



Memorandum

To:	Trustees
From:	Jody DiRocco, Director of Education
Prepared by:	Robert Koubsky, Superintendent of Finance & Business Services Erica Pennell, Manager of Financial Services
Date:	June 19, 2018
Subject:	2018-19 Budget

Issue:

To provide Trustees with a final budget overview and provide a recommendation for approval of the 2018-19 budget.

Background:

On March 26, 2018, the Ministry of Education announced the Grants for Student Needs (GSN) for the 2018/19 school year. This year, the GSN was released prior to the provincial budget which was released on March 28, 2018.

The GSN for 2018/19 is estimated at \$24.53B which is an increase of 2.6% (\$620M) from the previous year.

The Ministry of Education in the 2018: B06 memorandum (page 14) made the following statement in their conclusion section:

“The ministry looks forward to continuing to work with school boards throughout the 2018–19 school year to support a full continuum of learning for students, from birth to adulthood. This includes maintaining our focus on promoting student achievement, while embedding equity, inclusion and well-being into all of our work. We believe that the funding outlined in this document will be instrumental in ensuring that every student has the support they need to succeed inside and outside of the classroom.”

GSN Budget highlights are as follows:**A. CONTINUED IMPLEMENTATION OF 2017-19 CENTRAL LABOUR AGREEMENTS****Salaries and Professional Development**

Salary increases in 2018/19 will be funded by an increase in the salary benchmarks for staff of 1.5 percent to reflect the 2017-19 central labour agreements.

Employee Health, Life & Dental Benefits Transformation

The transformation of more than 1,000 different benefit plans for teachers and education workers into several provincial trusts is a major consolidation that will improve the cost-efficiency and delivery of benefits.

Inflation protection increases or increases to base funding for the provincial benefits trusts resulting from the agreements will be reflected in updated table amounts for 2018/19.

Local Priorities Funding

As a result of education sector labour negotiations, the Ministry agreed to establish a Local Priorities Fund (LPF) for the 2017/18 school year to support children in need, “at-risk” students and adult education. In 2018/19, the LPF will continue and the amount will be \$235M.

These funds could support about 875 full-time equivalent (FTE) teachers and about 1,600 to 1,830 FTE education workers.

ALCDSB allocation for the 2017/18 school year is highlighted below:

- OECTA
 - 5.1 FTE Elementary and 2.4 FTE Secondary teachers.
- CUPE
 - Special Education Staff amount \$367,903 for educational assistants, child and youth workers and professional services personnel.
 - Other staff amount \$299,211 for various staffing categories (office, clerical, technical, custodial and maintenance staff).

Full-Day Kindergarten (FDK)

Currently FDK is funded based on a board-wide average of 26 students per class. In 2017/18, the government implemented a class size cap that will prevent large FDK classes.

Beginning in 2018/19, the cap is being reduced to a maximum class size of 29 students for FDK classes.

B. SPECIAL EDUCATION**Addressing Waitlists for Assessments and Increasing Services**

The ministry is investing nearly \$300 million over the next three school years to provide school boards with funding to address current waitlists for special education assessments and increase programs and services for students with special education needs. This investment will include two parts:

- \$125 million in Education Programs – Other (EPO) funding to address current waitlists for assessments over the next three school years.
- Over \$170 million in funding, over the next three years, to be allocated through the Special Education Grant, which will support increased special education programs and services. This includes:
 - Funding for a multi-disciplinary team to build board capacity;
 - Funding for other staffing resources to support students with special education needs; and
 - Funding to build capacity and provide direct support to students with special education needs. This investment will provide for a total of approximately 600 additional FTEs in the province by 2019-20.
 - ALCDSB will receive funding in the amount of \$544,421 which will support 5.6 FTE positions.

Further details regarding the implementation of this investment and reporting requirements will be communicated at a later date by the province.

Special Incidence Portion (SIP)

The ministry is investing an additional \$30M in the next school year to support students with extraordinary high needs. SIP allocation supports the staffing costs associated with addressing the health and safety needs of these students. The maximum SIP amount per eligible claim will increase by over 40 per cent from \$27,000 to \$38,016.

C. PREPARING FOR SUCCESS IN HIGH SCHOOL

To prepare students for success in high school and beyond, the ministry is investing more than \$140M over the next three years to support more than 450 additional teachers who will help Grade 7 and 8 students make successful academic transitions and engage in career and pathways planning.

