating (GO) funding provided to operators of child care programs. GO funding is the grant provided to licensed not-for-profit child care programs by the City of Ottawa and covers direct operating, pay equity, and wage enhancement grants. The grant was withheld last year, but had been included as a revenue source when developing the 2016-2017 Budget. Recent discussions with the City of Ottawa indicate that reinstatement of the grant is unlikely, but that special funding for the current year may be provided. Accordingly, the grant revenue has been reduced to \$100,000 from the initial \$300,000. An additional \$20,000 reduction in child care fees is also reflected. Refinement of estimates resulted in compensation costs increasing by \$49,000.

A report discussing the challenges of operating the program was presented to Committee of the Whole (COW) on 4 April 2017. It is anticipated that a subsequent report will be presented to COW in May 2017 with recommendations that may result in the reduction of the program's operating deficit in subsequent years. Table 4 shows the original budget and updated forecast by category.

Table 4 – Child Care Program Comparative Amounts

	Budget	Updated Forecast
	\$	\$
Expenses		
Compensation	2,100,000	2,149,000
Supplies	150,000	150,000
	2,250,000	2,299,000
Revenues	(1,820,000)	(1,600,000)
Deficit	430,000	699,000

20. **Other Costs (new)**

This category captures all other non-compensation related costs. In the revised estimates, additional supplies and services costs totalling \$688,100 were anticipated based on spending projections. This amount has been reduced and now reflects a savings of \$212,800 which is a decrease of \$900,900.

Almost all of the increased spending reflected in the previous forecast was instruction-related. The anticipated spending has slowed and the projected need has been reduced to \$505,600, accounting for a reduction of \$182,500. This amount is augmented by significant savings identified in central administration budgets totalling \$718,400. Newly identified pressures relating to school closures and software implementation will reduce the savings in future forecasts.

21. **Summary**

The District's 2016-2017 Updated Financial Forecast includes the impact of increased enrolment, enhanced spending authority provided through the use of targeted Ministry grants, the effects of in-year changes to programs and increased compensation costs primarily relating to ELHTs.

The enrolment increase this year has added significant revenue, but this is also offset by costs mainly relating to teaching staff and additional needs for student supports. Staff continues to evaluate where additional resources may be needed to respond to student needs or where savings can be obtained.

The District's 2016-2017 Updated Financial Forecast provides for expenses of \$895.3 million, revenues of \$894.8 million and a forecasted deficit of \$499,100.

RESOURCE IMPLICATIONS:

22. The District's 2016-2017 Budget anticipated a small surplus of \$13,700. The District's 2016-2017 Updated Financial Forecast presents a small deficit of \$499,100. The forecast has been shared with the Ministry.

COMMUNICATION/CONSULTATION ISSUES:

23. The 2016-2017 Updated Financial Forecast was prepared by Finance staff in consultation with other departments.

STRATEGIC LINKS:

24. An effectively functioning Audit Committee and approach to risk management is a key component of the focus on sustainably allocating resources, in particular by enhancing operational practices to effectively and responsibly manage human and financial resources in support of students. Monitoring actual performance in relation to the Board's approved budget allows staff to identify opportunities to reallocate resources to address emerging needs and to respond to changes in revenue streams and expense patterns.

GUIDING QUESTIONS:

25. The following questions are provided to support the discussion of this item by the Committee:
- Does the analysis explain the significant changes in revenues and expenses?
 - Is staff taking steps to mitigate any adverse financial impacts and to leverage opportunities that were identified during the preparation of the analysis?

