

2014-2015 Preliminary Budget - DRAFT 3 / April 1, 2014
OPERATING

	BUDGET DOLLARS										
	A	B	C	D	E	F	G	H	I	J	K
	2013-2014	Structural Deficit 2014-2015	2013-2014 Carry Forwards	Draft 1 Preliminary Feb 4 /14	Draft 2 Changes (First By-Law Reading)	Draft 3 Changes	Draft 4 Changes	Second Reading Debate Changes	CUPE Savings Plan	2014 -2015 Preliminary	Total Change
Funded FTE	4,882					4,735					-147
Revenue											
Operating Grant - MOE	48,140,089	47,536,135			-177,463	-97,969				47,260,703	-879,386
Less: INAC Operating Grant	-217,288	-217,288				-34,376				-251,664	-34,376
Less: Audit Recovery Payback	-107,385	0								0	107,385
Total Operating Grant - MOE	47,815,416	47,318,847	0	0	-177,463	-132,345	0	0	0	47,009,039	-806,377
Other Revenue:											
Local Education Agreement	217,288	217,288				34,376				251,664	34,376
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 - Carbon Tax Reimbursement	76,000	76,000								76,000	0
MOE - Course Challenges	4,968	4,968		-4,968						0	-4,968
MOE - Growing Innovation Grant	6,000	6,000		-6,000						0	-6,000
MCFD - Physio/Occupational Therapy	95,025	95,025								95,025	0
IHA - Health Promoting Schools	31,642	31,642				-1,054				30,588	-1,054
Correspondence Course Fees	7,500	7,500								7,500	0
Tuition - International	703,770	703,770							REMOVED	774,800	71,030
Homestay Fees Revenue - International	413,270	413,270				45,530				458,800	45,530
Miscellaneous	133,788	133,788		-21,925						111,863	-21,925
Cultural	10,500	10,500								10,500	0
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	46,258	46,258								46,258	0

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Surplus (less Reserve)	1,375,413	1,375,413	-1,375,413			400,000				400,000	-975,413
Total Revenue	51,558,779	51,062,210	-1,375,413	-32,893	-177,463	417,537	0	0	0	49,893,978	-1,664,801
Salaries											
Teachers	19,837,714	19,837,714			-868,871	-385,295				18,583,548	-1,254,166
Principals Vice Principals	3,324,310	3,324,310			-155,995				-47,287	3,121,028	-203,282
Support Staff Increase	0	0			-380,685				380,685	0	0
Educational Assistants	2,508,021	2,508,021			71,159	0				2,579,180	71,159
Aboriginal Support Workers	304,229	304,229			-42,073					262,156	-42,073
Noon Hour Supervisors	207,775	207,775			23,310					231,085	23,310
Clerical - Office	1,066,871	1,066,871			314,092	-21,814			-32,954	1,326,195	259,324
Clerical - Library	139,747	139,747			27,005	-23,924				142,828	3,081
Maintenance	1,481,562	1,481,562			-405,183	-177,195				899,184	-582,378
Grounds	143,125	143,125			4,867	-4,160				143,832	707
Custodial	1,464,446	1,464,446			173,183	-26,470				1,611,159	146,713
Info Tech	339,414	339,414			12,064					351,478	12,064
Bus Drivers	978,089	978,089			227,525	-32,623				1,172,991	194,902
Other Professionals	1,118,395	1,118,395			6,380	-28,375			REMOVED	1,096,400	-21,995
Trustees	97,232	97,232								97,232	0
Substitutes	1,598,019	1,598,019			31,490	-61,847			-31,584	1,536,078	-61,941
Sub-Total - Salaries	34,608,949	34,608,949	0	0	-961,732	-761,703	0	0	268,860	33,154,374	-1,454,575
Benefits	8,885,965	8,885,965		0	476,873	-387,465		0	-360	8,975,013	89,048
Sub-Total - Salaries & Benefits	43,494,914	43,494,914	0	0	-484,859	-1,149,168	0	0	268,500	42,129,387	-1,365,527
Supplies & Services											
Services	742,511	742,511	0	0	-4,005	122,193			-55,000	805,699	63,188
Student Transportation	30,000	30,000	0	0	5,000	0				35,000	5,000
Professional Development & Travel	1,169,731	1,169,731	0	0	-763,781	4,175	0		-15,000	395,125	-774,606
Rentals & Leases	186,002	186,002	0	0	0	0				186,002	0
Dues & Fees	209,192	209,192	0	0	-151,520	0				57,672	-151,520
Insurance	177,700	177,700	0	0	-11,000	2,400				169,100	-8,600
Supplies	3,937,283	3,937,283	0	0	499,505	19,780	0	0	-65,319	4,391,249	453,966
Utilities	1,420,000	1,420,000	0	0	85,306	0			-72,306	1,433,000	13,000
Contingency - Independent Learning	0	0	0	0	152,553	-25,000				127,553	127,553
Capital Assets Purchased Transfers	191,446	191,446	0	0	8,554	0				200,000	8,554
Surplus	0	0	-1,375,413		1,375,413	0	0			0	0

2014-2015 Preliminary Budget - DRAFT 3 / April 1, 2014
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				E	F	G	H	I	J		
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Sub-Total - Supplies & Services	8,063,865	8,063,865	-1,375,413	0	1,196,025	123,548	0	0	-207,625	7,800,400	-263,465
Total Expenditures	51,558,779	51,558,779	-1,375,413	0	711,166	-1,025,620	0	0	60,875	49,929,787	-1,628,992
Surplus/(Deficit)	0	-496,569	0	-32,893	-888,629	1,443,157	0	0	-60,875	-35,809	-35,809

By-Law	
Operating - Total Expense Excluding Capital Assets Purchased	49,729,787
Operating - Capital Assets Purchase	200,000
Special Purpose Fund - Expense	3,941,069
Special Purpose Fund - Capital Assets Purchase	246,247
Capital Fund - Total Expense	3,248,772
	<u>57,365,875</u>

