

2019-2020 DRAFT Budget

Staff Recommended Preliminary 2019-2020 Budgeted
Expenditures and Revenues



Near North
District School Board

Multi-Year Plan and Board 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.

In developing the budgeted expenditures for 2019-2020, which required careful analysis of all spending areas, staffing and programming, the Near North District School Board's Multi-Year Plan Priorities and Board's Governance Principles were kept at the forefront of all decisions to ensure the continued support to:

- Ensuring equity;
- Promoting well-being;
- Ensuring safe and 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.

Governance Principles:

- Create a positive learning environment and working environment across the District;
- Board commitment to student success and well-being are the primary focus of all the Board's efforts;
- Board priorities;
- Students are the priority;
- Provide appropriate educational programming for all;
- Embed FNMI perspectives, traditions and culture in curriculum content areas;
- Make decisions that represent the interests of the entire Near North District;
- Ensure effective stewardship of resources

Developing the 2019-2020 Budget:

The development of the 2019-2020 Budget has been challenging on numerous fronts.

The budgeting challenge is to align available resources to maximize the achievement of the Board's priorities in light of declining enrolment, continuing financial reforms of lost top-up which was implemented September 1, 2017, excess capacity and the need to close schools in the North Bay Planning area and right-size the Board's capital footprint, increased cost pressures due to funded class size changes and existing contractual obligations, escalating sick leave costs, WSIB costs, transportation costs and other funding reductions in Provincial grants as announced by the Ministry of Education.

Context for the development of the 2019-2020 Budget is:

- ▶ Provincial funding and priorities and New Vision for Education and need to Operate under Planning Assumptions;
- ▶ Funded Class Size Changes;
- ▶ Multi-Year Plan;
- ▶ Near North DSB financial position;
- ▶ Capital Plan;
- ▶ Various cost pressures as outline above;
- ▶ Ministry compliancy and planning assumptions; and
- ▶ Local needs.

Planning Assumptions:

The Budget of the Board is an integral tool to ensure that resources are allocated to support the local needs of the system and the priorities of the Board. The approved budget will create the foundation that will govern the actions of administration in supporting the Multi-Year Plan of the Board.

Planning for the 2019-2010 budget was to meet the following objectives:

- Present a balanced budget in order, if needed, to rely on Accumulated Surplus for any contingencies and unknowns;
- Adjust expenditures accordingly to offset planned loss of revenues attributable to forecasted decline in enrolment;
- Adjust expenditures accordingly to offset forecasted loss of GSN grants and other revenues;
- Alignment to Board's priorities and governance principles with Ministry and Provincial priorities;
- Identify and include known sources of revenue in the 2019-2020 budget;
- Salaries will be based on contractual obligations, considering Ministry compensation constraints;
- Benefits will be based on projected costs and contractual obligations with regard to Employee Life and Health Trusts (ELHT) Benefit Trusts;
- Transportation costs will be based on contractual obligations and levels of service outlined in the Board's transportation policies;

Planning Assumptions - Cont'd...

- Expense line items requiring adjustments due to cost pressures outside of the Board's control will be reviewed and adjusted accordingly (i.e. snow removal, sick leave costs, etc.);
- Program expenses will be aligned with the Board's Mission, Multi-Year Plan and Governance Principles;
- Compliance with the Education Act and all legislation including achievement and maintenance of class size ratios, subject to existing contractual obligations;
- Adherence to all "enveloping" requirements whereby monies received "must" be spent for intended purposes (Special Education, SEA (Special Education Equipment Amount) Formula Based Funding, ABA (Applied Behavior Analysis) Training Funding, Administration and Governance, School Renewal, Mental Health Lead, Learning Opportunities Grant Student Achievement Allocations, Indigenous Education Per-Pupil Amount and Board Action Plan, Library Staff, Rural and Northern Education Fund);
- Where reductions are necessary, minimize impact and effects on classrooms and for students as much as possible given changes in funding to class sizes and expiration of GSN grant allocations effective August 31, 2019;
- Retain focus on staff and student safety; and
- The presented budget must be realistic, sustainable and balanced.

Timing of Release of Information from Ministry of Education

Date	Memo	Description of Information
Mar.15.2019	2019: B08	New Vision for Education; specifically Appendix A: Planning Assumptions
Apr.03.2019	2019: SB02	Key Planning Details for Attrition Protection
Apr.26.2019	2019: B14	Grants for Student Needs (GSN Funding for 2019-2020)
Apr.26.2019	2019: B15	2019-2020 Priorities and Partnership Fund (PPF Fund)
Apr.26.2019	Ministry of Education Projected Board by Board Allocations of GSN	Board-by-Board projected allocations of the Grants for Student Needs as prepared by the Ministry of Education
May.10.2019	EFIS Forms	Access provided to School Boards of EFIS Forms
May.24.2019	Technical Paper	Release of Education Funding Technical Paper for 2019-2020
Pending	Priorities and Partnership (PPF) Fund	Board specific allocations with regard to external funding to be provided via PPF Fund remain outstanding and unconfirmed
Pending	Section 23 Approvals	Section 23 Approvals for Care, Custody and Treatment Facilities remain outstanding and unconfirmed

2019-2020 Enrolment

Enrolment:	2018-2019 Estimates	2018-2019 Revised Estimates	2019-2020 Estimates	Variance Estimates to Revised Estimates	Variance Estimates to Estimates
Junior Kindergarten	559.00	606.00	563.00	(43.00)	4.00
Senior Kindergarten	608.00	618.00	626.00	8.00	18.00
Grades 1 - 3	1,956.00	1,935.00	1,880.00	(55.00)	(76.00)
Grades 4 - 8	3,276.00	3,410.00	3,404.00	(6.00)	128.00
Total Elementary	6,399.00	6,569.00	6,473.00	(96.00)	74.00
Grades 9 - 12	3,016.00	3,045.50	2,888.95	(156.55)	(127.05)
Total Enrolment	9,415.00	9,614.50	9,361.95	(252.55)	(53.05)
Other Pupils of the Board (Tuition Paying Students)	213.50	211.00	223.50	12.50	10.00
Total Enrolment	9,628.50	9,825.50	9,585.45	(240.05)	(43.05)

Highlights and Changes in 2019-2020 GSN:

- “Funded” Early Childhood Educators (ECE) classroom staffing ratio change from 1.14 FTE to 1.0 FTE (for approximately every 25 students); partial offset of funding will be provided for ECE supply costs
- Grades 4 to 8 “funded” average class size adjusted from 23.84 to 24.5
- Grades 9 to 12 “funded” average class size adjusted from 22:1 to 28:1
- New Grant Allocation for Attrition Protection for “classroom” teachers for class size changes in funding
- Secondary Programming amount in Pupil Foundation Grant eliminated
- Local Priorities Fund (LPF Fund) eliminated
- Human Resource Supplement eliminated
- Cost Adjustment Allocation eliminated
- 5-year phase-in of a new Supplementary Area Factor (SAF Factor) for school facility operations to reflect proposed secondary class size changes
- 2% update for the non-staff portion of the operating cost benchmark under the School Facility Operations and Renewal Grant to assist in managing increases in commodity prices (electricity, natural gas, facility insurance and other costs)
- 4% update adjustment - Transportation Cost Update Amount (actually 3.5% due to Ministry need to offset costs of Fuel Escalation Payments in the amount of 12% of the 4% increase) as well as Stabilization Funding for school boards running transportation deficits who have demonstrated efficient consortia operations
- 1% increase to salary benchmarks to support previously negotiated central collective agreements as well as an amount for the provincial terms and conditions agreement for Principals and Vice-Principals where final increase for the 2018-2019 school year effective August 31, 2019. No increase for Director of Education and Supervisory Officers who are frozen as per Ontario Regulation 406/18 - Compensation Framework effective August 10, 2018. All collective agreements and Terms and Conditions expire August 31, 2019 where no funded increases beyond these dates with exception of Principals and Vice-Principals expiry date of August 30, 2020.

Highlights and Changes in 2019-2020 GSN - Cont'd...

- Supporting students with Autism Spectrum Disorder (ASD) and changes to the Ontario Autism Program (OAP)
- 100% increase in the Behavior Expertise Allocation as well as Applied Behavior Analysis (ABA) Training Allocation
- Investment previously contained in LPF Fund for Adult Day School Teachers transferred to the Continuing Education and Other Programs Grant
- Continuation of Rural and Northern Education Funding (RNEF) Grant Allocation
- International Student Recovery Amount (ISRA) whereby GSN operating grants will be reduced by an amount equal to a flat fee of \$1,300 multiplied by the international student enrolment, pro-rated where the students are not full-time
- Modernization of School Boards whereby the Ministry of Education will be undertaking a thorough review of how school boards conduct their operations in the most efficient manner to best serve students while ensuring long-term sustainability. Creation of a Minister's Task Force
- New Priorities and Partnerships Fund (PPF Fund) formerly known as EPO (Education Program - Other) External Funding
- Bill 100, *Protecting What Matters Most Act (Budget Measures)*, 2019 proposed changes to the *Education Act* that would remove provisions that permit school boards, without Minister's approval, to incur an in-year deficit
- It is expected that school boards will balance their budget in 2019-2020. Boards may incur an in-year deficit but new requirement where a plan/resolution must be submitted with Estimates submission demonstrating the elimination of the in-year deficit within two (2) years
- Estimates due June 28th, 2019 but Ministry providing extension to July 24th, 2019 prior to Cash Flow penalties

Highlights and Changes in 2019-2020 GSN - Cont'd...

