



SCHOOL DISTRICT NO. 8 (KOOTENAY LAKE)

FINAL REVIEW

OF THE

2005/06 AMENDED BUDGET BYLAW

(For Review by the Budget Working Committee on February 8th, 2006)

(For Board of Trustee Adoption on February 21st, 2006)

AGENDA

- Notes to presentation. (Appendix A)
- 2005/06 Final Budget Update as at January 31st, 2006. (Appendix B)
- Changes in Budget Modeling for Windows (B.M.W.) – March 1st, 2005 to January 31st, 2006. (Appendix C)
- The actual Bylaw document for the Ministry of Education loaded in the Financial Reporting Electronic Data System (F.R.E.D.S.). (Appendix D)
- Changes in Revenue and Expenses Between the 2005/06 Final and 2004/05 Final Budget Bylaws – A Summary Document. (Appendix E)
- 2005/06 Final Expenses Compared to 2004/05 Final Expenses by Program and Objective Levels – A Summary Document. (Appendix F)
- Staffing for 2005/06 Final Budget Compared to 2004/05 Final Budget – A Summary Document. (Appendix G)
- Historical Expense Flow Report to January 31st, 2006. (Appendix H)
- 2005/06 Operating Budget Expenditures by Program and Object Level – Summary to January 31st, 2006. (Appendix I)

NOTES TO PRESENTATION: (Appendix A)

- 2005/06 Final Budget Update as at January 31st, 2006 (Appendix B)

This will serve as a summary of the more detailed information to be shared further along in the package. This is the form shared with the Budget Working Committee all through their work last spring and then later with Senior Administration and Trustees.

I would like to point out two (2) items. The first is the money taken back by the Ministry due to the job action (-1,389,348) and then how it was given back under three (3) specific initiatives (191,815, 267,639 and 267,639). These numbers can be seen in the revenue column on the left hand side.

The corresponding expenses can be located in the centre column where the three (3) specific initiatives are being transferred to Special Purpose Funds to properly account for them. The strike savings reduction on the revenue side was directly offset by reductions to salaries and benefits on the expense side. More on this item later in the package.

- Changes in Budget Modeling for Windows – (B.M.W.) – March 1st, 2005 to January 31st, 2006 (Appendix C)

The next five (5) pages outline all the specific changes that were made throughout the past eleven (11) months. The actions required to create a final budget are almost limitless as you can see.

I don't plan on spending much time on this section as most everything is self explanatory. If you require any clarification, please do not hesitate to ask.

- The actual Bylaw document for the Ministry of Education loaded in the Financial Reporting Electronic Data System (F.R.E.D.S.). (Appendix D)

This is the formal document required by the Ministry of Education which must be submitted electronically and in a signed format. The Board of Trustees adopted first reading of the Budget Bylaw at their January 31st, 2006 Regular Board Meeting. Second and third reading as well as adoption will occur at the February 21st Regular Board Meeting, if there are no changes to the budget over the next several weeks. If there are changes, then the Board will have to give all three (3) readings at the February 21st, 2006 meeting.

I will not spend any time on this particular document as I have two summary documents immediately behind this that will better illustrate some of the key points I wish to highlight.

- *Changes in Revenue and Expenses Between the 2005/06 Final and 2004/05 Final Budget Bylaws – A Summary Document. (Appendix E)*

The enrolment literally plummeted in 2005/06 compared to all other years dating back to amalgamation. This was the largest single year of decline we have experienced. As the province goes we had the ninth highest level of decline on a percentage basis out of the sixty (60) districts. Not a distinction we appreciate.

Under the revenue section I would like to comment on four (4) items:

- Overall revenue from the Ministry went up substantially as a result of \$150M poured in through the block announcement last March. It amounted to just over \$1.4M in new monies to the district.
- The job action savings that the district achieved were just under \$1.4M and they were all claimed by the Ministry in the amount of \$1,389,348.
- Federal grants (specifically Federal French Grants) are not being recorded as revenue in operating any more, the money flows directly to a Special Purpose Grant for French activities.
- Other revenue is down primarily due to the A.C.G. now being recorded as a reduction to expenses (280,000) and not as a revenue. This is the more correct treatment from an accounting perspective.