2014-2015 Preliminary Budget - Draft 3 / April 1, 2014

Assumptions:

Election Expense Added

Adjust MSP Benefit Increase January 1, 2015 (6 Months); Draft 2 had effective July 1, 2014

Departmental Increases that are a 'must' moved from Wish List

Status Quo Teacher Staffing with 5.0 FTE Reduction for 155 student enrolment decline

Custodial Leadhand Added to Wishlist

Vehicle Allowance CUPE Savings Plan item removed per Board motion

13-14 surplus \$400,000

International contributes \$65,000 to general revenue (Profit)

Reading A-Z License budgeted in LINKS

Preserves: Early Learning \$300,000

Preserves: Learning Initiatives \$186,500

Preserves: Evergreen budgets: Industrial Education, Technology, Vehicle with 12.5%, 12.5% and 50% reductions

Innovative Learning initiatives budget included

Independent Learning initiatives - 2 items not included

2014-2015 Preliminary Budget - Draft 2 / March 4, 2014

Assumptions:

- Operating Grant is estimated
- Teacher Staffing Status quo 245 FTE
- Teacher Staffing No Adjustment for 150+ enrolment decline
- Teacher Staffing Includes 1.0 FTE District Principal Staffing converted to Integration Support
- Teacher Staffing reflected a lower average teacher salary than past years: \$77,059
- Teacher Staffing does not include schools purchases
- PVP Staffing reflects one DP position to teacher staffing and unstaffed VP at ARES - reduction
- PVP staffing reflects net operating FTE 13-14 (some PVP's work is funded out of special purpose)
- EA Staffing reflects the Level 1/2/3 special education enrolment funding
- EA Staffing for early learning EA's is moved back to learning initiative
- Clerical Formula applied to all schools (bricks and mortar increase; DL decrease) + status quo SBO & Maintenance
- Noon Hour Supervision formula applied to all schools
- Summer Crews/relief time are included for clerical, operations, transportation, custodial
- International budget status quo 13-14

- Benefit %'s have been calc'd and updated for notices of increases to date
- Benefit increases to date include MSP for all and net savings CUPE PEBT group life, dental and extended health
- Benefits include 0.5% of wages as contingency: \$172,567
- CUPE savings plan reflected in separate column for revision purposes
- Aboriginal Education Staffing and S&S match revenue generated
- ELL S&S match revenue generated
- Column "E" Draft 2 changes do not reflect CUPE savings plan items - need to keep separate for MOE reporting
- Services & Supplies include Student Support Services contingency: \$152,000
 - Includes status quo 13-14 innovative & independent learning initiative budget; additional requests are not included in draft 2
 - Includes status quo 13-14 industrial ed equipment spending - additional request is not included in draft 2
 - Only changes to services & supplies are: school budgets, Ab Ed, ELL - all others are on Wishlist
- Capital expenditures from operating are estimated
- Special Purpose Fund are status quo 13-14
- Capital Expenditures (amortization) is status quo 13-14

2014-2015 Preliminary Budget - Draft 1 / February 4, 2014

Assumptions:

Included in Draft 1

Status Quo 2013-2014 with adjustments for:

- Changes to Funding Formula (funding protection to 98.5% of 2013-2014 operating grant - September to September)
- Removal of carry forwards from revenue and expense (\$1,375,413)
- One Time Revenue Reductions (CBT, MOE, UBCM Grants)

Department

**Balancing Strategies/Superintendent's REcommendations (YELLOW = Draft 3)
NOT YET DEBATED BY SENIOR MANAGEMENT, FINANCE COMMITTEE OR BOARD**

13-14 Surplus Appropriation	District	(400,000)
Substitute Salaries/Relief (13-14 budget < 162,944 less than status quo)	District	(50,000)
Clerical Reduction	Administration	(22,753)
Independent Learning Contingency	Independent	(25,000)
Non-replacement IT Techs except Postings	IT	(11,847)
Evergreen - Technology	IT	(25,000)
Summer Crew - Operations	Ops	(67,059)
Summer Crew - Custodial	Ops	(26,470)
1.0 FTE Tradesman to AFG	Ops	(81,950)
Evergreen - Vehicle Replacement	Ops	(40,000)
Summer Crew - Clerical	Schools	(35,000)
5 Teacher FTE Reduction	Schools	(483,237)
ESL Included in Staffing	Schools	(22,780)
Evergreen - IE Equipment	Schools	(10,000)
Summer Crew - Transportation	Trans	(14,970)

LONG LIST - Possible Balancing Strategy Options

1.0 Itinerant Staff Reduction	Independent	(96,647)	
Transportation Coordinator to 10 months	Trans	(14,060)	
Trans Coordinators to Asst Trans Coords	Trans	(48,800)	
Increase Rentals to Cost Recovery	District	(24,000)	
Reduction of 0.5 FTE Finance Position	Finance	(23,493)	Requires Capital Outlay
VOIP	District		Requires Capital Outlay
District Principal	District		No savings first year
Creston Bus Ridership Review	Trans		
Photocopier Tender?	District		
Audit Tender?	District		
EFAP Tender?	District		
Reduction 2 FTE VP	Schools		No savings first year
Reduce Travel Budgets	District		
Bus Washer/Fueler Position	Trans		
3.6 FTE CCW/CWYF to LINKS	District	(168,542)	
Other?			

