



2021 / 2022

Annual Budget

Supplemental Information

(amended budget)



School District No. 75 (Mission)

February 15, 2022

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Overview

This document updates the information presented with the preliminary budget, considering the actual enrolment, and the updated revenue and expense projections.

Statement of Operations

The following table summarizes the 2021 / 2022 Amended Annual Budget with comparisons to the preliminary budget and the prior year's actuals. This table summarizes the statement of operations, as presented on Statement 2 of the budget and financial statements.

Statement of Operations	Actuals			Preliminary Budget	Amended Budget	Change from prior year amended budget	
	2018/2019	2019/2020	2020/2021	2021/2022	2021/2022	\$	%
Revenue							
Provincial Grants	\$67,587,383	\$71,605,994	\$ 76,890,751	\$ 74,320,941	\$ 78,155,694	3,834,753	5.16%
Other Revenue	5,221,631	4,502,350	2,935,476	3,657,867	4,438,567	780,700	21.34%
Amortization Deferred Capital Revenue (schedule 4)	2,867,953	2,912,410	2,973,354	3,064,626	3,042,025	(22,601)	-0.74%
	<u>75,676,967</u>	<u>79,020,754</u>	<u>82,799,581</u>	<u>81,043,434</u>	<u>85,636,286</u>	<u>4,592,852</u>	<u>5.67%</u>
Expenses							
Instruction	61,385,979	62,643,480	63,711,015	64,944,863	69,313,132	4,368,269	6.73%
District Administration	3,004,309	2,893,598	3,088,751	3,299,110	3,350,326	51,216	1.55%
Operations and Maintenance	8,314,716	8,364,924	9,332,246	8,658,666	9,194,763	536,097	6.19%
Transportation	1,094,121	1,114,185	1,139,096	1,191,075	1,169,713	(21,362)	-1.79%
Debt Services	-	-	-	-	1,572	1,572	
Amortization (sch 4)	3,926,463	3,960,685	3,985,358	4,055,513	4,091,659	36,146	0.89%
	<u>77,725,588</u>	<u>78,976,872</u>	<u>81,256,466</u>	<u>82,149,227</u>	<u>87,121,165</u>	<u>4,971,938</u>	<u>6.05%</u>
Surplus (Deficit)	<u>\$(2,048,621)</u>	<u>\$ 43,882</u>	<u>\$ 1,543,115</u>	<u>\$(1,105,793)</u>	<u>\$(1,484,879)</u>	<u>(379,086)</u>	<u>34.28%</u>
Operating Surplus (Deficit)	(1,006,715)	1,070,443	2,555,119	(114,906)	(433,673)	(318,767)	277.42%
Special Purpose Surplus (Deficit)	16,604	21,714	-	-	-	-	
Capital Surplus (Deficit)	(1,058,510)	(1,048,275)	(1,012,004)	(990,887)	(1,051,206)	(60,319)	6.09%
	<u>\$(2,048,621)</u>	<u>\$ 43,882</u>	<u>\$ 1,543,115</u>	<u>\$(1,105,793)</u>	<u>\$(1,484,879)</u>	<u>(379,086)</u>	<u>34.28%</u>
Operating Surplus (Deficit) Reconciliation							
Annual Operating Surplus (Deficit)	\$(1,006,715)	\$ 1,070,443	\$ 2,555,119	\$(114,906)	\$(433,673)	(318,767)	277.42%
Transfer (to) / from Restricted Reserv	333,812	(376,566)	(2,227,070)	249,906	1,459,345	1,209,439	483.96%
Transfer (to) / from Contingency	-	-	(1,365,000)	-	-	-	
Transfer (to) / from Unrestricted Surplu:	241,309	(821,160)	574,204	-	-	-	
Transfer to / from Capital	(1,500)	-	(111,288)	-	-	-	
Transfer (to) / from Local Capital	600,000	(61,000)	(539,500)	(135,000)	(1,025,672)	(890,672)	659.76%
Net Operating Surplus (Deficit)	<u>\$ 166,906</u>	<u>\$ (188,283)</u>	<u>\$ (1,113,535)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>	

Statements summarizing the operating fund, the special purpose funds, and the capital fund are presented in the appendix.

Reserves and Surplus Accounts

The amended budget includes draws from and/or allocations to restricted and unrestricted surplus and reserves, as noted in the reconciliation above. The following table summarizes the balances in the reserve accounts considering the activity planned with the amended budget. The table also includes a summary of the Local Capital account. Details on the planned expenditures of the Local Capital account are presented later in the report.