- Centralized procurement initiative and Introduction of Interim measures effective March 18, 2019 whereby Interim Measures are a set of rules designed to support consistency in procurement-related decisions
- Mandatory compliance with Interim Measures is required
- Contracts not to exceed two (2) years from date of Introduction of Interim Measures
- In limited and exceptional circumstances where it is not possible to comply with these requirements, must submit a Procurement Rationale Report to Ministry

Other Changes in Funding - Reductions (Offsets):

ECE Classroom Staffing Ratio Change from 1.14 to 1.00	\$259,253
Offset Funding for ECE Supply Costs from above - \$87.32 per ADE	(103,823)
Secondary Programming “Funding” - Pupil Foundation Grant	247,449
Grade 4 to 8 Class Size “Funding” Change from 23.84 to 24.50	383,644
Local Priorities Fund (LPF) Fund eliminated	1,455,580
Cost Adjustment Allocation eliminated	184,520
Human Resource Supplement eliminated	57,725
Grade 9 to 12 “Funded” Class Size Change	2,982,949
Attrition Protection Teacher Job Protection Funding Allocation	(2,236,093)
Classroom Loading Factors due to Class Size Change and Change in SAF Factor (Note however posed to lose \$595,342 once fully implemented 2023-2024 school year as 5-year phase-in)	119,069
Implementation of an International Student Recovery Amount of \$1,300 per Student	40,300
School Renewal elimination of Investment Maintenance component	112,683
Estimated Total Loss in Funding	\$3,503,256

Significant Cost Pressures:

Cost associated with current contractual obligations that the Board must be responsible for that is not “funded” by the Ministry. For Boards with specific language in their collective agreements of class sizes less than 24.5 for Grade 4-8 and less than 22:1 for Grades 9-12, Boards will need to find funding within their budgets to fund or to get to the 22:1. For clarity, the Ministry will not provide “supplementary top-up” to staff secondary classes with an average below 22:1

Collective Agreement Class Size	Cost
Grade 4 to 8 Class Size per Collective Agreement (23.3 versus “funded” at 24.5) - FTE of 7.15	\$606,871
Grade 9 to 12 Class Size previously “funded” at 22:1 but Collective Agreement 21:1 (now “funded” at 28:1)	492,287
TOTAL	\$1,099,158

Attrition Protection

- ▶ Attrition period is from March 1, 2019 to August 30, 2019
- ▶ When estimating attrition looked to historical attrition, use of trend analysis, use of teacher demographic profiles
- ▶ Protected FTE is calculated as “Funded” Classroom Teacher FTE at 2018-2019 school year “less” attrition of retirements and full-year unpaid leaves “less” reduction in FTE due to enrolment decline “less” “Funded Classroom Teacher FTE for the 2019-2020 school year
- ▶ Important to realize that Attrition Protection is only provided for “Classroom Teachers” funded through the Pupil Foundation Grant who have instructional FTEs and are time tabled + Teachers “funded” through Supported Schools Allocation
- ▶ For secondary proposed class size changes that are funded for, Attrition Protection Funding is to support Boards as they move from 22:1 to 28:1
- ▶ Loss of Secondary Programming Funding in Pupil Foundation Grant is part of Attrition Protection Funding
- ▶ Ministry public consultation on the impact of reducing funding for secondary teachers concluded on May 31, 2019, but the results of that process are not known at this time.

Attrition Protection:

	Elementary Teachers	Secondary Teachers
(A) Number of Funded Teachers (Based on 2018-19 ADE and 2018-19 Class Sizes)	366.70	187.00
(B) Number of Funded Teachers (Based on 2018-19 ADE and 2019-20 Class Sizes)	362.60	148.20
(C)Number of Funded Teachers (Based on 2019-20 ADE and 2019-20 Class Sizes)	359.70	141.80
(D) Total Eligible Attrition - Number of Estimated Retirements and Leaves	13.0	19.0
(E) Reduction in Teacher FTE due to Enrolment Change (B) less (C)	2.90	6.40
(F) Protected Teacher FTE for 2019-2020: (A) less (D) less (E)	350.80	161.60
Teacher Job Protected FTE = (F) less (C)	NIL	19.80
Funded Average Teacher Salary with Benefits based on Board specific data	\$102,768.07	\$107,556.16
Base Teacher Job Protection Funding	NIL	\$2,129,612
Teacher Job Protection: 5% STEM/Specialized Programming	NIL	\$106,481
TOTAL TEACHER JOB PROTECTION FUNDING	Nil	\$2,236,093

Attrition Protection

As has been communicated by the Ministry, it is important to realize that “proposed” changes to class size will “not” result in any teachers losing their jobs” which is true.

This is true given the fact that the move to the 28:1 class size change is funded through normal attrition where teachers are retiring or are on other voluntary leaves including unpaid leaves (therefore no teacher has lost their job) and any differential will be funded through Attrition Protection Funding.

Attrition Funding is provided to “top-up” school boards where the change in funded classroom teachers exceeds the actual attrition and other voluntary leaves.

It is expected that school boards will not lay-off teachers associated with the proposed changes in class sizes or e-learning, which the Near North DSB has not.

Staffing Reductions for 2019-2020

It is important to realize that reductions in staffing are attributable to many other factors aside from proposed class size changes which include:

- ▶ Declining enrolment;
- ▶ ECE classroom staffing ratio changes;
- ▶ Contractual obligations as they relate to class sizes;
- ▶ Local Priorities Fund (LPF) Fund expiring August 31, 2019;
- ▶ Cost Adjustment Allocation expiring August 31, 2019;
- ▶ Changes to Supplementary Area Factor (SAF Factor);
- ▶ Significant reduction in external funding;
- ▶ Continuation of loss of top-up funding for Non-Enhanced facilities;
- ▶ Section 23 confirmations still outstanding;
- ▶ Continuation of Special Education Reforms;
- ▶ Elimination of School Renewal Operating Investment;

Staffing Reductions for 2019-2020 - Cont'd...

We have striven to minimize impacts on the classroom and to remain responsive to front line needs of our students and classrooms, to uphold the Multi-Year Plan goals and the fundamentals that we all believe in.

However, this year has been challenging with the many changes we are undergoing and significant decreases in Grants and Revenues. We can no longer sustain what we have grown accustomed to and expect, nor the costs. This is similar to September 2015 when financial reforms were introduced and implemented in the form of lost-top to our facilities.

Our Special Education expenditures continue to be greater than our Special Education funding given our need to support our system and student need appropriately. As well there are ongoing costs we continue to incur associated with the Board's excess capacity that remains unfunded.

Prioritization has been given to the classroom and school supports and difficult decisions needed to be made. Detailed analysis was undertaken reviewing how all staff are funded by reviewing in detail the Technical Paper, EFIS forms and detailed review of existing staffing levels. We have tried to be fiscally responsible in linking funding levels that we receive for specific employee groups with proposed staffing levels and expenditures.

Summary of Staffing for 2019-2020 (As of June.13.2019):

Staffing Category	FTE of 2018-2019 Estimates	FTE of 2018-2019 Revised Estimates	FTE of 2019-2020 Estimates
Teaching - Elementary (including Section 23)	428.96	431.31	416.30
Teaching - Secondary (including Guidance and Section 23)	234.81	234.26	213.29
Educational Assistants	171.50	173.50	167.00
Early Childhood Educators (ECE)	48.00	50.00	48.00
Total Classroom	883.27	889.07	844.59
PSSP Support Staff (Professional)	44.50	44.00	42.60
CUPE Support Staff - IT	16.00	16.00	16.50
Coordinators, Curriculum Support and System Program Positions	28.35	28.00	17.75
School Administration (Principals, Vice-Principals & Secretaries)	97.31	102.96	100.58
Library and Classroom Support Centre	17.01	17.01	16.01
Board Administration	34.75	34.75	32.25
School Operations and Facilities	117.50	118.25	117.25
Total	1,238.69	1,250.04	1,187.53
Finance Reporting Entity Project Allocation	1.00	1.00	1.00
Human Resources Transition Supplement	1.00	1.00	-

Staffing Reductions/Reallocations for 2019-2020:

Staffing Category	FTE of 2019-2020 Estimates
Teaching - Elementary (including Section 23)	15.01
Teaching - Secondary (including Section 23)	20.97
Educational Assistants	4.50
Early Childhood Educators (Staffing based on FDK enrolment and class size legislation)	2.00
Total Classroom	42.48
PSSP Support Staff	2.40
Educational Assistants realignment of Multi-Disciplinary Team based on review of service delivery model	2.00
PSSP Support Staff - Planned Addition of Behavior Counsellor to Multi-Disciplinary Team model	(1.00)
CUPE Support Staff - IT	0.50
Non-Union Support Staff - IT (Note 1)	(1.00)
Coordinators, Curriculum Support and System Program Positions	10.25
School Administration - Vice-Principals and School Secretaries	2.08
Library and Classroom Support Centre	1.00

Staffing Reductions/Reallocations for 2019-2020 - Cont'd...

