

# Budget Development Process

Budget



Fiscal 2019/20

Board Meeting - February 26, 2019

# Budget Development Roles



## Input to the Exec:

- ✓ **Priorities**
- ✓ **Plan Review**

# Budget Development Phases

Timelines	Phases
<b>February</b>	<b>Setting the Stage – project enrolment (revenue) &amp; priorities (expenses)</b>
March	Financial Review – Identify pressures/relief as numbers become known
April	Budget Building – develop options to address pressures/relief
April Board	Budget Review – 1 <sup>st</sup> reading
May Board	Budget Review – 2 <sup>nd</sup> /3 <sup>rd</sup> readings and approval
June	Budget Submission to MoE

# Budget Context

## Budget Facts



# 19/20 Projected Enrolment

FTE Category	18/19	19/20	Variance
Standard (Regular) Schools	10,444	10,840	396
Continuing Education	21	21	-
Alternate Schools	243	240	(3)
Distributed Learning	125	125	-
Home Schooling	5		(5)
Course Challenges	1		(1)
Level 1 Special Needs	10	12	2
Level 2 Special Needs	385	400	15
Level 3 Special Needs	260	270	10
English Language Learning	551	551	-
Aboriginal Education	1,173	1,173	-
Adult Education	13	10	(3)
<b>Total - September Count</b>	<b>13,231</b>	<b>13,642</b>	<b>411</b>