Reserves and Surplus Balances	Actuals			Preliminary Budget	Amended Budget	Change from prior year amended budget	
	2018/2019	2019/2020	2020/2021	2021/2022	2021/2022	\$	%
Reserves and Surplus Balances after Transfers							
Contingency	-	-	1,365,000	-	1,365,000	1,365,000	
Unrestricted Surplus	269,503	1,090,663	516,459	804,652	516,459	(288,193)	-35.82%
Total Unrestricted	269,503	1,090,663	1,881,459	804,652	1,881,459	1,076,807	
Restricted Reserves	(309,767)	66,799	2,293,869	-	79,126	79,126	
Total Operating Surplus / Reserve	\$ (40,264)	\$ 1,157,462	\$ 4,175,328	\$ 804,652	\$ 1,960,585	1,155,933	143.66%
Local Capital Account							
Fund Balance at Start of the Year	\$ 1,949,317	\$ 728,389	\$ 677,607	\$ 96,113	\$ 666,871	570,758	593.84%
Transfer to / from the Fund	(600,000)	61,000	539,500	135,000	1,025,672	890,672	659.76%
Expenditures from the Fund	(620,928)	(111,782)	(550,236)	(125,000)	(205,672)	(80,672)	64.54%
Balance at the end of the Year	\$ 728,389	\$ 677,607	\$ 666,871	\$ 106,113	\$ 1,486,871	1,380,758	1301.21%

The following table analyzes the contingency fund considering policy direction for holding funds in contingency.

Contingency	Actuals			Preliminary Budget	Amended Budget	Change from Preliminary Budget	
	2018/2019	2019/2020	2020/2021	2021/2022	2021/2022	\$	%
Total Operating Revenue	72,809,014	76,108,344	79,826,227	77,978,808	82,594,261	4,615,453	5.92%
2 % Minimum	1,456,180	1,522,167	1,596,525	1,559,576	1,651,885	92,309	5.92%
5% Maximum	3,640,451	3,805,417	3,991,311	3,898,940	4,129,713	230,773	5.92%
Actual / Budgeted Balance	269,503	1,090,663	1,881,459	804,652	1,881,459	1,076,807	133.82%
Excess (shortage) from minimum	(1,186,677)	(431,504)	284,934	(754,924)	229,574	984,498	-130.41%



Student Enrolment

Determining student enrolment is the first step in preparing the annual budget, as most revenue streams are tied to student enrolment. The amended budget is an update to the preliminary budget, reflecting the actual enrolment from September and any updated projections for the February and May counts.

The current school year reflects continued growth in regular school enrolment, as well as enrolment growth in specific program areas including Indigenous education, special needs, and international. There has also been a return of students to regular schools from distance learning, reversing the pandemic-related trend from the prior year. Overall, enrolment is up by 136 students.

Enrolment	Actuals				Preliminary Budget	Amended Budget	Change from Preliminary
	2017/2018	2018/2019	2019/2020	2020/2021	2021/2022	2021/2022	2021/2022
Regular Ministry Funded	5,866	5,890	5,936	5,668	5,950	6,200	250
Regular Ministry Funded - Additional					35	-	(35)
Other Ministry Funded	342	331	347	700	431	317	(114)
International	163	154	138	69	70	105	35
Riverside Adults *	-	-	-	-	-	-	
Total Enrolment	6,371	6,375	6,421	6,438	6,486	6,622	136
# Change	164	4	46	17	48	185	
% Change	2.64%	0.06%	0.73%	0.26%	0.75%	2.87%	2.10%

* information to be gathered

Regular Enrolment

In addition to growth in regular enrolment, there has been a significant shift of students moving back to regular programs from distance learning programs. As the funding per student for regular school students is more than the funding for distance learning, budgeted revenue has increased. Overall, there are 215 more regular students than originally forecast in the preliminary budget (and 110 fewer distance learning students).

Ministry Funded Regular Enrolment	Actuals			Preliminary Budget	Amended Budget	Change from Preliminary
	2018/2019	2019/2020	2020/2021	2021/2022	2021/2022	2021/2022
Ministry Funded - Regular Enrolment						
Kindergarten	466	472	491	511	504	-7
Grades 1 - 6	2889	2909	2731	2913	3066	153
Total Elementary	3355	3381	3222	3424	3570	146
Middle	1340	1316	1278	1348	1377	29
Secondary	1195	1239	1168	1213	1253	40.3125
Total	5890	5936	5668	5985	6200	215.3125
# change from prior year	24	46	-267.75	316.75	532	
% change from prior year	0.41%	0.78%	-4.51%	5.59%	9.39%	

Increased Other Enrolment

Other enrolment reveals the breakdown in the shift from distance learning back to regular programs. The amended budget reflects a decrease in distance learning programs of an additional 110 students compared to the preliminary budget estimate, due primarily to the shift back to regular programs.

In addition, international students are returning to the district faster than originally anticipated. The current year enrolment of 105 students is 35 higher than estimated in the preliminary budget. Some minor fluctuation is possible for the remainder of the year.



