

# 2017-2018 Budget

School District No.20 (Kootenay-Columbia)

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COMMITTEE OF THE WHOLE

BUDGET MEETING # 2 – FEBRUARY 27, 2017

# Agenda – 17/18 Budget

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1. Update of Budget Process to date
2. Review of Draft 1 Special Purpose Budget
3. Review of Draft 1 Capital Budget
4. Review of Draft 1 Operating Budget
5. Next steps
6. Next meetings



# Update: Funding & Budget Process

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1. MOE information on website

<http://www.bced.gov.bc.ca/k12funding/funding/07-08/fullyear/welcome.htm>

- Operating Grant Manual and Operating Grant Tables for each year

2. 2017/2018 Updated Operating Grant Manual has not been posted yet

3. SD20 website (under Reports and Publications) copies of current and previous years budget documents

4. BALANCED budget is due to Ministry by June 30 but our goal is May 1 because of Collective Agreement Language and Staffing

# 2017-2018 Budget Schedule/Process

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- schedule and feedback process passed by Board at its February 20 open board meeting
- schedule posted to SD20 website
- letters re feedback process sent to PAC chairs and that process has began at the school level
- feedback process posted to SD20 website

# Guiding Statement

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**Student learning drives our budget while recognizing the need to be fiscally responsible.**

# 2017-2018 Budget

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Bylaw amount is identified through Statement 2

“ x” which includes:

- Operating Fund (Schedule 2, 2A, 2B, 2C)
- Special Purpose Funds (Schedule 3, 3A)
- Capital Fund (Schedule 4)

# 2017-2018

## Special Purpose Budget – Schedule 3/3A

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- Funding Assumption – same “revenue” funding levels as 2016/2017 (except for LIF)
- Budget Process – criteria for spending “special purpose” funds RESTRICTED by donor
- Preliminary Budget – same “expenses” are estimated as in the 2016-2017 budget
- Committees or Directors establish draft budgets for the special purpose funds,
- Those draft special purpose budgets recommended by Committee are brought forward for the Board’s approval BUT usually after the preliminary budget has been passed.

# 2017/2018

## Special Purpose Budget – Schedule 3/3A

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	<u>Estimated Revenues</u>
1. Annual Facility Grant	\$ 210,370 MOE
Responsibility: Board Committee: Finance & Facilities	
2. Learning Improvement Grant*	\$ 142,559 MOE (\$ 725,748 last year)
Responsibility: Superintendent in consultation with union	
3. Special Education Equipment Grant	\$ nil
Responsibility: Director of Learning Services (K Shearer)	

\* management's assumption only that the teacher funding portion of the LIF will not continue



# 2017/2018 Special Purpose Budget – Schedule 3/3A

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4. Scholarships and Bursaries \$ 4,700 Investment Income

Responsibility: SHSS, JLC and KCLC Principals

5. Service Delivery Transformation \$ nil

Responsibility: Assistant Superintendent (HR)

6. School Generated Funds \$ 842,500 Schools

Responsibility: School Principals

7. Strong Start Grant \$ 128,000 MOE

Responsibility: Director of Learning (K Crowe)

# 2017/2018

## Special Purpose Budget – Schedule 3/3A

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8. Ready, Set, Learn Grant \$ 17,150 MOE

Responsibility: Director of Learning (K Crowe)

9. OLEP (French) \$ 81,562 MOE

Responsibility: Director of Learning (K Crowe)

10. Community Link Grant \$ 663,111 MOE

Responsibility: Board Committee: Children & Youth At-Risk

11. Coding & Curriculum Implementation \$ nil

Responsibility: Director of Learning (K Crowe)