Staffing Category	FTE of 2019-2020 Estimates
Board Administration (Note 1)	1.50
Board Administration Reallocation of Maintenance & Health/Safety to Facilities (Note 2)	1.00
School Operations and Facilities Reallocation of Maintenance & Health/Safety from Administration (Note 2)	(1.00)
School Operations and Facilities	2.50
Total	62.71

Notes:	
Note 1	An attrition of a retirement in IT provided an opportunity to review needs of department and system reallocating an position from Administration to PSSP IT staffing envelope.
Note 2	Two FTE positions of 0.50 each were reallocated from Administration to School Operations and Facilities as these positions are Maintenance Clerk and Health and Safety Officer and are more School Operations and Facilities related.

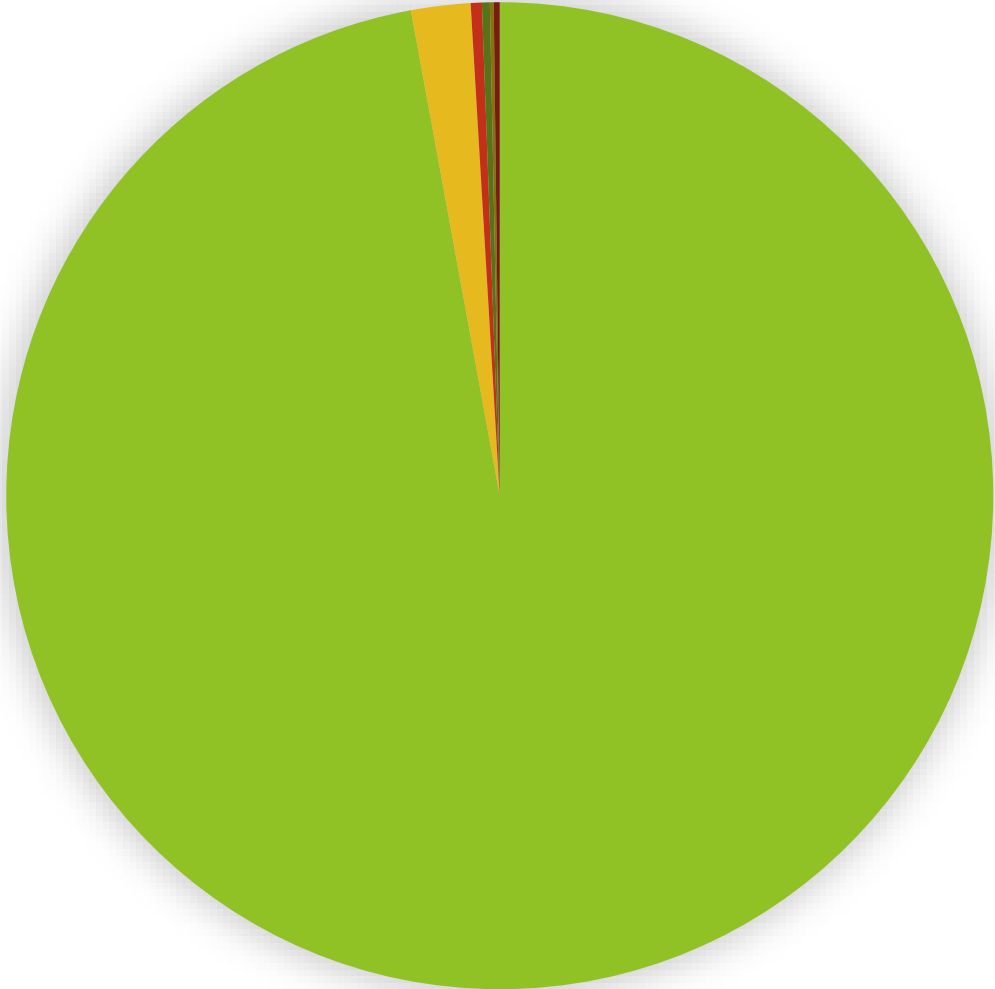
Staff Recommended Budget for 2019-2020:

2019-2020 In-Year Compliant Deficit Budget (Refer to note below)	\$(72,427)
2019-2020 Revenues	\$151,598,349
2019-2020 Draft Expenditures	\$151,670,776
In-Year Deficit (See note below)	\$(72,427)
Compliancy Check:	
1% of Operating Allocation of \$134,573,925	\$1,345,739
Prior Year Accumulated Surplus Available for Compliance	\$6,879,926
Deficit is less than 1% of Operating Allocation and therefore is Compliant	
In-Year Deficit in the amount of \$72,427 is amortization on Committed Capital Projects which have been approved by former Board of Trustees to be funded out of Accumulated Surplus.	

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
- Managing Central Collective Agreement costs that are not fully funded by the Ministry such as SEB Plan costs, sick leave usage, etc.
- Special Education: The board has received increased funding for special education to address the supports that students with Autism may require in the school environment. It is unclear at this time if sufficient supports have been put in place to transition such students who have not previously attended school. Special Education supports will continue to be a pressure going forward.
- Transportation Stabilization Funding;
- Attrition Protection Funding if actual attrition exceeds estimates of retirements and other voluntary leaves;
- IT is another area of increased cost pressures for School Board as a result of inadequate Provincial Funding benchmarks. The Ministry's funding of the IT benchmark has not increased in eight (8) years. In fact, it was reduced from the 2009-2010 funding benchmark. This is a serious funding concern if school boards are expected to prepare students to become technologically competent global citizens.

2019-2020 - Revenues



- 2019-20 Grant for Student Needs - \$147,229,628
- Tuition Fees - \$2,943,173
- Ministry PPF/EPO Grants - \$549,537
- Other Ministry Grants - \$390,508
- Revenues - Other Boards - \$190,000
- Revenues - Miscellaneous - \$295,503

2019-2020 Revenues

Revenues	2018-19 Estimates	2018-19 Revised Estimates	2019-2020 Estimates
Grants for Student Needs	\$106,833,011	\$107,070,084	\$104,466,162
Municipal Taxes/Local Taxation	\$41,536,106	\$40,835,627	\$42,763,466
Ministry PPF/EPO Grants	\$1,356,276	\$2,168,668	\$549,537
Other Ministry Grants	\$429,925	\$430,371	\$390,508
Tuition Fees	\$2,844,698	\$2,720,651	\$2,943,173
Other - Secondments	\$165,435	\$156,693	-
Other Boards	\$185,000	\$185,000	\$190,000
Miscellaneous	\$261,333	\$323,712	\$295,503
Total	\$153,611,784	\$153,890,806	\$151,598,349

2019-2020 - Ministry PPF/EPO Grants:

Revenue Categories:	2018-2019 Estimates	2018-2019 Revised Estimates	2019-2020 Estimates
French as a Second Language (Staffing)	37,917	37,917	-
French Language Monitors	37,500	37,500	-
Renewed Math Strategy (Staffing)	508,444	551,441	115,000
Community Use of Schools (Staffing)	69,600	69,600	-
Specialist High Skills Major (Portion Staffing)	98,962	98,962	30,000
FNMI Re-Engagement (Staffing)	100,000	100,000	-
Broadband Modernization Program	-	492,072	-
Experiential Learning (Portion Staffing)	93,994	93,994	80,000
Transportation for Youth in Care	21,000	-	-
ILF - Innovation Learning Fund	90,000	90,000	-
Executive Compensation (Staffing)	41,462	-	-
Identity Based Data Collection & Well-Being (Portion Staffing)	142,120	140,174	-

2019-2020 - Ministry PPF/EPO Grants- Cont'd...

