



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 21, 2016

SUBJECT: 2016-17 Budget

Issue:

To provide Trustees with a final budget overview and provide a recommendation for approval of the 2016-17 budget.

Background:

On March 24, 2016 through a Technical Briefing video, the Minister of Education, Liz Sandals, the Deputy Minister of Education, George Zegarac and the Assistant Deputy Minister, Gabriel Sékaly provided an overview of the grants. This year, the Grants for Student Needs (GSN) were released subsequent to the provincial budget which was released on February 25, 2016.

The GSN for 2016-17 is estimated at \$22.9B which is an increase of 1.3% (\$300M) from the previous year.

GSN Budget highlights are as follows:

A. LABOUR FRAMEWORK IMPLEMENTATION FOR 2016-17

Salary / Earned Leave Plans

- Salary increases in 2016–17 will be funded by an increase in the salary benchmarks for teaching and non-teaching staff of 1.25 percent.

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- Implementation of Earned Leave savings in 2016–17 will match implementation in 2015–16, but the Ministry will also work with all boards to develop strategies to promote employee well-being, manage absenteeism and reduce the associated costs.

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.

Any changes to how benefits are funded through the GSN in 2016–17 will be made once the 2014–15 benefit costs are determined through the data collection and validation process that is currently underway.

B. EQUITY IN EDUCATION

The Ministry has engaged with a broad range of stakeholders in discussions focused on funding allocations that support equitable outcomes for all students. This included, for the first time, engagement with First Nation, Métis, and Inuit education partners.

First Nation, Métis, and Inuit Education leads in every board

The Ministry will invest an estimated \$1.2M in the Per-Pupil Amount (PPA) Allocation of the First Nation, Métis, and Inuit Education Supplement in 2016–17 to ensure that all boards receive a base amount of funding. This will give all boards resources to establish a position at a supervisory officer level that is dedicated to supporting implementation of the Ontario First Nation, Métis, and Inuit Education Policy Framework.

Boards will be required to spend at least half of this amount on the dedicated position, and will be required to confirm that any remaining portion of the amount has been used to support the Framework through the Board Action Plan (BAP) on First Nation, Métis and Inuit Education.

Incorporating Voluntary, Confidential Aboriginal Student Self-identification into the GSN

Funding of \$6M to support Board Action Plans (BAPs) on First Nation, Métis and Inuit Education will be transferred to the GSN from Education Programs – Other (EPO).

C. CAPITAL

Amendments to Ontario Regulation 444/98

The Ministry intends to make amendments to the regulation to:

- Double the current surplus property circulation period from 90 days to 180 days, providing listed public entities with 90 days to express interest in the property and an additional 90 days to submit an offer;

- Expand the list of public entities to receive notification of surplus property disposition;
- Have all board-to-board sales be at fair market value.

Capital Priorities

The Capital Priorities program serves as the primary means for funding school capital projects required to address accommodation pressures, replace facilities in poor repair, support the consolidation of underutilized facilities. The Ministry expects to begin the next round of Capital Priorities in May 2016.

School Consolidation Capital

The Ministry introduced the School Consolidation Capital (SCC) program, as one of the pillars of the School Board Efficiencies and Modernization (SBEM), in 2014–15 to further assist school boards in managing their excess capacity and right-sizing their capital footprint. The Ministry is currently reviewing board submissions for the second round of SCC funding and expects to announce funding approvals in spring 2016.

School Condition Improvement

For 2016–17, \$500M will be allocated to school boards through the School Condition Improvement (SCI) program to address the significant backlog in school renewal needs.

D. KEEPING UP WITH COSTS

In the last five years, the province has provided funding to assist school boards with utility, energy and student transportation costs.

Student Transportation

In 2016–17, the Student Transportation Grant will be increased by 2 percent to help boards manage increased costs.

Utilities

In 2016–17, 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, and other costs). There will be a total 3.5 percent increase for electricity costs under the non-staff portion of the School Operations Allocation benchmarks.

