



**DISTRICT EDUCATION COUNCIL
Superintendent's Monitoring Report**

POLICY NAME	Budgeting / Forecasting		
POLICY NUMBER	ASD-W-EL4	Number of Reports per year	4
Date of Report	June 16, 2016		
Date of Previous Report (s) This School Year	September 24, 2015 January 28, 2016 March 17, 2016		
Date of Future Report (s) This School Year	N/A		
Report Filed by:	David McTimoney, Superintendent		
Report Supported by:	Shawn Tracey, Director of Finance and Administration Terri McKellar, Budget and Accounting Manager		

Current Situation

- **Policy calls for assurances that the Superintendent will not cause or allow the development of fiscal jeopardy or a material deviation of actual expenditures from Council priorities established in educational goals and priorities policies. The Superintendent will show a generally acceptable level of foresight in his strategic work with the budget, ensuring the financial health of the district remains intact.**
- **The Superintendent is not intentionally incurring a deficit, understanding the parameters of the budget dollars assigned to us. The final report for the 2015-16 fiscal year shows a final surplus of \$688 933; this occurred as a result of a milder winter, lower replacement costs and transportation efficiencies that were found. \$100 000 of this surplus remains with ASD-W.**
- **The Superintendent and Director of Finance and Administration (DFA) monitored actual expenses as they arose and shifted budget dollars from line to line to invest in infrastructure for IT and support for Syrian Newcomers. There was also a contingency plan that included the use of self-sustaining dollars for expenses incurred due to extra but necessary initiatives supporting our district.**
- **The final results for the 2015-16 global budget are summarized in Appendix A.**
- **The final results of the District Education Council operations budget are summarized in Appendix B.**

POLICY NAME**Budgeting / Forecasting**

- **Financial considerations for capital improvement projects and major capital construction projects remained a separate process and in accordance with provincial guidelines and the Education Act. There is a process for emergency funding for facilities that incorporates the expertise and collaboration of EECD.**
- **The 2016-17 global district budget has been provided to the district by EECD. This occurred in May, 2016, and was in the amount of \$209 825 700.**
- **The Superintendent, DFA and Budget and Accounting Manager will review practices for assigning school budgets as the 2016-17 global district budget provided by the Department of Education and Early Childhood Development is prepared. The district will continue to follow the revenue sharing model with self-sustaining dollars. Self-sustaining revenue shared with schools can carry forward from fiscal year to fiscal year.**
- **The Superintendent, DFA, Budget and Accounting Manager and relevant Directors will ensure appropriate distribution of budgets to spending authorities in the district.**
- **The Budget for 2016-17 is detailed in Appendix C.**

Looking Ahead

- **District Staff will be working over the summer months to analyze and prepare a balanced expenditure plan for presentation to District Education at an upcoming Public DEC meeting.**

Challenges

- **Specific areas of concern with the budget include heating and electricity funding. EECD has a new program to reduce PEAK demand loads on school building and anticipate savings; these have been removed from our budget in advance of the project on controls being initiated. ASD-W is hopeful the savings will result.**
- **Replacement costs for all areas will need to be monitored again this fiscal year. This is an annual challenge that can range in cost from year to year.**

Addressing the Challenges

- **ASD-W will work with EECD on the implementation of the PEAK Demand Project and ensure that savings are achieved; if problems occur, they will be communicated with EECD.**
- **ASD-W will continue to emphasize the program “In Education, Every Day Counts” and monitor absenteeism.**

POLICY NAME

Budgeting / Forecasting

Appendices

- **Appendix A -- 4th Quarter Final Report 2015-2016**
- **Appendix B – DEC Operating Budget 2015-2016**
- **Appendix C – 2016-2017 Budget Working Document**

