

2018-19 Budget

Staff Recommended 2018-2019 Budgeted Expenditures and
Revenues

June 21, 2018



Near North
District School Board

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, Accumulated Surplus, full implementation of Financial Reforms which became effective September 1, 2017, declining enrolment, excess capacity in the Board's facilities and increased cost pressures in Workers' Compensation, absenteeism, utilities, snow removal and transportation.

Multi-Year Plan Priorities:

In developing the budgeted expenditures for 2018-2019 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 2018-2019 Budget has not been without its challenges. Context for the development of the 2018-2019 Budget is:

- ▶ Provincial funding and priorities;
- ▶ Multi-Year Plan;
- ▶ Near North DSB financial position;
- ▶ Cost pressures including escalating sick leave costs, WSIB costs, transportation costs, etc.;
- ▶ Ministry compliancy, enveloping, flexibility and other reporting requirements
- ▶ Local needs.

Staff Recommended Budget for 2018-2019:

2018-2019 In-Year Compliant Deficit Budget (See note below)	\$(482,609)
2018-2019 Revenues	\$153,971,784
2018-2019 Draft Expenditures	154,454,393
In-Year Deficit (See note below)	(482,609)
Compliance Check:	
1% of Operating Allocation of \$137,147,282	\$1,371,473
Prior Year Accumulated Surplus Available for Compliance	\$5,118,794
Deficit is less than 1% of Operating Allocation and therefore is Compliant	
Represents an Operating In-Year Deficit of \$410,182 plus \$72,427 of Amortization Expense on Committed Capital Projects to be funded out of Accumulated Surplus.	

Accumulated Surplus:

Accumulated Surplus Comprised of:	
Operating Accumulated Surplus - Estimated August 31, 2018	\$3,050,979
Internally Committed Accumulated Surplus:	
School Renewal	589,805
Registered Charity	855,996
Committed Capital Project - Laurentian Learning Centre	464,885
Committed Capital Project - Chippewa	85,089
Committed Capital Project - Alliance	38,872
Committed Capital Project - FJM2020 Project	33,168
Total Accumulated Surplus Available for Compliance	\$5,118,794

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 \$817,840 due to level of external grants as well as continuing labour sanctions.

Beginning with 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 was a result of 2nd year of 3 year financial reforms including lost top-up of “non-enhanced facilities”, excess capacity and costs related to implementation of labour framework including need to budget inflationary factors for budgets as well as increases to sick leave costs.

The 2016-2017 year was a difficult year financially as a result of actual enrolment being less than projected enrolment and having to react to unplanned fluctuations in expenditures in-year resulting upon filing Revised Estimates, the Board actually reported a “non-compliant” budget in December 2016 of \$2,051,594. Staff worked diligently in monitoring and managing this in-year deficit. Actual 2016-2017 year end results reported an overall compliant in-year deficit in the amount of \$671,623.

Past and Present – Cont'd...:

2017-2018 staff recommended a compliant in-year deficit of \$635,036 which was a direct result of declining enrolment, implementation of full financial reforms effective September 1, 2017 which saw the complete elimination of top-up funding for “non-enhanced facilities” and 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 since the beginning of new reform as well as continued pressure to manage the costs associated with “excess capacity” until the Board’s capital footprint has been right-sized.

Upon filing Revised Estimates in December 2017, as a result of a significant increase in enrolment from that projected, the Board reported a compliant in-year deficit in the amount of \$144,477. At this time additional expenditures were added in the amount of \$227,235 to have a revised compliant in-year deficit of \$371,712. Staff continue to monitor expenses to identify areas that can contribute towards the current in-year deficit.

Based on staff’s capacity to demonstrate the ability to monitor in-year expenditures for recovery purposes, staff are recommending a deficit budget in the amount of \$482,609 which is permitted by the Ministry of Education.

To reduce any further will have adverse affects on current staffing levels and will begin to affect the classroom. When developing the 2018-2019 budget for Trustee consideration absolutely every planned expense was reviewed.

Highlights and Changes in 2018-2019 GSN:

- Funding for multi-disciplinary teams and other staffing resources
- Increase in maximum amount per eligible claim for SIP increased from \$27,000 to \$38,016
- Additional funding for additional teachers who will help grade 7 and 8 students make successful academic transitions and engage in career and pathways planning
- Mental Health Workers in secondary schools
- 1.5% salary benchmark increases as provided by the Ministry in annual GSN (excluding Director of Education)
- Continued funding of Local Priorities Fund for 2nd Year of Ministry System Investments - \$1,455,640
- Continued funding for Provincial Benefit Trusts for Government Contribution and Stabilization Amount included in GSN but really a flow through to Benefit Carriers - \$2,248,559
- Professional Leader Allocation (PLA) includes funding for six leads and is enveloped (Mental Health Lead, Technology Enable Learning and Teaching Contacts, Indigenous Education Lead, Student Success Lead, SEF Lead and EY Lead) - \$910,675
- Transportation Cost Update Amount increased from 2% to 4%, but effective rate is 3.50% due to offset for Fuel Escalation
- Continued Rural Northern Education Fund (RNEF) funding - \$477,126
- Newly introduced Cash Management Strategy/Delayed Grant Payment - \$744,350
- Trustee Honorarium increase as provided by the Ministry for next term of office

