

2015-2016 Preliminary Budget - Draft 2 Preliminary / February 24, 2015

OPERATING

	BUDGET DOLLARS									
	A	B	C	D	E	F	G	H	I	J
	2014-2015	Structural Deficit 2015-2016	2014-2015 Carry Forwards	Draft 1 Preliminary	Draft 2 Changes	Draft 3 Changes	Draft 4 Changes	Second Reading Debate Changes	2015-2016 Preliminary	Total Change
<b>Funded FTE</b>	4,759	4,708			56				4,764	5
<b>Revenue</b>										
<b>Operating Grant - MOE</b>	47,260,703	46,594,328			313,856				46,908,184	-352,519
Less: INAC Operating Grant	-204,000	-225,830			21,830				-204,000	0
Less: Strike Savings	-1,522,791	0							0	1,522,791
Add: Teacher Collective Agreement Increase	754,070	0			754,070				754,070	0
Add: Audit Over-Clawback	113,046	0							0	-113,046
<b>Total Operating Grant - MOE</b>	46,401,028	46,368,498	0	0	1,089,756	0	0	0	47,458,254	1,057,226
<b>Other Revenue:</b>										
Local Education Agreement	204,000	204,000			-21,830				182,170	21,830
FSA Scoring	7,200	7,200							7,200	0
Provincial Exam Marking	1,496	1,496							1,496	0
Pay Equity	300,996	300,996							300,996	0
MOE - Education Guarantee	76,000	76,000							76,000	0
MOE - Cabon Reimbursement	76,000	76,000							76,000	0
MCFD - Physio/Occupational Therapy	95,025	95,025							95,025	0
IHA - Health Promoting Schools	30,805	30,805							30,805	0
Tuition - International	926,790	926,790							926,790	0
Homestay Fees Revenue - International	481,600	481,600							481,600	0
Miscellaneous	99,941	78,046		-6,863					71,183	-28,758
DASH/ASSAI Grants	50,000	50,000							50,000	0
Industry Training Authority	50,000	50,000							50,000	0
Cultural	10,500	3,800							3,800	-6,700
Rentals & Community Use of Facilities	164,049	164,049							164,049	0
Private School Bussing	43,000	43,000							43,000	0
Out of Catchment Bussing Fees	29,200	29,200							29,200	0
Interest	96,258	46,258			50,000				96,258	0
<b>Surplus (less Reserve)</b>	1,797,090	0							0	-1,797,090
<b>Total Revenue</b>	<b>50,940,978</b>	<b>49,032,763</b>	<b>0</b>	<b>-6,863</b>	<b>1,117,926</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>50,143,826</b>	<b>-753,492</b>
<b>Salaries</b>										
Teachers	18,573,768	18,573,768			489,023				19,062,791	489,023
Principals Vice Principals	2,876,528	2,876,528			93,794				2,970,322	93,794
Educational Assistants	2,715,550	2,715,550			27,156				2,742,706	27,156
Aboriginal Support Workers	259,263	259,263			2,593				261,856	2,593
Noon Hour Supervisors	225,870	225,870			2,259				228,129	2,259
Clerical - Office	1,374,576	1,374,576			13,746				1,388,322	13,746

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Clerical - Library	115,552	115,552			1,156				116,708	1,156
Maintenance	897,305	897,305			8,973				906,278	8,973
Grounds	145,539	145,539			1,455				146,994	1,455
Custodial	1,710,071	1,710,071			17,101				1,727,172	17,101
Info Tech	330,443	330,443			3,304				333,747	3,304
Bus Drivers	1,168,825	1,168,825			11,688				1,180,513	11,688
Other Professionals	1,135,460	1,135,460			-39,060				1,096,400	-39,060
Trustees	98,801	98,801							98,801	0
Substitutes	1,375,946	1,375,946			-13,105				1,362,841	-13,105
Sub-Total - Salaries	33,003,497	33,003,497	0	0	620,082	0	0	0	33,623,579	620,082
<b>Benefits</b>	9,245,866	9,245,866		28,051	236,487	0		0	9,510,404	264,538
Sub-Total - Salaries & Benefits	42,249,363	42,249,363	0	28,051	856,569	0	0	0	43,133,983	884,620
<b>Supplies &amp; Services</b>										
Services	927,651	927,651	0	0	0	0			927,651	0
Student Transportation	30,000	30,000	0	0	0	0			30,000	0
Professional Development & Travel	1,083,976	1,083,976	0	0	0	0			1,083,976	0
Rentals & Leases	161,002	161,002	0	0	0	0			161,002	0
Dues & Fees	236,072	236,072	0	0	0	0			236,072	0
Insurance	191,100	191,100	0	0	0	0			191,100	0
Supplies (Includes Surplus)	4,498,771	4,498,771		-32,338	0	0	0	0	4,466,433	-32,338
Utilities	1,391,474	1,391,474	0	0	0	0			1,391,474	0
Contingency - Independent Learning	0	0	0	0	0	0			0	0
Capital Assets Purchased Transfers	171,569	0	0	0	0	0			0	-171,569
Surplus	0	-1,397,090							-1,397,090	-1,397,090
Sub-Total - Supplies & Services	8,691,615	7,122,956	0	-32,338	0	0	0	0	7,090,618	-1,600,997
<b>Total Expenditures</b>	50,940,978	49,372,319	0	-4,287	856,569	0	0	0	50,224,601	-716,377
<b>Surplus/(Deficit)</b>	0	-339,556	0	-2,576	261,357	0	0	0	-80,775	-37,115

