



RCDSB

Renfrew County
District School Board

Budget 2016

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VISION STATEMENT

The Renfrew County District School Board celebrates the unique contributions of each individual and cultivates an environment that values imagination and innovation. We guide and support our students as they consider the evolving opportunities of the 21st century and discover their own pathways to success.

MISSION STATEMENT

The Renfrew County District School Board works together to create outstanding educational experiences that honour the uniqueness of each individual.

GUIDING PRINCIPLES

*Excellence in Teaching and Learning
Safe, Caring and Respectful Learning Environments
Wise Use of Resources*

Renfrew County District School Board 2015-2016 Budget

INTRODUCTION

As Chairperson of the Budget Committee for the Renfrew County District School I present to you the Board budget for the 2015-2016 school year.

The Board regularly embarks in a Strategic Planning process which encompasses its three guiding principles: Excellence in Teaching and Learning; Safe, Caring and Respectful Learning Environments; and Wise Use of Resources. The budget is developed to encompass the goals of this strategic plan and allow for funding to achieve them.

Budgeting is the process of making best estimates of future expected revenues and expenditures. The budget provides for the best estimates in these areas based upon the best information available at this time.

Our total budgeted expenditures have increased \$3.9 million to \$125,709,846 which reflects a 3% increase from last year. Grants for Student Needs (GSN's) increased by 2% and represent over 90% of the Board's revenues.

New This Year

There were a number of new changes to Grants for Student Needs (GSN's) this year mainly in the area of School Board Efficiencies and Modernization (SBEM) changes. These changes include:

1. a net reduction to the School Facility Operations funding in the amount of \$75,409 representing year one of three;
2. a net increase to the School Foundation Grant in the amount of \$84,732, representing year one of three;
3. a reduction in the Geographic Circumstances Grant in the amount of \$17,244; and
4. a reduction in the Declining Enrolment Grant in the amount of \$30,691.

Additionally, the Board received a 2% increase to the Transportation Grant and an increase for utilities through the School Operations Grant to help fund increasing costs.

Continued from Prior Years

The Board is pleased to receive the second year increase of special education funding for Special Needs Students. Last year the Ministry released a restructured Special Education funding formula for the High Needs Amount (HNA) with a four year phase in. In year two, the Board continues with the services added last year for Applied Behavioural Analysis (ABA) Programming, as well as, local programming in Madawaska for hard to service students. Additionally this year the Board has added Special Education Resource Teachers and School Support Counsellors with some of the new funding.

Transportation funding continues to be a challenge for our Board. While the Ministry mandated consortium has been operating since 2010 and routes continue to be downsized as student population declines, we still struggle to balance the transportation envelope. Again this year we

will be redeploying funds from other areas of the operating budget to support our Board's share of bussing. We are hopeful that the Ministry will approve our application to conduct an Efficiency & Effectiveness review of our operations so this deficit can be resolved.

Summary of Budget Balance

The proposed budget draws upon the Accumulated Surplus (Reserves) in the amount of \$358,605 to balance the ongoing operation and a further \$1,137,000 one time infusion to support the innovations for student learning included in the Boards Strategic Plan.

CONCLUSION

As Chairperson of the Budget Committee of the Renfrew County District School Board, I recommend that the Board adopt the 2015-2016 balanced Budget providing for expenditures of \$125,709,846.

Trustee Bryon Morris
Budget Committee Chair
June 16, 2015



Renfrew County District School Board 2015-2016 Budget

Revenues

Description	Increase (Decrease) from Prior Year	2015/16	2014/15
<u>Enrolment (Pupils of the Board – ADE)</u>			
Elementary	134	5,788	5,654
Secondary	(86)	3,218	3,304
	.5%	48	9,006
<u>Provincial Grants Allocations – Operating</u>			
Foundation Grant			
Pupil Foundation	0.4%	\$202,932	\$48,276,806
School Foundation	1%	83,351	7,653,260
Special Purpose Grants			
Special Education	7%	887,584	13,000,734
French/Native/English as a Second Language	4%	41,804	1,197,705
First Nation, Métis and Inuit Education	6%	78,936	1,343,641
Outlying Supported Schools and Distant Schools	1%	5,660	919,323
Learning Opportunities	0%	4,442	1,977,988
Safe Schools Supplement	1%	2,003	216,614
Adult Education	(3%)	(19,430)	605,537
Teacher Qualification and Experience	6%	509,662	8,801,819
ECE Qualification and Experience	11%	55,932	545,255
New Teacher Induction Program (NTIP)	11%	7,609	74,529
Restraint Measures	0%	-	(55,669)
Transportation	2%	130,014	7,713,082
Administration and Governance	3%	116,491	3,465,767
Remote and Rural	3%	43,500	1,745,794
Rural and Small Community	(33%)	(55,963)	113,746
Declining Enrolment Adjustment	(45%)	(275,266)	335,003
Community Use of Schools	(4%)	(6,993)	166,146
Pupil Accommodation Grants			
School Operations	0%	(36,614)	12,068,936
Renewal (For Maintenance Projects)	0%	-	265,000
Capital Debt Interest	24%	297,452	1,544,811
Sub-total – Provincial Grants Allocations – Operating	2%	\$2,073,106	\$111,975,827
		\$109,902,721	