(1,691,609)

PROJECTED ENROLMENT 2014-15

ELEM

SEC

GRAND

February 4, 2014

SCHOOL	K	1	2	3	4	5	6	7	TOTAL	8	9	10	11	12	UNG	AD	HS	TOTAL	TOTAL	2014-2015	2013-2014	1415 vs 1314
																				FTE		
ARES**	44	40	47	40	36	37	47	32	323									0	323	323	336	-13.00
BLEWETT**	26	21	24	24	21	21			137									0	137	137	121	16.00
BRENT KENNEDY*	30	31	30	34	31	35	30		221									0	221	221	232	-11.00
CANYON LISTER**	5	12	14	18	17	25	20	23	134									0	134	134	147	-13.00
CRAWFORD BAY**	3	4	6	1	8	3	8	7	40	10	5	4	5	1				25	65	65	71.5942	-6.59
ERICKSON**									182									0	182	182	178	4.00
HUME**	36	34	38	27	30	31			196									0	196	196	200	-4.00
JEWETT*	1	2	4	1	4	3			15									0	15	15	15	0.00
JV HUMPHRIES**	15	10	16	8	17	26	12	29	133	22	17	20	22	21				102	235	235	224.375	10.63
LV ROGERS**									0	175	168.00	174	182					699	699	699	668.625	30.38
REACH**									0					18				18	18	18	18	0.00
MT. SENTINEL**								50	50	42	45	51	65	67				270	320	320	331	-11.00
PRINCE CHARLES**									0	98	91	98	99	101				487	487	487	518.0625	-31.06
REDFISH**	11	14	19	13	10	20			87									0	87	87	94	-7.00
ROSEMONT**	15	17	27	22	16	11			108									0	108	108	112	-4.00
SALMO ELEM**	28	25	29	29	23	26	29	0	189									0	189	189	180	9.00
SALMO SEC**								16	16	14	19	16	9	20		2		80	96	74.375	86.5	-12.13
SOUTH NELSON**	29	44	32	18	18	39			180									0	180	180	182	-2.00
TRAFALGAR*							128	111	239	132								132	371	371	412	-41.00
WE GRAHAM**	4	8	3	6	6	6	5	2	40	2	7	7						16	56	56	65	-9.00
WILDFLOWER Nelson**		13	14	18	13	14	18	12	102	10	7							17	119	119	134	-15.00
WILDFLOWER Creston**		4	0	5	5	2	4	2	22	0	0							0	22	22		22.00
WINLAW*	22	22	13	14	12	16	11		110									0	110	110	92	18.00
YAHK**	2	2	4	2	2	3	1	1	17									0	17	17	19	-2.00
SUB-TOTAL	271	303	320	280	269	318	313	285	2359	330	366	364	374	410				4387	4365.375	4437.1567		-71.78
DESK (SEPT)																		0	90	90	134	
DESK (FEB)																		0	50	50		
DESK (MAY)																		0	10	10	88	
DESK TOTAL																			150	150	222	-72.00
									0										0			
HL CRESTON**	20	17	13	14	14	12	12	16	118	14	5	0	0	0				19	137	137	212.375	
HL Slocan									13			0	0	0				0	15	15		
HL KASLO**									11			0	0	0				0	11	11		
HL NELSON**									40			0	0	0				0	40	40		
HOMELINKS (TOTAL)	20	17	13	14	14	12	12	16	182	14	5	0	0	0				19	201	201	212.375	-11.38
DL TOTAL																			351	351	434.375	-83.38
TOTAL	291	320	333	294	283	330	325	301	2541	344	371	364	374	410	0	0	0	19	4738	4716.375	4871.5317	-155.16

ESTIMATED OPERATING GRANT 2014-2015
2014/2015 Preliminary Operating Grant Estimate - MOE Announcement
March 2014

		A	B	C		
		ESTIMATED	ESTIMATED	(A - B)		
		2014-2015	POST 1701	2014-2015 EST		
			2013-2014	VS		
				2013-2014 FINAL		
School District #	8 Kootenay Lake					
		(Incl. Adult FTE & Feb/May)	4,735.375	4882.5317	-147.157	
Student Base Allocation:						
	= 4,347.375 = School-age FTE x	\$6,900	29,996,888	30,472,344	-475,457	
	= 18.00 = Alternate Schools FTE x	\$6,900	124,200	124,200	0	
Incl Feb & May Est.	= 362.00 = Distributed Learning School Age FTE x	\$5,851	2,043,931	2,190,937	-147,006	
	= 119.00 = number of Home School students x	\$250	29,750	29,750	0	
	= 62.00 = Course Challenges x	\$216	13,392	13,392	0	
	4,656.3750		32,208,161	32,830,623	-622,463	
Supplements for:						
1. Enrolment Decline						
Excl K Enrolment	a. Estimated 2014/2015 School Age FTE - 2013/2014 School Age FTE = Change in enrolment					
	4,656.375 - 4,722.407 = (66.0317) = -1.40%					
	b. Decline minus (1% of 2013/2014 FTE) =	18,8076				
	Supplement = Adjusted Decline x 1/2 x	\$3,450	64,886	261,773	-196,887	
	c. Decline minus (4% of 2012/2013 FTE) =	0.0000				
	Supplement = Adjusted Decline x 3/4 x	\$5,175	0	0	0	
Incl K Enrolment	d. 2013/2014 School Age FTE - 2011/2012 School Age FTE = Change in enrolment x 50% (7% Threshold)					
	4,656.375 - 4561.438 = \$3,450 = 2.08%		0	0	0	
2. Unique Student Needs						
	a. English as a Second Language (ESL)					
	17.0 = ESL FTE x	\$1,340	\$22,780	22,780	48,240	-25,460
	b. Aboriginal Education					
	606.0 = Aboriginal FTE x	\$1,160	\$702,960	702,960	780,680	-77,720
	c. Special Education					
	- Level 1: 4.0 = Level 1 FTE x	\$36,600	\$146,400	146,400	73,200	73,200
	- Level 2: 148.0 = Level 2 FTE x	\$18,300	\$2,708,400	2,708,400	2,708,400	0
	- Level 3: 60.0 = Level 3 FTE x	\$9,200	\$552,000	552,000	506,000	46,000
Incl Feb Est	d. Adult Education					
	8.0000 = Adult FTE x	\$4,430	\$35,440	35,440	32,671	2,769
	e. Vulnerable Students		\$6,169	6,169	6,169	0
			4,174,149	4,155,360	18,789	
3. Salary Differential						
	Differential: \$2,316 multiplied by 259.132 = \$ 600,149					
	Plus (NEW): School-age FTE 4,664.375 multiplied by \$180.33 = \$ 841,127					
			\$ 1,441,275	\$ 1,461,488	-20,213	
4. Unique Geographic Factors						
			8,611,695	8,577,536	34,159	
5. Transportation and Housing						
			0	0	0	
6. Funding Protection						
			666,087	473,030	193,057	
7. Formula Transition						
			0	0	0	
8. Summer Learning						
			0	0	0	
9. Holdback Allocation						
			0	283,344	-283,344	
10. Supplement for the Education Plan *						
			94,448	96,935	-2,487	
2014/2015 Preliminary Operating Grant Estimate			47,260,701	48,140,089	-879,388	