Mike Carson
Chief Financial Officer

Jennifer Adams
Director of Education and Secretary of
the Board

Appendices:

- Appendix A – Analysis of Changes in Revenues and Expenses
- Appendix B – Comparative Summary of Expenses
- Appendix C – Grants for Student Needs
- Appendix D – Other Program Grants

Ottawa-Carleton District School Board

 Analysis of Changes in Revenues and Expenses (February Forecast)
 for the year ending 31 August 2017

Appendix A

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	Report Reference	Revised Estimates	Forecast	Change
		\$	\$	\$
Planned Surplus in Original Estimates		13,700	13,700	-
Revenues Increase (Decrease)				
Grants for Student Needs				
Employee Life and Health Trust Funding	4	12,731,600	12,731,600	-
Pupil Foundation	5	4,986,300	4,986,300	-
Special Education	5	1,037,900	1,037,900	-
Facility Operations	5	791,600	791,600	-
Declining Enrolment	5	(673,200)	(673,200)	-
Teacher Qualification and Experience	6	2,071,100	2,071,100	-
Early Childhood Educator Qualification and Experience	6	913,600	913,600	-
School Renewal	15	595,300	595,300	-
Minor Tangible Capital	15	807,500	807,500	-
Net Other (School Foundation, Language, etc.)		933,000	933,000	-
		24,194,700	24,194,700	-
Other Revenue				
Amortization of Capital Assets	9	3,025,100	3,025,100	-
Education Program Grants	10	1,773,900	1,809,000	35,100
OCENET Program Fees	11	1,681,300	1,681,300	-
Miscellaneous Revenue	16	(1,148,400)	(1,142,800)	5,600
Bank Interest	17	(450,000)	(647,000)	(197,000)
Extended Day Program	18	1,473,900	1,473,900	-
Child Care Program	19	(220,000)	(220,000)	-
Other Net Revenue Adjustments		(28,500)	(165,800)	(137,300)
		6,107,300	5,813,700	(293,600)
Total Increase in Revenues		30,302,000	30,008,400	(293,600)
Expenses (Increase) Decrease				
Compensation Costs				
ELHT Incremental Costs (Instruction)	4	(11,485,100)	(11,485,100)	-
ELHT Incremental Costs (Non-instruction)	4	(1,246,500)	(1,246,500)	-
Qualification and Experience Adjustment	6	(2,984,700)	(2,984,700)	-
Special Education	7	(748,100)	(748,100)	-
Education Program Grants	10	(1,773,900)	(1,809,000)	(35,100)
Teaching Complement (FTE: elem 42.7, sec 6.5)	12	(4,874,000)	(4,874,000)	-
Professional Development	14	(1,000,000)	(1,000,000)	-
Other Instruction Including Staff Replacement	13	148,600	(2,067,200)	(2,215,800)
Facilities	15	704,400	133,100	(571,300)
Extended Day Program	18	(1,284,500)	(1,284,500)	-
Child Care Program	19	(49,200)	(49,200)	-
Other Non-Instruction		261,900	101,900	(160,000)
		(24,331,100)	(27,313,300)	(2,982,200)
Non-Compensation Costs				
Transportation	8	(507,700)	(507,700)	-
Amortization of Capital Assets	9	(2,691,200)	(2,691,200)	-
Facilities	15	(633,200)	(221,800)	411,400
Other	20	(688,100)	212,800	900,900
		(4,520,200)	(3,207,900)	1,312,300
Total Increase in Expenses		(28,851,300)	(30,521,200)	(1,669,900)
Surplus (Deficit)		1,464,400	(499,100)	(1,963,500)
Increase (Decrease) from Original Estimates		1,450,700	(512,800)	1,963,500

Ottawa-Carleton District School Board
 Comparative Summary of Expenses (February Forecast)
 for the year ending 31 August 2017