Local Priorities Fund (LPF)

Targeted Investment:	Federation	2017-18 Amount	2018-19 Amount
Special Education Staffing Investment	ETFO	\$240,939	\$244,553
PD for Occasional Teachers	ETFO	141,371	143,492
Special Education Staffing Investment	OSSTF	108,974	110,609
Special Education Staffing Investment	OSSTF - EW	392,292	398,176
Secondary Programming Investment	OSSTF	103,498	105,050
PD (2017-2018 only)	OSSTF - EW	43,001	-
System Priorities - Other Staffing	CUPE	278,152	282,324
Adult Day School to Increase Benchmark Funding	OSSTF	59,084	96,583
Other - P/VP System Investment **	P/VP	**	30,104
Other - Non-Union System Investment PD	Non-Union	-	44,749
** Note that LPF Fund provided for P/VP System Investment after filing of original budget in Revised Estimates in the amount of \$30,686			
TOTAL		\$1,367,311	\$1,455,640

Areas of Budget Risk:

- Enrolment variability
- Fluctuations in revenues and expenses
- In-year pressures to meet emerging needs
- Cost pressures such as increasing utility costs and snow removal
- Sick leave / supply costs and WSIB costs variability including new legislation that permits Chronic Mental Stress as an eligible claim that is retroactive to April 2014 per legislation
- Managing Central Collective Agreement costs that are not fully funded by the Ministry such as SEB Plan costs, sick leave useage, etc.

Present Financial Challenges:

- Managing the costs associated with “excess capacity” and full financial reform.
- Escalating sick leave costs due to increased absenteeism;-
- To embark on programs to reduce sick leave will require an investment in system that is dedicated to this task;
- Escalating Workers’ Compensation costs due to retroactive and new Chronic Mental Stress claim eligibility due to legislative changes;
- The need to continue to account for \$1,723,930 per annum of remaining Phase-Out of Retirement Gratuity Future Employee Benefits for compliance for the next 2.6 years. Essentially the Board must budget for an Operating Surplus in the amount of \$1,723,930 in order to be able to bring into operations for compliancy \$1,723,930 each year. The good news is this is only required for an additional 1.6 years beyond the 2018-2019 school year (\$1,723,930 in 2019-2020 and \$1,034,357 in 2020-2021). Effective in 2.6 years or the 2021-2022 school year, retirement gratuity liability will be fully funded;
- Increased need for student support in areas of Special Education, at risk students, increased behavioral needs, mental health
- Costs for providing such supports are increasing whereas funding levels are not necessarily keeping pace even in light of funding enhancements such as increase in SIP funding and funding for behavioral and mental health needs.
- Since 2015-2016 overall decrease in Special Education funding due to High Needs Amount reform - \$815,452
- To grow programs for future revenue growth, such as the IB Program, represents an ongoing investment prior to revenues being generated;

Present Financial Challenges – Cont’d...:

- Significant decrease in external funding for technology via Technology Learning Fund funding while needing to stay the path to support learning in the classroom and learning for teachers and maintaining existing or improved IT infrastructures places pressure on current operating budgets;
- Need to continue planning for implementation of new Student Administrative System given the Board’s existing Trillium System will sunset soon as PowerSchool acquired SRB International that supported 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;
- Need to train and provide professional development in staff of Near North DSB;
- Costs and increased workloads associated with PPMs (Policy/Program Memoranda) and new legislation in the form of Bills and Ontario Regulations (i.e. Bill 148 - Employment Standards Act Reform, Regulation 243 - Safe Drinking Water Act, Bill 174- Cannabis Act, Curriculum Changes, etc.)
- Transportation - bus driver shortages, need to address requests for monitors for behavioral needs on buses; increasing costs associated with third-party contracts; all operational and routing efficiencies have been implemented; to continue to balance this area will need to commence looking at reduction of services that are currently being offered; first year that the Board has an operating deficit

Present Financial Challenges and 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 financial constraints that the Board is currently facing;
- The Budget must be a Balanced Budget which takes into account Ministry exception that a School Board may have an in-year deficit that is the lessor of 1% of its Operating Allocation (1% of \$137,147,282 = \$1,371,473) or the Prior Year's Accumulated Surplus Available for Compliance of \$5,118,794;
- 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.

