

AVON MAITLAND DISTRICT SCHOOL BOARD

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

ACTION REPORT

TO: Regular Board Meeting – Tuesday, June 12, 2018

AGENDA ITEM: 5.1 a)

SUBJECT: Draft Estimates 2018/2019

1.0 Background

- 1.1 The annual budget process takes place during the winter and spring months, for the upcoming school year. This process, which starts in February and continues until June, involves most business operations departments at Avon Maitland DSB (AMDSB). The Education Act requires that the Board of Trustees approve the annual budget and that staff submit the budget to the Ministry by June 30th each year.
- 1.2 The 2018/2019 budget process transpired in the normal fashion at AMDSB, with the following key reporting dates noted:
 - 1.2.1 On Tuesday, May 8th, staff brought an information report to the Board of Trustees to summarize the Ministry of Education's (Ministry) grant announcement on March 26th.
 - 1.2.2 On Tuesday, May 22nd, Finance Committee met and reviewed the draft revenues, which included the expected student enrolment figures.
 - 1.2.3 Over a series of meetings, senior staff, with a shared focus on the Board priorities, was able to achieve a draft balanced operating budget.
 - 1.2.4 On Tuesday, June 5th, Finance Committee met and reviewed the full draft budget, including revenues, expenses, capital budget, Program Costing and other detailed schedules.
 - 1.2.5 As well, the Special Education Advisory Committee met on May 30th and June 6th to review the Special Education portion of the budget.
 - 1.2.6 Finally, on Tuesday, June 12th, Finance Committee met for further discussion of the draft budget and are now recommending the 2018/2019 budget to the Board of Trustees for approval.
- 1.3 The 2018/2019 budget figures reported here outline the expected revenues, allocations and expenses known for the upcoming fiscal year. In addition, the capital budget is presented and includes projected allocations and spending on items of a capital nature such as computer hardware, 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 expenses are captured. It is inevitable that there will be changes over time as more information is available, and explains in part why the Ministry has established the Revised Estimates cycle. Given this, it is important to remind readers that revenues and expenses can and will change over the course of the 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 Trustees and to the Ministry on the modified Public Sector Accounting Board (PSAB) basis and include a calculation to determine Budget Compliance.

- 1.6 The draft balanced budget reflects total projected revenues and allocations of \$234,774,903 less the net transfer of reserves of \$1,901,689, totaling \$232,873,214. Offsetting this figure is the projected operating expenses of \$213,549,345 and transfer to the capital budget of \$19,323,869.

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 AMDSB has also historically made 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 The focus of the senior staff team in building the budget has always been to ensure spending aligns to the Strategic Plan, and the 2018/2019 budget is no different. However, during the budget preparation process this year, the senior staff team has expanded this by taking the time to deepen the understanding of the strategies that each department is planning to meet our collective objectives.
- 2.4 During the exercise of balancing the budget, we focused on maintaining existing funded programs and enriching some activities in support of Board priorities. We were fortunate that the enhancements provided by the Ministry align with the needs of the system, so many of the program enhancements captured are funded. In the 2018/2019 budget, programs and initiatives that support our Strategic Plan and Objectives include:
 - An increase in services and supports in Special Education through the multi-disciplinary teams introduced by the Ministry
 - The introduction of Elementary Teachers to support pathway and career planning for Grade 7 and 8 students
 - Some level of mental health worker support in our Secondary schools
 - Next Generation Learning (one-to-one device deployment), including staff, devices for staff and students, professional development and connectivity enhancements as a result of the Broadband Modernization Project
 - The expansion of the pilot eHub at Mitchell District H.S., to all Secondary schools. This program allows for a dedicated teacher in the Learning Commons areas to support the distance learning needs of students.
 - New Pedagogies for Deep Learning, includes professional development, supports for job embedded Collaborative Inquiry
 - 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, for example Principal Learning Networks, release time for School Leaders, conferences and other professional development
 - Inclusive Education, includes Learning for All Coaches and intervention programs such as STRIVE and Empower

- Pathways enhancements, which includes the re-engagement program, student attendance supports, Student Success Teacher staffing and staffing to support the Dual Credit and Specialist High Skills Majors programs
- As part of our equity action plan, we've received funds to cover staffing and professional learning around a student identity based data collection pilot project

3.0 Enrolment Summary

3.1 Total enrolment projections, reviewed closely with principals, are summarized in the following table. The effect of changes from the prior year is a decrease of 1.04%.

Enrolment (A.D.E.)	2017/2018 Estimates Budget	2017/2018 Revised Estimates	2018/2019 Estimates Budget
Elementary	9,988.00	10,164.50	10,106.00
Secondary	5,033.73	5,128.39	5,027.88
Total	15,021.73	15,292.89	15,133.88

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 0.58%.

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 1.96%. 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 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: *AMDSB Revenues and Allocations*)

4.1 The 2018/2019 revenues include a number of enhancements, which were shared in detail at the Board meeting on May 8th, 2018.

