



ALGONQUIN AND LAKESHORE CATHOLIC DISTRICT SCHOOL BOARD

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 20, 2017

SUBJECT: 2017-18 Budget

Issue:

To provide Trustees with a final budget overview and provide a recommendation for approval of the 2017-18 budget.

Background:

On April 12, 2017 through a Technical Briefing video, the Minister of Education, Mitzie Hunter, the Deputy Minister of Education, Bruce Rodrigues and the Acting Assistant Deputy Minister, Joshua Paul provided an overview of the grants. This year, the Grants for Student Needs (GSN) was released prior to the provincial budget which was released on April 27, 2017.

The GSN for 2017-18 is estimated at \$23.84B which is an increase of 3.8% (\$879M) from the previous year.

GSN Budget highlights are as follows:

A. ENHANCEMENTS TO IMPLEMENT THE RECENTLY NEGOTIATED AGREEMENTS

Salaries and Professional Development

- Salary increases in 2017/18 will be funded by an increase in the salary benchmarks for staff of 1.5 percent.

- Also, the Ministry is committed to provide funding for a one-time payment in 2017/18 for professional development and other professional expenses. This payment is equivalent to the amount that would have been generated if the salary benchmarks had been increased by 0.5%.

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 2017/18.

Local Priorities Funding

As a result of education sector labour negotiations, the Ministry has agreed to establish a Local Priorities Fund (LPF) of \$219M to support children in need, “at-risk” students and adult education.

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

ALCDSB allocation is as follows for the 2017/18 and 2018/19 school years:

- 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. For the school year 2017/18, the government intends to implement a class size cap that will prevent large FDK classes.

The government will invest \$16.7M to lower the funded average class size to 25.75 in 2017/18.

Grades 4-8 Class Size

In 2017/18, the government will invest \$39.6M to reduce the funded average class size to 24.17.

Over five years, the funded class size average for grades 4-8 will be reduced to 22.85 for all school boards.

B. 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 for 2017/18. SRA funding will be \$357M in 2017/18. This maintains the government's commitment to invest \$1.4B in school renewal.

Greenhouse Gas (GHG) Reduction

The Government of Ontario's Climate Change Action Plan outlines specific commitments for meeting the government's GHG emissions reduction target by 2020.

As part of the \$1.0B investment in SCI funding for the 2017/18 school year, a \$200.0M initiative will support GHG emission from facilities in the education sector.

Eligible expenditures under this program will support the replacement, renewal and installation of new energy efficient building components in older elementary and secondary schools and administrative buildings.

C. KEEPING UP WITH COSTS

In the last six years, the province has provided funding to assist school boards with utility, energy and student transportation costs. In 2017/18, the projected cost is \$31.4M.

Student Transportation

In 2017/18, the Student Transportation Grant will be increased by 2 percent to help boards manage increased costs.

Utilities

In 2017/18, 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).

D. ONGOING IMPLEMENTATION

In 2017/18, the Ministry will continue to implement important GSN reforms that began in prior years:

- 2017/18 is the third and final year of a three-year phase-in of School Board Efficiencies and Modernization (SBEM) measures, introduced in 2015–16. These measures included changes to (1) Top-up funding and benchmarks under the School Facility Operations and Renewal Grant; (2) the School Foundation Grant; (3) the Geographic Circumstances Grant; and (4) the Declining Enrolment Adjustment.

- In 2014-15, after extensive consultations with stakeholder representatives, the Ministry began the four-year implementation of a new funding model for what is now called the Differentiated Special Education Needs Amount (DSENA) Allocation (formerly High Needs Amount). The new DSENA model will be fully implemented in 2017/18.
- In 2014-15, the Ministry began phasing in a new allocation method for the School Board Administration and Governance Grant. 2017/18 is the fourth and final year of the four-year phase-in.

E. DATES FOR SUBMISSION OF FINANCIAL REPORTS

The Ministry of Education has established the following dates for submission of financial reports in the 2017/18 school year:

- | | | |
|---|-------------------|--|
| • | June 30, 2017 | Board Estimates for 2017/18 |
| • | November 15, 2017 | Board Financial Statements for 2016/17 |
| • | December 15, 2017 | Board Revised Estimates for 2017/18 |
| • | May 15, 2018 | Board Financial Report for September 1, 2017 to March 31, 2018 |

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 2017-18 budget. Based on conversations held to date, the preliminary 2017-18 budget was finalized and shared with Trustees on June 6, 2017.

