

**Yellowknife Catholic Schools
(Yellowknife Public Denominational
District Education Authority)**

Budget

June 30, 2017

Yellowknife Catholic Schools

Budget - 2016/2017

Table of Contents

	Page
Introduction	2
Programs and Services	3 - 8
Budget Overview and Highlights	9
Summary - Operations and Capital	10
Consolidated Statement of Revenue	11
Consolidated Statement of Expenditures	12
Consolidated Detail of Expenditures	13
Aboriginal Language and Culture Program Expenditures	14
Deatils of Inclusive Schooling Expenditures	15
Approved Person Years	16
Accumulated Surplus	17

Yellowknife Catholic Schools

Budget - 2016/2017

Introduction

The 2016-2017 school year will be an exciting year at Yellowknife Catholic Schools. We will continue to focus on the theme of Mercy That Welcomes and will continue to provide students the supports they need to be successful. Our strategic plan continues to focus on spirituality, student achievement in literacy and numeracy and increasing Aboriginal student achievement.

The guiding principle of the budget this year is to allocate our financial resources to allow our students to succeed. The budget will be balanced ensuring that today's dollars are spent to educate today's students with a focus on 21st century learning initiatives and student centered learning. Appropriate resources have been allocated so that students will have a full range of learning opportunities. This includes supporting the continuation of the Do Edaezhe program.

We will continue to provide all students with the opportunities to achieve their full potential with limited resources.

As our educational landscape moves us towards ensuring our students have the skills needed to be successful in the workplace, we will focus on developing the 21st-century skills of collaboration, communication, critical thinking and creativity using innovative teaching models that include inquiry, technology, and interest-based learning in personalized, student-centered environments.

Yellowknife Catholic Schools (YCS) was formed in 1951 and serves approximately 1,300 students. YCS's primary operation is the education of students from pre-Kindergarten to Grade 12.

YCS administers 3 schools - Ecole St Patrick High School (ESPHS), Weledeh Catholic School (WCS) and Ecole St Joseph School (ESJS). YCS also operates the Kimberlite Career and Technical Centre (KCTC), the Tallah building, the Yellowknife Family Centre, the Jim Murphy Maintenance building and the central services building.

The senior administration team consists of Claudia Parker - Superintendent; John Bowden - Assistant Superintendent; Janet Toner - Assistant Superintendent - Business and Simone Gessler - Associate Assistant Superintendent.

The Board is comprised of 7 elected members. The Board operates on a governance/administration model. Members of the Board set policy, determine Board goals and hold the Superintendent accountable for the overall management of YCS. The Superintendent and her staff are responsible for the day-to-day operations of the school board and implementation of policies.

The overall student population was 1,300 full time equivalent (FTE) students as of September 30, 2015 (compared to 1,326 as of September, 2014) - Ecole St Joseph school - 460.50 students; Ecole St Patrick High School - 489 students; and Weledeh Catholic School - 350.50 students. Yellowknife Catholic Schools had 464 FTE aboriginal students as of September 30, 2015 - Ecole St Joseph school - 109 students; Ecole St Patrick High School - 171 students; and Weledeh Catholic School - 184 students.

There will be 155.75 FTE staff positions at YCS in 2016/2017.

Yellowknife Catholic Schools

Budget - 2016/2017 Programs and Services

Revenue

The Department of Education, Culture and Employment (ECE) provides 78% of the school board's revenue for general operations.

In the past the GNWT has funded the "Student Success Initiatives (SSI)". The funding for this program is not included in the budget since the funding is based on an application. We are hoping that YCS will be successful and continue to receive the funding in 2016/2017.

Dettah Divisional Education Authority Students

As of September 2015, there were 16 students attending Yellowknife Catholic Schools who reside in Dettah. As the GNWT requires that the students be registered in their home community, we have entered into an arrangement with the Dettah Divisional Education Authority for the funding of educational services provided to these students. This agreement results in a per pupil payment that is comparable to the GNWT per pupil contribution.

