

2017-18 Budget

Staff Recommended 2017-18 Budget - Budgeted Expenditures
and Revenues

June 28, 2017



Near North
District School Board

Staff Recommended Budget:

| | |
|--|------------------|
| 2017 - 2018 In-Year Compliant Deficit Budget | \$635,036 |
| 2017 - 2018 Revenues | \$149,040,083 |
| 2017 - 2018 Draft Expenditures | (149,675,119) |
| In-Year Deficit | (635,036) |
| Compliance Check: | |
| 1% of Operating Allocation of \$133,044,605 | \$1,330,446 |
| Prior Year Accumulated Surplus Available for Compliance | \$3,883,301 |
| Deficit is less than 1% of Operating Allocation or Prior Year Accumulated Surplus and therefore Compliant | |

Accumulated Surplus:

| Accumulated Surplus Comprised of: | |
|---|--------------------|
| Operating Accumulated Surplus | \$1,724,634 |
| School Renewal | 589,805 |
| Registered Charity | 874,309 |
| Committed Capital Project - Laurentian Learning Centre | 519,577 |
| Committed Capital Project - Chippewa | 95,099 |
| Committed Capital Project - Alliance | 44,055 |
| Committed Capital Project - FJM2020 Project | 35,822 |
| | |
| Total Accumulated Surplus Available for Compliance | \$3,883,301 |

Past and Present:

2014/2015 Deficit Budget passed in June 2014 by the Board was \$660,000; At Revised Estimates anticipated deficit was \$424,000; During this year, cuts were made to both operational budgets and the starting of cuts to staffing. Actual 2014/2015 year end results reported an overall surplus of \$568,125 due to level of external grants received as well as labour sanctions.

2015/2016 Budget passed in June 2015 was a “balanced budget” noting that operational savings almost eroded and in order to balance would have to begin making cuts to staffing levels where significant dollars can be realized. Were able to balance even in light of 1st year of 3 year reform with regard to Financial Reforms incenting boards to address their excess capacity. Actual 2015/2016 year end results reported an overall surplus of \$544,941 due to level of external grants as well as labour sanctions

For 2014/2015 and 2015/2016 significant cuts were made to both operational budgets and staffing reductions.

2016/2017 Deficit Budget passed in June 2016 by the Board was \$922,000, subject to final adjustments upon filing Budget in EFIS, resulting in reported deficit of \$1,034,031. Deficit direct result of 2nd year of 3 year financial reforms including lost top of “non-enhanced facilities”, excess capacity and costs related to implementation of labour framework including need to budget inflationary factors for benefits as well as increases to sick leave costs.

As a result of actual enrolment being less than projected enrolment, financial implications of regular day school enrolment audit, settlement of additional litigation claims and unexpected pressures to record additional WSIB accruals, the Board actually was reporting a “non-compliant” budget in December 2016 of \$2.1 - \$2.3M. Staff have worked diligently in monitoring and managing this in-year deficit, where it is currently estimated at \$1.5M - \$1.6M. It is the belief that the actual in-year deficit can be managed down to a level of compliancy with the Ministry of Education which is approximately \$1.276 million, if not down to Budget passed by the Board.

2017/2018 staff recommended Deficit of \$635,036 direct result of declining enrolment, implementation of full financial reforms effective September 1, 2017 which will see complete elimination of top-up funding for “non-enhanced” facilities, elimination of Remote and Rural Small Community Grant and funding under a new model for Special Education High Needs Amount which has resulted in decrease in overall funding as well as continued pressure to manage the costs associated with “excess capacity” until the Board’s capital footprint has been right-sized

Multi-Year Plan Priorities:

The Near North DSB Multi-Year Plan priorities are:

- Knowing, honoring and supporting our students, families and staff;
- Excellence in teaching and in the learning environment;
- Excellence in creating a culture of caring;
- Excellence in communication;
- Excellence in alignment of resources.

The budgeting challenge is to align available resources to maximize the achievement of the Board's priorities in light of the Board's current financial position, limited Accumulated Surpluses, full implementation of Financial Reforms which become effective September 1, 2017, declining enrolment and excess capacity in the Board's facilities.

Multi-Year Plan Priorities:

In developing the budgeted expenditures for 2017- 18 which required careful analysis of all spending areas, the Near North District School Board's Multi-Year Plan Priorities were kept at the forefront of all decisions to ensure the continued support to:

- Ensuring equity;
- Promoting well-being;
- Ensuring safe & healthy learning environments;
- Aligning resources to where they are needed or at a minimum to maintain existing resources where they are needed to support equitable outcomes for all students.

The development of the 2017-18 Budget has not been without its challenges. Context for the development of the 2017-18 Budget is:

- ▶ Provincial funding and priorities;
- ▶ Multi-Year Plan;
- ▶ Near North DSB financial position;
- ▶ Local needs.

Present Financial Challenges:

- Managing the end of the phase-in of Full Financial Reforms which will be implemented 100% effective September 1, 2017 including 100% elimination of top-up to non-enhanced facilities, 100% elimination of Remote & Rural Small Community Grant, and funding under a new model for Special Education High Needs Amount which has resulted in decrease in overall funding
- Managing the costs associated with “excess capacity” until the Board’s capital footprint has been right-sized;
- The need to continue to account for \$1,723,930 per annum of remaining Phase-In of Retirement Gratuity Future Employee Benefits for compliance for the next 3.6 years;
- In times of declining enrolment and increasing needs of support for Special Education, at risk students and students with behavioral needs, represents a struggle to maintain the status quo in staffing levels;
- Costs for providing such supports are increasing whereas funding levels are not keeping pace. For example, SIP Funding (Special Incidence Portion) inadequate and needs to be addressed as has not changed in over a decade, Section 23 funding of teachers for educational component of program in absence of funding sick days;
- To grow programs for future revenue growth, such as the IB Program (International Baccalaureate), represents an ongoing investment prior to revenues being generated;
- Loss of CODE Technology Learning Fund funding of \$393,000 but need to stay the path for Learning in the 21st Century and to support learning in the classroom and learning for teachers; need to maintain existing or improve IT infrastructures
- Need to commence planning for implementation of new Student Administrative System given the Board’s existing Trillium System will sunset soon as PowerSchool has acquired SRB International that supports Trillium. Trillium will no longer be supported and this will represent a significant cost to vast majority of Boards in the Province of Ontario;
- Limited new monies in the annual Grant for Student Needs (GSN) that is not already committed to labour, such as increases to benchmarks to support the 2-Year Contract Extensions, establishment of Local Priorities Fund (LPF) for specific targeted investments, enveloping of additional grant allocations, ELHT Trust Benefit Funding for ELHT Stabilization and Government Benefit Contributions and One-Time Professional Development 0.50% Lump Sum Payment;
- Budget very tight and restrictive;
- Need to train and provide professional development to staff of Near North DSB;
- Eroding Accumulated Surplus;
- Keeping up with costs.

