

*Reclassified Budget Presented December 9, 2015
(Budget Approved June 23, 2015)*



Chignecto-Central
Regional School Board
**2015-2016
BUDGET**



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Budget Overview

The 2015 - 16 Budget represents the financial plan of the Chignecto-Central Regional School Board (CCRSB), presented by the Financial Services Committee to the Board, for the fiscal year ending March 31, 2016 (fiscal 2016).

The annual budget process is an important element of our overall corporate planning in CCRSB. The budget allows for the allocation of resources that support our strategic plan, annual goals and priorities, policies and programs. The annual budget process is challenging because it brings us to the point where we can no longer focus solely on what we want to do, but rather must also consider what we can afford to do.

The Nova Scotia government is in its second year of a four year plan to re-invest \$65 million in education. This years' funding re-investment is again directed towards targeted provincial initiatives.

Targeted provincial initiatives for 2015-16 include class caps for grades Primary to 2, at a ratio of 20 students to 1 teacher and for Grades 3 to 4 at a ratio of 25 students to 1 teacher, Mathematics, Early Literacy, and Reading Recovery funding. "Student Support Grants" in the amount of \$5,000 per school plus \$1.00 per student funding has been continued.

CCRSB's "profile funding" sheet shows a funding decrease of \$128,200. Given that net cost pressures totaled \$3.2 million the Board has had to consider reductions in various areas to balance the 2015-16 budget.

The Board will be able to realize \$900,000 through the closure of three schools effective June 30, 2015, thereby reducing the budget deficit to \$2.4 million.

The elected Board reviewed their strategic plan goals, established their priorities, and looked at which areas of reduction would distribute resources in the best interest of all students.

Declining enrolment continues to be a challenge across the province; a steady decline in school-aged children is projected for the foreseeable future.

CCRSB's Nova Scotia Teacher's Union (NSTU) staffing model is enrolment-based; therefore adjustments are made as enrolment changes. This year, the Board reduced 17 NSTU FTE (Full-time equivalent) positions due to enrolment decline using a reduction ratio of 1:25. The Board also reduced an additional 19.1 FTEs to balance the budget (included in the school closure savings was a reduction of 10 NSTU FTEs).

The challenge with declining enrolment often relates to costs that are less flexible, such as: facilities (utilities, maintenance and cleaning); technology infrastructure; transportation services; and administration. These costs are much less responsive to decremental changes in enrolment and put significant pressure on school board budgets, as profile grant funding falls in real dollars.

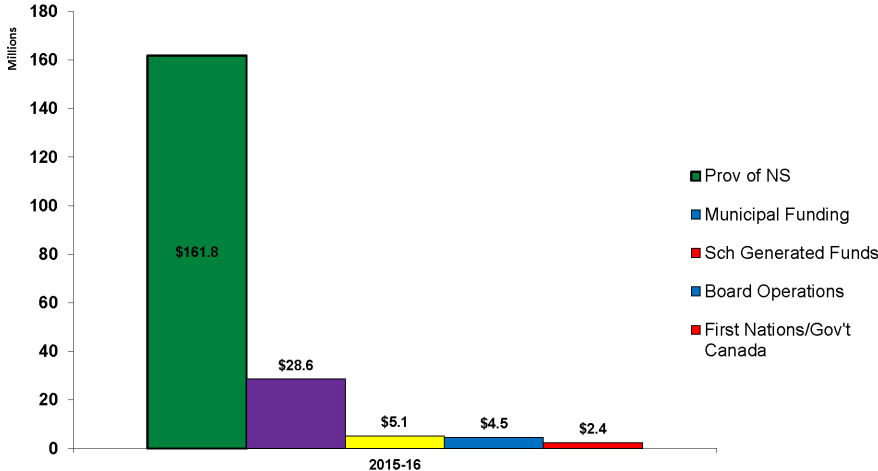
The board has provided \$771,000 for "major maintenance projects." This is not adequate to ensure that proper preventative maintenance is carried out on our buildings. In actual fact we have a back log of "deferred maintenance" which continues to grow.