In 2018–19, the ministry is investing \$46 million through the GSN, so school boards can hire 459 more guidance and other teachers to help Grades 7 and 8 students start career and pathways planning. ALCDSB will receive funding in the amount of \$229,495 which will support 2.4 FTE positions.

D. MENTAL HEALTH – EDUCATION PROGRAMS – OTHER (EPO) FUNDING

Commencing in 2018/19, the Ministry will provide \$24.5M to support 180 new mental health workers in secondary schools. In 2018/19, this amount will grow to \$49.5M to support approximately 400 new workers in every secondary school.

ALCDSB will receive funding in the amount of \$262,515 which will support 1.9 FTE positions.

E. CAPITAL

School Condition Improvement (SCI) / School Renewal Allocation (SRA)

To keep schools across Ontario in a state of good repair, the Ministry will continue to invest \$1.0B in SCI funding. SRA funding will be \$.4B in 2018/19. This maintains the government's commitment to invest \$1.4B in school renewal.

Greenhouse Gas (GHG) Reduction Fund

As part of Ontario's Climate Change Action Plan, the ministry launched the Greenhouse Gas Reduction Fund in April 2017 under the School Condition Improvement program. This initiative aims to reduce greenhouse gas emissions from facilities in the education sector.

As a continuation of this program for the 2018/19 school year, another \$100M will be made available to school boards.

Early Years Capital

The ministry is committed to creating access to child care for 100,000 more children aged 0 to 4 over the next five years. To support this commitment, the government is investing up to \$1.6B in capital funding. Under the ministry's Schools First policy, schools are encouraged as the preferred location for early years' programs and services, where possible.

In December 2017, the ministry announced over \$240M to support 200 child care and EarlyON child and family centre projects, to create over 8,400 new child care spaces.

F. KEEPING UP WITH COSTS

In the last seven years, the province has provided funding to assist school boards with utility, energy and student transportation costs. In 2018/19, the projected cost is \$46M.

Student Transportation

In 2018/19, the cost update adjustment in the Student Transportation Grant will be increased from 2 percent to 4 percent to help boards manage increased costs.

Commodity Prices

In 2018/19, the Ministry will provide a 2 percent cost benchmark update to the non-staff portion of the School Operations Allocation benchmark to assist boards in managing the increases in commodity prices (natural gas, facility insurance, electricity, and other costs).

G. ONGOING IMPLEMENTATION AND OTHER CHANGES

Rural and Northern Education Fund (RNEF)

In 2017–18, the ministry invested an additional \$20M through the new RNEF as an enhancement to the GSN to further improve education for students in rural and northern communities.

This funding will continue, and in 2018–19 the benchmark amounts will be adjusted to reflect impacts from the negotiated salary benchmark increases.

New Vision for Student Transportation

The new vision for student transportation engagement is currently underway and is expected to result in recommendations for the ministry to consider in order to achieve their student transportation goals. It will also provide guidance for future policy development on issues such as funding and accountability.

Auditor General of Ontario

The ministry is also reviewing the findings from the Office of the Auditor General of Ontario's report on the ministry's funding and oversight of school boards to see how to best respond to the recommendations.

H. DATES FOR SUBMISSION OF FINANCIAL REPORTS

The Ministry of Education has established the following dates for submission of financial reports:

- June 29, 2018 Board Estimates for 2018/19
- November 15, 2018 Board Financial Statements for 2017/18
- December 14, 2018 Board Revised Estimates for 2018/19
- May 15, 2019 Board Financial Report for September 1, 2018 to March 31, 2019

Board Budget Overview

1. Budget Process

The basis of the development of the Board's budget by the Budget Review Committee (BRC) was the Board's Mission Statement and Guiding Principles. The Guiding Principles included maintaining the system's Catholicity, honouring collective agreements, focusing on delivery of Kindergarten to Grade 12 day-school programming and ensuring that all students learn and improve in their achievement.

The BRC focus was to develop operating priorities and program objectives within the context of the Board's strategic plan and in the confines of a balanced budget. Also, as part of the annual budget process, members of senior administration engaged in budget conversations with the Principals and Vice-Principals Executive Committee, members of the Catholic School Council Association and members of the SEAC Committee to discuss issues relating to the 2018-19 budget. Based on conversations, the preliminary 2018-19 budget was finalized and shared with Trustees on May 31, 2018.

2. Enrolment Projections - (Appendix A)

Overall, it is projected that the Board's enrolment will decrease by 0.7% (80 students) with elementary decreasing by 0.2% (16 students), secondary decreasing by 1.0% (35 students) and continuing education decreasing by 8.1% (29 students).