Revenue Categories:	2018-2019 Estimates	2018-2019 Revised Estimates	2019-2020 Estimates
Indigenous Student Learning		30,000	-
CUPE Professional Learning Enhancement	-	27,992	-
Northern Support Initiative (NSI) (Portion Staffing)	115,277	147,980	123,501
Mental Health Workers (Staffing)	-	251,036	201,036
Total	\$1,356,276	\$2,168,668	\$549,537

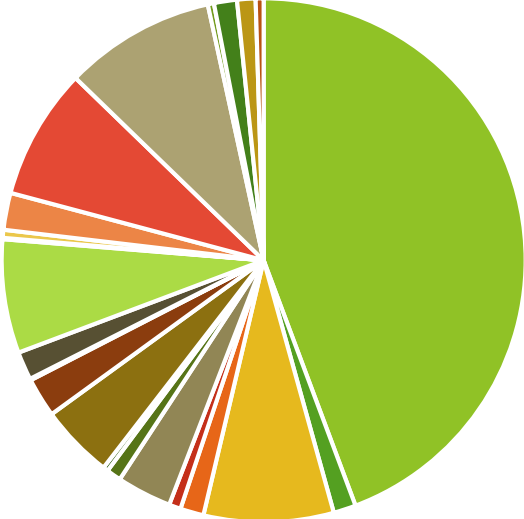
2019-2020 Revenues - Other Ministry Grants:

Revenue Categories:	2018-2019 Estimates	2018-2019 Revised Estimates	2019-2020 Estimates
Other Ministry Grants:			
ESL (Portion Staffing)	\$69,360	\$69,360	\$55,135
Adult Basic Literacy (Portion Staffing)	185,849	185,849	185,849
OYAP (Portion Staffing)	141,662	141,662	149,524
Ministry of Infrastructure SPTI Program - Dr. MacDougall Costs	33,054	33,500	-
Total	\$429,925	\$430,371	\$390,508

2019-2020 Revenues - Miscellaneous:

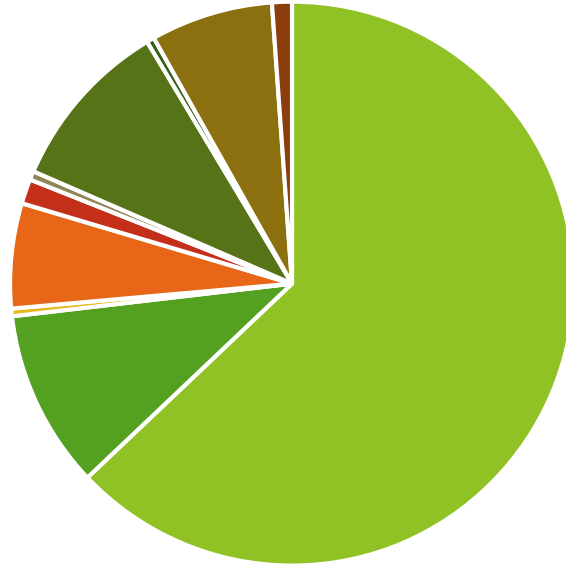
Revenue Categories:	2018-2019 Estimates	2018-2019 Revised Estimates	2019-2020 Estimates
Continuing Education Programs - First Nations	\$15,000	\$15,000	-
Central Rental Revenues	51,658	51,658	52,885
TOROS	20,000	20,000	20,000
Administration Fees	34,927	34,927	10,000
Inclement Weather Days	27,844	28,208	-
NPSCDSB Assessment Revenue	60,000	60,000	70,000
Almaguin Solar Panels	41,904	41,904	41,904
OSBIE Surplus Fund Premium Rebate	-	67,373	-
Child Care Cost Recovery - Custodial Staffing	-	0	30,000
School College Work Initiative & Misc. Revenues	10,000	10,000	10,000
(Revenue Recovery on Land Disposal)/Sale School Site and Recovery of Costs	-	(5,358)	60,714
Total	\$261,333	\$323,712	\$295,503

2019-2020 Planned Expenditures



- Classroom Teachers - 44.31%
- Educational Assistants and ECEs - 8.01%
- Classroom Computers - 0.72%
- Library and Guidance - 0.91%
- Principals & Vice-Principals - 4.54%
- Department Head Allowances - 0.09%
- Amortizatation - 7.02%
- Director and Supervisory Officers - 0.50%
- Transportation - 8.11%
- Other Non-Operating - 0.37%
- Phase-In of Retirement Gratuities - 1.13%
- Supply Teacher Costs - 1.39%
- Textbooks and Learning Materials - 1.45%
- PSSP - Professional Supports - 3.38%
- Staff Development Instructional - 0.31%
- Secretaries and School Office - 2.43%
- Coordinators & Curriculum Supports - 1.74%
- Governance - 0.08%
- Board Administration - 2.28%
- School Operations and Facilities - 9.32%
- Interest on Long-Term Debt - 1.42%
- Continuing Education - 0.49%

2019-2020 Planned Expenditures by Type



- Salaries and Wages - \$95,436,853 - 62.93%
- Employee Benefits - \$15,513,266 - 10.22%
- Staff Development - \$659,564 - 0.43%
- Supplies and Services - \$9,125,301 - 6.02%
- Interest on Long-Term Debt - \$2,150,083 - 1.42%
- Wide Area Network and Internet Connectivity and Other - \$758,672 - 0.50%
- Fees and Contractual Services - \$14,999,172 - 9.89%
- Other Expenses - \$660,452 - 0.44%
- Amortization - \$10,643,483 - 7.02%
- Phase-in of Retirement Gratuities - \$1,723,930 - 1.13%

2019-2020 DRAFT Expenditures - Instructional

Expenditure:	2018-2019 Estimates	2018-2019 Revised Estimates	2019-2020 Estimates
Classroom Teachers - 99.94% Salaries and Benefits	69,804,776	68,704,733	67,188,175
Supply Teachers - 100% Salaries and Benefits	2,209,931	2,209,931	2,102,895
Educational Assistants and Early Childhood Educators -100% Salaries and Benefits	12,105,813	12,147,651	12,150,483
Textbooks and Learning Materials	2,332,283	2,486,383	2,194,523
Classroom Computers	1,016,830	1,508,502	1,104,354
PSSP - Professional Supports - 91.55% Salaries and Benefits	5,122,348	5,031,142	5,132,607
Library and Guidance - 93.49% Salaries and Benefits	1,815,733	1,466,503	1,373,318
Staff Development - Instructional Classroom and Classroom Support Staff	654,064	700,307	469,806
Principals and Vice Principals - 99.52% Salaries and Benefits	6,177,031	6,777,019	6,885,906
Secretaries and School Office - 77.60% Salaries and Benefits	3,817,653	3,799,983	3,679,864
Department Head Allowances -100% Staff	145,467	146,890	141,035
Coordinators and Consultants - 81.88% Salaries and Benefits	3,817,985	3,259,626	2,640,599
Continuing Education - 88.85% Salaries and Benefits	802,232	812,622	743,437
Amortization	746,829	746,829	584,829
TOTAL INSTRUCTIONAL EXPENDITURES	110,568,975	109,798,121	106,391,831

2019-2020 DRAFT Expenditures - Non Instructional

Expenditure:	2018-2019 Estimates	2018-2019 Revised Estimates	2019-2020 Estimates
Governance - 70.68% Trustee Honoraria	114,561	111,720	123,163
Director and Supervisory Officers - 89.96% Salaries and Benefits	980,137	899,662	752,087
Board Administration - 64.40% Salaries and Benefits	3,492,062	3,429,635	3,458,640
Transportation	11,669,006	11,975,256	12,293,944
School Operations, Facilities and Maintenance - 58.15% Salaries and Benefits	13,594,085	13,815,104	13,758,164
School Renewal Operating Expenses	396,540	396,540	387,078
Amortization	8,708,979	8,762,014	10,058,654
Other - Non Operating - Agency Fees for International Students & Interest	197,000 2,255,916	197,000 2,255,916	180,000 2,150,083
Other - Non Operating - Flow through payment of 55 School Board Trust and Settlements	393,202	473,202	393,202
TOTAL NON-INSTRUCTIONAL EXPENDITURES	41,801,488	42,316,049	43,555,015
TOTAL INSTRUCTIONAL EXPENDITURES	110,568,975	109,798,121	106,391,831
TOTAL NON-INSTRUCTIONAL EXPENDITURES	41,801,488	42,316,049	43,555,015
TOTAL EXPENDITURES	152,370,463	152,114,170	149,946,846
Add: Phase Into Compliance Retirement Gratuities	1,723,930	1,723,930	1,723,930
TOTAL EXPENDITURES for Ministry Compliance Purposes	154,094,393	153,838,100	151,670,776

Ongoing Challenges and Concerns:

- Managing the costs associated with excess capacity and continued financial effects associated with loss of top-up 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;
- Managing sick leave costs due to access to 11 sick leave days + access to short term leave of 120 days and escalating sick leave costs due to increased absenteeism;
- 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 1.6 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 2019-2020 school year (\$1,723,930 in 2019-2020 and \$1,034,357 in 2020-2021). Effective in 1.6 years or the 2020-2021 school year, these monies will become available for operations and budgeting purposes and reinvestments back into the system.**
- 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
- Increased need for student support in areas of Special Education, at risk students, increased behavioral needs, mental health and now ASD students due to change in OAP Program. More children are entering kindergarten with special education needs, some complex. Costs for providing such supports are increasing whereas funding levels are not necessarily keeping pace such level of SIP funding and funding for behavioral and mental health needs.
- To grow programs for future revenue growth, such as the IB Program, represents an ongoing investment prior to revenues being generated;

Ongoing Challenges and Concerns - Cont'd...