# School District No. 20 (Kootenay-Columbia)

Amended Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2017

	CommunityLINK	Coding and Curriculum Implementation	TOTAL
	\$	\$	\$
<b>Deferred Revenue, beginning of year</b>	-	41,191	880,655
<b>Add: Restricted Grants</b>			
Provincial Grants - Ministry of Education	663,111	-	1,242,752
Other			840,000
Investment Income			7,200
	663,111	-	2,089,952
<b>Less: Allocated to Revenue</b>	663,111	41,191	2,166,143
<b>Deferred Revenue, end of year</b>	-	-	804,464
<b>Revenues</b>			
Provincial Grants - Ministry of Education	663,111	41,191	1,308,943
Other Revenue			850,000
Investment Income			7,200
	663,111	41,191	2,166,143
<b>Expenses</b>			
Salaries			
Teachers	154,313		177,328
Educational Assistants	242,670		356,717
Support Staff	47,464		47,464
Substitutes		20,000	20,000
	444,447	20,000	601,509
Employee Benefits	104,250		138,516
Services and Supplies	181,222	21,191	1,332,063
District Entered	(66,808)		(66,808)
	663,111	41,191	2,005,280
<b>Net Revenue (Expense) before Interfund Transfers</b>	-	-	160,863
<b>Interfund Transfers</b>			
Tangible Capital Assets Purchased			(160,863)
	-	-	(160,863)
<b>Net Revenue (Expense)</b>	-	-	-

# School District No. 20 (Kootenay-Columbia)

Schedule 3

~~Amended~~ Annual Budget - Special Purpose Revenue and Expense

Year Ended June 30, 2017

	<del>2017 Amended</del> Annual Budget	2017 Annual Budget
	\$	\$
<b>Revenues</b>		
Provincial Grants		
Ministry of Education	1,308,943	1,824,140
Other Revenue	850,000	850,000
Investment Income	7,200	5,500
<b>Total Revenue</b>	<b>2,166,143</b>	<b>2,679,640</b>
<b>Expenses</b>		
Instruction	1,955,773	2,469,270
Operations and Maintenance	49,507	49,507
<b>Total Expense</b>	<b>2,005,280</b>	<b>2,518,777</b>
<b>Net Revenue (Expense)</b>	<b>160,863</b>	<b>160,863</b>
<b>Net Transfers (to) from other funds</b>		
Tangible Capital Assets Purchased	(160,863)	(160,863)
<b>Total Net Transfers</b>	<b>(160,863)</b>	<b>(160,863)</b>
<b>Budgeted Surplus (Deficit), for the year</b>	<b>-</b>	<b>-</b>

# 2017/2018 Capital Budget – Schedule 4

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Capital Budget includes two components:

“Invested in Tangible Capital Assets” and “Local Capital”

## “Invested in Tangible Capital Assets”

- Amortization of Deferred Capital Revenue (Revenue: recognizing previous revenue we received as bylaw....equal to the amortization expense of the assets)
- Amortization of Tangible Capital Assets (Expense: depreciation of our assets –buildings, vehicle furniture and equipment, hardware and software)
- Transfer of estimated amount of capital assets purchased from operating funds (usually vehicle furniture/equipment and IT hardware/software) AND from special purpose funds



# 2017/2018 Capital Budget – Schedule 4

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## “Local Capital Funds”

- Investment income related to local capital funds (Revenue) estimating \$ 10,000
- Board Allocation for capital investments (\$ 250,000 from estimated the available \$ 700,000)

\$ 130,000 Glenmerry Elementary Portable Project

\$ 40,000 Fruitvale Elementary Paving Project

\$ 80,000 Various Schools – Replacement Flooring Project

\$ 250,000

# School District No. 20 (Kootenay-Columbia)

Schedule 4

~~Amended Annual Budget - Capital Revenue and Expense~~  
~~Year Ended June 30, 2017~~

	<del>2017 Amended Annual Budget</del>			2017 Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
<b>Revenues</b>				
Investment Income		10,000	10,000	15,000
Amortization of Deferred Capital Revenue	2,510,000		2,510,000	2,500,123
<b>Total Revenue</b>	<b>2,510,000</b>	<b>10,000</b>	<b>2,520,000</b>	<b>2,515,123</b>
<b>Expenses</b>				
Amortization of Tangible Capital Assets				
Operations and Maintenance	3,100,000		3,100,000	3,002,582
Transportation and Housing	300,000		300,000	280,086
<b>Total Expense</b>	<b>3,400,000</b>	<b>-</b>	<b>3,400,000</b>	<b>3,282,668</b>
<b>Net Revenue (Expense)</b>	<b>(890,000)</b>	<b>10,000</b>	<b>(880,000)</b>	<b>(767,545)</b>
<b>Net Transfers (to) from other funds</b>				
Tangible Capital Assets Purchased	329,613		329,613	329,613
<b>Total Net Transfers</b>	<b>329,613</b>	<b>-</b>	<b>329,613</b>	<b>329,613</b>
<b>Other Adjustments to Fund Balances</b>				
Tangible Capital Assets Purchased from Local Capital	250,000	(250,000)	-	
<b>Total Other Adjustments to Fund Balances</b>	<b>250,000</b>	<b>(250,000)</b>	<b>-</b>	
<b>Budgeted Surplus (Deficit), for the year</b>	<b>(310,387)</b>	<b>(240,000)</b>	<b>(550,387)</b>	<b>(437,932)</b>



