

Appendix XI - Comparative Expenditure Summary

	2012-2013 Actual	2013-2014 Actual	2014-2015 Revised Estimates	2015-2016 Estimates	Year Over Year Change		Note
					\$ Increase (Decrease)	% Increase (Decrease)	
Operating							
Classroom Instruction							
Teachers	68,738,486	66,276,881	67,271,462	65,748,120	(1,523,342)	(2.26%)	a.
Supply Teacher	2,357,026	2,788,772	1,984,327	1,984,638	311	0.015%	
Educational Assistants & ECEs	9,608,018	10,018,587	9,977,130	10,525,956	548,826	5.50%	b.
Classroom Computers	1,319,049	1,140,814	1,239,442	1,314,191	74,749	6.03%	c.
Textbooks and Supplies	2,727,821	2,847,518	3,249,936	3,140,702	(109,234)	(3.36%)	d.
Professionals and Paraprofessionals	4,888,604	4,824,954	4,756,921	4,455,504	(301,417)	(6.33%)	e.
Library and Guidance	2,063,106	1,835,613	1,855,755	1,695,646	(160,109)	(8.62%)	f.
Staff Development	1,272,709	1,324,252	1,112,547	469,325	(643,222)	(57.81%)	g.
Department Heads	170,844	153,260	149,286	147,574	(1,712)	(1.14%)	
Total Classrooms	93,145,663	91,210,651	91,596,806	89,481,656	(2,115,150)	(2.30%)	
Non-Classroom							
Principals & Vice-Principals	6,608,175	6,527,540	6,331,708	5,959,646	(372,062)	(5.87%)	h.
School Office	3,863,585	3,679,473	3,677,145	3,648,982	(28,163)	(0.76%)	i.
Coordinators & Curriculum	1,877,507	2,103,012	2,206,823	2,992,804	785,981	35.61%	j.
Continuing Education	790,186	758,505	669,511	660,190	(9,321)	(1.39%)	
Total Non-Classroom	13,139,453	13,068,530	12,885,187	13,261,622	376,435	2.92%	
Administration							
Trustees	124,910	126,563	119,300	118,351	(949)	(0.79%)	
Director/Supervisory Officers	1,053,839	1,074,505	1,178,209	1,014,889	(163,320)	(13.86%)	k.
Board Administration	3,027,038	2,858,908	3,003,213	3,104,111	100,898	3.35%	l.
Total Administration	4,205,787	4,059,976	4,300,722	4,237,351	(63,371)	(1.47%)	

	2012-2013 Actual	2013-2014 Actual	2014-2015 Revised Estimates	2015-2016 Estimates	Year Over Year Change		Notes
					\$ Increase (Decrease)	% Increase (Decrease)	
Transportation	10,817,105	10,736,718	10,955,324	10,894,384	(60,940)	(0.55%)	m.
School Operations and Maintenance	14,588,478	14,251,657	14,779,209	14,114,615	(664,594)	(4.49%)	n.
Other Non-Operating	1,115,572	1,791,650	505,202	493,202	(12,000)	(2.37%)	o.
TOTAL OPERATING	137,012,058	135,119,182	135,022,450	132,482,830	(2,539,620)	(1.88%)	
Capital Expenditures & Capital Debt	8,002,972	8,520,519	8,948,383	9,251,866	303,483	3.39%	p.
TOTAL EXPENDITURES	145,015,030	143,639,701	143,970,833	141,734,696	(2,236,137)	(1.55%)	