- Nominal program dollars; need for Board to continue to support literacy, student achievement, well-being in light of continued external funding Math Strategies. Our Board still relies heavily on external funding for program positions and delivery of program
- 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, enveloping of additional grant allocations, ELHT Trust Benefit Funding for ELHT Stabilization and Government Benefit Contributions. Increased enveloping has the effects of loss of local flexibility;
- Need to train and provide professional development in staff of Near North DSB;
- Transportation - potential bus driver shortages, need to address requests for monitors for behavioral needs on buses; increasing costs associated with Bus Operator 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 as a northern school board (change in bell times, change in walking distances, door-to-door pick up policy for JK and SK students, City bus passes if economically feasible); recurring deficits in transportation due to system needs and bus operator contract negotiation increases
- 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

On-Going Challenges and Concerns - Cont'd...

- 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);
- 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
- Reduced local flexibility;
- 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 who will now be in the business of child care;
- Recruitment issues

2019-2020 Draft Budget

Supplemental Information and Commentary
to Presentation

Accumulated Surplus:

Accumulated Surplus Comprised of:	
Operating Accumulated Surplus - Estimated August 31, 2019	\$4,807,087
Internally Committed Accumulated Surplus:	
School Renewal	589,805
Registered Charity	880,321
Committed Capital Project - Laurentian Learning Centre	410,193
Committed Capital Project - Chippewa	75,190
Committed Capital Project - Alliance	33,689
Committed Capital Project - FJM2020 Project	30,515
Local Priorities Fund (LPF) Unspent	53,126
Total Accumulated Surplus Available for Compliance - Estimated August 31, 2019	\$6,879,926

Local Priorities Fund (LPF) - Expires August 31, 2019

Targeted Investment:	Federation	2017-18 Amount	2018-19 Amount
Special Education Staffing Investment - FTE of 2.50	ETFO	\$240,939	\$244,553
PD for Occasional Teachers	ETFO	141,371	143,492
Special Education Staffing Investment - FTE of 1.0	OSSTF	108,974	110,609
Special Education Staffing Investment **	OSSTF - EW	392,292	398,176
Secondary Programming Investment - FTE of 1.0	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
** This LPF funding was used to mitigate staff reductions in both the 2017-18 and 2018-19 school years			
TOTAL		\$1,367,311	\$1,455,640

RNEF Planned Expenditures:

Planned Expenditure:	2018-19 Planned Expense	2019-2020 Planned Expense
Transportation for Late Bus Run at Almaguin Secondary School	10,000.00	10,000.00
Transportation for Parry Sound High School Team Travel due to decreased instructional budgets	11,000.00	11,000.00
Continue to support increased support for rural schools via prior year addition of FTE of 0.35 Family of Schools Vice-Principals	40,126.00	40,126.00
Increased VP School Administrative time at Parry Sound High School	59,167.00	59,167.00
Increased VP School Administrative time at Whitewoods Public School	28,638.00	28,638.00
Continue to support the 2017-2018 addition of two (2) FTES of 0.50 at Northern and Parry Sound High School in the form of Graduation Coaches to assist students at risk	111,057.00	111,057.00
FTE of 0.20 Special Education Teacher at FJ McElligott due to student needs	20,862.00	-
Needed and requested support for rural schools of Itinerant Educational Assistants including Behavioral Educational Assistants	196,276.00	243,561.00
TOTAL RNEF Planned Expenditures	\$477,126.00	\$503,549.00

2019-2020 Revenues - Notes

<p>Note 1 - Total Grant for Student Needs - \$147,229,628</p> <p>(2018-19 Revised Estimates - \$147,905,711)</p>	<p>In light of increases in funding announced by the Ministry for annual Grants for Student Needs, grants have decreased for the Near North DSB in the amount of \$676,083 attributable to the following:</p> <ul style="list-style-type: none"> • Projected decline in enrolment; • Net ECE classroom staffing ratio change after offsetting increase in funding for ECE supply costs; • Grade 4 to 8 change in funding for proposed class size change from 23.84 to 24.50 • Elimination of Local Priorities Fund (LPF Fund) which expires August 31, 2019; • Elimination of Cost Adjustment Allocation in Teacher Qualification and Experience Grant Allocation; • Elimination of Human Resources Supplement; • Elimination of Secondary Programming Funding in Pupil Foundation Grant accompanied with Grade 9 to 12 change in funding for proposed class size changes from 22:1 to 28:1. Note however Attrition Protection Funding has been provided to assist with four year implementation; • Classroom loading factor change in Supplementary Area Factor (SAF Factor) - Year 1 of 5-year phase in; • Implementation of International Student Recovery Amount; • Elimination of School Renewal Investment - Maintenance
<p>Note 2 - Tuition Fees</p>	<p>Tuition fees are a function of enrolment projections for Other Pupils of the Board. New this year as introduced by the Ministry is International Student Recovery Amount (ISRA) whereby GSN operating grants will be reduced by an amount equal to a flat fee of \$1,300 multiplied by the international student enrolment reduction in grants of \$40,300. This will result in the need to increase tuition fees for international students for cost recovery purposes.</p>
<p>Note 3 - Secondments</p>	<p>For the 2019-2020 school year there are no secondments in place. In the prior year there were four (4) secondments to the Ministry of Education. It has been confirmed that three (3) of these secondments will not continue with one employee returning to the Board and placed back in secondary staffing and two (2) employees retiring from the Board. It is anticipated that the 4th secondment will also not continue, with this employee returned to Senior Administration</p>

2019-2020 Expenditures - Composition of Expenditures

Summary of Expenditures by Envelope:

Classroom Teachers - \$67,188,175
(2018-19 Revised Estimates \$68,704,733)

- Classroom Teachers - Elementary FTE of 416.30 (Prior Year - 431.31) & Secondary FTE of 213.29 (Prior Year - 234.26)
- Section 23 teachers FTE of 7.00 (Prior Year 14.00) - Section 23 remains unconfirmed with Ministry
- 1.0% salary benchmark increases effective August 31, 2019 and grid movement
- Grade 4-8 proposed class size funding changed to 24.5 and Grade 9-12 proposed class size funding changed to 28:1 resulting in reduction in classroom teacher FTE
- Declining enrolment results in reduction of classroom teacher FTE
- Local Priority Fund (LPF) funding expires August 31, 2019 which in the prior year funded FTE of 3.65 Elementary Special Education Teachers as well as additional FTE of 1.00 LPF Fund Secondary Programming Teacher
- Support for Indigenous Language - FTE of 4.45 elementary and 1.60 secondary, 2.0 Indigenous Graduation Coaches funded through combination of Per-Pupil Amount Indigenous Education Allocation and RNEF Allocation and FTE of 1.0 Indigenous Studies representing four additional teaching sections in 2019-2020
- Support for Elementary DLRT - FTE of 30.45 (Prior Year 34.45) and Secondary Resource Teacher FTE of 12.00 (Prior Year 12.75); Early and Later Literacy FTE of 6.9 have been reinvested into an FTE of 5.0 Literacy Intervention allocation
- ETFO and OSSTF Federation Presidents funded at Category A2 but released for the entire year, therefore must budget differential
- In the prior year 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) FTE of 4.0; Priorities and Partnerships (PPF) Funding Board by Board Allocations remain outstanding
- Home Instruction - \$31,900 (Prior Year \$20,000)
- Workers' Compensation
- Supplementary Benefits status quo at \$445,000
- Classroom Teacher component of Phase-Into Compliance Retirement Gratuities
- Mileage for administrative transfers, Teacher-in-Charge and Multi-Disciplinary teachers in mobile unit - \$23,750 (Prior Year \$10,483)
- Classroom Teacher proportionate share of Wellness and Disability Management Budget
- ETFO and OSSTF Employee Life Health Trust (ELHT) includes contributions Board is responsible for and ELHT Stabilization and Government Contributions which is funded by the Ministry