**Renfrew County District School Board
2015-2016 Budget
Revenues**

Description	Increase (Decrease) from Prior Year	2015/16	2014/15
<u>Other Revenues</u>			
Tuition Fees	4%	\$29,856	\$832,672
Adult Education Literacy Basic Skills Grant	0%	-	450,867
Other (e.g. EPO's, Interest, Cafeteria Revenue)	17%	282,784	1,633,377
Sub-total – Other Revenues	11%	\$312,640	\$2,887,060
PSAB Adjustments			
Amortization of Deferred Capital Contribution	26%	\$1,135,747	\$5,572,341
Revenues Applied to Purchase of TCA	0%	-	(120,000)
School Generated Funds	8%	195,188	2,427,031
Sub-total – PSAB Adjustments	20%	\$1,330,935	\$6,743,625
Deficit Funded from Accumulated Surplus to cover:			
- One Time Initiatives	64%	\$442,000	\$1,137,000
- Gratuities	0%	-	528,000
- Committed Capital	(37%)	(255,714)	691,868
- Balance Budget	3%	10,448	348,157
Total Operating Revenue	3%	\$3,913,415	\$125,709,846



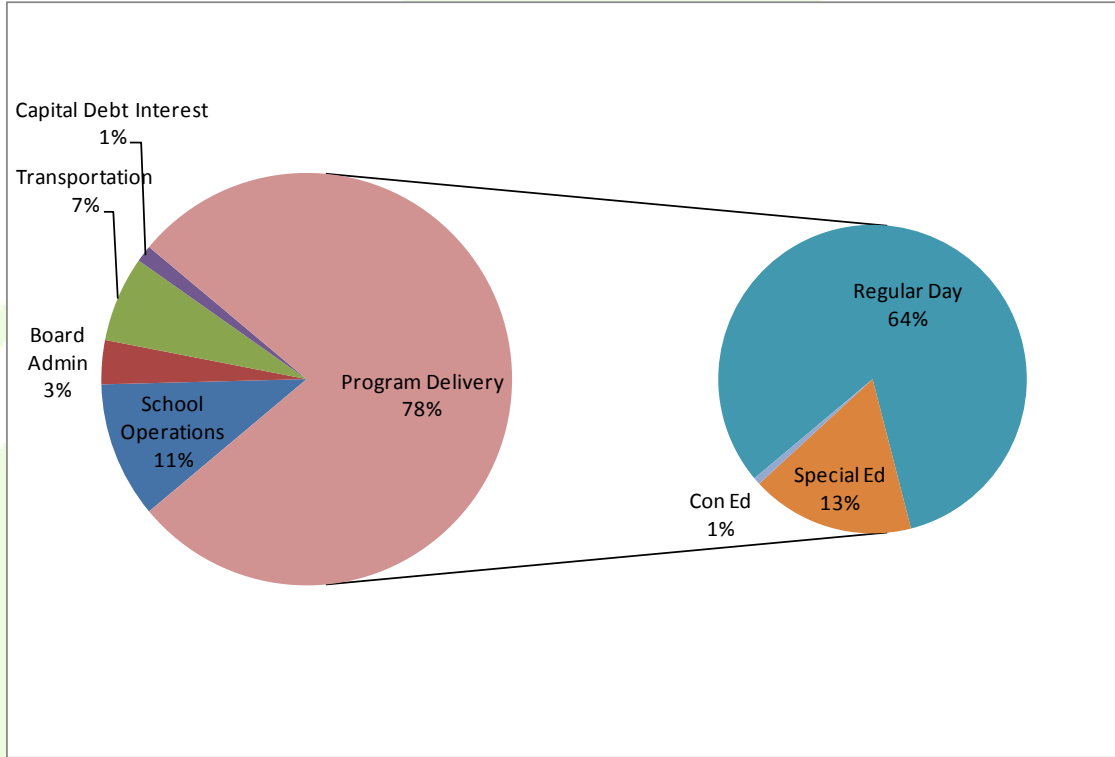
2015-2016 Budget Operating Expenses

	2015/16				2014/15		Projected Increase (Decrease)	
	Special Education	Regular Day	Total		Total		Amount	% Change
	Amount	Amount	Amount	%	Amount	%		
1. Program Delivery Expenses								
Classroom Expenses (eg. Teachers, textbooks, computers)	\$ 14,906,381	\$ 63,818,136	\$ 78,724,517	68%	\$78,005,121	69%	\$ 719,396	1%