In \$ Millions EXPENSE CATEGORY	2016-2017						2015-2016					
	Approved Budget	Revised Estimates	YTD Feb 2017	Forecast	Variance	% Spent	Approved Budget	Revised Estimates	YTD Feb 2016	Actual Year End Expenses	Variance	% Spent
					Forecast minus Approved	Forecast over Approved					Actual minus Approved	Actual over Approved
Instruction												
Salaries and Benefits	588.4	611.2	289.2	613.0	24.6	4.2%	581.6	587.9	295.6	597.0	15.5	2.7%
Salaries and Benefits (Occasional Teachers)	15.6	15.5	9.3	15.9	0.4	2.3%	15.1	14.7	8.9	15.4	0.3	2.0%
Staff Development, Supplies and Services	25.6	25.6	10.4	25.6	(0.0)	0.0%	25.5	25.6	11.5	19.9	(5.5)	-21.7%
Fees, Contractual and Rentals	7.2	7.8	7.8	7.6	0.4	5.4%	7.8	8.0	8.6	12.2	4.4	55.9%
Instruction Sub-Total	636.7	660.1	316.8	662.1	25.3	4.0%	630.0	636.2	324.6	644.6	14.6	2.3%
Continuing Education												
Salaries and Benefits	8.8	8.8	4.0	8.9	0.2	2.0%	8.6	9.0	4.3	9.5	0.9	10.2%
Staff Development, Supplies and Services	0.4	0.4	0.3	0.5	0.1	16.9%	0.6	0.5	0.3	0.6	(0.1)	-11.8%
Fees, Contractual and Rentals	0.4	0.4	0.3	0.5	0.1	13.8%	0.5	0.5	0.3	0.5	0.0	6.0%
Continuing Education Sub-Total	9.6	9.6	4.5	9.9	0.3	3.1%	9.7	10.0	4.9	10.6	0.8	8.5%
Transportation												
Salaries and Benefits	1.1	1.1	0.6	1.1	-	0.0%	1.1	1.1	0.6	1.3	0.2	14.4%
Staff Development, Supplies and Services	0.4	0.4	0.3	0.4	-	0.0%	0.4	0.4	0.3	0.3	(0.1)	-14.6%
Fees, Contractual and Rentals	36.5	37.0	21.9	37.0	0.5	1.4%	35.2	35.4	21.0	35.7	0.5	1.3%
Transportation Sub-Total	37.9	38.5	22.8	38.5	0.5	1.3%	36.7	36.8	21.8	37.3	0.6	1.6%
School Facilities												
Salaries and Benefits	48.5	49.0	23.4	49.6	1.1	2.2%	48.8	48.1	24.3	49.9	1.1	2.3%
Staff Development, Supplies and Services	25.6	25.6	11.9	25.5	(0.1)	-0.5%	26.4	25.3	11.3	24.0	(2.4)	-9.1%
Fees, Contractual and Rentals	7.4	7.5	6.3	7.3	(0.1)	-1.1%	7.9	7.7	6.0	7.4	(0.6)	-7.4%
Other/Temporary Pupil Accommodation	1.7	1.6	0.5	1.6	(0.2)	-9.5%	2.2	2.2	0.4	2.1	(0.1)	-5.9%
School Facilities Renewal Expense	5.1	5.7	5.3	5.7	0.6	11.7%	5.1	5.1	4.5	5.7	0.6	12.4%
School Facilities Sub-Total	88.4	89.5	47.4	89.6	1.3	1.5%	90.5	88.4	46.4	89.1	(1.4)	-1.5%

Ottawa-Carleton District School Board
 Comparative Summary of Expenses (February Forecast)
 for the year ending 31 August 2017