Property Taxes

The ratepayer may declare the education portion of their property tax to go to one district or another, or, use the default based on the percentage of students that attend Yellowknife Catholic Schools or Yellowknife Education District #1. Municipal tax revenue for the 2016/2017 year will be \$4,077,000.

Investment Revenue

Investment revenues remain low with the expected low interest rates to increase slightly from the prior year.

Rental Revenue

Rental revenues for the 2016/2017 budget year will result from the two three-bedroom rental suites in the second floor Central Services building at 49th Street. Rent is also being generated through a lease of the Tallah Building to Aurora College. YCS also rents part of KCTC to Skills Canada.

Yellowknife Catholic Schools

Budget - 2016/2017 Programs and Services

Sales

This will be the second year that the grade 8 students will be using the City of Yellowknife buses. There were no issues identified during the prior year and the grade 8 transition to the high school was successful. We are not planning to increase bus pass rates in 2016/2017. Rates are established in consultation with Yellowknife Education District #1 and the Commission Scolaire.

Plug-In Revenue

Employees are charged a fee to plug their vehicles into the electrical outlets at their place of work during the winter months.

KCTC operating funds

YCS also provides opportunities for partners to use the centre for training purposes (these partnerships will offset operating costs of the centre).

Other Grants from Government Agencies

Federal:

- Heritage Canada - support of French Language.
- Public Health Agency Canada - Yellowknife Family Centre.

GNWT:

- ECE North Slave Training Centre - Four Plus early intervention program and the Yellowknife Family Centre
- Weledah replacement contribution - \$860,000 annually for 20 years transferred to capital. This is included in the core funding.

Yellowknife Catholic Schools

Budget - 2016/2017
Programs and Services

Expenditures - School Programs

School programs include funding required to operate the school system such as staffing for teachers, library technicians, secretaries, materials and supplies for classrooms, as well as transportation. The majority of funding allocated to schools for staff and materials is based on student enrolment.

Pupil Teacher Ratio - PTR:

The average pupil-teacher ratio is calculated by comparing the number of teachers to the number of full-time equivalent students. The teaching complement includes principals, assistant principals, classroom teachers, specialty subject teachers, and student support teachers. The District is projecting a PTR of 14.05 to 1 in 2016/2017.

Our class sizes may vary from the PTR due to the necessity for school administrators, the specialized and individual attention provided by student support teachers, the distribution of students among different grade levels and the teacher's necessary preparation time.

Staffing:

Due to a decline in students, the number of positions have declined from the prior year. There are 97.20 FTE positions allocated to territorial school (104.51 in the prior year).

Yellowknife Catholic Schools

Budget - 2016/2017 Programs and Services

Expenditures - Inclusive Schools

Inclusive Schooling services includes support systems and services to enable all students to be included as full participating members in regular classrooms appropriate to their age and within their home communities. This includes funding for a Student Services Coordinator, Program Support Teachers, Literacy Teachers, Classroom Assistants, materials and supplies, and specific student transportation.

YCS has continually spent a greater percentage of our base funding on Inclusive Schooling than we receive from ECE. In 2016/2017 we plan to maintain the current programs by which we feel we are helping our students succeed.

The needs of students requiring one-on-one attention have been on the rise in our district over the past number of years. In addition, we can anticipate needs of incoming students entering the system after the start of the school year, who may require one-on-one assistance in meeting their educational needs.

We have 28.50 classroom assistant positions allocated in the budget to support students with special needs.

The Yellowknife Family Centre is a program funded by territorial and federal funding. We anticipate that this funding will continue in 2016/2017.

The Four Plus early intervention program focuses on children with special challenges aged 4 to 5 as they prepare to enter the school system. This program is partially funded by the GNWT and partially funded by fees paid by parents of students in the Four Plus program.

The Do Edaezhe program provides additional supports to students. In the past, this program was funded by the federal and territorial government. No new funding is expected in 2016/2017 however the Board has decided to support the continuation of this program.

In addition to these specific programs, Inclusive Schooling Services delivers a variety of assessment and counselling services to our clientele.