2014-2015 Preliminary Budget - Draft 3 / April 1, 2014

Services & Supplies:

		Draft 1	Draft 2	Draft 3	Total
	Services (31xxx)				
440-31800-0	Elections			29,000	29,000
441-31200-0	Audit - Financial	27,440			27,440
NEW	Audit - HR			5,000	5,000
441-31200-0	Legal	25,000		25,000	50,000
441-37320-0	Criminal Records Checks	3,000		2,000	5,000
441-31200-0	Worksafe Management Contract	18,000			18,000
441-31300-0	Emp/Assistance Program	55,000			55,000
441-51050-0	Negotiations/Arbitrations	9,000		6,000	15,000
441-51060-0	Grievance Settlements	12,000			12,000
110-31015-0	Contracted Services - Independent Learning	5,000			5,000
541-31020-0	Consultants - Operations (Edulog under Data Processing)	25,000			25,000
	Total Services	179,440	-	67,000	246,440
	Data Processing (32xxx)				
	District				
441-31065-0	SDS	41,000		5,500	46,500
441-31065-0	BCeSIS/MyEd BC	50,000			50,000
441-39200-0	Apply to Education Annual Support	6,652		4,348	11,000
550-31065-0	Tero (Work Order System)	8,736			8,736
550-31065-0	Microsoft Office & Windows Licensing (Acrodex)	21,335			21,335
550-35501-0	Virus Protection	8,500			8,500
550-35501-0	Deepfreeze (Faronics)	4,100		1,400	5,500
550-35501-0	Server Backup License and Go Daddy Security Certs	2,500			2,500
541-31020-0	Edulog	8,400			8,400
102-31065-0	ERAC Membership	11,000			11,000
107-31015-0	ERAC Database	5,000			5,000
102-31065-0	Video District Licensing	5,000			5,000
102-31065-0	Learning Portal License	10,000	-		10,000
LINKS	Reading A-Z License	4,000		(4,000)	-
107-52001-0	L4U Library	14,000			14,000
	Total Data Processing	200,223	-	7,248	207,471
	Telephones (431xx)				
102/141-43100-xx	Schools	68,043	-		68,043
110-43100-0	Independent Learning	6,000			6,000
411-43100-0	Board Office	28,500			28,500
541-43100-0	Operations - Admin	45,000			45,000
550-43100-0	Operations	2,000			2,000
741-43100-0	Transportation	3,200			3,200
	Total Telephones	152,743	-	-	152,743
	Postage & Courier (44100)				
102/141-44100-xx	Schools	12,095	-		12,095
411-44100-0	Administration	20,000			20,000
	Total Postage & Courier	32,095	-	-	32,095
	Other Services (4xxxx less Phones/Postage)				
411-34350-0	Superintendent Discretion	5,000			5,000
102-53912-0	Focus on Youth - Creston	5,000		(5,000)	-
440-37035-0	Board Grant - DPAC	4,950	-		4,950
102-42100-0	Cultural Arts Program	27,500			27,500
441-44500-0	Advertising - Administration	5,000		(2,000)	3,000
440-44500-0	Advertising - Board Communications	1,000			1,000
440-34500-0	Meeting Expense - Board	10,000			10,000
411-34500-0	Committee Meeting - Administration	16,000			16,000

441-51110-0	Committee - Wellness	5,000		5,000
541-42600-0	Alarm Monitoring	6,000		6,000
550-37500-0	Operations Permits	12,500		12,500
550-42501-0	General Equipment Repairs	5,000		5,000
550-42910-0	Elevator/Lift Annual Service	15,000		15,000
770-39510-0	Bus Radio Repair	6,000		6,000
770-42700-0	Driver Medical/Hearing Exams	8,000		8,000
741-44500-0	Advertising - Transportation	2,000		2,000
770-54700-0	Uniform Cleaning	5,000		5,000
102-52802-0	Health Promoting Schools	35,000		35,000
	Total Other Services	173,950	- (7,000)	166,950

Student Transportation (33xxx)

NEW	Provincials/Finals/Student Leadership Championships	5,000		5,000
770-33200-0	Transportation Assistance	30,000		30,000
	Total Professional Development	35,000	- -	35,000

Professional Development (34xxx)

