

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

# **Budget**

**June 30, 2017**

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# Yellowknife Catholic Schools

## Budget - 2016/2017 Table of Contents

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## Yellowknife Catholic Schools

### Budget - 2016/2017

#### Introduction

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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.

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## **Yellowknife Catholic Schools**

### **Budget - 2016/2017 Programs and Services**

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#### **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 49<sup>th</sup> 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.

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## Yellowknife Catholic Schools

### Budget - 2016/2017 Programs and Services

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#### 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
- Weledeh replacement contribution - \$860,000 annually for 20 years transferred to capital. This is included in the core funding.

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## Yellowknife Catholic Schools

Budget - 2016/2017  
Programs and Services

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### 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).

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## Yellowknife Catholic Schools

### Budget - 2016/2017 Programs and Services

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#### 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).

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## **Yellowknife Catholic Schools**

### **Budget - 2016/2017 Programs and Services**

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#### **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.



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## **Yellowknife Catholic Schools**

**Budget - 2016/2017**  
**Programs and Services**

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### **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

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## Yellowknife Catholic Schools

Budget - 2016/2017

### Budget Overview and Highlights

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#### 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.

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## Yellowknife Catholic Schools

Budget - 2016/2017

### Summary - Operations and Capital

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For the period ended June 30,

2017  
Budget

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## 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 |

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24,165,540

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### 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    |

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23,124,058

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### OPERATING SURPLUS

1,041,482

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## CAPITAL

### Expenditures

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

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### CAPITAL DEFICIT

1,772,430

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### ANNUAL DEFICIT

\$ (730,948)

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## Yellowknife Catholic Schools

Budget - 2016/2017

### Consolidated Statement of Revenue

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| For the period ended June 30, | 2017<br>Budget             | 2016<br>Projection         | 2016<br>Budget             |
|-------------------------------|----------------------------|----------------------------|----------------------------|
| <b>Government Funding</b>     |                            |                            |                            |
| 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                    |
|                               | <hr/> 19,012,000           | <hr/> 20,057,672           | <hr/> 19,807,431           |
| <b>Municipal Taxes</b>        | 4,077,000                  | 4,046,000                  | 4,046,000                  |
| <b>Board Generated</b>        |                            |                            |                            |
| 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                    |
|                               | <hr/> 1,076,540            | <hr/> 1,095,869            | <hr/> 895,499              |
| <b>TOTAL</b>                  | <hr/> <b>\$ 24,165,540</b> | <hr/> <b>\$ 25,199,541</b> | <hr/> <b>\$ 24,748,930</b> |

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Yellowknife Catholic Schools - Budget - 2016/2017

Consolidated Statement of Expenditures

For the period ended June 30,

|                                      | 2017<br>Budget       | 2016<br>Projection   | 2016<br>Budget       |
|--------------------------------------|----------------------|----------------------|----------------------|
| <b>School Programs</b>               |                      |                      |                      |
| Ecole St Joseph School               | \$ 4,816,548         | \$ -                 | \$ 4,429,215         |
| Weledeh 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            |
|                                      | <b>14,520,797</b>    | <b>14,800,344</b>    | <b>14,979,253</b>    |
| <b>Inclusive Schools</b>             |                      |                      |                      |
| Ecole St. Joseph School              | 1,255,940            | -                    | 1,017,090            |
| Weledeh 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            |
|                                      | <b>5,227,223</b>     | <b>5,980,299</b>     | <b>5,993,223</b>     |
| <b>Maintenance</b>                   |                      |                      |                      |
| 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              |
|                                      | <b>2,142,680</b>     | <b>2,674,136</b>     | <b>2,443,647</b>     |
| <b>Administration</b>                |                      |                      |                      |
| 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              |
|                                      | <b>1,233,358</b>     | <b>1,426,533</b>     | <b>1,196,234</b>     |
| Amortization                         | 1,700,000            | 1,700,000            | -                    |
| Interest                             | 72,430               | 115,696              | 980,000              |
|                                      | <b>1,772,430</b>     | <b>1,815,696</b>     | <b>980,000</b>       |
| <b>TOTAL</b>                         | <b>\$ 24,896,488</b> | <b>\$ 26,697,008</b> | <b>\$ 25,592,357</b> |

