

2019-2020 AMENDED ANNUAL BUDGET SUMMARY OF AMENDMENTS

Prepared for the Operations & Finance Committee of the Whole Meeting
January 28, 2020

To be read along with the 2019-2020 Amended Annual Budget – Superintendent’s Recommendations.

Revenues

Overall revenues for 2019-2020 are expected to increase by \$1,561,578 as compared with the Original Budget to total \$70,068,025, not including new Capital funding. The following are the increases:

- Operating Fund revenues increased by \$692,275, including:
 - Operating Grant revenues are expected to increase by \$559,071 compared with the Original Budget, driven mainly by increases in Unique Needs funding.
 - New grant funding accounts for the remaining \$133,204 revenue increase.
- Special Purpose revenues increased by \$736,816, including:
 - Classroom Enhancement Fund (CEF) funding increased by a net \$396,375.
 - Special Purpose carryforwards increased \$239,385.
 - New Special Purpose funding accounts for a further \$101,056.
- Capital revenues, which is mainly amortization, increased by a net \$132,486.

New Capital Revenues

New Capital funding received in 2019-2020 is expected to be overall \$214,638 less than in the Original Budget. This is comprised of an expected increase of \$95,362 in deferred Youth Trade Capital Equipment Program (YTCEP) funding offset by an expected decrease of \$310,000 in School Enhancement Project (SEP) draws during the year. The reason for the decrease in SEP draws is that some of the SEP flooring projects will not be completed until Summer 2020 after school is out of session, and the funds will only be drawn upon completion of the projects during the 2020-2021 fiscal year.

An additional \$250,000 in capital spending funded from Local Capital has been added to the Amended Budget, to cover all costs associated with preparing for the proposed Major Capital projects at Blewett Elementary and Salmo Secondary, as well as to pay additional expenses for the modernization, remediation and renovations expenses at Trafalgar.

Staffing (Salaries & Benefits) Expenses

Overall staffing expenses are expected to increase by \$1,022,856 to total \$54,419,487, paid for through the increases in revenues noted above. Enhancing learning by hiring several new teachers accounts for the majority of the expected increase in Staffing expenses. Improving organizational excellence was also a focus with the hiring of a new Accounting & Human Resources Clerk, an additional Bus Mechanic, and the expected hiring of new IT Manager and IT Technician this year.

Services & Supplies Expenses

Overall services and supplies expenses are expected to increase by \$656,236 during the year. This net increase stems from numerous minor additions and modifications to both the Schools sub-budgets (\$232,312 increase) and Departmental sub-budgets (\$423,924 increase), as described below herein.

Sub-Budgets

Educational Administration

- Committee Meetings expenses were removed from this budget and transferred to the Business Administration budget.
- District Travel (PVP Meetings) expenses were transferred to this budget from the Business Administration budget and were increased to cover estimated costs.
- Superintendent Travel expenses were added, as none were included in Original Budget.
- District Principal of International Program was transferred to this budget from the International Program Budget and increased from the original Manager position estimate in the Original Budget.
- PVP Relief expenses were removed from this budget and transferred to the HR Budget.

Focus-Learn-Excel

- No overall changes to this budget.
- CUPE Leadership Program expenses were moved to an O&M account.
- We expect possible slight underspend in this budget offset by possible overspending in related ILS/Inclusion accounts.

Business Administration

- Committee Meetings expenses were added to this budget by transferring from the Educational Administration Budget.
- District Travel (PVP Meetings) were removed and transferred to Educational Administration budget.
- Photocopy costs were increased by transferring from IT Budget.

Contractual Professional Development

- Added \$48,069 for amounts authorized by the Board to be carried-forwarded from 2018-2019.
- Note: This budget may not be fully spent, however, the budget is an authorization and contractually owed under employment agreements.

Other Special Purpose Funds

- No changes to this budget.

Human Resources

- Significant increase in teacher staffing expenses, funded mainly through increase in Classroom Enhancement Fund.
- Health & Safety Manager and associated services and Supplies accounts were removed and transferred to the Operations & Maintenance budget.

Operations & Maintenance

- Health & Safety expenses (including manager of Health & Safety) were transferred to this budget from Human Resources
- After-School Sports & Arts Initiative (ASSAI) was removed and transferred to the WE Graham Budget
- Photocopy expenses were increased \$3,000

Sub-Budgets (Continued)

Transportation

- Provincials/Finals expenses were removed and transferred to Schools Transportation.
- Moved Bus Custodians expense to Bus Mechanics, and added a bus mechanic for partial year.

Information Technology

- Reduced IBM Services & Supplies by \$142,542, of which \$50,000 was transferred to the Education Admin communications budget, and the remainder was transferred to IT Salaries & Benefits to cover increased staffing costs, including overtime and two new positions, IT Manager, IT technician, which are position expected to be filled this year.
- Photocopy expenses were removed and transferred mainly to Schools Budget and the Business Administration budget.

Innovative Learning Services

- Mental Health Grant expenses were increased by \$30,500, due to a new grant.
- Arts Starts Grant increased by \$10,370, as the grant requires matching funds from the District.
- Transportation expenses of \$25,000 added to this budget as were omitted in Original budget.
- Added Executive Assistant of Innovative Learning Services position
- Removed and transferred Teacher/TTOC amounts to LINKS fund

Strong Start

- Added expenses equal to approved Carry-forward amounts.

RSL

- Added expenses equal to approved Carry-forward amounts.

Federal French (OLEP)

- Added expenses equal to approved Carry-forward amounts.

Inclusion

- Inter-budget transfer of \$110,032 from Salaries & Benefits to Contract Services to cover costs of Summit Psychology, PCSS HUB.
- Inter-budge transfer Travel expenses increased to actual expected expenses.

LINKS

- Added TTOC expenses, transferred from ILS budget

Aboriginal Education

- Increased revenues resulted in additional resources provided to many schools throughout the District.

International Program

- Added International District Principal expense by transferring from Education Administration budget.

Sub-Budgets (Continued)

Schools

- Schools' services and supplies budgets increased overall by \$232,312, due to the following:
 - Schools' per FTE allocations decreased \$64,480 due to an overall 80.875 Student FTE decrease per Sept 1701 enrolment as compared with Original Budget estimates.
 - Schools' carryforwards from 2018-2019 were overall \$49,916 higher.
 - New grants will fund a \$163,655 increase in expenses. Grants include:
 - \$47,750 CBT Physical Literacy grant,
 - \$36,000 Changing Results for Young Children grant, and;
 - \$56,000 After School Sports & Arts Initiative (ASSAI) grant transferred from the O&M budget to WE Graham.
 - Photocopy budgets increased \$46,722.
 - Homeschool allocations accounted for a \$19,500 increase.

Student Transportation

- Schools' allocations of Student Transportation overall increased by \$59,037, so that each school can maintain its bus purchasing power given the increase in bus mileage charge to \$1.25/km in 2019-2020 compared to \$0.25/km charged in 2018-2019. This increase includes \$41,737 transferred from the District schools' transportation account and the remaining \$17,300 being an increase overall.