Budget Summary

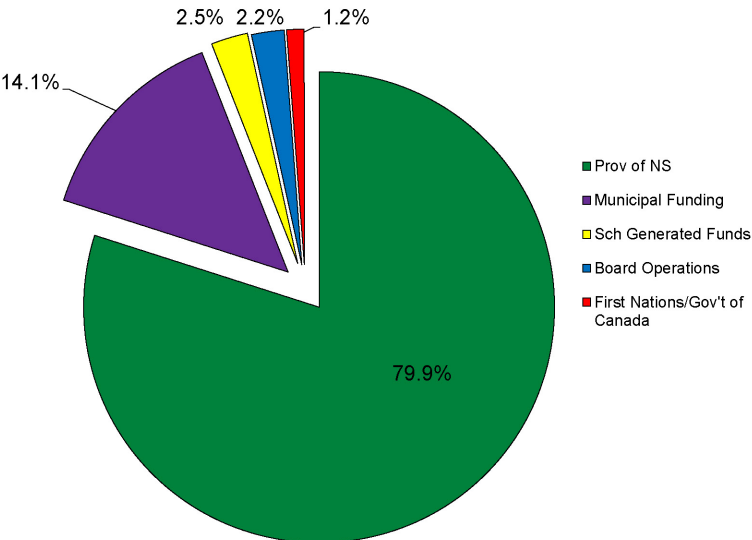
Revenues

The 2015-16 operating revenue budget totals \$202.4 million. This represents an increase of \$1.1 million over last year's budget.

2015-16 Revenue Budget



2015-16 Revenue Summary

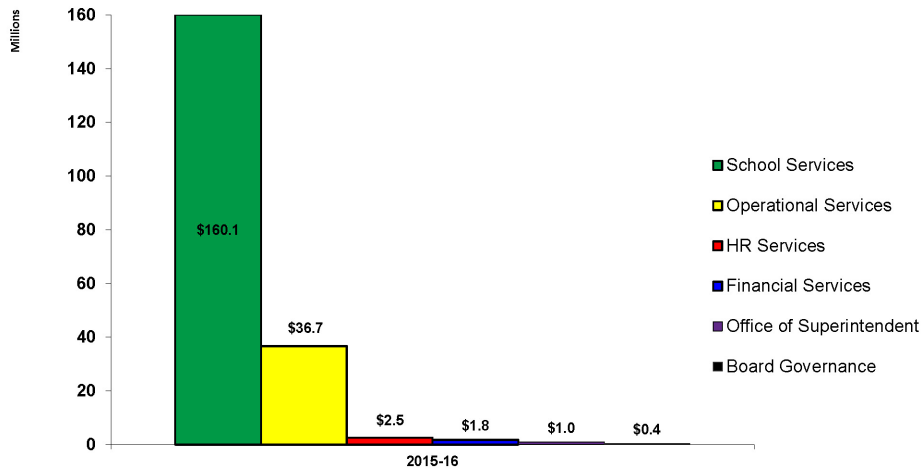


Budget Summary (continued)

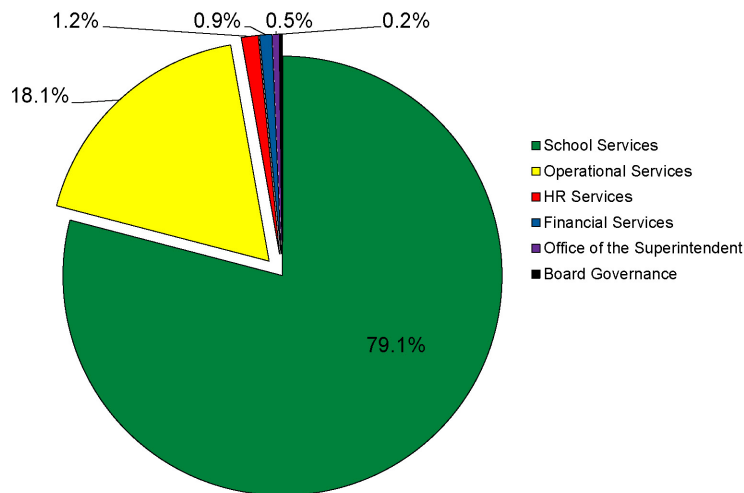
Expenditures

The 2015-16 operating expenditure budget totals \$202.4 million. This represents an increase of \$1.1 million over last year's budget.

2015-16 Expenditure Budget



2015-16 Expenditure Summary



Funding

In fiscal 2016, CCRSB received \$128,200 less in “profile” funding from the Province. Profile funding included \$1.2 million related to increased targeted provincial initiatives. Immediate net cost pressures totaled \$3.2 million.

The board allocated the budget shortfall across board departments as detailed below:

	<u>In Millions</u>
Status Quo Budget Deficit	\$ (3.32)
School Closures	0.90
Education Services Reductions	1.96
Operational Services Reductions	0.44
Administration and Governance Reductions	<u>0.02</u>
Balanced Budget	<u>NIL</u>

These reductions resulted in a balanced budget.