E. ACCOUNTABILITY

The Ministry continues to explore opportunities to enhance public confidence in Ontario's education system and ensure proper accountability for funding.

Full-day Kindergarten and Primary class size compliance

As announced in the memorandum 2015: B07 - Grants for Student Needs Funding for 2015-16, the Ministry will begin to take action to ensure compliance with the Full-day Kindergarten (FDK) and Primary (grades 1 to 3) provisions of the Class Size regulation (O. Reg. 132/12).

Transferring existing Ministry programs into the GSN

To further balance reporting requirements while continuing to support Ministry core goals and priorities, several existing Ministry programs will be transferred into the GSN.

- Funding for library staff, projected to be \$10M in 2016–17, supports the learning of elementary school students.
- Funding for the Managing Information for Student Achievement (MISA) Local Capacity initiative, projected to be \$3.2M, supports school boards to build capacity to better manage information to inform board decisions, school administration, and classroom practice.
- Funding for Outdoor Education, \$17M in 2016–17, provides elementary and secondary students with learning experiences in the outdoors.
- Funding for Technology Enabled Learning and Teaching Contacts, \$7.6M, provides boards with one Technology Enabled Learning and Teaching contact per school board to support the transformation of learning and teaching in the physical and virtual environment.

F. ONGOING IMPLEMENTATION

In 2016–17, the Ministry will continue to implement important GSN reforms that began in prior years:

- 2016–17 is the second 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 will now be called the Differentiated Special Education Needs Amount (DSENA) Allocation (formerly High Needs

Amount). The new name will better express the allocation's purpose, which is to better reflect the variation among boards with respect to students with special education needs and boards' abilities to meet those needs. 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. 2016–17 is the third year of the four-year phase-in. The new model will be fully implemented in 2017–18.

G. DATES FOR SUBMISSION OF FINANCIAL REPORTS

The Ministry of Education has established the following dates for submission of financial reports in the 2016-17 school year:

- | | |
|---------------------|--|
| • June 30, 2016 | Board Estimates for 2016-17 |
| • November 15, 2016 | Board Financial Statements for 2015-16 |
| • December 15, 2016 | Board Revised Estimates for 2016-17 |
| • May 15, 2017 | Board Financial Report for September 1, 2016 to March 31, 2017 |

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 2016-17 budget. Based on conversations held to date, the preliminary 2016-17 budget was finalized and shared with Trustees on June 2, 2016.

2. Enrolment Projections - (Appendix A)

Overall, it is projected that the Board's enrolment will decrease by 1.9% (223 students) with elementary increasing by .1% (5 students), secondary decreasing by 5.8% (213 students) and continuing education decreasing by 4.5% (15 students).

3. Revenue Highlights - (Appendix B)

Operating Grants

Pupil Foundation Grant

The decrease of 1.0% in the elementary and secondary foundation grants is primarily attributable to the decrease in enrolment.

Declining Enrolment Adjustment

Since the Board is continuing to experience declining enrolment, the Province will provide \$425,263 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 slightly increase by \$8,289 (.1%).

Special Education Grant

The Special Education grant for HNA, SEPPA, Special Incidence Portion (SIP), Behavioural Expertise with Special Equipment Amount (SEA) is projected to decrease by \$35,602 (.2%).

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.

In 2009-10 a measure of variability (MOV) was introduced as part of the 5% DSENA (formerly referred to as HNA) allocation to better reflect the variability of high needs students among school boards. In 2010-11 the government introduced a savings measure in which the HNA is based on 50% of the enrolment decline.

Based on the consultation with stakeholder representatives, the legacy DSENA allocation (formerly referred to as HNA) will be gradually repurposed and redistributed to increase the proportion of funding that is allocated through both the Measures of Variability Amount (MOV) and the Special Education Statistical Prediction Model (SESPM).

B. SEPPA (Special Education per Pupil Amount)

SEPPA funding has primarily decreased due to the projected overall decline in student enrolment.