2. Enrolment Projections - (Appendix A)

Overall, it is projected that the Board's enrolment will decrease by 0.7% (77 students) with elementary increasing by 1.1% (87 students), secondary decreasing by 4.7% (168 students) and continuing education increasing by 1.1% (4 students).

3. Revenue Highlights - (Appendix B)

Operating Grants

Pupil Foundation Grant

The increase of 1.0% in the elementary and secondary foundation grants is primarily attributable to the increase in the salary component in the foundation grant offset by the 0.7% decrease in enrolment.

Declining Enrolment Adjustment

Since the Board is continuing to experience declining enrolment, the Province will provide \$229,758 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 \$63,499 (0.7%).

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 \$194,514 (1.1%).

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 is 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 are fiscally neutral provincially, however, on a Board basis there will be an impact and therefore will be phased in over a four-year period.

In 2017-18, the Ministry will invest \$15 Million in DSNEA MOV, \$4 Million to the Remote and Rural Adjustment and \$11 Million to the new French Language School Board Adjustment.

In 2017-18, it is projected that the DSNEA will increase by \$98,976 (1.3%).

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 2017-18 are as follows:

	2016-17
JK to Grade 3 students	\$976
Grade 4 to Grade 8 students	\$750
Grade 9 to Grade 12 students	\$495

C. SEA (Special Equipment Amount)

The 2017-18 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 is 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.

D. Funding Summary HNA, SEPPA, SIP, SEA and BEA (Behavioural Expertise Amount)

2016-17	2017-18	Increase (Decrease)	% Increase (Decrease)
Revised Estimates	Estimates		
\$7,338,837	\$7,437,813	\$98,976	1.3%
\$8,257,816	\$8,450,135	\$192,319	2.3%
\$713,626	\$600,000	(\$113,626)	-15.9%
\$16,310,279	\$16,487,948	\$177,669	1.1%
\$532,789	\$543,908	\$11,119	2.1%
\$117,275	\$118,988	\$1,713	1.5%
\$154,554	\$158,568	\$4,014	2.6%
\$17,114,897	\$17,309,412	\$194,515	1.1%

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 increased by \$6,011 (0.5%).

B. Remote and Rural Funding

The funding has decreased by \$415,608 (16.5%) from 2016-17, due to the implementation of a new method of allocation under the Ministry's School Board Efficiency and Modernization (SBEM) Strategy.

Learning Opportunities

The Learning Opportunities Grant (LOG) has increased by \$1,564,983 (89.6%) from 2016-17 due in most part to the Local Priorities Funding of \$1,454,228 received from the province to support children in need, at-risk students and adult education.

Administration and Governance

Administration and Governance increased by \$79,523 (1.9%) from 2016-17 due in most part to the Human Resources Transition Supplement funding received for the 2017-18 school year.

School Operations

School operations net decrease in grant was \$14,041 (0.1%) which reflects an increase in the non-staff portion of the school operations benchmarks to assist Boards in managing the increases in energy commodity prices, which was primarily offset by a decrease in Base Top-up funding dollars as per the province's SBEM Strategy combined with declining enrolment.

Teacher / ECE Qualifications and Experience

The projected grant increase is \$1,273,950 (12.3%). 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. Also, included in this grant line is the one-time lump sum payment of \$513,650 which represents 0.5% of salary for staff for professional development and other professional expenses.

Transportation

Transportation funding increased by \$189,005 (1.9%).

4. Operating Expense Summary Highlights - (Appendix C)

For the fiscal year 2017-18 operating expenditures is projected to be \$152,856,720, a 3.3% increase over last year.

Salaries are estimated to increase by 3.0% over last year and benefits are estimated to increase by 7.7% 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 2017-18 school year is estimated to be \$9,403,457.

The majority of the capital expenses in 2017-18 will be for various projects, such as roof and window replacements, and mechanical system upgrades.

Budget Highlights

Primary Class Size (PCS)

The Ministry has set the PCS target for 2017-18 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, and at least 90% of the FDK classes can reach up to 32 students if they meet exception criteria as outlined on page 4 of 12 in "B" memo 2017: B04.

The Board has initially staffed elementary schools to meet the requirements of the Ministry for the upcoming 2017-18 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 2017 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 2017-18, the Board Budget includes 222 EA positions which is a reduction of 1.0 EA position from the 223 positions reported on the 2016-17 Revised Estimates. In June 2016, the 2016-17 budget included 218 EAs. Note: The 222 EA positions in 2017-18 includes 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.