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, which are currently still on-going;
- Even though still in 2-year contract extensions, work will begin within the 2018-2019 school year given all Collective Agreements and majority of Terms and Conditions expire August 2019
- Managing sick leave costs due to access to 11 sick leave days + access to short term leave of 120 days.
- 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;
- The ever-growing presence of the need to do more with less
- Nominal program dollars; need for Board to continue to support literacy, student achievement, well-being in light of 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 O.Reg 243 “Safe Water Drinking Act” and need to conduct more significant testing of taps);
- 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 (expensive);
- Pressure on Transportation Allocation and Board resources due to increasing amount of parent challenges, HRTO 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
- School board compliancy

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 expanded 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 who will now be in the business of child care;
- Bill 148 Employment Standards Act Reform including increase to minimum wages; expanding personal emergency leave to 10 days with first two days paid; mandating equal pay for part-time, temporary employees doing same work as full-time employees
- IT/ET Infrastructure funding and sustainability
- Recruitment issues
- Inter-Ministry initiatives

Reductions since 2014-2015:

Year of Budget Reductions:	Amount of Budget Reductions:
2014-2015 net reductions	\$2,412,325
2015-2016 net reductions	2,020,576
2016-2017 net reductions	1,266,715
2017-2018 net reductions	1,063,807
2018-2019 net reductions	1,469,419
TOTAL Reductions since 2014-2015	\$8,232,842

2018-2019 Reductions:

Reductions

Eliminate Senior Administration request for additional FTE of 0.50 Executive Officer

Projected staffing needs at two schools have changed and as a result, staffing costs were recovered

Reduce planned increase in long-term elementary replacement costs - budget has still increased from prior year

Reduce planned increase in long-term secondary replacement costs - budget has still increased from prior year

Due to investment in increase in Vice-Principal allocations at each of Chippewa, West Ferris, Widdifield and Parry Sound High School should be corresponding decrease in Vice-Principal replacement costs; reduce planned increase to prior year budget levels

Reduce planned increase in ECE replacement costs - budget has still increased from prior year

Utilize RNEF Fund for Itinerant Educational Assistants in combination with complimentary plan of maintaining access to Multi-Disciplinary Supports for Team Members and Other Staffing Resources as well as EPO External Grant for Mental Health Workers in Secondary Schools to serve local needs of system

Decrease in Human Resources requested Operating Budget, Negotiations Budget and Wellness Budget

Decrease in Elementary and Secondary Instructional Budgets

Decrease in Centrally-Held Inspection and Repairs Budget

Decrease in Central Operating Budget for IB Program based on historical analysis of spending

Deferral of IT renewal of Macbooks for principals and renewal of Tech 4 Teachers

2018-2019 Reductions - Cont'd...:

Reductions

Reduction in Student Supervisor Budget based on historical analysis of spending levels

Reduction in Transportation Budget of Temporary Assistance and Furniture & Equipment

Reduction in Operating Budgets for Curriculum staff

Reduction in Central Program Budget as a result of confirmed EPO External Grants

Utilization of new Local Priorities Fund for Non-Union employees to offset budgeted Professional Development

Reduction in Collaborative Problem Solving as a result of confirmed EPO External Grants for 2018-2019

Reduction in Plant Snow Removal Budget request - budget still increased from prior year

Due to anticipated costs associated with Multi-Disciplinary Support Plan expected to be lower than funding provided utilize savings as permitted by Ministry to offset costs of Broader Special Education envelope

Additional Revenue increase - Special Education Assessments (based on historical analysis of revenues over past two years)

Additional Revenue increase - Transportation for Children & Youth in Care EPO External Grant

Additional Revenue increase - Almaguin Solar Panels - Hydro One (based on historical analysis of revenues over past two years)

Adjustment to Rental Income based on historical analysis of revenues

Additional Revenue increase - Administration Fees based historical analysis of revenues over past two years

2018-2019 Enrolment

Enrolment:	2017-2018 Estimates	2017-2018 Revised Estimates	2018-2019 Estimates	Variance Estimates to Revised Estimates	Variance Estimates to Estimates
Junior Kindergarten	540.00	596.00	559.00	(37.00)	19.00
Senior Kindergarten	596.00	608.00	608.00	-	12.00
Grades 1 - 3	1,960.00	2,005.00	1,956.00	(49.00)	(4.00)
Grades 4 - 8	3,291.00	3,348.00	3,276.00	(72.00)	(15.00)
Total Elementary	6,387.00	6,557.00	6,399.00	(158.00)	12.00
Grades 9 - 12	3,013.75	3,000.00	3,016.00	16.00	2.25
Total Enrolment	9,400.75	9,557.00	9,415.00	(142.00)	14.25
Other Pupils of the Board (Tuition Paying Students)	220.50	227.00	213.50	(13.50)	(7.00)
Total Enrolment	9,621.25	9,784.00	9,628.50	(155.50)	7.25

Summary of Staffing for 2018-2019:

Staffing Category	FTE of 2017-2018 Estimates	FTE of 2017-2018 Revised Estimates	FTE of 2018-2018 Estimates
Teaching - Elementary (including Section 23)	417.60	424.90	428.96
Teaching - Secondary (including Guidance and Section 23)	238.55	238.90	234.81
Educational Assistants	171.50	171.50	171.50
Early Childhood Educators (ECE)	47.00	48.00	48.00
Total Classroom	874.65	883.30	883.27
PSSP Support Staff (Professional)	37.50	38.50	44.50
PSSP Support Staff - IT	16.00	16.00	16.00
Coordinators, Curriculum Support and System Program Positions	27.00	27.00	28.35
School Administration	94.56	94.56	97.31
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	117.50
Total	1,218.97	1,228.62	1,239.69
Finance Reporting Entity Project Allocation	1.00	1.00	²¹ 1.00
Human Resources Transition Supplement	1.00	1.00	1.00

