

AVON MAITLAND DISTRICT SCHOOL BOARD

- We Will: *Create Positive, Inclusive Learning Environments*
- We Will: *Maximize Student Outcomes*
- By Valuing: *Our students, Our Staff, Our Families, Our Communities*
- Using Principles of: *Character, Equity, Sustainability*

REPORT OF THE FINANCE COMMITTEE

TO: C/W, Open Session

C/W, Closed Session

● Board

TUESDAY, JUNE 14, 2016

AGENDA ITEM 5.1 a)

SUBJECT: Draft 2016/2017 Balanced Budget

1.0 Background

- 1.1 The Finance Committee met on May 24th, June 7th and June 14th to review and discuss the draft 2016/2017 Estimates budget. At the June 14th meeting the Finance Committee approved the draft 2016/2017 Balanced Budget. The Special Education Advisory Committee met on June 1st and June 8th to review the Special Education portion of the budget.
- 1.2 As of Monday, May 30th, senior staff, through flexibility and with a shared focus on the Board priorities, was able to achieve a draft balanced operating budget, subject to review by the Finance Committee. Staff outlined components of this draft budget with the Finance Committee members over a series of meetings: draft revenues were covered on May 24^h and draft expenses, capital budget and Program Costing documents were reviewed on June 7th.
- 1.3 The 2016/2017 budget figures reported here outline the expected revenues, allocations and expenses known for the upcoming fiscal year. In addition, the Capital budget is presented in terms of the projected allocations and projected spending on items of a capital nature such as computer hardware including hand-held devices, furniture, equipment, vehicles and Facility construction capital.
- 1.4 Given the volume of detailed work involved in preparing the budget, a point in time must be established as a 'cut-off' to help ensure that revenues and appropriate expenses are captured. It is inevitable that there will be changes over time as more information becomes known, and explains in part why the Ministry has established the Revised Estimates cycle. The reality of changes is why we continue to caution that revenues and expenses can and will change over the course of any fiscal year, as enrolments change and new Ministry confirmations of funds are received, up until the fiscal year is audited.
- 1.5 All financial reporting cycles are presented to the Ministry on the modified Public Sector Accounting Board (PSAB) basis and include a calculation to determine Budget Compliance. Administration has included a reconciliation to show the difference between the PSAB and budget compliance calculations.
- 1.6 The draft balanced budget reflects total projected revenues and/or allocations of \$207,418,315 less the net transfer of reserves of \$360,510, totaling \$207,057,805. Offsetting this figure is the projected operating expenses of \$198,402,721 and transfer to the capital budget of \$8,655,084.

2.0 Strategic Plan Alignment

- 2.1 Avon Maitland has historically taken a holistic approach to budgeting in contrast to other boards which may budget on a 'line by line' basis in an attempt to match expenses directly with revenues for each grant. This long-standing approach has made the refinement to ensure the budget aligns with the Board's key priorities a manageable task.
- 2.2 Avon Maitland has also historically attempted to make budget decisions by differentiating between the Grants for Student Needs (GSN) funded core budget and the various Education Program – Other (EPO) grants which may fluctuate year to year, and based on the our long-standing premise that we should not be using either EPO grants or (one time) reserves to cover ongoing operating costs.
- 2.3 Our focus in balancing was to ensure spending aligned with the Avon Maitland Strategic Plan. While we reduced staffing in both the elementary and secondary divisions due to declining enrolment, the balancing focused on maintaining existing funded programs and enriching some activities in support of the two Board priorities.
- 2.4 Strategic Plan enhancements captured in the 2016/2017 budget include:
- Next Generation Learning (one-to-one device deployment), includes staff (Teacher Technology Coaches and IT support staff), devices for staff and students, professional development and connectivity enhancements
 - New Pedagogies for Deep Learning, includes professional development, supports for job embedded Collaborative Inquiry and devices for primary/junior classrooms
 - Literacy and Numeracy professional development, such as job embedded professional learning, mathematics additional qualification courses and other intensive supports
 - Principal and Vice Principal Learning and Leadership supports, includes external supports for Principal Learning Networks, release time for School Leaders, Principal's Qualification Program and other professional development
 - Inclusive Education, includes Learning for All Coaches and STRIVE Program enhancements, Mental Health and Well Being Awareness, Resource Teacher Pilot, Kindergarten Language and Literacy in the Classroom and Collaborative and Proactive Solutions
 - Pathways enhancements, which includes re-engagement resources and staffing, student attendance supports, Student Success Teacher staffing and staffing support for Dual Credits and Specialist High Skills Majors and professional learning regarding pathway planning

3.0 Enrolment Summary

- 3.1 Total enrolment projections, reviewed closely with principals, are summarized in the following table. The overall effect of changes from the prior year is a decrease of 2.4%.

Enrolment (A.D.E.)	2015/2016 Estimates Budget	2015/2016 Revised Estimates	2016/2017 Estimates Budget
Elementary	10,064.00	10,009.87	9,874.00
Secondary	5,288.06	5,283.63	5,051.93
Total	15,352.06	15,293.50	14,925.93

- 3.2 It is expected that the enrolment in the elementary panel should continue to stabilize. The rate of enrolment decline in the elementary panel from the prior year is 1.36%.

- 3.3 The secondary figures reported include day-school enrolment, the High Credit enrolment, Independent Study Register Average Daily Enrolment (ADE) and other pupils. The rate of enrolment decline in the secondary panel from the prior year is 4.39%. This steeper decline in the secondary panel is consistent with the pattern experienced in the elementary panel in prior years; as this student population moves through the secondary level, the corresponding enrolment decline moves through as well.
- 3.4 Staff continues to fine tune projections so that they are as close to actual enrolments as reasonably possible, with the effect of an overall conservative estimate on enrolment projections. However it is important to remember that the enrolment projections are based on what we know at a point in time, and are expected to change as new students register and others move in and out of the district.