The SEPPA per pupil amounts for 2016-17 are as follows:

	2016-17
JK to Grade 3 students	\$950
Grade 4 to Grade 8 students	\$730
Grade 9 to Grade 12 students	\$482

C. SEA (Special Equipment Amount)

The 2016-17 SEA allocation is made up of three components:

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

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)

	2015-16 Revised Estimates	2016-17 Estimates	Increase (Decrease)	% Increase (Decrease)
HNA	\$7,418,807	\$7,313,457	(\$105,350)	(-1.4%)
SEPPA	\$8,092,331	\$8,141,508	\$49,177	0.6%
SIP	\$600,000	\$675,000	\$75,000	12.5%
Sub-Total	\$16,111,138	\$16,129,965	\$18,827	0.1%
SEA	\$578,521	\$526,746	(\$51,775)	(-8.9%)
BEA	\$116,038	\$116,798	\$760	0.7%
SECTION 23	\$157,968	\$154,554	(\$3,414)	(-2.2%)
TOTAL	\$16,963,665	\$16,928,063	(\$35,602)	(-0.2%)
Note: 2015-16 Revised Estimates does not include in-year GSN adjustments for ratified union and non-union contracts.				

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 \$7,175 (.6%).

B. Remote and Rural Funding

The funding has decreased by \$418,292 (14.2%) from 2015-16, 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 \$214,251 (14.0%) from 2015-16 due in most part to the moving of the Outdoor Education and Library Staff Amounts from the EPO grants to the GSN.

Administration and Governance

Administration and Governance increased by \$234,001 (5.8%) from 2015-16 due in most part to the reallocation of the former EPO amounts (Managing Information for Student Achievement Local Capacity and Technology Enabled Learning and Teaching Contacts) to the GSN.

School Operations

School operations net decrease in grant was \$9,929 (.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.

Teacher / ECE Qualifications and Experience

The projected grant increase is \$1,051,639 (11.3%). 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.

Transportation

Transportation funding increased by \$184,052 (1.9%).

4. Operating Expense Summary Highlights - (Appendix C)

For the fiscal year 2016-17 operating expenditures is projected to be \$145,488,926, a .2% decrease over last year.

Salaries are estimated to decrease by .3% over last year and benefits are estimated to decrease by 2.8% 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 2016-17 school year is estimated to be \$8,583,529.

The major capital expense for the 2016-17 school year is for building the new Catholic Elementary School in Kingston to accommodate the students from the combined attendance areas of Holy Family Catholic School, St. Patrick Catholic School and St. Peter Catholic School.

Budget Highlights

Primary Class Size (PCS)

The Ministry has set the PCS target for 2016-17 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.

The Board has initially staffed elementary schools to meet the requirements of the Ministry for the upcoming 2016-17 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 developed a delivery model in 2016 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.

To align resources to Special Education funding, the June 2016 Board Budget includes 218 EA positions, which is the same allotment as was budgeted for in the June 2015 Budget. In the Revised Estimates 2015-16, the Board reported 224 EA positions which is a reduction of six EA positions for the 2016-17 school year.

Note: As in previous years, the Board assesses the individual needs of the schools at school start up and during the year. Based on this assessment, additional educational assistants are hired to meet the needs of the students.

2016-17 BUDGET SUMMARY

Despite a continuing challenging economic environment and a significant provincial deficit, the Ontario government continues to maintain their overall investment in education. Given 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 2016-17 Budget, the Board has realigned resources in the following areas to address the impact of grant reductions and declining enrolment.

<u>Central Administration</u> Reduce centrally managed budgets including one central position.	\$103,000
<u>Facilities</u> Reduce operational costs through School consolidation strategy.	\$50,000
<u>Support Services</u> Enhance Student Support by adding one additional Youth Worker position. Hold Religious Education Consultant position open for the 2016-17 school year.	\$46,000 \$100,000
<u>School Administration</u> One additional 0.5 Administrative Vice-Principal position.	\$63,000
<u>School Classroom – Educational Assistants</u> To align resources to Special Education Funding, the Board is budgeting for 218 EA positions, which is 6 less EA positions reported in 2015-16 Revised Estimates.	\$265,000

Note: 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 in relationship to the EA allocation model.