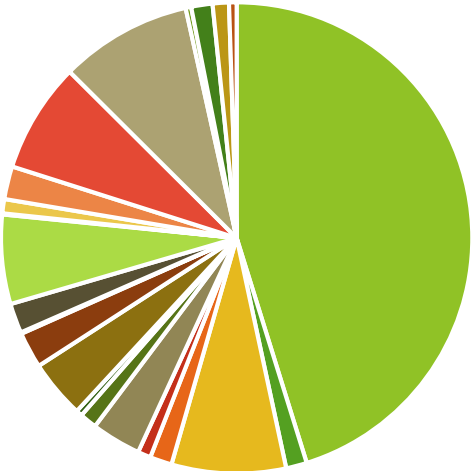
2018-2019 DRAFT Expenditures - Instructional

Expenditure:	2017-2018 Estimates	2017-2018 Revised Estimates	2018-2019 Estimates
Classroom Teachers - 99.98% Salaries and Benefits	68,313,740	67,663,606	69,804,776
Supply Teachers - 100% Salaries and Benefits	1,942,211	1,902,822	2,209,931
Educational Assistants and Early Childhood Educators -100% Salaries and Benefits	11,746,810	12,023,184	12,105,813
Textbooks and Learning Materials	2,838,588	2,859,588	2,332,283
Classroom Computers (Includes Capital not Re-Allocated of \$360,000)	1,366,699	1,438,699	1,376,830
PSSP - Professional Supports - 93.44% Salaries and Benefits	4,537,013	4,615,626	5,260,695
Library and Guidance - 94.57% Salaries and Benefits	1,581,582	1,567,254	1,815,733
Staff Development	1,152,748	1,271,080	654,064
Principals and Vice Principals - 98.93% Salaries and Benefits	5,736,661	5,774,440	6,177,031
Secretaries and School Office - 78.68% Salaries and Benefits	3,679,501	3,645,497	3,817,653
Department Head Allowances -100% Staff	143,532	143,532	145,467
Coordinators and Consultants - 82.80% Salaries and Benefits	3,276,416	3,368,496	3,679,638
Continuing Education - 89.15% Salaries and Benefits	748,850	749,028	802,232
Amortization	822,225	707,834	746,829
TOTAL INSTRUCTIONAL EXPENDITURES	107,886,576	107,730,686	110,928,975

2018-2019 DRAFT Expenditures - Non Instructional

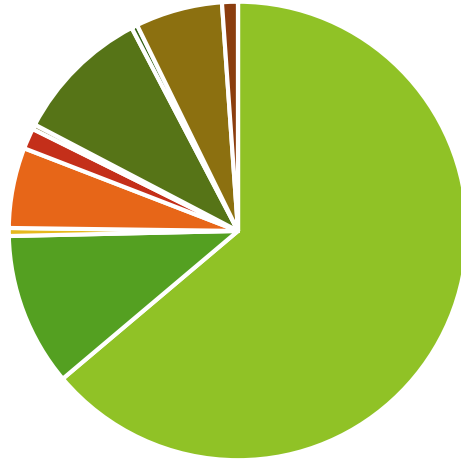
Expenditure:	2017-2018 Estimates	2017-2018 Revised Estimates	2018-2019 Estimates
Governance - 74.24% Trustee Honoraria	111,193	111,193	114,561
Director and Supervisory Officers - 91.54% Salaries and Benefits	871,078	881,339	980,137
Board Administration - 71.13% Salaries and Benefits	3,402,215	3,402,046	3,492,062
Transportation	11,122,977	11,265,365	11,669,006
School Operations, Facilities and Maintenance - 57.71% Salaries and Benefits	13,303,381	13,454,846	13,594,085
School Renewal Operating Expenses	505,661	505,661	396,540
Amortization	7,674,395	8,184,147	8,708,979
Other - Non Operating - Agency Fees for International Students & Interest	203,115 2,477,396	332,615 2,382,964	197,000 2,255,916
Other - Non Operating - Flow through payment of 55 School Brd Trust	393,202	393,202	393,202
TOTAL NON-INSTRUCTIONAL EXPENDITURES	40,064,613	40,913,378	41,801,488
TOTAL INSTRUCTIONAL EXPENDITURES	107,886,576	107,730,686	110,928,975
TOTAL NON-INSTRUCTIONAL EXPENDITURES	40,064,613	40,913,378	41,801,488
TOTAL EXPENDITURES	147,951,189	148,644,064	152,730,463
Add: Phase Into Compliance Retirement Gratuities	1,723,930	1,723,930	1,723,930
TOTAL EXPENDITURES for Ministry Compliance Purposes	149,675,119	150,367,994	154,454,393

