



One *Learning* Community



BUDGET 2020-2021

Regular Open Meeting
Board of Education
April 27, 2020

Context

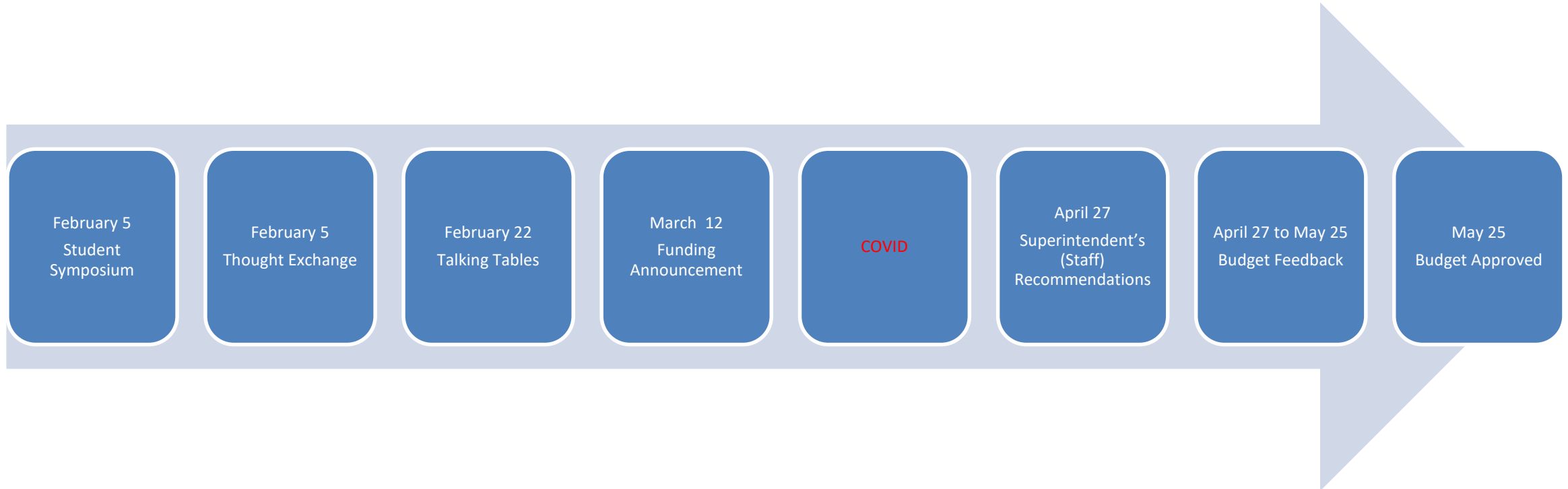
- Planning and data gathering before COVID
- COVID
- Shifting planning and decision making

Alignment

How will our annual budget ensure:

1. Student learning is at the forefront
2. Resources are aligned with strategic plan
3. Input and consultation are meaningful
4. Decisions are sustainable

Process to Date



Pre-COVID

- Stakeholder and public engagement
- Strategic plan
- Living within means: reduce/eliminate structural deficit
- Equity analysis: staffing and supply allocations
- Refresh cycles: technology and furniture and equipment
- Professional development and capacity building

COVID

- Take as step back
- Shift from change to stability
- Status quo with changes beyond our control
- Least disruption
- Provide time to understand learning in COVID for 20-21

Structural Deficit: Operating Fund

What is it?

- Starts to determine adjustments to spending based on updated revenue

- 2 Outcomes:

Revenue greater than expenses = surplus

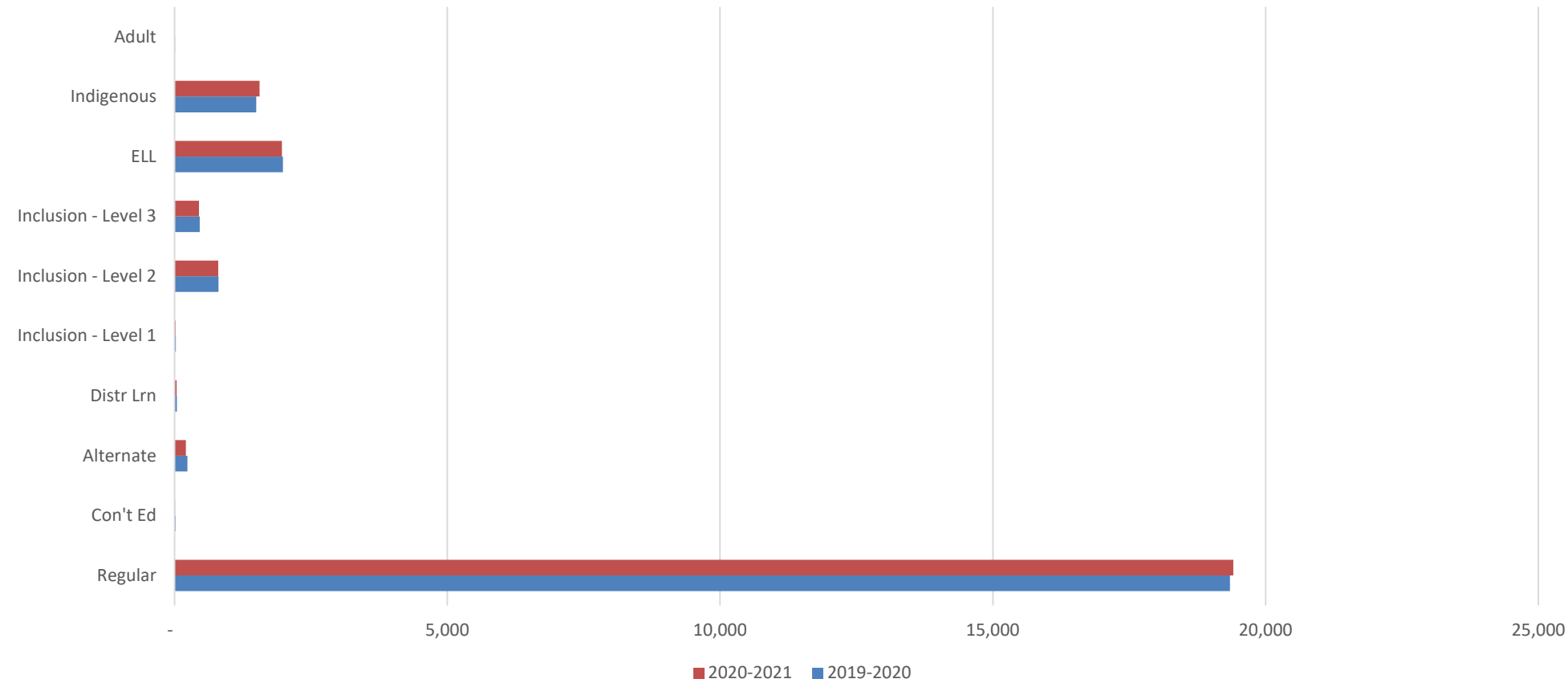
Revenue less than expenses = deficit



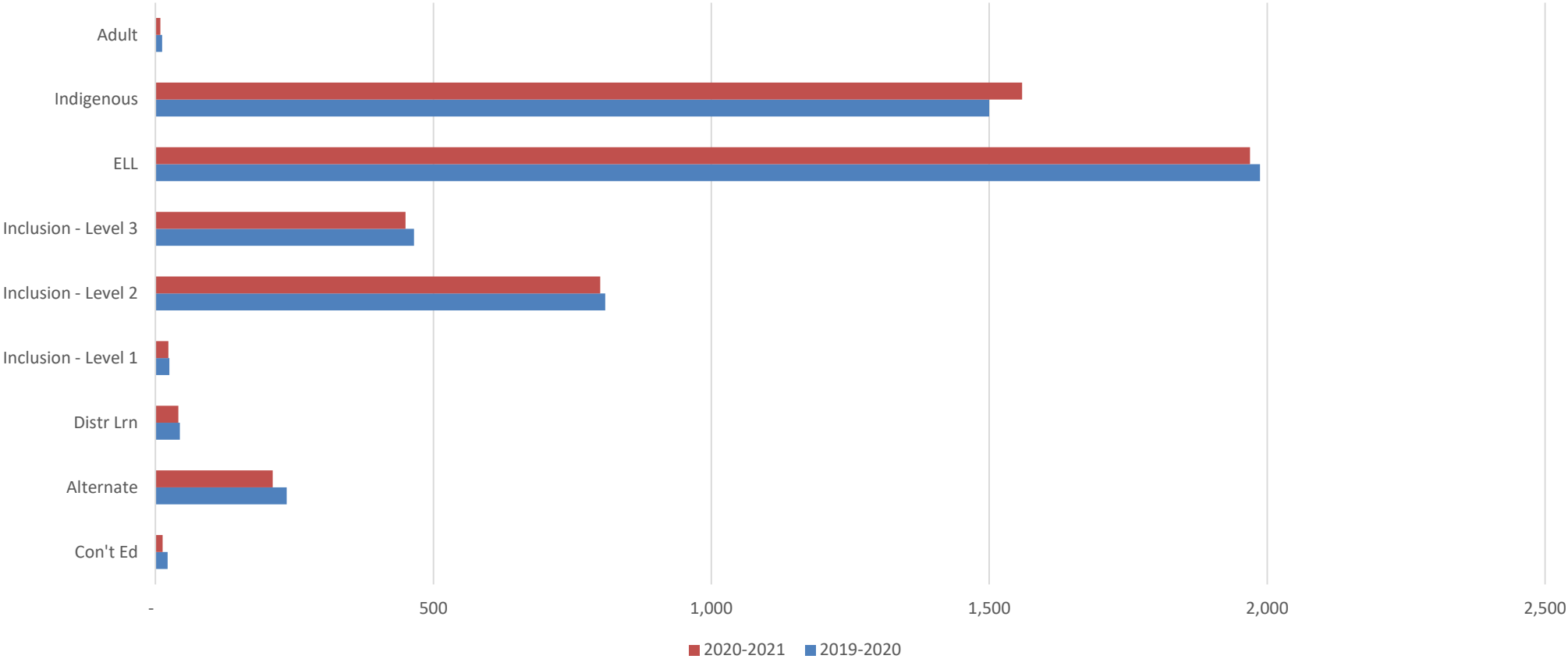
Step 1: Enrolment

- 3-Year enrolment (2020-2021, 2021-2022, 2022-2023) submitted mid-February
- 2020-2021 Increase: 23 students
- 2019-2023 Increase: 297 students
- Page 28 of Budget Package