Budget Reductions

In fiscal 2016 the board made \$2.4 million in budget reductions affecting all departments within the board.

Education Services

Wages and Benefits	\$1,855,000	
Supplies	<u>108,500</u>	\$1,963,500

Operational Services

Wages and Benefits	\$231,000	
Supplies	73,500	
Repairs and Maintenance	<u>131,000</u>	435,500

Regional Management

Insurance	<u>25,000</u>	<u>25,000</u>
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\$2,424,000

Another \$900,000 was recognized as a result of three school closures.

Operational Services Major Projects

For 2015 - 16, the Board maintained the amount expended on deferred maintenance at \$771,000. A list, by school, follows:

2015-16 Major Maintenance Repair Projects

Category	Location	Description	Estimate
Regulatory Requirement	Board	Inspection and Service of Sprinkler Tanks	\$68,000
Regulatory Requirement	Board	Sprinkler System Inspections	40,000
Regulatory Requirement	Board	Fire Panel Inspections/Emergency Light Inspections	40,000
Regulatory Requirement	Board	Fire Extinguisher Inspections	10,000
Regulatory Requirement	Board	Fume Hood Compliance	7,500
Regulatory Requirement	Board	Annual Training (i.e. Fall Arrest, Confined Space)	7,500
Regulatory Requirement	Wallace Consolidated	Fuel tank	14,000
Health & Safety	Kennetcook Bus Garage	Environmental	14,000
Health & Safety	Board	Environmental	15,000
Health & Safety	Board	Student Services & Accessibility Improvements	20,000
End of Useful Life of System	Board	Masonry Repairs	15,000
End of Useful Life of System	Board	Roof Repairs and Maintenance	45,000
End of Useful Life of System	Board	Specifications for Projects	20,000
End of Useful Life of System	Advocate District	Septic system upgrades	30,000
End of Useful Life of System	Linacy School	Building repairs or demolition	9,000
End of Useful Life of System	Cobequid Educational Centre	Elevator Repairs, Code upgrade	93,000
End of Useful Life of System	F H MacDonald Elem	Boiler Replacement (2 units, installation only)	35,000
End of Useful Life of System	Elmsdale District	Boiler Replacement (1 unit, installation only)	20,000
End of Useful Life of System	Shubenacadie District Elem	Boiler Replacement (1 unit, installation only)	25,000
End of Useful Life of System	Rawdon District	Boiler Replacement (2 units, installation only)	25,000
End of Useful Life of System	Cobequid District	Boiler Replacement (2 units, installation only)	20,000
End of Useful Life of System	South Colchester Academy	Boiler Replacement (1 unit, boiler, burner and install)	60,000
End of Useful Life of System	Cumberland North Academy	Sewage Treatment Plant Deficiencies	60,000
End of Useful Life of System	West Highlands (new)	Move Play structure	6,000
End of Useful Life of System	Cobetec	Roofing Partial Repair Section D	72,000

Total Projects:	\$771,000
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Reclassification

Effective April 1, 2015 the Nova Scotia School Boards agreed to and adopted a new financial reporting structure. Accordingly, the 2014-15 budget and actuals have been restated to conform to the new reporting format.

The 2015-16 budget was approved on June 23, 2015, in the previous financial reporting structure format and is included as Appendix I.

Revenues and Expenditures

<u>Revenue</u>	2014-15 Budget	2014-15 Actuals	2015-16 Budget
Province of Nova Scotia	162,032,817	164,662,007	161,828,988
Appropriations from Council	27,721,300	27,721,313	28,574,000
School Generated Funds	5,100,000	5,077,139	5,100,000
Board Operations	4,262,389	4,897,202	4,514,000
First Nations	1,950,000	2,147,776	2,100,000
Government of Canada	314,160	331,283	317,235
Total Revenue	201,380,666	204,836,720	202,434,223
<u>Expenditures</u>			
Board Governance	375,117	390,086	398,174
Office of Superintendent	895,169	832,131	900,224
Financial Services	1,954,949	1,857,078	1,905,483
Human Resource Services	2,385,590	2,542,571	2,408,842
School Services Admin - Regional	3,896,116	4,043,567	3,938,489
School Costs - Regional	133,650,479	135,277,534	135,517,293
Student Services/Special Ed	5,258,427	5,227,561	5,185,774
School Services - Regional	9,452,139	9,964,364	9,520,356
Program Grants	1,363,767	1,412,292	1,348,930
Technology Services	2,270,259	2,969,765	2,398,241
International Students	2,176,459	2,384,919	2,229,466
Operational Admin	2,248,758	2,031,222	2,242,700
Property Services	23,158,393	23,482,200	22,259,874
Student Transportation	12,295,044	12,402,554	12,180,377
Total Expenditures	201,380,666	204,817,844	202,434,223
Operating Surplus	-	18,876	-

