

BUDGET 2018-2019

March 13, 2018

Special Finance & Operations Committee of the Whole

Our Completion Rates

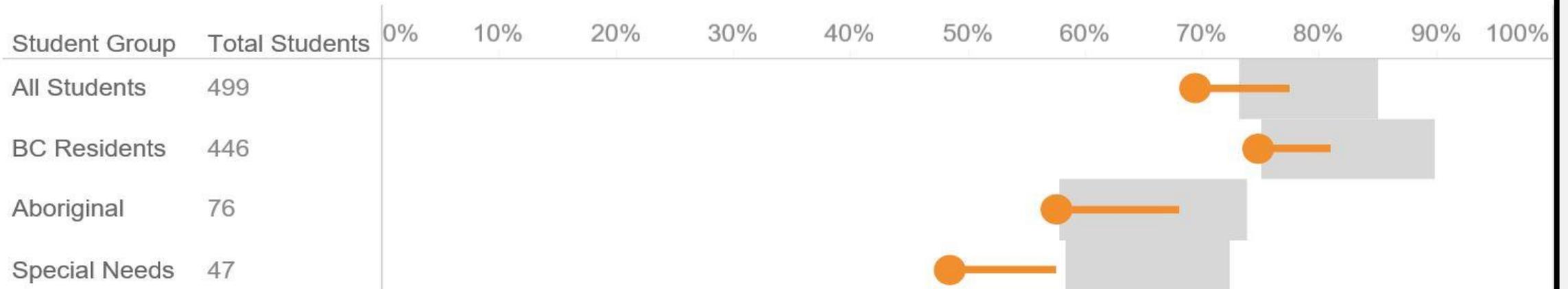
Completion Rates for 2016/17

School District 8 - Kootenay Lake

Typical range across B.C. (middle 50% of districts)

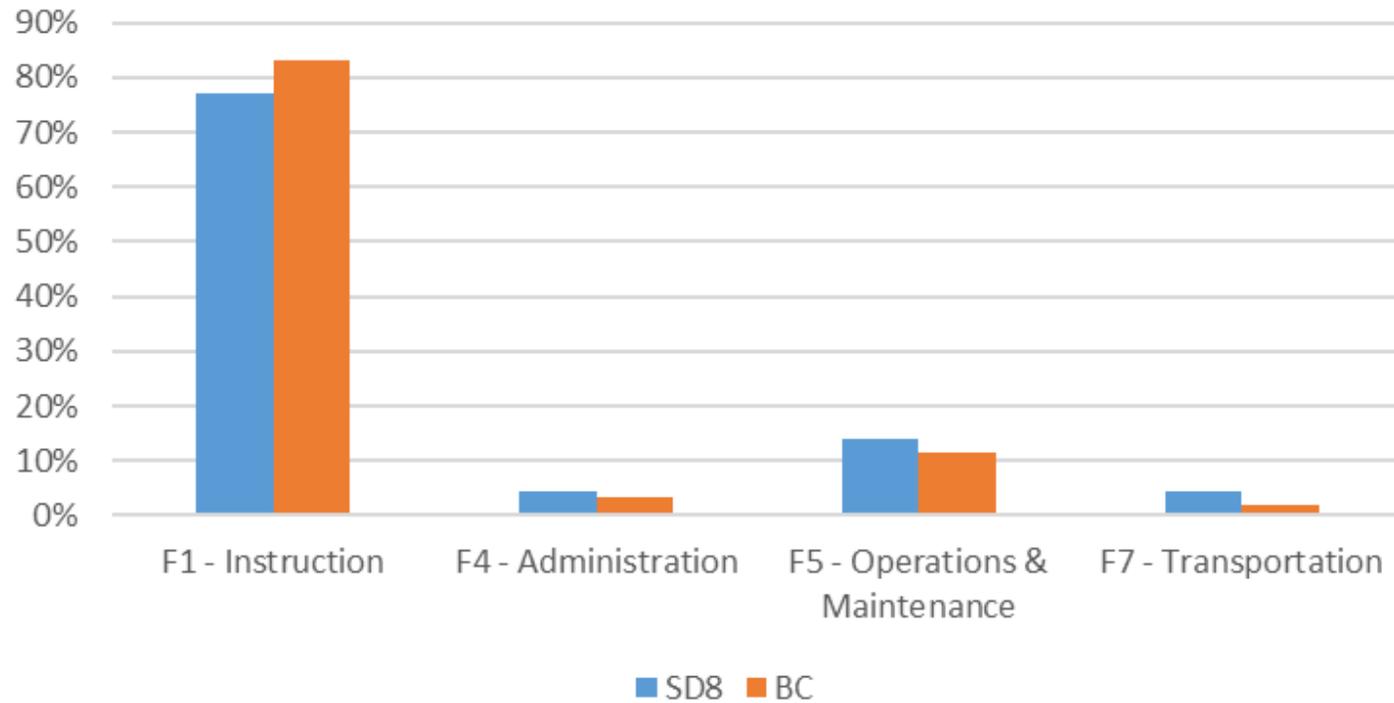
Selected district's most recent results (2016/17)