Staffing:

Due to a decline in students, the number of positions have declined from the prior year. There are 49.30 FTE positions allocated to inclusive schools (50.29 in the prior year).

Yellowknife Catholic Schools

Budget - 2016/2017

Programs and Services

Expenditures - Aboriginal Language and Cultural Based Education Programs (ALCBE)

The budget for ALCBE supports the teaching, learning centers and salaries and benefits for the Aboriginal language specialists. Budget highlights include the continuation of the activities and programs organized by our Aboriginal coordinator. In 2016/2017, there will be .25 positions in each school to support aboriginal programs within the school. The trustees of YCS have also supported the continuation of the Do Edaezhe program.

Staffing:

There are 2.25 FTE positions allocated to ALCBE program (2.25 in the prior year) and 2.50 FTE staff positions for the Do Edaezhe program.

Expenditures - Administration

The budget for administration includes the salary and benefit costs of the Central Services staff, trustee expenses and debt costs. This area also includes audit, labour relations' fees; board development, staff appreciation celebrations and student awards.

Staffing:

Due to funding changes, the number of positions have declined from the prior year. There are 7.50 FTE positions allocated to administration (8.0 in the prior year).

Debenture Debt

Tallah Building

In 2012, Yellowknife Catholic Schools purchased the Tallah Building. A debenture in the amount of \$1,410,000 was issued to finance this building. Principle and interest payments on this debenture are \$120,000 per year. The building is currently being rented to Aurora College.

Weledeh Replacement Project

In September of 1998, the District acquired approval for debentures totaling \$9,200,000 for the construction of Weledeh Catholic School. The GNWT committed to a funding agreement through to March 2018 for this project. The debentures were required for the construction capital on this long-term contribution agreement. Repayment of these debentures is amortized through to March of 2018 to match the schedule of contributions from the GNWT.

Yellowknife Catholic Schools

Budget - 2016/2017

Programs and Services

Expenditures - Operations and Maintenance

The maintenance department staffing levels have been reduced by one staff member.

Fuel costs decreased in 2015-2016 due to lower fuel costs and a mild winter. The budget amount has not changed significantly since we expect fuel costs to remain low and higher electricity rates in 2016/2017. The LED project in the prior year has decreased the cost of electricity.

The wood pellet boiler installed at ESJS continues to save a considerable amount of money. We are working with the GNWT to obtain a wood pellet boiler for ESPHS/WCS to further reduce our fuel costs and greenhouse gas emissions.

Capital Plan

The capital plan has been divided into two categories - minor capital and tangible capital assets. Minor capital are considered any items between \$5,000 and \$50,000. Tangible capital assets are items over \$50,000 and are expected to have a useful life beyond one fiscal period. Minor capital items are recorded as expenses on the Statement of Operations while tangible capital items are recorded on the Statement of Financial Position and are amortized over their useful life.

Minor Capital

Minor capital for this year includes the following:

- Fire alarm panel upgrade - Tallah building
- Gym score clock - Ecole St Patrick High School
- Gym dividing wall - Ecole St Patrick High School

Tangible Capital Assets

The following purchases are planned for the 2016/2017 year:

- Renovation of staff room - Ecole St Patrick High School
- Roof replacement - Central Services Building

Yellowknife Catholic Schools

Budget - 2016/2017

Budget Overview and Highlights

Budget Overview and Highlights

The trustees and staff at Yellowknife Catholic Schools continue to work to ensure that the needs of students are met while providing sound financial management. The budget for 2016/2017 estimates an overall deficit of \$730,948. The focus on the 2016/2017 budget is to use today's resources on today's students.

The overall accumulated financial position for 2016/2017 is estimated to be \$41,635,233 which consists of an investment in tangible capital assets of \$41,405,330 and an overall operating surplus of \$15,601. With increased funding constraints expected in the future, difficult decisions will have to be made in the next few years.

The Department of Education, Culture and Employment (ECE) provides the majority of the revenue for the school board. The funding has declined due to a reduction in the number of students. As of September 30, 2015 there were 1,300 full time equivalent students attending the three YCS school as compared to 1,326 as of September 30, 2014.

