

Ottawa-Carleton District School Board
2021-2022 Staff-Recommended Budget
 Explanations of Changes in Operating Expenses

Appendix E
 to Report 21-047

Appendix Ref	Area of Investment	FTE			Amount
		Required by Regulation or Agreement	Board Decision	Total	

The academic staffing plan has two components. The first component is staffing to meet regulated class size requirements or obligations included in the underlying collective agreement for the bargaining unit.

The second component reflects Board decisions that allocate staff resources in alignment with the strategic plan. As discussed in the academic staffing report, all discretionary positions are reviewed to ensure that the area of focus continues to be relevant with recommended changes being prioritized to areas of need. Recent investments focused on English as a Second Language, special education, Indigenous Education and the priority area of Innovation in support of high learning expectations in all programs, including special education programs.

Subsequent to the approval of academic staffing, the need to create a system class was identified and the additional teaching complement is reflected in the staff-recommended budget.

C1	Elementary Academic Staffing	(91.49)	(1.90)	(93.39)	(10,124,235)
C2	Secondary Academic Staffing	(52.00)	1.84	(50.16)	(5,529,327)
D1	Elementary Academic Staffing	-	1.19	1.19	112,724
D7	Academic Staffing	-	(1.71)	(1.71)	-
		(143.49)	(0.58)	(144.07)	(15,540,838)

The increase in the complement of principals and vice-principals was presented as part of the academic staffing report. The positions added are in support of the Ottawa-Carleton Virtual (OCV) schools. One principal and two vice-principals will be assigned to each school.

C3	Principals and Vice-Principals	-	6.00	6.00	844,075
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The District's kindergarten classes are supported by educator teams that include teachers and early childhood educators (ECEs), regardless of class size. The reduced complement reflects the lower enrolment in the kindergarten program and, accordingly, a lower number of kindergarten classes in the coming year. In addition, staff employed to meet the need of the Extended Day Program (EDP) also work to support the kindergarten program. Reduced EDP staffing also has an effect on the staff assigned to kindergarten classes.

D6	Early Childhood Educators	(32.00)	-	(32.00)	(1,724,477)
D6	Early Childhood Educators (EDP Shared)	-	(23.36)	(23.36)	(1,258,870)
		(32.00)	(23.36)	(55.36)	(2,983,347)

A number of new positions are reflected in the staff-recommended budget to support students. The positions are aligned with equity, inclusion and student success.

D1	Student Support Coordinator-Woodroffe	-	1.00	1.00	69,665
D5	Transgender/Diversity Support Coordinator		1.00	1.00	87,006
D5	Indigenous Student Graduation Coach		2.00	2.00	179,971
D5	Indigenous Student Support Coordinator		1.00	1.00	86,995
		-	5.00	5.00	423,637

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Significant investments in special education supports have been made in recent years. The staff-recommended budget includes adjustments to reflect the addition of a new specialized class for students with developmental disabilities, recommends the addition of itinerant educational assistants (EAs) who will promote student well-being and mental health at secondary sites, and provides for additional mental health, student development, reengagement support.

D1	Educational Assistants - Specialized Classes	-	2.00	2.00	118,158
D1	Educational Assistants - Itinerant	-	6.00	6.00	354,474
D1	Social Worker	-	2.00	2.00	204,780
D1	Psychologist	-	1.00	1.00	107,608
D1	Occupational Therapist	-	1.00	1.00	101,398
D1	Applied Behavioural Analyst Coordinator	-	0.34	0.34	24,990
D1	Speech-Language Pathologist	-	1.00	1.00	101,805
		-	13.34	13.34	1,013,213

The EDP operates on a fee for service, not-for-profit basis. The approved staffing complement, which aligns with mandated staffing levels for the program, was reduced to reflect lower enrolment. A cautious approach to staffing the positions has been taken given the uncertainty regarding the level of participation that the COVID-19 pandemic has caused.

D6	Early Childhood Educators	-	(53.64)	(53.64)	(2,828,524)
D6	Early Learning Assistants	-	(43.04)	(43.04)	(1,598,110)
D4	Program Supervisory Staff	-	2.00	2.00	234,227
D6	Child Care Centres	-	(2.00)	(2.00)	36,277
		-	(96.68)	(96.68)	(4,156,130)

A review of operational requirements to support the system has identified needs to augment the staff in central departments, and most notably, in the areas of Labour Relations (LR) and Human Resources (HR). The case manager would support students and their families by facilitating access to external support services while the investigations advisor would assist with enhancing student safety by promptly investigating allegations of professional misconduct. The other positions reflect increased volumes of work that must be managed in support of the system.

D2	Evening Area Supervisor	-	1.00	1.00	118,705
D3	LR-Case Manager -1	-	1.00	1.00	118,534
D3	LR-Investigations Advisor-1	-	1.00	1.00	105,005
D3	HR-Wellness Disability Management Coord-1	-	1.00	1.00	93,831
D3	HR-Wellness Coordinator-1	-	1.00	1.00	93,831
D3	HR Administrator	-	1.00	1.00	84,302
D3	HR-Compensation Specialist-1	-	1.00	1.00	104,037
D3	FN-Payroll Administrator	-	1.00	1.00	64,204
		-	8.00	8.00	782,449
Total Staffing Approvals		(175.49)	(88.28)	(263.77)	(19,616,941)

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A cost of living increase, applicable to both wages and benefits, was incorporated into the central agreements between OPSBA, the Crown and the federations (OSSTF and ETFO). Similar adjustments are available for union exempt employees. The cost increase applicable to 2021-2022 is included in the budget to ensure financial capacity to address the resulting obligations.

