

	Report Reference	Revised Estimates
		\$
<b>Planned Deficit in Original Estimates</b>		<b>(17,653,655)</b>
<b>Revenues Increase (Decrease)</b>		
Grants for Student Needs		
Pupil Foundation	4	(11,517,125)
School Foundation	4	(1,107,968)
Special Education	4	(2,324,690)
Language	4	(2,492,400)
Learning Opportunity	4	(948,437)
School Operations	4	(1,873,446)
Indigenous Education	4	1,141,828
Cost Adjustment and Qualifications and Experience	4	1,608,210
Transportation	4	(410,555)
Minor Tangible Capital Assets	4,14	(969,383)
Declining Enrolment	4	3,547,090
Net Other (ECE Cost, NTIP, Program Leadership, etc.)	4	97,224
		<b>(15,249,652)</b>
Other Revenue		
Priorities and Partnerships Fund GSN Stabilization Grant	4,5	15,314,728
Priorities and Partnerships Fund and Other Deferred Revenues	5	12,781,395
International Student Fees (OCENET)	8	(911,350)
Amortization of Capital Assets	13	(312,655)
Extended Day Program	15	(11,205,656)
Child Care Program	16	(351,347)
Share of Former Employee Benefits Plan Surplus	17	(825,000)
Property Leases and Short-Term Rentals	17	(2,716,328)
Other Net Revenue Adjustments	17	(264,236)
		<b>11,509,551</b>
<b>Total Decrease in Revenues</b>		<b>(3,740,101)</b>
<b>Expenses (Increase) Decrease</b>		
Compensation Costs		
Compensation-Related Instruction Costs	6	(8,205,476)
Teacher Absences	7	(6,000,000)
Facilities	11	(2,694,002)
Other Non-Instruction	12	(66,132)
Extended Day Program	15	4,991,624
Child Care Program	16	23,019
		<b>(11,950,967)</b>
Non-Compensation Costs		
International Student Fees (OCENET)	8	(209,234)
Other Instruction	9	(501,890)
Student Transportation	10	4,998,897
Facilities	11	(5,359,294)
Other Non-Instruction	12	5,123,549
Amortization of Capital Assets	13	518,930
Extended Day Program	15	665,912
Child Care Program	16	10,000
		<b>5,246,870</b>
<b>Total Increase in Expenses</b>		<b>(6,704,097)</b>
<b>Projected Deficit</b>	<b>18</b>	<b>(28,097,853)</b>

**Ottawa-Carleton District School Board**  
Comparative Summary of Operating Expenses by Program Area  
2020-2021 Revised Estimates