Some budget highlights include:

- Continue implementing the District's Strategic Plan
- The District is committed to the Do Edaezhe program and has funded the continuation of the classes at YCS for the 2016/2017 year.
- Consistent levels of teaching staff compared to the prior year
- Pupil Teacher Ratio (PTR) projected to be 14.05 to 1
- The base number of support assistants/classroom assistants is 28.50 positions
- Focus on developing 21st century skills of collaboration, communication, critical thinking and creativity using innovative teaching models
- Continue to concentrate on literacy and numeracy initiatives – with increased focus on the Literacy with ICT curriculum and a focus on recommendations from the Math Review
- Continue Bilingual Pre-School Program at ESJS
- Maintain physical activity programs – continue to seek grants for active after school programs

The collective agreement with the NWTTA will be in effect until August 31, 2016. The collective agreement with the UNW expires June 30, 2016. The current agreements include the implementation of a new defined pension plan for the staff. New agreements should be negotiated in the new fiscal year of 2016/2017.

Yellowknife Catholic Schools

Budget - 2016/2017

Summary - Operations and Capital

For the period ended June 30,

2017
Budget

OPERATIONS

REVENUES

Government of the NWT	
Regular Contribution	\$ 18,244,000
Other Contribution	586,000
Government of Canada	182,000
Property Tax Requisitioned	4,077,000
Other School Authorities	280,000

Board Generated Funds

Rentals	180,000
Investment Income	60,000
Daycare Fees	278,540
Donations	15,000
Other	263,000

24,165,540

EXPENDITURES

School Programs	14,520,797
Inclusive Schools	4,480,335
Operations and Maintenance	2,142,680
Board Administration	1,233,358
Aboriginal Language/Cultural Programs	746,888

23,124,058

OPERATING SURPLUS

1,041,482

CAPITAL

Expenditures

Amortization	1,700,000
Debt service - interest expense	72,430

CAPITAL DEFICIT

1,772,430

ANNUAL DEFICIT

\$ (730,948)

Yellowknife Catholic Schools

Budget - 2016/2017

Consolidated Statement of Revenue

For the period ended June 30,	2017 Budget	2016 Projection	2016 Budget
Government Funding			
GNWT Grant	\$ 17,384,000	\$ 18,346,420	\$ 17,792,338
GNWT Contribution for Weledeh	860,000	860,000	860,000
Dene Language	59,000	59,000	59,000
Four Plus Program	100,000	100,000	100,000
French Monitor	-	22,375	21,900
Heritage Canada	182,000	182,000	363,693
Other	350,000	-	-
Preschool Program	10,000	420,877	359,500
Yellowknife Family Centre	67,000	67,000	251,000
	19,012,000	20,057,672	19,807,431
Municipal Taxes	4,077,000	4,046,000	4,046,000
Board Generated			
Bus Pass Sales	80,000	95,000	95,000
Donations/KCTC Revenue	15,000	36,000	36,000
Investment income	60,000	60,000	60,000
Other	454,040	487,369	161,000
Plug in Revenue	7,500	7,500	7,500
Rental Revenue	180,000	180,000	175,999
Transfer from other Boards	280,000	230,000	360,000
	1,076,540	1,095,869	895,499
TOTAL	\$ 24,165,540	\$ 25,199,541	\$ 24,748,930

