

	Report Reference	Revised Estimates	April Forecast
		\$	\$
Planned Deficit in Original Estimates		(8,443,500)	(8,443,500)
Revenues Increase (Decrease)			
Grants for Student Needs			
Pupil Foundation	4	(196,200)	(196,200)
Special Education	4	63,400	(502,800)
Adult Education, Continuing Education and Summer School	4	(552,900)	(552,900)
School Operations	4	(294,900)	(294,900)
Indigenous Education	4	427,200	427,200
Teacher Qualifications and Experience	4	(3,736,200)	(3,736,200)
Transportation	4,9	(831,200)	(831,200)
Minor Tangible Capital Assets	4,13	7,193,500	7,193,500
Strike Savings Funding Reduction	4	-	(14,910,000)
Net Other (School Foundation, Learning, etc.)		(157,400)	(157,400)
		<u>1,915,300</u>	<u>(13,560,900)</u>
Other Revenue			
International Student Fees (OCENET)	7	(387,000)	(387,000)
Amortization of Capital Assets	12	(4,899,000)	(4,899,000)
Extended Day Program	14	(61,900)	(8,312,200)
Child Care Program	15	-	(673,900)
Property Leases and Short-Term Rentals	16	12,900	(691,600)
Priorities and Partnerships Fund and Other Deferred Revenues	8	(36,400)	(2,366,200)
Benefits Plan Surplus	16	1,500,000	-
Other Net Revenue Adjustments	16	(435,800)	(936,200)
		<u>(4,307,200)</u>	<u>(18,266,100)</u>
Total Decrease in Revenues		(2,391,900)	(31,827,000)
Expenses (Increase) Decrease			
Compensation Costs			
Compensation-Related Instruction Costs	5	1,406,300	11,378,400
Teacher Absences	6	(1,000,000)	(1,427,400)
Facilities	10	(133,500)	164,700
Other Non-Instruction	11	(9,900)	2,407,800
Extended Day Program	14	1,114,800	3,295,800
Child Care Program	15	-	254,400
		<u>1,377,700</u>	<u>16,073,700</u>
Non-Compensation Costs			
International Student Fees (OCENET)	7	144,600	144,600
Other Instruction	8	(294,900)	7,933,300
Student Transportation	9	(29,300)	4,170,700
Facilities	10	(3,694,100)	(3,444,100)
Other Non-Instruction	11	77,800	1,035,200
Amortization of Capital Assets	12	4,587,500	4,587,500
Extended Day Program	14	273,300	28,400
Child Care Program	15	-	86,900
		<u>1,064,900</u>	<u>14,542,500</u>
Total Decrease in Expenses		2,442,600	30,616,200
Projected Deficit	19	(8,392,800)	(9,654,300)

Ottawa-Carleton District School Board
Comparative Summary of Expenses
2019-2020 Updated Forecast (April)