Present Financial Challenges:

Competing Priorities:

- The need to present a Budget to the Board of Trustees that carefully balances the needs of the system, the Board's Multi-Year Plan while being mindful of the significant financial constraints that the Board is currently facing;
- The Budget must be a Balanced Budget which takes into account that a Board may have an in-year deficit that is the lessor of 1% of its Operating Allocation (1% of \$133,044,605 = \$1,330,446) or the Prior Year's Accumulated Surplus Available for Compliance of \$3,883,301;
- Any in-year deficit being presented to the Board must be “manageable” and permit room for the unexpected;
- The need to uphold the core values, key priorities and commitment of the Board's Multi-Year Plan specifically in regard to Excellence in Teaching and in the Learning Environment of achieving excellence, ensuring equity and promoting well-being and Excellence in Alignment of Resources

Impact of Financial Reform – Lost Top-Ups – Elementary Schools

| | Old Funding Model | 2015-16 Year 1 | 2016-17 Year 2 | 2017-18 Year 3 | 2016-17 FTE | 2017-18 FTE |
|------------------------------|-------------------|----------------|----------------|----------------|-------------|-------------|
| Principal Funding | 28.50 | 28.27 | 25.41 | 24.86 | 24.75 | 24.75 |
| Vice-Principal Funding | 2.06 | 2.06 | 2.91 | 2.93 | 4.10 | 4.15 |
| Secretary Funding | 34.79 | 34.72 | 32.24 | 31.96 | 31.50 | 31.50 |
| Top-Up Funding | 2,223,676 | 1,793,750 | 1,328,494 | 1,052,494 | | |
| | | | | | | |
| School Foundation Allocation | 5,760,778 | 5,728,370 | 5,347,122 | 5,329,129 | | |

Impact of Financial Reform – Lost Top-Ups – Secondary Schools

| | Old Funding Model | 2015-16 Year 1 | 2016-17 Year 2 | 2017-18 Year 3 | 2016-17 FTE | 2017-18 FTE |
|---|-------------------------|-------------------|-------------------|-------------------|----------------|----------------|
| Principal Funding | 7.00 | 8.34 | 9.98 | 11.39 | 6.83 | 7.33 |
| Vice-Principal Funding | 7.90 | 7.97 | 7.94 | 7.7 | 6.33 | 5.83 |
| Total Principal and Vice-Principal | | | | | 13.16 | 13.16 |
| Secretary Funding | 19.84 | 19.84 | 19.66 | 19.78 | 21.00 | 21.00 |
| Top-Up Funding | 1,456,417 | 1,215,985 | 1,336,525 | 1,922,431 | | |
| School Foundation Allocation | 3,105,823 | 3,297,617 | 3,521,128 | 3,734,769 | | |

Special Education High Needs Amount Funding – Impact of Financial Reforms

| Year | ADE | HNA (After Factor for Decline in ADE) | Add: Measures of Variability Amount | HNA for Collabor. and Integration | Total | Decrease |
|---------|-----------|---------------------------------------|-------------------------------------|-----------------------------------|-----------|-----------|
| 2013-14 | 10,052.90 | 7,907,230 | 446,761 | | 8,353,991 | |
| 2014-15 | 9,975.89 | 5,892,807 | 1,773,252 | 450,000 | 8,116,059 | (237,932) |
| 2015-16 | 10,020.94 | 3,948,244 | 3,477,761 | 450,000 | 7,876,005 | (240,054) |
| 2016-17 | 9,941.50 | 1,957,991 | 5,329,019 | 450,000 | 7,737,010 | (138,995) |
| 2017-18 | 9,621.25 | 0 | 6,978,454 | 450,000 | 7,428,454 | (308,556) |
| TOTAL | | | | | | (925,537) |

Areas of Budget Risk:

- Enrolment variability
- Fluctuations in revenues and expenses
- In-year pressures to meet emerging needs
- Cost pressures
- Sick leave / supply costs and WSIB costs variability
- Transition of benefits to trusts - costs, funding and timing
- Orphaned benefit plans - costs and potential transition to a trust
- Managing Central Collective Agreement costs that are not fully funded by the Ministry such as SEB Plan costs, sick leave useage, etc.

On-Going Challenges and Concerns:

- Managing recently negotiated Central Extension Agreements + Managing workload that will be associated with Bill 115 Remedies for all federations and pressures on staff for agreed upon dates between Crown and Federations with no discussions with local School Boards;
- Managing sick leave costs due to access to 11 sick leave days + access to short term leave of 120 days. Although Near North DSB usage is below provincial means, overall magnitude of absences has increased in every employee group. Over the past five (5) years, average sick days/employee for all employees has risen from 8.99 in 2011-12 to 11.56 in 2016-16, an overall increase of 29%. In past year alone, it has increased by 9.5%;
- Managing and supporting special needs of students; more children are entering kindergarten with special education needs, some complex
- Special education, increased behavior needs of students and mental health needs are generally growing at a faster rate than total enrolment or not declining in an environment of declining enrolment
- Managing the costs associated with excess capacity while ensuring that staff and students have safe welcoming environments for learning and working. Existing cost structures fiscally not sustainable - inability to effectively and efficiently manage excess capacity without further right-sizing capital footprint;
- Financial reforms have placed significant extraordinary pressure on School Boards to close all “excess capacity” space;
- Child and Youth Mental Health - need to provide additional funding for school-wide promotion of positive social and emotional development to strengthen mental health literacy among children and youth themselves
- The ever-growing presence of the need to do more with less
- Nominal program dollars and inability to reduce any further without consequences on program; need for Board to continue to support literacy, student achievement, well-being in light continued external funding for the New Math Strategy. Our Board still relies heavily on external funding for program positions and delivery of program

On-Going Challenges and Concerns:

- Utility costs (increasing electricity costs, increasing water costs due to metering and unknown costs associated with Ontario Regulation 243 “Safe Water Drinking Act” and need to conduct more significant testing of taps);
- Ontario Regulation 243 “Safe Water Drinking Act” effective July 1, 2017 will see increase to number of samples/tests required and filters; potential for increased workload on existing staff to conduct testing as well as could lead to increased operational costs. Previously sampling carried out annually or every three years. Now every drinking water “fixture” must be tested.
- FSL - significant accommodation pressures associated with this program in some of the Board’s facilities ; Inability to recognize French Immersion as a rationale for Capital projects (enrolment pressures);
- Significant transportation costs not recognized for this “optional program” - inequality for geographically dispersed Boards for access to FSL programming
- Limited funding for Core French to 600 hours of instruction which begins in Grade 4 rather than starting in JK/SK or Grade 1
- Maintaining English track viability in dual track schools;
- Pressure on Transportation Allocation and Board resources due to increasing amount of parent challenges, HRTO (Human Rights Tribunal Office) Applications, Ombudsman challenges, children in custody, special education, accommodations and increased costs due to accommodation reviews and need to address excess capacity
- Increased legal challenges in regard to need to make accommodations (i.e. Human Rights Tribunal) increases costs and has significant drain on staff resources
- New Trade Agreements increasing needs for compliance of procurement processes in boards
- Need for transportation subsidy to support experiential learning opportunity for all students in the North
- Reduced local flexibility

On-Going Challenges and Concerns:

- Early Years: Effective September 1, 2017 before-and-after child care which was only for 0-4/5 year olds expanding to 4-12 years old; DSSABs determine viability for a school board which could potentially create a situation where school board must offer before-and-after child care that will be deemed unviable and cost prohibitive for third-parties yet deemed viable for school boards;
- Expansion of before-and-after school care significant undertaking for School Boards with potential of need for more staff; Further, funding only a 0.50 FTE of Supervisory Officer not sufficient as this is a significant portfolio. OPSBA is recommending additional funding be directed for the implementation and management of this expansion of before-and-after child care

On-Going Challenges and Concerns:

- 2-year Contract Extensions with limited knowledge of funding that would be provided within the GSN for 2017-18; Ministry needs to fund Contract Extensions 100% or managing any associated costs will be difficult
- Very limited knowledge of Local Priorities Fund and Targeted Investments that were established for ETFO, OSSTF Teaching, OSSTF-ESSP Workers and CUPE. Need for consultation with all federations for use of Local Priorities Fund late in the school year resulted in re-working of staffing for schools as well as staffing costings for budgetary purposes;
- Announcement of GSNs April 12th, 2017 and navigating what this means - prior year announced March 23rd; EFIS not open until April 24, 2017 putting staff three weeks behind
-

2014/2015 Reductions

Reductions totaling \$2,412,325 were made including the following reductions:

- ▶ Staffing reductions related to enrolment decline and school consolidations
- ▶ Decrease in teaching short-term and long-term replacement and supplementary leave budgets as well as principal release costs and secretarial replacement budgets
- ▶ Reduction in instructional budgets
- ▶ Reduction in photocopier budgets
- ▶ Elimination of special projects and proposal writing budgets
- ▶ Reduction in Classroom Support Centre learning resource purchases and photocopier charges
- ▶ Reduction in administrative school office technology replacement plan
- ▶ Non-replacement of vacant positions (IT and VP position Northern SS)
- ▶ Reduction in Special Education office supplies budget
- ▶ Reductions in business administration budgets of legal fees, custodial supplies, negotiation expense, office supplies and elimination of plan to engage additional technology support
- ▶ Reduction in elementary school office budgets to align with historical spending levels
- ▶ Reduction in utilities and snow removal budgets with assumption that unexpected changes in weather patterns in 2013/2014 were an anomaly
- ▶ Elimination of planned increase in ET/IT budget
- ▶ Reduction in mileage accounts
- ▶ Reduction in instructional program budgets
- ▶ Additional staffing reductions of library clerk, CDC, Educational Assistants, Social Worker and Principal of LLC

2015/2016 Reductions to Arrive at Balanced Budget - \$2,020,575

Secondary Classroom Teachers - Reduction of 6 sections at 5 high schools (AHSS, CSS, PSHS, WFSS and WSS)

Reduction of partial FTE of Teacher for the Deaf & Blind

Reduction of FTE of 2.50 Educational Assistants in 2014/2015

Reduction in late bussing City of North Bay with coterminous Boards (CSS, WFSS, WSS)

Reduction in Instructional Budgets equal to decline in enrolment

Reduction in IT Budget due to Utilization CODE monies for Classroom Devices

Reduction of FTE of .50 Special Education Clerical Support

Reduction of FTE of 3.0 CDCs (Childhood Development Counsellors) - reduction of Social Worker in 2014/2015 Budget

Savings of FTE of 1.50 Literacy Coaches after Repurposing for System VPs

Reduction of FTE of 1.84 Classroom Support Centre staff

Reduction of FTE of 0.25 VP Allocation Silver Birches as Transitional in Nature

Reduction of FTE of 2.0 secondary secretaries (1.0 CSS; 0.50 at WFSS/AHSS)

Reduction of FTE of 9.0 Custodians

Reduction in SEB Plan due to Central Bargaining

Central Rental Revenues (WFSS, FJM, CSS and PSHS)

Reduction in Noon Hour Supervisors

2016/2017 Reductions - \$1,266,715

Elimination of Design & Tech Elementary Allocation of FTE of 1.3

Request for Secondary System VP for Programming - Deferred

Request for System Principal of NPDL - Deferred

Non renewal of Me to We Personnel Contract

Termination of Me to We Systemic Contract

Reduction of FTE of 3.50 Custodians

Reduction of FTE of 1.60 Secretarial Staff

Reduction of FTE of 1.0 IT Technician

To maintain current levels of replacement budgets will need to employ an Attendance Management Programs - Review of data for moving forward

Utilization of CODE Technology and Learning Fund external funding to cover Tech4Classroom and/or Tech4Teachers currently in IT submitted budget

Elimination of Support for DARE Program

Reduction of Operating Budgets for Coordinators and System P/VPs

Reduction in electricity budget

Deferral of purchase of new vehicle for Facilities Fleet

Additional Revenue identified - Retirement Gratuity Liability

Additional Revenue Identified - NPSCDSB Assessment Revenues

2017/2018 Reductions and Cost Saving Measures - \$3,006,251

Staffing for IB - International Baccalaureate Program to be staffed out of respective School Allocation

In agreement with two Federations, utilization of Local Priorities Funds to mitigate layoffs that would have occurred due to declining enrolment, funding reduction of HNA (High Needs Amount), and funding reduction as a result of lost top-up to non-enhanced facilities

Ministry funding lower average class sizes: ELK class sizes and Grade 4 to Grade 8; given NNDSB either already compliant or below maximum class sizes, Board did not have to incur additional expenditures to be compliant which resulted in additional revenues

Return of funding for Principal at Laurentian Learning Centre

Secondary recovery of top-up for PSHS

Increase in Secondary School Foundation Grant with no corresponding increase in Secondary Principal/Vice-Principal allocations due to need to manage overall lost top-up funding reforms

Decrease in instructional budgets

Decrease in annual inspection and associated repairs and maintenance costs

5% decrease in Advertising

Final year of Me-to-We contractual obligation

Nominal Decreases in Special Education and Student Supports Budget; Classroom Support Centre Budget; Mental Health Lead Operating Budget; HR Operating Budget

Elimination of Superintendent Flex Response Budget

Decrease in mileage and food and accommodation costs for Principal Meetings

Decrease in School Office Budgets

Savings as a result of no planned computer replacement for School Office and Plant as up-to-date

Decrease in Coordinator Operating Budgets

2017/2018 Reductions and Cost Saving Measures - Cont'd:

Decrease in Trustee food expenses

Decrease in Board Administrative Accommodation Budget; Administrative Phone Costs and Office Supplies Budgets

Increase in Electricity

Decrease in Oil/Propane due to Biomass Wood Pellets and Victory disposal

Increase in Water Costs due to Metering

Decrease in Natural Gas

Decrease in Plant Phone Security Lines as per review of historical spending

Decrease in Plant Field Maintenance and Grounds Equipment as per review of needs

Decrease in Garbage Disposal

Decrease in OSBIE Insurance Premiums

Decrease in Hazardous Waste Removal Costs per review and fact that perform once per annum

Elimination of Isabella Street rental due to Alternative School back to PSHS and CSC to McDougall

Savings as a result of no budget for ARC as no physical consolidations planned for 2017-18

Significant savings as a result of realignment of Routine Maintenance Costs and Annual Routine Inspection Costs to School Renewal Operating Costs

Reduction in Secondary Discretionary Supply Days

Reduction in Noon Hour Supervisor Budget based on historical analysis and useage over past three years as well as inability to fill vacancies and needs 100%

2017/2018 Reductions and Cost Saving Measures:

Small decrease in instructional photocopier budget

Decrease in Special Education/Attendance Counsellor mileage, IT Technician mileage and Library mileage based on analysis of spending over past couple of years

Decrease in Wellness/Attendance/Disability Budget to match planned expenses for 2017-18

Decrease in Split/Shift Premiums based on actual planned expenditures

Elimination of Budget for Storage Containers at a Secondary School that are housing Outdoor Equipment that is being budgeted out of Plant Budget

2017/2018 Additional Expenditures - \$1,942,444:

Local Priorities Fund (LPF - ETFO FTE Increase of 2.50 Special Education Teacher Support