2017-18 BUDGET SUMMARY

To address the provincial deficit, the government introduced various constraint measures over the past few years to manage Education spending. In 2009-10, the government announced less grant dollars for textbooks and classroom computers. In 2010 the government announced further constraint measures for the 2010-11 school year, including less grant dollars in Special Education High Needs Amount and transportation for those school boards who are impacted by declining enrolment. In 2012-13, the government announced further 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 2017-18 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 Local Priorities Funding provided by the province to support children in need, "at-risk" students and adult education.

Program and Services Expense Enhancement and Reduction (Savings) Plan 2017-18

<u>Major Areas Identified - Expense Enhancement / Savings</u>	
<u>Funded by Provincial Local Priorities Funding - Enhancements</u>	
7.5 FTE additional Teacher positions	\$750,000
3.0 FTE additional Youth Worker positions	\$145,000
2.5 FTE additional Elementary Learning Resource Assistant positions	\$105,000
1.4 FTE additional Secretarial positions	\$72,000
2.0 FTE additional Custodial positions	\$107,000
<u>School Consolidation Kingston - Savings</u>	
Reduction of 2.0 FTE Secretarial positions	\$112,000
Reduction of 1.0 FTE Principal position	\$134,000
Reduction of 2.1 FTE Custodial positions	\$131,000
<u>Other</u>	
Reduction of 1.0 FTE Educational Assistant position - Savings	\$45,000
Facility operational savings due to potential sales of Board properties - Savings	\$50,000
1.0 FTE additional temporary Management position to support succession planning - Enhancement	\$118,000

OPERATING BUDGET

Estimated Grant Revenues	\$ 151.3 Million
Estimated Other Revenue	\$ <u>1.6 Million</u>
Estimated Revenues	\$ 152.9 Million
Estimated Expenditures	<u>(\$ 152.9) Million</u>

Balanced Budget (Appendix E) \$0

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 2017-18 Operating Budget (Estimates) of \$152,856,720 and the Capital Budget (Estimates) of \$9,403,457.

RK/lp
Attachments

Primary Responsibility for Follow-up

- | | | |
|-----------------------|-------------------------------------|--|
| Chair of Board | <input type="checkbox"/> | |
| Vice-Chair of Board | <input type="checkbox"/> | |
| Senior Administration | <input checked="" type="checkbox"/> | R. Koubsky, Superintendent of Finance and Business Services
E. Pennell, Manager, Financial Services |
| Other | <input type="checkbox"/> | |

Enrolment Comparison
Revised Estimates 2016-17 to Estimates 2017-18

	Revised Estimates 2016-17	Estimates 2017-18	Increase/ (Decrease)	% Increase /(Decrease)
Elementary	7,021.75	7,126.00	104.25	
Full Day JK/SK	764.75	748.00	(16.75)	
	7,786.50	7,874.00	87.50	1.1%
Secondary	3,600.18	3,431.86	(168.32)	(4.7%)
Adult and Continuing Education	324.03	327.66	3.63	1.1%
Total ADE (Average Daily Enrolment)	11,710.71	11,633.52	-77.19	(0.7%)