# School District No. 20 (Kootenay-Columbia)

~~Amended Annual Budget - Revenue and Expense~~

~~Year Ended June 30, 2017~~

~~2017 Amended  
Annual Budget~~

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## Budget Bylaw Amount

Operating - Total Expense	37,719,976
Operating - Tangible Capital Assets Purchased	168,750
Special Purpose Funds - Total Expense	2,005,280
Special Purpose Funds - Tangible Capital Assets Purchased	160,863
Capital Fund - Total Expense	3,400,000
Capital Fund - Tangible Capital Assets Purchased from Local Capital	250,000
<b>Total Budget Bylaw Amount</b>	<b>43,704,869</b>

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# 2017/2018 Operating Budget

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## Assumptions

- 17/18 revenue is estimated using our current projected enrolments and “estimator tool”
- 17/18 expenses have been adjusted to reflect teacher and support staff wage increases
- Negotiated increases for the 17/18 school year:
  - July 1 2017 KCTU CA .5 %
  - May 1 2018 KCTU CA 1 % & ESD
  - July 1 2017 CUPE CA .5 %
  - May 1 2018 CUPE CA 1 % + ESD
- 17/18 staffing has been increased for teaching staff as per the Supreme Court Ruling regarding the reinstatement of collective agreement language from 2002. This increase is currently 17 fte from our current staffing levels. The work on the staffing level is not complete yet. Incorporated into the current draft number is the class size change of 22 for elementary classes. Additional work required to determine what the impact to staffing levels may be as a result of the high school lab maximum of 24 students per lab (ie home ec, science, shop) and Alt Ed staffing requirements.

# 2017/2018

## Operating Budget – Schedule 2,2A,2B,2C

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### 1. Enrollment Projections

### Change from previous year

- 2014/15	September	K-12	3704.875 fte	
-2015/16	September	K-12	3675.250 fte	- 29
- 2016/17	September	K-12	3839.000 fte	+ 71
- 2017/18	Projections	K-12	3848.299 fte	+ 9.299
- 2018/19	Projections	K-12	3764.150 fte	- 84.149