Contracts	Compensation adjustments (contractual increases, increments, benefits)	20,795,860
A3	Change in compensation base and salary differential	744,685
		<u>21,540,545</u>

A provision for emerging academic staffing needs was approved as part of the academic staffing recommendations. It was created to ensure that unexpected requirements could be quickly responded to. There has also been continued pressure on staff replacement costs. The recommended increases in the budgets for temporary staffing will ensure that funds are set aside to support these costs.

A1	Provision for academic staff to meet emerging needs	1,072,585
A5	Principal and Vice-Principal Staff Replacement	500,000
A7	Occasional Teachers and Educational Assistants Staff Replacement	1,000,000
		<u>2,572,585</u>

The District is obligated to pay eligible employees a retirement gratuity when they terminate employment. Obligations also exist in cases where the Workplace Safety and Insurance Board has determined a liability exists in regards to a workplace injury. These obligations are subject to an annual actuarial review. The costs are influenced by various factors including changes in the rates of interest used in valuation calculations and obligations related to awards. The amounts reflect the actuarial reductions in the liability for these benefits.

B4	Actuarial Valuation of Employee Future Benefits (Gratuities)	(83,053)
A2	Actuarial Valuation of Workplace Safety and Insurance Board Obligations	(2,163,091)
		<u>(2,246,144)</u>

As a result of the increased capital investments that are projected to be completed by the end of 2021-2022, the net value of the asset portfolio is expected to increase. In accordance with accounting requirements, the amortization of an asset's value commences immediately upon completion of the capital project or upon acquisition of depreciable property. This accounts for the increased expenses that are shown.

B3	Increased Tangible Capital Assets Amortization Expense	4,919,901
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The District has benefitted from the enrolment of international students over the past number of years. The students contribute to a diverse school community and foster an appreciation of other world cultures. The COVID-19 pandemic has resulted in a significant reduction in enrolment which will result in lower revenues. There are corresponding decreases in administrative fees paid by the District to the Ottawa-Carleton Education Network (OCENET).

B6	Reduced OCENET Administrative Fees	(504,142)
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Last year, the Board approved a provision in response to the evolving pandemic. The provision was made in anticipation of the need to implement enhanced cleaning protocols and the increased use of supplies and to be able to employ additional resources to ensure safe learning and work environments. Subsequent to the introduction of the provision, the Ministry provided a series of Priorities and Partnerships Fund (PPF) grants to address pandemic-related needs. The Ministry's early announcement of PPF grants totaling \$7.7 million to meet such needs has allowed staff to recommend that the provision be eliminated.

A4	Provision for COVID-Related Expenses and Adjustments	(4,471,791)
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The District receives grants for specific purposes including those supported by the Ministry through its PPF. The funding recognized is directly tied to the expenses incurred. The recommended budget reflects a net reduction in the level of funding confirmed for the year; however, as in past years, additional funding announcements are anticipated during 2021-2022 and will be reflected in financial updates. Other adjustments are reflected in the table including a significant reduction related to EDP which recognizes the lower enrolment that is expected.

A6	Trustee Association Collective Bargaining Fees (OPSBA)	14,078
B1	Net Reduction in Programs Supported by Priorities and Partnerships Funds	(2,861,474)
B2	Net Reduction in Continuing Education Programs	(50,576)
B5	Increased use of Special Equipment Allocation Funding	(19,016)
E1	Breakfast Program	24,022
E2	Transfer of Priorities and Partnerships Funds to GSN (SHSM & ASSD)	420,932
E3	Reduction in EDP Casual Staffing, Supplies and Services Budgets	(1,587,382)
		<u>(4,059,416)</u>

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Transportation of the District's students is provided by the Ottawa Student Transportation Authority (OSTA). The OSTA Board has approved a budget reflecting costs relating to compensation, supplies and rental expenses, and the cost of student transportation contracts. The cost decrease does not reflect incremental spending that will be generated by the COVID-19 grant.

B7	Transportation Contracts	(1,962,146)
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A review of operating budget provisions during the year has allowed for the internal redistribution of \$50,000 to increase translation services in support of the Roadmap on Indigenous, Equity and Human Rights. In addition, the retirement of debt obligations will result in a \$222,700 reduction in debt service costs relative to the current year.

E4	Cross-Departmental Operating Savings	(50,000)
E5	Internally Funded Translation Services	50,000
B8	Debt Charges	(222,700)
		(222,700)

At times, District staff may take assignments in other organizations. The individual remains an employee of the Board during the assignment and costs are recovered from the host organization. The costs for individuals participating in such arrangements are expected to increase in 2021-2022

B9	Increased Staff Secondments	156,040
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Total Increase in Operating Expenses		(3,894,209)
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