4.2 The 2018/2019 GSNs include revenues to support employee Collective Agreement costs such as salary rate increases, benefit costs, class size changes and other items introduced in the prior year budget. The continuance of the Rural and Northern Education Funds was a welcome announcement. The Ministry introduced enhancements in the areas of Special Education, Mental Health and Elementary Student Pathway planning. As is often the case, the Ministry did include some inflationary increases to help boards keep up with costs, such as 4% on Transportation and 2% on Facilities Operations non-salary benchmarks.

4.3 School Generated Funds revenue is projected to increase by \$630,000. This revenue projection, and the offsetting expense projection, was updated based on our estimate of the 2017/2018 year-end results.

4.4 Miscellaneous Ministry grants have decreased by \$540,471 in comparison to the 2017/2018 Revised Estimates, however as is typical with the spring Estimates cycle,

many grants are expected but yet to be announced. The grants that we expect to receive funding in the coming months are indicated as such in Appendix A.

- 4.5 In the end, the actual increase in operating revenue expected for 2018/2019 is \$3,429,019, which is an increase of 1.62%. Much of this increase is attributed to the additional funds provided to cover the 2018/2019 Collective Agreements costs captured in the expenses. However, given the projected enrolment decline of 1.04% for the upcoming school year, the consensus amongst staff is that Avon Maitland continues to fare well in terms of expected revenues.
- 4.6 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	\$206,001,293	\$187,767,467	\$18,233,826
Deferred Capital Contributions	\$10,796,481	\$10,796,481	\$0
School Generated Funds	\$6,242,000	\$6,242,000	\$0
Miscellaneous Revenue	\$11,735,129	\$10,645,086	\$1,090,043
Sub-Total, Allocations	\$234,774,903	\$215,451,034	\$19,323,869
Transfer of Accumulated Surplus	(\$1,901,689)	(\$1,901,689)	\$0
Grand Total, Allocations plus Accumulated Surplus activities	\$232,873,214	\$213,549,345	\$19,323,869

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

Description of Allocation, Revenue or Accumulated Surplus (Reserves) activity	2017/2018 Revised Estimates	2018/2019 Estimates Budget	Change
Provincial Grants	\$204,247,926	\$206,001,293	\$1,753,367
Amortization of DCC	\$9,874,880	\$10,796,481	\$921,601
School Generated Funds	\$5,612,000	\$6,242,000	\$630,000
Miscellaneous Revenues	\$12,163,936	\$11,735,129	(\$428,807)
Sub-Total, Revenues and Allocations prior to use of Accumulated Surplus	\$231,898,742	\$234,774,903	\$2,876,161
Transfer from Working Funds	\$0	\$0	\$0
Transfer from Other	\$132,884	\$132,884	\$0
Transfer re Employee Future Benefits (Externally Restricted)	(\$2,034,573)	(\$2,034,573)	\$0
Total, Revenues, Allocations and Reserve Activity	\$229,997,053	\$232,873,214	\$2,876,161

5.0 Expenses (see Appendix B, *AMDSB Operating Expense Summary: May 31/18*)

- 5.1 The operating expenses for 2018/2019 are projected to be \$213,549,345. This is an increase from the 2017/2018 Revised Estimates figure of \$3,429,019. 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. This includes salary and benefit rate increases as well as additional teaching and support staff positions as prescribed by the Provincial Labour Agreements;
- 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;
- After two years of transition, extended health benefits are expected to be fully moved to the Provincial Benefits Trusts; 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 2018/2019 Estimates is \$2,034,573 and can be found on the *AMDSB: Revenues and Allocations* schedule in the expense reconciliation as well as throughout the expenses.

5.3 Other changes impacting expenses:

- The impact of changes to EPO grants is reflected in the budget. As always, staff has rebuilt the EPO funded initiatives expense budget in order to work within the revenue and expectations of the expected EPO grants for 2018/2019;
- 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 2018/2019 and expected bus routes required for the upcoming school year;
- School Generated Funds expense is expected to increase by \$630,000. This increase is offset by a corresponding increase in revenue; 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 2018/2019*)

- 6.1 Included in the package is the capital spending budget for 2018/2019. 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 2018/2019 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 2018/2019 year has decreased by \$842,031 in comparison to the prior year. The most significant changes are the decrease in the School Condition Improvement allocation, the inclusion of the new Child Care Capital grant and the expected spending of the Proceeds of Disposition deferred revenue.

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 2018/2019 Estimates PSAB surplus is expected to be \$1,901,689 while the 2018/2019 Budget Compliance or Operating Deficit is calculated as \$132,884.
- 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, 2017	Projected (Use) to 2017/2018 Year End	Projected (Use) 2018/2019 Budget	Projected Balance August 31, 2019
Accumulated Surpluses, Unappropriated:				
Working Funds *	\$2,638,622	\$0	\$0	\$2,638,622
Accumulated Surpluses, Internally Appropriated:				
School Allocation *	\$668,520	\$0	\$0	\$668,520
Committed for prior capital	\$2,930,584	(\$132,884)	(\$132,884)	\$2,664,816
Accommodation/System Capital *	\$1,922,002	\$0	\$0	\$1,922,002
Total Accumulated Surplus, Available for Compliance	\$8,159,728	(\$132,884)	(\$132,884)	\$7,893,960

- 8.2 Based on informal discussions with Ministry staff, staff believe that an appropriate level of available Accumulated Surplus ranges between 1-2% of the annual operating budget. The available Accumulated Surplus items, denoted with an asterisk (*), are expected to total \$5,229,144 at the end of the 2018/2019 year, which is 2.43% of the 2018/2019 operating revenue.

