

AVON MAITLAND DISTRICT SCHOOL BOARD

Create Positive, Inclusive Learning Environments, and Maximize Outcomes for Students

REPORT OF THE FINANCE COMMITTEE REPORT

TO: Regular Board Meeting – Tuesday, January 23, 2018

AGENDA ITEM: 4.1 a)

SUBJECT: Draft Revised Estimates 2017/2018

1.0 Background

- 1.1. The Ministry of Education (Ministry) requires that the Revised Estimates be filed annually on December 15. While school boards are not required to approve the Revised Estimates, the practice at Avon Maitland DSB (AMDSB) is to seek board approval. This approval allows us to include the most recent and accurate budget figures in our annual audited Financial Statements.
- 1.2. The Revised Estimates reporting cycle allows boards an opportunity to update initial Estimates filed in June by incorporating current, October 31st enrolment data and a number of months of financial activity into the estimate. This update also provides the Ministry with an updated projection of boards' financial positions compared to initial financial projections in order to aid the government in quantifying its own year-end projections.
- 1.3. Financial reporting cycles are prepared on a 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.
- 1.4. The Revised Estimates are an estimate only, and changes can and will happen between the time that Revised Estimates are submitted and the year-end is audited. As in prior years, we can expect changes as we realize the actual revenues and expenses.

2.0 Enrolment

- 2.1 The revised enrolment projection for 2017/2018 represents the actual enrolment on the October 31, 2017 count date and a refined projection for March 31, 2018.
- 2.2 There was an increase in enrolment from the original Estimates filed with the Ministry in June of 271.16 Average Daily Enrolment (ADE) students. This increase is at both the elementary panel (176.50 ADE) and the secondary panel (94.66 ADE). These figures include changes to regular day school enrolment, other students, students-over-21, and secondary High Credit ADE, all of which are detailed in the chart in item 2.6 below.
- 2.3 A majority of the increase in Elementary enrolment is due to an increase in the number of Kindergarten students compared to estimates; the Kindergarten enrolment increased by 101 students from the original estimates. The remaining increased enrolment is dispersed at schools throughout the district and across grades 1 to 8.
- 2.4 A small amount (14.33 ADE) of the increase in Secondary enrolment is reported in the base Secondary student enrolment. The most material change in Secondary enrolment when compared to the Estimates is due a substantial increase (66.00 ADE) in Other Pupils, which are our tuition paying students that attend AMDSB as part of the International Education program.

2.5 For further details regarding the 2017/2018 enrolment estimates, please see the November 21, 2017 Information Report to the Board “October 31st Enrolment Update”.

2.6 Student Enrolment Chart, all figures in ADE:

Enrolment Type	2015/16 Actuals	2016/17 Actuals	2017/18 Estimates	2017/18 Revised Estimates	Change in 2017/18 Estimate
Elementary Base	10,035.12	10,091.40	9,988.00	10,162.00	174.00
Elementary Other Pupils	2.00	2.50	-	2.50	2.50
Secondary Base	5,125.76	4,935.15	4,884.98	4,899.31	14.33
Secondary Other Pupils	97.00	110.00	66.50	132.50	66.00
Secondary Independent Study	76.30	67.31	55.00	58.00	3.00
Secondary Pupils over 21	4.50	0.13	-	2.13	2.13
Secondary Pupils High Credit	35.88	32.85	27.25	36.45	9.20
Total Enrolment	15,376.56	15,239.34	15,021.73	15,292.89	271.16

3.0 Revenues (see Appendix A, *AMDSB: Revenues and Allocations*)

3.1 The total Provincial Grant Revenues and Allocations increased by approximately \$10.2 million. The most material items are:

3.1.1 Updates to the school-based facilities capital budget, following the finalization of the prior year-end amount to an increase of \$8,442,673. The changes are mostly due to the timing of capital spending in both the 2016/2017 year and expected timing in the 2017/2018 year.

3.1.2 Other changes to Provincial Grants were the result of the enrolment increase and included the following:

3.1.2.1 The Elementary Pupil Foundation grant increased by \$991,781.

3.1.2.2 The new Rural and Northern Education Allocation of \$838,666.

3.1.2.3 The Teacher Qualification and Experience Grant, which is impacted by enrolment as well as the demographic of teaching staff in place as of October 31st, and also includes the Ministry contribution for the Benefits Trust costs, decreased by \$530,519 due to the delay in the timing of the transition to the Trusts.

3.1.2.4 The Declining Enrolment Grant decreased by \$283,715, which is to be expected given the change in enrolment now estimated.

3.1.2.5 Most other provincial grants were impacted by the change in enrolment, ranging from a decrease of \$56,805 in the case of the Remote and Rural grant to an increase of \$188,543 in the case of the School Operations Base Funding.

3.2 School Generated Funds: the amount projected for School Generated operating revenues has decreased by \$925,000 from Estimates, based on the results of the 2016/2017 fiscal year-end.

3.3 Miscellaneous, Special Grant and Deferred Revenues: Miscellaneous, Special Grant and Deferred Revenues increased by \$4,683,086 from the Estimates.

3.3.1 Total miscellaneous revenues increased by \$2,252,798 from the Estimates. This grouping of grants includes the International Education program which had a combined increase of \$1,342,713 and the Continuing Education Grants, which increased by \$794,781.

3.3.2 Ministry Special Grant Revenue increased by \$2,430,288. AMDSB often sees increases to these grants when comparing Revised Estimates to Estimates, as grant announcements come after Estimates are filed. These grants include Ministry of Education grants, Ministry of Training, College and University grants and other government organizations.