4.0 Revenues (see Appendix A: *Revenues and Allocations*)

- 4.1 The 2016/2017 revenues include a multitude of changes in structure. Changes to the GSNs include those that were introduced in prior years and continue to be phased in; these include the Board Administration Grant, Special Education Grants, and the grants grouped by the Ministry as the School Board Efficiencies and Modernization changes. The 2016/2017 grants include changes in how the Ministry allocates funds, as some EPO grants move into the GSN. These include EPO grants such as MISA, Outdoor Education, Technology Enabled Learning Contact, and some funds for boards' to implement the new First Nation, Metis and Inuit (FNMI) strategy. Finally, there were some significant changes to the expected EPO grants as the Ministry has refocused many to support the renewed Math Strategy.
- 4.2 In addition to grant structure changes, the 2016/2017 GSNs include revenues to support the current Collective Agreement related costs. The Ministry has also provided enhancements to help boards keep up with costs, such as 2% on Transportation and Facilities Operations non-salary benchmarks and 3.5% to support expected electricity cost increases. Funds were also provided for boards to put in place a FNMI Lead, which was funded at the Supervisory Officer level.
- 4.3 In the end, the actual decrease in operating revenue expected for 2016/2017 is \$238,195 which is a decrease that is a fraction of a percent, 0.11%. With an enrolment decline of 2.4% projected for the upcoming school year, the general consensus amongst staff is that Avon Maitland fared well in terms of expected revenues, although staff will continue to analyze the long-term impact of grant calculation model changes and the expected impact of future enrolment projections.
- 4.4 A summary of the total allocations, classified as either operating revenue or capital allocations, is captured in the table below.

Description of Allocation or Revenue	Total Revenue and Allocations	Operating Revenue	Capital Allocations
Provincial Grants	\$183,071,434	\$174,416,350	\$8,655,084
DCC 'Income', to offset amortization expense	\$9,023,369	\$9,023,369	\$0
School Generated Funds	\$6,311,000	\$6,311,000	\$0
Miscellaneous Revenue	\$9,012,512	\$9,012,512	\$0
Sub-Total, Allocations	\$207,418,315	\$198,763,231	\$8,655,084

Transfer of Accumulated Surplus (or “Reserves”)	(\$360,510)	(\$360,510)	\$0
Grand Total, Allocations plus Accumulated Surplus activities	\$207,057,805	\$198,402,721	\$8,655,084

4.5 A summary of the revenue changes year over year is in the table below.

Description of Allocation, Revenue or Accumulated Surplus (Reserves) activity	2015/2016 Revised Estimates	2016/2017 Estimates Budget	Change
Provincial Grants and allocations	\$186,135,047	\$183,071,434	(\$3,063,613)
Amortization of DCC	\$8,488,951	\$9,023,369	\$534,418
School Generated Funds	\$6,311,000	\$6,311,000	\$0
Miscellaneous Revenues	\$11,717,964	\$9,012,512	(\$2,705,452)
Sub-Total, Revenues and Allocations prior to use of Accumulated Surplus	\$212,652,962	\$207,418,315	(\$5,234,647)
Transfer from Working Funds	\$1,576,894	\$1,582,897	\$6,003
Transfer from Other	\$140,623	\$140,623	\$0
Transfer to Land (Externally Restricted)	(\$60,046)	\$0	\$60,046
Transfer re Employee Future Benefits (Externally Restricted)	(\$2,084,031)	(\$2,084,030)	\$1
Total, Revenues, Allocations and Reserve Activity	\$212,226,402	\$207,057,805	(\$5,168,597)

5.0 Expenses (see Appendix B, *AMDSB Operating Expense Summary: June 2/16*)

5.1 The operating expenses for 2016/2017 are projected to be \$198,402,721. This is a decrease from the 2015/2016 Revised Estimates figure of \$172,145. While each expense item is calculated, analyzed and reviewed in detail, some of the highlights are listed below.

5.2 Significant changes to Salaries and Benefits:

- Staff budgets have been built based on the most recent active collective agreement parameters;
- Statutory and pension benefit rates were analyzed and updated as necessary: EI, CPP and OMERs, the support staff pension plan, budgets were updated to reflect the most recent confirmed rates;
- Extended health benefits are in a state of transition for 2016/2017, as employee groups move to the Provincial Benefits Trusts. The benefits budgeted include an increase to both medical and dental rates as provided by our benefit carriers (up to 24% increase) however we built the budget with the assumption that the benefits will transition to the provincial plan at the mid-point through the year, at which time the rate increase drops to 8% on the 2014/15 rates; and

- The Employee Future Benefits expense, which will continue to impact the annual operating budget each year going forward, is the amount the board is required to set aside in-year to cover this future expense. The figure for 2016/2017 Estimates is \$2,084,030 and can be found on the *AMDSB: Revenues and Allocations* schedule in the expense reconciliation area as well as dispersed amongst the expenses.

5.3 Other changes impacting expenses:

- The grant structure changes described in item 4.1 were applied to expenses in various lines. This includes the move of some formerly EPO funded expenses to different areas of the budget, depending on where the Ministry has allocated the funds. For example the change in MISA funding has required a move of the expense from the Coordinator and Consultant section to the Board Administration section. The expenses also include amounts for enhancements, such as the FNMI Lead and Board Action Plan and the Capital Capacity Building Grant;
- The impact to the refocusing of EPO grants described in item 4.1 has also been captured, as staff has rebuilt the special grant funded initiatives expense budget in order to work within the revenue and expectations of the expected EPO grants for 2016/2017;
- The electricity budget was reviewed and held stable, as rate increase projections indicate the existing budget can absorb a reasonable increase;
- The gas heating budget was adjusted to reflect usage history and rate estimates;
- The diesel fuel budget for student transportation was adjusted to match the Ministry pegged rate used for the Fuel Escalator grant calculation, which aligns to internal estimates;
- Transportation contract costs are based on the rate schedules approved for 2016/2017 and expected bus routes required for the upcoming school year; and
- In addition to the adjustments noted above, staff reviewed all material expense items for reasonability, compared to the prior year-end actual figures, the current year-to-date expenses and made adjustments where deemed necessary.

6.0 Capital Spending (see Appendix C, *AMDSB: Capital Spending Estimates 2016/2017*)

- 6.1 Included in the package is the capital spending budget for 2016/2017. As capital spending is not expensed in the period when the spending occurs, but rather expensed through asset amortization, the capital spending is not included in the *Operating Expense Summary*. In order to provide a complete picture of all of the anticipated spending in the 2016/2017 year, this schedule has been included.
- 6.2 The capital spending incurred by boards is classified into two categories: Minor Tangible Capital Assets (Minor TCA), which can be attributed to a number of departments or Major Capital Projects, which falls under the Facilities department.
- 6.3 The total capital budget for the 2016/2017 year has decreased significantly in comparison to the prior year, primarily due to the fact that the significant capital project, the construction of North Perth Westfield E.S., will be complete in 2015/2016.