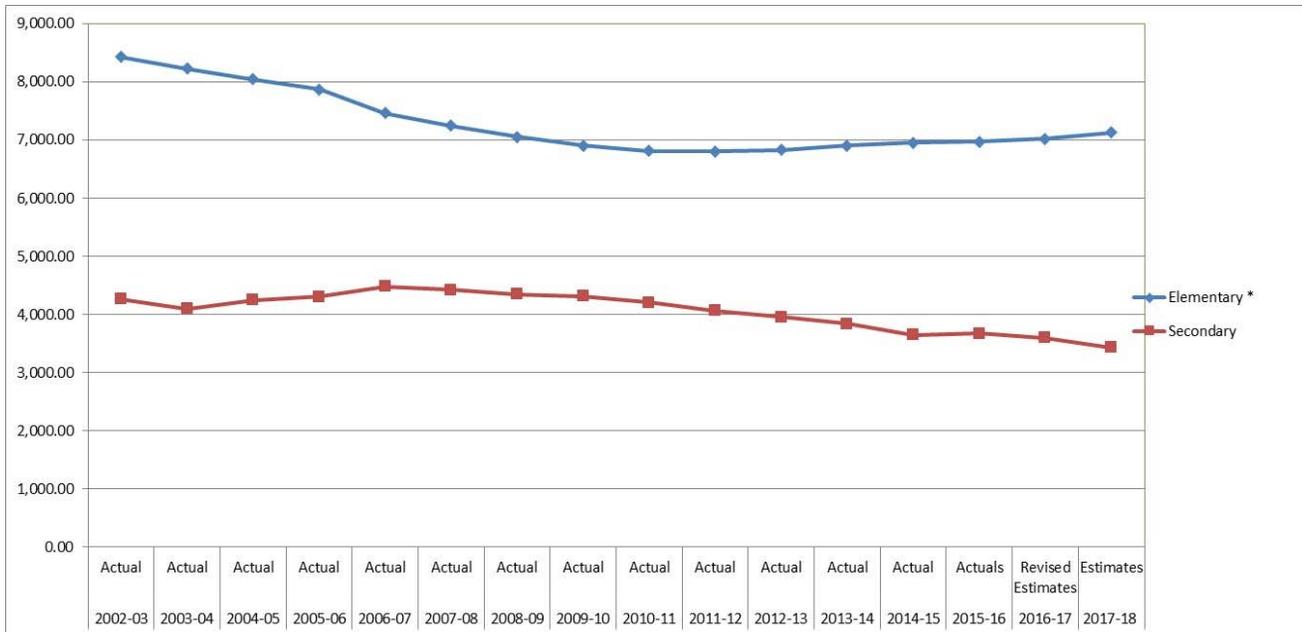
Historical Enrolment Comparison

Pupils of the Board	2002-03	2012-13	2013-14	2014-15	2015-16	2016-17 Revised Estimates	2017-18 Estimates
ADE (Average Daily Enrolment)	Actual	Actual	Actual	Actual	Actuals	Estimates	Estimates
Elementary *	8,430.75	6,827.75	6,900.50	6,958.40	6,968.00	7,021.75	7,126.00
Full Day JK/SK Incremental Impact		367.00	481.25	782.63	758.25	764.75	748.00
Elementary Sub-Total	8,430.75	7,194.75	7,381.75	7,741.03	7,726.25	7,786.50	7,874.00
Secondary	4,266.14	3,959.16	3,838.54	3,646.82	3,669.77	3,600.18	3,431.86
<i>Sub-Total</i>	<i>12,696.89</i>	<i>11,153.91</i>	<i>11,220.29</i>	<i>11,387.85</i>	<i>11,396.02</i>	<i>11,386.68</i>	<i>11,305.86</i>
<i>% Increase (Decrease)</i>	<i>0.4%</i>	<i>1.5%</i>	<i>0.6%</i>	<i>1.5%</i>	<i>0.1%</i>	<i>(0.1%)</i>	<i>(0.7%)</i>
Pupils Over 21 years	384.75	283.50	285.50	269.00	268.50	270.00	272.00
Continuing Education	596.50	43.44	42.35	38.99	50.89	41.39	44.32
Summer School	73.87	11.59	6.08	8.63	19.21	12.64	11.34
<i>Sub-Total</i>	<i>1,055.12</i>	<i>338.53</i>	<i>333.93</i>	<i>316.62</i>	<i>338.60</i>	<i>324.03</i>	<i>327.66</i>
<i>% Increase (Decrease)</i>	<i>-23.8%</i>	<i>(3.5%)</i>	<i>(1.4%)</i>	<i>(5.2%)</i>	<i>6.9%</i>	<i>(4.3%)</i>	<i>1.1%</i>
Total Enrolment including Full Day JK/SK Incremental Impact	13,752.01	11,492.44	11,554.22	11,704.47	11,734.62	11,710.71	11,633.52
<i>ADE Difference Yr. To Year.</i>	<i>(281.82)</i>	<i>147.40</i>	<i>61.78</i>	<i>150.25</i>	<i>30.15</i>	<i>(23.91)</i>	<i>(77.19)</i>
<i>% ADE Difference</i>	<i>(2.0%)</i>	<i>1.3%</i>	<i>0.5%</i>	<i>1.3%</i>	<i>0.3%</i>	<i>(0.2%)</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 Comparison