Classroom Support Expenses (eg. School support staff & school office supplies)	551,403	10,221,256	10,772,659	9%	9,741,537	9%	1,031,122	11%
Continuing Education & Other Pathways (eg. Summer school, Literacy Basic Schools, Correspondence)		679,106	679,106	1%	678,921	1%	185	0%
SUB-TOTAL PROGRAM EXPENSES	\$ 15,457,784	\$ 74,718,498	\$ 90,176,282	78%	\$88,425,579	78%	\$ 1,750,703	2%
2. Other Expenses								
Board Administration	\$ -	\$ 4,021,005	\$4,021,005	3%	\$ 4,128,178	3%	\$ (107,173)	(3%)
Student Transportation	-	7,791,831	7,791,831	7%	7,791,831	7%	-	0%
School Operations	-	12,408,203	12,408,203	11%	11,952,991	11%	455,212	4%
Capital Debt Interest	-	1,544,811	1,544,811	1%	1,247,359	1%	297,452	24%
SUB-TOTAL OTHER EXPENSES	\$ -	\$ 25,765,850	\$ 25,765,850	22%	\$25,120,359	22%	\$ 645,491	3%
3. One Time Initiatives								
			\$ 1,137,000		\$ 695,000		\$ 442,000	64%
4. Amortization Expense								
			\$ 6,008,495		\$ 5,128,462		\$ 880,033	17%
5. TOTAL OPERATING EXPENSES FOR MINISTRY COMPLIANCE								
			\$123,087,627	100%	\$119,369,400	100%	\$ 3,718,227	3%
6. School Generated Funds								
			\$ 2,622,219		\$ 2,427,031		\$ 195,188	8%
7. SUB-TOTAL CONSOLIDATED OPERATING EXPENSES								
			\$125,709,846		\$121,796,431		\$ 3,913,415	3%

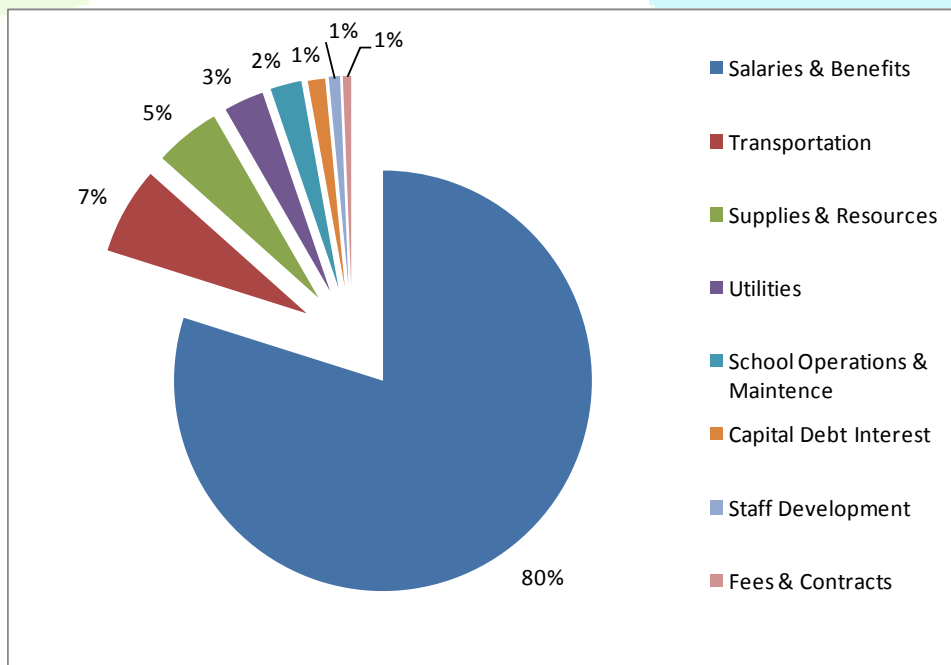
Salaries and benefits represent approximately 80% of the Board's budget.