2019-2020 Expenditures - Composition of Expenditures

Summary of Expenditures by Envelope:	
Supply Teachers - \$2,102,895 (2018-19 Revised Estimates \$2,209,931)	<ul style="list-style-type: none"> ➤ Long-term replacement costs - \$637,694 (Prior Year \$640,000) ➤ Short-term replacement costs remain status quo at \$1,197,090 ➤ Short-term replacement costs - discretionary -\$223,084 (Prior Year \$255,592) - planned reduction ➤ Short-term replacement costs - Health and Safety Release for Inspections collapsed into Short-term replacement costs whereas prior year budgeted separately at \$77,800 ➤ OFIP Tutoring as funded through Learning Opportunity Grant - \$39,227 (Prior Year \$39,449)
Educational Assistants and ECEs - \$12,150,483 (2018-19 Revised Estimates \$12,147,651)	<ul style="list-style-type: none"> ➤ Educational Assistants - FTE of 167.00 (Prior Year 173.50); Planned decrease of FTE of 4.50 plus reallocation of FTE of 2.0 Educational Assistants to FTE of 1.0 Behavior Counsellor in Multi-Disciplinary service delivery model ➤ Early Childhood Educators (ECEs) - FTE of 48.00 (Prior Year 50.00); staffing is dependent on FDK projected enrolment and compliance with class size legislation ➤ Section 23 Educational Assistant Support - FTE of 2.00 ➤ 1.0% salary benchmark increases effective August 31, 2019 and grid movement ➤ Long-Term Occasional Educational Assistants (Itinerant Staff) - \$431,750 and Temporary Education Assistants funded through RNEF Fund Deferred Revenue in the amount of \$213,010 to provide needed support to schools and classrooms ➤ Prior Year French Language Monitors - Funded Externally for which not confirmed for 2019-2020 ➤ Educational Assistant Replacement Budget remains status quo at \$276,700 ➤ ECE Replacement Budget remains status quo at \$117,500 ➤ Replacement Budget - Health and Safety ➤ Workers' Compensation ➤ Supplementary Benefits - SEB Plans ➤ Proportionate share of Phase-In of Retirement Gratuities ➤ OSSTF Employee Life Health Trust (ELHT) includes contributions Board is responsible for and ELHT Stabilization and Government Contributions which is funded by the Ministry

2019-2020 Expenditures - Composition of Expenditures

Summary of Expenditures by Envelope:

Classroom Textbooks and Learning Materials - \$2,194,523

(2018-19 Revised Estimates \$2,486,383)

- Elementary and Secondary Instructional Budgets - Administered by Schools - \$951,680 (Prior year \$995,157)
- Photocopy copy charges - \$88,400 (Prior Year \$84,163) - Working toward implementation of Print Management System to realize efficiencies with regard to printing and associated costs
- OPHEA Membership \$1,160 as Ministry no longer funding
- Outdoor Education - \$84,670 (Prior Year \$85,122) - Funded in Learning Opportunity Grant
- Team travel and Late Busing remains status quo at \$155,000 (includes Port Loring run and support for Team Travel for PSHS from RNEF Fund)
- Central library requirements for virtual library subscriptions and books - Reduced to \$99,000 from \$100,000
- Health and Safety Annual Inspections and Assistance with Inspection Findings - Reduced to \$190,000 from \$200,000
- School advertising - Reduced to \$40,000 from \$50,000
- SEA "Claim-Based" Equipment - \$163,967 (Prior Year \$140,817). Includes Board portion of \$800 per claim. Note 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.
- Student Success classroom support - \$45,000 (Prior Year \$35,000)
- Specialist High Skills Major classroom support remains status quo at \$150,638 (funded through Learning Opportunity Grant). Prior year included \$63,159 (EPO) but Board by Board allocations of PPF Fund remain to be confirmed
- Self-Contained Classroom resources for 22 system classes - Reduced to \$16,000 from \$20,000
- IB Program support remains status quo at \$26,000 (excluding IB coordinator ½)
- Trustee Initiative Fund remains status quo at \$50,000
- Section 23 supplies and services NIL for current year as not confirmed as of yet (Prior Year \$44,444)
- Classroom Support Centre for purchases of books and learning materials, instructional supplies and application software - Reduced to \$43,500 from \$44,150
- Annual calendars remains status quo at \$3,500
- Buchanan Fund Top-Up - Reduced to \$10,000 from \$15,000
- Junior/Intermediate Sports - \$44,108 (Prior Year \$47,133)
- Special Education classroom support for instructional supplies such as testing protocols, etc. remains status quo at \$20,000
- Mental Health resources for the classroom - \$10,900
- Also included in the prior year was expenditures for EPO Grant - Indigenous Student Learning \$24,100, Transitional Instructional Supplies of \$30,000

2019-2020 Expenditures - Composition of Expenditures

Summary of Expenditures by Envelope:	
<p>Classroom Computers - \$1,104,354 (2018-19 Revised Estimates \$1,508,502)</p>	<ul style="list-style-type: none"> ➤ Supplies and Repairs remains status quo at \$56,000 ➤ Additional equipment remains status quo at \$155,000 ➤ Rental and Lease - \$583,594 (Prior Year \$969,752 of which \$491,672 of expenditures related to EPO Grant for Broadband Wave 1 and Wave 2) ➤ Fees, licenses and contractual services - \$309,760 (Prior Year \$327,750) ➤ Capital equipment - \$160,000 (Prior Year \$360,000). Prior year included significantly more investments for Tech4Schools Renewal of desktop computers, laptops, MacBooks, iPads and peripherals
<p>PSSP - Professional Supports - \$5,132,607 (2018-19 Revised Estimates \$5,031,142)</p>	<ul style="list-style-type: none"> ➤ PSSP Support Staff (Professional) - FTE of 42.60 (Prior Year of 44.00) includes clerical support; attendance counsellors; speech and language pathologists (SLPs); communicative disorders assistants (CDAs); child development counsellors (CDCs); First Nation Child Development Counsellors; Behavior Counsellors; Mental Health Lead; Psychometrists and Psychologist; Social Workers funded through Special Education MDT specific funding and BRISC Clinicians (NSI External Funding) ➤ 1.0% salary benchmark increases effective August 31, 2019 and movement on grids ➤ Student Supervision Support - \$222,425 (Prior Year - \$233,605) ➤ Operating budgets for PSSP Support Staff (Professional) for mileage, supplies and services, phone, memberships, photocopy charges, replacement furniture and equipment - \$297,120 (Prior Year - \$163,591). Increase attributable to doubling of funding in GSN in amount of \$115,385 for BEA expertise and operating expenses for Multi-Disciplinary team members as a mobile service delivery unit. Monies have been budgeted to utilize the increase in BEA Expertise Funding to either hire in-house expertise of a Board Certified Behavior Analyst (BCBA) which would be advantageous to the Board to service our needs or investigate a fee for service model ➤ PSSP Support Staff (IT Classroom Support) - FTE of 16.50 (Prior Year 16.00) includes IT technicians; planned reduction of 0.50 and reallocation of position to support schools from Administration due to retirement ➤ Operating budgets for PSSP Support Staff (IT) for mileage, supplies and services, phone, rentals and contractual services - \$136,355 (Prior Year - \$181,378 includes MISA Local Capacity Funding which is included in Business Administration current year) ➤ OSSTF ESSP, Non-Union and CUPE Employee Life Health Trust (ELHT) includes contributions Board is responsible for and ELHT Stabilization and Government Contributions which is funded by the Ministry

2019-2020 Expenditures - Composition of Expenditures

Summary of Expenditures by Envelope:	
Library and Guidance - \$1,373,318 (2018-19 Revised Estimates \$1,466,503)	<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 5.66 Elementary includes a planned decrease of FTE of 1.0 ➤ Temporary replacement budget - ➤ Classroom Support Centre supervisor and staff - FTE of 3.84 ➤ Secondary Guidance Teachers ➤ In the prior year Elementary placeholder for Grade 7 and 8 Guidance Teacher of \$90,612 which has been redistributed to central placeholder for 2019-2020 ➤ In the prior year Secondary Grad Coaches - \$111,056 were costed to Library and Guidance envelope but are embedded in secondary teacher staffing at specific schools ➤ Operating budgets for library staff supplies and services and mileage - \$30,600 represents planned reduction from prior year of \$36,720 ➤ 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 - \$58,836 represents planned reduction from prior year of \$61,813
Staff Development - \$469,806 (2018-19 Revised Estimates \$700,307)	<ul style="list-style-type: none"> ➤ In the prior year was LPF Fund expenditures for PD for Occasional Teachers - \$143,492; LPF Funding expires August 31, 2019 ➤ Classroom teacher professional development remains status quo at \$20,000 ➤ Health and Safety budget has been reviewed in depth with majority of planned expenditures mapped to Facilities Department - Prior Year \$45,900; PD efficiencies realized due to in-board certified staff as well as utilization of online training videos (i.e. Asbestos, MSDS training, etc.) ➤ Student Success Allocation - \$130,675 (Prior Year \$137,416) ➤ IB teacher training remains status quo at \$24,000 ➤ Teacher Release for Technology related PD events coordinated by ET Coordinators - \$81,000 (Prior Year 90,000)

2019-2020 Expenditures - Composition of Expenditures

Summary of Expenditures by Envelope:

Staff Development - Continued....