Enrolment - All Categories



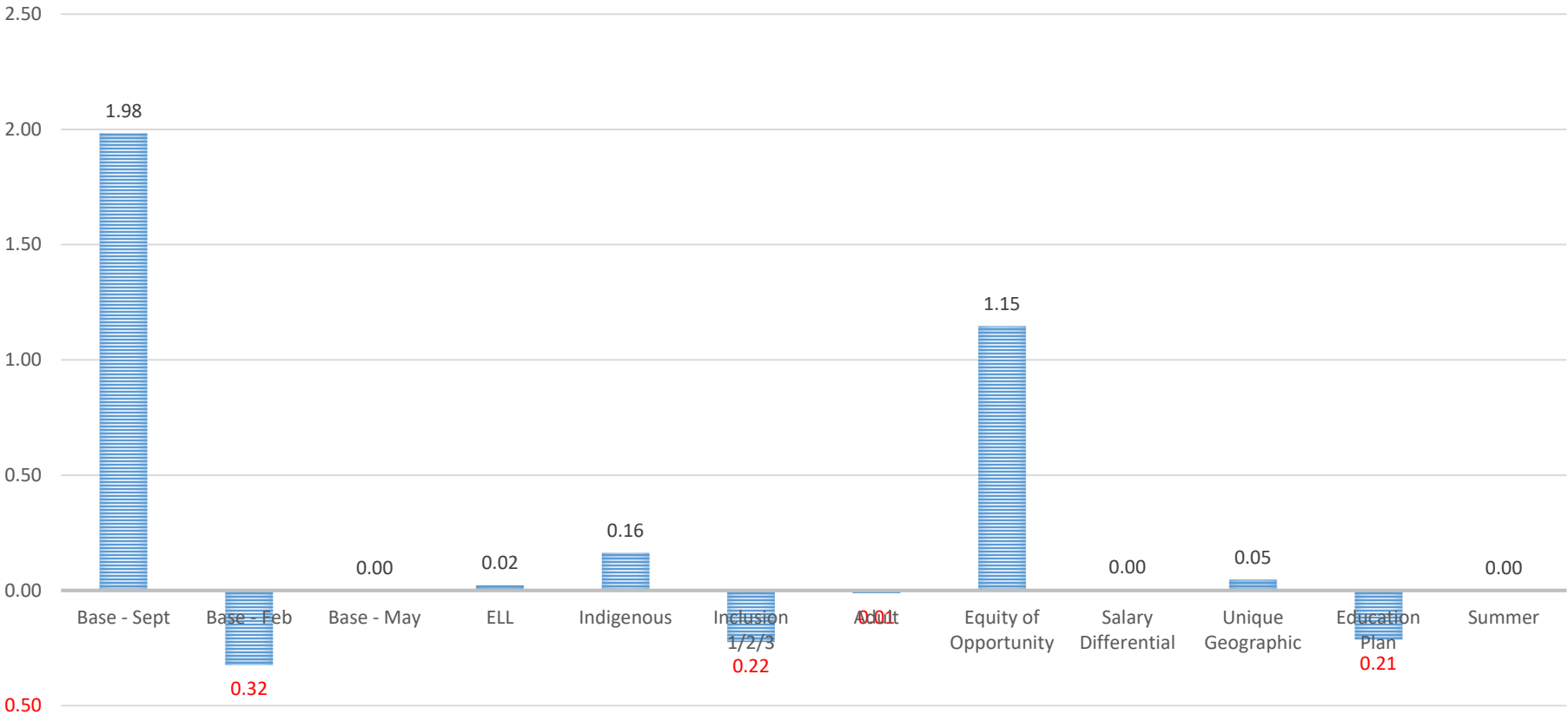
Enrolment - All but Regular



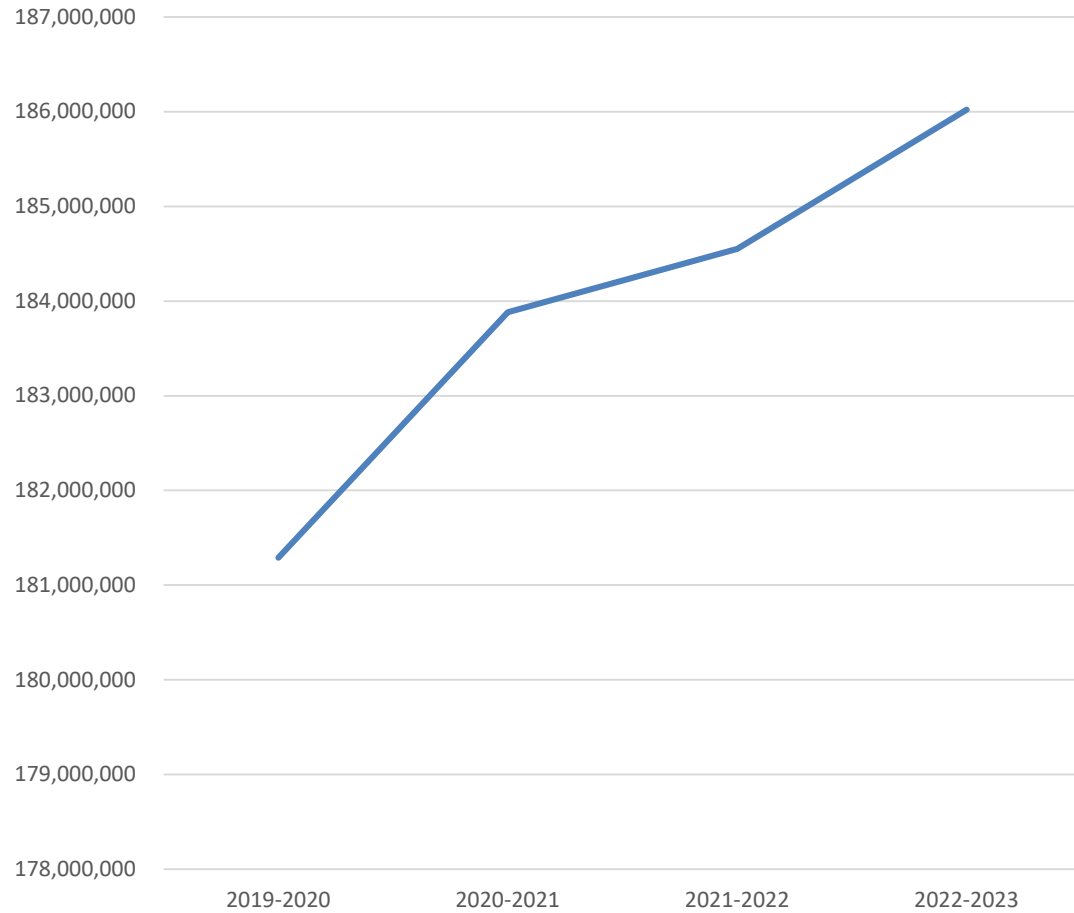
Step 2: Apply Enrolment to Funding Formula

- Apply projected enrolment to current funding formula
- Overall Projecting Increase \$2,591,742
- Page 29 of Budget Package