Under the expense section I would like to comment on five (5) items:

- You'll note that salary and benefits are down by \$1.9M, with an overall reduction in staff of 9.1387 FTE (next heading's review). That is due primarily to the Ministry capturing the district job action savings of \$1.4M.
- The supplies and services area is up by \$1.0M with the district having addressed a contingency, substantially increased utility and fuel accounts and the last of the appropriations not made issues through the budgeting process.
- The Interfund Transfer account is up due to the funds received in January from the Ministry (Class Size/Composition Grant and the \$50/FTE Student – School/District Grant).
- The Unfunded Liability allocation is down to the level of actual funds received for this purpose for the year. That's not to say that more "One Time Grants" might not follow for this purpose later in March.
- And finally, we have Ministry approval to reduce the second year repayment amount down to \$775,463 (from \$856,290). This is still a substantial increase over the first year actual of \$580,827.

- 2005/06 Final Expenses Compared to 2004/05 Final Expenses by Program and Objective Level – A Summary Document. (Appendix F)

This is a detailed breakdown by program and object across the fully budgeted areas of expense. Again, overall salary reductions bare no resemblance to staff adjustments by FTE because of the Ministry recovery of the October job action savings. Just look at 102 – 110 for example. Teacher salaries are down \$910,994 while the FTE change is only 1.6713 FTE. The recovery by the Ministry was spread over all our salary and benefit accounts on a pro-rated basis.

A couple of notable areas to draw to your attention are:

- 102 300/500 - is up substantially because of a contingency and the learning resources previously recorded in 107 300/500 now being recorded here.
- 107 300/500 - as per above explanation.
- 162 300/500 - Homestay costs are now recognized in the budget in full. Last year Homestay costs were simply “netted” against revenue in the budget process.
- 556 300/500 - utilities are up substantially due to increased commodity pricing.

The interfund transfers, reduction of the unfunded liability and the deficit repayment were discussed under the prior section and no further explanation is required.

- Staffing for 2005/06 Final Budget Compared to 2004/05 Final Budget – A Summary Document. (Appendix G)

This summary shows how staff were reduced across the various functions as well as by personnel type.

The overall reduction of 9.1387 FTE (-1.52%) for an enrolment decline of 272.625 FTE (-4.82%) was not the outcome we budgeted for. In the initial budgeting process, back on March 31st (B.M.W. changes) the district committed to reducing professional staff by 13.0 FTE. We achieved 7.2548 FTE overall (7.3548 teachers and .8000 principal less .900 clinician).

- Historical Expense Flow Report to January 31st, 2006. (Appendix H)

I am very pleased to see that the rate of expenditures have corrected themselves to just under the three (3) year historical average. This represents a correction of approximately \$134K in our spending pattern.

We will continue to monitor the expense side of the budget with a sense of urgency to achieve the year two repayment of \$775,463.

- 2005/06 Operating Budget Expenditures by Program and Object Level – Summary to January 31st, 2006. (Appendix I)

The numbers here are presented primarily for information only. Once the Budget Bylaw is adopted, journal entries will be made to reclassify some of the expenditures across programs. This is simply a manner of getting the budgeting software (B.M.W.) in sink with the accounting software (SDS).

IN SUMMARY:

I believe we have a full and total package of information before the Budget Working Committee for review and discussion.

I believe the budget reasonably represents a solid commitment to the achievement agenda for the students in our school district.

The budget is built with little or no flexibility in it, but having said that the budget as presented is right on track as at the end of January. So, we can't argue with that.

In closing, I would like to thank all the folks that supported the Finance Department in this endeavour. Your efforts are greatly appreciated.

Regards,

Bruce Buchannon
Secretary-Treasurer
School District No. 8 (Kootenay Lake)
February 3rd, 2006

School District No. 8 (Kootenay Lake)