Renfrew County District School Board
2015-2016 Budget

Expenses by Operational Area
(Excluding One Time Initiatives)



Expenses by Expense Type
(Excluding One Time Initiatives)



**Renfrew County District School Board
2015-2016 Budget
Capital**

Description	2015/16	2014/15
Expenditures		
Building and Land Improvements	\$5,505,958	\$4,226,163
Building – Madawaska Valley District High School	4,690,000	-
Construction in Progress – New Petawawa School	-	710,909
Movable Type Assets	120,000	760,000
Total Capital Expenditures	\$10,315,958	\$5,697,072
Funding		
School Facilities Renewal Projects (FRP) - Current	\$2,338,261	\$2,385,367
School Facilities Renewal Projects (FRP) – Deferred Revenue	1,231,683	-
School Condition Improvement	3,167,697	1,840,796
Capital Priorities Grant	1,986,945	-
Proceeds of Disposition	1,200,000	-
Full Day Kindergarten	271,372	-
Prohibitive to Repair (PTR)	-	589,119
Short Term Capital Interest Funding	-	121,790
Funded from Accumulated Surplus – One Time Initiatives	-	640,000
Funded from Operating Grants for Student Needs (GSNs)	120,000	120,000
Total Capital Funding	\$10,315,958	\$5,697,072



**Renfrew County District School Board
2015-2016 Budget**

Pupil Foundation Grant

		<u>2015/16</u>	<u>2014/15</u>	<u>Change from Prior Year</u>
1. Elementary – Primary (JK – 3)				
# Pupils of the Board JK – SK	1,124			
Grant Amount per Pupil	x <u>\$6,037</u>	\$ 6,785,813	\$ 6,317,641	\$ 468,172
# Pupils of the Board 1 – 3	1,741			
Grant Amount per Pupil	x <u>\$5,518</u>	9,607,256	9,416,560	190,696
2. Elementary – Junior/Intermediate (Grades 4 – 8)				
# Pupils of the Board 4 – 8	2,923			
Grant Amount per Pupil	x <u>\$4,596</u>	13,435,394	13,371,541	63,853
3. Secondary				
# Pupils of the Board	3,218			
Grant Amount per Pupil	x <u>\$5,733</u>	18,448,343	18,968,132	(519,789)
Total Enrolment	9,006			
4. Total Pupil Foundation Grants		\$ 48,276,806	\$ 48,073,874	\$ 202,932

The Foundation Grant is intended to pay for costs associated with:

	<u>JK/SK</u>	<u>Primary Elementary</u>	<u>Jr./Int. Elementary</u>	<u>Secondary</u>
Classroom Teachers	\$3,110	\$4,084	\$3,300	\$3,445
Preparation Time, Specialist Teachers, and Student Success.....	610	781	643	1,225
Early Childhood Educator	1,664	-	-	-
Secondary Programming	-	-	-	83
Supply Teachers	139	139	139	102
Department Heads	-	-	-	47
Educational Assistants	11	11	11	-
Elementary Supervision	27	27	27	-
Textbooks and Learning Materials	69	69	69	92
Classroom Supplies	83	83	83	189
Classroom Computers	35	35	35	45
Library and Guidance Services	122	122	122	299
Professional and Para-Professional Support Staff	121	121	121	155
Classroom Consultants	<u>46</u>	<u>46</u>	<u>46</u>	<u>51</u>
Foundation Per Student Grant (2015-2016)	\$6,037	\$5,518	\$4,596	\$5,733
Foundation Per Student Grant (2014-2015)	-	\$5,526	\$4,603	\$5,741

**Renfrew County District School Board
2015-2016 Budget**

School Foundation Grant

				<u>2015/16</u>	<u>2014/15</u>	<u>Change from Prior Year</u>
1. Elementary						
# School Principals		18.80				
Grant Amount per Principal	x	<u>\$125,570</u>	\$ 2,360,296	\$ 2,389,484	\$ (29,188)	
# School Vice Principals		2.75				
Grant Amount per Vice Principal	x	<u>\$118,938</u>	327,080	334,729	(7,649)	
# School Secretarial Support Staff		24.47				
Grant Amount per Support Staff	x	<u>\$52,905</u>	1,294,584	1,305,333	(10,749)	
School Supplies			68,516	68,529	(13)	
Total Elementary School Foundation				\$ 4,050,476	\$ 4,098,075	\$ (47,599)
2. Secondary						
# School Principals		8.82				
Grant Amount per Principal	x	<u>\$136,944</u>	\$ 1,209,215	\$ 1,097,233	\$ 111,982	
# School Vice Principals		8.79				
Grant Amount per Vice Principal	x	<u>\$125,478</u>	1,103,366	1,083,278	20,088	
# School Secretarial Support Staff		22.13				
Grant Amount per Support Staff	x	<u>\$55,731</u>	1,233,511	1,234,984	(1,473)	
School Supplies			56,692	56,339	353	
Total Secondary School Foundation				\$ 3,602,784	\$ 3,471,834	\$ 130,950
3. Total School Foundation Grants				\$ 7,653,260	\$ 7,569,909	\$ 83,351

The School Foundation Grant provides for in-school administration (i.e. Principals, Vice Principals, School Secretaries) for all eligible schools.