REVENUE and EXPENSE SUMMARY - 2017-18 ESTIMATES

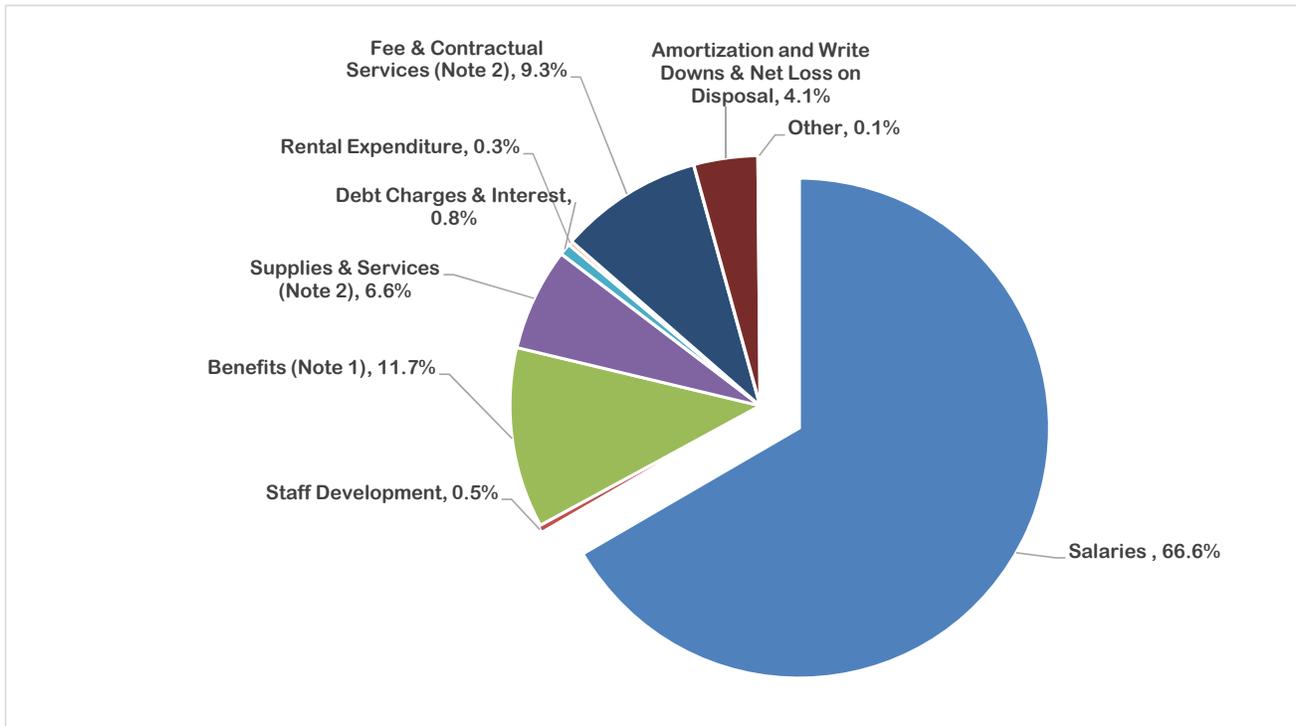
	Revised		Increase (Decrease)	% Increase
	Estimates	Estimates	from 2017-18 Estimates	
	2016-17	2017-18	to 2016-17 Revised Estimates	Grants
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General Operating Allocation Grants				
Pupil Foundation	\$61,115,100	\$61,699,622	\$584,522	1.0%
Declining Enrolment Adjustment	\$19,209	\$229,758	\$210,549	1096.1%
School Foundation	\$9,607,546	\$9,671,045	\$63,499	0.7%
Special Education	\$17,114,897	\$17,309,411	\$194,514	1.1%
Language	\$1,915,040	\$2,022,038	\$106,998	5.6%
Supported Schools	\$1,204,153	\$1,210,164	\$6,011	0.5%
Remote & Rural	\$2,517,064	\$2,101,456	(\$415,608)	-16.5%
Learning Opportunity	\$1,747,573	\$3,312,556	\$1,564,983	89.6%
Administration and Governance	\$4,297,239	\$4,376,762	\$79,523	1.9%
School Operations	\$11,844,663	\$11,830,622	(\$14,041)	-0.1%
Cost Adjustment and Teacher/ECE Qualification & Experience	\$10,347,209	\$11,621,159	\$1,273,950	12.3%
Benefit Trust Funding	\$804,016	\$1,917,679	\$1,113,663	138.5%
New Teacher Induction Program (NTIP)	\$135,240	\$116,178	(\$19,062)	-14.1%
Continuing Education and Other Programs	\$1,151,931	\$1,201,354	\$49,423	4.3%
Transportation	\$10,012,533	\$10,201,538	\$189,005	1.9%
Indigenous Education	\$772,862	\$792,813	\$19,951	2.6%
Community Use of Schools	\$163,171	\$169,513	\$6,342	3.9%
Safe and Accepting Schools	\$267,373	\$268,335	\$962	0.4%
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)	\$135,196,183	\$140,211,367	\$5,015,184	3.7%
Temporary Accommodation	\$0	\$0	\$0	
Transfer to Deferred Revenues for Minor Capital	(\$3,378,829)	(\$3,497,422)	(\$118,593)	3.5%
Sub-Total: Operating Allocation	\$131,817,354	\$136,713,945	\$4,896,591	3.7%
Amortization of Deferred Capital Contributions	\$5,886,137	\$6,339,684	\$453,547	7.7%
Capital Debt Support Payments - interest portion	\$1,234,782	\$1,177,276	(\$57,506)	-4.7%
School Renewal funded through operating	\$893,190	\$967,534	\$74,344	8.3%
Net Transfer from (to) Deferred Revenues Operating Legislative Grants	\$1,228,482	\$1,235,292	\$6,810	0.6%
Total Operating Grants	\$141,059,945	\$146,433,731	\$5,373,786	3.8%
Transfer from Deferred Revenues for Minor Capital	\$2,772,829	\$2,867,422	\$94,593	3.4%
Transfers from Deferred Revenues Non-Legislative Grants	\$2,603,145	\$1,969,978	(\$633,167)	-24.3%
Sub-Total	\$146,435,919	\$151,271,131	\$4,835,212	3.3%
Fee and Other Revenues	\$1,482,712	\$1,585,589	\$102,877	6.9%
TOTAL GRANTS and REVENUES	\$147,918,631	\$152,856,720	\$4,938,089	3.3%
NET OPERATING EXPENSE	\$147,918,631	\$152,856,720	\$4,938,089	3.3%
SURPLUS (DEFICIT)	\$0	\$0		