3. Revenue Highlights - (Appendix B)

Operating Grants

Pupil Foundation Grant

The increase of 1.4% in the elementary and secondary foundation grants is primarily attributable to the increase in the salary component in the foundation grant.

Declining Enrolment Adjustment

Since the Board is projected to experience declining enrolment, the Province will provide \$184,820 in declining enrolment grant.

School Foundation Grant

The school foundation grant supports the costs of in-school administration (salaries and benefits for principals, vice-principals and office support staff), as well as supplies for school administration. This grant is estimated to increase by \$124,265 (1.3%).

Special Education Grant

The Special Education grant for DSENA, SEPPA, Special Incidence Portion (SIP), Behavioural Expertise with Special Equipment Amount (SEA) is projected to increase by \$1,201,248 (6.9%).

A. Differentiated Special Education Needs Amount (DSENA) Allocation formerly referred to as the High Needs Amount (HNA)

In response to the recommendation of the Working Table on Special Education, reform of the special education began in the 2006-07 school year.

The Working Table has recommended a gradual shift in policy and funding to a model that focuses on improving student outcomes and with less emphasis on the identification of students. The Working Table specifically recommended that funds be allocated to boards based on current allocations while studying ways of identifying high needs without a student-based claims process.

After consultations with stakeholders, in 2014-15 the province commenced eliminating the legacy HNA per pupil amounts. The 2017-18 school year was the fourth and final year of the four-year transition to a new funding model for the DSENA allocation. This transition provides greater fairness and equity within the system by phasing out the historical HNA per-pupil amounts and moving to an allocation composed of the following three components:

1. Special Education Statistical Prediction Model (SESPM)
2. Measures of Variability (MOV)
3. Base Amount for Collaboration and Integration.

These changes were fiscally neutral provincially, however, on a Board basis there was an impact and therefore was phased in over a four-year period.

In 2018-19, the DSNEA provincial allocation will include a new Multi-Disciplinary Support Amount of \$50.8 Million.

In 2018-19, it is projected that the DSNEA will increase by \$707,167 (9.5%), largely attributable to \$554,421 in increased funding to support a Multi-Disciplinary Team.

B. SEPPA (Special Education per Pupil Amount)

SEPPA funding has primarily increased due to the increase in the SEPPA per pupil amount over last year which is partially offset by the decline in student enrolment.

The SEPPA per pupil amounts for 2018-19 are as follows:

	2018-19
JK to Grade 3 students	\$989
Grade 4 to Grade 8 students	\$760
Grade 9 to Grade 12 students	\$502

C. SIP (Special Incidence Portion)

SIP funding is projected to increase by \$352,000 due in large part to the 40% increase in the maximum SIP amount per eligible claim.

D. SEA (Special Equipment Amount)

The 2018-19 SEA allocation is made up of two components:

- SEA Per Pupil Amount: \$36.10 per pupil amount, including a \$10,000 base amount for each Board.
- SEA Claims-Based Amount (supports purchases of non-computer based equipment, such as sensory equipment).

The SEA Per Pupil Amount component was introduced in 2010-11 and was part of a five-year transition plan to provide boards with greater flexibility and predictability by converting part of the SEA allocation into a single SEA Per Pupil Amount for all school boards for the 2014-15 school year and beyond.

E. Funding Summary DSNEA, SEPPA, SIP, SEA and BEA (Behavioural Expertise Amount) and Section 23

	2017-18 Revised Estimates	2018-19 Estimates	Increase (Decrease)	% Increase (Decrease)
DSNEA	\$7,437,813	\$8,144,980	\$707,167	9.5%
SEPPA	\$8,563,314	\$8,629,999	\$66,685	0.8%
SIP	\$600,000	\$952,000	\$352,000	58.7%
Sub-Total	\$16,601,127	\$17,726,979	\$1,125,852	6.8%
SEA	\$550,075	\$604,910	\$54,835	10.0%
BEA	\$119,483	\$138,621	\$19,138	16.0%
SECTION 23	\$158,568	\$159,990	\$1,422	0.9%
TOTAL	\$17,429,253	\$18,630,500	\$1,201,247	6.9%

Geographic Circumstances

A. Outlying (Supported Schools) Allocation

In 2007-08 the Supported Schools Allocation was introduced to provide support to schools that have low enrolment and are a significant distance from other schools. Overall, this grant decreased by \$2,306 (0.2%).