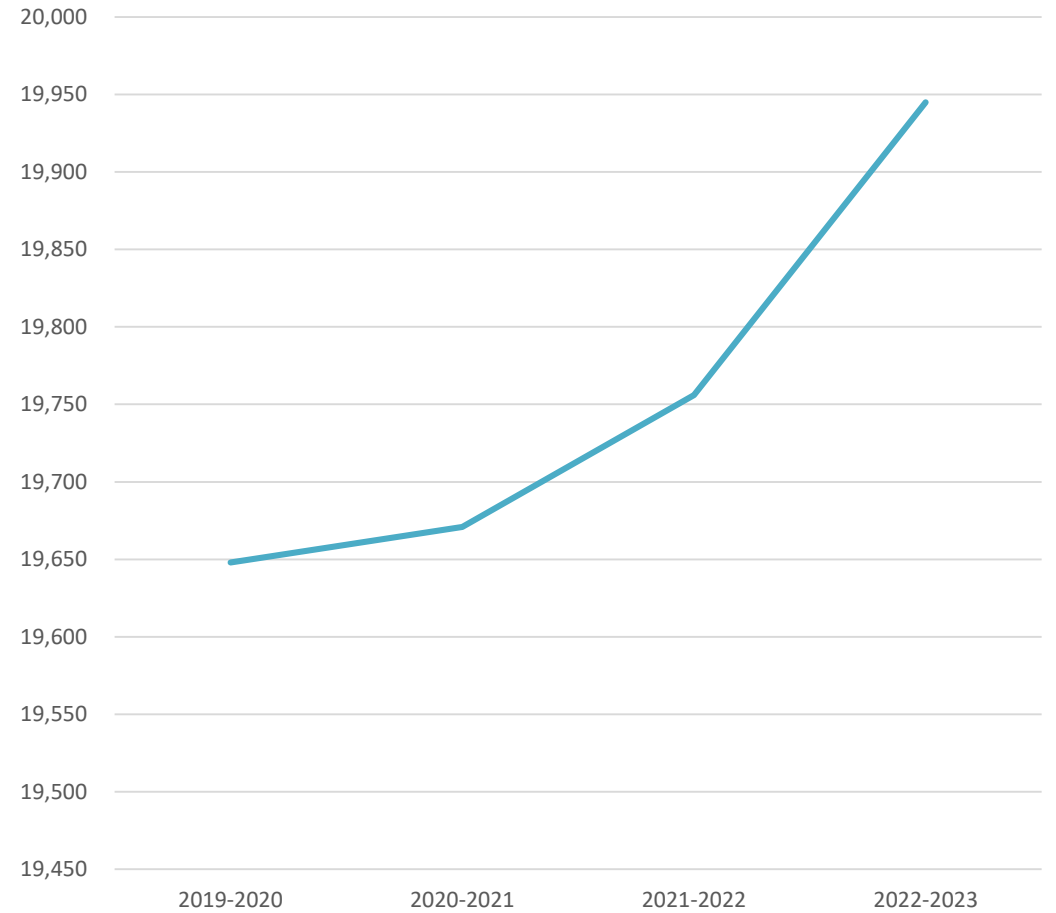
OPERATING GRANT INCREASES/DECREASES (MILLIONS)



Operating Grant 2019-2023



Enrolment: 2019-2023



Step 3: Other Revenue

Decrease 2020-2021 by:

• Carbon Tax Reimbursement *	(110,000)
• Employer Health Tax *	(1,633,354)
• International Student Program	(6,263,113)
• Miscellaneous	(4,648)

* Rolled into operating grant block

Step 4: Forecast Models

Model 1 Structural Deficit Assumptions:

- Revenues are adjusted
- Surpluses are adjusted
- Expenses are 1920 Status Quo:
 - No adjustment for enrolment growth
 - No adjustment for contractual obligations
 - No adjustment for international decline
 - 1920 Surplus initiatives removed
- **Shortfall (6,286,535)**
- Page 30-32 of Budget Package

Step 4: Forecast Models

Model 2 Superintendent's Recommendations Assumptions:

- Revenues are adjusted
- Surplus appropriations are included \$12,132,099 *
- Expenses are adjusted:
 - Enrolment growth
 - Contractual obligations
 - International decline
 - Equity of Opportunity Grant

- **Balanced**

* \$3,285,807 will be reimbursed by Operating Grant Re-Calc

- Page 33-35 of Budget Package

	Model 1	Model 2
Revenue	Updated	Updated
Less: 1819 for 1920 Surplus	Yes	Yes
Add: 1819 for 2021 Surplus		Yes
Add: 1920 for 2021 Surplus		Yes
Expenses	Status Quo	Status Quo
Less: 1819 for 1920 Surplus	Yes	Yes
Add: 1819 for 2021 Surplus		Yes
Add: 1920 for 2021 Surplus		Yes
Adjustments for Enrolment		Yes
Contractual Obligations		Yes
Adjustment for International		Yes
Adjustment for Equity of Opportunity Grant		Yes
Shortfall / Surplus	(6,286,535)	0

Staffing

Staffing status quo except:

- 33.571 FTE teacher reduction due to international/COVID
- Collective Agreement Increases for CUPE and GVTA
- Equivalent increases for Excluded Staff and Principals/Vice-Principals

Services & Supplies

- Status quo except for:
- Addition of \$1.1m Equity of Opportunity Grant for:
 - Children and youth in care
 - Children and youth receiving non-clinical mental health supports
 - Students in bottom half of Canadian after-tax income distribution

Surplus & Reserves

Surplus History	Unspent Schools	Unspent District	Purchase Order Commitments	BCTF/GVTA		Budgeted in Future Years' Budget	Total
				CA Increase Reim. From MOE			
2013-2014	4,966,701	2,507,438	530,882		6,300,000		14,305,021
2014-2015	6,108,287	2,579,856	682,969		8,300,000		17,671,112
2015-2016	5,735,930	3,750,175	961,965		7,710,764		18,158,834
2016-2017	5,379,427	3,729,737	1,385,806		5,500,000		15,994,970
2017-2018	4,246,216	5,307,670	1,018,775		3,900,000		14,472,661
2018-2019	3,400,360	4,843,799	419,972		6,845,754	*	15,509,885
2019-2020 (Estimated)	3,500,000	-	500,000	3,285,807	6,126,496		13,412,303
* Includes \$2,719,796 for 2020-2021							

Risks

- **Revenues:**
 - Enrolment (distance learning & summer school)
 - International Student Program
 - Rentals
 - Investment Income

Risks

- **Expenses:**
 - Custodial staffing and supplies
 - Technology devices & access to internet support
 - Replacement staffing
 - Utilities with altered capacity
 - Insurance
 - Supply chain supply & demand

Superintendent's Recommendations

Monitor

- Risks
- Enrolment
- Shifting context or return to 'normal'

Incorporate

- Equity of Opportunity spending plan
- Consultation priorities if surplus is greater than budgeted
- Input from Other Sources: public presentations, written submissions

Recommend

- Status quo to provide normalcy during COVID
- Work toward living with means 21-22 (no structural deficit)
- Align initiatives and spending to strategic plan once approved

Input from Other Sources

Stakeholders, as listed below, will be invited to make written submissions to the Operations Policy & Planning Committee by May 7, 2020:

- CUPE 947
 - CUPE 382
 - VCPAC
 - Greater Victoria Principals/Vice-Principals Association
 - Greater Victoria Teachers' Association
 - Student Leadership
-
- And, if requested by the stakeholder, granted a presentation time via Zoom at the May 11, 2020 Operations Policy & Planning Committee agenda.