OPERATING BUDGET

Estimated Grant Revenues	\$ 144.2 Million
Estimated Other Revenue	\$ 1.3 Million
Estimated Revenues	\$ 145.5 Million
Estimated Expenditures	<u>(\$145.5) 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 2016-17 Operating Budget (Estimates) of \$145,488,926 and the Capital Budget (Estimates) of \$8,583,529.

RK/lp
Attachments

Primary Responsibility for Follow-up

Chair of Board

Vice-Chair of Board

Senior Administration

Other

R. Koubsky, Superintendent of Finance and Business Services

E. Pennell, Manager, Financial Services

Enrolment Comparison
Revised Estimates 2015-16 to Estimates 2016-17

	Revised Estimates 2015-16	Estimates 2016-17	Increase/ (Decrease)	% Increase /(Decrease)
Elementary	6,975.50	7,042.50	67.00	
Full Day JK/SK	760.00	697.50	(62.50)	
	7,735.50	7,740.00	4.50	0.1%
Secondary	3,678.18	3,465.45	(212.73)	(5.8%)
Adult and Continuing Education	334.23	319.03	(15.20)	(4.5%)
Total ADE (Average Daily Enrolment)	11,747.91	11,524.48	-223.43	(1.9%)

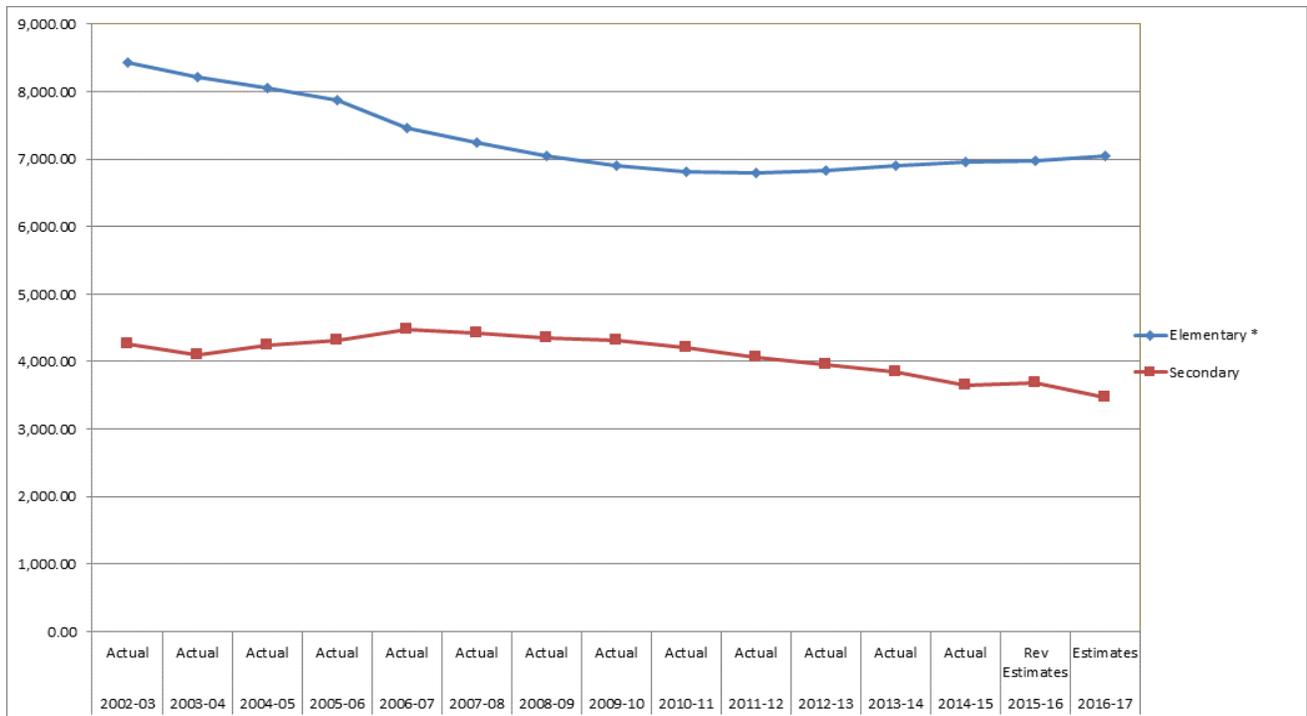
Historical Enrolment Comparison

Pupils of the Board	2002-03	2012-13	2013-14	2014-15	2015-16 Rev	2016-17
ADE (Average Daily Enrolment)	Actual	Actual	Actual	Actual	Estimates	Estimates
Elementary *	8,430.75	6,827.75	6,900.50	6,958.40	6,975.50	7,042.50
Full Day JK/SK Incremental Impact		367.00	481.25	782.63	760.00	697.50
Elementary Sub-Total	8,430.75	7,194.75	7,381.75	7,741.03	7,735.50	7,740.00
Secondary	4,266.14	3,959.16	3,838.54	3,646.82	3,678.18	3,465.45
<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>11,413.68</i>	<i>11,205.45</i>
<i>% Increase (Decrease)</i>	<i>0.4%</i>	<i>1.5%</i>	<i>0.6%</i>	<i>1.5%</i>	<i>0.2%</i>	<i>(1.8%)</i>
Pupils Over 21 years	384.75	283.50	285.50	269.00	275.00	265.00
Continuing Education	596.50	43.44	42.35	38.99	43.50	41.39
Summer School	73.87	11.59	6.08	8.63	15.73	12.64
<i>Sub-Total</i>	<i>1,055.12</i>	<i>338.53</i>	<i>333.93</i>	<i>316.62</i>	<i>334.23</i>	<i>319.03</i>
<i>% Increase (Decrease)</i>	<i>-23.8%</i>	<i>(3.5%)</i>	<i>(1.4%)</i>	<i>(5.2%)</i>	<i>5.6%</i>	<i>(4.5%)</i>
Total Enrolment including Full Day JK/SK Incremental Impact	13,752.01	11,492.44	11,554.22	11,704.47	11,747.91	11,524.48
<i>ADE Difference Yr. To Year.</i>	<i>(281.82)</i>	<i>147.40</i>	<i>61.78</i>	<i>150.25</i>	<i>43.44</i>	<i>(223.43)</i>
<i>% ADE Difference</i>	<i>(2.0%)</i>	<i>1.3%</i>	<i>0.5%</i>	<i>1.3%</i>	<i>0.4%</i>	<i>(1.9%)</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