# 19/20 Projected Enrolment

## Total Enrolment Based Funding FTE Comparison

**19/20 Projected Enrolment**

**11,226**

**18/19 Actual Enrolment**

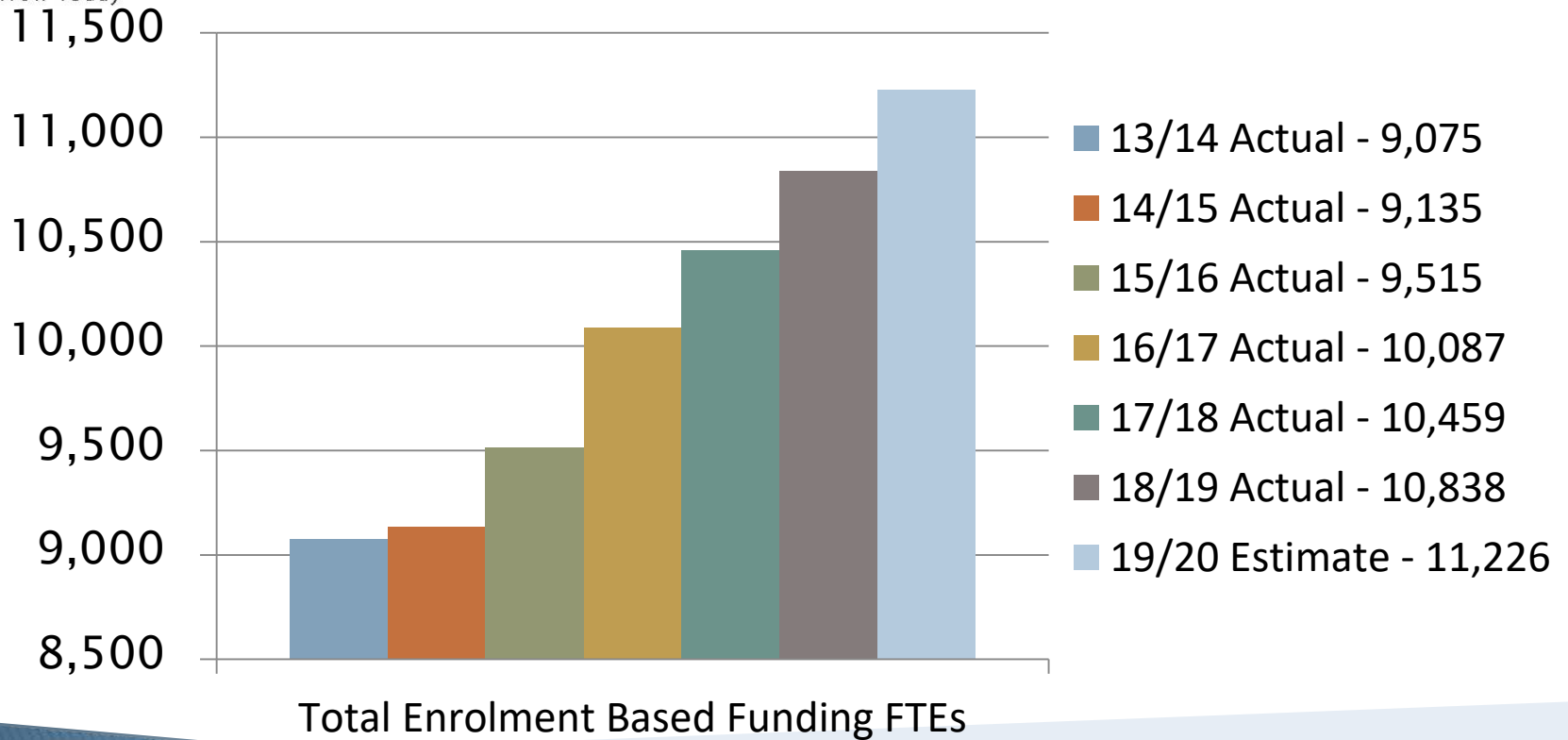
**10,838**

**Estimated Enrolment Increase**

**~388 or 3.57%**



# Projected Enrolment Growth



# 19/20 Projected Grant

## Total Grant Payment

**19/20 Projected Grant**

**18/19 Actual Grant**

**Estimated Increase**

**\$102.000**

**\$99.300**

**\$2.700 m or 2.72%**





# 19/20 Projected Grant

## Core Funding Requirements

<b>Estimated Increase</b>	<b>\$2.700 m</b>
Additional Teachers (7)	(\$.700 m)
Teacher Increments	(\$.700 m)
<del>Payroll Tax</del>	<del>(\$.400 m)</del>
Student Support Services	(\$.500 m)
Misc. budget adjustments	(\$.365 m)
Employee Future Liability	(\$.065 m)

# **19/20** Projected Revenue

## **Total Revenue**

<b>19/20 Projected Grant</b>	<b>\$102.000</b>
<b>International Program</b>	<b>\$7.000</b>
<b>Other Provincial Grants</b>	<b>\$1.500</b>
<b>Rental Revenue</b>	<b>\$.400</b>
<b>Other</b>	<b><u>\$1.100</u></b>
<b>Total Revenue</b>	<b>\$112.000 m</b>

# 19/20 Budget

❑ Estimated Revenue and Expense for 2019/20:

# \$112,000,000



## 19/20 Budget

# Zero Based Budget?



# 19/20 Budget

## Breakdown of the expenditure budget:

### Core vs. Discretionary





# 19/20 Budget



## Core:

- 1) Statutory** – required by legislation, contract or policy
- 2) Operational Requirements** – essential to the operations of the District

# 19/20 Budget



## Discretionary:

- 3) **Board Priority** – identified by the Board or staff as key to the District's success
- 4) **Enhancements** – adds value to the District over and above the Core and Board Priority funding

# 19/20 Budget

## Current Estimation of Budget Breakdown:

1) Statutory	\$72.800 m
2) Operating Requirements	\$29.100 m
3) Board Priorities	\$9.400 m
4) Enhancements	<u>\$ .700 m</u>
<b>Total</b>	<b>\$112.000 m</b>



# 19/20 Budget Model

**Core Services**  
**+ Zero Based Discretionary**  
**19/20 Budget**



# 19/20 Budget

*The question:*



**As a District, how do we spend the  
discretionary amount of \$10.100 m?**



# 19/20 Budget

## Prioritization Exercise

Reviewed our discretionary programs to determine budget priorities



# 19/20 Budget

## Prioritization Results (so far):

- 1) Administration time (G1/O1)
- 2) ECE Program (G1/O1)
- 3) IT Plan (G3/O1)
- 4) Staff Compensation (G2/O4)
- 5) Student Support Services (G1/O1)
- 6) Restitution/Social Emotional Learning (G1/O1)
- 7) Safer School Program (G1/O1)



# 19/20 Budget

## Prioritization Results (so far):

- 8) Facilities Staffing (G3/O1)
- 9) Non-enrolling teachers (G1/O1)
- 10) Portables for growth (G3/O3)
- 11) Replacement portables (G3/O3)
- 12) SOGI implementation (G2/O3)



# Budget Touches



## Board of Education:

- ☐ Input into discretionary priorities
- ☐ Approval of budget

## Stakeholders:

- ☐ Input direct to the Board
- ☐ Committee review of priorities & initial plan

## Leadership Team:

- ☐ Input into discretionary priorities
- ☐ Feedback on initial budget plan



## Timelines

- ❑ **Resource Committee reviews Discretionary Priorities – Feb 129**
- ❑ **Board** provides direct input into Priorities – **Feb 27 to Mar 5**
- ❑ **Stakeholder groups provide their Priorities - Mar 5**
- ❑ **Leadership Team quantifies \$ Priorities – Mar 6**
- ❑ **Executive drafts Plan based on input received – Mar 6 to Apr 3**
- ❑ **Leadership Team reviews Budget Plan – Apr 3**



# Timelines

- ❑ **Resource Committee reviews Budget Plan – Apr 9**
- ❑ **Board reviews, debates and 1<sup>st</sup> reading of Budget – Apr 23**
- ❑ **Board reviews, debates and 2<sup>nd</sup>/3<sup>rd</sup> reading of Budget – May 28**



# Thanks!