2005/06 Final Budget Update as at January 31st, 2006

Revenue Forecast: (5,352,750 S.A. FTE & 28 Adult FTE)		
610 Federal French Grant - Directly to a Fund	0	
621 Ministry of Education - Operating Grants (Includes \$354,701 - Unfunded Retirement Liability)	46,060,578	
621 Less: Strike Savings from October	-1,389,348	
629 Less: Portion to Lower Kootenay Band	-190,394	
629 Ministry of Education - Pay Equity	300,996	
629 Class Size/Class Composition - Spec. Purp.	191,815	
629 \$50/FTE Student - School - Spec. Purp.	267,639	
629 \$50/FTE Student - District - Spec. Purp.	267,639	
Total - Min. of Education	45,508,925	
641 Interior Health - Physio OT - Preschool	24,702	
641 MOCF - Speech Language - Preschool	52,551	
641 MOCF - Community Link Grant	500,000	
Total - Other Provincial Min.	577,253	
647 International Programs	678,167	
648 Billed to Lower Kootenay Band	190,394	
649.1 Pro d Costs Billed to CUPE	5,250	
649.2 Salary/Benefit Recovery - Secondmtns	294,799	
649.2 School Billings for Staffing	53,000	
Total 649.2	347,799	
649.3 Cultural Events Grant	10,800	
649.4 Misc. Revenue - Regional Coordinator	25,000	
649.4 Misc. Other	7,000	
Total 649.4	32,000	
650 Rentals/Leases	25,000	
660 Investment Income	35,000	
Total of All Revenue:	47,410,588	
BMW Expenses:		
Function 1 - Instruction	34,372,253	
Function 4 - District Administration	1,608,714	
Function 5 - Operations and Maintenance	5,945,973	
Function 7 - Transportation	2,204,596	
BMW Sub Total:	44,131,536	
Interfund Transfer to D.E.S.K. - Per Pupil	1,253,302	
Interfund Transfer to D.E.S.K. - Special Ed.	194,230	
Interfund Transfer to Cupboard Program	70,250	
Interfund Sub Total:	1,517,782	
2nd Year Deficit Repayment Plan	775,463	
Equals: Total Expenses Identified in BMW	46,424,781	
Plus: Late Addition Special Purpose Funds	191,815	
Interfund Transfer for Class Size/Mitigation	267,639	
Interfund Transfer \$50/FTE Student - School	267,639	
Interfund Transfer \$50/FTE Student - District	-95,987	
Applied Towards Unfunded Liability Issue:	354,701	
Total Budget Bylaw Amount	47,410,588	
Revenue Over Expenses:	\$0	

Appendix B

Items to Address the Gap:
 Reduce Year 2 Deficit Repayment by (\$856,290 to \$775,463 - so the two year net is still the same. 500,000 + 856,290 is the same as 580,827 + 775,463) **Done** 0

Reduce District Contingency from 400,000 to 200,000. **Done** 0

Use of the \$50/pp to the district (267,639) as agreed to between the district's stakeholder groups and as submitted to the Ministry of Education on January 11th after Board of Trustee review and approval. **Done** 0

Total of Addressing List:
0

Issues List:

Final Forecasted Position of Revenue Over Expenses:
\$0

A Balanced Budget !!!

School District No. 8 (Kootenay Lake)