Notes:
a. Although there are natural staffing reductions that are directly related to associated decline in enrolment, there are additional planned reductions in the teaching envelope this year including reductions at the secondary panel as well as reduction of teaching and learning coaches at the school level. An investment has been made in staffing in an identified growth area of the Board and is currently being explored for increased opportunities for the NNDSB in 2015-16. There are also salary grid increases although there is a delay in grid movement known as the 97 th day provisions which continues in 2015-16. Also included in expenditures are secondments which are offset by inclusion in revenues.
b. Now that the ELK (Early Learning Kindergarten) program has been fully implemented, the Board continues to support and service special needs of students including these early learners through additional long-term occasional educational assistant assignments. Other increases represent grid step increases per the 97 th day provisions which continue into 2015-16.
c. Overall IT Technology budget remains consistent with that of the prior year. Included in the IT Technology budget this year are expenditures that will be funded through external funding for Learning and Technology initiatives. This has allowed a reinvestment of program dollars which were reduced last year back into the system this year. Other variances are a result of classification between operational expenses and capital expenditures. Capital expenditures for such items as technological support for teachers and computer replacement are depreciated over the useful life of the assets.
d. Reduction primarily attributable to \$200,000 of reinvestment back into program and Student Success budgeted expenditures currently residing in Coordinator envelope. Once Senior Administration is afforded the opportunity to determine allocation of such dollars between Staff Development, Texts & Learning Materials and Coordinator expense envelopes, a redistribution of budgeted expenditures will be completed. This will be reflected in next financial reporting cycle of 2015-16 Revised Estimates. Planned reductions in this envelope are reductions to instructional budgets at same rate as decline in enrolment and reduction in late busing.
e. Reductions attributable to planned reductions in staffing.

f.	Reductions attributable to planned reductions in staffing.
g.	As noted in (d) above, current reinvestment in program and Student Success budgeted expenditures currently residing in Coordinator envelope. Once senior administration is afforded the opportunity to determine allocation of budgeted dollars redistribution will occur. The professional learning components of all EPO grants as outlined in Appendix IV are still to be reflected in the 2015-16 budget. Given EPO grants are funded externally, there is no effect on the 2015-16 budget as such expenditures must match the externally revenue that is provided.
h.	Reduction is attributable due to consolidation of William Beatty and Victory Public Schools into newly constructed Parry Sound Public School as well as additional savings realized due to attrition.
i.	Reductions attributable to planned reductions in staffing
j.	Superintendents for Student Success and School Effectiveness Framework are reallocated from Director/Supervisory Officer envelope to align with Ministry GSN funding for enveloping purposes. Also included in this envelope are Principal of Learning, Literacy & Numeracy, Principal of Secondary Curriculum and investment in family of school Vice-Principals to support instructional leadership at the school level to foster growth in 21 st century teaching and learning pedagogies as outlined in NNDSB Board Improvement Plan. Further refer to Note (d) for alignment of instruction and program dollars which are currently included in the Coordinator envelope.
k.	Refer to Note (j). Also included in Director/Supervisory line is one seconded position for 2015-16 as compared to two such positions prior year which are funded externally and included in miscellaneous revenues.
l.	Increases in expenditures are noted in such expenditure categories as professional development, legal fees, arbitration costs, travel and accommodation.
m.	Transportation has been budgeted to include all expenditures relating to transportation including Board portion of HST net of rebate, with no netting of expenses and revenues. Accordingly, monies have been budgeted to reflect fuel escalation payments of \$155,000 as compared to \$215,000 prior year with additional savings anticipated due to routing efficiencies found in utilization of Special Purpose Vehicles. Expenditures also reflect increased expenditures due to increased rates in bus operator expenditures.
n.	Reductions attributable to planned reductions in staffing and recognition of premium reductions in insurance.
o.	Included in Other Non-Operating expenses is flow through payment of 55 School Board trust payments as well as agency fees relating to agreement with third party agency for foreign international students, which have decreased moderately.
p.	Increase in capital expenditures is attributable to increase in Building amortization which is the depreciation of buildings over their useful lives which has increased due to capital construction funded by School Renewal and School Condition Improvement Grant allocations as well as Capital Funding received for FDK Capital Projects. Other increase attributable to interest costs associated with long-term debt as financed by Ontario Financing Authority (OFA) which is funded 100% by Ministry of Education.