Yellowknife Catholic Schools - Budget - 2016/2017

Consolidated Statement of Expenditures

For the period ended June 30,	2017 Budget	2016 Projection	2016 Budget
School Programs			
Ecole St Joseph School	\$ 4,816,548	\$ -	\$ 4,429,215
Weledelh Catholic School	3,429,967	-	3,313,190
Ecole St Patrick High School	3,869,755	-	4,520,028
Kimberlite Career & Technical Centre	528,450	-	709,349
	12,644,720	-	12,971,782
Central Programs	1,876,077	-	2,007,471
	14,520,797	14,800,344	14,979,253
Inclusive Schools			
Ecole St. Joseph School	1,255,940	-	1,017,090
Weledelh Catholic School	1,289,981	-	775,713
Do Edaezhe Program	-	-	436,026
Ecole St Patrick High School	1,079,396	-	829,321
	3,625,317	-	3,058,150
Central	752,704	-	765,341
Territorial Treatment Centre	136,250	-	135,676
Four Plus Program	184,304	-	184,609
Yellowknife Family Centre	269,719	-	274,000
Educational Psychology	258,929	-	1,575,447
	5,227,223	5,980,299	5,993,223
Maintenance			
Maintenance staff	414,530	523,105	468,232
School Operations	1,426,400	2,151,031	1,483,165
Operations and Maintenance	25,750	-	216,250
Capital - minor and tangible capital	276,000	-	276,000
	2,142,680	2,674,136	2,443,647
Administration			
Central Office	853,146	1,003,788	822,046
Fees and Services	229,200	303,239	176,110
Supplies and Materials	40,500	60,748	69,500
Trustee Expenses	110,512	58,758	128,578
	1,233,358	1,426,533	1,196,234
Amortization	1,700,000	1,700,000	-
Interest	72,430	115,696	980,000
	1,772,430	1,815,696	980,000
TOTAL	\$ 24,896,488	\$ 26,697,008	\$ 25,592,357

Yellowknife Catholic Schools - Budget - 2016/2017
Consolidated Detail of Expenditures

For the period ended June 30, 2017

	School Programs	Inclusive Schooling (Schedule 2)	Operations & Maintenance	Administration	Aboriginal Languages	Transfers & Others	Total
Salaries							
Teachers	\$ 8,795,474	\$ 1,140,579	\$ -	\$ -	\$ 517,990	\$ -	\$ 10,454,043
Instruction assistants	-	1,588,659	-	-	-	-	1,588,659
Non-instructional	1,343,693	453,198	308,368	664,919	-	-	2,770,178
Board honoraria	-	-	-	67,512	-	-	67,512
	10,139,167	3,182,436	308,368	732,431	517,990	-	14,880,392
Employee Benefits							
Employee benefits	3,240,493	1,109,909	106,162	188,227	151,126	-	4,795,917
Leave and termination benefits	17,000	-	-	-	-	-	17,000
	3,257,493	1,109,909	106,162	188,227	151,126	-	4,812,917
Services Purchased/Contracted							
Advertising/publishing	10,100	-	-	56,500	10,000	-	76,600
Communication	47,908	3,280	7,750	18,500	1,500	-	78,938
Contracted services	546,290	13,500	615,500	2,500	5,000	-	1,182,790
Maintenance & repairs	6,048	5,100	280,000	1,000	5,000	-	297,148
Other	10,100	-	14,000	106,000	-	-	130,100
Professional/technical	43,757	34,000	-	53,000	18,000	-	148,757
Rental/leases	37,300	72,660	-	10,200	-	-	120,160
Student transportation	1,000	6,250	-	-	-	-	7,250
Travel	9,300	-	-	24,500	-	-	33,800
Utilities:Electricity	-	-	438,000	-	-	-	438,000
Heating	-	-	282,400	-	-	-	282,400
Water/sewage	-	-	90,500	-	-	-	90,500
	711,803	134,790	1,728,150	272,200	39,500	-	2,886,443
Materials/Freight							
Materials	400,334	53,200	-	40,500	38,272	-	532,306
Freight	12,000	-	-	-	-	-	12,000
	412,334	53,200	-	40,500	38,272	-	544,306
Amortization							
Debtenture Interest	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ 14,520,797	\$ 4,480,335	\$ 2,142,680	\$ 1,233,358	\$ 746,888	\$ -	\$ 23,124,058