Range of district's results over time (2012/13 to 2016/17)



HOW DO WE STACK UP?

Function: SD8 Vs. BC



2016-2017 F/S

F1 - Instruction

SD8

77%

BC

83%

F4 - Administration

4%

3%

F5 - Operations &
Maintenance

14%

12%

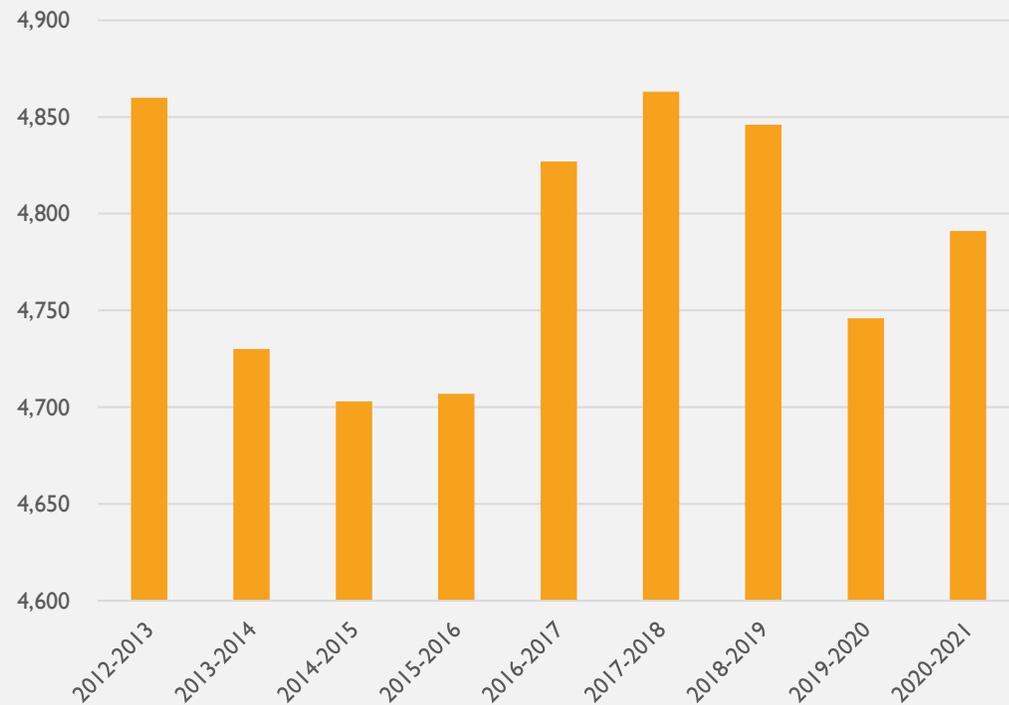
F7 - Transportation

5%

2%

ENROLMENT (HANDOUT 5A)