9.0 Proposed Recommendation

- 9.1 The proposed recommendations would be:

That the Avon Maitland District School Board approve the Operating Revenue and Transfers of Reserves totaling \$213,549,345 and Expense Estimates in the amount of \$213,549,345 for the period of September 1, 2018 to August 31, 2019.

That the Avon Maitland District School Board approve the Capital allocations and spending in the amount of \$19,323,869 for the period September 1, 2018 to August 31, 2019.

Respectfully submitted by the Finance Committee

AMDSB: Revenues and Allocations

= Capital Items

	2016-2017	2017-2018	2017-2018	DRAFT
	Actuals	June	Revised	2018-2019
	<i>as at Oct 31/17</i>	<i>as at May 31/17</i>	<i>as at Dec 15/17</i>	June
		Estimates	Estimates	Estimates
				<i>as at May 31/18</i>
Average Daily Enrolment (A.D.E.)				
Elementary Base	10,091.40	9,988.00	10,162.00	10,106.00
Other Pupils	2.50	-	2.50	-
Secondary Base	4,935.15	4,884.98	4,899.31	4,849.88
Other Pupils	110.00	66.50	132.50	88.50
Independent Study	67.31	55.00	58.00	58.00
Pupils over 21	0.13	-	2.13	-
High Credit ADE	32.85	27.25	36.45	31.50
Total	15,239.34	15,021.73	15,292.89	15,133.88
Grants for Student Needs (GSNs) OPERATING REVENUE:				
Foundation Elementary	52,394,768	52,947,483	53,939,264	54,748,295
Foundation Secondary	28,975,341	29,045,749	29,147,644	29,224,168
School Foundation Grant	12,094,903	12,444,413	12,550,981	12,723,783
Special Education Allocation:				
Special Education Per Pupil Amount (SEPPA)	10,850,352	11,011,799	11,176,809	11,238,985
Special Equipment Amount (SEA), Claims based	194,599	180,000	180,000	250,000
Special Equipment Amount (SEA), Board & Per Pupil Amount, incl Deferred Revenue	677,353	548,915	555,822	552,016
Differentiated Special Education Needs Amount (formerly HNA)	8,872,260	9,270,862	9,270,862	9,796,660
High Needs Amount - Special Incidence Amount (SIP)	27,000	27,000	27,000	60,000
Intensive Support Amount (ISA4)	392,684	421,624	418,740	429,396
Behavioral Expertise allocation	128,044	129,688	130,243	154,831
Language French as a Second Language (FSL)	1,734,120	1,709,119	1,798,550	1,830,357
English as a Second Language (ESL)	436,909	415,522	525,226	572,928
Remote and Rural Amount	417,178	428,148	371,343	405,979
Rural and Small Community Allocation	105,909	-	-	-
Rural and Northern Education Allocation	-	-	838,666	841,414
Learning Opportunities Allocations:				
Learning opportunity, Base Amount	1,787,201	1,813,425	1,813,425	1,837,281
Learning opportunity, PDT allocations for SS Teachers/Literacy & Numer	167,064	171,418	171,860	175,571
Learning Opportunities: Student Success, Specialist High Skills Major (SHSM), School Effectiveness Framework (SEF), Ontario Focused Intervention Prevention (OFIP), Outdoor Education and Library Staff	1,279,186	1,268,196	1,272,929	880,876
Learning Opportunities: Mental Health Leader Amount (moved to PLA)	121,161	123,113	123,113	-
Learning Opportunities: Local Priorities Funding (Central C.A.s)	-	1,723,840	1,763,565	1,824,490
Continuing Education Allocation, Including Summer School, PLAR and High Credit	436,491	367,423	406,148	406,937
Teacher Qualification & Experience	17,575,893	19,735,458	19,204,939	19,223,326
New Teacher Induction Program (NTIP)	69,541	67,290	67,290	77,010
DECE Qualification & Experience	940,723	1,028,953	1,092,211	1,171,366
Transportation, including to/from Provincial Schools	11,567,093	11,814,226	11,870,635	12,298,393
Administration & Governance, including Capital Planning Grant in 14/15	5,058,236	5,241,868	5,275,530	6,133,540
Trustees' Association Fee, new effective 15/16	43,316	43,316	43,316	43,316
Restraint Savings	(79,041)	(79,041)	(79,041)	(79,041)
Indigenous Education (formerly FNMI) Amounts	381,884	357,986	407,586	301,306
Safe Schools	301,141	300,340	303,629	305,684
Declining Enrolment Adjustment	417,393	372,348	88,633	164,824
Outlying (Supported) Schools, to be phased out over 3 years starting 15/16	19,946	8,417	-	3,774
Pupil Accommodation Allocation:				
Operations Base Funding	14,215,341	14,660,759	14,849,302	14,981,217
Operations Top-up Funding	3,342,849	3,317,529	3,277,667	3,519,536
Community Use of Schools	242,487	251,674	251,674	257,782
Permanent Financing of Not Permanently Financed (NPF) Debt	216,662	216,662	216,662	216,662
Capital Debt Support, Interest Portion	2,094,392	2,086,957	2,091,976	2,030,805
Capital Allocations (will be transferred to DCC):				
Renewal Allocation, to be transferred to Deferred Revenue	3,267,112	3,547,494	3,566,843	3,584,267
Renewal Allocation, to be left in Revenue (for Land, Operating)	256,983	-	-	-
School Condition Improvement	7,850,296	6,813,560	13,888,603	7,491,260
Greenhouse Gas Capital Allocation	1,631,089	-	72,301	-
Full Day Kindergarten Capital Allocations	254,646	-	109,897	-
Temporary Accommodation Allocation, Operating	27,000	-	-	-
Retrofitting School Space for Childcare Allocation	13,735	-	-	-
Community Hubs Capital Funding	-	-	1,166,083	-
Child Care Capital Grants	-	-	-	6,322,299
Amortization of Deferred Capital Contribution (DCC), per Sch 5.3	8,866,760	10,092,982	9,874,880	10,796,481
Total GSN Revenue and Allocations	199,668,000	203,926,515	214,122,806	216,797,774