B. Remote and Rural Funding

The funding has increased by \$21,642 (.9%) from 2017-18.

Learning Opportunities

The Learning Opportunities Grant (LOG) has decreased by \$430,414 (12.9%) from 2017-18 due in most part to the funding for Mental Health Leaders, School Effectiveness Leaders and Student Success Leaders being moved in 2018-19 to the newly introduced Program Leadership Allocation (PLA) which now forms a component of the School Board Administration and Governance Grant.

Administration and Governance

Administration and Governance increased by \$823,075 (18.1%) due to the establishment of the Program Leadership Allocation (PLA) which is being introduced within the School Board Administration and Governance Grant. This allocation is comprised of the following six lead positions that were previously funded through other allocations within the GSN and through EPO:

- o Mental Health Leaders
- o Technology Enabled Learning and Teaching (TELT) Contacts
- o Indigenous Education Leads
- o Student Success Leads
- o School Effectiveness Leads
- o Early Years Leads (Formerly in EPO)

School Operations

School operations net increase in grant was \$404,682 (3.4%) which in part reflects an increase in the non-staff portion of the school operations benchmarks to assist Boards in managing the increases in energy commodity prices and the increase in the salary benchmarks.

Teacher / ECE Qualifications and Experience

The projected grant increase is \$313,836 (3.0%). This amount varies year to year as teacher qualifications and experience change along with the experience change for Early Childhood Educators (ECE's). This grant provides funding to assist boards in meeting teacher and ECE salary costs above the funding provided in the foundation grant.

Transportation

Transportation funding increased by \$372,671 (3.6%).

4. Operating Expense Summary Highlights - (Appendix C)

For the fiscal year 2018-19 operating expenditures is projected to be \$158,357,921, a 2.6% increase over last year.

Salaries are estimated to increase by 2.8% over last year and benefits are estimated to increase by 4.1% over last year. Salaries and benefits represent 78% of the Board's total operating expenditures.

5. Capital Expense Summary Highlights - (Appendix D)

Estimated capital expenditures for the 2018-19 school year is estimated to be \$6,851,000.

The majority of the capital expenses in 2018-19 will be for various projects, such as, new construction for the new school in Kingston West and a major renovation at St. Joseph Catholic School, Belleville, along with roof and window replacements, and mechanical system upgrades.

Budget Highlights

Primary Class Size (PCS)

The Ministry has set the PCS target for 2018-19 and school boards are required to organize their elementary classes so that:

- At least 90% of primary classes have 20 or fewer students;
- 100% of primary classes have 23 or fewer students;
- 100% of combined Grade 3-4 classes have 23 or fewer students; and
- The Board-wide average size of Full-Day Kindergarten (FDK) classes shall be 26, with a class size cap of 29 students. Up to 10% of the FDK classes can reach up to 32 students if they meet exception criteria as outlined on page 5 of 27 in "B" memo 2018: B06.

The Board has initially staffed elementary schools to meet the requirements of the Ministry for the upcoming 2018-19 school year.

Early Learning (Full Day JK/SK and Extended Day Program)

In October 2009, Premier Dalton McGuinty announced the implementation of the Early Learning Program for four and five year olds.

The Early Learning Program commenced in the 2010-11 school year and was fully implemented in all schools in the 2014-15 school year.

Special Education

In 2009/2010, the Board E.A. (Educational Assistant) Allocation Committee revised the criteria for E.A. allocation to schools and it has been refined over the past few years. The group developed the criteria based on practices utilized by other school boards in the province along with the specific needs of our system.

Student Services continues with a delivery model in 2018 that will continue to support our students with special needs with the assistance of special education assistants, special education resource teachers, youth workers, diagnostic staff and classroom teachers.

In 2018-19, the Board Budget includes 227 EA positions which is two less positions than the 229 positions reported on the 2017-18 Revised Estimates. In June 2017, the 2017-18 budget included 222 EAs. Note: The 229 EA positions in 2017-18 and the 227 positions in the 2018-19 budget includes the five positions funded via the Local Priorities Funding provided by the province.

As in previous years, at the beginning of the school year and throughout the school year, the Board assesses the individual needs of the school as it relates to the EA allocation model.