Appendix B  
to Report 21-012

In \$ Millions  EXPENSE CATEGORY	2020-21						2019-20					
	Budget	Revised Estimates	YTD Dec 2020	Year End Forecast	Variance		Budget	Revised Estimates	YTD Dec 2019	Year End Actual	Variance	
					Revised minus Budget	Change from Budget					Revised minus Budget	Change from Budget
<b>Instruction</b>												
Salaries and Benefits	686.6	694.8	228.4	694.8	8.2	1.2%	658.8	657.4	206.7	658.2	(0.6)	-0.1%
Salaries and Benefits (Occasional Teachers)	17.4	23.4	10.3	23.4	6.0	34.5%	17.0	18.0	8.3	17.7	0.7	4.2%
Staff Development, Supplies and Services	30.1	30.5	12.3	30.5	0.4	1.5%	27.3	27.4	11.0	16.4	(10.8)	-39.8%
Fees, Contractual and Rentals	8.4	8.6	4.2	8.6	0.3	3.2%	10.4	10.4	4.5	13.1	2.7	26.2%
<b>Instruction Sub-Total</b>	<b>742.3</b>	<b>757.2</b>	<b>255.2</b>	<b>757.2</b>	<b>14.9</b>	<b>2.0%</b>	<b>713.5</b>	<b>713.3</b>	<b>230.5</b>	<b>705.5</b>	<b>(8.0)</b>	<b>-1.1%</b>
<b>Continuing Education</b>												
Salaries and Benefits	10.0	9.7	2.7	9.7	(0.2)	-2.3%	10.7	10.5	3.0	10.1	(0.6)	-5.6%
Staff Development, Supplies and Services	0.5	0.5	0.1	0.5	-	0.0%	0.5	0.6	0.2	0.3	(0.2)	-46.4%
Fees, Contractual and Rentals	0.5	0.5	0.2	0.5	-	0.0%	0.5	0.5	0.2	0.4	(0.1)	-17.0%
<b>Continuing Education Sub-Total</b>	<b>10.9</b>	<b>10.7</b>	<b>3.0</b>	<b>10.7</b>	<b>(0.2)</b>	<b>-2.1%</b>	<b>11.6</b>	<b>11.5</b>	<b>3.3</b>	<b>10.7</b>	<b>(0.9)</b>	<b>-7.9%</b>
<b>Transportation</b>												
Salaries and Benefits	1.3	1.3	0.6	1.3	0.0	0.0%	1.2	1.2	0.5	1.4	0.2	13.4%
Staff Development, Supplies and Services	0.5	2.3	0.3	2.3	1.9	408.1%	0.4	0.4	0.2	0.4	(0.0)	-2.3%
Fees, Contractual and Rentals	45.1	38.3	22.3	38.3	(6.9)	-15.2%	44.5	44.5	17.7	38.4	(6.0)	-13.6%
<b>Transportation Sub-Total</b>	<b>46.9</b>	<b>41.9</b>	<b>23.2</b>	<b>41.9</b>	<b>(5.0)</b>	<b>-10.7%</b>	<b>46.0</b>	<b>46.1</b>	<b>18.4</b>	<b>40.2</b>	<b>(5.9)</b>	<b>-12.8%</b>
<b>School Facilities</b>												
Salaries and Benefits	54.2	56.9	16.9	56.9	2.7	5.0%	51.6	51.8	17.3	52.3	0.7	1.4%
Staff Development, Supplies and Services	26.4	29.5	8.8	29.5	3.1	11.6%	24.9	25.4	8.9	23.3	(1.5)	-6.2%
Fees, Contractual and Rentals	9.0	9.0	6.7	9.0	-	0.0%	8.5	10.0	7.1	8.4	(0.1)	-0.8%
Other/Temporary Pupil Accommodation	1.9	3.0	0.8	3.0	1.1	56.9%	1.9	3.0	1.0	2.5	0.6	31.5%
Interest Charges on Capital	4.1	4.1	2.1	4.1	-	0.0%	4.3	4.3	2.2	4.3	-	0.0%
School Facilities Renewal Expense	5.1	6.3	7.1	6.3	1.2	23.8%	5.1	5.7	8.6	6.3	1.2	23.7%
<b>School Facilities Sub-Total</b>	<b>100.7</b>	<b>108.7</b>	<b>42.3</b>	<b>108.7</b>	<b>8.1</b>	<b>8.0%</b>	<b>96.3</b>	<b>100.1</b>	<b>45.2</b>	<b>97.2</b>	<b>0.9</b>	<b>0.9%</b>
<b>Central Administration</b>												
Salaries and Benefits	17.7	18.0	5.8	18.0	0.3	1.7%	17.2	17.4	5.8	17.9	0.6	3.6%
Staff Development, Supplies and Services	2.1	2.1	2.8	2.1	-	0.0%	2.1	2.1	1.2	3.1	1.0	48.0%
Fees, Contractual and Rentals	1.8	1.9	0.5	1.9	0.1	2.8%	2.1	1.9	0.6	1.2	(0.8)	-39.5%
<b>Central Administration Sub-Total</b>	<b>21.6</b>	<b>21.9</b>	<b>9.1</b>	<b>21.9</b>	<b>0.3</b>	<b>1.6%</b>	<b>21.4</b>	<b>21.5</b>	<b>7.6</b>	<b>22.3</b>	<b>0.8</b>	<b>3.9%</b>

**Ottawa-Carleton District School Board**  
Comparative Summary of Operating Expenses by Program Area  
2020-2021 Revised Estimates