AMDSB: Revenues and Allocations

= Capital Items

	2016-2017	2017-2018	2017-2018	DRAFT
	Actuals	June	Revised	2018-2019
	<i>as at Oct 31/17</i>	<i>as at May 31/17</i>	<i>as at Dec 15/17</i>	June
		Estimates	Estimates	Estimates
				<i>as at May 31/18</i>
SCHOOL GENERATED FUNDS:				
Elementary School Generated Funds, Operating	3,345,606	3,805,000	3,307,000	3,878,000
Secondary School Generated Funds, Operating	2,297,645	2,732,000	2,305,000	2,364,000
Total SCHOOL GENERATED FUNDS Revenue	5,643,251	6,537,000	5,612,000	6,242,000
MISCELLANEOUS REVENUES:				
Individuals Day School Tuition Fees (VISAs)	1,390,527	731,500	1,844,900	1,318,520
International Education Revenues, Inc International Field Trips & Cultural	447,307	274,624	503,937	326,525
Continuing Education:				
0504: General interest courses, Fanshawe	67,414	80,000	80,000	80,000
0550: Factory programs, Quill and other misc.	20,542	16,600	16,600	16,600
0507: Targeted Intervention for Older Workers (TIOW)	133,417	-	-	-
0506: Literacy Basic Skills and e-Channel	1,372,058	1,374,209	2,141,514	2,361,004
0505: MCI - Adult ESL	201,239	187,990	187,990	180,024
0513: MCI - Adult ESL/FSL Add'l Funding	4,212	-	-	-
0514: MTCU Canada Ontario Job Opportunities Grant	225,664	227,895	227,895	216,500
0515: QUILL - Cementing Integration	1,777	-	-	-
0516: MTCU - Youth Job Creation	258,850	257,700	257,700	276,524
0517: United Way - Outreach for Newcomers	524	-	-	25,000
0518: MTCU - Youth Job Link	35,596	51,000	51,000	54,750
0519: MCI - Anytime (Online) ESL	229,363	441,000	468,476	405,140
Transportation recoveries (Other Boards)	61,002	75,949	76,863	74,030
Community use rentals	102,436	50,000	80,000	80,000
Sale of Furniture & Equipment	5,850	-	-	-
Other school boards (AMDEC per credit fee)	92,300	60,000	60,000	60,000
Interest income on operating funds	113,161	100,000	120,000	150,000
SERC Recovery: Other School Boards	28,838	40,000	30,000	30,000
SERC Recovery: YMCA	43,030	45,000	45,000	45,000
Salary Recoveries - Unions, ECNO, HP Centre, UWO, Secondments	325,055	367,494	346,968	363,736
Salary Recoveries - Ministries	573,874	580,781	695,697	425,309
Other Misc Revenues: First Class, Admin Fee, Donations, Vandalism Recoveries	31,250	60,000	40,000	40,000
Warranty Work	6,917	4,000	4,000	4,000
Facilities Projects: Fundraising or Agency Contributions, Capital	63,416	-	-	-
Other Ministry Grants (EDU, MTCU, others):				
2008 MTCU - OYAP	125,582	125,582	125,582	192,996
2022 MTCU - School College Work Initiative	102,325	100,000	100,000	100,000
2023 EPO - Official Language Monitor Program	19,637	-	19,386	<i>expected but tbc</i>
2027 Reach for Success- Service Canada	241,936	-	272,091	381,012
2028 MTCU - Employment Ontario Employment Services	1,206,393	1,176,417	1,176,417	1,383,164
2051 EPO - Parent Reaching Out Grant	5,819	-	22,475	<i>expected but tbc</i>
2053 EPO - French as a Second Language	98,208	-	89,846	85,510
2070 EPO - OLS Board Leadership (Mentoring/Coaching, Succession Planning)	48,219	-	47,721	<i>expected but tbc</i>
2083 EPO - Tutors in the Classroom	10,000	-	-	<i>expected but tbc</i>
2086 EPO - Autism Spectrum Disorder Training Opportunity	23,237	23,223	23,223	<i>expected but tbc</i>
2090 EPO - Teacher Learning & Leadership: Cassell	8,051	-	-	-
2091 EPO - Teacher Learning & Leadership: Gillespie	20,348	-	-	-
2106 EPO - Speak Up Grant	10,111	-	-	<i>expected but tbc</i>
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
2116 EPO - Schools on the Move	4,500	-	-	-
2145 CODE - Summer Literacy Learning Program	135,000	-	-	<i>expected but tbc</i>
2151 EPO - Credit Program for Re-Engaged Students	10,981	-	11,846	<i>expected but tbc</i>
2158 EPO - ELL STEPS Project	6,354	-	-	<i>expected but tbc</i>
2163 EPO - SHSM CLA Partnership	99,493	74,964	146,623	265,062
2186 EPO - Tech and Learning Fund (21st Century Learning)	362,750	-	109,500	108,110
2192 EPO - Adult Ed Hybrid Pilot	10,500	-	21,420	-
2194 EPO - Early Year Lead	86,230	86,230	171,898	-
2195 EPO - Creating Pathways	5,593	-	-	-
2205 BGCD SB - CWECT Mentor/Education Liaison	14,575	-	-	-
2208 EPO - Well Being: Safe, Accepting and Healthy Schools and Mental Health (Theme Bundle #2)	58,348	58,344	58,344	122,858
2209 EPO - Students in Care of CAS	25,000	-	25,000	<i>expected but tbc</i>
2211 EPO - Summer Experience Project	3,010	-	-	-
2216 EPO - SHSM ICE Training	24,770	-	-	-
2217 EPO - International Education Capture Canada	2,178	-	-	-
2218 EPO - Renewed Math Strategy	511,482	511,482	511,482	511,482
2219 EPO - GAP Closing in Literacy	22,500	-	33,250	<i>expected but tbc</i>
2220 EPO - Connections for Students with Autism	80,536	95,046	129,561	-
2221 CODE - Robotics	20,000	-	-	-