In 2015/2016 the Ministry announced a new allocation method. Under the new method, there will be three tiers of funding based on distances, for supported, distant and regular schools. This will shift funding away from very small schools that are not isolated, while investing in schools that are larger, remote or combined (that is serve both elementary and secondary students).



**Renfrew County District School Board
2015-2016 Budget**

Special Education Grants

	<u>2015/16</u>	<u>2014/15</u>	<u>Change from Prior Year</u>
1. Special Education Per Pupil Amounts (SEPPA)			
A. <u>Elementary</u>			
# Pupils – JK to Gr. 3	2,865		
Grant Amount per Pupil	x <u>\$931.12</u>		
	\$ 2,667,659	\$ 2,565,972	\$ 101,687
# Pupils – Gr. 4 to Gr. 8	2,923		
Grant Amount per Pupil	x <u>\$715.22</u>		
	2,090,588	2,082,826	7,762
B. <u>Secondary</u>			
# Pupils	3,218		
Grant Amount per Pupil	x <u>\$472.48</u>		
	1,520,441	1,564,940	(44,499)
Total Special Education Per Pupil Amounts (SEPPA)	\$ 6,278,688	\$ 6,213,738	\$ 64,950
2. High Needs Allocation	\$ 6,008,975	\$ 5,190,499	\$ 818,476
3. Special Education Equipment Amount (SEA)	335,126	333,393	1,733
4. Section 23 Facilities Amount	268,453	266,045	2,408
5. Behavioural Expertise	109,492	109,475	17
6. Total Special Education Grants	\$ 13,000,734	\$ 12,113,150	\$ 887,584

The Special Education Grant provides funding for exceptional pupils and other students who need access to special education programs, services and equipment. Funding for Special Education must be spent on eligible special education items as defined by the Ministry. Any funds unspent at the end of the year must be transferred into a reserve and spent in future years on eligible special education items.

In 2014/15, the Ministry began eliminating both the legacy HNA per pupil amounts and the transitional HNA Stabilization support. Funding from these changes will gradually (over four years) be repurposed and redistributed to increase the proportion of funding that is allocated through both the HNA Measures of Variability Amount (MOV) and the Special Education Statistical Prediction Model (SESPM). In addition, a High Needs Base Amount for Collaboration and Integration will be introduced to provide a “floor/base” of high needs funding using the same amount for all school boards.

The Board has consistently spent more each year on Special Education than what the Ministry has provided and as such does not have a Special Education Reserve.

Special Education Funding Envelope	(Deficit)*	Special Education Funding Envelope	(Deficit)*	Special Education Funding Envelope	(Deficit)*
1998/99	(\$843,000)	1999/00	(\$969,000)	2000/01	(\$913,000)
2001/02	(\$1,348,000)	2002/03	(\$1,631,000)	2003/04	(\$1,862,000)
2004/05	(\$1,326,000)	2005/06	(\$1,784,000)	2006/07	(\$929,000)
2007/08	(\$1,345,000)	2008/09	(\$1,414,000)	2009/10	(\$1,756,000)
2010/11	(\$1,716,000)	2011/12	(\$962,000)	2012/13	(\$702,599)
2013/14	(\$891,532)	2014/15 Budget	(1,506,301)	2015/16 Budget	(\$1,226,598)

*Excludes transportation costs for Special Needs.

**Renfrew County District School Board
2015-2016 Budget**

First Nation, Métis and Inuit Education Supplemental Grants

	<u>2015/16</u>	<u>2014/15</u>	<u>Change from Prior Year</u>
1. Native Language Allocation	\$ 10,781	\$ -	\$ 10,781
2. Native Studies Amount	937,747	871,697	66,050
3. Aboriginal Amount			
A. <u>Elementary</u>			
# Pupils of the Board	5,788		
Incident Factor	x .2444		
Grant per Student	x <u>\$179.51</u>	253,932	248,054
B. <u>Secondary</u>			
# Pupils of the Board	3,218		
Incident Factor	x .2444		
Grant per Student	x <u>\$179.51</u>	141,181	144,954
4. Total First Nation, Métis and Inuit Supplemental Grants	\$ 1,343,641	\$ 1,264,705	\$ 78,936