Statement of Change in Net Financial Resources

	2014-15 Budget	2014-15 Actuals	2015-16 Budget
Net financial resources, beginning of year	6,597,238	6,597,238	5,946,310
Changes during the year:			
Annual Surplus	-	18,876	0
Acquisition of tangible capital assets	(150,000)	(460,893)	(150,000)
Amortization of tangible capital assets	222,822	247,134	235,602
Gain on sale of tangible capital assets	-	(7,452)	0
Proceeds on sale of tangible capital assets	-	9,107	0
Increase in inventories of supplies	-	(207,356)	0
Increase in prepaid expenses	-	(250,344)	0
Increase (decrease) in net financial resources	72,822	(650,928)	85,602
Net financial resources, end of year	6,670,060	5,946,310	6,031,912

Board Governance

	2014-15 Budget	2014-15 Actuals	2015-16 Budget
Salaries	192,344	200,525	215,229
Benefits	9,373	9,461	9,595
Travel	34,600	43,715	34,600
Contracted Services	500	345	500
Insurance	1,400	1,156	1,400
Supplies & Materials	15,500	13,534	15,500
Professional Development	40,600	40,600	40,600
NSSBA	80,800	80,750	80,750
Total	375,117	390,086	398,174

Office of Superintendent

	2014-15 Budget	2014-15 Actuals	2015-16 Budget
Salaries & Wages	395,148	394,839	400,813
Employee Benefits	54,981	53,185	54,371
Travel	18,630	17,876	18,630
Contracted Services	190,500	133,587	190,500
Supplies & Materials	196,000	210,562	196,000
Repairs & Maintenance	18,000	11,242	18,000
Utilities	1,800		1,800
Professional Development	20,110	10,840	20,110
Total	895,169	832,131	900,224

Financial Services

	2014-15 Budget	2014-15 Actuals	2015-16 Budget
Salaries & Wages	1,331,579	1,339,720	1,321,912
Employee Benefits	290,970	280,129	276,171
Travel	26,250	18,187	26,250
Contracted Services	45,000	24,367	45,000
Supplies & Materials	65,300	37,479	65,300
Professional Development	13,770	20,990	13,770
Insurance	150,280	117,503	125,280
Bank/Interest Costs	31,800	18,703	31,800
Total	1,954,949	1,857,078	1,905,483

Human Resources Services

	2014-15 Budget	2014-15 Actuals	2015-16 Budget
Salaries & Wages	1,297,882	1,248,088	1,236,124
Employee Benefits	234,255	233,994	234,736
Travel	17,010	16,772	17,010
Contracted Services	17,500	35,134	17,500
Supplies & Materials	31,765	54,073	31,765
Repairs & Maintenance	38,189	40,275	38,189
Professional Development	748,989	914,235	833,518
Total	2,385,590	2,542,571	2,408,842

School Services Admin - Regional

	2014-15 Budget	2014-15 Actuals	2015-16 Budget
Salaries & Wages	3,177,881	3,230,006	3,137,254
Employee Benefits	195,265	216,011	237,614
Travel	151,763	157,836	149,303
Supplies & Materials	319,557	380,762	362,668
Contracted Services	30,000	29,227	30,000
Professional Development	21,650	29,725	21,650
Total	3,896,116	4,043,567	3,938,489

School Costs - Regional

	2014-15 Budget	2014-15 Actuals	2015-16 Budget
Salaries & Wages	120,354,955	120,476,445	121,353,095
Employee Benefits	8,659,852	9,217,260	9,251,906
Service Awards	600,000	739,368	600,000
Service Award Interest Expense	700,000	575,780	700,000
Sick Leave & Interest Exp	900,000	1,175,940	900,000
Travel	94,599	112,358	94,599
Repairs/Maintenance	4,800	4,295	4,800
Textbook Credit Allocation	1,079,800	1,108,493	1,071,900
Vehicle Expenses	2,900	5,437	2,900
Contracted Services		72,318	
Supplies & Materials	1,126,394	1,652,935	1,410,827
Professional Development	127,179	136,905	127,266
Total	133,650,479	135,277,534	135,517,293