# Operation Budget Enrollment Projections 2016/2017, 2017/2018, and 2018/2019

	Estimated Enrolment						
	2016/17 Interim	2017/18		2018/19		2019/20	
	Base	District	Ministry*	District	Ministry*	District	Ministry*
July Enrolment Count							
Summer Learning: Grades 1-7 Headcount Enrolment	0		0		0		0
Summer Learning: Grades 8-9 Course Enrolment	0		0		0		0
Summer Learning: Grades 10-12 Course Enrolment	0		0		0		0
Grade 8 & 9 Cross-Enrolment Courses	0		0		0		0
September Enrolment Count - School-Age Basic Allocation							
K-12 Standard (Regular) Schools FTE (School-Age)	3,744.0000	3,742.2990	3,752.1017	3,658.1500	3,762.2288	3,611.5900	3,770.3305
Continuing Education FTE (School-Age)	0.0000	1.0000	0.0000	1.0000	0.0000	1.0000	0.0000
Alternate Schools FTE (School-Age)	90.0000	100.0000	90.0000	100.0000	90.0000	100.0000	90.0000
Distributed Learning FTE (School-Age)	5.0000	5.0000	5.0000	5.0000	5.0000	5.0000	5.0000
<b>Total Estimated School-Age Enrolment</b>	<b>3,839.0000</b>	<b>3,848.2990</b>	<b>3,847.1017</b>	<b>3,764.1500</b>	<b>3,857.2288</b>	<b>3,717.5900</b>	<b>3,865.3305</b>
Change from Previous Year		9.2990	8.1017	-84.1490	10.1271	-46.5600	147.7405
September Enrolment Count - Unique Student Needs							
Level 1 Special Needs FTE	0	0	0	1	0	1	0
Level 2 Special Needs FTE	128	136	138	138	148	140	159
Level 3 Special Needs FTE	36	46	36	42	36	42	36
English Language Learning FTE	16	15	16	14	16	14	16
Aboriginal Education FTE	398	382	398	382	398	382	398
Adult Education FTE (Non-Graduates only)	2.6250	2.0000	2.6250	2.0000	2.6250	2.0000	2.6250
February Enrolment Count - Continuing Education, Distributed Learning, Special Needs Growth and Newcomer Refugees							
Continuing Education FTE - School-Age	0.0000		0.0000		0.0000		0.0000
Continuing Education FTE - Non-Graduate Adults	0.0000		0.0000		0.0000		0.0000
Distributed Learning FTE K-Grade 9 (School-Age)	0.0000		0.0000		0.0000		0.0000
Distributed Learning FTE Grades 10-12 (School-Age)	16.0000	16.0000	16.0000	16.0000	16.0000	16.0000	16.0000
Distributed Learning FTE - Non-Graduate Adults	0.0000		0.0000		0.0000		0.0000

# 2017/2018 Operating Budget

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## 2. MOE Funding using the “Estimating Tool”

Inputs:        estimated enrolment projections  
                 estimated average teacher cost

Assumes:     same per pupil funding  
                 same supplemental grant funding formulae  
                 same provincial teacher average cost

Output:        2017/2018 Estimated funding = \$ 35,600,097

# School District No. 20 (Kootenay-Columbia)

Schedule 2B

~~Amended Annual Budget - Schedule of Operating Expense by Source~~  
~~Year Ended June 30, 2017~~

	<del>2017 Amended</del> Annual Budget	2017 Annual Budget
	\$	\$
<b>Salaries</b>		
Teachers	17,379,325	15,922,992
Principals and Vice Principals	1,698,023	1,709,437
Educational Assistants	1,968,080	1,960,841
Support Staff	3,725,001	3,597,525
Other Professionals	1,358,864	1,125,125
Substitutes	1,450,000	1,450,000
<b>Total Salaries</b>	<b>27,579,293</b>	<b>25,765,920</b>
<b>Employee Benefits</b>	<b>6,289,692</b>	<b>6,034,519</b>
<b>Total Salaries and Benefits</b>	<b>33,868,985</b>	<b>31,800,439</b>
<b>Services and Supplies</b>		
Services	530,881	530,881
Student Transportation	124,600	106,100
Professional Development and Travel	469,819	469,819
Rentals and Leases	69,660	69,660
Dues and Fees	41,891	41,275
Insurance	137,900	137,900
<del>Interest</del>	<del>110,808</del>	
Supplies	1,282,738	1,282,738
Utilities	1,082,694	1,082,694
<b>Total Services and Supplies</b>	<b>3,850,991</b>	<b>3,721,067</b>
<b>Total Operating Expense</b>	<b>37,719,976</b>	<b>35,521,506</b>