This grant provides funding to support the goal of improved achievement, as outlined in the Ontario First Nation, Métis, and Inuit Education Policy Framework document of January 2007. The Grants for Student Needs also provide additional funding (beyond this base amount) for staffing at elementary and secondary where schools choose to offer Native programming to students as follows:

Elementary

0.2 teacher for every 8 students enrolled for 20-39 minutes/day

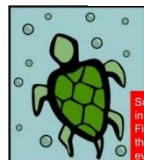
0.3 teacher for every 8 students enrolled for 40 minutes/day or more

Secondary

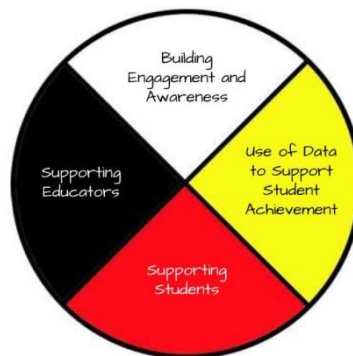
1 section for every 12 students enrolled



Supporting Educators - to have significant improvement in self esteem of First Nation, Métis and Inuit students. First Nation, Métis and Inuit students should see themselves, their culture, and heritage reflected everyday in their school lives. They should have a sense of belonging within the school community. Students should have various learning opportunities to engage in Native language and Native studies courses.



Supporting Students - to have significant improvement in self esteem of First Nation, Métis and Inuit students. First Nation, Métis and Inuit students should see themselves, their culture, and heritage reflected everyday in their school lives. They should have a sense of belonging within the school community. Students should have various learning opportunities to engage in Native language and Native studies courses.



Building Engagement and Awareness - to increase participation of First Nation, Métis and Inuit parents in school their children's school lives. - to develop opportunities for knowledge sharing, collaboration between RCDSB and First Nation, Métis and Inuit communities - to improve knowledge of all students and educators in Ontario about the rich culture and histories of First Nation, Métis and Inuit people.



Use of Data to Support Student Achievement - to have significant increase in the of First Nation, Métis and Inuit students meeting provincial standards on all assessments in Reading, Writing and Mathematics and to increase rates. RCDSB agrees to have more accurate data with respect to the First Nation, Métis and Inuit learners within our board.

**Renfrew County District School Board
2015-2016 Budget**

Learning Opportunities Grants

	<u>2015/16</u>	<u>2014/15</u>	<u>Change from Prior Year</u>
1. Learning Opportunities Grant (per Statistical Table)	\$ 751,119	\$ 752,089	\$ (970)
2. Literacy and Numeracy Assistance	19,818	6,447	13,371
3. Student Success Allocation	499,965	499,836	129
4. School Effectiveness Framework	197,378	197,485	(107)
5. Ontario Focused Intervention Partnership (OFIP)	37,735	37,534	201
6. Specialist High Skills Major Amount	352,141	360,155	(8,014)
7. Mental Health Leader Amount	119,832	120,000	(168)
8. Total Learning Opportunities Grants	\$ 1,977,988	\$ 1,973,546	\$ 4,442

The Ministry of Education provides Boards with the Learning Opportunity and Early Learning Assistance grants to address specific areas of need where students are at a higher risk for academic difficulty due to low income, low parental education, recent immigration, lone parent status and aboriginal status.



**Renfrew County District School Board
2015-2016 Budget**

Transportation Grants

	<u>2015/16</u>	<u>2014/15</u>	<u>Change from Prior Year</u>
Transportation for Home-to-School			
A. Prior Year Grant Allocation (Net of Route Efficiency Amount)	\$ 7,579,679	\$ 7,452,127	\$ 127,552
B. Adjustment for Enrolment Change	-	-	-
C. Adjustment for Higher Transportation Costs Including Fuel Costs	133,403	130,941	2,462
D. Fuel Escalator/De-escalator Amount (to be calculated in year by the Ministry)	-	-	-
Total Transportation Allocation	\$ 7,713,082	\$ 7,583,068	\$ 130,014