Enrolment



Basic Allocation

Common per student amount for every FTE student enrolled by school type

Standard School: \$7,301 per school age FTE	Continuing Education: \$7,301 per school age FTE
Alternate School: \$7,301 per school age FTE	Distributed Learning: \$6,100 per school age FTE

Unique Student

Additional per student funding to address uniqueness of district enrolment and support additional programming

Level 1 Special Needs: \$38,140 per student	Level 2 Special Needs: \$19,070 per student	Level 3 Special Needs: \$9,610 per student
English/French Language Learning: \$1,395 per student	Aboriginal Education: \$1,210 per student	Adult Education: \$4,618 per FTE
	Vulnerable Students: in addition to CommunityLINK	

REVENUE: 18-19/19-20/20-21 (HANDOUT 5B)

- Operating Grants using existing funding model
- 1819 Enrolment: (-28) Revenue +153,616 (incr. Level 1/2/3)
- 1920 Enrolment: (-103) Revenue (998,620)
- 2021 Enrolment: +47 Revenue +106,380

- Does not include: Small Community Supplement Yahk (172,620)

- Other Revenue expected fairly static
- Overall Revenue Before Surplus Additions +/- 0.4% Change

STRUCTURAL DEFICIT (HANDOUT 5C)

• Revenue Updated for 2018-2019	\$54,059,118
• Expenses Status Quo 2017-2018 less Surplus	<u>-54,096,294</u>
• Structural Deficit	<u>\$ -37,176</u>

INITIATIVES (HANDOUT 5.E.5)

2018-2019 Budget Initiatives & Pressures - INCREMENTAL	
March 13, 2013 - Pre-F&O	
	Cost
Initiatives	
Senior Staff: Capacity Building: Focus-Learn-Excel	857,000
Senior Staff: Elementary Explorations Pilot Project	50,000
Senior Staff: Red Binder/Accounts Payable Laserfiche	100,000
Senior Staff: Schools' Online Payment Systems	50,000
Senior Staff: Music Programs in Slocan (and impact on District)	97,000
Senior Staff: Yeti in Creston (and impact on District Outdoor Programs)	30,000
Senior Staff: Funding for School for conversion rates >1.0 FTE	213,379
Senior Staff: IBM - Tech Plan (in addition to Tech Evergreen)	750,000
Senior Staff: Student Symposium	TBD
Senior Staff: Tech Ed/Maker Space/Trades Vehicle	20,000
Senior Staff: Industrial Ed - Trades	50,000
Senior Staff: Fine Arts	25,000
Senior Staff: Cultural Arts/Artstarts	15,000
Senior Staff: Safe Schools	20,000
Senior Staff: 1.0 FTE Trades 1	66,622
Senior Staff: Vehicle Evergreen	80,000
Senior Staff: 0.5 FTE Mechanic (if 3rd year no bus in Cap Plan)	43,194
Senior Staff: 0.5 FTE Clerical (Traversa Implementation)	24,511

PRESSURES

2018-2019 Budget Initiatives & Pressures - INCREMENTAL	
March 13, 2013 - Pre-F&O	
	Cost
Pressures	
Payroll Tax Jan-June 2019	162,776
Collective Agreement Increases (CUPE/KLTF)	TBD
Exempt and PVP Wage Increases (Level 3-5/C)	322,786
Schools: Supply Budgets Inflation	TBD
Operations: 3% Electricity Rate Increase	21,370
Operations: Supply Budgets Inflation	TBD
Elections Expense	30,000