LPF - OSSTF FTE Increase of 1.00 Special Education Teacher Support

LPF - OSSTF FTE Increase of 1.00 Secondary Programming

LPF - One-Time 0.50% Professional Development payment to Teachers

LPF - Professional Development Occasional Teachers

LPF - Professional Development Education Workers

LPF - Adult Education Teachers to close the Gap in Salary Benchmark Funding

Increase in Elementary Indigenous Allocations - FTE of 0.65

Increase in Secondary Indigenous Allocation - FTE of 1.0 for Language/Studies System Position

Increase in NTIP Funding to be used for NTIP

Staffing - Reporting Entity Project Allocation for Assistance Finance Department

Staffing - Human Resources Temporary Supplement

Vehicle Addition in Plant Department due to deferral of purchase prior year

Increase in Vehicle Allowance for Facility/Maintenance Supervisors

Due to elimination of CODE Learning and Technology Funding in 2017-18, this has resulted in the need to increase within the IT/ET Budget, dollars for Tech4Teachers and Tech4Schools over prior year budget. As well increase in MaaS360 Mobile Device Management Costs and investment for Gradebook/Parent Portal

Local Priorities Fund (LPF)

| Targeted Investment: | Federation | Amount: |
|--|-------------------|--------------------|
| Special Education Staffing Investment | ETFO | \$240,939 |
| PD for Occasional Teachers | ETFO | 141,371 |
| Special Education Staffing Investment | OSSTF | 108,974 |
| Special Education Staffing Investment | OSSTF - EW | 392,292 |
| Secondary Programming Investment | OSSTF | 103,498 |
| PD | OSSTF - EW | 43,001 |
| System Priorities - Other Staffing | CUPE | 278,152 |
| Adult Day School to Increase Benchmark Funding | OSSTF | 59,084 |
| | | |
| TOTAL | | \$1,367,311 |

2017/2018 Enrolment

| Enrolment: | 2016-2017 Estimates | 2016-2017 Revised Estimates | 2017-2018 Estimates | Variance Estimates to Revised Estimates | Variance Estimates to Estimates |
|---|------------------------|-----------------------------------|------------------------|--|---------------------------------------|
| Junior Kindergarten | 639.00 | 579.00 | 540.00 | (39.00) | (99.00) |
| Senior Kindergarten | 662.00 | 651.00 | 596.00 | (55.00) | (66.00) |
| Grades 1 - 3 | 2,003.00 | 1,980.00 | 1,960.00 | (20.00) | (43.00) |
| Grades 4 - 8 | 3,263.00 | 3,279.00 | 3,291.00 | 12.00 | 28.00 |
| Total Elementary | 6,567.00 | 6,489.00 | 6,387.00 | (102.00) | (180.00) |
| Grades 9 - 12 | 3,166.50 | 2,994.27 | 3,013.75 | 19.48 | (152.75) |
| Total Enrolment | 9,733.50 | 9,483.27 | 9,400.75 | (82.52) | (332.75) |
| Other Pupils of the Board (Tuition Paying Students) | 208.00 | 225.75 | 220.50 | (5.25) | 12.50 |
| Total Enrolment | 9,941.50 | 9,709.02 | 9,621.25 | (87.77) | (320.25) |

Summary of Staffing for 2017/2018:

| Staffing Category | FTE of 2016-2017 Estimates | FTE of 2016-2017 Revised Estimates | FTE of 2017-2018 Estimates |
|--|----------------------------|------------------------------------|----------------------------|
| Teaching - Elementary (including Section 23) | 420.95 | 421.07 | 417.60 |
| Teaching - Secondary (including Guidance and Section 23) | 240.03 | 240.03 | 238.55 |
| Educational Assistants | 171.50 | 171.50 | 171.50 |
| Early Childhood Educators (ECE) | 52.00 | 51.00 | 47.00 |
| Total Classroom | 884.48 | 883.60 | 874.65 |
| PSSP Professional Support Staff | 37.50 | 37.50 | 37.50 |
| PSSP Support Staff - IT | 16.00 | 16.00 | 16.00 |
| Coordinators, Curriculum Support and System Program Positions | 24.50 | 27.50 | 27.00 |
| School Administration | 94.52 | 94.56 | 94.56 |
| Library and Classroom Support Centre | 17.01 | 17.01 | 17.01 |
| Board Administration | 35.75 | 35.75 | 35.75 |
| School Operations and Facilities | 116.50 | 116.50 | 116.50 |
| Total | 1,226.26 | 1,228.42 | 1,218.97 |
| | | | |
| Placeholder - Finance Reporting Entity Project Allocation | | | 1.00 |
| Placeholder - Human Resources Transition Supplement | | | 1.00 |

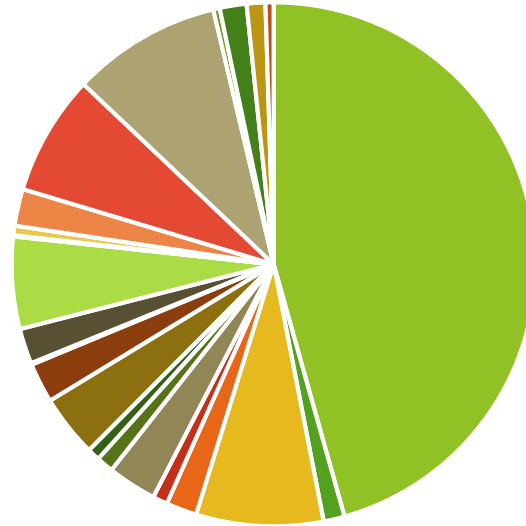
2017/2018 DRAFT Expenditures - Instructional

| Expenditure: | 2016-2017 Estimates Filed with Ministry | 2016 -2017 Revised Estimates | 2017-2018 Estimates |
|--|--|------------------------------------|------------------------|
| Classroom Teachers - 99.99% Salaries and Benefits | 66,306,793 | 65,793,198 | 68,313,740 |
| Supply Teachers - 100% Salaries and Benefits | 1,985,013 | 1,985,013 | 1,942,211 |
| Educational Assistants and Early Childhood Educators - 100% Salaries and Benefits | 11,349,579 | 11,311,531 | 11,746,810 |
| Textbooks and Learning Materials | 3,029,787 | 3,185,490 | 2,838,588 |
| Classroom Computers (Includes capital purchases) | 952,699 | 952,699 | 1,366,699 |
| PSSP - Professional Supports - 92.76% Salaries and Benefits | 4,423,182 | 4,460,868 | 4,537,013 |
| Library and Guidance - 93.62% Salaries and Benefits | 1,774,012 | 1,547,677 | 1,581,582 |
| Staff Development | 427,143 | 427,143 | 1,152,748 |
| Principals and Vice Principals - 99.31% Salaries and Benefits | 5,612,123 | 5,618,775 | 5,736,661 |
| Secretaries and School Office - 80.81% Salaries and Benefits | 3,657,048 | 3,689,529 | 3,679,501 |
| Department Head Allowances - 100% Staff | 148,563 | 140,482 | 143,532 |
| Coordinators and Consultants - 78.18% Salaries and Benefits | 3,261,716 | 3,333,348 | 3,266,416 |
| Continuing Education - 91.48% Salaries and Benefits | 793,202 | 790,285 | 748,850 |
| Amortization | 892,400 | 909,215 | 822,225 |
| TOTAL INSTRUCTIONAL EXPENDITURES | 104,613,260 | 104,145,253 | 107,876,576 |