7.0 PSAB Surplus and Budget Compliance Deficit

- 7.1 All school boards are required to report to the Ministry on the modified PSAB basis. In addition, school boards are required to determine the Budget Compliance value, as prescribed by the Education Act. A demonstration of the difference between the PSAB Surplus and the Budget Compliance Deficit is included on the last page of Appendix A, *AMDSB: Revenues and Allocations*.
- 7.2 The 2016/2017 Estimates PSAB surplus is expected to be \$360,510 while the 2016/2017 Budget Compliance or Operating Deficit is calculated as \$1,723,520. Staff believes that the continued draw-down of accumulated surplus values is appropriate, as we expect many of the expense increases, in particular the increased benefit costs noted in item 5.2 above will not continue in future years.
- 7.3 Trustees are reminded that the Education Act allows nominal deficits (i.e. allows boards to file an annual deficit of no greater than 1% of operating revenues) to be filed at Estimates and Revised Estimates. The Budget Compliance Deficit reported in item 7.2 is compliant with this requirement.

8.0 Accumulated Surplus (Reserves)

- 8.1 A projected position on Accumulated Surplus available for Budget Compliance balance is as follows:

Accumulated Surplus Description	Balance as of August 31, 2015	Projected (Use) to 2015/2016 Year End	Projected (Use) 2016/2017 Budget	Projected Balance August 31, 2017
Accumulated Surpluses, Unappropriated:				
Working Funds	\$6,641,222	(\$1,557,096)	(\$1,582,897)	\$3,501,229
Accumulated Surpluses, Internally Appropriated:				
School Allocation	\$732,522	\$0	\$0	\$732,522
Committed for prior capital	\$3,202,348	(\$140,623)	(\$140,623)	\$2,921,102
Accommodation/System Capital	\$1,922,002	\$0	\$0	\$1,922,002
School based Capital	\$200,000	(\$200,000)	\$0	\$0
Total Accumulated Surplus, Available for Compliance	\$12,698,094	(\$1,897,719)	(\$1,723,520)	\$9,076,855

9.0 Proposed Recommendation

- 9.1 Given that the budget is compliant with provincial regulations in all required areas, the suggested motions are as follows.

That the Avon Maitland District School Board approve the Operating Revenue and Transfers of Reserves totaling \$198,402,721 and Expense Estimates in the amount of \$198,402,721 for the period of September 1, 2016 to August 31, 2017.

That the Avon Maitland District School Board approve the Capital allocations and spending in the amount of \$8,655,084 for the period September 1, 2016 to August 31, 2017.

Respectfully Submitted by the Finance Committee

Engage, Inspire, Innovate ... Always Learning

AMDSB: Revenues and Allocations

Capital Items =

	2014-2015 Revised Estimates <i>as at Dec 9/14</i>	2014-2015 Actuals <i>as at Oct 29/15</i>	2015-2016 June Estimates <i>as at Jun 10/15</i>	2015-2016 Revised Estimates <i>as at Dec 15/15</i>
Average Daily Enrolment (A.D.E.)				
Elementary Base	10,222.00	10,240.92	10,064.00	10,007.87
Other Pupils	-	1.50	-	2.00
Secondary Base	5,294.29	5,313.21	5,148.56	5,092.82
Other Pupils	79.00	79.00	50.00	95.00
Independent Study	56.00	60.45	55.00	52.00
Pupils over 21	-	2.50	-	2.50
High Credit ADE	51.49	42.43	34.50	41.31
Total	15,702.78	15,740.01	15,352.06	15,293.50
Grants for Student Needs (GSNs) OPERATING REVENUE:				
Foundation Elementary	52,704,849	52,805,554	51,701,224	51,480,258
Foundation Secondary	30,715,801	30,849,967	29,831,281	29,494,533
School Foundation Grant	11,842,971	11,861,365	11,933,851	11,887,425
Special Education Allocation:				
Special Education Per Pupil Amount (SEPPA)	10,950,745	10,978,085	10,712,519	10,646,465
Special Equipment Amount (SEA), Claims based	200,000	177,347	200,000	200,000
Special Equipment Amount (SEA), Board & Per Pupil Amount, incl Deferred Revenue for 15/16	572,175	444,098	561,174	686,670
High Needs Amount (HNA), including new allocation model	8,656,857	8,672,807	8,667,581	8,638,968
High Needs Amount - Special Incidence Amount (SIP)	54,000	52,938	-	-
Intensive Support Amount (ISA4)	448,564	428,477	465,120	410,420
Behavioral Expertise allocation	128,127	128,246	127,150	126,829
Language				
French as a Second Language (FSL)	1,706,931	1,703,792	1,663,518	1,692,892
English as a Second Language (ESL)	277,818	297,631	210,475	271,182
Remote and Rural Amount	353,805	340,712	404,451	438,109
Rural and Small Community Allocation	327,797	328,687	214,255	212,658
Learning opportunity, Base Amount	1,773,727	1,773,727	1,771,293	1,771,293
Learning opportunity, PDT allocations for SS Teachers/Literacy & Numeracy Coach	162,447	162,755	163,294	160,194
Learning Opportunities: Student Success, Specialist High Skills Major (SHSM), School Effectiveness Framework (SEF), Ontario Focused Intervention Prevention (OFIP)	1,039,283	1,040,948	1,054,470	1,048,978
Learning Opportunities: Mental Health Leader Amount	120,000	120,000	119,832	119,832
Continuing Education Allocation, Including Summer School, PLAR and High Credit	568,872	519,347	471,428	484,305
Teacher Qualification & Experience	16,122,119	16,216,747	16,750,537	16,037,027
New Teacher Induction Program (NTIP)	70,960	63,637	67,693	70,240
DECE Qualification & Experience	497,129	498,147	658,034	664,146
Transportation, including to/from Provincial Schools	11,281,478	11,382,245	11,430,889	11,442,429
Administration & Governance, including Capital Planning Grant in 14/15	4,708,824	4,854,767	4,723,429	4,703,066
Trustees' Association Fee, new for 15/16 (to be passed to OPSBA)	-	-	43,316	43,316
Restraint Savings	(79,041)	(79,041)	(79,041)	(79,041)
First Nations	180,266	162,518	152,511	213,611
Safe Schools	314,364	315,290	305,046	302,440
Declining Enrolment Adjustment	1,139,615	601,556	1,003,808	894,618
Outlying (Supported) Schools, to be phased out over 3 years starting 15/16	44,460	44,460	29,595	29,595
Operations Base Funding	13,560,227	13,588,467	13,829,998	13,728,753
Operations Top-up Funding	3,662,013	3,646,580	3,533,123	3,661,449
Community Use of Schools	240,558	240,558	238,915	238,915
Permanent Financing of Not Permanently Financed (NPF) Debt	216,662	216,662	216,662	216,662
Capital Debt Support, Interest Portion	2,142,295	2,145,423	2,019,340	2,079,019
Capital Allocations (will be transferred to DCC):				
Renewal Allocation, to be transferred to Deferred Revenue	3,168,656	2,952,500	3,156,350	3,160,188
Renewal Allocation, to be left in Revenue (for Land)	-	218,001	-	-
School Condition Improvement	2,311,528	2,311,528	4,632,091	4,632,091
New Pupil Places (NPP), and Priority Schools allocations	5,682,258	6,240,363	4,171,546	3,613,443
Capital Grants, Land to be left in Revenue	200,000	46,213	211,704	60,046
Full Day Kindergarten Capital Allocations	2,474,057	1,849,533	-	624,523
Temporary Accommodation Allocation, can be operating or capital	30,000	30,000	27,500	27,500
Retrofitting School Space for Childcare Allocation	-	10,900	-	-
Amortization of Deferred Capital Contribution (DCC), per Sch 5.3	7,753,353	7,844,030	8,451,889	8,488,951
Total GSN Revenue and Allocations	198,326,550	198,087,567	195,847,851	194,623,998