2018-19 BUDGET SUMMARY

To address the provincial deficit, the government introduced various constraint measures over the past few years to manage Education spending. In 2012-13, the government announced funding reductions in such areas as co-ordinators and consultants and the Program Enhancement Grant. In 2013-14, the Province introduced the 34 credit threshold which resulted in a further grant reduction. In 2015-16 the Province made changes to various grants under School Board Efficiencies and Modernization (SBEM), a strategy which provides incentives and supports for Boards to make more efficient use of school space. This change impacted our Board with less grant dollars.

Previous to the 2014-15 budget year, the Board had to make significant expenditure reductions in order to balance the budget for the budget years 2011-12, 2012-13 and 2013-14

Some of those expenditure reductions were structural changes which provided the Board with the benefit of achieving current and future savings.

For the 2018-19 Budget, the Board has realigned resources in the following areas to address the impact of grant reductions, declining enrolment and to enhance programs and services as a result of the Enhancement funding provided by the province to support students in need, and help Grades 7 and 8 students prepare for success.

Program and Services Funding Enhancement and Expense Savings Plan 2018-19

Major Areas Identified	Expense Savings	Funding Enhancement
Special Education • 5.6 FTE – Multi-disciplinary Team – to help staff understand and adapt unique needs of students. • Special Incidence Portion – increase in eligible claim amount 40% increase.		\$544,000 \$240,000
Mental Health Workers • 1.9 FTE – Mental Health Workers – funding to support mental health and awareness for students.		\$263,000
Preparing for Success • 2.4 FTE Teacher positions – to support guidance and other teachers in helping Grade 7 and 8 students make successful academic transitions and career choices.		\$230,000
School Administration • Reduction of .5 FTE Vice-Principal (Kingston) position due to enrolment decline.	\$60,000	
School Classroom – Educational Assistants (EA) • In 2018-19, the Board Budget includes 227 EA positions which is a reduction of 2.0 EA positions from the 229 positions reported on the 2017-18 Revised Estimates. • As in previous years, at the beginning of the school year and throughout the school year, the Board assesses the individual needs of the school as it relates to the EA allocation model.	\$90,000	
Central Administration Budget • Reduction in operating and professional development budgets held centrally.	\$200,000	
TOTAL	\$350,000	\$1,277,000

OPERATING BUDGET

Estimated Grant Revenues	\$ 156.7 Million
Estimated Other Revenue	<u>\$ 1.7 Million</u>
Estimated Revenues	\$ 158.4 Million
Estimated Expenditures	<u>(\$ 158.4) Million</u>
Balanced Budget (Appendix E)	<u>\$0</u>

Administration is proposing a balanced budget that provides a level of program and services that will provide stability to the system, support the Board's Strategic Plan and serves the needs of our students.

Recommendation:

That the Board approve the 2018-19 Operating Budget (Estimates) of \$158,357,921 and the Capital Budget (Estimates) of \$6,851,000.

RK/Ip
Attachments

Primary Responsibility for Follow-up

Chair of the Board

Vice-Chair of the Board

Senior Administration ✓ Robert Koubsky, Superintendent of Finance & Business Services
✓ Erica Pennell, Manager of Financial Services

Other

Enrolment Comparison
Revised Estimates 2017-18 to Estimates 2018-19

	Revised Estimates 2017-18	Estimates 2018-19	Increase/ (Decrease)	% Increase /(Decrease)
Elementary	7,169.50	7,204.00	34.50	
Full Day JK/SK	766.00	716.00	(50.00)	
	7,935.50	7,920.00	(15.50)	(0.2%)
Secondary	3,542.38	3,507.53	(34.85)	(1.0%)
Adult and Continuing Education	359.60	330.34	(29.26)	(8.1%)
Total ADE (Average Daily Enrolment)	11,837.48	11,757.87	-79.61	(0.7%)