Appendix B
to Report 20-052

In \$ Millions EXPENSE CATEGORY	2019-20						2018-19				
	Budget	Revised Estimates	YTD Apr 2020	Year End Forecast	Variance	% Spent	Budget	Revised Estimates	Actual	Variance	% Spent
					Forecast minus Budget	Forecast over Budget				Actual minus Budget	Var Actual over Budget
Instruction											
Salaries and Benefits	658.8	657.4	422.5	647.5	(11.4)	-1.7%	667.2	659.4	655.6	(11.6)	-1.7%
Salaries and Benefits (Occasional Teachers)	17.0	18.0	18.9	18.5	1.4	8.4%	16.9	19.0	19.9	3.1	18.1%
Staff Development, Supplies and Services	27.3	27.4	12.7	17.2	(10.0)	-36.8%	26.4	27.4	19.7	(6.7)	-25.3%
Fees, Contractual and Rentals	10.4	10.4	10.8	12.3	2.0	18.8%	9.8	10.0	12.2	2.4	24.8%
Instruction Sub-Total	713.5	713.3	464.9	695.5	(18.0)	-2.5%	720.4	715.8	707.6	(12.8)	-1.8%
Continuing Education											
Salaries and Benefits	10.7	10.5	5.8	10.4	(0.2)	-2.3%	10.0	10.0	10.3	0.2	2.5%
Staff Development, Supplies and Services	0.5	0.6	0.2	0.5	(0.0)	-7.8%	0.5	0.5	0.5	0.1	14.2%
Fees, Contractual and Rentals	0.5	0.5	0.4	0.4	(0.1)	-21.6%	0.5	0.5	0.5	0.1	19.3%
Continuing Education Sub-Total	11.6	11.5	6.4	11.3	(0.4)	-3.3%	11.0	11.0	11.4	0.4	3.7%
Transportation											
Salaries and Benefits	1.2	1.2	0.8	1.2	-	0.0%	1.2	1.2	1.2	0.1	4.5%
Staff Development, Supplies and Services	0.4	0.4	0.4	0.4	-	0.0%	0.4	0.4	0.4	(0.1)	-13.1%
Fees, Contractual and Rentals	44.5	44.5	29.8	40.3	(4.2)	-9.4%	39.9	40.6	40.3	0.4	1.0%
Transportation Sub-Total	46.0	46.1	31.0	41.9	(4.2)	-9.1%	41.5	42.1	41.9	0.4	1.0%
School Facilities											
Salaries and Benefits	51.6	51.8	33.3	51.5	(0.2)	-0.3%	52.1	52.1	52.3	0.2	0.4%
Staff Development, Supplies and Services	24.9	25.4	17.2	25.2	0.3	1.2%	24.5	24.2	25.4	0.9	3.7%
Fees, Contractual and Rentals	8.5	10.0	9.6	10.0	1.5	17.2%	8.5	9.8	10.8	2.3	26.6%
Other/Temporary Pupil Accommodation	1.9	3.0	1.1	3.0	1.1	56.9%	0.8	2.0	3.4	2.6	310.0%
Interest Charges on Capital	4.3	4.3	2.2	4.3	-	0.0%	6.2	6.2	6.0	(0.2)	-3.4%
School Facilities Renewal Expense	5.1	5.7	7.4	5.7	0.6	11.9%	5.7	5.7	6.6	0.9	15.9%
School Facilities Sub-Total	96.3	100.1	70.8	99.6	3.3	3.4%	97.8	99.9	104.4	6.7	6.8%
Central Administration											
Salaries and Benefits	17.2	17.4	11.4	15.1	(2.2)	-12.5%	17.5	17.5	17.1	(0.4)	-2.2%
Staff Development, Supplies and Services	2.1	2.1	1.7	2.1	(0.1)	-3.3%	2.1	2.1	1.9	(0.2)	-11.4%
Fees, Contractual and Rentals	2.1	1.9	1.1	1.2	(0.8)	-40.1%	1.9	1.9	1.6	(0.4)	-19.7%
Central Administration Sub-Total	21.4	21.5	14.2	18.4	(3.1)	-14.3%	21.5	21.6	20.5	(1.0)	-4.6%

Ottawa-Carleton District School Board
Comparative Summary of Expenses
2019-2020 Updated Forecast (April)