2017/2018 DRAFT Expenditures - Non Instructional

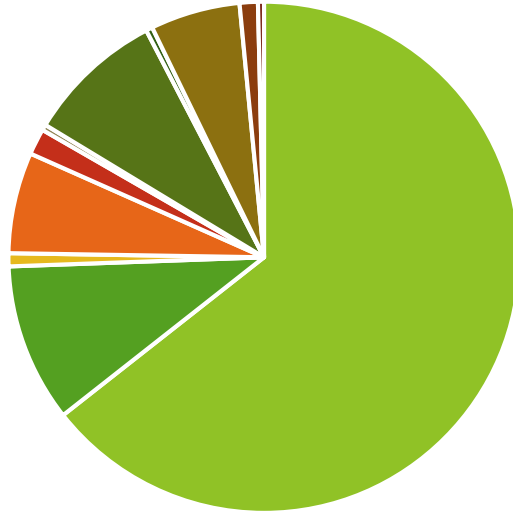
| Expenditure: | 2016-2017 Estimates | 2016-2017 Revised Estimates | 2017-2018 Estimates |
|---|------------------------|-----------------------------------|------------------------|
| Governance - 73.47% Trustee Honoraria | 119,405 | 119,056 | 111,193 |
| Director and Supervisory Officers - 90.28% Salaries and Benefits | 1,082,294 | 1,149,392 | 881,078 |
| Board Administration - 72.27% Salaries and Benefits | 3,183,324 | 3,277,341 | 3,402,215 |
| Transportation - must spend Transportation on Transportation | 10,932,920 | 10,877,917 | 11,122,977 |
| School Operations, Facilities and Maintenance - 57.34% Salaries and Benefits (Note 7) | 13,739,981 | 13,737,514 | 13,303,381 |
| School Renewal Operating Expenses | - | - | 505,661 |
| Amortization | 6,692,871 | 7,341,680 | 7,674,395 |
| Other - Non Operating - Agency Fees for International Students & Interest on Long-Term Debt | 95,000 2,036,448 | 422,691 2,036,448 | 203,115 2,477,396 |
| Other - Non Operating - Flow through payment of 55 School Brd Trust | 393,202 | 393,202 | 393,202 |
| TOTAL NON-INSTRUCTIONAL EXPENDITURES | 38,275,445 | 39,355,241 | 40,074,613 |
| TOTAL INSTRUCTIONAL EXPENDITURES | 104,613,260 | 104,145,253 | 107,876,576 |
| TOTAL NON-INSTRUCTIONAL EXPENDITURES | 38,275,445 | 39,355,241 | 40,074,613 |
| TOTAL EXPENDITURES | 142,888,705 | 143,500,494 | 147,951,189 |
| Add: Phase Into Compliance Retirement Gratuities | 1,723,930 | 1,723,930 | 1,723,930 |
| TOTAL EXPENDITURES for Ministry Compliance Purposes | 144,612,635 | 145,224,424 | 149,675,119 |

2017/2018 Planned Expenditures



- Classroom Teachers - 45.64%
- Educational Assistants and ECEs - 7.85%
- Classroom Computers - 0.91%
- Library and Guidance - 1.05%
- Principals and Vice-Principals - 3.83%
- Department Head Allowances - 0.10%
- Amortization - 5.68%
- Director and Supervisory Officers - 0.59%
- Transportation - 7.43%
- Other Non-Operating - 0.40%
- Phase In of Retirement Gratuities - 1.15%
- Supply Teacher Costs - 1.30%
- Textbooks and Learning Resources - 1.90%
- PSSP - Professional Supports - 3.03%
- Staff Development - 0.77%
- Secretaries and School Office - 2.46%
- Coordinators and Program - 2.18%
- Governance - 0.07%
- Board Administration - 2.27%
- School Operations, Facilities and Maintenance - 9.23%
- Interest on Long-Term Debt - 1.66%
- Continuing Education - 0.50%

2017/2018 Planned Expenditures by Type



- Salaries and Wages - \$96,389,160 - 64.40%
- Employee Benefits - \$15,014,565 - 10.03%
- Staff Development - \$1,238,248 - 0.83%
- Supplies and Services - \$9,569,555 - 6.39%
- Interest on Long-Term Debt - \$2,477,396 - 1.65%
- Wide Area Network and Internet Connectivity and Other - \$539,990 - 0.36%
- Fees and Contractual Services - \$13,043,239 - 8.71%
- Other Non-Operating - \$615,416 - 0.42%
- Amortization - \$8,496,620 - 5.68%
- Phase In of Retirement Gratuities - \$1,723,930 - 1.15%
- Capital - Technology Investments - \$567,000 - 0.38%

2017/2018 Expenditures - Composition of Expenditures

| Summary of Expenditures by Envelope: | |
|--|---|
| Classroom Teachers - \$68,313,740 | <ul style="list-style-type: none"> ➤ Classroom Teachers - Elementary FTE of 417.60 and Secondary FTE of 238.55 ➤ Section 23 teachers (FTE of 14.00) ➤ New this year is Local Priority Fund (LPF) Targeted Investment for Special Education FTE of 2.50 Elementary and 1.00 Secondary as well as additional FTE of 1.00 LPF Fund Secondary Programming ➤ Increase in Indigenous Staffing allocation of 0.65 Elementary and 1.0 Secondary for Indigenous Language and Studies ➤ FTE of 1.00 funded via EPO Indigenous Joint School Support and Re-Engagement Initiative ➤ Two (2) secondments funded by CODE ➤ Student Success Support for Literacy and Numeracy FTE of 1.00 ➤ Renewed Math Strategy Supports of In-School Math Facilitators for North and West and K-12 DSB Based Math Facilitator and Secondary Math Facilitator (Funded Externally) ➤ Home Instruction, Workers' Compensation, Supplementary Benefits, mileage ➤ Classroom Teacher component of Phase-Into Compliance Retirement Gratuities ➤ Classroom Teacher proportionate share of Wellness budget ➤ ETFO and OSSTF have transitioned to Provincial Benefit Plan June 1, 2017 - ELHT Stabilization and Government Contributions included in Benefits |
| Supply Teachers - \$1,942,211 | <ul style="list-style-type: none"> ➤ Long-term replacement costs ; Short-term replacement costs; Short-term replacement costs - discretionary days; Short-term replacement costs - Health and Safety Release for Inspections ➤ OFIP Tutoring |
| Educational Assistants and ECEs - \$11,746,810 | <ul style="list-style-type: none"> ➤ Educational Assistants - FTE of 171.50; Section 23 Educational Assistant Support - FTE of 2.00 and Long-Term Occasional Educational Assistants ➤ Early Childhood Educators (ECEs) - FTE of 47.00 ➤ French Language Monitors - Funded Externally ➤ Educational Assistant, ECE and Health and Safety Replacement Budgets ➤ Workers' Compensation, Supplementary Benefits - SEB Plans ➤ Proportionate share of Phase-In of Retirement Gratuities ➤ OSSTF have transitioned to Provincial Benefit Plan June 1, 2017 - ELHT Stabilization and Government Contributions included in Benefits |