**Renfrew County District School Board
2015-2016 Budget**

Administration and Governance Grants

	<u>2015/16</u>	<u>2014/15</u>	<u>Change from Prior Year</u>
1. Grant for Board Trustees' Honoraria & Governance Expenses			
Trustees' Honoraria			
8 Trustees x \$5,900 per Trustee	\$ 47,200	\$ 47,200	
Additional allocation for Chair and Vice Chair	7,500	7,500	
Attendance Amount	9,600	9,600	
Enrolment Amount	16,427	15,753	
Less Funded by Board	(15,363)	(15,026)	
Trustee Expenses			
8 Trustees x \$5,000 per Trustee	40,000	40,000	
Student Trustee Honoraria and Expenses	6,250	6,250	
Total Grant for Board Trustees & Governance Expenses	\$ 111,614	\$ 111,277	\$ 337
2. Grant for Director & Supervisory Officers			
50% of Old Model	\$729,112	\$ 364,556	\$ 546,348
50% of New Model	\$983,163	491,581	242,717
Total Grant for Director & Supervisory Officers	\$ 856,137	\$ 789,065	\$ 67,072
3. Grant for Board Administration Costs			
50% of Old Model	\$2,445,340	\$ 1,222,670	\$ 1,824,263
50% of New Model	\$2,421,995	1,210,998	604,148-
Total Grant for Board Administration Costs	\$ 2,433,668	\$ 2,428,411	\$ 5,257
4. Parent Engagement	\$ 21,032	\$ 20,523	\$ 509
5. Trustees' Association Fee	\$ 43,316	\$ -	\$ 43,316
6. Total Administration and Governance Grants	\$ 3,465,767	\$ 3,349,276	\$ 116,491

The Administration and Governance envelope is restricted by the Ministry requiring that the Board not spend more on Administration and Governance than allowed under the envelope. The funding in this area provides for costs associated with governing the School Board such as Trustee honoraria and expenses, salaries and benefits for the Director and Supervisory Officers, and central support staff in the Finance, Payroll, Accounts Payable, Purchasing, Information Technology, Human Resources, Curriculum, and Special Education departments.

Based on the advice of the School Board Administration and Governance Advisory Group (BAAG), the Ministry is implementing a new allocation model over a four year period in recognition of the need for an adequate period of adjustment.

The Renfrew County District School Board has been compliant with the Ministry's requirements since the implementation of the funding model in 1998.

Renfrew County District School Board 2015-2016 Budget

Remote and Rural Grants

'The intention of this Grant is to reflect the higher cost of purchasing goods and obtaining services for small School Boards as well as for Boards that are remote from major urban centres, and whose schools are distant from each other.'

FORMULA: PER PUPIL GRANT = SMALL BOARD AMOUNT + DISTANCE AMOUNT + DISPERSION AMOUNT

1. Small Board Amount \$ 1,338,652

Number of Pupils of the Board	9,006
Grant Amount per Pupil	x <u>\$148.64</u>
(on a sliding scale as enrolment changes)	<u>\$1,338,652</u>

2. Distant (Remote) Amount Zero

This part of the grant takes into account the additional cost of goods and services relating to remoteness.

Distance is measured from the nearest defined city with a population of at least 200,000 to the central board office. The Ministry measures Renfrew County District School Board central Board Office to Ottawa as the nearest defined city.

Geographic Centre	Nearest Defined City	Distance to Defined City	Distance Factor	Urban Factor	Grant
Pembroke	Ottawa	150	\$0.00	1.0	\$0.00

3. School Dispersion Amount \$ 407,142

This part of the grant covers the cost of providing goods and services to students in widely dispersed schools and is calculated based upon average distances between schools and between schools and the Board Office.

The average school dispersion has been updated to 23.64 km from 21.03 km with grant impact being phased in over three years. This year's increase amounts to \$44,837.

4. Total Remote and Rural Grant 2015/16 \$ 1,745,794

5. Total Remote and Rural Grant 2014/15 \$ 1,702,294

6. Change from Prior Year \$ 43,500

Renfrew County District School Board 2015-2016 Budget

Pupil Accommodation Grants

1. School Operation Grants

			2015/16	2014/15	
	Basic Grant	Top-Up Grant	Total Grant	Total Grant	Change from Prior Year
Elementary	\$ 4,744,070	\$ 1,205,842	\$ 5,949,912	\$ 5,939,354	\$ 10,558
Secondary	4,108,564	1,853,632	5,962,196	6,015,215	(53,019)
Adult	148,149	-	148,149	141,457	6,692
	\$ 9,000,783	\$ 3,059,474	\$ 12,060,257	\$ 12,096,025	\$ (35,768)
2. Amount for Software Licencing Fee			\$ 8,678	\$ 9,525	\$ (847)
3. Total School Operations Grant			\$ 12,068,935	\$ 12,105,550	\$ (36,615)

School Operations Grants support the costs related to the ongoing operation and maintenance of school buildings including cleaning, maintenance, heating, lighting, supplies, insurance, etc.