Appendix B
to Report 20-052

In \$ Millions EXPENSE CATEGORY	2019-20						2018-19				
	Budget	Revised Estimates	YTD Apr 2020	Year End Forecast	Variance	% Spent	Budget	Revised Estimates	Actual	Variance	% Spent
					Forecast minus Budget	Forecast over Budget				Actual minus Budget	Var Actual over Budget
Other											
Extended Day Program Compensation	16.3	15.2	10.0	13.0	(3.3)	-20.2%	16.0	16.2	15.5	(0.5)	-3.0%
Extended Day Program Supplies/Int Svcs	1.4	1.1	0.4	1.3	(0.0)	-2.1%	1.1	1.1	1.1	(0.0)	-0.8%
Child Care Program Compensation	1.9	1.9	1.1	1.6	(0.3)	-13.7%	2.0	1.9	1.9	(0.1)	-3.6%
Child Care Program Supplies/Int Svcs	0.1	0.1	0.0	0.0	(0.1)	-64.4%	0.1	0.1	0.1	0.0	2.8%
Recoverable Compensation (Secondments)	7.3	7.3	4.7	7.3	-	0.0%	7.2	7.2	7.4	0.2	2.9%
Remedy Payments and Legal Provisions	-	-	-	-	-	0.0%	-	3.3	2.9	2.9	0.0%
Fifty-Five Board Trust (Capital and Interest)	2.5	2.5	-	2.5	-	0.0%	2.5	2.5	2.5	-	0.0%
Other Sub-Total	29.5	28.1	16.2	25.8	(3.7)	-12.4%	28.8	32.3	31.4	2.6	9.0%
Amortization											
Ministry Approved Projects	61.8	56.9	36.0	56.9	(4.9)	-7.9%	53.4	55.9	49.7	(3.7)	-6.9%
Board Approved Projects	0.1	0.4	0.2	0.4	0.3	416.8%	0.0	0.0	0.1	0.1	163.4%
Amortization Sub-Total	61.8	57.2	36.2	57.2	(4.6)	-7.4%	53.4	56.0	49.8	(3.6)	-6.8%
Grand Total	980.2	977.8	639.8	949.6	(30.6)	-3.1%	974.3	978.7	966.9	(7.4)	-0.8%

Finance 2020.05.21 (numbers may not add due to rounding)

Ottawa-Carleton District School Board

 Grants for Student Needs (with deferred revenue impact)
 2019-2020 Updated Forecast (April)

 Appendix C
 to Report 20-052
 Page 1 of 1

	Budget	Revised Estimates	April Forecast	Forecast - Budget incr (decr)
	\$	\$	\$	\$
Revenue				
Pupil Foundation-ADE only	385,621,536	385,425,261	385,425,261	(196,275)
School Foundation	53,511,209	53,403,779	53,403,779	(107,430)
Special Education	101,247,505	101,177,962	101,177,962	(69,543)
Language	34,707,951	34,812,797	34,812,797	104,846
Rural and Small Community Allocation	194,481	194,481	194,481	-
Learning Opportunity (includes mental health leader)	19,443,779	19,078,676	19,078,676	(365,103)
Adult Education, Continuing Education and Summer School	7,674,733	7,121,869	7,121,869	(552,864)
Cost Adjustment and Teacher Qualifications and Experience	101,927,896	98,261,195	98,261,195	(3,666,701)
ECE Qualifications and Experience Allocation	3,897,242	3,827,749	3,827,749	(69,493)
New Teacher Induction Program (NTIP)	511,212	511,212	511,212	-
Restraint Savings	(279,158)	(279,158)	(279,158)	-
Transportation	43,895,596	43,064,411	43,064,411	(831,185)
Administration and Governance	20,747,693	20,734,389	20,734,389	(13,304)
School Operations	78,484,394	78,189,544	78,189,544	(294,850)
Community Use of Schools	1,078,910	1,078,910	1,078,910	-
Declining Enrolment Adjustment	-	-	-	-
Indigenous Education Allocation	2,283,685	2,710,885	2,710,885	427,200
Safe and Accepting Schools	1,905,160	1,902,757	1,902,757	(2,403)
Permanent Financing of NPF (Board 55 Trust)	2,523,115	2,523,115	2,523,115	-
	859,376,939	853,739,834	853,739,834	(5,637,105)
Revenue Deferrals				
Deferred Revenue - MTCA Allocation	(21,484,423)	(21,343,496)	(21,343,496)	140,927
Deferred Revenue - Rural and Northern Education Fund	(194,481)	(194,481)	(194,481)	-
Deferred Revenue - Special Education	(101,247,505)	(101,177,962)	(101,177,962)	69,543
Deferred Revenue - Library Staffing	(238,628)	(238,628)	(238,628)	-
Deferred Revenue - Student Achievement Envelope	(6,536,325)	(6,171,222)	(6,171,222)	365,103
Deferred Revenue - Indigenous Education	(751,180)	(750,457)	(750,457)	723
	(130,452,542)	(129,876,246)	(129,876,246)	576,296
Deferred Revenue Recognition and Adjustments				
Deferred Revenue (5.1) - Special Education	100,256,176	100,252,692	99,686,555	(569,621)
Deferred Revenue (5.1) - Library Staffing	238,628	238,628	238,628	-
Deferred Revenue (5.1) - Student Achievement Envelope	6,536,325	6,171,222	6,171,222	(365,103)
Deferred Revenue (5.1) - Indigenous Education PPA	751,180	750,457	750,457	(723)
Deferred Revenue - MTCA (Sch 5.1 Capital)	1,496,551	8,549,098	8,549,098	7,052,547
Deferred Revenue - School Renewal (this is maintenance)	5,087,333	5,087,333	5,087,333	-
Deferred Revenue - Interest on Capital Projects (OFA)	4,605,569	4,666,219	4,666,219	60,650
Deferred Revenue - Temporary Accommodation	859,131	1,091,329	1,091,329	232,198
Deferred Revenue - Rural and Northern Education Fund	194,481	194,481	194,481	-
Strike Savings Funding Reduction	-	-	(14,910,054)	(14,910,054)
Trustees' Association Fee	43,316	43,316	43,316	-
	120,068,690	127,044,775	111,568,584	(8,500,106)
Total Operating and Capital Support GSN	848,993,087	850,908,363	835,432,172	(13,560,915)