## 2015-2016 Preliminary Budget - Draft 2 Preliminary / February 24, 2015

### Assumptions:

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#### Included in Draft 1

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Status Quo 2014-2015 with adjustments for:

- Decrease: Carry forwards from revenue and expense	(1,397,090)
- Decrease: One Time Revenue Reductions (CBT, MOE, UBCM Grants)	(6,863)
- Decrease: Elections Expense	(29,000)
- Increase: Lifesize (remote meeting system) Video Conference Server License	12,500
- Decrease: Learning Centre/Alternate School Lease Expense	(15,838)
- Increase: CUPE Wages 1% (July 1, 2015) Estimate	88,295
- Increase: CUPE Benefits Estimate	28,051

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#### Included in Draft 2

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Status Quo 2014-2015 with adjustments for:

- Operating Revenue Estimated for Enrolment Projection	(352,519)
- Reduction of Living on Reserve band Aboriginal Students	(21,830)
- Continued Wage Increase Supplement as 14-15 for Teacher Increases	754,070
- No funding protection	
- Increased Interest Revenue	50,000
- Teacher Staffing: 240 FTE Status quo 14-15 at new CA Rate	489,023
- PVP Staffed Full Time less French Coord and DVP of Innovative	93,794
- 1% Increase for CUPE per New CA	89,430
- Benefits Updated for Changes to Wages & Benefits Analysis	236,487

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PVP 's

0	1	2	10500	28,734.60	0.300
0	1	41	10500	67,047.40	0.700
0	1	2	10500	13,358.25	0.125
0	1	41	10500	93,507.75	0.875
0	1	41	10500	106,866.00	1.000
0	1	7	10500	9,304.80	0.100
0	1	8	10500	9,304.80	0.100
0	1	10	10500	4,652.40	0.050
0	1	41	10500	69,786.00	0.750
0	1	2	10500	21,685.32	0.230
0	1	41	10500	72,598.68	0.770
0	1	7	10500	9,578.20	0.100
0	1	41	10500	86,203.76	0.900
0	1	2	10500	46,524.00	0.500
0	1	41	10500	46,524.00	0.500
0	1	2	10500	73,614.40	0.800
0	1	10	10500	2,300.45	0.025
0	1	41	10500	16,103.15	0.175
0	1	2	10500	32,566.80	0.350
0	1	7	10500	1,395.72	0.015
0	1	10	10500	9,304.80	0.100
0	1	31	10500	3,256.68	0.035
0	1	41	10500	46,524.00	0.500
0	1	2	10500	28,734.60	0.300
0	1	41	10500	67,047.40	0.700
0	1	2	10500	15,511.83	0.141
0	1	41	10500	94,501.17	0.859
0	1	2	10500	19,156.40	0.200
0	1	41	10500	76,625.60	0.800
0	1	2	10500	45,180.84	0.491
0	1	41	10500	46,837.16	0.509
0	1	2	10500	11,785.50	0.125
0	1	8	10500	23,571.00	0.250
0	1	41	10500	58,927.50	0.625
0	1	2	10500	73,614.40	0.800
0	1	41	10500	18,403.60	0.200
0	1	7	10500	32,807.86	0.307
0	1	41	10500	74,058.14	0.693
0	1	2	10500	17,493.02	0.188
0	1	10	10500	46,524.00	0.500
0	1	41	10500	29,030.98	0.312
0	1	3	10500	5,117.64	0.055