4.0 Expenses (see Appendix B, *AMDSB Operating Expenses: Dec 15, 2017*)

- 4.1 As a reminder, the benefits expense reported in the *AMDSB Operating Expense Summary* is reported on the modified PSAB basis which is the prescribed reporting model for school boards.
- 4.2 Given the significant increase in enrolment and the fact that most staffing levels are based on student enrolment, school based staff have been added for the Revised Estimates. These increases, in full-time equivalency (FTE) include:
- Elementary classroom teacher increase of 7.60 FTE
 - Secondary classroom teacher increase of 6.45 FTE
 - Designated Early Childhood Educator increase of 1.00 FTE
 - Educational Assistant increase of 9.62 FTE
 - Principal and Vice-Principal increase of 2.15 FTE
 - Continuing Education Staff increase of 9.85 FTE
- 4.3 The salary and benefits expenses include costs related to active Collective Agreements.
- 4.4 Teaching staff expense reflects the finalized teacher complement and placements as of October 31st. Consistent with the original 2017/2018 Estimates submission, a reduction to salary expense was made to capture the reduced expense the board often experiences due to the replacement of permanent staff on leave by long-term teaching assignments.
- 4.5 In addition to the changes due to confirmed employee complement, the benefits figures have been updated for the following:
- 4.5.1 As was the case with the original estimates, extended health benefits are in a state of transition for 2017/2018, as employee groups move to the Provincial Benefits Trusts. The budget is built on the assumption that the remaining employees will transition to the provincial plan at the mid-point through the year.
- 4.5.2 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 2017/2018 Revised Estimates is \$2,034,573. This figure is found on the *AMDSB: Revenues and Allocations* schedule in the expense reconciliation area as well as dispersed amongst the expenses.
- 4.5.3 The benefit amounts throughout the budget were updated to reflect the confirmed staff complement, updated OMERs pension rates for non-teaching staff and updated Canada Pension Plan and Unemployment Insurance rates for 2018.
- 4.6 The estimated operating expense for School Generated Funds was reduced by \$925,000 from Estimates, based on the results of the 2016/2017 fiscal year-end.
- 4.7 In addition to the adjustments noted above, administration reviewed all material expense items for reasonability, compared to year-end actual figures and made adjustments where deemed necessary.

5.0 Capital Spending (see Appendix C, *AMDSB: Capital Spending Revised Estimates 2017/2018*)

- 5.1 Included in this package is the revised capital spending budget for 2017/2018. Capital spending is not expensed in the period when the spending occurs, but is expensed through asset amortization; therefore, 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 2017/2018 year, the capital budget is included in this package.
- 5.2 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 and Major Capital Projects, which falls under the Facilities department. The spending in each of these categories is reported at the time of finalization of the Revised Estimates submission, and can and will change as the year progresses.
- 5.3 Major Capital Projects: Significant updates to the 2017/2018 Major Capital Projects budget were made following the finalization of the prior year-end. The Community Hubs Capital Funding is a new addition for 2017/2018 Revised Estimates. There is also some residual Full Day Kindergarten and Greenhouse Gas funds from the prior year allocations remaining that is expected to be fully depleted in 2017/2018.
- 5.4 Minor TCA: The Minor TCA spending budget remains unchanged from the original estimates.

6.0 PSAB Surplus and Budget Compliance Deficit

- 6.1 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*.
- 6.2 The 2017/2018 Revised Estimates PSAB surplus has increased by \$376,422 from the 2017/2018 Estimates submission. The 2017/2018 Revised Estimates Budget Compliance or Operating Deficit has decreased by \$376,422 to bring the expected Operating Deficit for 2017/2018 to \$132,884, which is the value of funds transferred from the committed capital projects reserves.
- 6.3 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.
- 6.4 The now nil expected use of working funds reserves in the 2017/2018 year is partially attributed to the Rural and Northern Education Fund and the ability to use a portion of this grant to offset existing operating costs for our under capacity, rural schools. Senior Administration is reviewing expenses for the current year as well as the 2018/2019 year as we begin the budgeting process, in order to maintain the balanced budget in the event that the Rural and Northern Education Fund allocation does not continue.
- 6.5 For a complete list of the Accumulated Surplus or Reserve balances and activity expected for 2017/2018, please see *Appendix D: AMDSB Details of Accumulated Surplus Balances*.

7.0 Proposed Recommendation


7.1 The proposed recommendation would be:

That the Avon Maitland District School Board approve the Operating Revenue and Transfers of Reserves totaling \$210,120,326 and Expense Estimates in the amount of \$210,120,326 for the period of September 1, 2017 to August 31, 2018.

That the Avon Maitland District School Board approve the Capital allocations and spending in the amount of \$20,275,797 for the period September 1, 2017 to August 31, 2018.