Next Steps

- May 4 – Zoom information meeting: Staffing
- May 11 – Operations Policy & Planning Committee
- May 13 – Zoom information meeting: Departments
- May 20 – Zoom information meeting: Services & Supplies
- May 25 – Regular Board & Budget Approval
- June 30 – Submission to MOE

Data Collection of Estimated Enrolments for 2020/21, 2021/22 and 2022/23

Version 1 - Revised 30/12/19

- Step 1:** Enter your school district number here: **61** **Greater Victoria**
Ministry of Education enrolment trend estimates are automatically filled once a school district number is entered above.
- Step 2:** Enter your district's enrolment estimates in the shaded cells of the District column for each of the three years displayed.

	2019/20 Interim Base	Estimated Enrolment						Notes	
		2020/21		2021/22		2022/23			
		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	76	76	76	76	76	76	76		
Summer Learning: Grades 10-12 Course Enrolment	301	301	301	301	301	301	301		
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)	19,346.2855	19,405.7000	19,494.6450	19,513.7000	19,700.5317	19,708.0000	19,905.4092		
Continuing Education FTE (School-Age)	22.2500	13.4000	22.2500	12.9000	22.2500	15.0000	22.2500		
Alternate Schools FTE (School-Age)	236.0000	211.0000	236.0000	192.0000	236.0000	186.0000	236.0000		
Distributed Learning FTE (School-Age)	43.1875	40.8000	43.1875	37.1000	43.1875	36.2000	43.1875		
Total Estimated School-Age Enrolment	19,647.7230	19,670.9000	19,796.0825	19,755.7000	20,001.9692	19,945.2000	20,206.8467		
Change from Previous Year		23.1770	148.3595	84.8000	205.8867	189.5000	204.8775		
September Enrolment Count - Unique Student Needs									
Level 1 Special Needs FTE	25	23	25	23	25	23	25		
Level 2 Special Needs FTE	809	800	843	800	879	800	916		
Level 3 Special Needs FTE	465	450	520	450	582	450	651		
English Language Learning FTE	1,987	1,969	2,073	1,969	2,163	1,969	2,256		
Indigenous Education FTE	1,500	1,559	1,502	1,559	1,504	1,559	1,506		
Adult Education FTE (Non-Graduates only)	11.6250	9.0000	11.6250	10.0000	11.6250	9.8000	11.6250	Do not include Graduated Adult enrolment	
February Enrolment Count - Continuing Education, Distributed Learning, Special Needs Growth and Newcomer Refugees									
Continuing Education FTE - School-Age	6.5000	6.5000	6.5000	6.5000	6.5000	6.5000	6.5000	Include only new post-September enrolment activity	
Continuing Education FTE - Non-Graduate Adults	13.2500	13.2500	13.2500	13.2500	13.2500	13.2500	13.2500	Do not include Graduated Adult enrolment	
Distributed Learning FTE K-Grade 9 (School-Age)	0.0000		0.0000		0.0000		0.0000	Include only new post-September enrolment activity	
Distributed Learning FTE Grades 10-12 (School-Age)	12.0000	12.0000	12.0000	12.0000	12.0000	12.0000	12.0000		
Distributed Learning FTE - Non-Graduate Adults	2.8750	2.8750	2.8750	2.8750	2.8750	2.8750	2.8750		
Level 1 Special Needs FTE Growth (All Schools)	0		0		0		0		
Level 2 Special Needs FTE Growth (All Schools)	0		0		0		0		
Level 3 Special Needs FTE Growth (All Schools)	0		0		0		0	Include only new post-September enrolment activity	
Newcomer Refugees FTE (Standard & Alternate only)	0.0000		0.0000		0.0000		0.0000		
ELL FTE (applies to Newcomer Refugees only)	0		0		0		0		
May Enrolment Count - Continuing Education and Distributed Learning									
Continuing Education FTE - School-Age	0.0000		0.0000		0.0000		0.0000	Include only new post-February enrolment activity	
Continuing Education FTE - Non-Graduate Adults	10.0000	10.0000	10.0000	10.0000	10.0000	10.0000	10.0000	Do not include Graduated Adult enrolment	
Distributed Learning FTE K-Grade 9 (School-Age)	0.0000		0.0000		0.0000		0.0000	Include only new post-February enrolment activity	
Distributed Learning FTE Grades 10-12 (School-Age)	9.6250	9.6250	9.6250	9.6250	9.6250	9.6250	9.6250		
Distributed Learning FTE - Non-Graduate Adults	1.8750	1.8750	1.8750	1.8750	1.8750	1.8750	1.8750		

***Notes:** Ministry estimates for school-age FTE enrolment in standard (regular) schools are determined by applying the Ministry-projected percentage change in enrolment for each district to the funded school-age FTE enrolment as used in the 2019/20 operating grant autumn recalculation

Special Needs, ELL and Indigenous Education have been estimated using five-year enrolment trends.

Continuing Education, Distributed Learning, Alternate Schools, Adult FTE, Summer Learning and Grade 8-9 Cross-Enrolment enrolment totals are all carried forward from the 2019/20 operating grant autumn recalculation.

Enrolments for February and May are carried forward from estimates contained in the 2019/20 operating grant autumn recalculation.

- Step 3:** Enter estimates for the cause of your district's student movement for 2020/21. Include any relevant key assumptions that your district has made in its estimates in the Comments column.