0 1 7 10500	8,281.27	0.089
0 1 10 10500	27,914.40	0.300
0 1 31 10500	9,304.80	0.100
0 1 41 10500	42,429.89	0.456
0 1 2 10500	27,605.40	0.300
0 1 41 10500	64,412.60	0.700
0 1 2 10500	21,373.20	0.200
0 1 41 10500	85,492.80	0.800
0 1 2 10500	13,294.04	0.141
0 1 41 10500	66,281.65	0.703
0 1 2 10500	11,631.00	0.125
0 1 41 10500	81,417.00	0.875
0 1 2 10500	59,550.72	0.640
0 1 10 11100	3,721.92	0.040
0 1 62 10500	92,018.00	1.000
0 1 10 10500	27,914.40	0.300
0 1 31 10500	9,304.80	0.100
0 1 41 10500	55,828.80	0.600
0 1 2 10500	36,902.63	0.375
0 1 10 10500	14,761.04	0.150
0 1 41 10500	46,743.33	0.475
0 1 2 10500	38,870.76	0.395
0 1 41 10500	59,536.24	0.605
0 1 8 10500	19,156.40	0.200
0 1 41 10500	76,625.60	0.800
0 1 2 10500	21,401.04	0.230
0 1 7 10500	9,304.80	0.100
0 1 8 10500	13,957.20	0.150
0 1 31 10500	3,721.92	0.040
0 1 41 10500	44,663.04	0.480
0 1 41 10500	98,407.00	1.000
0 1 2 10500	18,609.60	0.200
0 1 41 10500	74,438.40	0.800
0 1 41 10500	29,775.36	0.320
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	2,970,321.65	30.84
0 1 41 10500	94,284.00	1.000
440 0 0 10500	14,708.31	0.156
	3,079,313.96	32.00

**2015-2016 Preliminary Budget - Draft 2 Preliminary / February 24, 2015**

Exempt

Coding	Salary	FTE	
0 5-41-12000	99,810	0.9000	
0 7-41-12000	11,090	0.1000	
	<u>110,900</u>	<u>1.0000</u>	
0 4-11-12000	27,750	0.5000	
0 4-41-12000	27,750	0.5000	
	<u>55,500</u>	<u>1.0000</u>	
0 5-41-12000	92,900	1.0000	
0 4-11-12000	44,400	0.8000	
0 4-41-12000	55,500	1.0000	
0 4-41-12000	128,000	1.0000	
0 4-41-12000	78,900	1.0000	
0 1-10-12000	128,100	1.0000	
0 4-41-12000	128,100	1.0000	
0 4-11-12000	146,000	1.0000	
0 1-31-12000	12,810	0.1000	
0 4-11-12000	115,290	0.9000	
	<u>128,100</u>	<u>1.0000</u>	
	<u>1,096,400</u>	<u>10.8000</u>	Includes Vehicle Allowances

NEW CA - January 2015

Teacher Average Salary for Budgeting Purposes	79,375
Benefits %	25.42%
<b>Total Average Teacher Salary &amp; Benefits for 1.0 FTE</b>	<b>99,553</b>

	Total
Teacher Average Salary for Budgeting Purposes	\$ 79,375
Teacher Status Quo 14-15 Operating/No School Purchases	240.0000
Less: Adjustment for Enrolment Decline (150 students / 30 students/class)	-
	240.0000
15-16 Salaries Required	\$ 19,050,091
Estimated Summer DESK staffing (2 people at .4 FTE for 2 months (20%))	\$ 12,700
<b>15-16 Total Teacher Salaries</b>	<b>\$ 19,062,791</b>

Teachers

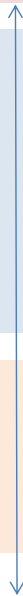
1. Earnings Annual FTE/Salary (JC 1, 2 and 3, All Funds)				
	FTE	Gross Pay	Average FTE	Annual Salary
2014				
September	Strike	-	-	
October	251	1,992,246	79,271	
November	256	2,009,589	78,432	
December	255	2,003,513	78,652	
2015				
January	255	2,013,736	79,097	
February	-	-	#DIV/0!	
March	-	-	#DIV/0!	
April			#DIV/0!	
May			#DIV/0!	
June			#DIV/0!	
	254	2,004,771	78,861	<b>78,861</b>