AMDSB: Revenues and Allocations

Capital Items =

	2014-2015 Revised Estimates <i>as at Dec 9/14</i>	2014-2015 Actuals <i>as at Oct 29/15</i>	2015-2016 June Estimates <i>as at Jun 10/15</i>	2015-2016 Revised Estimates <i>as at Dec 15/15</i>
SCHOOL GENERATED FUNDS:				
Elementary School Generated Funds, Operating	3,610,000	3,593,936	3,665,000	3,776,000
Secondary School Generated Funds, Operating	2,840,000	2,483,888	2,626,000	2,535,000
Total SCHOOL GENERATED FUNDS Revenue	6,450,000	6,077,824	6,291,000	6,311,000
MISCELLANEOUS REVENUES:				
Individuals Day School Tuition Fees (VISAs)	996,600	1,181,900	750,000	1,284,000
International Education Revenues, Including International Field Trips	377,500	449,789	533,000	773,500
Day School Tuition Fees :ESL	-	-	-	-
Continuing Education:				
0503: Citizenship	-	8,908	-	961
0504: General interest courses, Fanshawe	33,000	37,413	35,000	35,000
0550: Factory programs, Quill and other misc.	50,000	34,706	30,000	35,000
0507: Targeted Intervention for Older Workers (TIOW)	342,096	352,341	240,305	240,305
0506: Literacy Basic Skills and e-Channel	1,337,209	1,334,299	1,333,209	1,333,209
0505: Adult ESL (Ministry of Citizenship & Immigration)	172,215	136,613	150,345	100,080
0511: MTCU Youth Employment Fund	272,993	144,871	13,453	8,337
0512: Careers on the Water and Beyond	39,302	39,103	-	-
0513: MCI - Adult ESL/FSL Add'l Funding	-	12,193	-	12,000
0514: MTCU Canada Ontario Job Opportunities Grant	12,034	90,167	141,252	156,296
0515: QUILL - Cementing Integration	-	15,000	-	2,500
0516: MTCU - Youth Job Creation	-	-	-	151,517
Transportation recoveries (Other Boards)	99,986	130,671	60,364	60,932
Community use rentals	75,000	58,711	60,000	60,000
Sale of Furniture & Equipment	-	9,825	-	-
Other school boards (AMDEC per credit fee)	550,000	484,075	480,000	160,000
Interest income on operating funds	150,000	153,223	150,000	200,000
SERC Recovery: Other School Boards	26,000	35,735	60,000	50,000
SERC Recovery: YMCA	36,000	39,073	36,000	40,000
Salary Recoveries - Unions, ECNO, HP Centre, UWO, Secondments	439,326	302,626	356,230	339,201
Salary Recoveries - Ministries	164,460	164,403	164,755	164,912
Salary Recoveries - Other Government Reporting Entities	-	107,980	-	-
Salary Recoveries - Insurance E.A.s	21,482	17,280	22,279	22,285
Transportation Grant (Fuel Escalator w/b adjusted @ FS. Expenses incl updated fuel)	188,320	-	313,789	(31,626)
Other Misc Revenues: First Class, Admin Fee, Donations, Vandalism Recoveries	28,000	49,466	30,000	30,000
Warranty Work	6,000	6,953	6,000	6,000
Insurance Proceeds	-	1,654	-	-
Facilities Projects: Fundraising or Agency Contributions	-	1,140,953	1,022,604	754,791
Other Ministry Grants (EDU, MTCU, others):				
2002 Elab, Robotics	-	4	-	-
2008 MTCU - OYAP	125,582	125,258	125,582	125,582
2022 MTCU - School College Work Initiative	119,000	105,730	119,000	119,000
2023 EPO - Official Language Monitor Program	19,484	19,661	18,500	19,275
2027 Reach for Success- Service Canada	282,021	104,867	-	235,324
2028 MTCU - Employment Ontario Employment Services	1,119,195	1,302,076	1,119,195	1,193,537
2039 EPO - MISA local (Banker Board for 14/15 = \$230K)	40,512	40,512	40,252	40,252
2045 Swim to Survive	-	12,455	-	-
2051 EPO - Parent Reaching Out Grant	12,900	12,900	-	11,150
2053 EPO - French as a Second Language	70,028	56,333	-	90,009
2070 EPO - OLS Board Leadership (Mentoring/Coaching, Succession Plan)	42,179	42,179	-	49,107
2077 EPO - Aboriginal Education: Ont First Nation, Métis & Inuit Education	58,186	19,771	-	104,332
2083 EPO - Tutors in the Classroom	12,361	12,361	-	-
2086 EPO - Autism Spectrum Disorder Training Opportunity	24,049	12,466	23,802	35,385
2090 EPO - Teacher Learning & Leadership: Cassell	-	31,309	56,316	25,007
2091 EPO - Teacher Learning & Leadership: Gillespie	-	12,333	44,013	27,679
2095 EPO - Library Staff Investment Initiative	104,945	104,945	104,945	104,945
EPO - Student Success Building Capacity for Effective and				
2105 Differentiated Instruction (Theme Bundle #1)	19,103	19,103	75,196	75,195
2106 EPO - Speak Up Grant	-	8,978	-	-
2109 EPO - Early Development Instrument	22,090	22,090	-	-
2110 EPO - Priority Schools (Clinton PS)	34,000	34,000	34,000	34,000
2111 EPO - Community Use of Schools Outreach Coordinator	78,400	78,400	78,400	78,400