Respectfully submitted by the Finance Committee

AMDSB: Revenues and Allocations
 = Capital Items

 = Changed since last presentation

	2015-2016 Actuals	2016-2017 Actuals	2017-2018 June Estimates	DRAFT 2017-2018 Revised Estimates
	as at Oct 31/16	as at Oct 31/17	as at May 31/17	as at Dec 15/17
Average Daily Enrolment (A.D.E.)				
Elementary Base	10,035.12	10,091.40	9,988.00	10,162.00
Other Pupils	2.00	2.50	-	2.50
Secondary Base	5,125.76	4,935.15	4,884.98	4,899.31
Other Pupils	97.00	110.00	66.50	132.50
Independent Study	76.30	67.31	55.00	58.00
Pupils over 21	4.50	0.13	-	2.13
High Credit ADE	35.88	32.85	27.25	36.45
Total	15,376.56	15,239.34	15,021.73	15,292.89
Grants for Student Needs (GSNs) OPERATING REVENUE:				
Foundation Elementary	51,621,741	52,394,768	52,947,483	53,939,264
Foundation Secondary	29,822,682	28,975,341	29,045,749	29,147,644
School Foundation Grant	11,924,840	12,094,903	12,444,413	12,550,981
Special Education Allocation:				
Special Education Per Pupil Amount (SEPPA)	10,695,850	10,850,352	11,011,799	11,176,809
Special Equipment Amount (SEA), Claims based	181,280	194,599	180,000	180,000
Special Equipment Amount (SEA), Board & Per Pupil Amount, incl Deferred Revenue	495,186	677,353	548,915	555,822
Differentiated Special Education Needs Amount (formerly HNA)	8,659,942	8,872,260	9,270,862	9,270,862
High Needs Amount - Special Incidence Amount (SIP)	17,769	27,000	27,000	27,000
Intensive Support Amount (ISA4)	384,456	392,684	421,624	418,740
Behavioral Expertise allocation	127,064	128,044	129,688	130,243
Language French as a Second Language (FSL)	1,692,365	1,734,120	1,709,119	1,798,550
English as a Second Language (ESL)	271,182	436,909	415,522	525,226
Remote and Rural Amount	413,551	417,178	428,148	371,343
Rural and Small Community Allocation	213,829	105,909	-	-
Rural and Northern Education Allocation	-	-	-	838,666
Learning Opportunities Allocations:				
Learning opportunity, Base Amount	1,771,293	1,787,201	1,813,425	1,813,425
Learning opportunity, PDT allocations for SS Teachers/Literacy & Numeracy	159,703	167,064	171,418	171,860
Learning Opportunities: Student Success, Specialist High Skills Major (SHSM), School Effectiveness Framework (SEF), Ontario Focused Intervention Prevention (OFIP), Outdoor Education and Library Staff	1,053,723	1,279,186	1,268,196	1,272,929
Learning Opportunities: Mental Health Leader Amount	119,832	121,161	123,113	123,113
Learning Opportunities: Local Priorities Funding (Central C.A.s)	-	-	1,723,840	1,763,565
Continuing Education Allocation, Including Summer School, PLAR and High Credit	531,340	436,491	367,423	406,148
Teacher Qualification & Experience	18,074,832	17,575,893	19,735,458	19,204,939
New Teacher Induction Program (NTIP)	67,023	69,541	67,290	67,290
DECE Qualification & Experience	759,318	940,723	1,028,953	1,092,211
Transportation, including to/from Provincial Schools	11,356,819	11,567,093	11,814,226	11,870,635
Administration & Governance, including Capital Planning Grant in 14/15	4,834,311	5,058,236	5,241,868	5,275,530
Trustees' Association Fee, new for 15/16 (to be passed to OPSBA)	43,316	43,316	43,316	43,316
Restraint Savings	(79,041)	(79,041)	(79,041)	(79,041)
Indigenous Education (formerly FNMI) Amounts	211,854	381,884	357,986	407,586
Safe Schools	304,364	301,141	300,340	303,629
Declining Enrolment Adjustment	728,406	417,393	372,348	88,633
Outlying (Supported) Schools, to be phased out over 3 years starting 15/16	29,594	19,946	8,417	-
Operations Base Funding	13,811,059	14,215,341	14,660,759	14,849,302
Operations Top-up Funding	3,633,447	3,342,849	3,317,529	3,277,667
Community Use of Schools	238,915	242,487	251,674	251,674
Permanent Financing of Not Permanently Financed (NPF) Debt	216,662	216,662	216,662	216,662
Capital Debt Support, Interest Portion	2,099,726	2,094,392	2,086,957	2,091,976
Capital Allocations (will be transferred to DCC):				
Renewal Allocation, to be transferred to Deferred Revenue	2,978,245	3,267,112	3,547,494	3,566,843
Renewal Allocation, to be left in Revenue (for Land, Operating)	561,740	256,983	-	-
School Condition Improvement	3,981,611	7,850,296	6,813,560	13,888,603
Greenhouse Gas Capital Allocation, new and one-time for 16/17	-	1,631,089	-	72,301
New Pupil Places (NPP), and Priority Schools allocations	3,370,134	-	-	-
Capital Grants, Land to be left in Revenue	868,777	-	-	-
Full Day Kindergarten Capital Allocations	249,170	254,646	-	109,897
Temporary Accommodation Allocation, Operating	27,500	27,000	-	-
Retrofitting School Space for Childcare Allocation	-	13,735	-	-
Community Hubs Capital Funding	-	-	-	1,166,083
Amortization of Deferred Capital Contribution (DCC), per Sch 5.3	9,244,185	8,866,760	10,092,982	9,874,880
Total GSN Revenue and Allocations	197,769,596	199,668,000	203,926,515	214,122,806
SCHOOL GENERATED FUNDS:				
Elementary School Generated Funds, Operating	3,315,527	3,345,606	3,805,000	3,307,000
Secondary School Generated Funds, Operating	2,114,037	2,297,645	2,732,000	2,305,000
Total SCHOOL GENERATED FUNDS Revenue	5,429,564	5,643,251	6,537,000	5,612,000