Appendix B  
to Report 21-012

In \$ Millions  EXPENSE CATEGORY	2020-21						2019-20					
	Budget	Revised Estimates	YTD Dec 2020	Year End Forecast	Variance		Budget	Revised Estimates	YTD Dec 2019	Year End Actual	Variance	
					Revised minus Budget	Change from Budget					Revised minus Budget	Change from Budget
<b>Other</b>												
Extended Day Program Compensation	17.1	12.1	4.2	12.1	(5.0)	-29.1%	16.3	15.2	4.7	15.1	(1.2)	-7.5%
Extended Day Program Supplies/Int Svcs	1.4	0.7	0.2	0.7	(0.7)	-49.0%	1.4	1.1	0.2	0.7	(0.6)	-45.4%
Child Care Program Compensation	1.9	1.9	0.6	1.9	(0.0)	-1.2%	1.9	1.9	0.5	1.8	(0.1)	-3.9%
Child Care Program Supplies/Int Svcs	0.1	0.1	0.1	0.1	(0.0)	-7.4%	0.1	0.1	0.0	0.1	(0.1)	-55.1%
Recoverable Compensation (Secondments)	6.6	6.6	2.9	6.6	-	0.0%	7.3	7.3	2.3	6.8	(0.5)	-6.8%
COVID Response, Legal Provisions	5.4	0.2	-	0.2	(5.2)	-96.3%	-	-	-	0.2	0.2	n/a
Fifty-Five Board Trust (Capital and Interest)	2.5	2.5	-	2.5	-	0.0%	2.5	2.5	-	2.5	-	0.0%
<b>Other Sub-Total</b>	<b>35.0</b>	<b>24.2</b>	<b>8.0</b>	<b>24.2</b>	<b>(10.9)</b>	<b>-31.0%</b>	<b>29.5</b>	<b>28.1</b>	<b>7.7</b>	<b>27.2</b>	<b>(2.3)</b>	<b>-7.8%</b>
<b>Amortization</b>												
Ministry Approved Projects	56.1	55.8	18.8	55.8	(0.3)	-0.6%	61.8	56.9	15.3	50.7	(11.0)	-17.9%
Board Approved Projects	0.7	0.5	0.2	0.5	(0.2)	-31.2%	0.1	0.4	0.2	0.3	0.2	302.4%
<b>Amortization Sub-Total</b>	<b>56.8</b>	<b>56.2</b>	<b>18.9</b>	<b>56.2</b>	<b>(0.5)</b>	<b>-0.9%</b>	<b>61.8</b>	<b>57.2</b>	<b>15.5</b>	<b>51.0</b>	<b>(10.8)</b>	<b>-17.5%</b>
<b>Grand Total</b>	<b>1,014.2</b>	<b>1,020.9</b>	<b>359.8</b>	<b>1,020.9</b>	<b>6.7</b>	<b>0.7%</b>	<b>980.2</b>	<b>977.8</b>	<b>328.1</b>	<b>954.0</b>	<b>(26.2)</b>	<b>-2.7%</b>

Finance 2021.01.20 (numbers may not add due to rounding)

	2020-21 Budget	2020-21 Revised Estimates	Revised Estimates minus Budget incr (decr)
	\$	\$	\$
<b>Revenue</b>			
Pupil Foundation	417,061,422	405,544,297	(11,517,125)
School Foundation	54,326,824	53,218,856	(1,107,968)
Special Education	103,140,937	101,284,253	(1,856,684)
Language	36,647,317	34,154,917	(2,492,400)
Rural and Small Community Allocation	197,694	197,694	-
Learning Opportunity	20,113,906	19,165,469	(948,437)
Adult Education, Continuing Education and Summer School	6,987,933	7,086,031	98,098
Cost Adjustment and Qualifications and Experience	79,153,040	80,761,250	1,608,210
ECE Qualifications and Experience Allocation	3,776,930	3,948,159	171,229
New Teacher Induction Program (NTIP)	675,500	569,709	(105,791)
Restraint Savings	(279,158)	(279,158)	-
Transportation	43,537,476	43,126,921	(410,555)
Administration and Governance	20,304,976	19,954,744	(350,232)
School Operations	79,947,129	78,073,683	(1,873,446)
Community Use of Schools	1,073,525	1,073,525	-
Declining Enrolment Adjustment	-	3,547,090	3,547,090
Indigenous Education Allocation	3,054,479	4,196,307	1,141,828
Mental Health and Well-Being (Safe and Accepting)	2,569,591	2,535,942	(33,649)
Supports for Students Fund	6,871,859	6,871,859	-
Program Leadership	998,303	998,303	-
Permanent Financing of NPF (Board 55 Trust)	2,523,115	2,523,115	-
Support for COVID-19 Outbreak Allocation	-	711,084	711,084
	<u>882,682,798</u>	<u>869,264,050</u>	<u>(13,418,748)</u>
<b>Revenue Deferrals</b>			
Minor Tangible Capital Assets (MTCA) Allocation	(22,067,070)	(21,731,601)	335,469
Rural and Northern Education Fund	(197,694)	(197,694)	-
Special Education	(103,140,937)	(101,284,253)	1,856,684
Library Staffing	(243,049)	(243,049)	-
Targeted Student Supports Envelope	(5,875,262)	(4,947,093)	928,169
Indigenous Education	(773,168)	(753,929)	19,239
Experiential Learning Envelope	(1,315,606)	(1,295,338)	20,268
Mental Health Workers Envelope	(576,656)	(576,656)	-
	<u>(134,189,442)</u>	<u>(131,029,613)</u>	<u>3,159,829</u>
<b>Deferred Revenue Recognition and Adjustments</b>			
Special Education	102,186,423	99,861,733	(2,324,690)
Library Staffing	243,049	243,049	-
Targeted Student Supports Envelope	5,875,262	4,947,093	(928,169)
Indigenous Education	773,168	753,929	(19,239)
Experiential Learning Envelope	1,315,606	1,295,338	(20,268)
Mental Health Workers Envelope	576,656	576,656	-
Minor Tangible Capital Assets (MTCA) Allocation	9,272,672	7,967,820	(1,304,852)
School Renewal (Operating)	5,087,333	5,087,333	-
Interest on Capital Projects	4,501,263	4,337,575	(163,688)
Temporary Accommodation (Portables)	1,228,470	1,228,470	-
Rural and Northern Education Fund	229,827	-	(229,827)
Trustees' Association Fee	43,316	43,316	-
	<u>131,333,045</u>	<u>126,342,312</u>	<u>(4,990,733)</u>
<b>Total Operating and Capital Support GSN</b>	<u>879,826,401</u>	<u>864,576,749</u>	<u>(15,249,652)</u>