AMDSB: Revenues and Allocations

Capital Items =

	2014-2015 Revised Estimates <i>as at Dec 9/14</i>	2014-2015 Actuals <i>as at Oct 29/15</i>	2015-2016 June Estimates <i>as at Jun 10/15</i>	2015-2016 Revised Estimates <i>as at Dec 15/15</i>	
2112	EPO - Student Success School & Cross Panel Teams	23,968	4,572	17,908	37,304
2116	EPO - Schools on the Move	-	15,000	-	-
2117	EPO - OFIP/SIM	233,500	223,500	173,600	173,600
2121	EPO - Learning for All K-12	18,433	18,433	18,418	18,418
2133	EPO - ELP Professional Learning Grant	13,000	13,000	-	-
2143	HWDSB - Equity and Inclusive Education	-	3,873	-	-
2145	CODE - Summer Literacy Learning Program	17,202	128,136	-	9,066
2151	EPO - Credit Program for Re-Engaged Students	11,041	11,041	-	11,005
2152	EPO - CIL MATH	45,000	45,000	45,000	45,000
2156	EPO - Student Work Study Teacher Initiative	120,000	122,921	120,000	120,000
2158	EPO - ELL STEPS Project	10,000	3,340	-	-
2163	EPO - SHSM CLA Partnership	66,251	76,003	73,099	73,099
2166	EPO - Schools in the Middle Regional Networking	25,000	25,000	25,000	25,000
2170	EPO - eLearning Contact	105,000	105,000	105,000	105,000
2174	EPO - Whole School Approach Positive School Climate	41,818	41,818	-	-
2177	EPO - Small/Northern Boards Mathematics	117,838	117,838	117,838	117,838
2178	EPO - SS Building Capacity Literacy	19,103	19,103	-	-
2179	EPO - SS Building Capacity Mathematics	19,103	19,103	-	-
2180	EPO - SS Collaborative Inquiry	19,105	19,103	-	-
2182	EPO - Outdoor Education	165,704	165,704	-	164,426
2186	CODE - 21st Century Strategic Pilots (Tech Enabled Learning)	-	314,304	367,134	367,134
2187	EPO - Transition Funding Board Benefit Plan Reforms	33,135	33,135	-	-
2188	EPO - Student Injury Prevention Initiative	193,000	193,000	-	-
2192	EPO - Adult Ed Hybrid Pilot	25,000	28,304	-	-
2193	EPO - Mental Health Leader, special grant portion	-	11,210	-	-
2194	EPO - Early Years Leadership Project	85,400	85,400	86,230	86,230
2195	EPO - Creating Pathways	5,403	5,403	-	-
2196	EPO - FSL (Additional Funding)	-	27,282	-	7,727
2199	EPO - Healthy Eating in Secondary Schools	64,200	23,001	-	41,199
2201	EPO - Physical Activity in Secondary Schools	16,368	12,689	-	1,368
2202	EPO - TLLP Making the Annual Learning Plan Meaningful	5,500	5,500	-	-
2203	EPO - Pan Am/Parapan Am Kids Activity Day	8,400	8,400	-	-
2204	EPO - TLLP Blogging	45,930	45,930	-	-
2205	BGCDSB - CWECT Mentor/Education Liaison	5,273	10,273	-	-
2206	EPO - Enrolment Reporting Initiative	25,942	7,807	-	38,178
2207	Other - Ont Assoc. for Mathematics Education: Gr.9 Applied Math EPO - Well Being: Safe, Accepting and Healthy Schools and Mental Health (Theme Bundle #2)	-	8,129	-	-
2208	Health (Theme Bundle #2)	15,344	15,344	59,188	59,188
2209	EPO - Students in Care of CAS	-	50,000	-	100,000
2210	EPO - Special Education SEAC Conference	-	976	-	-
2211	EPO - Summer Experience Project	-	2,875	-	-
2212	EPO - School Support Initiative	-	-	-	20,000
2213	CODE Out of Province Innovation	-	-	-	10,000
Prior Year Adjustments:					
	Prior year adjustments	-	18,280	-	-
	Expected Ministry funding to come to offset cost of new C.A.s	-	-	-	1,729,805
Total MISCELLANEOUS Revenues:					
	9,201,519	10,802,392	9,036,201	11,717,964	
TOTAL REVENUES and ALLOCATIONS:					
	213,978,069	214,967,783	211,175,052	212,652,962	
	Allocations Transferred to Capital or DCC, Capital Allocations Separated	(13,666,499)	(14,505,777)	(13,010,091)	(12,812,536)
	Allocations Transferred to Capital or DCC, Minor TCA not Separated by Ministry	(416,500)	(2,328,081)	(839,000)	(839,000)
NET OPERATING REVENUE (per Schedule 9)					
	199,895,070	198,133,924	197,325,961	199,001,426	
NET OPERATING EXPENSE (Total Expense, PSAB Basis)					
	198,668,327	196,745,242	196,084,810	198,574,866	
NET OPERATING Surplus (Deficit), PSAB Basis					
	1,226,743	1,388,682	1,241,151	426,560	