AMDSB: Revenues and Allocations

= Capital Items

= Changed since last presentation

	2015-2016 Actuals	2016-2017 Actuals	2017-2018 June Estimates	DRAFT 2017-2018 Revised Estimates	
	as at Oct 31/16	as at Oct 31/17	as at May 31/17	as at Dec 15/17	
MISCELLANEOUS REVENUES:					
Individuals					
Day School Tuition Fees (VISAs)	1,185,750	1,390,527	731,500	1,844,900	
International Education Revenues, Inc International Field Trips & Cultural	684,765	447,307	274,624	503,937	
Continuing Education:					
0504: General interest courses, Fanshawe	61,379	67,414	80,000	80,000	
0550: Factory programs, Quill and other misc.	20,308	20,542	16,600	16,600	
0507: Targeted Intervention for Older Workers (TIOW)	228,526	133,417	-	-	
0506: Literacy Basic Skills and e-Channel	1,351,451	1,372,058	1,374,209	2,141,514	
0505: MCI - Adult ESL	143,494	201,239	187,990	187,990	
0511: MTCU Youth Employment Fund	1,320	-	-	-	
0513: MCI - Adult ESL/FSL Add'l Funding	11,543	4,212	-	-	
0514: MTCU Canada Ontario Job Opportunities Grant	247,652	225,664	227,895	227,895	
0515: QUILL - Cementing Integration	3,223	1,777	-	-	
0516: MTCU - Youth Job Creation	196,135	258,850	257,700	257,700	
0517: United Way - Outreach for Newcomers	4,388	524	-	-	
0518: MTCU - Youth Job Link	28,961	35,596	51,000	51,000	
0519: MCI - Anytime (Online) ESL	24,661	229,363	441,000	468,476	
Transportation recoveries (Other Boards)	131,622	61,002	75,949	76,863	
Community use rentals	47,889	102,436	50,000	80,000	
Sale of Furniture & Equipment	6,306	5,850	-	-	
Other school boards (AMDEC per credit fee)	170,425	92,300	60,000	60,000	
Interest income on operating funds	87,148	113,161	100,000	120,000	
SERC Recovery: Other School Boards	25,420	28,838	40,000	30,000	
SERC Recovery: YMCA	43,370	43,030	45,000	45,000	
Salary Recoveries - Unions, ECNO, HP Centre, UWU, Secondments	322,719	325,055	367,494	346,968	
Salary Recoveries - Ministries	165,179	573,874	580,781	695,697	
Salary Recoveries - Insurance E.A.s	15,761	-	-	-	
Other Misc Revenues: First Class, Admin Fee, Donations, Vandalism Recoveries	58,921	31,250	60,000	40,000	
Warranty Work	2,607	6,917	4,000	4,000	
Insurance Proceeds	835	-	-	-	
Facilities Projects: Fundraising or Agency Contributions, Non Capital	363,337	-	-	-	
Facilities Projects: Fundraising or Agency Contributions, Capital	584,242	63,416	-	-	
Other Ministry Grants (EDU, MTCU, others):					
2008	MTCU - OYAP	125,582	125,582	125,582	125,582
2022	MTCU - School College Work Initiative	90,959	102,325	100,000	100,000
2023	EPO - Official Language Monitor Program	19,663	19,637	-	19,386
2027	Reach for Success- Service Canada	210,005	241,936	-	272,091
2028	MTCU - Employment Ontario Employment Services	1,146,261	1,206,393	1,176,417	1,176,417
2039	EPO - MISA local (Banker Board for 14/15 = \$230K)	40,252	-	-	-
2045	Swim to Survive	135	-	-	-
2051	EPO - Parent Reaching Out Grant	9,992	5,819	-	22,475
2053	EPO - French as a Second Language	77,939	98,208	-	89,846
2070	EPO - OLS Board Leadership (Mentoring/Coaching, Succession Planning)	49,107	48,219	-	47,721
2077	EPO - Aboriginal Education: Ont First Nation, Métis & Inuit Education	87,589	-	-	-
2083	EPO - Tutors in the Classroom	5,000	10,000	-	-
2086	EPO - Autism Spectrum Disorder Training Opportunity	35,385	23,237	23,223	23,223
2090	EPO - Teacher Learning & Leadership: Cassell	16,956	8,051	-	-
2091	EPO - Teacher Learning & Leadership: Gillespie	7,205	20,348	-	-
2095	EPO - Library Staff Investment Initiative	104,945	-	-	-
2105	EPO - Student Success Building Capacity for Effective and Differentiated Instruction (Theme Bundle #1)	75,196	-	-	-
2106	EPO - Speak Up Grant	4,500	10,111	-	-
2109	EPO - Early Development Instrument	-	12,320	-	19,940
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
2112	EPO - Student Success School & Cross Panel Teams	37,304	-	-	-
2116	EPO - Schools on the Move	15,000	4,500	-	-
2117	EPO - OFIP/SIM	219,100	-	-	-
2121	EPO - Learning for All K-12	18,418	-	-	-
2145	CODE - Summer Literacy Learning Program	129,066	135,000	-	-
2151	EPO - Credit Program for Re-Engaged Students	11,005	10,981	-	11,846
2152	EPO - CIL MATH	45,000	-	-	-
2156	EPO - Student Work Study Teacher Initiative	120,000	-	-	-
2158	EPO - ELL STEPS Project	8,738	6,354	-	-
2163	EPO - SHSM CLA Partnership	91,839	99,493	74,964	146,623
2166	EPO - Schools in the Middle Regional Networking	25,000	-	-	-
2170	EPO - eLearning Contact (Tech Enabled Learning Contact)	108,371	-	-	-
2177	EPO - Small/Northern Boards Mathematics	117,838	-	-	-
2182	EPO - Outdoor Education	164,426	-	-	-
2186	EPO - Tech and Learning Fund (21st Century Learning)	388,541	362,750	-	109,500
2192	EPO - Adult Ed Hybrid Pilot	22,500	10,500	-	21,420
2194	EPO - Early Year Lead	86,230	86,230	86,230	171,898
2195	EPO - Creating Pathways	5,624	5,593	-	-