ADJUSTMENTS/RE-ALLOCATIONS

2018-2019 Budget Initiatives & Pressures - INCREMENTAL	
March 13, 2013 - Pre-F&O	
	Sources of Funding
Adjustments/Reallocations	
Facility Plan: REEF	404,624
Facility Plan: Savings (Yahk, CEC, SBO)	220,642
Core Teacher Staffing	TBD
17/18 Surplus	400,000
Aboriginal Education to "Focus-Learn-Excel"	14,000

DISCONTINUATION OF 1718 INITIATIVES

2018-2019 Budget Initiatives & Pressures - INCREMENTAL	
March 13, 2013 - Pre-F&O	
	Sources of Funding
Discontinuation of 1718 Initiatives	
Teacher Mentoring	12,000
Capacity Building	16,000
Instruction & Pedagogy	40,000
SIS Implementation	20,000
Consultants	10,675
Learning Resources	50,000
Abandon Shared Services Vehicle Insurance (ICBC)	15,000

SHORTFALL

2018-2019 Budget Initiatives & Pressures - INCREMENTAL			
March 13, 2013 - Pre-F&O			
	Cost	Sources of Funding	Shortfall
	3,028,637	1,202,941	-1,825,696

PARTNER INITIATIVES

- CUPE
- KLTF
- DPAC
- KLPVPA
- Trustees

STAFFING - TEACHERS

	2017-2018	2018-2019
Operating		
Aboriginal Education	2.489	Targetted
International	3.051	Targetted
School Purchase	0.625	Targetted
Operating (incl Op Savings as a a result of REEF)	251.2	TBD
Special Purpose		
CEF	33.683	TBD
LINKS	0.223	0
REEF	2.475	2.475
Total Teaching	293.746	TBD

STAFFING - OTHER

- Expecting CUPE and KLTF Collective Agreement increases
- Expecting PSEC movement on PVP and Exempt wage grids

- CUPE Status Quo +/- Facilities Plan savings
- Teachers Status Quo +/- enrolment changes & restored language
- PVP Status Quo FTE
- Excluded Status Quo FTE
- Aboriginal Education – move toward centralizing some staff