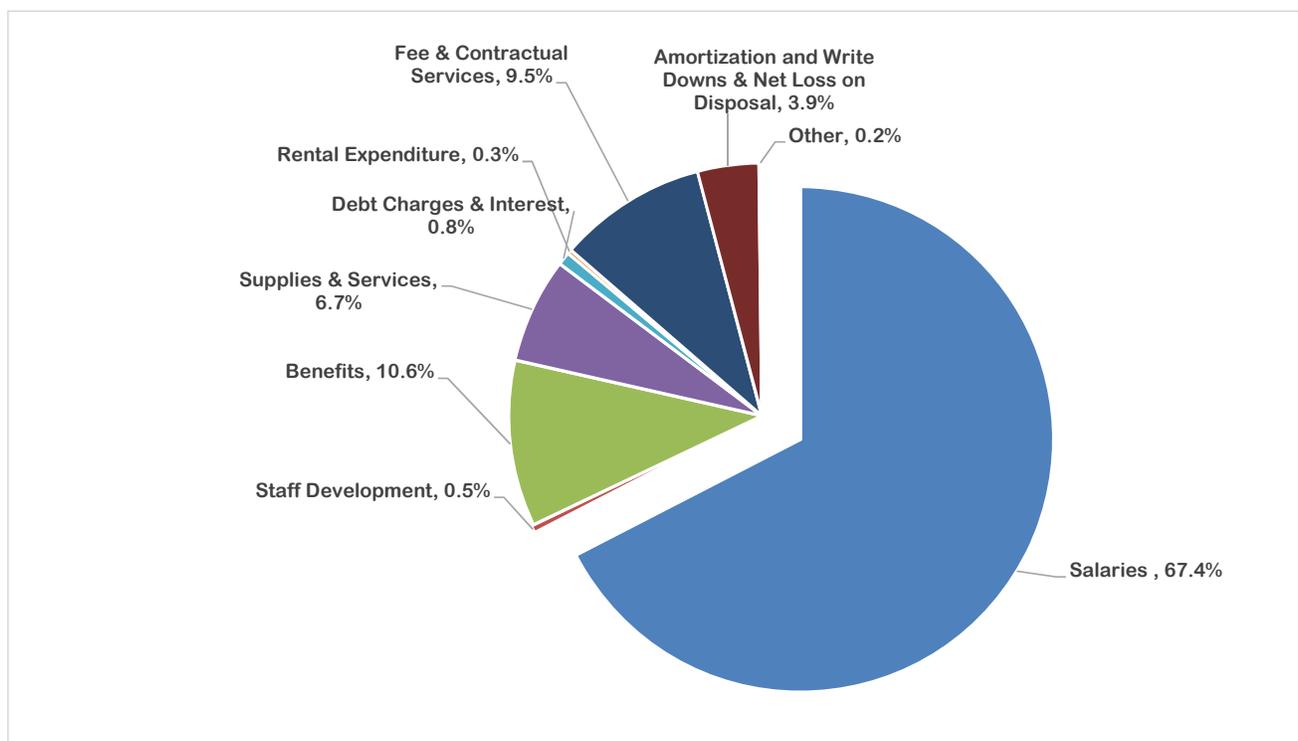
REVENUE and EXPENSE SUMMARY - 2016-17 ESTIMATES

	Restated Revised Estimates 2015-16	Estimates 2016-17	Increase (Decrease) from 2016-17 Estimates to 2015-16 Revised Estimates (2) - (1)	% Increase Grants
	1	2	3	4
General Operating Allocation Grants				
Pupil Foundation	\$60,624,896	\$60,026,135	(\$598,761)	-1.0%
Declining Enrolment Adjustment	\$76,834	\$425,263	\$348,429	453.5%
School Foundation	\$9,633,487	\$9,641,776	\$8,289	0.1%
Special Education	\$16,963,665	\$16,928,063	(\$35,602)	-0.2%
Language	\$1,788,109	\$1,801,774	\$13,665	0.8%
Supported Schools	\$1,263,427	\$1,256,252	(\$7,175)	-0.6%
Remote & Rural	\$2,938,024	\$2,519,732	(\$418,292)	-14.2%
Learning Opportunity	\$1,528,559	\$1,742,810	\$214,251	14.0%
Administration and Governance	\$4,054,807	\$4,288,808	\$234,001	5.8%
School Operations	\$11,709,915	\$11,699,986	(\$9,929)	-0.1%
Cost Adjustment and Teacher/ECE Qualification & Experience	\$9,306,346	\$10,357,985	\$1,051,639	11.3%
New Teacher Induction Program (NTIP)	\$119,568	\$135,240	\$15,672	13.1%
Continuing Education and Other Programs	\$1,204,175	\$1,251,051	\$46,876	3.9%
Transportation	\$9,819,250	\$10,003,302	\$184,052	1.9%
First Nation Supplemental Allocation	\$634,965	\$756,662	\$121,697	19.2%
Community Use of Schools	\$160,956	\$163,171	\$2,215	1.4%