Student Services/Special Ed

	2014-15 Budget	2014-15 Actuals	2015-16 Budget
Salaries & Wages	4,508,895	4,479,315	4,409,788
Employee Benefits	222,860	277,409	243,676
Contracted Services	46,000	88,856	264,400
Travel	87,716	152,421	87,716
Supplies & Materials	365,156	199,330	152,394
Professional Development	27,800	30,230	27,800
Total	5,258,427	5,227,561	5,185,774

School Services - Regional

	2014-15 Budget	2014-15 Actuals	2015-16 Budget
Salaries & Wages	1,928,151	2,007,199	1,994,349
Employee Benefits	115,743	159,719	136,970
Travel	85,754	134,770	84,829
Contracted Services		69	-
Insurance	1,400	1,492	1,400
Supplies & Materials	1,994,390	2,361,695	1,976,107
Repairs & Maintenance	201,701	215,106	201,701
School Based Funds	5,100,000	5,059,314	5,100,000
Professional Development	25,000	25,000	25,000
Total	9,452,139	9,964,364	9,520,356

Program Grants

	2014-15 Budget	2014-15 Actuals	2015-16 Budget
Salaries & Wages	501,045	599,971	547,210
Employee Benefits	34,004	50,027	52,931
Travel	35,000	34,818	35,000
Supplies & Materials	787,631	711,243	707,789
Repairs/Maintenance		12,996	
Professional Development	6,087	3,237	6,000
Total	1,363,767	1,412,292	1,348,930

Technology Services

	2014-15 Budget	2014-15 Actuals	2015-16 Budget
Salaries & Wages	1,373,522	1,386,755	1,414,324
Employee Benefits	265,915	276,612	263,526
Contracted Services		2,533	-
Travel	25,667	15,618	25,667
Repairs/Maintenance	296,278	1,091,912	496,278
Vehicle Expenses	19,500	24,028	19,500
Professional Development		1,800	
Supplies & Materials	282,289	163,415	166,066
Capital Asset Amortization	7,088	7,092	12,880
Total	2,270,259	2,969,765	2,398,241

International Students

	2014-15 Budget	2014-15 Actuals	2015-16 Budget
Salaries & Wages	493,133	558,235	537,744
Employee Benefits	46,889	56,378	55,285
Travel	57,301	73,086	69,801
International Student Lodging	1,247,000	1,413,571	1,315,000
Supplies & Materials	270,136	267,548	232,636
Insurance	57,000	11,879	14,000
Vehicle Expense	5,000	4,222	5,000
Total	2,176,459	2,384,919	2,229,466

Operational Admin

	2014-15 Budget	2014-15 Actuals	2015-16 Budget
Salaries & Wages	1,418,133	1,347,023	1,466,573
Employee Benefits	371,592	300,996	317,394
Travel	11,860	1,785	11,860
Contracted Services	26,000	7,825	26,000
Repairs & Maintenance		7,657	
Supplies & Materials	34,253	24,748	33,953
Professional Development	2,400	2,369	2,400
Insurance	384,520	338,819	384,520
Total	2,248,758	2,031,222	2,242,700

Property Services

	2014-15 Budget	2014-15 Actuals	2015-16 Budget
Salaries & Wages	8,463,350	8,724,969	8,445,981
Employee Benefits	1,983,189	1,946,606	1,980,680
Travel	18,200	6,611	18,200
Contracted Services	1,388,836	1,829,392	1,688,835
Vehicle	477,307	358,933	395,245
Supplies & Materials	519,632	558,231	519,928
Professional Development	23,597	23,077	23,591
Utilities	8,289,795	7,391,088	7,340,246
Repairs & Maintenance	1,804,702	2,354,625	1,650,696
Bank/Interest		108,158	
Capital Asset Amortization	189,785	180,510	196,472
Total	23,158,393	23,482,200	22,259,874

Student Transportation

	2014-15 Budget	2014-15 Actuals	2015-16 Budget
Salaries & Wages	6,476,360	6,649,101	6,536,154
Employee Benefits	1,481,335	1,441,808	1,505,655
Travel	4,944	9,366	4,944
Contracted Services	102,650	99,606	102,650
Vehicle	3,380,279	3,257,351	3,185,902
Repairs / Maintenance	50,512	268,215	50,512
Conveyance	190,000	114,519	190,000
Supplies & Materials	112,950	103,335	112,950
Utilities	190,371	133,780	185,655
Professional Development	35,994	21,243	36,005
Insurance	243,700	244,698	243,700
Capital Asset Amortization	25,949	59,532	26,250
Total	12,295,044	12,402,554	12,180,377