AMDSB: Revenues and Allocations

Capital Items =

	2014-2015 Revised Estimates <i>as at Dec 9/14</i>	2014-2015 Actuals <i>as at Oct 29/15</i>	2015-2016 June Estimates <i>as at Jun 10/15</i>	2015-2016 Revised Estimates <i>as at Dec 15/15</i>
Equity Transfers (Accumulated Surplus Transactions)				
From (To) Available for Compliance, Operating: Working Funds Reserve	927,354	(2,317,160)	913,961	1,576,894
From (To) Available for Compliance, Operating: Retirement Gratuities Reserve	-	896,937	-	
From (To) Available for Compliance, Operating: WSIB Reserve	-	300,000	-	
From (To) Available for Compliance, Operating: Insurance Reserve	-	100,000	-	
From (To) Available for Compliance, Operating: School Allocation Budget Reserve	-	224,943	-	
From (To) Available for Compliance, Capital: Committed Capital Projects	130,418	(43,071)	140,623	140,623
From (To) Available for Compliance, Capital: PTR/Accommodation Reserve	-	178,592	-	
From (To) Available for Compliance, Capital: Other Capital	-	1,570,000	-	
From (To) Unavailable for Compliance: Employee Future Benefits	(2,084,515)	(2,075,775)	(2,084,031)	(2,084,031)
From (To) Unavailable for Compliance: School Generated Funds	-	56,776	-	
From (To) Unavailable for Compliance: Interest Accrual	-	(15,711)	-	
From (To) Unavailable for Compliance: Land Revenues/Spend	(200,000)	(264,214)	(211,704)	(60,046)
	(1,226,743)	(1,388,683)	(1,241,151)	(426,560)
	-	-	-	-
NET OPERATING Surplus (Deficit), Budget Compliance Basis				
Start with: PSAB Basis Surplus (Deficit) from above	1,226,743	1,388,682	1,241,151	426,560
Remove: EFB Entries, including Vacation Accrual in 12/13 and prior	(2,084,515)	(2,075,775)	(2,084,031)	(2,084,031)
Remove: Interest Accrual	-	(15,711)	-	-
Remove: School Generated Funds	-	56,776	-	-
Remove: Land Revenues/Spend	(200,000)	(264,214)	(211,704)	(60,046)
Equals: Operating Surplus (Deficit) on Budget Compliance Basis	(1,057,772)	(910,242)	(1,054,584)	(1,717,517)

AMDSB Operating Expenses: DRAFT Dec 15/15

Appendix B

Line	Code Point	Expense Type	2014/2015 Revised Est	2014/2015 Actuals	2015/2016 Budget	2015/2016 Revised Est
<u>Classroom Teachers</u>						
1	51-02	Salaries and Wages	84,406,585	83,819,253	83,539,274	84,239,881
2	51-03	Employee Benefits	9,204,500	9,254,848	9,283,346	9,512,365
3	51-05	Supplies and Services	152,480	146,686	147,905	144,936
4	51-08	Rental Expenditure	0	0	0	0
5	51-09	Fees and Contractual Services	6,000	6,000	3,000	3,000
Sub-Total for Category:			93,769,565	93,226,787	92,973,525	93,900,182
<u>Occasional Supply Teachers</u>						
6	52-02	Salaries and Wages	3,149,409	2,813,944	2,875,414	2,661,046
7	52-03	Employee Benefits	275,855	231,301	238,397	236,218
Sub-Total for Category:			3,425,264	3,045,245	3,113,811	2,897,264
<u>Educational Assistants & ECEs</u>						
8	53-02	Salaries and Wages	11,551,802	11,295,891	10,901,814	11,042,891
9	53-03	Employee Benefits	3,049,897	2,557,081	2,972,201	3,007,628
Sub-Total for Category:			14,601,699	13,852,972	13,874,015	14,050,519
<u>Classroom Computers</u>						
10	54-05	Supplies and Services	1,285,942	1,334,247	1,423,499	1,474,179
11	54-07	Interest Charges on Capital	683	683	0	0
12	54-08	Rental Expenditure	0	0	0	0
13	54-09	Fees and Contractual Services	75,560	59,135	75,560	75,560
Sub-Total for Category:			1,362,185	1,394,066	1,499,059	1,549,739
<u>Textbooks/Supplies</u>						
14	55-05	Supplies and Services	3,366,740	3,401,005	2,741,415	3,019,295
15	55-08	Rental Expenditure	189,738	181,576	146,610	147,106
16	55-09	Fees and Contractual Services	326,420	327,243	343,420	343,420
17	55-10	Other	0	0	0	0
Sub-Total for Category:			3,882,898	3,909,824	3,231,445	3,509,821
<u>Professional, Paraprofessionals and Technicians</u>						
18	56-02	Salaries and Wages	3,199,499	3,234,505	3,174,093	3,175,631
19	56-03	Employee Benefits	768,870	712,064	778,872	770,550
20	56-05	Supplies and Services	368,200	282,167	351,200	336,200
21	56-08	Rental Expenditure	500	215	500	500
22	56-09	Fees and Contractual Services	600,412	571,756	572,750	572,750
23	56-10	Other	0	0	0	0
Sub-Total for Category:			4,937,481	4,800,708	4,877,415	4,855,631