AMDSB: Revenues and Allocations

= Capital Items

	2016-2017 Actuals <i>as at Oct 31/17</i>	2017-2018 June Estimates <i>as at May 31/17</i>	2017-2018 Revised Estimates <i>as at Dec 15/17</i>	DRAFT 2018-2019 June Estimates <i>as at May 31/18</i>
2222	CODE - Student Injury Prevention	863	-	-
2223	EPO - Building Capacity in Assessment for Learning	31,200	-	59,600 <i>expected but tbc</i>
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
2236	EPO - DECE Professional Development	-	52,925	52,925
2240	EPO - London SW Region, Regional Professional Learning	-	-	22,000
2241	EPO - Enhancements to Support Experiential Learning	-	-	132,176
2244	EPO - Data Collection for Equity Action Plan	-	-	199,000
2245	EPO - Transportation to Support Children & Youth in Care	-	-	- <i>expected but tbc</i>
2246	EPO - TLLP (Doble)	-	-	29,920
2247	EPO - TLLP (Matthews)	-	-	30,000
2248	EPO - Mental Health Workers in Schools	-	-	279,192
2249	EPO - PVP Agreement	-	-	97,365
NEW	New: Recreational Cannabis Legalization	-	-	21,200
NEW	New: TechnoMath	-	-	7,500
0999	EPO - Other Ministry grants (Labour, Benefit Trust, Newcomer)	214,051	-	-
	POD Deferred Revenue, for capital spend	-	-	1,090,043
	Revenue Recovery on Land Disposal	(159,248)	-	-
	Income Adj related to (Gain) Loss on Sale of Property	11,580	-	-
	Prior year adjustments	(11,369)	-	(10,000)
	Total MISCELLANEOUS Revenues:	9,523,420	7,480,850	12,163,936
	TOTAL REVENUES and ALLOCATIONS:	214,834,671	217,944,365	231,898,742
	Allocations Transferred to Capital or DCC, Capital Allocations Separated	(13,080,293)	(10,361,054)	(18,803,727)
	Allocations Transferred to Capital or DCC, Minor TCA not Separated by Ministry	(1,169,349)	(1,073,000)	(1,073,000)
	NET OPERATING REVENUE (per Schedule 9)	200,585,029	206,510,311	212,022,015
	NET OPERATING EXPENSE (Total Expense, PSAB Basis)	200,468,663	204,985,044	210,120,326
	NET OPERATING Surplus (Deficit), PSAB Basis	116,366	1,525,267	1,901,689
	Equity Transfers (Accumulated Surplus Transactions)			
	From (To) Available for Compliance, Operating: Working Funds Reserve	1,629,626	370,427	-
	From (To) Available for Compliance, Operating: School Allocation Budget Reserve	(17,096)	-	-
	From (To) Available for Compliance, Capital: Committed Capital Projects	132,884	138,879	132,884
	From (To) Unavailable for Compliance: Employee Future Benefits	(2,034,573)	(2,034,573)	(2,034,573)
	From (To) Unavailable for Compliance: School Generated Funds	103,557	-	-
	From (To) Unavailable for Compliance: Interest Accrual	(19,591)	-	-
	From (To) Unavailable for Compliance: Land Revenues/Spend	88,827	-	-
		(116,366)	(1,525,267)	(1,901,689)
	NET OPERATING Surplus (Deficit), Budget Compliance Basis			
	Start with: PSAB Basis Surplus (Deficit) from above	116,366	1,525,267	1,901,689
	Remove: EFB Entries, including Vacation Accrual in 12/13 and prior	(2,034,573)	(2,034,573)	(2,034,573)
	Remove: Interest Accrual	(19,591)	-	-
	Remove: School Generated Funds	103,557	-	-
	Remove: Land Revenues/Spend	88,827	-	-
	Equals: Operating Surplus (Deficit) on Budget Compliance Basis	(1,745,414)	(509,306)	(132,884)