2017/2018 Expenditures - Composition of Expenditures

| Summary of Expenditures by Envelope: | |
|--|---|
| Classroom Textbooks and Learning Materials - \$2,838,588 | <ul style="list-style-type: none"> ➤ Elementary and Secondary Instructional Budgets - Administered by Schools ➤ Outdoor Education (Funded in Learning Opportunity Grant) ➤ Team travel and Late Busing ➤ SEA Equipment including Board portion of \$800 per claim ➤ Other components of budget include Photocopy copy charges, Health and Safety Annual Inspections and Assistance with Inspections, Annual calendars, Buchanan Fund Top-Up, Junior/Intermediate Sports, Me-to-We - (final year of financial obligation) ➤ Special Education and Mental Health Classroom Supports ➤ Student Success classroom support ➤ Specialist High Skills Major classroom support ➤ Self-Contained Classrooms ➤ IB - International Baccalaureate Program ➤ Trustee Initiative Fund ➤ Section 23 supplies and services ➤ Classroom Support Centre for purchases of books and learning materials, instructional supplies and application software |
| Classroom Computers - \$1,366,699 | <ul style="list-style-type: none"> ➤ Supplies and Repairs ➤ Additional equipment ➤ Rental and Lease ➤ Fees, licenses and contractual services ➤ Capital equipment - Increase due to investments for Tech4Schools Renewal of desktop computers, laptops, MacBooks, iPads and peripherals. Decrease due to reduced needs for school and data center server renewal needs. |

2017/2018 Expenditures - Composition of Expenditures

| Summary of Expenditures by Envelope: | |
|--|---|
| PSSP - Professional Supports - \$4,537,013 | <ul style="list-style-type: none"> ➤ PSSP Support Staff (Professional) - FTE of 37.50 includes clerical support; attendance counsellors; speech and language pathologists (SLPs); communicative disorders assistants (CDAs); child development counsellors (CDCs); Native Child Development Counsellors; Behavior Counsellors; Mental Health Lead; Psychometrists and Psychologist; ➤ IT Technicians ➤ Student Supervision Support ➤ Operating budgets for PSSP Support Staff (Professional) for mileage, supplies and services, phone, memberships, photocopy charges, replacement furniture and equipment ➤ Operating budgets for PSSP Support Staff (IT) for mileage, supplies and services, phone, rentals and contractual services. Increase attributable to inclusion of MISA Local Capacity Expenses of \$38,290 to offset revenue specific monies included in GSN grants and increase in MaaS360 software used for Mobile Device Management ➤ OSSTF ESSP Staff have transitioned to Provincial Benefit Plan June 1, 2017 - ELHT Stabilization and Government Contributions included in Benefits |
| Library and Guidance - \$1,581,582 | <ul style="list-style-type: none"> ➤ Elementary and Secondary library technicians (portion funded by Library Staff Investment Funding in LOG Grant) - FTE of 6.50 Secondary and 6.66 Elementary; Classroom Support Centre supervisor and staff - FTE of 3.84 ➤ Temporary replacement budget ➤ Secondary Guidance Teachers ➤ Operating budgets for library staff supplies and services and mileage ➤ Classroom Support Centre Operating Budget includes photocopy charges, mileage, phone, supplies and services, memberships, IT central charges, proportionate share of Board-wide courier charges, licensing, copyright and royalty fees for ACF and VEC |
| Staff Development - \$1,152,748 | <ul style="list-style-type: none"> ➤ Teacher Professional Development Lump Sum Payment ➤ Local Priorities Fund - PD for Occasional Teachers and PD for ESSP Support Staff ➤ Classroom teacher and Health and Safety professional development; Library staff, Classroom Support Centre and Educational Assistants staff PD; PSSP budget for professional development for Education Student Support education workers, professional staff and IT Technicians ➤ Student Success Allocation ➤ IB teacher training, Mental Health training and Health and Safety PD and training ➤ Teacher Release for Technology related PD events coordinated by ET Coordinators and Special Education coordinator directed release time for PD ➤ Collaborative Problem Solving (CPS) ➤ New Staff Induction Program (NTIP) |

2017/2018 Expenditures - Composition of Expenditures

| Summary of Expenditures by Envelope: | |
|--|--|
| Principals and Vice-Principals - \$5,736,661 | <ul style="list-style-type: none"> ➤ Elementary Principals and Vice-Principals - FTE of 24.75 and 4.15 ➤ Secondary Principals and Vice-Principals - FTE of 7.33 and 5.83 including LLC ➤ Elementary and Secondary Replacement Cost Budget, Workers' Compensation and Principal meeting costs ➤ Proportionate share of Phase-In of Retirement Gratuities ➤ Professional Development including Health and Safety Training |
| School Office - Secretarial and Supplies - \$3,679,501 | <ul style="list-style-type: none"> ➤ Elementary and Secondary Secretarial Costs (31.50 Elementary; 20.00 Secondary and 1.00 Continuing Education ➤ Short-term replacement budget which also includes release costs for training on administrative computer applications ➤ Long-term replacement budget ➤ Proportionate share of Phase-In of Retirement Gratuities ➤ Other components of budget include: Professional development budget, Office supplies for school offices, Telephone budget (for cell phones, land lines and SmartFind Express dedicated lines), Advertising in Yellow Pages, Photocopy charges (non-instructional portion), Fees and contractual services including Board-wide courier costs ➤ Proportionate share of IT costs . No requirement for computer replacement or replacement and maintenance of CCTV equipment ➤ Parent Involvement Funding (\$500 per school) |
| Coordinators, Curriculum Support and System Program Supports - \$3,266,416 | <ul style="list-style-type: none"> ➤ Note Principals and Vice-Principals not assigned to "physical schools" are costed to this envelope including Principal of Special Education, Principal of Capital Planning, Principal of Elementary Program, Library, Literacy and Numeracy, Principal of Section 23, Principal of Secondary Program and System Program Vice-Principals for Literacy and Learning ➤ Also costed to this envelope are Coordinators of Special Education, Secondary Program and SHSM (Specialist High Skills Major), OYAP, (Ontario Youth Apprenticeship Program) Elementary Program and Outreach Coordinator, Aboriginal Program & Artists in Residence, Educational Technology, E-Learning Contacts, Grade 9-12 Math, Coordinator French, Social Studies & History, NTIP (New Teacher Induction Program) and FSL (French as a Second Language), IB (International Baccalaureate) Coordinator and Clerical Support ➤ Note that positions of Student Success Lead and Student Effectiveness Lead are reallocated from Director/Supervisory Officer envelope to Coordinator envelope to align with funding envelopes ➤ Operating costs for all Curriculum personnel, Central Program Budget and OYAP Operating Budget - (External Funding) ➤ Proportionate share of IT costs. Increase due to Tech4Teachers Apple Lease Payment and investment in Tech4Teachers Renewal |

2017/2018 Expenditures - Composition of Expenditures

Summary of Expenditures by Envelope:

Governance - \$111,193

- Trustee Honoraria
- Trustee Operating Budgets for professional development; Mileage, Meals and Other Accommodation expenses and Student Trustee

Director and Supervisory Officers - \$881,078

- Includes salaries and benefits of Director and six (6) Supervisory Officers/Executive Officers; Note that prior year included one position of Secondment to the Ministry as well as portion of a position for Renewed Math Strategy which was externally funded
- No increases have been factored into budget for fiscal 2017-18 as Executive Officers continue to have wages frozen until Executive Compensation Provincial Framework is adopted by the Board
- Note that positions of Student Success Lead and Student Effectiveness Lead are reallocated from Director/Supervisory Officer envelope to Coordinator envelope to align with funding envelopes
- Operating budgets include individual budgets for each Executive position for mileage, meals and other accommodation expenses, phone, professional memberships and Student Success/Student Effectiveness Framework operating expenses. Note operating budgets for Student Success Lead and Student Effectiveness Lead are also reallocated to Coordinator envelope to align with funding envelopes

2017/2018 Expenditures - Composition of Expenditures

Summary of Expenditures by Envelope:

Board Administration - \$3,402,215

- Includes all expenditures associated with all business functions including finance (treasury), budget, audit, payroll, purchasing, non-plant related administration services and accommodation costs, all expenses relating to human resource management function including staffing, benefits, contract negotiations or dealings with various unions, includes expenses relating to the provision and management of administrative information technology throughout the Board, including general support to school secretaries and principals.
- Expenses for the operation of local or wide area networks, such as network servers are allocated between funding envelopes in proportion to the computers connected to the network (which you will see reflected as proportional share of IT charges)
- Includes salaries and benefits of departmental managers (FTE of 3.0), assistant manager (FTE of 1.0) and supervisors (FTE of 1.25), executive assistants (FTE of 4.50), general business administration of finance (FTE of 1.0), accounts payable (FTE of 2.0), payroll (FTE of 2.0), purchasing (FTE of 1.0), and reception (FTE of 1.0), human resource administration (FTE of 7.0), IT administrative staff (FTE of 5.0), custodian assigned to Head Office (FTE of 1.0)
- NOTE: Included in this year's budget are placeholders for two (2) additional positions: (1) Finance position to assist with training needs of system in regard to K212 Accounting System as well as KEV Cash Accounting System (this position to assist with rollout of KEV Accounting to secondary schools to increase adoption rate of Cashless Accounting; and (2) Human Resources position to assist with implementation of Central Extension Collective Agreements and Bill 115 Remedy work. Included in the GSN is \$57,725 new this year "Human Resource Transition Supplement". Also included in the annual GSN for Business Administration is \$65,427 "Reporting Entity Project Allocation" of which \$57,725 has been budgeted for support for Finance
- Other components of this budget include: Professional development funds for administrative staff - \$31,900; Records management - \$6,350; Photocopy charges - \$11,200; Travel and associated meals and accommodation - \$11,500; Advertising in Yellow pages and CanPages- \$37,500; Office supplies - \$33,000; Rental of postage machine - \$2,150; Courier (administrative portion) - \$27,000; Banking fees - \$6,500; Audit fees - \$40,000; Legal fees - \$150,000; Floral Tributes/Donations/Retirement Celebration - \$11,000; Short-term interest on operating line of credit - \$6,000; Fees and contractual services including year end valuation of retirement gratuity liability and support for KEV and new K212 system - \$14,000; Trustees OPSBA membership - \$34,400; Administrative proportionate share of IT charges - \$274,807; Parent Involvement Funding (Board central amount) - \$6,655
- Administrative Office Accommodation charges for non-instructional building occupancy including custodial supplies, maintenance, hydro, heat, water and sewer, garbage, snow removal - \$80,900
- Telephone and fax including basic monthly services, long distance, toll free service, operating costs for board phone system, cost for DEA PBX system in Parry Sound, cell phones - \$94,650
- Negotiation costs including flow-through payment to OPSBA for central bargaining

2017/2018 Expenditures - Composition of Expenditures

Summary of Expenditures by Envelope:

School Operations and Maintenance -
\$13,303,381

- Includes all expenses related to the daily operation of instructional buildings and site, such as custodial services, security services, building systems, building and grounds maintenance, utilities, computer hardware and related software, and property and related liability insurance as well as all expenses related to maintain instructional buildings and sites in a good state of repair
- Salaries and benefits of Manager of Plant (FTE of 1.0), Facility Supervisors (FTE of 3.0), Maintenance Supervisors (FTE of 2.0), clerical support (FTE of 1.75), custodial staff (FTE of 99.75) and maintenance staff (FTE of 8.0)
- Replacement cost budget including release time for Health and Safety
- Workers' Compensation
- Proportionate share of Phase-In of Retirement Gratuities
- Professional development including Health and Safety training; Phone and office supplies - \$30,000; OSBIE insurance; Auto reimbursement and other travel related costs - \$53,300;
- Electricity - \$2,100,000; Heat Oil and Propane and Wood Pellets - \$120,000; Natural Gas - \$665,000
- Water - \$360,000. Increase due to water metering
- Custodial and plant operations supplies - \$295,750 and Maintenance supplies - \$482,169
- Vehicle costs including gas and repairs to fleet of vehicles - Increase to purchase vehicle that was deferred in prior year.
- Capital and replacement - \$130,000. Decrease of \$15,000 for capital needs of purchase of tractor for fields and grounds maintenance
- Proportionate share of IT charges - \$33,873. Savings of \$8,000 as no need for computer replacement this year
- Snow removal - \$500,000; Garbage disposal - \$230,000
- Security monitoring - \$60,000
- Other contractual services including Honeywell, OCWA, fire extinguishers, fire alarms, electrical safety authority, boiler inspections, elevator inspections, hazardous waste removal - \$330,170
- Maintenance Shop Accommodation Expenses - \$40,000
- ARC & Transitioning Budget - NIL (Savings of \$50,000 as no planned school consolidations in 2017-18)

2017/2018 Expenditures - Composition of Expenditures

Summary of Expenditures by Envelope:

School Renewal Operating Expenses - \$505,661

- Included in annual School Renewal Allocation is \$283,857 for Operating Expenses as well as \$107,204 School Renewal Investment - Maintenance. The Board has unspent Operating Renewal monies being carried forward in the amount of \$114,600
- TOTAL School Renewal Operating Expense monies available are \$505,661
- This allocation may be used to address operating/maintenance type expenditures
- Upon careful analysis of Tangible Capital Asset Guide as provided by the Ministry of Education, Operating Costs would include: (1) Maintenance costs to keep the condition of assets in expected operating standards, i.e. duct cleaning, painting; (2) Repairs are costs to restore an asset to original designed state after damage; (3) Replacements which involve the removal of component parts and substitution with a new part of essentially the same type of performance capabilities; and (4) all expenditures under \$10,000 unless part of a Capital Project.
- Further examples that could access this allocation would include routine boiler repairs such as pumps, expansion tanks, or water treatment on existing boiler; repairing or occasional replacement of individual electrical units such as panels, switches or outlets; elevator replacement of individual parts and repairs including routine services and emergency repairs; fire alarm, PA system and security system replacement and repairs including routine service and emergency repairs; HVAC replacement of parts and components and repairs including routine service and emergency repairs; interior painting as part of a maintenance program; occasional replacement of individual parts and repairs to light fixtures including replacement of light bulbs; resurfacing or repainting part of a parking lot; repairs and occasional replacement of lampposts and light bulbs in parking lots; replacement of power generator individual parts and repairs including routine services, testing and emergency repairs; repairing or occasional replacement of a single or small number of windows due to damage.
- Given all such expenses are currently being budgeted in School Operation budget in Routine Maintenance and Other Contractual Services for annual inspections, an opportunity was created to realign such expenses to School Renewal Operating Expenses

2017/2018 Expenditures - Composition of Expenditures

| Summary of Expenditures by Envelope: | |
|--------------------------------------|--|
| Continuing Education - \$748,850 | <ul style="list-style-type: none"> ➤ Local Priorities Fund - Adult Day School to Increase Benchmark Funding ➤ Summer school including e-Learning, Co-Op, Day School and TOROS ➤ TOROS - (funded via GSN and external ticket sales) ➤ Credit Courses including PLAR courses, Life Long Learning programs and Night School ➤ Adult Basic Literacy (Funded Externally) ➤ English as a Second Language (Funded Externally) |
| Transportation - \$11,122,977 | <ul style="list-style-type: none"> ➤ NNDSB proportionate share of Consortium administrative expenses based on 60.03% ridership - \$693,198 ➤ Home to School Transportation costs including Special Purpose Vehicles and Courtesy Transportation - \$368,220 ➤ Safety programs - \$209,307. Increase result of adding monitors on buses for special needs and behavior needs ➤ Bus Operator Contracts - \$9,605,480 ➤ HST at 2.16% |
| Other Non-Operating | <ul style="list-style-type: none"> ➤ Agency Fees for International Students and Flow through payment to 55 School Board Trust. |