In \$ Millions EXPENSE CATEGORY	2016-2017						2015-2016					
	Approved Budget	Revised Estimates	YTD Feb 2017	Forecast	Variance	% Spent	Approved Budget	Revised Estimates	YTD Feb 2016	Actual Year End Expenses	Variance	% Spent
					Forecast minus Approved	Forecast over Approved					Actual minus Approved	Actual over Approved
Central Administration												
Salaries and Benefits	15.1	15.1	7.5	15.1	0.0	0.2%	16.5	16.6	7.8	16.0	(0.5)	-2.8%
Staff Development, Supplies and Services	1.9	1.9	0.9	1.4	(0.4)	-24.1%	1.7	1.9	1.1	1.6	(0.1)	-7.2%
Fees, Contractual and Rentals	1.4	1.4	0.8	1.1	(0.3)	-20.1%	1.5	1.2	0.8	1.1	(0.4)	-27.0%
Central Administration Sub-Total	18.3	18.3	9.2	17.6	(0.7)	-3.7%	19.7	19.7	9.6	18.7	(1.0)	-5.0%
Other												
Extended Day Program Compensation	12.8	14.1	6.3	14.1	1.3	10.0%	10.9	11.3	5.9	12.3	1.4	12.4%
Extended Day Program Supplies/Int Svcs	1.2	1.2	0.2	1.2	-	0.0%	1.1	1.5	0.1	0.7	(0.4)	-36.4%
Child Care Program Compensation	2.1	2.1	1.0	2.1	0.0	2.3%	1.8	1.8	0.9	2.1	0.2	13.1%
Child Care Program Supplies/Int Svcs	0.2	0.2	0.1	0.2	-	0.0%	0.3	0.3	0.1	0.1	(0.1)	-49.2%
Recoverable Compensation (Secondments)	7.4	7.2	3.6	7.2	(0.3)	-3.5%	6.7	7.1	3.7	7.4	0.7	11.2%
Interest Charges on Capital	6.9	6.9	3.5	6.9	-	0.0%	7.5	7.2	3.6	7.2	(0.3)	-4.0%
Fifty-Five Board Trust (Capital and Interest)	2.5	2.5	-	2.5	-	0.0%	2.5	2.5	-	2.5	-	0.0%
Other Sub-Total	33.1	34.2	14.7	34.2	1.1	3.2%	30.8	31.6	14.4	32.3	1.5	4.9%
Amortization												
Ministry Approved Projects	40.4	43.4	21.7	43.4	3.0	7.5%	38.0	38.9	19.7	39.4	1.5	3.8%
Board Approved Projects	0.4	0.1	-	0.1	(0.3)	-83.3%	0.6	0.5	-	0.3	(0.3)	-54.9%
Amortization Sub-Total	40.8	43.4	21.7	43.4	2.7	6.6%	38.6	39.4	19.7	39.7	1.1	2.9%
Grand Total	864.8	893.6	437.2	895.3	30.5	3.5%	856.0	862.3	441.3	872.3	16.3	1.9%

Finance 2017.04.05 (numbers may not add due to rounding)

	Budget	Revised Estimates	Forecast
	\$	\$	\$
Revenue			
Pupil Foundation-ADE only	373,614,330	378,600,664	378,600,664
School Foundation	49,143,504	49,546,859	49,546,859
Special Education	90,442,010	91,366,390	91,366,390
Language	27,826,087	27,826,087	27,826,087
Learning Opportunity (includes Mental Health Leader)	18,270,179	18,456,073	18,456,073
Adult Education, Continuing Education and Summer School	6,931,805	6,868,879	6,868,879
Cost Adjustment and Teacher Qualification and Experience	54,687,572	69,490,243	69,490,243
ECE Qualification and Experience Allocation	3,538,062	4,451,675	4,451,675
New Teacher Induction Program (NTIP)	806,083	806,083	806,083
Restraint Savings	(279,158)	(279,158)	(279,158)
Transportation	38,317,295	38,280,378	38,280,378
Administration and Governance	18,231,232	18,414,635	18,414,635
School Operations	73,445,366	74,237,002	74,237,002
Community Use of Schools	1,033,282	1,033,282	1,033,282
Declining Enrolment Adjustment	921,600	248,422	248,422
First Nation, Metis and Inuit Education Supplemental Allocation	1,207,547	1,163,857	1,163,857
Safe Schools	1,846,201	1,862,228	1,862,228
Permanent Financing of NPF (55 Board Trust)	2,523,115	2,523,115	2,523,115
	<u>762,506,112</u>	<u>784,896,714</u>	<u>784,896,714</u>
Revenue Deferrals			
Deferred Revenue - MTCA Allocation	(18,917,653)	(19,622,418)	(19,622,418)
Deferred Revenue - Special Education	(90,442,010)	(91,366,390)	(91,366,390)
Deferred Revenue - Student Achievement Envelope	(5,687,263)	(5,873,157)	(5,873,157)
Deferred Revenue - Library Staffing	(244,805)	(244,805)	(244,805)
Deferred Revenue - FNMI Base Envelope	(165,520)	(165,520)	(165,520)
Deferred Revenue - Mental Health Leader (from LOG)	(121,161)	(121,161)	(121,161)
	<u>(115,578,412)</u>	<u>(117,393,451)</u>	<u>(117,393,451)</u>
Deferred Revenue Recognition and Adjustments			
Deferred Revenue - Special Education	89,801,433	90,839,344	90,839,344
Deferred Revenue - Mental Health Leader Amount	121,161	121,161	121,161
Deferred Revenue - Library Staffing	244,805	244,805	244,805
Deferred Revenue - FNMI Base Envelope	165,520	165,520	165,520
Deferred Revenue - Student Achievement Envelope	5,687,263	5,873,157	5,873,157
Deferred Revenue - MTCA (Sch 5.1 Capital)	16,817,653	18,329,930	18,329,930
Deferred Revenue - School Renewal (Operating Portion)	5,087,333	5,682,597	5,682,597
Deferred Revenue - Interest on Capital Projects	7,347,861	7,392,997	7,392,997
Deferred Revenue - Temporary Accommodation	1,434,000	1,618,963	1,618,963
Trustees' Association Fee	43,316	43,316	43,316
	<u>126,750,345</u>	<u>130,311,790</u>	<u>130,311,790</u>
Total Operating and Capital Support GSN	<u>773,678,045</u>	<u>797,815,053</u>	<u>797,815,053</u>