102-35200-0	Teacher Pro-D	65,000		65,000
102-35382-0	District Pro-D Days	15,000		15,000
141-35300-xx	Principal/Vice-Principal Pro-D (@\$1200 per P/VP)	40,800		40,800
141-35300-0	Principal/Vice-Principal Pro-D (@\$300 per P/VP)	10,200		10,200
441-35100-0	CUPE Pro-D	15,000	(5,250)	9,750
441-34090-0	Staff Recognition	10,000		10,000
110-34100-0	Travel - Independent Learning - Itinerants	54,000	- (4,000)	50,000
110-34416-0	Mandt Training		5,000	5,000
411-35301-0	Pro-D - Superintendent	5,000		5,000
441-35305-0	Pro-D - Director of HR	5,000		5,000
110-35304-0	Pro-D - Director of Independent Learning	5,000		5,000
411-35303-0	Pro-D - Director of Student Learning	5,000		5,000
441-35302-0	Pro-D - Secretary Treasurer	5,000		5,000
441-35307-0	Pro-D - Manager of HR	2,500		2,500
	Pro-D - Director of Operations	3,000		3,000
	Pro-D - Manager of Operations	2,500		2,500
4xx-35xxx-0	Pro-D - Executive Assistants	4,500		4,500
411-34102-0	Travel - Superintendent	5,000		5,000
411-34103-0	Travel - Director of Innovative Learning	8,000	-	8,000
440-34100-0	Travel - Trustees	22,000		22,000
440-35510-0	Pro-D Trustees	16,500		16,500
110-35401-0	Pro-D - Independent Learning CUPE	3,000		3,000
541-34100-0	District Travel - Operations	16,000	(1,000)	15,000
541-35401-0	Support Staff Training - Operations	15,000		15,000
541-54600-54604-0	Occupational Health & Safety Activities	28,000		28,000
411-34100-0	Travel - District Administration	20,000	-	20,000
441-34104-0	HR Training/Meeting Attendance	8,000		8,000
441-34106-0	Travel - Finance	1,200		1,200
441-34700-0	Travel - Recruitment	6,000		6,000
NEW	First Aid Training		4,175	4,175
	Total Professional Development	396,200	(5,250) 4,175	395,125

Rentals and Leases (36xxx)

550-42400-0	Copiers	150,000		150,000
110-36010-0	Alternate Ed Rent (Sequoia, JVH, PCSS)	36,002		36,002
	Total Rentals and Leases	186,002	- -	186,002

Dues and Fees (37xxx)

440-37300-0	BC School Trustees Association	36,000		36,000
440-37400-0	KB Branch BCSTA	1,000		1,000
441-37100-0	BC Superintendents' Association	6,496		6,496
441-37100-0	BC Association of School Board Officials	2,576		2,576
441-37100-0	KB BCASBO Branch	800		800
770-39500-0	Licenses - Bus Radios	5,000		5,000
110-37100-0	Memberships - Independent Learning	4,000		4,000
541-37100-0	Memberships - Operations	1,800		1,800

	Total Dues and Fees	57,672	-	-	57,672
	Insurance (39xxx)				
441-39200-0	Insurance - Optional	6,500	-	(2,600)	3,900
541-39300-0	School Protections Premium	103,000			103,000
541-39100-0	Vehicles -Operations Administration	1,200			1,200
550-39100-0	Vehicles - Operations	9,000		5,000	14,000
552-39100-0	Vehicles - Grounds	5,000			5,000
770-39100-0	Vehicles - Transportation	42,000			42,000
	Total Insurance	166,700	-	2,400	169,100
	Supplies (51xxx)				
102-51xxx-xx	Schools Budgets	1,251,205	(61,225)	-	1,189,980
162-xxxxx-xx	International	655,471	361,569	37,389	1,054,429
441-58001-0	Workplace Accommodation/Duty to Accommodate	10,000	-		10,000
411-50100-0	Professional Journals	1,000	-		1,000
102-34557-xx	Innovative Practice Grants	30,000			30,000
	Early Learning	300,000			300,000
	Achievement Initiatives	144,500		42,000	186,500
102-52804-0	ACE IT Program Supplies	20,000	-		20,000
102-52805-0	FSA Marking (to match Revenue)	8,696	-		8,696
110-51100-0	Supplies - Independent Learning	10,300	-		10,300
110-53301-0	Supplies - Speech	2,400			2,400
110-53302-0	Supplies - Low Incident/High Cost	5,000			5,000
110-51450-0	Supplies - Independent Learning - Integration Support	3,000			3,000
110-53376-0	Supplies - Independent Learning - Hearing Impaired	500			500
110-53375-0	Supplies - Independent Learning - Vision	500			500
110-53300-0	Supplies - PT/OT	1,500			1,500
130-51000-0	Supplies - ESL to Match Revenue	-	22,780	(22,780)	-
131-51xxx-xx	Aboriginal Education Supplies (to match revenue less Audit)	295,297	46,876	(13,772)	328,401
110-53390-0	Supplies - Independent Learning - Testing/Assessment	5,000			5,000
110-34418-0	Supplies - Independent Learning - LST Capacity Building	25,000			25,000
441-50400-0	Administration Office Supplies - Board Office	29,000			29,000
NEW	HR Professional Resources/Subscriptions	1,500	-		1,500
541-50400-0	Administration Office Supplies -Operations	10,500			10,500
550-54800-0	Vehicles - Gas, Diesel, Propane - Operations	60,000			60,000
552-54800-0	Vehicles - Gas, Diesel, Propane - Grounds	2,500			2,500
550-54010-0	Materials - Operations	25,000			25,000
550-54020-0	Materials - Electrical	50,000			50,000
550-54030-0	Materials - Painting	9,000			9,000
550-54040-0	Materials - Millwork	10,000			10,000
550-54050-0	Materials - Vandalism	5,000			5,000
550-54060-0	Materials - Plumbing and Heating	50,000			50,000
550-54300-0	Vehicle Service & Supplies - Operations	25,000			25,000
552-54300-0	Vehicle Service & Supplies - Grounds	15,000			15,000
550-54200-0	Custodial Supplies	120,000			120,000
550-54400-0	AV Supplies	3,000			3,000
552-51000-0	Grounds Supplies	15,000			15,000
552-42900-0	Snow Removal	25,000			25,000
770-54900-0	Busses - Gas, Diesel, Propane	380,000			380,000
770-54300-0	Bus Servicing - Parts and Supplies	100,000			100,000
770-54900-0	Private School Bussing Fuel Costs	20,000			20,000
	Total Supplies	3,724,869	370,000	42,837	4,137,706
	Equipment (58xxx)				
102-59000-0	Technology Evergreen Plan	200,000		(25,000)	175,000
102-58000-0	Industrial Ed/Tech Ed Equipment/Stakeholder Presentation	82,100	-	(10,000)	72,100
102-58000-xx	Schools - Equipment	51,943			51,943
110-58000-0	Special Ed Equipment	4,000	-		4,000
550-35600-0	Technology Repairs and Maintenance	80,000			80,000
550-58000-0	Operations	8,000			8,000
550-58500-0	Vehicles Replacement Plan	80,000	-	(40,000)	40,000
441-58000-0	Administration - SBO	2,000			2,000
551-58000-0	Custodial	500			500