Superintendent's Signature: _____

DEC Chair Signature: _____

Date: _____

Appendix A

**Angolphone West School District
2015-2016
Final Results**

FINAL as of March 31/16			
Description	Oracle Budget March 31/16	Expenses Total	Variance Amount
<u>INSTRUCTION & SCHOOL SERVICES</u>			
TOTAL INSTRUCTION & SCHOOL SERVICES	\$136,503,418	\$136,484,289	\$19,129
<u>EDUCATION & SUPPORT SERVICES</u>			
TOTAL EDUCATION & SUPPORT SERVICES	\$11,964,156	\$11,890,070	\$74,086
<u>SCHOOL MANAGEMENT & SUPPORT</u>			
TOTAL SCHOOL MANAGEMENT & SUPPORT	\$6,959,963	\$7,027,988	(\$68,025)
<u>PROGRAMS</u>			
TOTAL PROGRAMS	\$2,312,449	\$2,090,371	\$222,077
<u>INFORMATION TECHNOLOGY</u>			
TOTAL INFORMATION TECHNOLOGY	\$335,900	\$1,068,699	(\$732,799)
<u>FACILITIES</u>			
TOTAL FACILITIES	\$21,263,200	\$20,815,904	\$447,296
<u>TRANSPORTATION</u>			
TOTAL TRANSPORTATION	\$13,023,900	\$12,337,736	\$686,164
<u>DISTRICT OPERATIONS</u>			
TOTAL DISTRICT OPERATIONS	\$5,804,174	\$5,890,219	(\$86,045)
<u>BENEFITS</u>			
TOTAL BENEFITS	\$13,518,825	\$13,426,770	\$92,056
<u>PROJECTS</u>			
TOTAL PROJECTS	\$0	(\$34,994)	\$34,994
Final Results for 2015-2016 Fiscal Period	\$211,685,985	\$210,997,052	\$688,933

**Fiscal 2015-2016
As at March 31, 2016
DEC Budget Summary Report**

Budget:	Initial Budget Load	\$ 42,000.00
	Total budget	<u>\$ 42,000.00</u>
Expenditures:	Business Meeting Expenses	\$ 9,331.88
	Education Services: J St Amand	\$ 2,764.86
	Travel	\$ 28,051.46
	Office Supplies	\$ 4,371.53
	Printing Costs	\$ 2,210.63
	Computer Hardware	<u>\$ 81.45</u>
	Total expenditures	<u>\$ 46,811.81</u>
Balance:		\$ (4,811.81)

New Brunswick Department of Education and Early Childhood Development
District Funding - 2016/17
Appendix C

ASD-W
2076

1 Instruction and School Services		
Teacher salaries		\$128,939,100
Teacher replacement cost		3,722,200
Instruction Materials (IM)		1,367,100
Teacher educational leaves		674,500
Teachers' Working Conditions Fund (TWCF)		225,300
1 Total		\$134,928,200
2 School Management and Support		
School Administrative Assistant (S.A.A.) salaries		\$2,609,000
S.A.A. replacement cost		111,500
Library Assistant salaries		725,900
SSE / TWM & School Psychologist salaries		2,455,200
SSE / TWM operating expenses		84,800
2 Total		\$5,986,400
3 Education and Support Services		
Educational Assistant (E.A.) salaries		\$10,433,900
E.A. replacement cost		466,100
Student Attendant salaries		53,900
School Intervention Worker salaries		684,900
Behaviour Intervention Mentor salaries		0
3 Total		\$11,638,800
4 Transportation		
Bus driver salaries		\$6,639,300
Bus driver replacement cost		372,600
Bus fixed cost		1,307,800
Bus variable cost		1,993,900
Fuel consumption cost		1,947,300
Contracted conveyances		138,400
4 Total		\$12,399,300
5 Facilities		
Custodian salaries		\$5,515,500
Custodian replacement cost		183,000
Maintenance staff salaries		1,558,500
Maintenance replacement cost		52,500
Operating expenses		10,535,800
Maintenance vehicle fixed cost		42,000
Maintenance vehicle variable cost		36,400
Maintenance vehicle fuel consumption		48,200
Contracted cleaning		2,844,200
Facility rentals		0
5 Total		\$20,816,100

**New Brunswick Department of Education and Early Childhood Development
District Funding - 2016/17**

		ASD-W 2076
6	District Management	
	Office of the Superintendent salaries	\$1,745,500
	Educational Support Centre salaries	4,205,200
	IT operating expenses	372,800
	DEC compensation	60,000
6	Total	\$6,383,500
7	Operating Expenses	\$2,528,900
8	Benefits	
	Total salaries & wages	\$171,827,549
	Vacation pay	\$1,933,300
	Canada pension plan	6,227,600
	Health & dental insurance	1,542,900
	Employment insurance	3,185,100
	Other (Old pension, group life, & other employer costs)	165,500
	Occupational Health & Safety Committee training	155,700
8	Total	\$13,210,100
9	Programs	
	Healthy Minds	\$191,900
	First Nation Education	356,000
	Community Schools	491,200
9	Total	\$1,039,100
10	Additional Funding	\$895,300
	Grand Total	\$209,825,700