	Budget	Revised Estimates	Forecast
	\$	\$	\$
Education Program-Other Grants			
Achieving Excellence in Applied Classrooms	-	100,000	100,000
Gap Closing in Literacy grades 7-12	-	30,000	30,000
French as a Second Language	-	279,173	279,173
Specialist High Skills Major	82,789	82,789	82,789
The Renewed Mathematics Strategy	1,596,200	1,596,261	1,596,261
FNMI - Collaborative Inquiry	-	15,000	15,000
Common European Framework of Reference	-	175,000	175,000
Mental Health and Addiction Strategy	41,500	50,000	50,000
Transition to the Ontario Autism Program	-	218,999	218,999
Applied Behaviour Analysis Training Opportunities	105,667	105,076	105,076
Parents Reaching Out	-	61,735	61,735
Parents Reaching Out Regional	-	15,000	15,000
Mentoring for All	53,022	53,022	53,022
Board leadership Development Strategy	116,923	116,923	116,923
Early Development Instrument	-	56,360	56,360
Early Years Leadership Strategy	182,740	182,740	182,740
Parent and Family Literacy Centres	-	556,604	556,604
Focus on Youth	476,000	476,000	476,000
Safe, Inclusive, and Accepting Schools	151,651	143,151	143,151
Outreach Coordinator	152,800	152,800	152,800
Teacher Learning and Leadership Program - Adult HS	-	14,955	14,955
Priority Schools	510,000	510,000	510,000
Ontario Focused Intervention Partnership	-	16,000	16,000
Re-engagement Initiative (12 & 12+)	108,278	108,033	108,033
Building Capacity-Math, Literacy, Instruction, Collaboration	215,760	-	-
Indigenous Support	100,000	100,000	100,000
Occasional Teacher Professional Learning	-	34,114	34,114
	<u>3,893,330</u>	<u>5,249,735</u>	<u>5,249,735</u>
Other Deferred Revenues			
Literacy and Basic Skills (Training, Colleges and Universities)	686,110	743,482	743,482
English as a Second Language (Citizenship and Immigration)	1,343,427	1,662,071	1,697,155
Breakfast Program (ONFE)	500,000	529,570	529,570
Ontario Works	541,195	508,082	508,082
CODE Technology and Learning Fund	198,288	270,288	270,288
CODE Summer Learning	105,000	105,000	105,000
CODE Student Injury	10,000	10,000	10,000
Weston Foundation-Environmental Initiatives	27,000	-	-
	<u>3,411,020</u>	<u>3,828,493</u>	<u>3,863,577</u>
Total	<u>7,304,350</u>	<u>9,078,228</u>	<u>9,113,312</u>
Increase from Original Estimates		<u>1,773,878</u>	<u>1,808,962</u>