770-58000-0	Bussing	20,000			20,000
	Total Equipment	<u>528,543</u>	-	<u>(75,000)</u>	<u>453,543</u>
	Utilities (556-xxxxx)				
556-55000-0	Electricity	640,000			640,000
556-57300-0	Carbon Offset Purchases	50,000			50,000
556-55100-0	Natural Gas	450,000			450,000
556-55400-0	Propane	90,000			90,000
556-56000-0	Water & Sewer	115,000			115,000
556-57000-0	Garbage	75,000			75,000
550-42902-0	Hazardous Waste Removal	13,000			13,000
	Total Utilities	<u>1,433,000</u>	-	-	<u>1,433,000</u>
		7,266,437	364,750	41,660	7,672,847
	Student Services Contingency		152,553	(25,000)	<u>127,553</u>
					<u>7,800,400</u>

2014-2015 Preliminary Budget - Draft 3 Preliminary / April 1, 2014

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			847,649
	TOC's			875,562
CUPE				
Ind Lrn	Sick: 258 hrs/wk = 7.38 FTE			256,075
Instruction	Clerical - Schools & Library			93,150
Operations	Clerical			1,035
Operations	Custodial			220,476
Operations	Grounds			12,420
Transportation	Drivers			139,208
Operations	Non-Replacement of IT			(11,847)
	CUPE			710,516
Savings To Balance (Match 13-14 Status Quo)				(50,000)
GRAND TOTAL				1,536,078

2014-2015 Preliminary Budget - Draft 3 / April 1, 2014

	Wages	Benefits %	Benefits Cost
Teachers	18,583,548	25.42%	4,723,938
Principals Vice Principals	3,121,028	24.51%	764,964
Educational Assistants	2,579,180	31.77%	819,406
Aboriginal Support Workers	262,156	31.77%	83,287
Noon Hour Supervisors	231,085	31.77%	73,416
Clerical - Office	1,326,195	31.77%	421,332
Clerical - Library	142,828	31.77%	45,376
Maintenance	899,184	31.77%	285,671
Grounds	143,832	31.77%	45,695
Custodial	1,611,159	31.77%	511,865
Info Tech	351,478	31.77%	111,665
Bus Drivers	1,172,991	31.77%	372,659
Other Professionals	1,096,400	19.78%	216,868
Trustees	97,232	12.00%	11,668
		18.07% TOC	
		10.00% CUPE	
Substitutes	1,536,078	Casual	227,134
	<u>33,154,376</u>		<u>8,714,944</u>
Mercer Vested			65,000
Mercer Non-Vested			20,893
MSP Increase (4%)			12,671
CUPE Basic Life (-3.85%)			-3,295
CUPE Extended Health (-1.99%)			-12,007
CUPE Dental (2.95%)			10,713
0.5% Contingency for Increases			166,094
			<u><u>8,975,013</u></u>

2014-2015 Preliminary Budget - Draft 2/ March 4, 2014

Revenue Generation / Cost Savings

	Staffing Impact	Employee Group	Financial Impact	Type	Description
Cost Savings: Energy Savings 13-14	0	0	-	Med-Long	Utility bills stay the same until project payback period is over; utility savings pay the borrowing service charges; Recommendation coming to Board on May 7 from F&T Committee to tack self funded (borrowing) project on to Ministry Funded project at JVH
Cost Savings: Waste Reduction	0	0	TBD	Short-Long	
Cost Savings: District Department Staff Review 13-14	-0.5 FTE	CUPE	- 18,596	Short	Draft 4 / Superintendent's Recommendations
Cost Savings: Leasing vs. Purchasing	0	0	TBD	Short-Long	Savings will be pursued once fleet replacement budget (\$40,000 or \$80,000) is determined on May 7; currently \$80,000 expenditure budgeted in Draft 4
Revenue Generation: Community Sponsorships	TBD	TBD	TBD	Medium	
Revenue Generation: Service Delivery Model Revision Rural	TBD	TBD	TBD	Long	
Revenue Generation: Marketing Outdoor Education Programs	0	PVP	TBD	Med-Long	Not supported in Survey as a project to pursue; not in Draft 4/Superintendent's Recommendations
Cost Savings: French Immersion Subsidization	TBD	TBD	TBD	Med-Long	No discussion/debate has taken place; information has been provided; FI registration and lottery has taken place for 13-14
Cost Savings: Outdoor Programs Subsidization	TBD	TBD	TBD	Short-Long	No discussion/debate has taken place; information has been provided

ACHIEVEMENT GOALS - DRAFT 3

			COST BREAKDOWN						
Description	Staffing Implication	Cost	Teacher	CUPE	TOC	Benefits	Services	Supplies	Total
Leadership Development Increase	60 TOC Days	2,000							2,000
Inquiry/Project Based Learning	90 TOC Days	34,500							34,500
Technology to Support Learning		-24,250							-24,250
Critical Thinking		-45,000							-45,000
Resiliency		-14,500							-14,500
Gender Gap		-14,500							-14,500
Curriculum Implementation	120 TOC Days	47,000							47,000
Achievement Goal Sub-Total		-14,750	0	0	0	0	0	0	-14,750