# School District No. 20 (Kootenay-Columbia)

Schedule 2A

Amended Annual Budget - Schedule of Operating Revenue by Source

Year Ended June 30, 2017

	<del>2017 Amended Annual Budget</del> \$	2017 Annual Budget \$
<b>Provincial Grants - Ministry of Education</b>		
Operating Grant, Ministry of Education	35,600,097	34,612,491
Other Ministry of Education Grants		
Pay Equity	248,239	248,239
Transportation Supplemental	242,977	
Return of Administrative Savings	178,204	
FSA Scoring	7,200	7,200
Provincial Exam Scoring	987	1,496
Carbon Tax Offset	35,000	35,000
Additional Operating Supplement		91,827
Possibly LIF reallocated as operating	570,238	
Plus funding for wage increases and re Supreme Court Resolve	671,781	
<b>Total Provincial Grants - Ministry of Education</b>	<b>37,554,723</b>	<b>34,996,253</b>
<b>Provincial Grants - Other</b>	<b>59,041</b>	<b>59,041</b>
<b>Tuition</b>		
International and Out of Province Students	-	-
<b>Total Tuition</b>	<b>-</b>	<b>-</b>
<b>Other Revenues</b>		
Other School District/Education Authorities	60,000	60,000
Miscellaneous		
KCTU (Pro D)	8,000	8,000
Cultural Arts (includes fees & Art Starts Grant)	12,000	12,000
Bussing Fees		250,000
Tire Stewardship Grant	40,000	
Other Miscellaneous	5,000	5,000
<b>Total Other Revenue</b>	<b>125,000</b>	<b>335,000</b>
<b>Rentals and Leases</b>	<b>89,962</b>	<b>89,962</b>
<b>Investment Income</b>	<b>60,000</b>	<b>60,000</b>
<b>Total Operating Revenue</b>	<b>37,888,726</b>	<b>35,540,256</b>

# School District No. 20 (Kootenay-Columbia)

Schedule 2

~~Amended Annual Budget - Operating Revenue and Expense~~  
~~Year Ended June 30, 2017~~

	<del>2017 Amended</del> Annual Budget	2017 Annual Budget
	\$	\$
<b>Revenues</b>		
Provincial Grants		
Ministry of Education	37,554,723	34,996,253
Other	59,041	59,041
Other Revenue	125,000	335,000
Rentals and Leases	89,962	89,962
Investment Income	60,000	60,000
<b>Total Revenue</b>	<b>37,888,726</b>	<b>35,540,256</b>
<b>Expenses</b>		
Instruction	32,431,465	27,969,984
District Administration	1,285,361	1,461,172
Operations and Maintenance	3,118,763	4,737,817
Transportation and Housing	884,387	1,352,533
<b>Total Expense</b>	<b>37,719,976</b>	<b>35,521,506</b>
<b>Net Revenue (Expense)</b>	<b>168,750</b>	<b>18,750</b>
<b>Budgeted Prior Year Surplus Appropriation</b>	<b>-</b>	<b>150,000</b>
<b>Net Transfers (to) from other funds</b>		
Tangible Capital Assets Purchased	(168,750)	(168,750)
<b>Total Net Transfers</b>	<b>(168,750)</b>	<b>(168,750)</b>
<b>Budgeted Surplus (Deficit), for the year</b>	<b>(0)</b>	<b>-</b>



# School District No. 20 (Kootenay-Columbia)

~~Amended Annual Budget - Revenue and Expense~~

~~Year Ended June 30, 2017~~

~~2017 Amended  
Annual Budget~~

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## Budget Bylaw Amount

Operating - Total Expense	37,719,976
Operating - Tangible Capital Assets Purchased	168,750
Special Purpose Funds - Total Expense	2,005,280
Special Purpose Funds - Tangible Capital Assets Purchased	160,863
Capital Fund - Total Expense	3,400,000
Capital Fund - Tangible Capital Assets Purchased from Local Capital	250,000
<b>Total Budget Bylaw Amount</b>	<b>43,704,869</b>

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# Next Steps

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1. MOE Funding Announcement
2. More information re Staffing Level requirements
3. Monitor enrolment numbers
4. Recheck expenses
5. Create Draft 2 for next Budget Meeting
6. Surplus or Deficit?
7. Budget Balancing with adds and/or subtractions



# Public Input/Feedback Process

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gg63844177 www.gograph.com

# Next Meetings

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1. March 6 2017– Regular Board Meeting
  - - Announcement that this power point has been added to the web
  - - draft 1 operating appears balanced because revenues estimated to balance the expenses
2. March 29 2017 – COW Budget Meeting # 3
  - 17/18 Budget (funding update)
  - Review of public input/survey results
  - Trustees begin balancing work (KCTU, CUPE & DPAC excused)
3. April 3 and 5 – COW Budget Meetings # 4 and # 5
4. April 10, 2017 – Regular Board Meeting
  - -budget process update