AMDSB Operating Expenses: DRAFT Dec 15/15

Appendix B

Line	Code Point	Expense Type	2014/2015 Revised Est	2014/2015 Actuals	2015/2016 Budget	2015/2016 Revised Est
<u>Library & Guidance</u>						
24	57-02	Salaries and Wages	3,198,083	3,169,196	3,151,075	3,241,171
25	57-03	Employee Benefits	522,919	436,867	532,360	547,065
26	57-05	Supplies and Services	0	0	0	0
27	57-09	Fees and Contractual Services	0	0	0	0
28	57-10	Other	0	0	0	0
Sub-Total for Category:			3,721,001	3,606,063	3,683,435	3,788,236
<u>Staff Development</u>						
29	58-02	Salaries and Wages	1,534,215	1,365,466	1,260,060	1,224,135
30	58-03	Employee Benefits	154,578	115,273	127,055	134,151
31	58-04	Staff Development	754,336	719,177	728,243	779,628
32	58-10	Other	0	0	0	0
Sub-Total for Category:			2,443,129	2,199,916	2,115,358	2,137,914
<u>Coordinators & Consultants</u>						
33	59-02	Salaries and Wages	2,988,460	2,934,714	2,988,587	3,059,224
34	59-03	Employee Benefits	331,668	299,217	343,777	351,427
35	59-05	Supplies and Services	303,439	397,188	296,381	403,302
36	59-08	Rental Expenditure	0	0	0	0
37	59-09	Fees and Contractual Services	418,600	777,551	496,407	986,907
38	59-10	Other	3,000	0	0	0
39	59-11	Transfers to Other Boards	0	120,000	0	0
Sub-Total for Category:			4,045,167	4,528,669	4,125,152	4,800,860
<u>Principals, Vice Principals</u>						
40	61-02	Salaries and Wages	7,601,014	7,852,256	7,608,205	7,933,052
41	61-03	Employee Benefits	691,172	886,540	732,159	726,988
42	61-04	Staff Development	126,389	103,372	87,155	136,107
43	61-05	Supplies and Services	32,837	33,300	30,400	30,255
44	61-10	Other	0	0	0	0
Sub-Total for Category:			8,451,412	8,875,468	8,457,919	8,826,402
<u>School Office</u>						
47	62-02	Salaries and Wages	2,858,469	2,826,168	2,889,296	2,877,442
48	62-03	Employee Benefits	783,462	726,556	818,870	800,165
49	62-04	Staff Development	20,000	0	0	0
50	62-05	Supplies and Services	311,603	347,113	283,386	299,179
51	62-07	Interest Charges on Capital	0	0	0	0
52	62-08	Rental Expenditure	0	0	0	0
53	62-09	Fees and Contractual Services	211,430	175,001	215,100	215,100
54	62-11	Transfers to Other Boards	0	0	0	0
Sub-Total for Category:			4,184,964	4,074,837	4,206,651	4,191,886

AMDSB Operating Expenses: DRAFT Dec 15/15

Appendix B

Line	Code Point	Expense Type	2014/2015 Revised Est	2014/2015 Actuals	2015/2016 Budget	2015/2016 Revised Est
<u>Continuing Education, Summer School & International Language</u>						
55	63-02	Salaries and Wages	2,109,567	2,149,635	1,950,924	1,881,032
56	63-03	Employee Benefits	414,438	364,825	348,145	381,508
57	63-04	Staff Development	5,000	22,874	0	0
58	63-05	Supplies and Services	1,170,911	623,263	964,412	1,250,005
59	63-08	Rental Expenditure	257,479	234,714	186,275	190,836
60	63-09	Fees and Contractual Services	126,707	543,794	51,300	77,875
61	63-10	Other	164,479	0	0	145,954
62	63-11	Transfers to Other Boards	0	0	0	0
Sub-Total for Category:			4,248,581	3,939,105	3,501,056	3,927,210
<u>Trustees</u>						
64	64-02	Salaries and Wages	96,740	97,459	96,740	94,215
65	64-03	Employee Benefits	4,500	4,367	4,500	4,500
66	64-04	Staff Development	0	12,975	10,000	10,000
67	64-05	Supplies and Services	38,000	25,188	28,000	28,000
68	64-10	Other	0	0	0	0
Sub-Total for Category:			139,240	139,990	139,240	136,715
<u>Directors & Supervisory Officers</u>						
69	65-02	Salaries and Wages	949,727	985,503	1,096,234	1,092,908
70	65-03	Employee Benefits	85,938	156,931	116,192	116,636
71	65-04	Staff Development	35,000	27,091	41,000	41,000
72	65-05	Supplies and Services	60,000	53,885	60,000	60,000
73	65-10	Other	1,000	0	0	0
74	65-11	Transfers to Other Boards	0	0	0	0
Sub-Total for Category:			1,131,665	1,223,409	1,313,426	1,310,544
<u>Board Administration</u>						
75	66-02	Salaries and Wages	2,012,283	2,024,023	1,934,536	1,935,213
76	66-03	Employee Benefits	527,793	434,552	525,201	515,608
77	66-04	Staff Development	30,000	55,423	25,000	25,000
78	66-05	Supplies and Services	358,905	431,807	345,930	345,930
79	66-07	Interest Charges on Capital	0	0	0	0
80	66-08	Rental Expenditure	6,500	6,670	6,500	6,500
81	66-09	Fees and Contractual Services	459,317	468,244	424,500	424,500
82	66-10	Other	195,457	173,115	230,856	212,584
83	66-11	Transfers to Other Boards	0	0	0	0
Sub-Total for Category:			3,590,255	3,593,833	3,492,523	3,465,335
<u>Department Heads</u>						
45	67-02	Salaries and Wages	325,985	325,985	294,467	306,630
46	67-03	Employee Benefits	33,922	30,101	31,231	33,037
Sub-Total for Category:			359,907	356,086	325,698	339,667