Changes in Budget Modeling for Windows - 2005/06 Final Operating Budget

Date:	New Budget	Change	Reason for Change:
May 31st	47,551,618		This is the starting point. This is the 2005/06 Final Preliminary Budget adopted May 31st, 2005.
June 1st	47,557,118	5,500	Taxes due to Town of Creston for local services. Letter out for refund.
June 29th	47,564,618	7,500	To set up lease for Salmo Alternate program.
June 29th	47,458,928	-105,690	Initial staffing adjustments of both CUPE & Excluded for salary & benefits.
July 29th	47,530,828	71,900	To adjust 2005/06 utility budgets to 2004/05 actuals as a minimum opening position.
Aug. 2nd	47,748,128	217,300	Increase propane 35% (53700), natural gas 30% (117000) and hydro 8% (46,600).
Aug. 2nd	47,780,128	32,000	Adjust 2005/06 bus fuel budget to 2004/05 actuals as a minimum opening position.
Aug. 10th	47,861,828	81,700	Adjust all fuel accounts by 25% for anticipated fuel price increases.
Aug. 10th	47,891,017	29,189	Adjust for pro d due back from 2004/05 and 50% held back from 2003/04.
Aug. 11th	47,973,772	82,755	Final amount required to be budgeted for schools for period ending June 30th, 2005.
Aug. 15th	48,239,617	265,845	Initial staffing adjustments to principals & teachers with Superintendent, including Federal French.
Aug. 29th	48,253,744	14,127	Set up French transfer for YTD #'s and 3000 for Quebec travel of VP.
Sep. 2nd	48,316,806	63,062	Add in emergent staffing requirements for Special Ed.
Sep. 15th	48,433,046	116,240	Adjust to final teacher staffing as at Sep. 15th, 2005.
Sep. 15th	48,542,081	109,035	Adjust to final CUPE staffing as at Sep. 15th, 2005.
Sep. 15th	48,122,872	-419,209	Back out additional staff charged to DESK.
Sep. 15th	47,973,844	-149,028	Adjust for enrolment support to DESK 293 down to 260 FTE.
Sep. 18th	47,769,970	-203,874	Remove last of contingencies for staff as we are at maximum staffing levels as at Sep. 15th.
Sep. 18th	47,729,970	-40,000	Prorating of excluded staffing that start Sep. 1st.
Sep. 19th	47,747,970	18,000	Booked for possible consideration by Board.
Sep. 19th	47,808,198	60,228	Adjust final staffing for both Homelinks and DESK.
Sep. 22nd	47,931,104	122,906	Adjust for staffing at Salmo not previously in BMW.
Sep. 30th	47,920,303	-10,801	Final work on all staffing to Sep. 30th plus adjustments in support to DESK/Homelinks for enrolment.
Oct. 8th	47,935,706	15,403	Match Form 2003 grid placements/allowances with BMW.
Oct. 14th	48,023,415	87,709	To return Ab. Ed. Budget back to the level of revenue (380,000).
Oct. 14th	48,040,044	16,629	To return E.S.L. Budget back to level of revenue (64,450).
Oct. 17th	47,905,005	-135,039	Adjust Staffing per Bill Reid - dealing with mat. Leaves, DESK and other back filling.
Nov. 2nd	47,901,005	-4,000	Remove 4000 for 5 day issue - EA's per Dr. Johnston.
Nov. 2nd	47,940,005	39,000	Remove anticipated savings at Yahk and department head allowances anticipated.
Nov. 2nd	47,951,094	11,089	Increase WCB rate to reflect change from .70/100 to .73/100 and new maximum of 62,400.
Nov. 2nd	47,956,910	5,816	Adjust for new BCSTA mileage rate that was increased 4.65% as at Oct. 1st, 2005.
Nov. 3rd	47,998,279	41,369	Adjust DESK and Homelinks for final Sep. 30th enrolment.
Nov. 4th	47,988,877	-9,402	Reduce bank/OD interest charges by 5500 and then adjust all per pupil allocations to actual supports to schools.
Nov. 7th	48,033,527	44,650	Increase Ab. Ed. Budget to reflect revenue for 447 students. Met with Nancy Cobra to finalize actions.
Nov. 7th	47,968,527	-65,000	Reduce 2004/05 surplus allocation to schools, recognize savings on delayed welding/millwright position & Regional Coordinator position.
Nov. 24th	47,986,618	18,091	Adjust Ab. Ed. & bring CUPE staffing up to date.
Nov. 28th	47,940,752	-45,866	Reduce DESK spec. ed. \$, reduce meals budget, reduce district review findings budget, increase special ed staffing & 20,000 budget for regional coordinator.
Nov. 29th	48,041,059	100,307	Adjust Career Prep. & International budgets per spreadsheet from Michele/Sandy.
Nov. 30th	48,227,481	186,422	Adjust for last of staffing and put dollars in for second term secondary staffing.
Nov. 30th	48,257,755	30,274	Adjust DESK and district for S. Reichenback being charged to the district budget.

Appendix C

Dec. 1st	48,213,243	-44,512	Adjust International Budget for Trafalgar staffing.
Dec. 1st	48,200,743	-12,500	Adjust Ab. Ed. And ESL budgets to actual funding received.
Dec. 2nd	48,203,503	2,760	To record actual costs of school assessment tool 25000 budgeted actual net of gst is 27760.
Dec. 2nd	48,153,503	-50,000	To record misc. salary recoveries against expenses not revenue.
Dec. 2nd	48,146,003	-7,500	To reduce overdraft interest and service charges by 7500 due to strong cash flow position.
Dec. 2nd	48,114,003	-32,000	To reduce fuel budget to an overall 20% cost increase and then adjust by 4% for strike days.
Dec. 2nd	48,129,003	15,000	Special Education emergent issues booked to budget.
Dec. 2nd	48,138,291	9,288	Adjust Trustee budget for election's costs in the 22000 range and travel budget by 5000 for trustee academies.
Dec. 2nd	48,122,591	-15,700	Reduce driving allowances 3200 (Wanless/Dooley), PLPD from province 10,000 and 2500 for finance inservicing 2500.
Dec. 2nd	48,140,254	17,663	Update for new CPP rates - annual maximum moved from 41100 to 42100.
Dec. 2nd	48,143,402	3,148	Adjust director's salaries the approved increase from BCPSEA effective January 1st, 2006.
Dec. 2nd	48,125,271	-18,131	Adjust EI rate for rate reduction at the federal level. Still waiting on specific SD 8 rates.
Dec. 6th	48,089,671	-35,600	Adjust utility budget overall increases downward. Propane from 35% to 30%. Natural Gas from 30% to 25% & Hydro from 8% to 6%.
Dec. 7th	48,115,906	26,235	Adjust International Budgets for PCSS & JVH - remove Foreman and charge 1.02 and add Lang and charge 1.61 - net result.
Dec. 9th	48,103,602	-12,304	Adjust for Mt. Sentinel second term staffing as now finalized (Buchannon/Marisco/Campbell - Dec. 9th).
Dec. 14th	48,098,602	-5,000	Reduce Special Education Contingency from 15,000 to 10,000 per Rod Johnston.
Jan. 5th	48,094,956	-3,646	Adjust for change in EI rates for both sick leave plans.
Jan. 12th	46,705,609	-1,389,347	Adjust for Ministry clawback.
Jan. 23rd	46,424,782	-280,827	Adjust for reduction in contingency fund by 200,000 and repayment of second year amount by 80,827.