2018-2019 Planned Expenditures



- Classroom Teachers - 45.2%
- Educational Assistants and ECEs - 7.84%
- Classroom Computers - 0.89%
- Library and Guidance - 1.18%
- Principals & Vice-Principals - 4.0%
- Department Head Allowances - 0.09%
- Amortization - 6.12%
- Director & Supervisory Officers - 0.63%
- Transportation - 7.55%
- Other Non-Operating - 0.38%
- Phase In of Retirement Gratuities - 1.12%
- Supply Teacher Costs - 1.43%
- Textbooks & Learning Resources - 1.51%
- PSSP - Professional Supports - 3.41%
- Staff Development - 0.42%
- Secretaries & School Office - 2.47%
- Coordinators and Program - 2.38%
- Governance - 0.07%
- Board Administration - 2.26%
- School Operations, Facilities & Maintenance - 9.06%
- Interest on Long-Term Debt - 1.47%
- Continuing Education - 0.52%

2018-2019 Planned Expenditures by Type



- Salaries and Wages - \$98,386,283 - 63.70%
- Employee Benefits - \$16,640,867 - 10.77%
- Staff Development - \$862,226 - 0.56%
- Supplies and Services - \$8,729,412 - 5.65%
- Interest on Long-Term Debt - \$2,255,916 - 1.46%
- Wide Area Network and Internet Connectivity and Other - \$525,173 - 0.34%
- Fees and Contractual Services - \$14,867,976 - 9.63%
- Other Expenses - \$646,802 - 0.42%
- Amortization - \$9,455,808 - 6.12%
- Phase In of Retirement Gratuities - \$1,723,930 - 1.12%
- Capital - Computers \$360,000 - 0.23%

2018-2019 Expenditures - Composition of Expenditures

Summary of Expenditures by Envelope:	
Classroom Teachers - \$69,804,776	<ul style="list-style-type: none"> ➤ Classroom Teachers - Elementary FTE of 428.96 and Secondary FTE of 234.81 ➤ 1.5% salary benchmark increases and grid movement ➤ Continued funding of Local Priority Fund (LPF) System Investments for Special Education Teachers and Secondary Programming ➤ Support for Indigenous Language including addition of Central Indigenous Language/Studies teachers ➤ FTE of 0.50 funded via EPO OLE/FSL grant ➤ FTE of 1.00 funded via EPO Indigenous Joint School Support and Re-Engagement Initiative - Grad Coaches ➤ Support for Differential Learning Resource Teachers and Early and Later Literacy ➤ Section 23 teachers ➤ Student Success Support for Literacy and Numeracy ➤ 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 ➤ Classroom Teacher component of Phase-In Compliance Retirement Gratuities ➤ Mileage for administrative transfers ➤ 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 - \$2,209,931	<ul style="list-style-type: none"> ➤ Long-term replacement costs (including increase to budget); Short-term replacement costs; Short-term replacement costs - discretionary and Short-term replacement costs - Health and Safety Release for Inspections ➤ OFIP Tutoring

2018-2019 Expenditures - Composition of Expenditures

Summary of Expenditures by Envelope:	
Educational Assistants and ECEs - \$12,105,813	<ul style="list-style-type: none"> ➤ Educational Assistants - FTE of 171.50; Section 23 Educational Assistant Support - FTE of 2.0 and Long-Term Occasional Educational Assistants ➤ Early Childhood Educators (ECEs) - FTE of 48.00 ➤ 1.5% salary benchmark increases and grid movement ➤ French Language Monitors - Funded Externally ➤ Educational Assistant, ECE and Health and Safety Replacement (including increase to ECE budget) ➤ 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
Classroom Textbooks and Learning Materials - \$2,332,283	<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 ➤ 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 ➤ 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 and Central Library budgets for purchases of books and learning materials, instructional supplies, application software and virtual library subscriptions ➤ SEA Equipment including Board portion of \$800 per claim. Note that SEA Equipment funding is "enveloped" so any unplanned access to SEA equipment funding is placed in Deferred Revenue to be drawn out to spend at a later date

2018-2019 Expenditures - Composition of Expenditures

Summary of Expenditures by Envelope:

Classroom Computers - \$1,376,830

- Supplies and Repairs
- Additional equipment
- Rental and Lease
- Fees, licenses and contractual services
- Capital equipment - \$360,000 for Tech4Schools Renewal of desktop computers, laptops, MacBooks, iPads and peripherals as well as data center server renewal needs. Limited Tech 4 Teacher Renewal.