- Mental Health training - Reduction to \$10,000 from \$20,000
- Flexible Teacher Release for capacity building \$26,000 (Prior Year \$45,000)
- Special Education coordinator directed release time for PD - \$10,000 (Prior Year \$20,000)
- Collaborative Problem Solving (CPS) - \$10,000 (Prior Year 15,000)
- PSSP budget for professional development remains status quo at \$8,000
- PSSP budget for professional development IT Technicians - \$12,000 (Prior Year \$15,000)
- Educational Assistants PD (including Health and Safety) - \$26,275 (Prior Year \$21,275)
- ABA Training \$29,118 of which funding has doubled from prior year “enveloped”
- New Staff Induction Program (NTIP) - \$59,130 (Prior Year \$72,482) - decrease due to associated decrease in funding within annual GSN

2019-2020 Expenditures - Composition of Expenditures

Summary of Expenditures by Envelope:	
<p>Principals and Vice-Principals - \$6,885,906</p> <p>(2018-19 Revised Estimates \$6,777,019)</p>	<ul style="list-style-type: none"> ➤ This expenditure envelope is restricted to “School-Based Principals and Vice-Principal” that are assigned to schools ➤ Elementary Principals and Vice-Principals - FTE of 23.00 and 10.00 (Prior Year 22.50 and 12.30) - planned reduction ➤ Secondary Principals and Vice-Principals - FTE of 6.83 and 9.50 (Prior Year 6.83 and 8.33) including LLC; increase as must plan for persons currently on leave and permanency of positions ➤ Salary and benefit increases per Memorandum of Agreement with Crown which are funded; expires August 31, 2020 ➤ Elementary and Secondary Replacement Cost Budget - \$327,000 (Prior Year \$255,200) based on historical analysis ➤ Workers’ Compensation ➤ Proportionate share of Phase-In of Retirement Gratuities ➤ Professional Development including Health and Safety Training - \$12,775 (Prior Year \$45,879 which included Local Priorities Funding for System Investment as per Memorandum of Agreement with the Crown in the amount of \$60,208) ➤ Principal meeting costs remains status quo at \$20,000
<p>School Office - Secretarial and Supplies - \$3,679,864</p> <p>(2018-19 Revised Estimates \$3,799,983)</p>	<ul style="list-style-type: none"> ➤ Elementary and Secondary Secretarial Costs - Elementary FTE of 31.25 (Prior Year 32.00), Secondary FTE 19.00 (Prior Year 20.00) and Continuing Education FTE of 1.00 (Prior Year 1.0) - planned reduction due to Local Priorities Fund expiring August 31, 2019 ➤ 1.0% increase to salary benchmarks effective August 31, 2019 ➤ Short-term replacement budget which also includes release costs for training on administrative computer applications - \$96,890 (Prior Year \$101,890) ➤ Long-term replacement budget planned reduction based on historical analysis (Prior Year - \$6,000) ➤ Proportionate share of Phase-In of Retirement Gratuities ➤ Professional development budget including Health & Safety - \$9,000 (Prior Year \$8,500) ➤ Office supplies for school offices remains status quo at \$127,450 ➤ Telephone budget (for cell phones, land lines and SmartFind Express dedicated lines) - \$91,755 (Prior Year \$90,200) - migrating to cell phone allowance system from Board purchased devices for efficiencies in administering plan ➤ Advertising in Yellow Pages and Can Pages remains status quo at \$7,400 ➤ Photocopy charges (non-instructional portion) - \$22,094 (Prior Year \$21,039); Working toward implementation of Print Management System to realize efficiencies with regard to printing and associated costs

2019-2020 Expenditures - Composition of Expenditures

Summary of Expenditures by Envelope:	
School Office - Secretarial and Supplies - Cont'd....	<ul style="list-style-type: none">➤ Proportionate share of IT costs - \$475,679 (Prior Year \$470,570). Included in expenditure is costs associated with planning for migration to new Student Administration System due to sun-setting of existing system for majority of provincial school boards➤ Fees and contractual services including Board-wide courier costs - \$53,350 (Prior Year \$51,700)➤ Parent Involvement Funding (\$500 per school) - \$19,500

2019-2020 Expenditures - Composition of Expenditures

Summary of Expenditures by Envelope:

Coordinators, Curriculum Support and System Program Supports - \$2,640,599

(2018-19 Revised Estimates \$3,259,626)

- Note Principals and Vice-Principals not assigned to “physical schools” are costed to this envelope Principal of Special Education, Principal of Elementary Program, Principal of Section 23, Principal of Secondary Program, Vice-Principal of Secondary Programming and Principal of Learning Supports (funded via Special Education specific MTD funding). Prior Year included ½ time Principal of Capital Planning as well as Supervising Principal Equity and Well-Being which was funded externally and not continuing this year
- Also costed to this envelope are Coordinators and Central Staff responsible for Curriculum supports and include Coordinators of Special Education, Elementary Program Coordinators, Secondary Program Teacher Leads, Teacher Leads assigned to Multi-Disciplinary mobile team, Coordinator - Indigenous Education Lead, Student Success Grade 7 and 8 Literacy and Numeracy, Support for Grade 7 and 8 Guidance, ½ time IB Coordinator and Clerical Support - planned reduction in staffing from an FTE of 28.00 to 17.75 due to significant reduction in external funding still to be confirmed in the Priorities and Partnership (PPF) Fund
- Elementary Coordinators and Secondary Teachers Leads will continue to be responsible for SHSM, OYAP, Outreach, Educational Technology, e-Learning, Math, French, Social Studies and History, NTIP, FSL and Experiential Learning
- Positions for Student Success Lead, School Effectiveness Framework Lead and Early Years Lead are also costed to this expenditure envelope as per Ministry of Education
- 1.0% increase to salary benchmarks effective August 31, 2019 and movement on grid
- Operating costs for all Curriculum personnel - \$114,600 (Prior Year \$175,295); planned reduction due to decrease in FTE of 10.25
- Proportionate share of IT costs - \$181,955 (Prior Year \$97,613). In the prior year there was a Deferral for one year of Tech4Teachers Renewal as had planned for \$180,000 of expenditures but deferred \$150,000 until 2019-2020
- Central Program Budget remains status quo at \$200,000
- OYAP Operating Budget - \$79,524 (Prior Year \$69,412) (Externally Funded) Increase due to increase in external funding specifically with regard to applications for Special Projects for Girls stream and Indigenous students stream and overall increase in OYAP funding.

2019-2020 Expenditures - Composition of Expenditures

Summary of Expenditures by Envelope:	
Governance - \$123,163 (2018-19 Revised Estimates \$111,720)	<ul style="list-style-type: none"> ➤ Trustee Operating Budgets for all Trustees including Student Trustee(s) for professional development, mileage, meals and other accommodation - \$36,100 (Prior Year \$24,500) ➤ Includes Honoraria for Board Trustees including Student Trustee(s) ➤ Planned expenditures include planned increase for Student Trustee representation for Indigenous Student Trustee
Director and Supervisory Officers - \$752,087 (2018-19 Revised Estimates \$899,662)	<ul style="list-style-type: none"> ➤ 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 for Student Success Lead, School Effectiveness Framework Lead and Early Years Lead) ➤ Positions funded through the PLA Allocation are costed to Coordinator, Curriculum Support and System Program Support expenditure envelope as per Ministry of Education costing ➤ In the prior year expenditures included a Secondment of one Supervisory Officer that was seconded with the Ministry of Education which was funded 100% by Ministry of Education ➤ As per Ontario Regulation 406/18 - Compensation Framework effective August 10, 2018 compensation remains frozen ➤ Operating budgets are determined on portfolio assignments and 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 - \$128,009 (Prior Year \$127,379). Operating expenditures also include cost of consultant for Multi-Year Plan review and update. Note operating budgets for Student Success Lead, EY Lead Student Effectiveness Lead are also reallocated to Coordinator envelope to align with funding envelopes in the amount of \$52,509 (Prior Year \$53,379)

2019-2020 Expenditures - Composition of Expenditures

Summary of Expenditures by Envelope:

Board Administration - \$3,458,640

(2018-19 Revised Estimates \$3,429,635)

- 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 with planned FTE reduction, human resource administration (FTE of 7.0 Prior Year 8.0 due to reallocation of Maintenance Clerk and Health and Safety which are more appropriately costed to Plant and Facilities), IT administrative staff (FTE of 3.0 Prior Year 4.0 due to retirement), custodian assigned to Head Office with planned FTE reduction
- 1.0% increase to salary benchmarks effective August 31, 2019
- Included in budget as per prior year, is funding in the annual GSN for “Reporting Entity Project Allocation” of \$66,401 of which \$57,725 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)
- Discontinued in the GSN for 2019-2020 is \$57,725 of “Human Resource Transition Supplement of which \$33,725 was previously used to assist with implementation of Central Extension Collective Agreements and Bill 115 Remedy work and upcoming negotiations. Unspent monies have been carried forward to assist with upcoming negotiations as all collective agreements will expire August 31, 2019 and various federations have filed their Notices to Bargain

2019-2020 Expenditures - Composition of Expenditures

Summary of Expenditures by Envelope:

Board Administration - Cont'd....