Total Change -1,126,836

School District No. 8 (Kootenay Lake)

Changes in Budget Modeling for Windows - 2005/06 Preliminary Operating Budget

Date:	New Budget	Change	Reason for Change:
March 1st	47,132,821		This is the starting point. This is the 2004/05 Final expenses.
March 9th	47,722,970	590,149	See attached for breakdown of first review of Supplies and Services.
March 11th	47,851,770	128,800	Return to support staff to standard calendar and add 1 day for increased year (25760/day).
March 11th	47,838,936	-12,834	Adjust all life insurance rates for upcoming changes.
March 12th	47,925,273	86,337	Adjust municipal pension for provincial rate change (not district's actual demographic # - not announced yet).
March 12th	47,914,690	-10,583	Adjust Career Prep. to former level of 261250, adjust driving allowance in Superintendent dept. - new contract.
March 12th	48,183,618	268,928	Adjust International budget to reflect gross revenues and expenses using early March information.
March 31st	48,171,223	-12,395	Adjust all CUPE staffing to actuals along with placements as at March 24th, 2005. McIvor spreadsheet.
March 31st	48,210,050	38,827	Adjust DESK for change in per pupil support (290), current staffing, & move custodian to district to balance.
March 31st	47,210,050	-1,000,000	Remove 13 professional staff - breakdown from Director of Instruction Reid to follow.
March 31st	47,010,050	-200,000	Adjust alternate program delivery through closure and amalgamations - Bill Reid.
March 31st	47,510,050	500,000	Put in contingency as discussed March 15th.
April 8th	47,669,605	159,555	Move all teachers not at maximum up one increment on grids.
April 8th	47,655,157	-14,448	Adjust Aboriginal Education expenses to match revenues.
April 13th	47,670,308	15,151	Final Municipal Pension rate update - now final.
April 13th	47,664,561	-5,747	Adjust budget for DESK staff affected by increments and municipal pension plan adjustments.
April 13th	47,724,968	60,407	Adjust Functions 5/7 - Director of Operations review of supplies & services budgets. (Includes fuel spike.)
April 14th	47,715,802	-9,166	Adjust per pupil amounts to new numbers/rates & provide budget (25,000) for Sep. 1st/2nd & summer relief.
April 15th	47,806,935	91,133	Budget for higher per pupil allocation to Homelinks in same fashion as DESK - 5753@ 80%.
April 15th	47,816,935	10,000	Grievance settlement NDTA & SD 8 Re: DESK/Wildflower.
April 15th	47,800,735	-16,200	Reduce alternate program leases for Salmo 12,000 & Spicer Center 4200.
April 15th	47,853,735	53,000	Budget for pension costs teachers on leave paid by board 35000; budget for callout costs 18000.
April 17th	47,827,500	-26,235	First reduction on 13 teacher staff reduction - PCSS (prior principal and flow through effect).
April 17th	47,867,500	40,000	Adjust alternate program savings downward to recognize what we will likely achieve.
April 26th	48,012,500	145,000	Add back two (2) professional staff to deal with hotspots.
April 26th	48,044,300	31,800	To budget for stat vacation time for professional staff.
April 26th	48,059,548	15,248	To budget for staff time BC eSIS (Van Sickle / Cesa).
April 26th	48,089,548	30,000	To budget for employer pension buy back costs.
May 2nd	48,136,548	47,000	To adjust utility budgets to reflect costs at this year's level of expense.
May 2nd	48,300,548	164,000	To recognize increased Spec. Ed. support to DESK and creation of contingency to match new revenues.
May 2nd	48,334,548	34,000	To set aside dollars for recommendations from the District Review Team.