AMDSB Operating Expense Summary: DRAFT May 31/18

Appendix B

Line	Code Point	Expense Type	2016/2017 Actuals	2017/2018 Budget	2017/2018 Revised Est	2018/2019 Budget
<u>Classroom Teachers</u>						
1	51-02	Salaries and Wages	83,459,692	84,922,043	86,486,070	86,519,179
2	51-03	Employee Benefits	10,096,879	10,607,803	11,344,402	11,024,614
3	51-05	Supplies and Services	139,446	124,735	129,591	125,108
4	51-08	Rental Expenditure	0	0	0	0
5	51-09	Fees and Contractual Services	4,190	6,000	3,000	3,000
Sub-Total for Category:			93,700,206	95,660,581	97,963,063	97,671,901
<u>Occasional Supply Staff</u>						
6	52-02	Salaries and Wages	3,856,630	3,569,706	3,534,608	3,694,464
7	52-03	Employee Benefits	321,729	303,449	308,909	318,986
Sub-Total for Category:			4,178,360	3,873,155	3,843,517	4,013,450
<u>Educational Assistants & ECEs</u>						
8	53-02	Salaries and Wages	11,213,425	11,697,039	12,035,810	12,173,388
9	53-03	Employee Benefits	3,195,948	3,672,373	4,171,048	3,926,158
Sub-Total for Category:			14,409,373	15,369,412	16,206,858	16,099,546
<u>Classroom Computers</u>						
10	54-05	Supplies and Services	1,016,572	1,540,058	1,517,878	1,150,170
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	70,848	125,000	125,000	282,444
Sub-Total for Category:			1,087,421	1,665,058	1,642,878	1,432,614
<u>Textbooks/Supplies</u>						
14	55-05	Supplies and Services	3,283,772	2,599,063	2,921,964	3,077,745
15	55-08	Rental Expenditure	151,638	146,257	154,696	160,021
16	55-09	Fees and Contractual Services	283,900	275,125	318,625	178,759
17	55-10	Other	0	0	0	0
Sub-Total for Category:			3,719,310	3,020,445	3,395,285	3,416,525
<u>Professional, Paraprofessionals and Technicians</u>						
18	56-02	Salaries and Wages	2,886,884	2,961,285	2,977,435	3,481,069
19	56-03	Employee Benefits	739,401	807,851	810,420	941,442
20	56-05	Supplies and Services	224,206	297,500	315,500	323,000
21	56-08	Rental Expenditure	182	500	500	500
22	56-09	Fees and Contractual Services	524,269	528,250	533,250	503,250
23	56-10	Other	0	0	0	0
Sub-Total for Category:			4,374,942	4,595,386	4,637,105	5,249,261