Yellowknife Catholic Schools

Budget - 2016/2017

Aboriginal Language and Culture Program Expenditures

For the period ended June 30, 2017

	Student Instruction	Teaching/ Learning Resources	Total
Salaries			
Elders honorarium	\$ 60,000	\$ -	\$ 60,000
Teachers	457,991	-	457,991
	517,991	-	517,991
Employee Benefits	151,126	-	151,125
Services Purchased/Contracted			
Contracted services	5,000	-	5,000
Communications	1,500	-	1,500
Maintenance and repairs	5,000	-	5,000
Printing and publishing	-	10,000	10,000
Professional/technical	18,000	-	18,000
	29,500	10,000	39,500
Materials/Freight	38,272	-	38,272
Total	\$ 736,889	\$ 10,000	\$ 746,888

Yellowknife Catholic Schools

Budget - 2016/2017 Detail of Inclusive Schooling Expenditures

For the period ended June 30, 2017

	Staff Development	Intervention Strategies	Assistive Technology	Early Childhood	Magnet Facilities	Do Edaezhe	General Inclusive Schooling	Total
Salaries								
Consultants	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 123,563	\$ 123,563
Non-instructional	-	204,946	-	248,252	-	-	-	453,198
Support assistants	-	1,588,659	-	-	-	-	-	1,588,659
Teachers	1,000	910,664	-	-	105,352	-	-	1,017,016
	1,000	2,704,269	-	248,252	105,352	-	123,563	3,182,436
Employee Benefits	15,500	939,497	-	92,881	29,565	-	32,466	1,109,909
Services Purchased/Contracted								
Contracted services	-	-	-	13,500	-	-	-	13,500
Communication	-	-	-	3,280	-	-	-	3,280
Maintenance & repairs	-	-	3,000	2,100	-	-	-	5,100
Professional/technical	-	27,000	-	5,000	-	-	-	32,000
Rental/leases	-	1,000	-	71,660	-	-	-	72,660
Student transportation	-	5,000	-	1,250	-	-	-	6,250
	-	33,000	3,000	96,790	-	-	-	132,790
Materials/Freight	1,500	20,600	10,500	19,100	3,500	-	-	55,200
Total	\$ 18,000	\$ 3,697,366	\$ 13,500	\$ 457,023	\$ 138,417	\$ -	\$ 156,029	\$ 4,480,335

Yellowknife Catholic Schools

Budget - 2016/2017

Schedule of Approved Person Years

For the period ended June 30,

2017

Person Years

Administrative Staff

7.50

Territorial Schools

Teachers	76.20
Consultants	3.75
Custodians/Maintenance	3.00
Preschool Program Staff	4.00
School Community Counsellor/Counsellors	1.00
Secretaries/Library Personnel	7.25
Technology Coordinators	2.00

Inclusive Schools

Consultants	1.00
Early Childhood Program Workers	4.00
School Community Counsellor/Counsellors	3.80
Student Support Assistants	28.50
Student Support Teachers	12.00

Aboriginal Language Staff

1.75

Total Person Years

155.75

Yellowknife Catholic Schools

Accumulated Surplus

For the period ended June 30,

2017
Budget

2016
Projected

Operating Fund Surplus

Operating fund surplus, beginning of year	\$ 285,312	\$ 1,183,276
Annual deficit	(730,948)	(1,497,467)
Transfer from investment in tangible capital assets	461,237	599,503
Operating fund surplus, end of year	\$ 15,601	\$ 285,312

Transfer from Investment in Tangible Capital Assets consists of:

Amortization	\$ 1,700,000	\$ 1,700,000
Capital acquisitions	(375,000)	(280,000)
Debenture principal repayment	(863,763)	(820,497)

\$ 461,237 \$ 599,503

Investment in Tangible Capital Assets

Investment in tangible capital assets, beginning of year	\$ 41,866,567	\$ 42,466,070
Amortization	(1,700,000)	(1,700,000)
Capital acquisitions	375,000	280,000
Debenture principal repayment	863,763	820,497

Investment in tangible capital assets, end of year \$ 41,405,330 \$ 41,866,567

Decentralized Budget Accumulated Surplus

Decentralized budget accumulated surplus, beginning of year	\$ 214,302	\$ 214,302
Decentralized budget accumulated surplus, end of year	\$ 214,302	\$ 214,302

Total Accumulated Surplus \$ 41,635,233 \$ 42,366,181