AMDSB: Revenues and Allocations

= Capital Items

= Changed since last presentation

	2015-2016	2016-2017	2017-2018	DRAFT
	Actuals	Actuals	June	2017-2018
	<i>as at Oct 31/16</i>	<i>as at Oct 31/17</i>	<i>as at May 31/17</i>	Revised
			Estimates	Estimates
				<i>as at Dec 15/17</i>
2196 EPO - FSL (Additional Funding)	7,727	-	-	-
2199 EPO - Healthy Eating in Secondary Schools	33,879	-	-	-
2201 EPO - Physical Activity in Secondary Schools	3,679	-	-	-
2204 EPO - TLLP Blogging	0	-	-	-
2205 BGCDSB - CWECT Mentor/Education Liaison	16,395	14,575	-	-
2206 EPO - Enrolment Reporting Initiative	38,178	-	-	-
2207 Other - Ont Assoc. for Mathematics Education: Gr.9 Applied Math	8,180	-	-	-
2208 EPO - Well Being: Safe, Accepting and Healthy Schools and Mental Health (Theme Bundle #2)	59,188	58,348	58,344	58,344
2209 EPO - Students in Care of CAS	100,000	25,000	-	25,000
2211 EPO - Summer Experience Project	1,364	3,010	-	-
2212 EPO - School Support Initiative	20,000	-	-	-
2213 CODE Out of Province Innovation	10,000	-	-	-
2214 EPO - Supporting LGBT Students in Schools	11,605	-	-	-
2215 EPO - Regional Special Education Committee (RSEC)	57,397	-	-	-
2216 EPO - SHSM ICE Training	32,075	24,770	-	-
2217 EPO - International Education Capture Canada	10,000	2,178	-	-
2218 EPO - Renewed Math Strategy	-	511,482	511,482	511,482
2219 EPO - GAP Closing in Literacy	-	22,500	-	33,250
2220 EPO - Connections for Students with Autism	-	80,536	95,046	129,561
2221 CODE - Robotics	-	20,000	-	-
2222 CODE - Student Injury Prevention	-	863	-	-
2223 EPO - Building Capacity in Assessment for Learning	-	31,200	-	59,600
2224 EPO - ETFO Occasional Teachers Training	-	5,730	-	-
2225 EPO - Kindergarten Program Implementation 2016	-	37,795	-	-
2226 EPO - Canada 150 Anniversary	-	12,901	-	-
2227 EPO - TLLP (Scales)	-	-	15,315	19,910
2228 EPO - TLLP (Shields)	-	11,149	23,180	30,134
2229 EPO - Pilot Summer Learning 2017	-	4,764	-	16,736
2230 EPO - Early Years Experiences Collection	-	-	-	38,339
2231 EPO - OSSTF Remedy Agreement	-	-	-	1,226,930
2232 EPO - Ensuring Equitable Access to Postsecondary Education	-	-	-	132,000
2234 CODE - Technology Learning Fund	-	-	-	90,817
NEW EPO - DECE Professional Development	-	-	52,925	52,925
0999 EPO - Other Ministry grants (Labour, Benefit Trust, Newcomer)	-	214,051	-	-
Revenue Recovery on Land Disposal	-	(159,248)	-	-
Income Adj related to (Gain) Loss on Sale of Property	-	11,580	-	-
Prior year adjustments	76,422	(11,369)	-	(10,000)
EPO - Reimbursement for Labour Disruption Costs	37,172	-	-	-
Total MISCELLANEOUS Revenues:	10,575,669	9,523,420	7,480,850	12,163,936
TOTAL REVENUES and ALLOCATIONS:	213,774,830	214,834,671	217,944,365	231,898,742
Allocations Transferred to Capital or DCC, Capital Allocations Separated	(11,163,403)	(13,080,293)	(10,361,054)	(18,803,727)
Allocations Transferred to Capital or DCC, Minor TCA not Separated by Ministry	(1,367,671)	(1,169,349)	(1,073,000)	(1,073,000)
NET OPERATING REVENUE (per Schedule 9)	201,243,756	200,585,029	206,510,311	212,022,015
NET OPERATING EXPENSE (Total Expense, PSAB Basis)	200,941,612	200,468,663	204,985,044	210,120,326
NET OPERATING Surplus (Deficit), PSAB Basis	302,144	116,366	1,525,267	1,901,689
Equity Transfers (Accumulated Surplus Transactions)				
From (To) Available for Compliance, Operating: Working Funds Reserve	2,372,975	1,629,626	370,427	-
From (To) Available for Compliance, Operating: School Allocation Budget Reserve	81,098	(17,096)	-	-
From (To) Available for Compliance, Capital: Committed Capital Projects	138,879	132,884	138,879	132,884
From (To) Available for Compliance, Capital: Other Capital	200,000	-	-	-
From (To) Unavailable for Compliance: Employee Future Benefits	(2,400,561)	(2,034,573)	(2,034,573)	(2,034,573)
From (To) Unavailable for Compliance: School Generated Funds	30,571	103,557	-	-
From (To) Unavailable for Compliance: Interest Accrual	20,059	(19,591)	-	-
From (To) Unavailable for Compliance: Land Revenues/Spend	(745,165)	88,827	-	-
	(302,144)	(116,366)	(1,525,267)	(1,901,689)
	-	-	-	-