AMDSB Operating Expense Summary: DRAFT May 31/18

Appendix B

Line	Code Point	Expense Type	2016/2017 Actuals	2017/2018 Budget	2017/2018 Revised Est	2018/2019 Budget
<u>Library & Guidance</u>						
24	57-02	Salaries and Wages	3,192,115	3,381,942	3,307,206	3,630,353
25	57-03	Employee Benefits	549,430	690,720	699,273	682,430
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:			3,741,545	4,072,662	4,006,479	4,312,783
<u>Staff Development</u>						
29	58-02	Salaries and Wages	1,077,888	1,018,974	1,107,618	1,145,508
30	58-03	Employee Benefits	81,206	102,907	111,685	121,338
31	58-04	Staff Development	768,205	725,541	794,944	689,422
32	58-10	Other	0	0	0	0
Sub-Total for Category:			1,927,299	1,847,422	2,014,247	1,956,268
<u>Coordinators & Consultants</u>						
33	59-02	Salaries and Wages	3,477,334	3,168,823	3,276,933	2,600,938
34	59-03	Employee Benefits	409,385	391,654	419,306	348,596
35	59-05	Supplies and Services	656,667	321,661	414,011	360,380
36	59-08	Rental Expenditure	0	0	0	0
37	59-09	Fees and Contractual Services	777,652	453,624	1,142,395	842,411
38	59-10	Other	2,309	0	2,250	2,250
39	59-11	Transfers to Other Boards	0	0	87,000	0
Sub-Total for Category:			5,323,347	4,335,762	5,341,895	4,154,575
<u>Principals, Vice Principals</u>						
40	61-02	Salaries and Wages	7,556,104	7,408,137	7,515,133	7,804,168
41	61-03	Employee Benefits	720,527	749,629	779,175	822,873
42	61-04	Staff Development	89,419	94,700	94,700	137,025
43	61-05	Supplies and Services	54,651	33,058	36,391	46,855
44	61-10	Other	0	0	0	0
Sub-Total for Category:			8,420,701	8,285,524	8,425,399	8,810,921
<u>School Office</u>						
47	62-02	Salaries and Wages	2,756,122	2,829,927	2,866,183	2,869,758
48	62-03	Employee Benefits	811,871	933,642	947,383	981,459
49	62-04	Staff Development	5,517	0	0	0
50	62-05	Supplies and Services	372,665	304,706	379,593	319,683
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	191,171	269,552	239,552	248,000
54	62-11	Transfers to Other Boards	0	0	0	0
Sub-Total for Category:			4,137,346	4,337,827	4,432,711	4,418,900

AMDSB Operating Expense Summary: DRAFT May 31/18

Appendix B

Line	Code Point	Expense Type	2016/2017 Actuals	2017/2018 Budget	2017/2018 Revised Est	2018/2019 Budget
<u>Continuing Education, Summer School & International Language</u>						
55	63-02	Salaries and Wages	2,707,920	2,609,566	3,097,931	3,466,573
56	63-03	Employee Benefits	511,825	457,445	668,609	809,534
57	63-04	Staff Development	24,870	0	41,200	23,500
58	63-05	Supplies and Services	500,890	494,120	828,804	725,138
59	63-08	Rental Expenditure	180,281	192,370	192,189	206,447
60	63-09	Fees and Contractual Services	564,971	443,238	446,813	536,700
61	63-10	Other	0	0	0	0
62	63-11	Transfers to Other Boards	0	0	0	0
Sub-Total for Category:			4,490,756	4,196,739	5,275,546	5,767,892
<u>Trustees</u>						
64	64-02	Salaries and Wages	92,784	94,000	94,000	96,700
65	64-03	Employee Benefits	3,895	4,000	4,000	4,000
66	64-04	Staff Development	9,898	20,000	12,000	18,000
67	64-05	Supplies and Services	27,628	21,000	29,000	23,000
68	64-10	Other	0	0	0	0
Sub-Total for Category:			134,206	139,000	139,000	141,700
<u>Directors & Supervisory Officers</u>						
69	65-02	Salaries and Wages	1,123,391	1,136,022	1,161,615	1,079,175
70	65-03	Employee Benefits	136,050	131,019	136,204	130,446
71	65-04	Staff Development	42,808	50,000	50,000	50,000
72	65-05	Supplies and Services	61,644	55,000	55,000	50,000
73	65-10	Other	0	0	0	0
74	65-11	Transfers to Other Boards	0	0	0	0
Sub-Total for Category:			1,363,894	1,372,041	1,402,819	1,309,621
<u>Board Administration</u>						
75	66-02	Salaries and Wages	2,130,986	2,270,044	2,306,959	3,055,231
76	66-03	Employee Benefits	545,586	620,012	644,493	760,923
77	66-04	Staff Development	40,255	40,000	40,000	50,000
78	66-05	Supplies and Services	412,167	369,548	403,307	426,486
79	66-07	Interest Charges on Capital	0	0	0	0
80	66-08	Rental Expenditure	6,646	7,000	7,000	7,000
81	66-09	Fees and Contractual Services	629,513	546,357	542,357	509,500
82	66-10	Other	194,514	207,124	207,824	204,924
83	66-11	Transfers to Other Boards	0	0	0	0
Sub-Total for Category:			3,959,667	4,060,085	4,151,940	5,014,064
<u>Department Heads</u>						
45	67-02	Salaries and Wages	319,156	294,586	313,623	305,638
46	67-03	Employee Benefits	34,386	35,097	37,235	36,783
Sub-Total for Category:			353,542	329,683	350,858	342,421