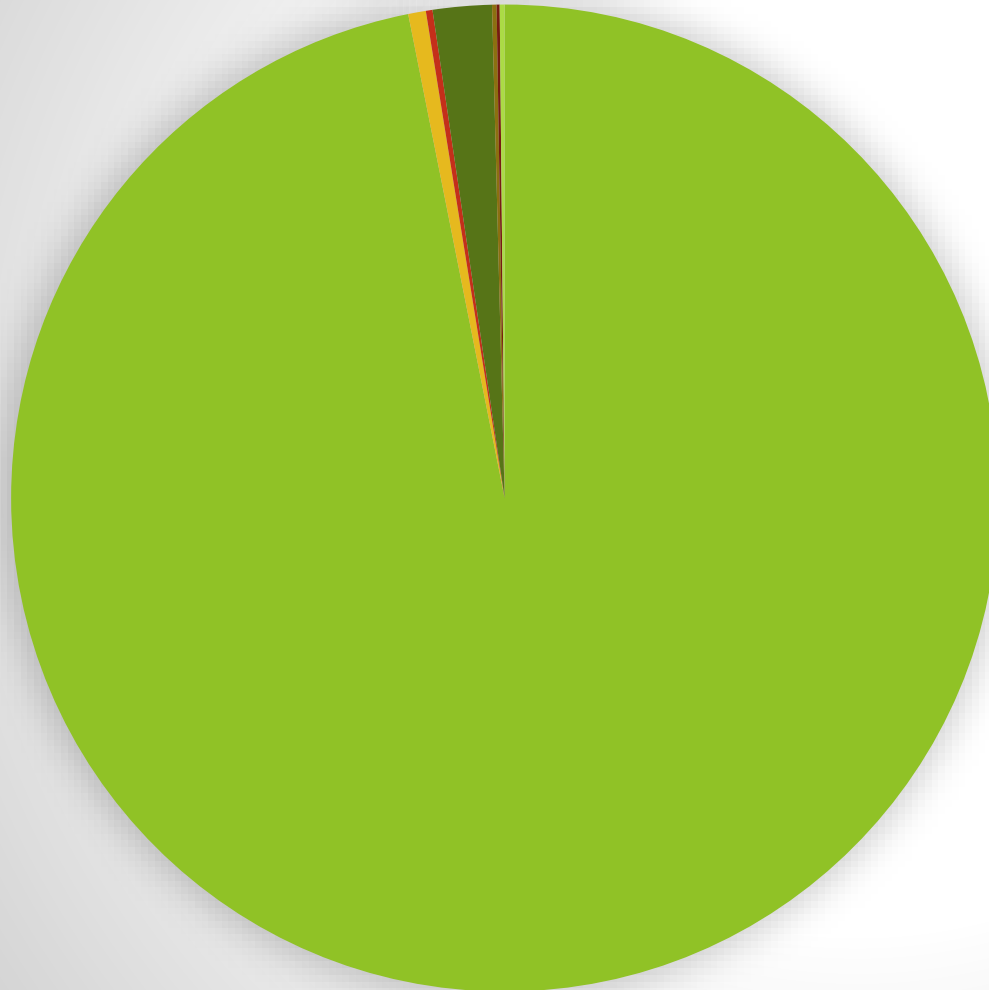
2017/2018 Revenues

| Revenues | 2016-2017 Estimates Filed with the Ministry | 2016-2017 Revised Estimates | 2017-18 Estimates | Increase (Decrease) |
|---|---|-----------------------------------|----------------------|------------------------|
| Grants for Student Needs | \$96,128,397 | \$95,325,586 | \$101,466,471 | 6,140,885 |
| Municipal Taxes/Local Taxation | \$42,646,930 | \$42,646,229 | \$42,907,878 | 261,649 |
| Total Grant for Student Needs (Note 1) | \$138,775,327 | \$137,971,815 | \$144,374,349 | \$6,402,534 |
| Ministry EPO Grants | \$791,686 | \$796,262 | \$859,891 | 63,629 |
| Other Ministry Grants | \$349,753 | \$349,753 | \$325,479 | (24,274) |
| Tuition Fees (Note 2) | \$2,533,560 | \$2,785,236 | \$2,873,986 | 88,750 |
| Other - Secondments (Note 3) | \$592,993 | \$592,993 | \$220,729 | (372,264) |
| Other Boards | \$149,000 | \$149,000 | \$147,040 | (1,960) |
| Miscellaneous (Note 4) | \$386,285 | \$527,771 | \$238,609 | (289,162) |
| Total | \$143,578,604 | \$143,172,830 | \$149,040,083 | 5,867,253 |

2017/2018 Revenues - Notes

| | |
|--|--|
| | |
| Note 1 - Total Grant for Student Needs | <p>Increase in Annual Grant for Student Needs attributable to the following:</p> <ul style="list-style-type: none">• 1.5% salary benchmark increases for staff compensation (does not Executive Compensation Framework);• 2% increase in cost benchmark for non-staff portion of School Operations Allocation;• One-time payment in 2017-2018 for professional development of \$447,635 included in Teacher Qualification and Experience Grant;• Employee Health, Life & Dental Benefits (ELHT) flow through payment in the amount of \$1,943,996 for School Board stabilization payment and Government contributions to Benefit Trust included in Teacher Qualification and Experience Grant;• Local Priorities Funding for targeted investments included in Learning Opportunities Grant in the amount of \$1,367,893;• Increased funding due to government commitment to reduce large class sizes in FDK and Grades 4 to 8;• Human Resource Transition Supplement of \$57,725 in Governance and Administration Grant;• Increased funding for School Foundation Grant for secondary principals in combined facilities as well as funding for administration at Laurentian Learning Centre;• 2% increase in Student Transportation Grant to help boards manage increased costs;• Increase in Deferred Capital Contributions of \$245,725 to match amortization expense primarily attributable to capital construction completion of Woodlands as well as School Condition Improvement Capital projects• Return of top-up funding for Parry Sound High School as now defined as an Enhanced Facility |
| Note 2 - Tuition Fees | Increase in tuition fees attributable to increase in tuition rates as calculated within the Grant for Student Needs. |
| Note 3 - Secondments | In the 2017-18 year, there are only two (2) board employees seconded, as opposed to five (5) in the prior year. |
| Note 4 - Miscellaneous | Prior year Revised Estimates included \$145,000 retirement gratuity write down of liability, \$96,299 OSBIE surplus fund premium rebate, WSIB excess insurance refund of \$10,187 and \$30,000 from Muskoka Language International. |

2017/2018 Revenues



- 2017-18 Grant for Student Needs - \$144,374,349 - 96.87%
- Ministry External Grants - \$859,891 - 0.57%
- Other Ministry Grants - \$325,479 - 0.22%
- Tuition Fees - \$2,873,986 - 1.93%
- Secondments - \$220,729 - 0.15%
- Revenues - Other Boards - \$147,040 - 0.10%
- Revenues - Miscellaneous - \$238,609 - 0.16%