PSSP - Professional Supports - \$5,260,695

- PSSP Support Staff (Professional) - FTE of 44.50 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; increase in FTE of up to 4.0 multi-disciplinary team members and other staffing resources; Indigenous Youth Worker and FTE of 2.0 BRISC Clinicians (Northern Support Initiative External Funding)
- IT Technicians and classroom support
- 1.5% salary benchmark increases and movement on grids
- Student Supervision Support
- Operating budgets for PSSP Support Staff (Professional) for mileage, supplies and services, phone, memberships, photocopy charges, replacement furniture and equipment. Increase due to operating expenses of Indigenous Youth Worker, increased technology costs and Wellness costs
- Operating budgets for PSSP Support Staff (IT) for mileage, supplies and services, phone, rentals and contractual services
- OSSTF ESSP Staff have transitioned to Provincial Benefit Plan June 1, 2017 - ELHT Stabilization and Government Contributions included in Benefits

2018-2019 Expenditures - Composition of Expenditures

Summary of Expenditures by Envelope:	
Library and Guidance - \$1,815,733	<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 ➤ Elementary placeholder for Grade 7 and 8 Guidance Teacher ➤ Secondary Grad Coaches ➤ 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 - \$654,064	<ul style="list-style-type: none"> ➤ Included in prior year expenses was LPF System Investment for Teacher Professional Development 0.50% Lump Sum Payment of \$447,635 which was a one-time payment in 2017-2018 only ➤ Included in prior year expenses was LPF System Investment for PD for ESSP Support Staff of \$43,000 which was only applicable to the 2017-2018 school year ➤ LPF Fund - PD for Occasional Teachers ➤ Classroom teacher and Health and Safety professional development; 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 directed release time for PD ➤ Collaborative Problem Solving (CPS) ➤ New Staff Induction Program (NTIP)

2018-2019 Expenditures - Composition of Expenditures

Summary of Expenditures by Envelope:

Principals and Vice-Principals -
\$6,177,031

- Elementary Principals and Vice-Principals - FTE of 24.75 and 4.40
- Secondary Principals and Vice-Principals - FTE of 6.83 and 6.33 including LLC
- Salary and benefit increases per Memorandum of Agreement with Crown
- Increased support at VP level at FTE of 0.50 for each of WFSS, CSS, WSS and PSHS
- Increased support of FTE of 0.25 elementary Vice-Principal
- 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. Includes Local Priorities Funding for System Investment to be determined in consultation with Principals/Vice-Principals as per Memorandum of Agreement with the Crown

School Office - Secretarial and Supplies -
\$3,817,653

- Elementary and Secondary Secretarial Costs (Increase to FTE of 32.0 Elementary; 20.00 Secondary and 1.00 Continuing Education)
- 1.5% increase to salary benchmarks
- 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 and Can Pages, Photocopy charges (non-instructional portion), Fees and contractual services including Board-wide courier costs
- Proportionate share of IT costs. Increase primarily attributable to planning for migration to new Student Administration System. Deferred replacement plan for MacBook's for principals
- Parent Involvement Funding (\$500 per school)

2018-2019 Expenditures - Composition of Expenditures

Summary of Expenditures by Envelope:	
<p>Coordinators, Curriculum Support and System Program Supports - \$3,679,638</p>	<ul style="list-style-type: none"> ➤ 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, Vice-Principal of Secondary Programming and System Program Vice-Principals for Literacy and Learning (FOS VPs) and Supervising Principal of Equity and Well - Being (Funded via EPO External Grants) ➤ Also costed to this envelope: Coordinators of Special Education, OYAP, 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 and FSL, IB Coordinator, Clerical Support, Experiential Learning Coordinator (Funded via EPO External Grant) ➤ 1.5% increase to salary benchmarks and movement on grid ➤ Note that positions of Student Success Lead, EY Lead and Student Effectiveness Lead are reallocated from Director/Supervisory Officer envelope to Coordinator envelope to align with funding envelopes as per PLA Allocation ➤ Operating costs for all Curriculum personnel, Central Program Budget and OYAP Operating Budget (Externally Funded) ➤ Proportionate share of IT costs. Deferral for one year of Tech4Teachers Renewal
<p>Governance - \$114,561</p>	<ul style="list-style-type: none"> ➤ Trustee Honoraria including increase to Trustee Honoraria effective December 1, 2018 ➤ Trustee Operating Budgets for professional development; Mileage; Meals and Other Accommodation expenses and Student Trustee

2018-2019 Expenditures - Composition of Expenditures

Summary of Expenditures by Envelope:

Director and Supervisory Officers -
\$980,137

- Includes salaries and benefits of Director and six (6) Supervisory Officers and Acting Supervisory Officers (three (3) funded via GSN Allocation for Business Administration and three (3) funded via PLA Allocation)
- Also included is a Secondment of one Supervisory Officer that is funded 100% by Ministry of Education
- Increases net of funding benchmark increases which will be funded by EPO External Grants have been factored into budget as per Executive Compensation Provincial Framework as adopted and approved by the Board and Ministry of Education
- Note that positions of Student Success Lead, EY 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/EY Lead and Student Effectiveness Framework operating expenses. Note operating budgets for Student Success Lead, EY Lead Student Effectiveness Lead are also reallocated to Coordinator envelope to align with funding envelopes

2018-2019 Expenditures - Composition of Expenditures

Summary of Expenditures by Envelope:

Board Administration - \$3,492,062

- 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 2.0), 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), accounts payable (FTE of 2.0) and reception (FTE of 1.0), human resource administration (FTE of 8.0), IT administrative staff (FTE of 5.0), custodian assigned to Head Office (FTE of 1.0)
- 1.5% increase to salary benchmarks
- Included in budget as per prior year is funding in the annual GSN for Business Administration is \$65,427 "Reporting Entity Project Allocation" of which \$51,175 has been budgeted for support for Finance 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). As well included in the GSN is \$57,725 of "Human Resource Transition Supplement of which \$51,175 to assist with implementation of Central Extension Collective Agreements and Bill 115 Remedy work and upcoming negotiations
- Professional development funds for administrative staff will be offset by Local Priorities Fund for non-union employees

2018-2019 Expenditures - Composition of Expenditures

Summary of Expenditures by Envelope:

Board Administration - Cont'd....

- Administrative Office Accommodation charges for non-instructional building occupancy including custodial supplies, maintenance, hydro, heat, water and sewer, garbage, snow removal - \$89,000 Increase due to increases in utility costs and snow removal costs
- Other components of this budget include: Records Management - \$6,350; Photocopy charges - \$9,700; Travel and associated meals and accommodation - \$17,400; Advertising in Yellow pages and Can Pages- \$29,000; Office supplies - \$33,000; Rental of postage machine - \$2,150; Fees and contractual services including year end valuation of retirement gratuity liability and support for KEV and new K212 system - \$13,882; Courier (administrative portion) - \$27,000; Audit fees - \$40,000; Legal fees - \$150,000; Parent Involvement Funding (Board central amount) - \$6,601; Banking fees - \$6,500; Short-term interest on operating line of credit - \$6,000; Floral Tributes/Donations/Retirement Celebration - \$10,000; Trustees OPSBA membership - \$37,000
- Election Costs - \$10,000 (which are funded)
- 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 - \$96,200
- Negotiation costs including flow-through payment to OPSBA for central bargaining (\$43,316) - \$80,000 Increase due to increase in number of grievances and arbitrations and pending collective agreement negotiations.
- Administrative proportionate share of IT charges - \$284,332. Increase due to planned migration of Student Administrative System.

2018-2019 Expenditures - Composition of Expenditures

Summary of Expenditures by Envelope:

School Operations and Maintenance -
\$13,594,085

- 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 site 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 100.75) and maintenance staff (FTE of 8.0) including split/shift premiums and overtime
- Replacement cost budget including release time for Health and Safety
- 1.5% increases to salary benchmarks
- Workers' Compensation
- Proportionate share of Phase-In of Retirement Gratuities
- Professional development including Health and Safety training - \$16,600. Non-Union professional development to be offset by Local Priorities Fund for PD for non-unionized employees
- Electricity - \$2,100,000; Heat Oil and Propane and Wood Pellets - \$120,000 ; Water - \$375,000 (Increase due to water metering); Natural Gas - \$645,000
- Custodial and plant operations supplies - \$280,750 and Maintenance supplies - \$553,460
- Phone and office supplies - \$22,250
- Vehicle costs including gas and repairs to fleet of vehicles - \$65,250. Decrease due to no planned purchase of vehicle
- Auto reimbursement and other travel related costs - \$57,500
- Capital and replacement - \$75,000
- Proportionate share of IT charges - \$33,873
- Snow removal - \$600,000; Garbage disposal - \$170,000
- OSBIE insurance - \$172,000
- Security monitoring - \$45,000
- Other contractual services including Honeywell, OCWA, fire extinguishers, fire alarms, electrical safety authority, boiler inspections, elevator inspections, hazardous waste removal - \$342,757
- Maintenance Shop Accommodation Expenses - \$40,000

2018-2019 Expenditures - Composition of Expenditures

Summary of Expenditures by Envelope:

School Renewal Operating Expenses - \$396,540

- Included in annual School Renewal Allocation is \$283,857 for Operating Expenses as well as \$112,683 School Renewal Investment - Maintenance.
- TOTAL School Renewal Operating Expense monies available are \$396,540. In the prior year the Board had unspent Operating Renewal monies being carried forward in the amount of \$114,600. 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 reallocate such expenses from School Operations budget to School Renewal Operating Expenses in the amount of \$396,540

2018-2019 Expenditures - Composition of Expenditures

Summary of Expenditures by Envelope:	
Continuing Education - \$802,232	<ul style="list-style-type: none"> ➤ LPF Fund - Adult Day School to Increase Benchmark Funding to close the gap in compensation between Adult Day School Teachers and Regular Day School Teachers ➤ 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 of ACCESS, Package and Night School ➤ Adult Basic Literacy (Funded Externally). Significant increase in funding from Province ➤ English as a Second Language (Funded Externally)
Transportation - \$11,669,006	<ul style="list-style-type: none"> ➤ NNDSB proportionate share of Consortium administrative expenses based on 60.53% ridership - \$671,272 ➤ Home to School Transportation costs including Special Purpose Vehicles and Courtesy Transportation - \$238,394 ➤ Safety programs - \$115,854. Decrease is attributable to change in process for assigning monitors to buses and close monitoring of costs on a monthly basis for special needs and behavior needs ➤ Bus Operator Contracts - \$10,400,000. Increase attributable to additional costs of 3:2 consolidation as well as third party estimated contractual costs ➤ HST at 2.16%
Other Non-Operating - \$590,202	<ul style="list-style-type: none"> ➤ Agency Fees for International Students and Flow through payment to 55 School Board Trust