AMDSB Operating Expense Summary: DRAFT May 31/18

Appendix B

Line	Code Point	Expense Type	2016/2017 Actuals	2017/2018 Budget	2017/2018 Revised Est	2018/2019 Budget
<u>Pupil Transportation</u>						
85	68-02	Salaries and Wages	269,442	272,025	275,329	284,309
86	68-03	Employee Benefits	71,382	72,387	74,309	75,903
87	68-04	Staff Development	48,882	10,160	10,160	9,029
88	68-05	Supplies and Services	171,613	97,608	205,045	107,492
89	68-07	Interest Charges on Capital	0	0	0	0
90	68-08	Rental Expenditure	282	282	282	287
91	68-09	Fees and Contractual Services	11,053,816	11,361,653	11,332,931	11,863,637
92	68-10	Other	0	0	0	0
93	68-11	Transfers to Other Boards	0	0	0	0
Sub-Total for Category:			11,615,416	11,814,115	11,898,056	12,340,657
<u>Pupil Transportation to/from Provincial Schools</u>						
94	69-09	Fees and Contractual Services	35,788	67,540	82,000	80,738
Sub-Total for Category:			35,788	67,540	82,000	80,738
<u>Operations & Maintenance - Schools</u>						
96	70-02	Salaries and Wages	6,012,057	6,295,465	6,336,568	6,832,552
97	70-03	Employee Benefits	1,506,247	1,664,061	1,767,674	2,025,833
98	70-04	Staff Development	20,551	35,000	35,000	35,000
99	70-05	Supplies and Services	7,005,349	6,887,928	6,933,023	6,945,308
100	70-07	Interest Charges on Capital	0	0	0	0
101	70-08	Rental Expenditure	1,635	700	700	700
102	70-09	Fees and Contractual Services	1,705,954	2,086,627	2,013,975	1,855,849
103	70-10	Other	16	0	0	0
Sub-Total for Category:			16,251,808	16,969,781	17,086,940	17,695,242
<u>School Renewal</u>						
104	71-05	Supplies and Services	202,402	0	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:			202,402	0	0	0
<u>Amortization</u>						
63	72-12	Amortization Expense	1,468,155	1,575,832	1,546,948	1,559,510
Sub-Total for Category:			1,468,155	1,575,832	1,546,948	1,559,510
<u>Amortization</u>						
84	73-12	Amortization Expense	111,185	101,732	106,867	104,073
Sub-Total for Category:			111,185	101,732	106,867	104,073
<u>Amortization</u>						
95	74-12	Amortization Expense	2,030	2,030	2,030	2,030
Sub-Total for Category:			2,030	2,030	2,030	2,030

AMDSB Operating Expense Summary: DRAFT May 31/18

Appendix B

Line	Code Point	Expense Type	2016/2017 Actuals	2017/2018 Budget	2017/2018 Revised Est	2018/2019 Budget
<u>Amortization</u>						
114	75-12	Amortization Expense	7,267,765	8,417,784	8,185,497	9,120,197
Sub-Total for Category:			7,267,765	8,417,784	8,185,497	9,120,197
<u>Amortization</u>						
123	76-12	Amortization Expense	150,509	134,482	166,422	167,555
Sub-Total for Category:			150,509	134,482	166,422	167,555
<u>Other Pupil Accommodation</u>						
108	77-05	Supplies and Services	23,324	0	0	0
109	77-07	Interest Charges on Capital	2,043,316	1,987,304	1,987,304	1,908,239
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:			2,066,640	1,987,304	1,987,304	1,908,239
<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	216,662	216,662	216,662
122	78-11	Transfers to Other Boards	0	0	0	0
Sub-Total for Category:			216,662	216,662	216,662	216,662
<u>School Generated Funds</u>						
116	79-05	Supplies and Services	5,746,808	6,537,000	5,612,000	6,242,000
Sub-Total for Category:			5,746,808	6,537,000	5,612,000	6,242,000
<u>Other Pupil Accommodation</u>						
115	80-12	Other	11,580	0	0	0
Sub-Total for Category:			11,580	0	0	0
Grand Total:			200,468,663	204,985,044	210,120,326	213,549,345

AMDSB: Capital Spending DRAFT Estimates 2018/2019

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

Classification	Asset Type	Description	2018/19 Estimates Expected Spending	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	754,000	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	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	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	11,075,527	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	-	-	-	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	1,090,043	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, Community Hubs Funding and Childcare Capital Funding	6,322,299	1,166,083	-	-
			19,323,869	20,165,900	11,434,054	20,843,108
			-	-	-	-

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

Allocations Transferred to Capital or DCC, Capital Allocations Separated	17,397,826	18,693,830	10,361,054	18,844,659
Allocations Transferred to Capital or DCC, Minor TCA not Separated by Ministry	836,000	1,073,000	1,073,000	1,126,500
Amounts funded by Deferred Revenues, as approved by Ministry	1,090,043	399,070	-	871,949
Allocations Considered as Income (i.e. do not transfer to DCC), for spending on Land	-	-	-	-
	19,323,869	20,165,900	11,434,054	20,843,108

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