2. Form 2003 Data (Sign Off)			
November 2014		77,819	
2% SIP		1,556	
		79,375	<b>79,375</b>

3. Earnings Grid Analysis Report at January, 2015			
Includes Rural & Remote			
Factored per month		2,013,123	
x 10 months		10	
Factored annually		20,131,230	
FTE		271.978	
Average Salary per FTE		74,018	
2% SIP		1,480	
R&R		2,375	
		77,873	<b>77,873</b>

4. Annualized Salary/FTE as at February 20, 2015			
Includes Rural & Remote and all other allowances			
Total Salaries		20,293,769	
Total FTE		264.6935	
Average Salary per FTE		76,669	
2% SIP		1,533	
		78,202	<b>78,202</b>

Teacher Average Salary for Budgeting Purposes	79,375
Benefits %	25.42%
<b>Total Average Teacher Salary &amp; Benefits for 1.0 FTE</b>	<b>99,553</b>



**2015-2016 Preliminary Budget - Draft 2 Preliminary / February 10, 2015**

Replacement/Relief Wages

TOC's

Department	Description	Days	Cost/Day	Budget
Ind Lrn	Hospital Homebound			1,500
Ind Lrn	IEP Level 1/2/3			15,000
Ind Lrn	General			11,413
HR	Sick: 11 FTE			873,129
	TOC's			901,042

CUPE

Ind Lrn	Sick: 258 hrs/wk = 7.38 FTE			101,904
Instruction	Clerical - Schools & Library			57,167
Operations	Clerical			3,710
Operations	Custodial			142,171
Operations	Grounds			24,964
Transportation	Drivers			131,884
	CUPE			461,799

**GRAND TOTAL**

**1,362,841**



**2015-2016 Preliminary Budget - Draft 2 / February 24, 2015**

	Wages	Benefits %	Benefits Cost
Teachers	19,062,791	26.01%	4,957,381
Principals Vice Principals	2,970,322	24.77%	735,740
Educational Assistants	2,742,706	34.79%	954,149
Aboriginal Support Workers	261,856	34.79%	91,096
Noon Hour Supervisors	228,129	34.79%	79,363
Clerical - Office	1,388,322	34.79%	482,978
Clerical - Library	116,708	34.79%	40,601
Maintenance	906,278	34.79%	315,281
Grounds	146,994	34.79%	51,137
Custodial	1,727,172	34.79%	600,859
Info Tech	333,747	34.79%	116,106
Bus Drivers	1,180,513	34.79%	410,684
Other Professionals	1,096,400	20.54%	225,227
Trustees	98,801	2.00%	1,976
		17.92% TOC	
		10.68% CUPE	
Substitutes	1,362,841	Casual	210,787
	<u>33,623,579</u>		<u>9,273,366</u>
Mercer Vested			65,000
Mercer Non-Vested			20,893
0.5% Contingency for Increases			<u>151,146</u>
			<u><u>9,510,404</u></u>

	July-Dec 14	Jan 15	Feb-June 15	Total
<b>JC20-22 Regular CUPE</b>				
Earnings	3,641,537	863,360	3,021,760	7,526,657
Deductions	1,153,103	325,626	1,139,690	2,618,419
Benefits as % of Earnings	31.67%	37.72%	37.72%	34.79%
<b>JC1-3 Teachers</b>				
Earnings	6,636,230	2,013,736	10,068,680	18,718,646
Deductions	1,630,813	539,512	2,697,559	4,867,884
Benefits as % of Earnings	24.57%	26.79%	26.79%	26.01%
<b>JC4 P-VP's</b>				
Earnings	1,566,601	269,789	1,348,945	3,185,335
Deductions	346,840	73,693	368,465	788,998
Benefits as % of Earnings	22.14%	27.32%	27.32%	24.77%
<b>JC5-6-Exempt</b>				
Earnings	567,788	94,706	473,527.55	1,136,021
Deductions	99,093	22,379	111,895	233,367
Benefits as % of Earnings	17.45%	23.63%	23.63%	20.54%
<b>JC24 CUPE Casual</b>				
Earnings	440,866	95,528	334,347	870,740
Deductions	49,066	9,754	34,141	92,961
Benefits as % of Earnings	11.13%	10.21%	10.21%	10.68%
<b>JC9-10 TOC's</b>				
Earnings	352,196	168,283	841,415	1,361,894
Deductions	63,907	30,016	150,079.30	244,002
Benefits as % of Earnings	18.15%	17.84%	17.84%	17.92%