Appendix A - Province of Nova Scotia

	2014-15 Budget	2014-15 Actuals	2015-16 Budget
General Formula	132,057,700	131,714,304	131,598,900
Special Education	23,928,900	24,178,674	23,928,900
Textbook Credit Allocation	1,079,800	1,106,110	1,071,900
Teacher's Service Awards	1,034,500	1,315,148	1,034,500
Teacher's Sick Leave Funding	900,000	1,175,940	1,000,000
Information Economy Initiative	719,400	731,187	719,400
Cobetec Grant	100,000	100,000	100,000
French Special Projects	193,125	103,125	103,125
Other	2,019,392	4,237,519	2,272,263
Total	162,032,817	164,662,007	161,828,988

Appendix B - Appropriations from Councils

	2014-15 Contribution	2014-15 Assessment	2015-16 Contribution
Municipality of Colchester	6,710,400	2,281,471,930	6,954,000
Municipality of Cumberland	3,602,100	1,217,434,534	3,711,000
Municipality of East Hants	4,459,900	1,522,653,894	4,641,000
Municipality of Pictou	4,355,100	1,473,479,664	4,491,000
Town of Amherst	1,494,200	498,791,065	1,520,000
Town of New Glasgow	1,648,500	553,711,578	1,688,000
Town of Oxford	207,800	67,519,690	206,000
Town of Parrsboro	183,400	61,104,333	186,000
Town of Pictou	488,800	162,379,413	495,000
Town of Springhill	429,400	151,530,344	462,000
Town of Stellarton	759,300	253,436,495	772,000
Town of Stewiacke	225,900	80,719,617	246,000
Town of Trenton	329,500	109,422,993	334,000
Town of Truro	2,423,000	805,271,344	2,454,000
Town of Westville	404,000	135,735,984	414,000
Total	27,721,300	9,374,662,878	28,574,000

Note:

- Assessment is uniform assessment as calculated by the Province of Nova Scotia
- Municipal Tax Rate of 30.48 cents per hundred dollars of assessment is set by the Province of Nova Scotia (30.48 cents per hundred in 2014-15)

Appendix C - Board Operations

	2014-15 Budget	2014-15 Actuals	2015-16 Budget
Public Private Partnership	280,000	288,033	285,000
Investment Income	150,000	163,323	150,000
Rental	332,000	330,250	333,000
International Student Program	3,054,389	3,361,520	3,200,000
Other	446,000	754,076	546,000
Total	4,262,389	4,897,202	4,514,000

Appendix D - Government of Canada

	2014-15 Budget	2014-15 Actuals	2015-16 Budget
French Minority Language	52,410	61,900	52,410
French Special Projects	206,250	206,250	206,250
French Monitors	55,500	63,133	58,575
Total	314,160	331,283	317,235

Appendix E - Staffing Complement

Teaching Staff

FTEs	1431.0
Additional Resource Teachers - Pilot	3.0
	<u>1434.0</u>

Educational Assistants

Hours per day	1791.0
Additional Resource Teachers - Pilot (Hours per day)	(49.5)
In School Suspension - Hours per day	126.0
Plus Class Cap	<u>1867.5</u>

Administrative Assistants

School Based FTEs	<u>71.6</u>
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Information Technology

Support Specialists FTEs	15.8
Electrician	1.0
Virtual High FTEs	1.0
Information Economy Initiative FTEs	5.2
	<u>23.0</u>

Student Support Workers

FTEs	8.0
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Library Specialists

FTEs	15.4
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Bus and Lunch

Hours per day	288.2
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Custodians

FTEs	153.5
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Maintenance

FTEs	35.0
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Bus Drivers

Hours per day	983.3
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Mechanics

FTEs	19.0
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Appendix F - Budget Assumptions

- Enrolment projections completed by schools and agreed to by Senior Management.
- Enrolment projections used to develop staffing allocations and several expenditure allocations.
- Staffing provided using approved staffing formulae.
- Salaries budgeted as per Board policies and/or collective agreements and/or approved salary schedules.
- Substitute costs based on previous years' history.
- Furnace oil costs budgeted based on 4.03 million litres @ \$0.807 /litre, taxes included (75% of February 1, 2014 price).
- Diesel fuel costs budgeted based on 1.7 million litres @ \$0.847 to \$1.049/litre, taxes included (75% of February 1, 2014 price).
- Gasoline costs budgeted based on .287 million litres @ \$0.896 /litre, taxes included (75% of February 1, 2014 price).
- Municipal contributions based on uniform assessment multiplied by the provincially mandated municipal education tax rate.
- To allow for better expenditure management and control, and to allow for proper categorization of expenditures, a process is in place to allow for budget transfers per guidelines approved by the Board.
- School-based budget formulae developed to reflect authority, responsibility, and accountability at the site.
- Allocated funds, under the control of the school, are to be considered global by the schools.