September 2020 Enrolment Count - Estimated School-Age Enrolment Movement		
Please provide additional detail for the Change from Previous Year line above by indicating the reasons that your district anticipates enrolment change in the lines below:		
	2020/21	Comments:
Net provincial in-migration		Enrolment projections prepared using assistance of external consultant. Compared to Baragar projections for reasonableness.
Net international in-migration		
Net migration to/from independent schools		
Net other entrances/exits (to/from other districts, graduates, Kindergarten)	23.1770	
Total Estimated School-Age Enrolment Movement	23.1770	

ESTIMATED OPERATING GRANT 2020-2021 - February 2020 Enrolment Projections & Mar 12/20 Funding Announcement
Mar 12/2020

Mar 12/2020

School District #

61

Greater Victoria

Estimate

2020-2021

Actual

2019-2020

Variance

1920 Per Pupil Rates

Increase / (Decrease)

%

(Incl. Adult FTE & Feb/May)

19,671

19,648

23

SEPTEMBER

Student Base Allocation:

19,405.700

=

School-age FTE

x

\$7,560

146,707,092

144,478,060

2,229,032

\$7,468

\$92

1.23%

13.400

=

Continuing Education FTE

x

\$7,560

101,304

166,163

- 64,859

\$7,468

\$92

1.23%

211.000

=

Alternate Schools FTE

x

\$7,560

1,595,160

1,762,448

- 167,288

\$7,468

\$92

1.23%

40.800

=

Distributed Learning School Age FTE

x

\$6,100

248,880

263,444

- 14,564

\$6,100

\$0

0.00%

17.000

=

number of Home School students

x

\$250

4,250

4,250

-

\$250

\$0

0.00%

9.000

=

Course Challenges

x

\$236

2,124

2,097

27

\$233

\$3

1.29%

19,670.900

= September Enrolment

148,658,810

146,676,462

1,982,348

2. Unique Student Needs

a. English Language Learner (ELL)

1,969.0

=

ESL FTE

x

\$1,520

\$2,992,880

2,992,880

2,970,565

22,315

\$1,495

\$25

1.67%

b. Indigenous Education

1,559.0

=

Indigenous FTE

x

\$1,500

\$2,338,500

2,338,500

2,175,000

163,500

\$1,450

\$50

3.45%

c. Special Education

- Level 1:

23.0

=

Level 1 FTE

x

\$43,000

\$989,000

989,000

1,060,000

- 71,000

\$42,400

\$600

1.42%

- Level 2:

800.0

=

Level 2 FTE

x

\$20,400

\$16,320,000

16,320,000

16,341,800

- 21,800

\$20,200

\$200

0.99%

- Level 3:

450.0

=

Level 3 FTE

x

\$10,300

\$4,635,000

4,635,000

4,766,250

- 131,250

\$10,250

\$50

0.49%

d. Adult Education

9.0000

=

Adult FTE

x

\$4,823

\$43,407

43,407

55,486

- 12,079

\$4,773

\$50

1.05%

e. Equity of Opportunity Supplement (Old Vulnerable Students)

\$1,146,364

1,146,364

-

1,146,364

<

2020-2021 Preliminary Operating Budget - Structural Deficit
April 27, 2020

	A	B	C	D	E	F	G	H	I	J
			Draft 1 2020-2021 Status		Draft 3	Draft 4	Draft 5 -			
	2019-2020 Amended	2020-2021 Status Quo	Quo less 2019- 2020 Surplus	Draft 2 Structural Deficit	Superintendent's Recommendations April 27	Superintendent's Recommendations May 11	Superintendent's Recommendations May 25th	Second Reading Debate Changes May 25th	2020-2021 Preliminary	Total Change from Previous Year
Funded FTE	19,762	19,762	-	23					19,785	23
REVENUE										
Operating Grant	181,291,074	181,291,074		2,591,742					183,882,816	2,591,742
Pay Equity	2,896,617	2,896,617							2,896,617	-
Student Transportation Fund	20,027	20,027							20,027	-
Provincial Assessment (Formerly FSA)	17,740	17,740							17,740	-
Graduated Adults	133,022	133,022		(73,930)					59,092	(73,930)
Carbon Tax Reimbursement	110,000	110,000		(110,000)					-	(110,000)
Employer Health Tax Grant	1,633,354	1,633,354		(1,633,354)					-	(1,633,354)
Support Staff Benefits Grant	115,780	115,780		(115,780)					-	(115,780)
Provincial - Other	49,795	49,795		205					50,000	205
Summer School	28,581	28,581							28,581	-
Continuing Education	22,500	22,500							22,500	-
Distributed Learning	8,975	8,975		(175)					8,800	(175)
International	15,443,764	15,443,764		(6,736,041)					8,707,723	(6,736,041)
Local Education Agreement		-							-	-
Odyssey French Language Assistant Funding	21,275	21,275		5,525					26,800	5,525
Aboriginal Nations Education Curriculum Project	27,596	27,596		(27,596)					-	(27,596)
Cafeteria	118,000	118,000		2,000					120,000	2,000
Arts Starts Grant	17,600	17,600							17,600	-
Miscellaneous	192,687	192,687		(182,687)					10,000	(182,687)
Rentals and Leases	1,821,508	1,821,508		(6,444)					1,815,064	(6,444)
Interest	1,030,000	1,030,000							1,030,000	-
Surplus to Fund BCTF/GVTA Collective Agreement *		-							-	-
Surplus Appropriated from 2018-2019		-							-	-
Surplus Projection/Underspend 2019-2020	8,949,889	8,949,889	(8,949,889)						-	(8,949,889)
Total Revenue	213,949,784	213,949,784	(8,949,889)	(6,286,535)	-	-	-	-	198,713,360	(15,236,424)

* MOE Instructions are to use 2019-2020 Surplus to Fund Teacher Collective Agreement Increases until 2020-2021 Operating Grant is Re-Calculated to Fully Fund Cost of Negotiated Collective Agreement