Independent Learning - NOT IN DRAFT 3

			COST BREAKDOWN						
Description	Staffing Implication	Cost	Teacher	CUPE	TOC	Benefits	Services	Supplies	Total
Erase Bullying		10,000						10,000	10,000
Mandt Training		10,000						10,000	10,000
Independent Learning Sub-Total		20,000	0	0	0	0	0	20,000	20,000

			5,250	0	0	0	0	0	20,000	5,250
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PRESENTATIONS FROM STAKEHOLDERS - February 4, 2014

COST BREAKDOWN

Description	Staffing Implication	Cost	Teacher	CUPE	TOC	Exempt	Benefits	Services	Supplies	Total
Tech Ed District Teachers Year 4 of 6 School Shop Equipment Replacement (\$83,400 Total - \$82,100 in Draft 2)	None	1,300				0		0	1,300	1,300
Food Awareness Education Program - Phase 1	None	17,000		0			0	0	17,000	17,000
Innovative Facility Grants (2 projects @ \$5000 each?)	None	10,000							10,000	10,000
Build Success in the Early Years (SNES)	Yes	40,000		40,000					0	40,000
Digital Literacy	Yes	1,400			1,400				0	1,400
Stakeholder Presentation Total:		69,700	0	40,000	1,400	0	0	0	28,300	69,700

WISHLIST - DEPARTMENTAL

COST BREAKDOWN

Description	Staffing Implication	Cost	Teacher	CUPE	TOC	Exempt	Benefits	Services	Supplies	Total
Innovative Learning - Travel Increase		2,000						2,000		2,000
Innovative Learning - District Pro-D Increase		5,000						5,000		5,000
Independent Learning - Integration Support Supplies Increase	-	2,000		0			0		2,000	2,000
Independent Learning - Equipment Increase		1,000							1,000	1,000
Independent Learning - Itinerant Travel Decrease		Draft 3						0		0
Superintendent - Community Relations/Media/Advertising		3,000		0			0	3,000		3,000
Superintendent - Professional Improvement Fellowships		120,000	0		120,000					120,000
Superintendent - VP's in each school (14 FTE)		TBA								0
Superintendent - Focus on Youth		Draft 3						0	0	0
Operations - First Aid Training		Draft 3						0		0
Operations - District Travel		Draft 3						0		0
Operations - Small tools		783							783	783
Operations - Professional Journals		800							800	800
Operations - General supplies		1,000							1,000	1,000
Operations - Uniform cleaning expense		1,000						1,000	-	1,000
Operations - Advertising and Printing		1,500						1,500	-	1,500
Operations - Telephone		3,000						3,000	-	3,000
Operations - Supplies - Grounds		3,000							3,000	3,000
Operations - Carbon Offsets		3,000							3,000	3,000

Operations - Office supplies		4,500						4,500	4,500	
Operations - Elevator/Lift		5,395						5,395	5,395	
Operations - Painting		6,000						6,000	6,000	
Operations - Contract Services		6,600					6,600	-	6,600	
Operations - Plumbing and heating		10,000						10,000	10,000	
Operations - Safety Materials		15,000						15,000	15,000	
Human Resources - EFAP		30,000					30,000	-	30,000	
Human Resources - Travel Recruitment		4,000					4,000	-	4,000	
Human Resources - Make a Future		Draft 3					0	-	0	
Human Resources - Criminal Records Checks		Draft 3			0	0	0	-	0	
Human Resources - Advertising		Draft 3					0	-	0	
Human Resources - Negotiations		Draft 3					0	-	0	
Human Resources - Legal		Draft 3					0	-	0	
Human Resources - Wellness		10,000					10,000	-	10,000	
Human Resources - Audit		Draft 3					0	-	0	
Secretary Treasurer - SDS Support Fees Increase		Draft 3					0	-	0	
Operations - 0.5 FTE Custodial Leadhand	0.5 FTE	31,177		31,177					31,177	
Wishlist Total:	-	269,754	0	31,177	120,000	0	0	66,100	52,478	269,755

2014-2015 Preliminary Budget Draft 2 / March 4, 2014

Achievement Goals Comparison 2012-2013 to 2013-2014 to 2014-2015

	Cost			TOC Days		
	12-13	13-14	14-15	12-13	13-14	14-15
Inquiry/Project Based Learning	-	-	34,500	0	0	90
Leadership Development	86,000	22,500	24,500	240	60	60
Tech to Support Learning	120,000	63,750	36,500	0	150	90
Curriculum Implementation	-	-	47,000	0	0	120
Success For All/Capacity Building	64,600	44,000	44,000	180	120	120
Critical Thinking	15,000	50,000		0	120	
Teacher Librarians	15,000	22,500		0	60	
Gender/Boys	-	34,250		0	90	
Resiliency	37,000	34,250		30	90	
Grad for All	9,300	-		24	0	
Innovative Practice	70,000	30,000		0	0	
Collective Conversations	35,000	30,000		0	0	
Early Learning	220,000	200,000		0	0	
ACE IT	15,000	20,000		0	0	
Total:	686,900	551,250	186,500	474	690	480

