



Committee of the Whole Budget

Report 18-072

30 May 2018

2018-2019 Staff-Recommended Budget

A Community of Character

ACCEPTANCE: I reach out to include others. I accept others for who they are. I am gentle with myself and others when mistakes are made.

APPRECIATION: I am grateful for all that I have. I am thankful for the support that others give me. I am generous in recognizing the contributions of others.

COOPERATION: I work with others to make a peaceful community. I am willing to listen to others' ideas and suggestions. I compromise and negotiate to solve problems and differences of opinion.

EMPATHY: I am compassionate, caring, and kind. I am a true friend. I will walk in your shoes in order to understand you. I am slow to judge and quick to forgive.

FAIRNESS: I make decisions based upon the whole picture. I treat others the way I would like to be treated. I am just.



INTEGRITY: I behave ethically and honourably. I am honest, loyal, and trustworthy. I am truthful and courageous. I stand up for what is right even when it is hard. I am a person of my word and people who know me understand that.

OPTIMISM: I believe that challenges are opportunities. I choose to see goodness. I have hope for our future.

PERSEVERANCE: I will work hard and I will not give up. I will finish what I begin and I will not give up. I will care enough and I will not give up.

RESPECT: I honour myself and others through my words and actions. I support our diversity of beliefs. I treat our world and everything in it with dignity.

RESPONSIBILITY: I am accountable for the decisions I make. I realize that my decisions impact my community. I honour my commitments.

Educating for Success —
Inspiring Learning and Building Citizenship



2018-2019 Staff-Recommended Budget

Context for the District's budget:

- **Provincial funding**
- **Input from trustees, schools and the public**
- **Consideration of**
 - **strategic priorities**
 - **budgeting risk**
 - **underlying assumptions**



Strategic Priorities

- **2015-2019 Strategic Plan five priorities are:**
 - **Learning**
 - **Well-being**
 - **Engagement**
 - **Equity**
 - **Stewardship**
- **The budgeting challenge is to align available resources to maximize the achievement of the five priorities.**



Budget Risk

- **The element of risk is considered when developing budget estimates**
 - **Enrolment variability**
 - **Fluctuations in revenues and expenses**
 - **In-year pressures to meet emerging needs**
 - **Political environment**
- **A conservative approach has been used in developing the recommended budget**



Budget Assumptions

- **Ministry-compliant balanced budget**
- **Increased enrolment**
- **Impact of 2017-2019 labour framework extensions and Bill 148 (e.g., minimum wage)**
- **Implementation of approved academic staffing decisions**
- **Investments in system infrastructure (special education, health and safety, student-focused technology)**
- **Achievement of the Multi-Year Financial Recovery Plan objectives**



Significant Revenue Items

- **Increase in elementary and secondary enrolment relative to 2017-2018 Budget**
- **Enhanced funding for:**
 - **Collective agreement obligations including employee life and health trusts**
 - **Ministry priority investments**
 - **Facilities operating costs**
 - **Student transportation costs**
 - **Capital investments in schools**



Recommended Investments

- **Academic staffing changes approved in March 2018**
- **Additional staffing changes to provide**
 - **Direct supports for students**
 - **Support for schools/school-based activities**
- **Increased operating budgets to support school athletics, student well-being, student information management, classroom technology, health and safety**



Changes in the Operating Budget

- The recommended budget shows a 4.9% increase in both revenues and expenses
- A balanced budget is being presented for the third consecutive year

(\$ in millions)

	2018-2019 Recommended Budget \$	2017-2018 Approved Budget \$	Change \$
Revenues	973.7	928.1	45.6
Expenses	973.7	928.1	45.6
Surplus (Deficit)	-	-	-



Compliance Results

Net Results and Accumulated Surplus

(\$ in millions)

School Year	Net Actual \$	Net Budget \$	Change \$	Accumulated Surplus (YE) \$
2011-12	9.4	(6.6)	16.0	46.0
2012-13	(0.2)	(6.7)	6.5	45.8
2013-14	(11.8)	(14.3)	2.5	34.0
2014-15	(17.2)	(17.2)	-	16.8
2015-16	(12.3)	(11.9)	(0.4)	4.5
2016-17	15.2	-	15.2	19.7
2017-18 *	4.3	-	4.3	24.0