EXPENSE SUMMARY

	2016-17 Revised Estimates	Blend %	2017-18 Estimates	% of Total Expenses	% Increase/ (Decrease)
Salaries	\$98,877,098	66.8%	\$101,832,172	66.6%	3.0%
Staff Development	\$825,351	0.6%	\$688,863	0.5%	(16.5%)
Benefits (Note 1)	\$16,564,612	11.2%	\$17,839,787	11.7%	7.7%
Supplies & Services (Note 2)	\$9,879,513	6.7%	\$10,150,233	6.6%	2.7%
Debt Charges & Interest	\$1,206,420	0.8%	\$1,157,076	0.8%	(4.1%)
Rental Expenditure	\$408,230	0.3%	\$419,073	0.3%	2.7%
Fee & Contractual Services (Note 2)	\$13,997,987	9.5%	\$14,216,112	9.3%	1.6%
Amortization and Write Downs & Net Loss on Disposal	\$5,946,370	4.0%	\$6,339,682	4.1%	6.6%
Other	\$213,050	0.1%	\$213,722	0.1%	0.3%
TOTAL NET OPERATING EXPENSE	\$147,918,631	100.0%	\$152,856,720	100.0%	3.3%

Notes:

1. Benefits includes Amortization of Retirement Gratuity and the increased estimated cost of benefits due to moving to the Benefit Trust which has been offset by the GSN - Benefit Trust Funding Grant of \$804,016 (2016-17) and \$1,917,679 (2017-18).
2. Net of Prior Year's School Budget Carryforward - 2016-17.



Capital Spend 2017/2018 Estimates

Funding Source

Capital Priorities & Full Day Kindergarten	\$	905,757	New School Kingston
Community Hubs	\$	100,000	
Greenhouse Gas Reduction	\$	211,700	
School Condition	\$	6,000,000	Roof Replacements, windows and mechanical systems, etc.
School Renewal	\$	1,200,000	Betterment Projects (HVAC, Boilers, Lighting, Windows, Flooring)
Temp Accommodation	\$	356,000	New Portable
Subtotal	\$	7,867,700	
Computer Projects	\$	594,000	Including classroom and teacher technology upgrades and Learning Commons Initiatives
Vehicles	\$	36,000	Cargo Van
Subtotal	\$	630,000	
Total Capital Spend	\$	9,403,457	

	Revised Estimates 2016-17 1	Estimates 2017-18 2
TOTAL GRANTS AND REVENUES	\$147,918,631	\$152,856,720
NET OPERATING EXPENSE	\$147,918,631	\$152,856,720
Surplus (Deficit)	\$0	\$0