Function 110 (Student Support Services) Spending Comparison

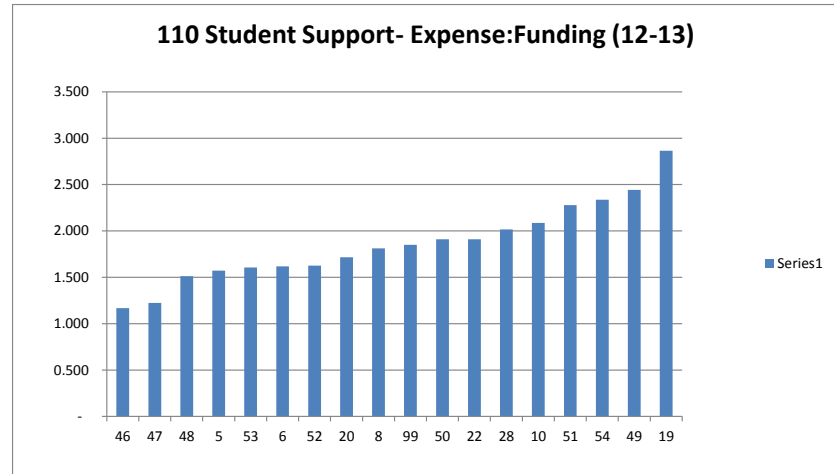
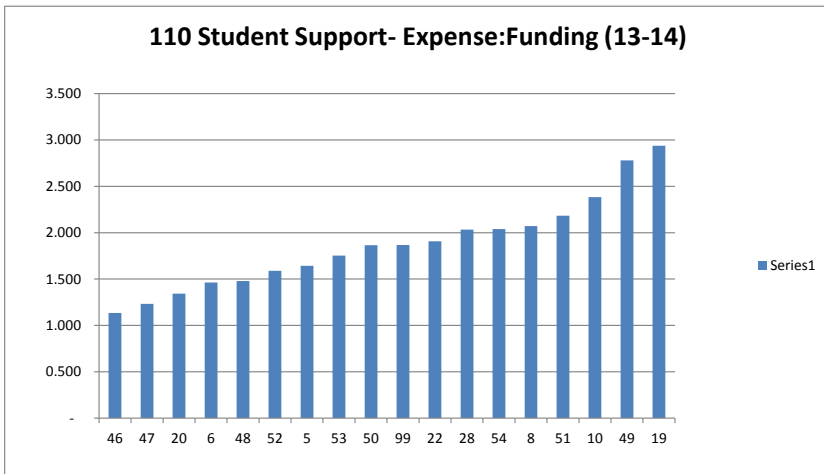
District	Budgetted Expenditure 2013-2014	Operating Grant 2013-2014	District	Ratio: Expense:Funding
46	7,003,379	6,176,400	46	1.134
47	3,660,487	2,970,000	47	1.232
20	3,310,568	2,464,400	20	1.343
6	3,173,806	2,171,000	6	1.462
48	5,600,829	3,785,800	48	1.479
52	3,593,940	2,262,100	52	1.589
5	8,263,983	5,031,200	5	1.643
53	3,596,370	2,052,000	53	1.753
50	1,212,061	650,200	50	1.864
99	753,697,230	403,711,900	99	1.867
22	10,288,248	5,392,700	22	1.908
28	5,383,402	2,646,800	28	2.034
54	2,783,208	1,364,300	54	2.040
8	6,807,854	3,287,600	8	2.071
51	2,079,989	952,500	51	2.184
10	915,833	384,400	10	2.383
49	432,373	155,600	49	2.779
19	1,962,033	668,000	19	2.937

Function 110 (Student Support Services) Spending Comparison

District	Financial Statements 2012-2013	Operating Grant 2012-2013	District	Ratio: Expense:Funding
46	6,633,846	5,682,200	46	1.167
47	3,363,036	2,750,000	47	1.223
48	6,029,928	3,987,300	48	1.512
5	7,307,797	4,646,200	5	1.573
53	3,119,179	1,942,400	53	1.606
6	3,735,241	2,308,500	6	1.618
52	3,605,289	2,217,200	52	1.626
20	4,387,844	2,556,300	20	1.716
8	6,271,650	3,461,700	8	1.812
99	727,668,912	393,310,200	99	1.850
50	1,155,272	604,900	50	1.910
22	10,076,602	5,274,300	22	1.911
28	5,279,836	2,618,900	28	2.016
10	687,220	329,500	10	2.086
51	1,919,930	842,900	51	2.278
54	2,910,441	1,245,100	54	2.338
49	402,423	164,700	49	2.443
19	1,835,949	640,600	19	2.866

Function 110 (Student Support Services) Spending Comparison

District	Financial Statements 2011-2012	Operating Grant 2011-2012	District	Ratio: Expense:Funding
46	6,647,962	5,645,100	46	1.178
47	2,984,982	2,502,100	47	1.193
48	5,309,314	3,757,200	48	1.413
5	7,153,519	4,499,000	5	1.590
52	3,848,523	2,299,100	52	1.674
6	3,735,241	2,153,000	6	1.735
49	396,220	219,600	49	1.804
20	4,406,281	2,381,700	20	1.850
8	6,271,650	3,388,400	8	1.851
22	10,594,945	5,503,700	22	1.925
50	1,269,217	632,300	50	2.007
53	3,382,636	1,676,100	53	2.018
28	5,413,168	2,555,100	28	2.119
54	3,170,763	1,492,400	54	2.125
51	2,149,917	907,100	51	2.370
19	1,702,530	549,100	19	3.101
10	862,017	256,500	10	3.361



	Ops Crew (FTE)	Sq M (In 10,000's)	AFG (in 100,000's)	Enrolment (in 1,000's)
2004-2005	20.955	9.19	13.77	5.65
2005-2006	18.955	9.19	13.50	5.38
2006-2007	20.954	9.19	13.15	5.26
2007-2008	18.953	9.19	13.28	5.14
2008-2009	8.942	9.19	13.34	4.88
2009-2010	15.942	9.19	6.69	5.04
2010-2011	16.943	9.19	6.46	5.03
2011-2012	17.693	9.19	13.15	4.91
2012-2013	16.693	9.19	13.15	4.91
2013-2014	17.693	9.19	13.15	4.79

4.26 Decline in
20.34%