AMDSB: Revenues and Allocations
 = Capital Items

 = Changed since last presentation

	2015-2016 Actuals <i>as at Oct 31/16</i>	2016-2017 Actuals <i>as at Oct 31/17</i>	2017-2018 June Estimates <i>as at May 31/17</i>	DRAFT 2017-2018 Revised Estimates <i>as at Dec 15/17</i>
NET OPERATING Surplus (Deficit), Budget Compliance Basis				
Start with: PSAB Basis Surplus (Deficit) from above	302,144	116,366	1,525,267	1,901,689
Remove: EFB Entries, including Vacation Accrual in 12/13 and prior	(2,400,561)	(2,034,573)	(2,034,573)	(2,034,573)
Remove: Interest Accrual	20,059	(19,591)	-	-
Remove: School Generated Funds	30,571	103,557	-	-
Remove: Land Revenues/Spend	(745,165)	88,827	-	-
Equals: Operating Surplus (Deficit) on Budget Compliance Basis	(2,792,952)	(1,745,414)	(509,306)	(132,884)

AMDSB Operating Expense Summary: Dec 15, 2017

Appendix B

Line	Code Point	Expense Type	2015/2016 Actuals	2016/2017 Actuals	2017/2018 Budget	2017/2018 Revised Est
<u>Classroom Teachers</u>						
1	51-02	Salaries and Wages	83,817,376	83,459,692	84,922,043	86,486,070
2	51-03	Employee Benefits	9,883,164	10,096,879	10,607,803	11,344,402
3	51-05	Supplies and Services	220,837	139,446	124,735	129,591
4	51-08	Rental Expenditure	0	0	0	0
5	51-09	Fees and Contractual Services	6,000	4,190	6,000	3,000
Sub-Total for Category:			93,927,377	93,700,206	95,660,581	97,963,063
<u>Occasional Supply Staff</u>						
6	52-02	Salaries and Wages	3,196,233	3,856,630	3,569,706	3,534,608
7	52-03	Employee Benefits	275,118	321,729	303,449	308,909
Sub-Total for Category:			3,471,351	4,178,360	3,873,155	3,843,517
<u>Educational Assistants & ECEs</u>						
8	53-02	Salaries and Wages	11,362,593	11,213,425	11,697,039	12,035,810
9	53-03	Employee Benefits	2,756,717	3,195,948	3,672,373	4,171,048
Sub-Total for Category:			14,119,310	14,409,373	15,369,412	16,206,858
<u>Classroom Computers</u>						
10	54-05	Supplies and Services	1,413,355	1,016,572	1,540,058	1,517,878
11	54-07	Interest Charges on Capital	0	0	0	0
12	54-08	Rental Expenditure	0	0	0	0
13	54-09	Fees and Contractual Services	29,792	70,848	125,000	125,000
Sub-Total for Category:			1,443,147	1,087,421	1,665,058	1,642,878
<u>Textbooks/Supplies</u>						
14	55-05	Supplies and Services	3,141,183	3,283,772	2,599,063	2,921,964
15	55-08	Rental Expenditure	151,905	151,638	146,257	154,696
16	55-09	Fees and Contractual Services	429,238	283,900	275,125	318,625
17	55-10	Other	0	0	0	0
Sub-Total for Category:			3,722,325	3,719,310	3,020,445	3,395,285
<u>Professional, Paraprofessionals and Technicians</u>						
18	56-02	Salaries and Wages	3,084,986	2,886,884	2,961,285	2,977,435
19	56-03	Employee Benefits	785,573	739,401	807,851	810,420
20	56-05	Supplies and Services	241,863	224,206	297,500	315,500
21	56-08	Rental Expenditure	170	182	500	500
22	56-09	Fees and Contractual Services	560,480	524,269	528,250	533,250
23	56-10	Other	0	0	0	0
Sub-Total for Category:			4,673,073	4,374,942	4,595,386	4,637,105

AMDSB Operating Expense Summary: Dec 15, 2017

Appendix B

Line	Code Point	Expense Type	2015/2016 Actuals	2016/2017 Actuals	2017/2018 Budget	2017/2018 Revised Est
<u>Library & Guidance</u>						
24	57-02	Salaries and Wages	3,174,415	3,192,115	3,381,942	3,307,206
25	57-03	Employee Benefits	526,106	549,430	690,720	699,273
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:			3,700,521	3,741,545	4,072,662	4,006,479
<u>Staff Development</u>						
29	58-02	Salaries and Wages	1,377,893	1,077,888	1,018,974	1,107,618
30	58-03	Employee Benefits	119,935	81,206	102,907	111,685
31	58-04	Staff Development	739,889	768,205	725,541	794,944
32	58-10	Other	0	0	0	0
Sub-Total for Category:			2,237,717	1,927,299	1,847,422	2,014,247
<u>Coordinators & Consultants</u>						
33	59-02	Salaries and Wages	3,122,715	3,477,334	3,168,823	3,276,933
34	59-03	Employee Benefits	299,610	409,385	391,654	419,306
35	59-05	Supplies and Services	599,246	656,667	321,661	414,011
36	59-08	Rental Expenditure	0	0	0	0
37	59-09	Fees and Contractual Services	839,892	777,652	453,624	1,142,395
38	59-10	Other	0	2,309	0	2,250
39	59-11	Transfers to Other Boards	2,000	0	0	87,000
Sub-Total for Category:			4,863,463	5,323,347	4,335,762	5,341,895
<u>Principals, Vice Principals</u>						
40	61-02	Salaries and Wages	7,751,767	7,556,104	7,408,137	7,515,133
41	61-03	Employee Benefits	1,130,148	720,527	749,629	779,175
42	61-04	Staff Development	98,035	89,419	94,700	94,700
43	61-05	Supplies and Services	32,002	54,651	33,058	36,391
44	61-10	Other	0	0	0	0
Sub-Total for Category:			9,011,952	8,420,701	8,285,524	8,425,399
<u>School Office</u>						
47	62-02	Salaries and Wages	2,856,004	2,756,122	2,829,927	2,866,183
48	62-03	Employee Benefits	753,326	811,871	933,642	947,383
49	62-04	Staff Development	7,049	5,517	0	0
50	62-05	Supplies and Services	390,932	372,665	304,706	379,593
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	206,782	191,171	269,552	239,552
54	62-11	Transfers to Other Boards	0	0	0	0
Sub-Total for Category:			4,214,093	4,137,346	4,337,827	4,432,711