	2020-21 Budget	Changes	2020-21 Revised Estimates
	\$	\$	\$
<b>Priorities and Partnerships Fund</b>			
<b>General</b>			
After School Skills Development	138,500	-	138,500
Austism Additional Qualification Subsidy	50,000	100,000	150,000
Autism Pilot Project	34,000	-	34,000
Physical Activity through Cricket Program (by Application)	12,500	-	12,500
First Nations, Metis & Inuit Studies	69,600	(69,600)	-
Focusing on Fundamental Mathematics	1,236,000	-	1,236,000
French as a Second Language	-	313,683	313,683
Graduation Coach Program (Pilot for Black Students)	224,162	-	224,162
Human Rights and Equity Advisor	170,430	-	170,430
Indigenous Graduation Coach	-	65,517	65,517
Mental Health and Well-Being	90,482	-	90,482
Parents Reaching Out	39,986	-	39,986
Specialist High Skills Major	367,548	(14,775)	352,773
Transportation Funding for Children and Youth in Care	192,193	-	192,193
	<u>2,625,401</u>	<u>394,825</u>	<u>3,020,226</u>
<b>COVID-Related</b>			
GSN 2 - Mental Health Supports (COVID)	198,891	(198,891)	-
GSN 1 - Allocation for Technology-Related Costs (COVID)	528,561	(528,561)	-
TPA 1 - Schedule C -Enhanced Cleaning Supplies	140,798	-	140,798
TPA 2 - Schedule B-Additional Mental Health Supports	198,891	144,876	343,767
TPA 2 - Schedule C-Special Education	265,217	144,875	410,092
TPA 3 - Project B1-Additional Custodial Staff	1,816,446	-	1,816,446
TPA 3 - Project B2-Health & Safety Training	369,988	-	369,988
TPA 3 - Project B3 (i)-Additional Teachers	1,301,325	-	1,301,325
TPA 3 - Project B4-Remote Learning	552,323	-	552,323
TPA 3 - Project B5-Additional Non-Permanent Teachers	-	2,147,532	2,147,532
TPA 3 - Project B6-Additional Funding for Remote Learning	-	1,089,445	1,089,445
TPA 3 - Project B7-School Reopening Emerging Issues	-	3,242,261	3,242,261
TPA 3 - Project B8-Funding for High Priority Areas	-	2,801,382	2,801,382
TPA 4 - Project B1-Ventilation	-	1,681,500	1,681,500
TPA 4 - Projects B2 and B3-Transportation	-	1,877,130	1,877,130
	<u>5,372,440</u>	<u>12,401,549</u>	<u>17,773,989</u>
GSN Stabilization Funding	-	15,314,728	15,314,728
	<u>5,372,440</u>	<u>27,716,277</u>	<u>33,088,717</u>
Total Priorities and Partnerships Fund	7,997,841	28,111,102	36,108,943
<b>Other Deferred Revenues</b>			
Literacy and Basic Skills (Advanced Education & Skills Dev)	832,665	(103,811)	728,854
English as a Second Language (Citizenship & Immigration)	1,707,817	35,000	1,742,817
Ottawa Network for Education (ONFE) Breakfast Program	601,926	(21,926)	580,000
Ontario Works	558,261	(42,190)	516,071
Ontario Early Years Child & Family Centre	563,952	12,948	576,900
CODE Summer Learning Program	-	105,000	105,000
	<u>4,264,621</u>	<u>(14,979)</u>	<u>4,249,642</u>
<b>Total</b>	<u>12,262,462</u>	<u>28,096,123</u>	<u>40,358,585</u>