* Projected results. \$513,000 of the accumulated surplus balance is restricted (cannot be used for other purposes)



Average Daily Enrolment

	2014-2015 Actual	2015-2016 Actual	2016-2017 Actual	2017-2018 Revised	2018-2019 Projection
Elementary Students					
Junior Kindergarten	4,382.42	4,365.77	4,372.93	4,492.00	4,451.00
Senior Kindergarten	4,658.19	4,653.20	4,719.69	4,695.50	4,822.50
Grades 1 to 3	14,583.00	14,412.00	14,659.90	14,790.50	14,755.00
Grades 4 to 8	24,366.76	24,227.61	24,520.57	25,064.50	25,267.00
Sub-Total	47,990.37	47,658.58	48,273.09	49,042.50	49,295.50
Tuition Paying	66.00	54.00	56.50	62.00	62.00
Total Elementary Students	48,056.37	47,712.58	48,329.59	49,104.50	49,357.50
Secondary Students					
Under age 21	22,216.79	21,956.06	22,057.93	22,456.27	22,990.26
Age 21 and over	780.25	820.29	834.63	737.07	751.37
Sub-Total	22,997.04	22,776.35	22,892.56	23,193.34	23,741.63
Tuition Paying	492.88	548.82	664.34	755.00	755.00
Total Secondary Students	23,489.92	23,325.17	23,556.90	23,948.34	24,496.63
Grand Total	71,546.29	71,037.75	71,886.49	73,052.84	73,854.13

Numbers may not add due to rounding



Contractual and Cost Changes

Changes in Contracts, Costs and Grant Capacity (\$ millions)

	FTE	\$
Contractual Changes	-	14.2
Net Changes in Costs ¹	-	0.4
Net Grants and Accounting Changes ²	-	7.4
	-	22.0

¹ Includes ADE-based school budget allocations, student transportation costs, externally supported Continuing Education programs, realignment of capital spending, inflationary adjustment to support facilities maintenance costs and changes to staff on loan assignments

² Increased costs supported by EPO grants, increased amortization expense and savings from the implementation of employee life and health trusts



Previously Approved Changes

Academic Staffing Required by Contract and Legislation (\$ millions)

	FTE	\$
Elementary Teachers	91.60	9.7
Secondary Teachers	48.04	5.2
	139.64	14.9



Recommended Initiatives

Recommended Changes to Staffing and Operating Budgets (\$ millions)

	FTE	\$
Discretionary Academic Staffing ¹	31.80	3.6
Educational Assistants	25.00	1.4
Professional Support (Psych/SW)	10.20	1.1
Support to Schools	10.00	0.6
	77.00	6.7
Investments in Schools and Supports	-	2.0
	77.00	8.7

1 – Previously approved



Changes by Affiliation

	2018-2019 Staffing	Change from Prior Year	Change from Prior Year
	FTE	FTE	%
Teachers	4,848.31	166.44	3.6
Professional Support Staff	89.60	10.20	12.8
Plant Support Staff	709.62	2.00	0.3
Education Support Staff	619.15	9.60	1.6
Educational Assistants	718.00	25.00	3.6
Early Childhood Educators *	594.63	10.63	1.8
Principals/Vice-Principals	247.50	5.00	2.1
Union-Exempt Staff *	222.72	2.50	1.1
	8,049.53	231.37	3.0

* Includes Extended Day and Child Care Programs



Time-Limited Enhancements

Local Priorities Funding (\$ millions)

	FTE	\$
Teachers (ETFO, OSSTF)	32.67	3.5
Educational Assistants (SSP)	28.50	1.6
Professional Student Services (PSSP)	1.50	0.2
Facilities/Plant (PSSU)	13.00	0.8
Educational Support (Office) (ESP)	12.00	0.7
Principal PD and Other Support	-	0.2
	87.67	7.0



Key Dates

28 Nov	Budget Process and Overview
30 Jan	Budget development update
27 Mar	Academic Staffing Approval
24 Apr	Budget development update (GSNs)
27 Apr	EFIS Estimates Forms Released
30 May	Presentation of Staff-Recommended Budget
04 Jun	Delegations, debate
11 Jun	Delegations, debate (Special Board, if required)
18 Jun	If required, debate and Special Board



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Questions and Comments