AMDSB Operating Expense Summary: Dec 15, 2017

Appendix B

Line	Code Point	Expense Type	2015/2016 Actuals	2016/2017 Actuals	2017/2018 Budget	2017/2018 Revised Est
<u>Continuing Education, Summer School & International Language</u>						
55	63-02	Salaries and Wages	2,397,733	2,707,920	2,609,566	3,097,931
56	63-03	Employee Benefits	390,346	511,825	457,445	668,609
57	63-04	Staff Development	14,817	24,870	0	41,200
58	63-05	Supplies and Services	604,640	500,890	494,120	828,804
59	63-08	Rental Expenditure	183,513	180,281	192,370	192,189
60	63-09	Fees and Contractual Services	607,469	564,971	443,238	446,813
61	63-10	Other	0	0	0	0
62	63-11	Transfers to Other Boards	0	0	0	0
Sub-Total for Category:			4,198,519	4,490,756	4,196,739	5,275,546
<u>Trustees</u>						
64	64-02	Salaries and Wages	91,930	92,784	94,000	94,000
65	64-03	Employee Benefits	3,972	3,895	4,000	4,000
66	64-04	Staff Development	20,344	9,898	20,000	12,000
67	64-05	Supplies and Services	21,577	27,628	21,000	29,000
68	64-10	Other	0	0	0	0
Sub-Total for Category:			137,822	134,206	139,000	139,000
<u>Directors & Supervisory Officers</u>						
69	65-02	Salaries and Wages	1,115,805	1,123,391	1,136,022	1,161,615
70	65-03	Employee Benefits	112,602	136,050	131,019	136,204
71	65-04	Staff Development	53,869	42,808	50,000	50,000
72	65-05	Supplies and Services	52,492	61,644	55,000	55,000
73	65-10	Other	0	0	0	0
74	65-11	Transfers to Other Boards	0	0	0	0
Sub-Total for Category:			1,334,768	1,363,894	1,372,041	1,402,819
<u>Board Administration</u>						
75	66-02	Salaries and Wages	2,018,139	2,130,986	2,270,044	2,306,959
76	66-03	Employee Benefits	485,956	545,586	620,012	644,493
77	66-04	Staff Development	40,730	40,255	40,000	40,000
78	66-05	Supplies and Services	462,868	412,167	369,548	403,307
79	66-07	Interest Charges on Capital	0	0	0	0
80	66-08	Rental Expenditure	7,210	6,646	7,000	7,000
81	66-09	Fees and Contractual Services	524,544	629,513	546,357	542,357
82	66-10	Other	194,658	194,514	207,124	207,824
83	66-11	Transfers to Other Boards	0	0	0	0
Sub-Total for Category:			3,734,103	3,959,667	4,060,085	4,151,940
<u>Department Heads</u>						
45	67-02	Salaries and Wages	306,630	319,156	294,586	313,623
46	67-03	Employee Benefits	29,148	34,386	35,097	37,235
Sub-Total for Category:			335,778	353,542	329,683	350,858

AMDSB Operating Expense Summary: Dec 15, 2017

Appendix B

Line	Code Point	Expense Type	2015/2016 Actuals	2016/2017 Actuals	2017/2018 Budget	2017/2018 Revised Est
<u>Pupil Transportation</u>						
85	68-02	Salaries and Wages	277,652	269,442	272,025	275,329
86	68-03	Employee Benefits	61,375	71,382	72,387	74,309
87	68-04	Staff Development	4,124	48,882	10,160	10,160
88	68-05	Supplies and Services	383,190	171,613	97,608	205,045
89	68-07	Interest Charges on Capital	0	0	0	0
90	68-08	Rental Expenditure	282	282	282	282
91	68-09	Fees and Contractual Services	10,686,589	11,053,816	11,361,653	11,332,931
92	68-10	Other	0	0	0	0
93	68-11	Transfers to Other Boards	0	0	0	0
Sub-Total for Category:			11,413,212	11,615,416	11,814,115	11,898,056
<u>Pupil Transportation to/from Provincial Schools</u>						
94	69-09	Fees and Contractual Services	34,902	35,788	67,540	82,000
Sub-Total for Category:			34,902	35,788	67,540	82,000
<u>Operations & Maintenance - Schools</u>						
96	70-02	Salaries and Wages	5,625,002	6,012,057	6,295,465	6,336,568
97	70-03	Employee Benefits	1,392,450	1,506,247	1,664,061	1,767,674
98	70-04	Staff Development	13,411	20,551	35,000	35,000
99	70-05	Supplies and Services	7,436,142	7,005,349	6,887,928	6,933,023
100	70-07	Interest Charges on Capital	0	0	0	0
101	70-08	Rental Expenditure	3,719	1,635	700	700
102	70-09	Fees and Contractual Services	1,712,704	1,705,954	2,086,627	2,013,975
103	70-10	Other	10	16	0	0
Sub-Total for Category:			16,183,439	16,251,808	16,969,781	17,086,940
<u>School Renewal</u>						
104	71-05	Supplies and Services	113,534	202,402	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:			113,534	202,402	0	0
<u>Amortization</u>						
63	72-12	Amortization Expense	1,449,303	1,468,155	1,575,832	1,546,948
Sub-Total for Category:			1,449,303	1,468,155	1,575,832	1,546,948
<u>Amortization</u>						
84	73-12	Amortization Expense	129,126	111,185	101,732	106,867
Sub-Total for Category:			129,126	111,185	101,732	106,867
<u>Amortization</u>						
95	74-12	Amortization Expense	1,015	2,030	2,030	2,030
Sub-Total for Category:			1,015	2,030	2,030	2,030