	Budget	Revised Estimates	April Forecast	Forecast - Budget incr (decr)
	\$	\$	\$	\$
Priorities and Partnerships Funds				
After School Skills Development	58,268	138,498	1,938	(56,330)
Autism Pilot Project	247,595	34,000	25,000	(222,595)
Curriculum Implementation Funding	-	56,554	178,064	178,064
Enhancements to Support Experiential Learning	258,693	285,696	4,025	(254,668)
First Nations, Metis & Inuit Studies	-	69,600	-	-
Focus on Youth	476,000	476,000	864,140	388,140
Focusing on Fundamental Mathematics (replaces RMS)	1,682,261	1,236,000	218,976	(1,463,285)
French as a Second Language	-	313,826	150,000	150,000
Graduation Coach Program (Pilot for Black Students)	-	224,162	79,316	79,316
Human Rights and Equity Advisor	-	170,430	81,592	81,592
Identity-Based Data Collection, Analysis and Use	-	46,720	80,769	80,769
Indigenous Support and Engagement Initiative	100,000	-	-	(100,000)
Keeping Students in School	-	47,747	22,586	22,586
Mental Health Workers in Schools	607,188	616,024	616,024	8,836
Mental Health & Well Being	180,755	-	-	(180,755)
OSSTF Education Workers Apprenticeship Training	425,997	150,404	-	(425,997)
Parents Reaching Out	84,475	40,521	-	(84,475)
Prepare for Recreational Cannabis	-	44,401	3,770	3,770
Safe, Inclusive, and Accepting Schools	-	90,482	-	-
Specialist High Skills Major	343,998	367,548	245,000	(98,998)
Teacher Learning and Leadership Program	50,000	50,000	-	(50,000)
Transportation Funding for Children and Youth in Care	167,378	192,193	192,193	24,815
	4,682,608	4,650,806	2,763,393	(1,919,215)
Other Deferred Revenues				
Literacy and Basic Skills (Advanced Education & Skills Dev)	831,469	831,469	791,469	(40,000)
English as a Second Language (Citizenship & Immigration)	1,886,552	1,757,425	1,642,425	(244,127)
Ottawa Network for Education (ONFE) Breakfast Program	555,978	601,926	502,830	(53,148)
Ontario Works	538,574	558,261	536,761	(1,813)
Council of Ontario Directors of Education (CODE)	-	58,855	58,855	58,855
Ontario Early Years Child & Family Centre	563,952	563,952	397,249	(166,703)
	4,376,525	4,371,888	3,929,589	(446,936)
Total	9,059,133	9,022,694	6,692,982	(2,366,151)