In 2015/16, as part of the School Board Efficiencies and Modernization (SBEM) strategy, the Ministry of Education will begin modernizing the School Facility Operations and Renewal Grant by:

- eliminating base top-up support for both the School Operations and the School Renewal allocations;
- reinvesting a portion of this funding in per pupil operating and renewal cost benchmarks;
- updating the three board specific adjustment factors: Supplementary Area Factor (SAF); Weighted School Age; and Geographic Adjustment Factor (GAF). These factors are being updated to reflect the current inventory of schools (including additions/demolitions) and the full implementation of Full-Day Kindergarten;
- introducing reduced distance thresholds to qualify for enhanced top-up, while phasing out enhanced top-up eligibility based on rural postal codes and schools would be listed in the *Grants for Student Needs – Legislative Grants for the 2015-2016 School Board Fiscal Year* regulation.

Beginning in 2015/16, the new method will be phased in to give school boards time to adjust to its impact. The structure of the phase in will be 1/3 of the new allocation method and 2/3 of the 2014/15 allocation method.



**Renfrew County District School Board
2015-2016 Budget**

Pupil Accommodation Grants

4. School Renewal Grant

			2015/16	2014/15	
	Basic Grant	Top-Up Grant	Total Grant	Total Grant	Change from Prior Year
Elementary	\$ 639,395	\$ 162,866	\$ 802,261	\$ 817,843	\$ (15,582)
Secondary	571,125	257,264	828,389	855,344	(26,955)
Adult	20,594	-	20,594	20,115	479
	\$ 1,231,114	\$ 420,130	\$ 1,651,244	\$ 1,693,302	\$ (42,058)
5. School Renewal Enhancement Amount			\$ 673,097	\$ 673,097	\$ -
6. Sub-Total School Renewal Grant			\$ 2,324,341	\$ 2,366,399	\$ (42,058)
7. Geographic Adjustment Factor			1.12	1.12	
8. Total School Renewal Grant			\$ 2,603,261	\$ 2,650,367	\$ (47,106)

The Board must spend all School Renewal Grants on renovations and major repair projects meeting the Ministry definition (i.e. roofs, boilers, electrical, etc.).

Any unspent School Renewal Grants in a year must be placed in a Facilities Renewal Project (FRP) Reserve to be spent on qualifying projects in future years (per Ministry Regulation).

Note 1:

The Total School Renewal Grant is allocated between the following:

Operating (For Maintenance Projects)	\$ 265,000	\$ 267,000
Capital (Building and Land Improvements)	<u>2,338,261</u>	<u>2,385,367</u>
	<u>\$2,603,261</u>	<u>\$2,650,367</u>



**Renfrew County District School Board
2015-2016 Budget**

**Reserve Funds
(Accumulated Surplus and Deferred Revenue)**

A. EXTERNALLY RESTRICTED (DEFERRED REVENUE)

Capital Reserves	\$5,507,124
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1. Renewal Reserve (Pupil Accommodation Reserve)
This reserve is governed by Regulation to the Education Act and may be spent only for the purposes of acquiring *schools*; additions, alterations, renovations or major repairs to *school* buildings; or replacement/alteration of water, sewer, septic, electrical, heating, cooling, natural gas, telephone or cable installations for *schools*. The Board cannot withdraw funds from this reserve other than for these Ministry approved expenditures which are expected to exceed \$10,000 per item.

2. Proceeds of Disposition
Boards are required to place all proceeds of sales, leases, and other dispositions of real property into a Proceeds of Disposition Reserve Fund. These funds are to be used only for acquisition of capital assets or major improvements to school sites and related furniture, equipment, and library materials.

B. INTERNALLY RESTRICTED (ACCUMULATED SURPLUS)

\$9,007,843

1. Retirement Gratuity Reserve
The retirement gratuity reserve was established by the Board to provide for the liability owed to employees who are presently eligible to retire and collect a gratuity but have not yet done so. The reserve also provides for a small portion of the liability for employees eligible to collect a gratuity in future years.

2. Workplace Safety Insurance Board Reserve
The WSIB reserve was established as required under Generally Accepted Accounting Procedures (GAAP) to provide for the future liability related to WSIB claimant employees from the Board. The estimated balance that is to be placed in this reserve each year is provided by the Workplace Insurance Board.

3. ICT & Strategic Plan Reserves
The ICT & strategic plan reserves were established by the Board to fund future onetime initiatives.

4. Committed Capital Projects Reserve
The committed capital projects reserve was established as required by Ministry Accounting Principles to fund future amortization expense for capital expenditures funded from reserves.

5. Accumulated Operating Surplus



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