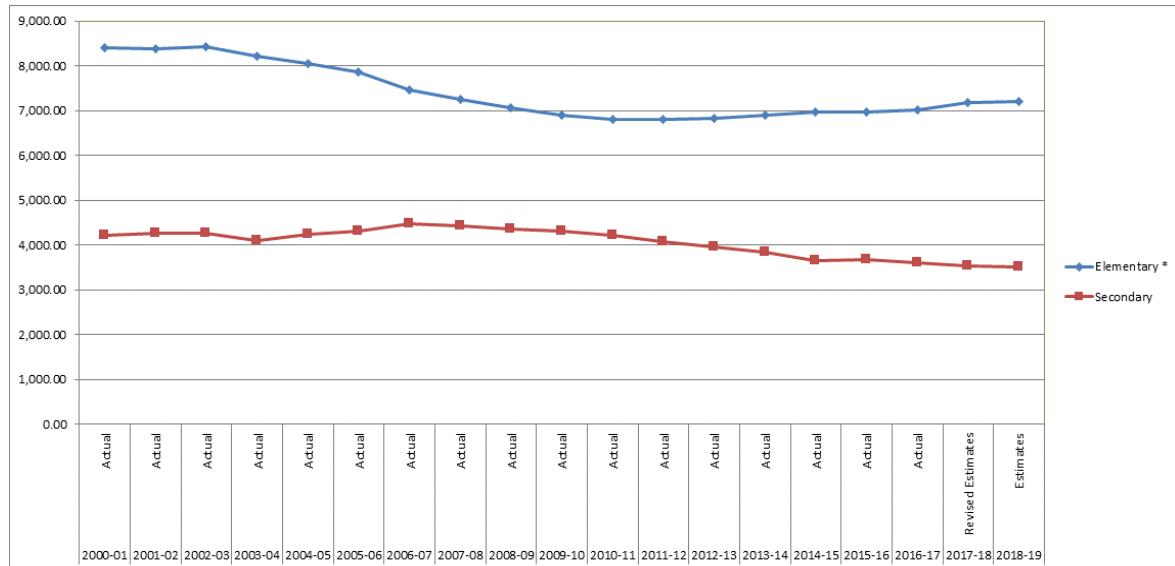
Historical Enrolment Comparison

Pupils of the Board	2002-03	2014-15	2015-16	2016-17	2017-18 Revised Estimates	2018-19 Estimates
ADE (Average Daily Enrolment)	Actual	Actual	Actual	Actual		
Elementary *	8,430.75	6,958.40	6,968.00	7,025.94	7,169.50	7,204.00
Full Day JK/SK Incremental Impact	782.63	758.25	766.44	766.00	716.00	
Elementary Sub-Total	8,430.75	7,741.03	7,726.25	7,792.38	7,935.50	7,920.00
Secondary	4,266.14	3,646.82	3,669.77	3,610.20	3,542.38	3,507.53
<i>Sub-Total</i>	<i>12,696.89</i>	<i>11,387.85</i>	<i>11,396.02</i>	<i>11,402.58</i>	<i>11,477.88</i>	<i>11,427.53</i>
<i>% Increase (Decrease)</i>	<i>0.4%</i>	<i>1.5%</i>	<i>0.1%</i>	<i>0.1%</i>	<i>0.7%</i>	<i>(0.4%)</i>
Pupils Over 21 years	384.75	269.00	268.50	284.50	289.50	270.00
Continuing Education	596.50	38.99	50.89	46.81	50.89	46.81
Summer School	73.87	8.63	19.21	13.82	19.21	13.53
<i>Sub-Total</i>	<i>1,055.12</i>	<i>316.62</i>	<i>338.60</i>	<i>345.13</i>	<i>359.60</i>	<i>330.34</i>
<i>% Increase (Decrease)</i>	<i>-23.8%</i>	<i>(5.2%)</i>	<i>6.9%</i>	<i>1.9%</i>	<i>4.2%</i>	<i>(8.1%)</i>
Total Enrolment including Full Day JK/SK Incremental Impact	13,752.01	11,704.47	11,734.62	11,747.71	11,837.48	11,757.87
<i>ADE Difference Yr. To Year.</i>	<i>(281.82)</i>	<i>150.25</i>	<i>30.15</i>	<i>13.09</i>	<i>89.77</i>	<i>(79.61)</i>
<i>% ADE Difference</i>	<i>(2.0%)</i>	<i>1.3%</i>	<i>0.3%</i>	<i>0.1%</i>	<i>0.8%</i>	<i>(0.7%)</i>

Notes:

1. GSN funded full day JK/SK commenced for the 2010/11 school year and fully implemented in 2014-15.
2. * excluding incremental impact of full day JK/SK
3. High School Credit - over 34 credit limit commenced for the 2013-14 school year and is included in ADE for Secondary.