Appendix G - School Allocation Formulae

Instructional Supplies

- Weighting Factors
 - ▶ 1.0 Elementary
 - ▶ 1.2 Secondary
 - ▶ 3.25 CEP

- Rates
 - ▶ \$2,000.00 base rate per site
 - ▶ \$1,000.00 per additional site
 - ▶ \$56.00 per weighted student (see above)
 - ▶ \$1.00 per student to deal with exceptional circumstances
 - ▶ \$1,000 per small school (100 students or less)

Library

- \$2.60 per student

Learning Community PD

- \$3.00 per student
- \$250 per small school (200 students or less)

Maintenance Petty Cash

- \$75.00 per school per year included to allow for incidental maintenance expenses

Internet Connectivity

- Provides internet connectivity per provincial guidelines

Telephone

- Provides Region-wide telephone exchange system

Server Replacement

- Provides \$50,000 to allow for systematic replacement of servers

Appendix H - Tangible Capital Asset Acquisitions

	Type	Quantity	Average Cost	Total Cost	TCA
Information Technology	Service Vehicle	1	25,000	25,000	4,375
Property Services	Service Vehicle	4	25,000	100,000	17,500
Student Transportation	Service Vehicle	1	25,000	25,000	4,375
				<u>\$150,000</u>	<u>\$26,250</u>

Appendix I - As Approved June 23, 2015 Before Reclassification

<u>Revenue</u>	2014-15 Budget	2014-15 Actuals	2015-16 Budget
Province of Nova Scotia	162,032,817	164,662,007	161,828,988
Appropriations from Council	27,721,300	27,721,313	28,574,000
School Generated Funds	5,100,000	5,077,139	5,100,000
Board Operations	4,262,389	4,897,202	4,514,000
First Nations	1,950,000	2,147,776	2,100,000
Government of Canada	314,160	331,283	317,235
Total Revenue	201,380,666	204,836,720	202,434,223
<u>Expenditures</u>			
Board Governance	375,117	390,086	398,173
Regional Management	5,113,284	4,981,526	5,103,420
School Management and Support	24,049,699	26,510,441	24,442,509
Instruction and School Services	97,643,038	98,407,267	98,164,200
Student Support	29,446,700	29,392,749	30,529,722
Property Services	24,351,793	24,552,754	23,480,738
Student Transportation	12,918,826	12,911,682	12,767,462
Other Programs	2,159,389	2,364,891	2,212,397
School Generated Funds	5,100,000	5,059,314	5,100,000
Capital Asset Amortization	222,822	247,134	235,602
Total Expenditures	201,380,666	204,817,844	202,434,223
Operating Surplus	-	18,876	-

Appendix I (continued)

Board Governance

	2014-15 Budget	2014-15 Actuals	2015-16 Budget
Member Honorariums	166,100	175,933	187,600
Secretarial Wages	26,244	24,592	27,630
Benefits	9,373	9,461	9,593
Travel	34,600	43,715	34,600
Telecommunications	7,500	4,741	7,500
Supplies & Materials	9,900	10,294	9,900
Professional Development	40,600	40,600	40,600
Dues and Fees	80,800	80,750	80,750
Total	375,117	390,086	398,173

Appendix I (continued)

Regional Management

	2014-15 Budget	2014-15 Actuals	2015-16 Budget
Salaries & Wages	3,457,380	3,469,434	3,482,964
Employee Benefits	638,410	609,456	627,962
Travel	97,900	94,584	97,900
Professional Fees	230,500	163,054	230,500
Consulting and Contracted Services	42,189	51,483	42,189
Equipment	19,000	33	19,000
Telecommunications	69,000	70,941	69,000
Advertising	23,000	27,645	23,000
Supplies & Materials	279,265	280,034	279,265
Professional Development	74,560	78,656	74,560
Administrative Services	31,800	18,703	31,800
Insurance	150,280	117,503	125,280
Total	5,113,284	4,981,526	5,103,420

Appendix I (continued)