Safe and Accepting Schools	\$265,481	\$262,973	(\$2,508)	-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)	\$132,251,828	\$133,420,347	\$1,168,519	0.9%
Temporary Accommodation	\$282,000	\$0	(\$282,000)	-100.0%
Transfer to Deferred Revenues for Minor Capital	(\$3,300,978)	(\$3,334,433)	(\$33,455)	1.0%
Sub-Total: Operating Allocation	\$129,232,850	\$130,085,914	\$853,064	0.7%
Amortization of Deferred Capital Contributions	\$5,606,274	\$5,713,719	\$107,445	1.9%
Capital Debt Support Payments - interest portion	\$1,262,949	\$1,226,851	(\$36,098)	-2.9%
School Renewal funded through operating	\$876,291	\$921,980	\$45,689	5.2%
Net Transfer from (to) Deferred Revenues Operating Legislative Grants	\$681,079	\$1,228,119	\$547,040	80.3%
Total Operating Grants	\$137,659,443	\$139,176,583	\$1,517,140	1.1%
Transfer from Deferred Revenues for Minor Capital	\$2,695,113	\$2,728,433	\$33,320	1.2%
Transfers from Deferred Revenues Non-Legislative Grants	\$2,825,888	\$2,248,312	(\$577,576)	-20.4%
Sub-Total	\$143,180,444	\$144,153,328	\$972,884	1.1%
Fee and Other Revenues	\$1,255,232	\$1,335,598	\$80,366	6.4%
TOTAL GRANTS and REVENUES	\$144,435,676	\$145,488,926	\$1,053,250	0.7%
OPERATING EXPENSE	\$145,774,217	\$145,488,926	(\$285,291)	-0.2%
Surplus (Deficit) DATA D - prior to In-Year Salary Adjustments for Union Staff	(\$1,338,541)	\$0	\$1,338,541	
In-Year GSN Salary Adjustments for Union Employees	\$1,374,347	\$0		
Surplus (Deficit) DATA D	\$35,806	\$0		