Enrolment

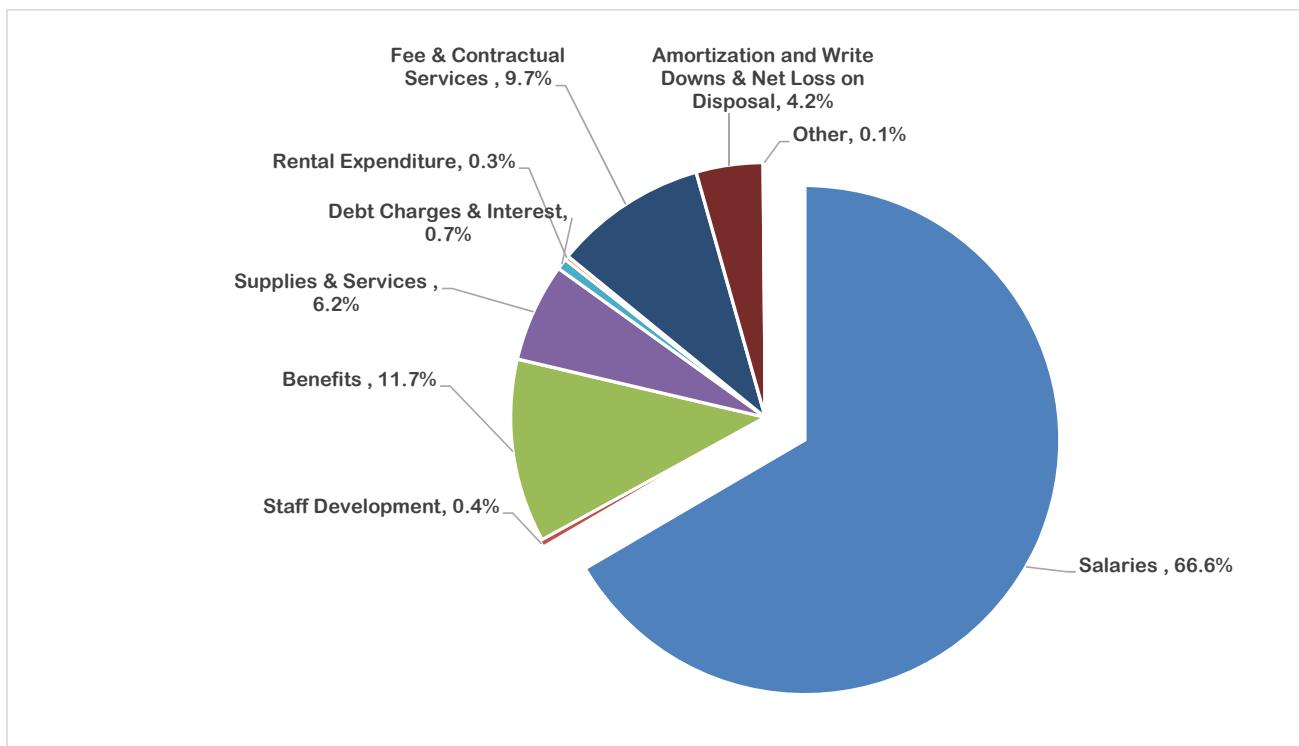


REVENUE and EXPENSE SUMMARY - 2018-19 ESTIMATES

	Revised Estimates 2017-18	from 2018-19 Estimates to 2017-18 Revised Estimates (2) - (1)	Increase (Decrease)	% Increase
	1	2	3	4
General Operating Allocation Grants				
Pupil Foundation	\$62,710,164	\$63,572,888	\$862,724	1.4%
Declining Enrolment Adjustment	\$0	\$184,820	\$184,820	
School Foundation	\$9,769,872	\$9,894,137	\$124,265	1.3%
Special Education	\$17,429,252	\$18,630,500	\$1,201,248	6.9%
Language	\$1,994,509	\$2,034,734	\$40,225	2.0%
Supported Schools	\$1,229,489	\$1,227,183	(\$2,306)	-0.2%
Remote & Rural	\$2,430,650	\$2,452,292	\$21,642	0.9%
Learning Opportunity	\$3,348,314	\$2,917,900	(\$430,414)	-12.9%
Administration and Governance	\$4,542,795	\$5,365,870	\$823,075	18.1%
School Operations	\$11,762,016	\$12,166,698	\$404,682	3.4%
Cost Adjustment and Teacher/ECE Qualification & Experience	\$10,435,507	\$10,749,343	\$313,836	3.0%
Benefit Trust Funding	\$1,928,272	\$2,331,807	\$403,535	20.9%
New Teacher Induction Program (NTIP)	\$116,178	\$133,817	\$17,639	15.2%
Continuing Education and Other Programs	\$1,253,376	\$1,226,958	(\$26,418)	-2.1%
Transportation	\$10,291,808	\$10,664,479	\$372,671	3.6%
Indigenous Education	\$818,875	\$810,571	(\$8,304)	-1.0%
Community Use of Schools	\$169,513	\$167,288	(\$2,225)	-1.3%
Safe and Accepting Schools	\$273,114	\$275,578	\$2,464	0.9%
Trustees Association Fee	\$43,017	\$43,017	\$0	0.0%
Permanent Financing of NPF	\$116,347	\$116,347	\$0	0.0%
Sub-Total: General Operating Allocation (Prior to Capital Adjustment)	\$140,663,068	\$144,966,227	\$4,303,159	3.1%
Temporary Accommodation	\$0	\$0	\$0	
Transfer to Deferred Revenues for Minor Capital	(\$3,515,501)	(\$3,623,080)	(\$107,579)	3.1%
Sub-Total: Operating Allocation	\$137,147,567	\$141,343,147	\$4,195,580	3.1%
Amortization of Deferred Capital Contributions	\$6,353,754	\$6,664,759	\$311,005	4.9%
Capital Debt Support Payments - interest portion	\$1,173,038	\$1,117,758	(\$55,280)	-4.7%
School Renewal funded through operating	\$967,534	\$934,026	(\$33,508)	-3.5%
Net Transfer from (to) Deferred Revenues Operating Legislative Grants	\$1,250,213	\$1,284,538	\$34,325	2.7%