- Professional development funds for administrative staff \$31,500 (Prior Year \$34,100). In the prior year these expenditures were offset by Local Priorities Fund for Professional Development which expires August 31, 2019
- Records management remains status quo at \$6,350
- Administrative Office Accommodation charges for non-instructional building occupancy including custodial supplies, maintenance, hydro, heat, water and sewer, garbage, snow removal - \$92,500 (Prior Year \$89,000). Increase due to increases in snow removal costs
- Photocopy charges remain status quo at \$9,700 - Working toward implementation of Print Management System to realize efficiencies with regard to printing and associated costs
- 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 remains status quo at \$96,200
- Travel and associated meals and accommodation - \$19,003 (Prior Year \$17,400). Slight planned increase
- Advertising in Yellow pages and Can Pages- \$27,400 (Prior Year \$29,000). Slight planned decrease
- Office supplies - \$31,000 (Prior year \$33,000). Slight planned decrease
- Negotiation costs including flow-through payment to OPSBA for central bargaining (\$43,316) remains status quo at \$80,000
- Rental of postage machine remains status quo at \$2,150
- Fees and contractual services including year end valuation of retirement gratuity liability and support for KEV and new K212 system - \$227,588 (Prior Year \$13,882). Increase attributable to \$24,000 budgeted for unspent HR Supplement Allocation for negotiations plus included in GSN Allocation for Administration is \$150,111 Capital Planning Capacity monies and \$38,277 MISA Local Capacity Funding of which expenditure placeholders have been budgeted for
- Courier (administrative portion) - \$28,000 (Prior Year \$27,000)
- No Election Costs this year (Prior Year- \$10,000 (which are funded)
- Insurance - \$18,810 (Prior Year \$810 for Trustee Accident Insurance). Planned increase to mitigate risk and protect Board with additional coverage for legal expense insurance and privacy data security insurance coverage

2019-2020 Expenditures - Composition of Expenditures

Summary of Expenditures by Envelope:

Board Administration - Cont'd...

- Audit fees - \$37,000 (Prior Year \$40,000)
- Legal fees remain status quo at \$150,000
- Parent Involvement Funding (Board central amount) - \$6,592 (Prior Year \$6,601)
- Banking fees remain status quo at \$6,500
- Short-term interest on operating line of credit remains status quo at \$6,000
- Floral Tributes/Donations/Retirement Celebration - Planned decrease to \$5,000 from \$10,000
- Trustees OPSBA membership - \$36,750 confirmed (Prior Year estimate \$37,000)
- Administrative proportionate share of IT charges - \$297,957 (Prior Year \$303,402). Slight decrease.

2019-2020 Expenditures - Composition of Expenditures

Summary of Expenditures by Envelope:

School Operations and Maintenance - \$13,758,164

(2018-19 Revised Estimates \$13,815,104)

- 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 3.0 - Prior Year 2.0 due to reallocation of Maintenance Clerk and Health and Safety that are more appropriately costed to Plant and Facilities versus Business Administration), clerical support (FTE of 1.75), custodial staff (FTE of 99.75 from 101.50 - Planned reduction due to elimination of Local Priorities Funding which expires August 31, 2019) and maintenance staff (FTE of 8.0) including split/shift premiums and overtime
- Replacement cost budget including release time for Health and Safety remains status quo at \$435,000
- 1.0% increases to salaries effective August 31, 2019
- Workers' Compensation
- Proportionate share of Phase-In of Retirement Gratuities
- Professional development including Health and Safety training - \$14,900 (Prior Year \$16,600). In the prior year Non-Union professional development was offset by Local Priorities Fund for PD for non-unionized employees but funding expires August 31, 2019
- Planned decreases in electricity, water, natural gas, water and sewer and snow removal of \$55,000 due to planned disposition of JW Trusler and King George Public Schools
- All expenditure accounts were reviewed in depth with mindfulness to plant and facility needs and where possible planned reductions were implemented
- Electricity - \$2,092,600 (Prior Year \$2,100,000)
- Heat Oil and Propane and Wood Pellets - \$80,000 (Prior Year \$120,000)
- Water - \$362,700 (Prior Year \$375,000)
- Natural Gas - \$625,400 (Prior Year \$645,000)

2019-2020 Expenditures - Composition of Expenditures

Summary of Expenditures by Envelope:

School Operations and Maintenance - Cont'd....

- Custodial and plant operations supplies - \$326,500 (Prior Year \$280,750). Planned increase to support Health and Safety replacement of H & S equipment such as AED batteries and pads, personal protective equipment, anti-slip soles, etc.
- Maintenance supplies - \$562,922 (Prior Year \$553,460) ** See explanation on separate slide for reallocation to School Renewal Operating Expenses
- Phone and office supplies - \$18,000 (Prior Year \$21,250) - planned reduction
- Vehicle costs including gas and repairs to fleet of vehicles -\$60,250 (Prior Year \$65,250) - planned reduction
- Auto reimbursement and other travel related costs- \$60,500 (Prior Year \$57,500)
- Capital and replacement - \$50,000 (Prior Year \$75,000) - planned reduction
- Proportionate share of IT charges - \$53,175 (Prior Year \$35,550). Planned increase for acquisition of Safe Schools online incident reporting module, e-Base online logs and MSDS online data and respective annual maintenance costs
- Snow removal -\$689,300 (Prior Year \$600,000) - planned increase due to inclement weather
- Garbage disposal remains status quo at \$170,000
- OSBIE insurance - \$180,000 (Prior Year \$172,000) - insurance for buildings, boilers, liability and vehicle fleet
- Security monitoring remains status quo at \$45,000
- Other contractual services including Honeywell, OCWA, fire extinguishers, fire alarms, electrical safety authority, boiler inspections, elevator inspections, hazardous waste removal - \$336,500 (Prior Year \$342,757) ** See explanation on separate slide for reallocation to School Renewal Operating Expenses
- Maintenance Shop Accommodation Expenses remain status quo at \$40,000

2019-2020 Expenditures - Composition of Expenditures

Summary of Expenditures by Envelope:

School Renewal Operating Expenses -
\$387,078

(2018-19 Revised Estimates \$396,540)

- Included in annual School Renewal Allocation is \$270,340 (Prior Year \$283,857) for Operating Expenses. Eliminated for the 2019-2020 school year is School Renewal Investment - Maintenance of \$112,683
- For fiscal year ended August 31, 2018 unused School Renewal Maintenance carried forward from the prior year of \$103,221
- TOTAL School Renewal Operating Expense monies available are \$387,078 (Prior Year \$396,540). 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 \$387,078 (Prior Year \$396,540)

2019-2020 Expenditures - Composition of Expenditures

Summary of Expenditures by Envelope:	
<p>Continuing Education - \$743,437 (2018-19 Revised Estimates \$812,622)</p>	<ul style="list-style-type: none"> ➤ LPF Fund - Adult Day School to Increase Benchmark Funding - \$96,583 to close the gap in compensation between Adult Day School Teachers and Regular Day School Teachers has been rolled into GSN in Continuing Education Allocation for 2019-2020 ➤ Summer school including e-Learning, Co-Op, Day School and TOROS - \$116,674 (Prior Year \$121,170) ➤ TOROS - \$58,525 (Prior Year \$61,200) (funded via GSN and external ticket sales) ➤ Credit Courses including PLAR courses, Life Long Learning programs of ACCESS, Package and Night School and Adult Day School Teacher Funding - \$327,254 (Prior Year \$364,653) ➤ Adult Basic Literacy remains status quo at \$185,849 (Funded Externally) ➤ English as a Second Language - \$55,135 (Prior Year \$69,360) (Funded Externally with any unspent monies reallocated to Deferred Revenues for future spending)
<p>Transportation - \$12,293,944 (2018-19 Revised Estimates \$11,975,256)</p>	<ul style="list-style-type: none"> ➤ NNDSB proportionate share of Consortium administrative expenses based on 60.66% ridership - \$652,014 (Prior Year \$688,926). Savings realized via retirement attrition. ➤ Home to School Transportation costs including Special Purpose Vehicles and Courtesy Transportation - \$355,308 (Prior Year \$300,900) ➤ Return to School \$5,500 (Prior Year NIL) ➤ Safety programs - \$96,962 (Prior Year \$182,234). 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 - \$10,923,309 (Prior Year \$10,550,000). Increase attributable to bus operator contract negotiated increases of 4.0% for 2019-2020 school year ➤ HST at 2.16% - \$260,851 (Prior Year \$253,196)
<p>Other Non-Operating</p>	<ul style="list-style-type: none"> ➤ Agency Fees for International Students - \$180,000 (Prior Year \$197,000)