School Management and Support

	2014-15 Budget	2014-15 Actuals	2015-16 Budget
Salaries & Wages	19,240,524	19,934,074	19,385,776
Employee Benefits	1,652,487	1,835,386	1,726,042
Travel	194,341	241,878	191,881
Equipment	185,809	288,742	185,809
Telecommunications	47,114	46,108	46,574
Supplies & Materials	1,999,465	3,265,105	2,091,939
Professional Development	729,959	899,148	814,488
Total	24,049,699	26,510,441	24,442,509

Appendix I (continued)

Instruction and School Services

	2014-15 Budget	2014-15 Actuals	2015-16 Budget
Salaries & Wages	86,743,021	86,365,055	86,563,919
Employee Benefits	4,907,866	5,468,384	5,400,338
Service Awards	600,000	739,368	600,000
Service Award Interest Expense	700,000	575,780	700,000
Sick Leave	900,000	179,919	137,700
Sick Leave Interest Expense		996,021	762,300
Travel	122,432	136,965	121,507
Equipment	4,800	4,295	4,800
Telecommunications	448,712	470,837	448,712
Textbook Credit Allocation	1,079,800	1,108,493	1,071,900
Supplies & Materials	2,034,141	2,254,453	2,250,758
Professional Development	102,266	107,697	102,266
Total	97,643,038	98,407,267	98,164,200

Appendix I (continued)

Student Support Services

	2014-15 Budget	2014-15 Actuals	2015-16 Budget
Salaries & Wages	25,593,577	25,552,784	26,574,906
Employee Benefits	2,942,550	2,923,640	3,033,953
Travel	127,716	187,229	127,716
Consulting and Contracted Services	46,000	88,856	264,400
Equipment	-	28	-
Telecommunications	18,154	19,934	18,154
Supplies & Materials	634,904	532,817	426,793
Professional Development	83,800	87,461	83,800
Total	29,446,700	29,392,749	30,529,722

Appendix I (continued)

Property Services

	2014-15 Budget	2014-15 Actuals	2015-16 Budget
Salaries & Wages	9,220,478	9,426,936	9,227,651
Employee Benefits	2,150,215	2,112,499	2,157,610
Travel	30,060	8,396	30,060
Contracted Services	1,414,833	1,837,217	1,714,833
Repairs & Maintenance	1,804,705	2,362,282	1,650,697
Vehicle	477,306	358,933	395,243
Telecommunications	65,000	56,104	65,000
Supplies & Materials	488,879	526,875	488,879
Utilities	8,289,796	7,499,247	7,340,245
Professional Development	26,000	25,446	26,000
Insurance	384,520	338,819	384,520
Professional Development	102,266	107,697	102,266
Total	24,351,793	24,552,754	23,480,738

Appendix I (continued)

Student Transportation

	2014-15 Budget	2014-15 Actuals	2015-16 Budget
Salaries & Wages	6,956,961	7,117,314	7,042,819
Employee Benefits	1,650,460	1,542,254	1,612,324
Travel	4,945	9,366	4,945
Consulting & Contracted Services	99,370	99,351	99,370
Equipment	50,512	268,215	50,512
Vehicle	3,383,557	3,257,607	3,189,186
Contract Conveyance	190,000	114,519	190,000
Telecommunications	40,000	24,327	40,000
Supplies & Materials	72,950	79,008	72,950
Utilities	190,371	133,780	185,656
Professional Development	36,000	21,243	36,000
Insurance	243,700	244,698	243,700
Total	12,918,826	12,911,682	12,767,462

Appendix I (continued)

Other Programs (International Student Program)

	2014-15 Budget	2014-15 Actuals	2015-16 Budget
Salaries & Wages	477,133	538,943	521,745
Employee Benefits	45,819	55,642	54,215
Travel	57,301	73,086	69,801
International student lodging	1,247,000	1,413,572	1,315,000
Telecommunications	9,980	7,510	9,980
Supplies & Materials	265,156	264,260	227,656
Insurance	57,000	11,878	14,000
Total	2,159,389	2,364,891	2,212,397

Appendix I (continued)

School Generated Funds

	2014-15 Budget	2014-15 Actuals	2015-16 Budget
School Based Expenditures	5,100,000	5,059,314	5,100,000
Total	5,100,000	5,059,314	5,100,000

Appendix I (continued)

Capital Asset Amortization

	2014-15 Budget	2014-15 Actuals	2015-16 Budget
Building	69,165	71,683	65,712
Vehicle	153,657	175,451	169,890
Total	222,822	247,134	235,602