May 2nd	48,363,875	29,327	To increase computer technician time to deal with emergent repairs (.175 FTE to .600 FTE).
May 2nd	48,342,470	-21,405	Remove one bus route on the North Shore (.5 FTE equivalent).
May 5th	48,390,470	48,000	Take May 3rd Cost Pressures into budget: Committee Meeting expense 3000, Distance Education Courses 5000, School Trust Account Inservice 15000, School Assessment Tool 25000.
	48,390,470	0	
May 5th	48,402,470	12,000	Update District Review recommendation budget and updated LTD costs.
May 9th	48,394,361	-8,109	Lower Teacher Sub Account by \$100,000 and increase CUPE Sub Accounts \$91,891 to reflect real costs.
May 9th	48,402,361	8,000	Adjust overdraft interest costs to reflect actuals.
May 10th	48,355,920	-46,441	Adjust International Budget to reflect forecast for 2005/06.
May 11th	48,371,697	15,777	Adjust for grid movement for excluded staff and provide for relocation costs for Director of Operations.
May 11th	48,373,055	1,358	First work on identifying Ab Ed final staffing coming forward.
May 12th	48,376,680	3,625	Adjust Per Pupil Support for additional 18 FTE identified (5404 moving to 5422).
May 12th	48,384,195	7,515	Adjust Board Office telephones 7000, 2004/05 audit fees 515.
May 13th	48,104,195	-280,000	Record ACG as lower expenses not as revenue - correct accounting treatment.
May 16th	48,074,195	-30,000	Reduce for a .5 FTE trades position within the system.
May 16th	48,053,195	-21,000	Reduce a bus route on east side due to declining enrolment (same as west side).
May 16th	48,048,195	-5,000	Reduce for department budget allocations.
May 16th	48,018,195	-30,000	Reconfigure staff assignments at Yahk to address a level of less than 10 students.
May 16th	47,998,195	-20,000	Reduce cupboard program to reflect 2004/05 utilization.
May 16th	47,955,168	-43,027	Per pupil support at DESK and Homelinks now at \$4516 pp.
May 16th	47,949,746	-5,422	Reduce DRC support to \$4/per pupil for 2005/06.
May 16th	47,899,746	-50,000	Reduce Function 5 budget for 50,000 in savings still to be found.
May 16th	47,894,746	-5,000	Reduce for 5000 bump up to Program Implementation budget for 2004/05 only.
May 16th	47,889,746	-5,000	Reduce district equipment budget by 5000.
May 20th	47,764,618	-125,128	Remove 100,000 from contingency and revert to no 3% increase in support to schools.
May 30th	47,646,493	-118,125	Reduce School Calendar by one week - spring break issue.
May 30th	47,551,618	-94,875	Reduce CUPE sub accounts to achieve full 213,000 savings required to balance budget.

Total Changes to Date:

418,797

This is the information on which the 2005/06 Preliminary Budget Bylaw is based upon.

School District No. 8 (Kootenay Lake)

Changes in Budget Modeling for Windows - 2005/06 Preliminary Operating Budget

First Work on Supplies and Services on March 9th, 2005:

- 8100 Remove Cost of Retiring Teacher Staff at Sep. 30th, 2004.
- 97066 Remove savings enjoyed for EHB premium holiday through the BCPSEA Buying Group.
- 356290 Put in Second Year Deficit Plan Repayment amount - new base is 856,290.
- 121700 Remove 2004/05 school clawback amount.
- 29556 Remove Administrative savings at PCSS and now configure.
- 10730 Remove one time contract work in International Program.
- 14438 Remove benefit offset to retiring excluded staff - BB.
- 0 Remove Superintendent Search Budget of 15000 and put in elections budget.
- 26500 Remove one time costs in Payroll department for training & duplicate staffs.
- 7600 Return Pro d accounts to proper contractual levels.
- 5829 Remove benefit offset to retiring excluded staff - DD.
- 30000 Remove backfiling savings at the Bruce MacLean position.
- 13000 Increase photocopier leases to annualized rate.
- 40000 Reduce Meals program to actual annual budget with no staff costs.

590149