2020-2021 Preliminary Operating Budget - Structural Deficit
April 27, 2020

		<i>A</i>	<i>B</i>	<i>C</i>	<i>D</i>	<i>E</i>	<i>F</i>	<i>G</i>	<i>H</i>	<i>I</i>	<i>J</i>
		<i>2019-2020 Amended</i>	<i>2020-2021 Status Quo</i>	<i>Draft 1 2020-2021 Status Quo less 2019- 2020 Surplus</i>	<i>Draft 2 Structural Deficit</i>	<i>Draft 3 Superintendent's Recommendations April 27</i>	<i>Draft 4 Superintendent's Recommendations May 11</i>	<i>Draft 5 - Superintendent's Recommendations May 25th</i>	<i>Second Reading Debate Changes May 25th</i>	<i>2020-2021 Preliminary</i>	<i>Total Change from Previous Year</i>
EXPENSES											
WAGES											
	Teachers	91,382,828	91,382,828	(84,779)						91,298,049	(84,779)
	Principals and Vice-Principals	13,831,746	13,831,746	(291,118)						13,540,628	(291,118)
	Education Assistants	18,976,041	18,976,041	(71,038)						18,905,003	(71,038)
	Aboriginal Support Assistants		-							-	-
	Language Assistants	18,500	18,500							18,500	-
	Noon Hour Supervision		-							-	-
	Clerical - Office	8,822,011	8,822,011							8,822,011	-
	Clerical - Library		-							-	-
	Maintenance	3,712,564	3,712,564							3,712,564	-
	Grounds		-							-	-
	Custodial	5,784,721	5,784,721							5,784,721	-
	Info Tech for Learning		-							-	-
	Transportation		-							-	-
	Other Professionals (Excluded)	4,246,502	4,246,502	(68,000)						4,178,502	(68,000)
	Trustees	216,714	216,714							216,714	-
	Substitutes - TTOC's	6,941,639	6,941,639	(238,395)						6,703,244	(238,395)
	Substitutes - Support Staff Relief	1,221,415	1,221,415							1,221,415	-
	Sub-Total Wages	155,154,681	155,154,681	(753,330)	-	-	-	-	-	154,401,351	(753,330)
BENEFITS		35,307,502	35,307,502	(111,560)						35,195,942	(111,560)
	Sub-Total Wages and Benefits	190,462,183	190,462,183	(864,890)	-	-	-	-	-	189,597,293	(864,890)

2020-2021 Preliminary Operating Budget - Structural Deficit
April 27, 2020

	<i>A</i>	<i>B</i>	<i>C</i>	<i>D</i>	<i>E</i>	<i>F</i>	<i>G</i>	<i>H</i>	<i>I</i>	<i>J</i>
			Draft 1 2020-2021 Status Quo less 2019- 2020 Surplus	Draft 2 Structural Deficit	Draft 3 Superintendent's Recommendations April 27	Draft 4 Superintendent's Recommendations May 11	Draft 5 - Superintendent's Recommendations May 25th	Second Reading Debate Changes May 25th		
	<i>2019-2020 Amended</i>	<i>2020-2021 Status Quo</i>							<i>2020-2021 Preliminary</i>	<i>Total Change from Previous Year</i>
SERVICES & SUPPLIES										
Services	6,757,323	6,757,323	(686,126)						6,071,197	(686,126)
Student Transportation	1,112,389	1,112,389	(36,885)						1,075,504	(36,885)
Professional Development and Travel	1,055,785	1,055,785	(138,414)						917,371	(138,414)
Rentals and Leases	115,235	115,235							115,235	-
Dues and Fees	102,877	102,877							102,877	-
Insurance	359,998	359,998							359,998	-
Service Charges	-	-							-	-
Supplies	8,246,472	8,246,472	(7,223,574)						1,022,898	(7,223,574)
Utilities	4,438,252	4,438,252							4,438,252	-
Contingency - Inclusive Learning	-	-							-	-
Capital Assets Purchased Transfer	660,000	660,000							660,000	-
Local Capital Transfer	639,270	639,270							639,270	-
Surplus	-	-	-						-	-
Sub-Total Service & Supplies	23,487,601	23,487,601	(8,084,999)	-	-	-	-	-	15,402,602	(8,084,999)
Total Expenses	213,949,784	213,949,784	(8,949,889)	-	-	-	-	-	204,999,895	(8,949,889)
Surplus / (Deficit)	0	0	0	(6,286,535)	0	0	0	0	(6,286,535)	(6,286,535)

2020-2021 Preliminary Operating Budget - Draft 3 - Superintendent's Recommendations
April 27, 2020

	A	B	C	D	E	F	G	H	I	J
			Draft 1 2020-2021 Status		Draft 3	Draft 4	Draft 5 -			
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REVENUE										
Operating Grant	181,291,074	181,291,074		2,591,742					183,882,816	2,591,742
Pay Equity	2,896,617	2,896,617							2,896,617	-
Student Transportation Fund	20,027	20,027							20,027	-
Provincial Assessment (Formerly FSA)	17,740	17,740							17,740	-
Graduated Adults	133,022	133,022		(73,930)					59,092	(73,930)
Carbon Tax Reimbursement	110,000	110,000		(110,000)					-	(110,000)
Employer Health Tax Grant	1,633,354	1,633,354		(1,633,354)					-	(1,633,354)
Support Staff Benefits Grant	115,780	115,780		(115,780)					-	(115,780)
Provincial - Other	49,795	49,795		205					50,000	205
Summer School	28,581	28,581							28,581	-
Continuing Education	22,500	22,500							22,500	-
Distributed Learning	8,975	8,975		(175)					8,800	(175)
International	15,443,764	15,443,764		(6,736,041)					8,707,723	(6,736,041)
Local Education Agreement		-							-	-
Odyssey French Language Assistant Funding	21,275	21,275		5,525					26,800	5,525
Aboriginal Nations Education Curriculum Project	27,596	27,596		(27,596)					-	(27,596)
Cafeteria	118,000	118,000		2,000					120,000	2,000
Arts Starts Grant	17,600	17,600							17,600	-
Miscellaneous	192,687	192,687		(182,687)					10,000	(182,687)
Rentals and Leases	1,821,508	1,821,508		(6,444)					1,815,064	(6,444)
Interest	1,030,000	1,030,000							1,030,000	-
Surplus to Fund BCTF/GVTA Collective Agreement *		-			3,285,807				3,285,807	3,285,807
Surplus Appropriated from 2018-2019		-			2,719,796				2,719,796	2,719,796
Surplus Projection/Underspend 2019-2020	8,949,889	8,949,889	(8,949,889)		6,126,496				6,126,496	(2,823,393)
Total Revenue	213,949,784	213,949,784	(8,949,889)	(6,286,535)	12,132,099	-	-	-	210,845,459	(3,104,325)

* MOE Instructions are to use 2019-2020 Surplus to Fund Teacher Collective Agreement Increases until 2020-2021 Operating Grant is Re-Calculated to Fully Fund Cost of Negotiated Collective Agreement