AMDSB Operating Expense Summary: Dec 15, 2017

Appendix B

Line	Code Point	Expense Type	2015/2016 Actuals	2016/2017 Actuals	2017/2018 Budget	2017/2018 Revised Est
<u>Amortization</u>						
114	75-12	Amortization Expense	8,266,465	7,267,765	8,417,784	8,185,497
Sub-Total for Category:			8,266,465	7,267,765	8,417,784	8,185,497
<u>Amortization</u>						
123	76-12	Amortization Expense	108,974	150,509	134,482	166,422
Sub-Total for Category:			108,974	150,509	134,482	166,422
<u>Other Pupil Accommodation</u>						
108	77-05	Supplies and Services	39,431	23,324	0	0
109	77-07	Interest Charges on Capital	2,041,119	2,043,316	1,987,304	1,987,304
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:			2,080,550	2,066,640	1,987,304	1,987,304
<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	575,639	216,662	216,662	216,662
122	78-11	Transfers to Other Boards	0	0	0	0
Sub-Total for Category:			575,639	216,662	216,662	216,662
<u>School Generated Funds</u>						
116	79-05	Supplies and Services	5,460,135	5,746,808	6,537,000	5,612,000
Sub-Total for Category:			5,460,135	5,746,808	6,537,000	5,612,000
<u>Other Pupil Accommodation</u>						
115	80-12	Other	0	11,580	0	0
Sub-Total for Category:			0	11,580	0	0
Grand Total:			200,941,612	200,468,663	204,985,044	210,120,326

AMDSB: Capital Spending Revised Estimates 2017/2018

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

Classification	Asset Type	Description	2017/18 Revised Estimates Expected Spending	2017/18 Estimates Expected Spending	2016/17 Revised Estimates Expected Spending
Minor TCA	Computer Hardware	Computer purchases including servers, computers, wireless, peripherals, software etc for Classrooms, Schools and Board Admin	991,000	991,000	1,044,500
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	-	-	39,546
Minor TCA	Vehicles	Replacement vehicles for Maintenance	40,000	40,000	40,000
Major Capital	Buildings and Construction in Progress (CIP)	Maintenance and Repairs funded by School Renewal and School Condition Improvement Grants, NOT including use of Deferred Revenues set-aside at prior year-end	17,527,747	10,361,054	18,453,113
Major Capital	Buildings and Construction in Progress (CIP)	Upgrades or Retrofits funded by Full Day Kindergarten Capital Grants	109,897	-	352,000
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	399,070	-	871,949
Major Capital	Buildings and Construction in Progress (CIP)	Expected complete projects for Capital Projects funded by the Ministry: includes PTR, Priority Schools, NPP, Temporary Accommodation and Community Hubs Funding	1,166,083	-	-
			20,275,797	11,434,054	20,843,108
			-	-	-

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

Allocations Transferred to Capital or DCC, Capital Allocations Separated	18,803,727	10,361,054	18,844,659
Allocations Transferred to Capital or DCC, Minor TCA not Separated by Ministry	1,073,000	1,073,000	1,126,500
Amounts funded by Deferred Revenues, as approved by Ministry	399,070	-	871,949
Allocations Considered as Income (i.e. do not transfer to DCC), for spending on Land	-	-	-
	20,275,797	11,434,054	20,843,108

- - -

AMDSB Details of Accumulated Surplus Balances
In year transactions for the Fiscal Year: 2017/2018

	Audited Opening Balance: Sept 1, 2017	Expected Net change in Surplus, in 2017/2018	Expected Closing Balance: Aug 31, 2018	Comments on 2017/2018 Activity
Available for Compliance - Unappropriated				
Operating Accumulated Surplus (Formerly called Working Funds)	2,638,622	-	2,638,622	
Available for Compliance - Internally Appropriated (restricted by board motion)				
School Allocation Budgets	668,520	-	668,520	
Committed Capital Projects (funded from Surplus)	2,930,585	(132,884)	2,797,701	
Other Purposes - Capital:				
Minor Capital (for Schools)	-	-	-	
Accommodation/System Capital	1,922,002	-	1,922,002	<i>No further approved projects committed.</i>
	5,521,107	(132,884)	5,388,223	
Total Accumulated Surplus, Available for Compliance	8,159,729	(132,884)	8,026,845	
Unavailable for Compliance				
Employee Future Benefits - Retirement Gratuity	(10,328,259)	1,912,641	(8,415,618)	
Employee Future Benefits - Post Retirement Benefits	(609,658)	121,932	(487,726)	
Employee Future Benefits - Other	(903,296)	-	(903,296)	
Interest to be Accrued	(588,902)	-	(588,902)	
School Generated Funds	1,922,399	-	1,922,399	
Revenues recognized for land	5,456,119	-	5,456,119	
	-	-	-	
Total Externally Appropriated	(5,051,597)	2,034,573	(3,017,024)	
Total Accumulated Surplus	3,108,132	1,901,689	5,009,821	