2018-2019 Revenues

Revenues	2017-18 Estimates	2017-2018 Revised Estimates	2018-2019 Estimates
Grants for Student Needs	\$101,400,823	\$103,824,467	\$107,193,011
Municipal Taxes/Local Taxation	\$42,907,878	\$41,487,907	\$41,536,106
Total Grant for Student Needs (Note 1)	\$144,308,701	\$145,312,374	\$148,729,117
Ministry EPO External Grants	\$859,891	\$879,241	\$1,240,999
Other Ministry Grants	\$325,479	\$325,479	\$545,202
Tuition Fees (Note 2)	\$2,873,986	\$2,927,196	\$2,844,698
Other - Secondments	\$220,729	\$220,667	\$165,435
Other Boards	\$147,040	\$147,040	\$185,000
Miscellaneous	\$238,609	\$411,520	\$261,333
Total	\$148,974,435	\$150,223,517	\$153,971,784

2018-2019 - Revenues



- 2018-19 Grant for Students Needs - \$148,729,117 - 96.6%
- Ministry External Grants - \$1,240,999 - 0.81%
- Other Ministry Grants - \$545,202 - 0.35%
- Tuition Fees - \$2,844,698 - 1.85%
- Secondments - \$165,435 - 0.11%
- Revenues - Other Boards - \$185,000 - 0.12%
- Revenues - Miscellaneous - \$261,333 - 0.16%

2018-2019 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 include Executive Compensation Framework);• Increase in maximum funding per eligible claim for SIP from \$27,000 to \$38,016• Special Education Funding in the amount of \$546,310 for Multi-Disciplinary Teams and Other Staffing Resources• ABA Training rolled into GSN from formerly being an EPO Grant• Continued funding of Rural Northern Education Fund (RNEF)• 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 was applicable only to 2017-2018 school year;• Employee Health, Life & Dental Benefits (ELHT) flow through payment in the amount of \$2,248,559 (Prior Year - \$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 \$1,455,580 (Prior Year - \$1,367,893);• Increased funding due to government commitment to reduce large class sizes in FDK and Grades 4 to 8;• Early Years Lead Funding now funds an FTE of 1.0 in Administration Envelope (formerly EPO Grant)• Increased funding for School Foundation Grant for secondary principals in combined facilities• 4% increase (actually 3.5% increase) in Student Transportation Grant to help boards manage increased costs;• Increase in Deferred Capital Contributions of \$563,827 to match amortization expense of current and prior year capital additions which are primarily attributable to capital construction as well as School Condition Improvement, School Renewal and Greenhouse Gas Reduction Fund Capital projects
Note 2 - Tuition Fees	Tuition fees are a function of enrolment projections for Other Pupils of the Board.

2018-2019 Revenues - Ministry EPO Grants:

Revenue Categories:	2017-2018 Estimates	2017-2018 Revised Estimates	2018-2019 Estimates
Early Years Lead (Staffing)	\$74,502	\$74,502	-
French as a Second Language (Staffing)	47,756	47,756	37,917
French Language Monitors	37,500	37,500	37,500
Renewed Math Strategy (Staffing)	494,884	494,884	508,444
Community Use of Schools (Staffing)	69,600	68,600	69,600
Specialist High Skills Major (Portion Staffing)	35,649	35,894	98,962
FNMI Re-Engagement (Staffing)	100,000	100,000	100,000
ELHT One-Time Funding	-	20,350	-
Experiential Learning (Portion Staffing)	-	-	93,994
Transportation for Youth in Care	-	-	21,000
ILF	-	-	90,000
Executive Compensation (Staffing)	-	-	41,462
Identity Based Data Collection & Well-Being (Portion Staffing)	-	-	142,120
Total	\$859,891	\$879,241	\$1,240,999

2018-2019 Revenues - Other Ministry Grants:

Revenue Categories:	2017-2018 Estimates	2017-2018 Revised Estimates	2018-2019 Estimates
Other Ministry Grants:			
ESL (Portion Staffing)	\$67,306	\$67,306	\$69,360
Adult Basic Literacy (Portion Staffing)	149,956	149,956	185,849
OYAP (Portion Staffing)	108,217	108,217	141,662
Northern Support Initiative (NSI) (Portion Staffing)	-	-	115,277
Ministry of Infrastructure SPTI Program - Dr. MacDougall Costs	-	-	33,054
Total	\$325,479	\$325,479	\$545,202