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April 27, 2020

	<i>A</i>	<i>B</i>	<i>C</i>	<i>D</i>	<i>E</i>	<i>F</i>	<i>G</i>	<i>H</i>	<i>I</i>	<i>J</i>
			Draft 1 2020-2021 Status Quo less 2019- 2020 Surplus	Draft 2 Structural Deficit	Draft 3 Superintendent's Recommendations April 27	Draft 4 Superintendent's Recommendations May 11	Draft 5 - Superintendent's Recommendations May 25th	Second Reading Debate Changes May 25th	2020-2021 Preliminary	Total Change from Previous Year
EXPENSES										
WAGES										
Teachers	91,382,828	91,382,828	(84,779)		12,168				91,310,217	(72,611)
Principals and Vice-Principals	13,831,746	13,831,746	(291,118)		638,198				14,178,826	347,080
Education Assistants	18,976,041	18,976,041	(71,038)		(192,009)				18,712,994	(263,047)
Aboriginal Support Assistants		-							-	-
Language Assistants	18,500	18,500			6,500				25,000	6,500
Noon Hour Supervision		-							-	-
Clerical - Office	8,822,011	8,822,011			48,173				8,870,184	48,173
Clerical - Library		-							-	-
Maintenance	3,712,564	3,712,564			57,800				3,770,364	57,800
Grounds		-							-	-
Custodial	5,784,721	5,784,721			48,210				5,832,931	48,210
Info Tech for Learning		-							-	-
Transportation		-							-	-
Other Professionals (Excluded)	4,246,502	4,246,502	(68,000)		652,095				4,830,597	584,095
Trustees	216,714	216,714			7,381				224,095	7,381
Substitutes - TTOC's	6,941,639	6,941,639	(238,395)		196,723				6,899,967	(41,672)
Substitutes - Support Staff Relief	1,221,415	1,221,415			4,499				1,225,914	4,499
Sub-Total Wages	155,154,681	155,154,681	(753,330)	-	1,479,738	-	-	-	155,881,089	726,408
BENEFITS	35,307,502	35,307,502	(111,560)		888,350				36,084,292	776,790
Sub-Total Wages and Benefits	190,462,183	190,462,183	(864,890)	-	2,368,088	-	-	-	191,965,381	1,503,198

2020-2021 Preliminary Operating Budget - Draft 3 - Superintendent's Recommendations
April 27, 2020

	<i>A</i>	<i>B</i>	<i>C</i>	<i>D</i>	<i>E</i>	<i>F</i>	<i>G</i>	<i>H</i>	<i>I</i>	<i>J</i>
	<i>2019-2020 Amended</i>	<i>2020-2021 Status Quo</i>	<i>Draft 1 2020-2021 Status Quo less 2019- 2020 Surplus</i>	<i>Draft 2 Structural Deficit</i>	<i>Draft 3 Superintendent's Recommendations April 27</i>	<i>Draft 4 Superintendent's Recommendations May 11</i>	<i>Draft 5 - Superintendent's Recommendations May 25th</i>	<i>Second Reading Debate Changes May 25th</i>	<i>2020-2021 Preliminary</i>	<i>Total Change from Previous Year</i>
SERVICES & SUPPLIES										
Services	6,757,323	6,757,323	(686,126)		(2,646,176)				3,425,021	(3,332,302)
Student Transportation	1,112,389	1,112,389	(36,885)		(46,044)				1,029,460	(82,929)
Professional Development and Travel	1,055,785	1,055,785	(138,414)		(243,354)				674,017	(381,768)
Rentals and Leases	115,235	115,235							115,235	-
Dues and Fees	102,877	102,877			(6,562)				96,315	(6,562)
Insurance	359,998	359,998			12,002				372,000	12,002
Service Charges	-	-			142,555				142,555	142,555
Supplies	8,246,472	8,246,472	(7,223,574)		6,641,020				7,663,918	(582,554)
Utilities	4,438,252	4,438,252			(515,965)				3,922,287	(515,965)
Contingency - Inclusive Learning	-	-			-				-	-
Capital Assets Purchased Transfer	660,000	660,000			140,000				800,000	140,000
Local Capital Transfer	639,270	639,270			-				639,270	-
Surplus	-	-	-		-				-	-
Sub-Total Service & Supplies	23,487,601	23,487,601	(8,084,999)	-	3,477,476	-	-	-	18,880,078	(4,607,523)
Total Expenses	213,949,784	213,949,784	(8,949,889)	-	5,845,564	-	-	-	210,845,459	(3,104,325)
Surplus / (Deficit)	0	0	0	(6,286,535)	6,286,535	0	0	0	0	0

2020-2021 Preliminary Operating Budget - Draft 3 - Superintendent's Recommendations
April 27, 2020

Draft 2 Structural Deficit

Revenue:

- Updated for 2020-2021 Operating Grant and Other Revenue
- Enrolment based on projections submitted to the MOE in February 2020
- 48% Reduction in International Revenue re COVID (483 student FTE)
- 2019-2020 Surplus removed

Expense:

- 2019-2020 Surplus removed
 - Status Quo services and supplies to 2019-2020
-

Draft 3 Superintendent's Recommendations

Revenue:

- 2018-2019 Surplus appropriated to 2020-2021 added
- Estimated collective agreement increases funded by surplus per MOE instructions until 2020-2021 MOE funding is calculated

Expense:

- Incremental cost of salary grid/step adjustments
- Projected wage increase for Teachers and Allied Specialists of 2% as of July 1, 2019 and July 1, 2020
- Projected wage increase for CUPE of 2% as of July 1, 2020
- Increased TTOC Substitute budget by \$275,000 to match 2019-2020 trend (increased Long Term Leaves)
- Decrease to International Teacher Staffing (33.571 FTE) and other ISP expenses; Services & Supplies match historical 30% profit to District
- Projected wage increase for Other Professionals (Excluded) and Principals - Vice-Principals of 2%
- Changes in rates for pension, statutory deduction and health and welfare benefits
- Services & Supplies status quo except for:
 - Contractual increases (e.g. utilities)
 - School allocations status quo (no reduction)
 - Increase in Services & Supplies **NEW!** Equity of Opportunity Supplement \$1,146,364 (pending spending plan)
- Indigenous Education re-alignment: Less school staffing, more itinerant staffing
- 2019-2020 Surplus to Fund Teacher Collective Agreement Increases until 2020-2021 Operating Grant is Re-Calculated
- Assumes \$6,126,496 underspending in 2019-2020 to balance and add surplus to 2020-2021