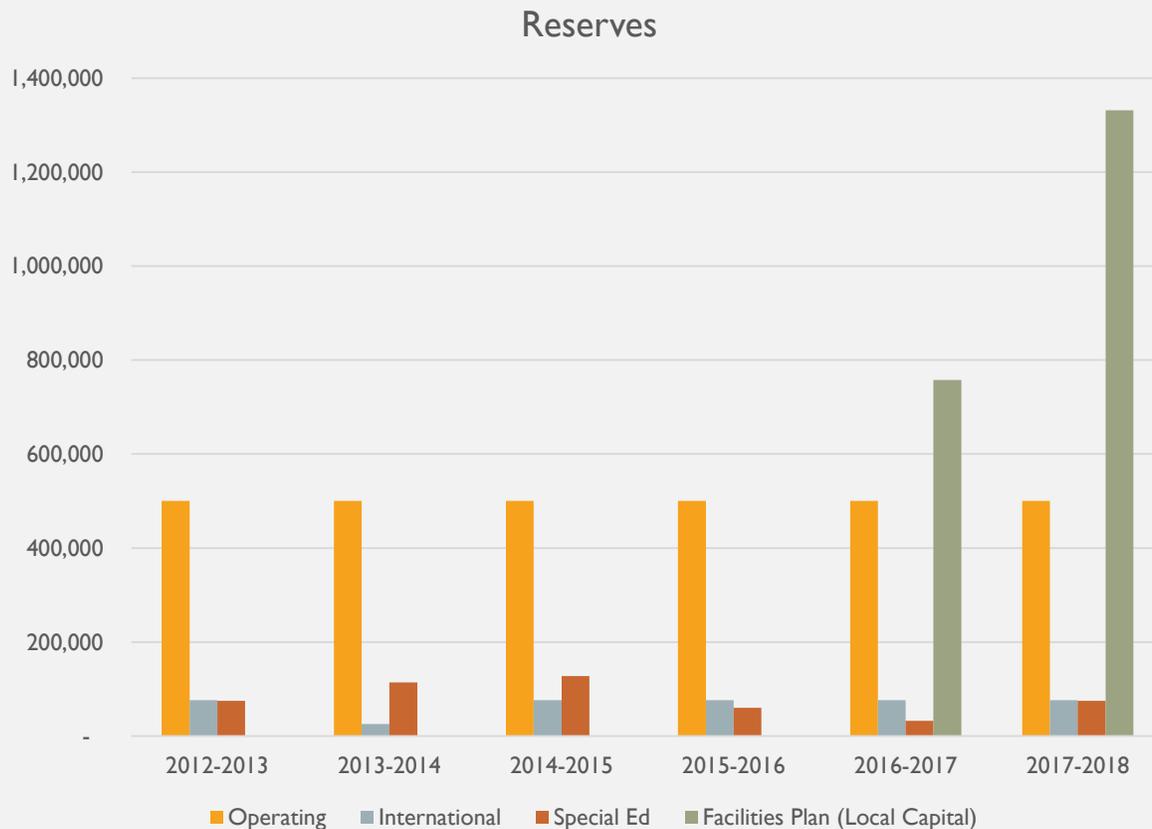
BALANCED BUDGET

• Revenue Updated for 2018-2019	\$54,059,118
• Expenses Status Quo 2017-2018 less Surplus	-54,096,294
• Initiatives & Pressures	+ ???
• Re-Allocations/Discontinuation	- <u>???</u>
• Balanced Budget	<u>\$ 0</u>

SPECIAL PURPOSE & CAPITAL

- No change in special purpose anticipated (LINKS/CEF/French etc)
- Capital
 - Elevator
 - SSS and Blewett Expansion?

SAVINGS ACCOUNT



- Just like people should **save money for an emergency or a big future purchase**, the District does the same thing
- Operating reserves are \$500,000 or about 1% of the operating revenue
- International program is run like a business with students fluctuating and constant recruiting efforts. There is no government/ministry money supporting IP so this program needs a cushion of \$76,000 (enough to cover a 6 student fluctuation)
- Special Education – this program holds a contingency for students with unique needs that arrive in SD8 after the September 30th funding deadline. This contingency is \$75,000
- Facilities – SD8 passed a comprehensive facilities plan in July 2016 to reduce space. In order to reduce space in Salmo and Nelson, the district has to complete 2 expansion projects. The District is saving money for these projects in case the Ministry does not pay for the projects.

NEXT STEPS

- Funding announcement March 14
- Staffing
- Costing of Initiatives
- Informal meeting for Committee members for more detail if desired
- Priority Setting Mechanism
- Balancing Strategies
- Superintendent's Recommendations April 24

BUDGET 1819



Description	Meeting Description/Tasks	Date
	3 Year Enrolment Projections Due to Ministry	February 15, 2018
Talking Tables #1	Dinner Event similar to Winter 2017	February 20, 2018
F&O Meeting	Enrolment Update/Revenue Projections/Student Symposium Summary/Learning Initiatives	February 27, 2018
SPECIAL: F&O Meeting	Budget Shortfall/Balancing Strategies/Public Presentations (if any)/Drafts to MOE	March 13, 2018
Talking Tables #2	Draft Budget Discussion	April 12, 2018
Regular Open Board Meeting	Reading #1, Reading #2 Part I	April 10, 2018
F&O Meeting	Superintendent's Recommendations/Values Check-In/Trade-Off's	April 24, 2018
Talking Tables #3	Superintendent's Recommendations; Values Check-In	May 3, 2018
SPECIAL: F&O Meeting	Final Feedback to Inform the Budget Debate	May 8, 2018
Regular Open Board Meeting	Reading #2 Part II, Reading #3	May 8, 2018
F&O Meeting	Debrief	May 22, 2018