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                |
|--------------------------------------|----------------------|----------------------------------|--------------------------|---------------------|----------------------|--------------------|----------------------|
| <b>Salaries</b>                      |                      |                                  |                          |                     |                      |                    |                      |
| 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               |
|                                      | <b>10,139,167</b>    | <b>3,182,436</b>                 | <b>308,368</b>           | <b>732,431</b>      | <b>517,990</b>       | <b>-</b>           | <b>14,880,392</b>    |
| <b>Employee Benefits</b>             |                      |                                  |                          |                     |                      |                    |                      |
| 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               |
|                                      | <b>3,257,493</b>     | <b>1,109,909</b>                 | <b>106,162</b>           | <b>188,227</b>      | <b>151,126</b>       | <b>-</b>           | <b>4,812,917</b>     |
| <b>Services Purchased/Contracted</b> |                      |                                  |                          |                     |                      |                    |                      |
| 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               |
|                                      | <b>711,803</b>       | <b>134,790</b>                   | <b>1,728,150</b>         | <b>272,200</b>      | <b>39,500</b>        | <b>-</b>           | <b>2,886,443</b>     |
| <b>Materials/Freight</b>             |                      |                                  |                          |                     |                      |                    |                      |
| Materials                            | 400,334              | 53,200                           | -                        | 40,500              | 38,272               | -                  | 532,306              |
| Freight                              | 12,000               | -                                | -                        | -                   | -                    | -                  | 12,000               |
|                                      | <b>412,334</b>       | <b>53,200</b>                    | <b>-</b>                 | <b>40,500</b>       | <b>38,272</b>        | <b>-</b>           | <b>544,306</b>       |
| <b>Amortization</b>                  |                      |                                  |                          |                     |                      |                    |                      |
| Debtenture Interest                  | \$ -                 | \$ -                             | \$ -                     | \$ -                | \$ -                 | \$ -               | \$ -                 |
|                                      | <b>\$ 14,520,797</b> | <b>\$ 4,480,335</b>              | <b>\$ 2,142,680</b>      | <b>\$ 1,233,358</b> | <b>\$ 746,888</b>    | <b>\$ -</b>        | <b>\$ 23,124,058</b> |

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## Yellowknife Catholic Schools

Budget - 2016/2017

### Aboriginal Language and Culture Program Expenditures

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For the period ended June 30, 2017

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|                                      | Student<br>Instruction | Teaching/<br>Learning<br>Resources | Total             |
|--------------------------------------|------------------------|------------------------------------|-------------------|
| <b>Salaries</b>                      |                        |                                    |                   |
| Elders honorarium                    | \$ 60,000              | \$ -                               | \$ 60,000         |
| Teachers                             | 457,991                | -                                  | 457,991           |
|                                      | <b>517,991</b>         | <b>-</b>                           | <b>517,991</b>    |
| <b>Employee Benefits</b>             | <b>151,126</b>         | <b>-</b>                           | <b>151,125</b>    |
| <b>Services Purchased/Contracted</b> |                        |                                    |                   |
| 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            |
|                                      | <b>29,500</b>          | <b>10,000</b>                      | <b>39,500</b>     |
| <b>Materials/Freight</b>             | <b>38,272</b>          | <b>-</b>                           | <b>38,272</b>     |
| <b>Total</b>                         | <b>\$ 736,889</b>      | <b>\$ 10,000</b>                   | <b>\$ 746,888</b> |

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# 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        |
|--------------------------------------|-------------------|-------------------------|----------------------|-----------------|-------------------|------------|-----------------------------|--------------|
| <b>Salaries</b>                      |                   |                         |                      |                 |                   |            |                             |              |
| 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    |
| <b>Employee Benefits</b>             | 15,500            | 939,497                 | -                    | 92,881          | 29,565            | -          | 32,466                      | 1,109,909    |
| <b>Services Purchased/Contracted</b> |                   |                         |                      |                 |                   |            |                             |              |
| 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      |
| <b>Materials/Freight</b>             | 1,500             | 20,600                  | 10,500               | 19,100          | 3,500             | -          | -                           | 55,200       |
| <b>Total</b>                         | \$ 18,000         | \$ 3,697,366            | \$ 13,500            | \$ 457,023      | \$ 138,417        | \$ -       | \$ 156,029                  | \$ 4,480,335 |



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## Yellowknife Catholic Schools

Budget - 2016/2017

### Schedule of Approved Person Years

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For the period ended June 30,

2017

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Person Years

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**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

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**Total Person Years**

**155.75**

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## Yellowknife Catholic Schools

### Accumulated Surplus

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For the period ended June 30,

2017  
Budget

2016  
Projected

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#### 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                 | <b>\$ 15,601</b> | <b>\$ 285,312</b> |

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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)    |

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**\$ 461,237**      **\$ 599,503**

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#### 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       |

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

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#### Decentralized Budget Accumulated Surplus

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

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

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

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