EXPENSE SUMMARY

	2015-16 Revised Estimates	Blend %	2016-17 Estimates	% of Total Expenses	% Increase/ (Decrease)
Salaries	\$98,396,555	67.5%	\$98,108,303	67.4%	(0.3%)
Staff Development	\$1,058,862	0.7%	\$683,471	0.5%	(35.5%)
Benefits	\$15,919,856	10.9%	\$15,466,682	10.6%	(2.8%)
Supplies & Services	\$9,804,324	6.7%	\$9,816,716	6.7%	0.1%
Debt Charges & Interest	\$1,253,691	0.9%	\$1,206,421	0.8%	(3.8%)
Rental Expenditure	\$411,663	0.3%	\$402,230	0.3%	(2.3%)
Fee & Contractual Services	\$13,014,872	8.9%	\$13,842,634	9.5%	6.4%
Amortization and Write Downs & Net Loss on Disposal	\$5,666,507	3.9%	\$5,713,719	3.9%	0.8%
Other	\$247,887	0.2%	\$248,750	0.2%	0.3%
TOTAL OPERATING	\$145,774,217	100.0%	\$145,488,926	100.0%	(0.2%)

Note: Benefits includes Amortization of Retirement Gratuity



Capital Spend 2016/2017 Estimates

Funding Source

Capital Priorities & Full Day Kindergarten	\$	4,581,229	New School Kingston
School Condition	\$	2,200,000	Roof Replacements, windows and mechanical systems, etc.
School Renewal	\$	1,100,000	Betterment Projects (HVAC, Boilers, Lighting, Windows, Flooring)
Temp Accommodation	\$	96,300	New Portable
Subtotal	\$	3,396,300	
Computer Projects	\$	570,000	Including classroom and teacher technology upgrades and Learning Commons Initiatives
Vehicles	\$	36,000	Cargo Van
Subtotal	\$	606,000	
Total Capital Spend	\$	8,583,529	

	Restated Revised Estimates 2015-16	Estimates 2016-17
	1	2
TOTAL GRANTS AND REVENUES	\$144,435,676	\$145,488,926
OPERATING EXPENSE	\$145,774,217	\$145,488,926
Surplus (Deficit) DATA D - Prior to additional funding received from the Ministry of Education for GSN funding allocations as it relates to the centrally ratified collective agreements.	(\$1,338,541)	\$0
In-Year GSN Salary Adjustments for Union Employees	\$1,374,347	\$0
Surplus (Deficit) DATA D	\$35,806	\$0