Total Operating Grants	\$146,892,106	\$151,344,228	\$4,452,122	3.0%
Transfer from Deferred Revenues for Minor Capital	\$2,889,501	\$2,881,080	(\$8,421)	-0.3%
Transfers from Deferred Revenues Non-Legislative Grants	\$3,361,279	\$2,406,379	(\$954,900)	-28.4%
Sub-Total	\$153,142,886	\$156,631,687	\$3,488,801	2.3%
Fee and Other Revenues	\$1,179,525	\$1,726,234	\$546,709	46.3%
TOTAL GRANTS and REVENUES	\$154,322,411	\$158,357,921	\$4,035,510	2.6%
NET OPERATING EXPENSE	\$154,322,411	\$158,357,921	\$4,035,510	2.6%
SURPLUS (DEFICIT)	\$0	\$0		

EXPENSE SUMMARY

	2017-18	2018-19			% Increase/ (Decrease)
	Revised Estimates	% of Total Expenses	Estimates	% of Total Expenses	
Salaries	\$102,558,125	66.5%	\$105,445,506	66.6%	2.8%
Staff Development	\$800,373	0.5%	\$691,506	0.4%	(13.6%)
Benefits	\$17,720,094	11.5%	\$18,453,736	11.7%	4.1%
Supplies & Services	\$10,622,559	6.9%	\$9,889,282	6.2%	(6.9%)
Debt Charges & Interest	\$1,157,076	0.7%	\$1,105,566	0.7%	(4.5%)
Rental Expenditure	\$432,573	0.3%	\$430,173	0.3%	(0.6%)
Fee & Contractual Services	\$14,479,089	9.4%	\$15,403,564	9.7%	6.4%
Amortization and Write Downs & Net Loss on Disposal	\$6,413,987	4.2%	\$6,724,991	4.2%	4.8%
Other	\$138,535	0.1%	\$213,597	0.1%	54.2%
TOTAL NET OPERATING EXPENSE	\$154,322,411	100.0%	\$158,357,921	100.0%	2.6%



Capital Spend 2018/2019 Estimates

Funding Source

Capital Priorities	\$	500,000	New School Kingston
	\$	350,000	St. Joseph Catholic School, Belleville
School Condition	\$	4,284,000	Roof Replacements, Mechanical Upgrades, Boilers, HVAC
School Renewal	\$	775,000	Betterment Projects, Interior Renovations, Windows, Flooring, Ceilings
Temp Accommodation	\$	200,000	New Portables
Subtotal	\$	6,109,000	
Computer Projects	\$	706,000	Elementary and Secondary Students and Administration Devices
Vehicles	\$	36,000	Cargo Van
Subtotal	\$	742,000	
Total Capital Spend	\$	6,851,000	

2018-2019 Estimates**Surplus (Deficit) Summary****Appendix E**

	Revised Estimates 2017-18	Estimates 2018-19
	1	2
TOTAL GRANTS AND REVENUES	\$154,322,411	\$158,357,921
NET OPERATING EXPENSE	\$154,322,411	\$158,357,921
Surplus (Deficit)	\$0	\$0

FINAL