AMDSB Operating Expenses: DRAFT Dec 15/15

Appendix B

Line	Code Point	Expense Type	2014/2015 Revised Est	2014/2015 Actuals	2015/2016 Budget	2015/2016 Revised Est
<u>Pupil Transportation</u>						
85	68-02	Salaries and Wages	291,835	300,211	266,064	266,064
86	68-03	Employee Benefits	73,394	62,552	68,181	68,290
87	68-04	Staff Development	8,027	3,859	8,016	8,016
88	68-05	Supplies and Services	56,066	447,451	77,268	210,453
89	68-07	Interest Charges on Capital	0	0	0	0
90	68-08	Rental Expenditure	287	282	287	287
91	68-09	Fees and Contractual Services	11,074,113	10,642,656	11,351,922	10,873,322
92	68-10	Other	0	0	0	0
93	68-11	Transfers to Other Boards	0	0	0	0
Sub-Total for Category:			11,503,722	11,457,011	11,771,738	11,426,432
<u>Pupil Transportation to/from Provincial Schools</u>						
94	69-09	Fees and Contractual Services	30,000	31,499	30,000	30,000
Sub-Total for Category:			30,000	31,499	30,000	30,000
<u>Operations & Maintenance - Schools</u>						
96	70-02	Salaries and Wages	5,999,417	5,587,891	5,942,043	6,050,896
97	70-03	Employee Benefits	1,511,198	1,211,613	1,515,992	1,578,120
98	70-04	Staff Development	35,000	18,908	35,000	35,000
99	70-05	Supplies and Services	6,816,368	7,375,744	6,950,069	6,860,164
100	70-07	Interest Charges on Capital	0	0	0	0
101	70-08	Rental Expenditure	700	3,927	700	700
102	70-09	Fees and Contractual Services	1,862,201	1,861,277	1,810,249	1,749,275
103	70-10	Other	0	5	0	0
Sub-Total for Category:			16,224,884	16,059,365	16,254,053	16,274,155
<u>School Renewal</u>						
104	71-05	Supplies and Services	0	48,657	0	0
105	71-07	Interest Charges on Capital	0	0	0	0
106	71-09	Fees and Contractual Services	0	0	0	0
107	71-10	Other	0	0	0	0
Sub-Total for Category:			0	48,657	0	0
<u>Amortization</u>						
63	72-12	Amortization Expense	1,150,407	1,306,330	1,364,549	1,422,067
Sub-Total for Category:			1,150,407	1,306,330	1,364,549	1,422,067
<u>Amortization</u>						
84	73-12	Amortization Expense	107,162	127,968	86,752	122,884
Sub-Total for Category:			107,162	127,968	86,752	122,884
<u>Amortization</u>						
95	74-12	Amortization Expense	0	0	0	0
Sub-Total for Category:			0	0	0	0

AMDSB Operating Expenses: DRAFT Dec 15/15

Appendix B

Line	Code Point	Expense Type	2014/2015 Revised Est	2014/2015 Actuals	2015/2016 Budget	2015/2016 Revised Est
<u>Amortization</u>						
114	75-12	Amortization Expense	6,559,244	6,465,252	7,084,275	7,001,095
Sub-Total for Category:			6,559,244	6,465,252	7,084,275	7,001,095
<u>Amortization</u>						
123	76-12	Amortization Expense	66,957	80,001	56,935	83,528
Sub-Total for Category:			66,957	80,001	56,935	83,528
<u>Other Pupil Accommodation</u>						
108	77-05	Supplies and Services	0	0	0	0
109	77-07	Interest Charges on Capital	2,064,876	2,049,165	1,999,118	1,999,118
110	77-08	Rental Expenditure	0	0	0	0
111	77-09	Fees and Contractual Services	0	0	0	0
112	77-10	Other	0	0	0	0
113	77-11	Transfers to Other Boards	0	0	0	0
Sub-Total for Category:			2,064,876	2,049,165	1,999,118	1,999,118
<u>Other Non-Operating Expenses</u>						
117	78-02	Salaries and Wages	0	0	0	0
118	78-03	Employee Benefits	0	0	0	0
119	78-04	Staff Development	0	0	0	0
120	78-05	Supplies and Services	0	0	0	0
121	78-10	Other	216,662	218,416	216,662	216,662
122	78-11	Transfers to Other Boards	0	0	0	0
Sub-Total for Category:			216,662	218,416	216,662	216,662
<u>School Generated Funds</u>						
116	79-05	Supplies and Services	6,450,000	6,134,600	6,291,000	6,311,000
Sub-Total for Category:			6,450,000	6,134,600	6,291,000	6,311,000
<u>Other Pupil Accommodation</u>						
115	80-12	Other	0	0	0	0
Sub-Total for Category:			0	0	0	0
Grand Total:			198,668,327	196,745,242	196,084,810	198,574,866

AMDSB: DRAFT Capital Spending Revised Estimates Budget 2015/16

- All items reported are "Capital" as defined by the Modified PSAB reporting standard requirements.

Classification	Asset Type	Description	2015/16	2015/16	2014/15
			Revised Estimates Expected Spending	Estimates Expected Spending	Revised Estimates Expected Spending
Minor TCA	Computer Hardware	Computer purchases including servers, computers, wireless, peripherals, software etc for Classrooms, Schools and Board Admin	757,000	757,000	334,500
Minor TCA	Furniture and Equipment	Furniture, Equipment for Classrooms, Schools, Board Admin and Custodial Services	42,000	42,000	42,000
Minor TCA	Furniture and Equipment	Furniture, Equipment and FDK First Time Equipping purchases	96,044	-	389,986
Minor TCA	Vehicles	Replacement vehicles for Maintenance	40,000	40,000	40,000
Major Capital	Buildings	Maintenance and Repairs funded by School Renewal and School Condition Improvement Grants, NOT including use of Deferred Revenues set-aside at prior year-end	7,792,173	7,788,441	5,480,184
Major Capital	Buildings	Upgrades or Retrofits funded by Full Day Kindergarten Capital Grants	528,479	-	1,105,582
Major Capital	Buildings and Construction in Progress (CIP)	Expected complete projects for Capital Projects funded by the Ministry approved use of Proceeds of Disposition, School Renewal or School Condition Improvement Deferred Revenues	1,516,553	550,000	2,901,460
Major Capital	Portables	Expected complete projects for Capital Projects funded by the Ministry: includes PTR, Priority Schools, NPP, "Ministry's \$600M" and Temporary Accommodation	27,500	27,500	30,000
Major Capital	Land	Expected complete projects for Capital Projects funded by the Ministry: includes PTR, Priority Schools, NPP, "Ministry's \$600M" and Temporary Accommodation	60,046	211,704	200,000
Major Capital	Construction in Progress (CIP)	In-year construction costs for Capital Projects funded by the Ministry: includes PTR, Priority Schools, NPP and the "Ministry's \$600M"	4,368,234	5,194,150	6,660,747
			15,228,029	14,610,795	17,184,459
			-	-	-

Reconciliation to **AMDSB Revenues and Allocations** Schedule:

Allocations Transferred to Capital or DCC, Capital Allocations Separated	12,812,430	13,010,091	13,666,499
Allocations Transferred to Capital or DCC, Minor TCA not Separated by Ministry	839,000	839,000	416,500
Amounts funded by Deferred Revenues, as approved by Ministry	1,516,553	550,000	2,901,460
Allocations Considered as Income (i.e. do not transfer to DCC), for spending on Land	60,046	211,704	200,000
	15,228,029	14,610,795	17,184,459
	-	-	-