Other Enrolment	Actuals			Preliminary Budget	Amended Budget	Change from Preliminary
	2018/2019	2019/2020	2020/2021	2021/2022	2021/2022	2021/2022
Ministry Funded						
Children						
Continuing Ed	88	90	98	87	86	(1)
Alternate	89	89	95	95	91	(4)
Distributed Learning	144	158	499	243	132	(111)
subtotal	321	337	692	425	310	(115)
Adults						
Continuing Ed	4	5	4	3	3	-
Distributed Learning	5	6	4	3	4	1
subtotal	10	10	8	6	7	1
Total Ministry Funded	331	347	700	431	317	(114)
Other						
International	154	138	69	70	105	35
Riverside *	-	-	-	-	-	-
subtotal	154	138	69	70	105	35
Total Other Enrolment	485	485	769	501	422	(79)
# change from prior year	(20)	0	284	(268)	(347)	
% change from prior year	-3.91%	0.09%	58.56%	-34.88%	-45.15%	

* Riverside enrolment details not readily available. Will be updated next year to be included.

Revenue

This section highlights the changes to budgeted revenue, including adjustments to grant funding due to increased enrolment, an increase in international students, and an increase to classroom enhancement special purpose funding.

The total revenue with the 21/22 amended budget is projected to increase by \$4.59M from the preliminary budget, a 5.67% increase that is primarily due to increases in regular, special needs, and international enrolment, as well as increases to the classroom enhancement special purpose fund. A summary of the changes is presented below, with additional information in the Appendix.

Total Revenue Summary	Actuals			Preliminary Budget	Amended Budget	Change from Preliminary Budget	
	2018/2019	2019/2020	2020/2021	2021/2022	2021/2022	\$	%
Operating Fund	\$ 63,774,215	\$ 67,088,720	\$ 68,264,522	\$ 69,866,328	\$ 71,791,692	\$ 1,925,364	2.76%
Special Purpose Funds	8,608,201	8,738,740	11,222,479	8,112,480	10,802,569	2,690,089	33.16%
Capital Fund	426,598	280,884	339,226	-	-	-	-
Amortization - Deferred Revenue	2,867,953	2,912,410	2,973,354	3,064,626	3,042,025	(22,601)	-0.74%
	\$ 75,676,967	\$ 79,020,754	\$ 82,799,581	\$ 81,043,434	\$ 85,636,286	\$ 4,592,852	5.67%
\$ change from Prior Year	1,711,894	3,343,787	3,778,827	(1,756,147)	2,836,705		
% change from Prior Year	2.31%	4.42%	4.78%	-2.12%	3.43%		

Total Revenue by Type	Actuals			Preliminary Budget	Amended Budget	Change from Preliminary Budget	
	2018/2019	2019/2020	2020/2021	2021/2022	2021/2022	\$	%
Provincial Grants							
Ministry of Education							
Operating	\$ 59,970,517	\$ 63,655,835	\$ 65,892,174	\$ 67,627,679	\$ 68,802,843	\$ 1,175,164	1.74%
Special Purpose	6,856,545	7,194,714	10,228,501	6,230,771	8,877,443	2,646,672	42.48%
Capital	426,598	280,884	339,226	-	-	-	-
	67,253,660	71,131,433	76,459,901	73,858,450	77,680,286	3,821,836	5.17%
Other Ministries							
Operating	330,784	387,232	362,317	350,782	320,282	(30,500)	-8.69%
Special Purpose	2,939	87,329	68,533	111,709	155,126	43,417	38.87%
	333,723	474,561	430,850	462,491	475,408	12,917	2.79%
	67,587,383	71,605,994	76,890,751	74,320,941	78,155,694	3,834,753	5.16%
\$ change from Prior Year	1,788,264	4,018,611	5,284,757	(2,569,810)	1,264,943		
% change from Prior Year	2.72%	5.95%	7.38%	-3.34%	1.65%		
Tuition							
Operating	2,707,297	2,322,031	1,398,001	1,409,300	2,175,000	765,700	54.33%
	2,707,297	2,322,031	1,398,001	1,409,300	2,175,000	765,700	54.33%
Other Revenue							
Operating	404,383	394,065	312,557	203,957	203,957	-	0.00%
Special Purpose	1,748,717	1,456,697	925,445	1,770,000	1,770,000	-	0.00%
	2,153,100	1,850,762	1,238,002	1,973,957	1,973,957	-	0.00%
Rentals and Leases							
Operating	179,020	212,095	216,660	209,610	209,610	-	-
Investment Income							
Operating	182,214	117,462	82,813	65,000	80,000	15,000	0
Amortization							
Deferred Capital Revenue	2,867,953	2,912,410	2,973,354	3,064,626	3,042,025	(22,601)	(0)
	\$ 75,676,967	\$ 79,020,754	\$ 82,799,581	\$ 81,043,434	\$ 85,636,286	\$ 4,592,852	5.67%
\$ change from Prior Year	1,711,894	3,343,787	3,778,827	(1,756,147)	2,836,705		
% change from Prior Year	2.31%	4.42%	4.78%	-2.12%	3.43%		

Operating Fund

The operating fund revenue is expected to increase by \$1.93M (2.76% increase). The most notable increases are related to Ministry of Education operating grants, and International program tuition revenue.

Total Revenue	Actuals			Preliminary Budget	Amended Budget	Change from Preliminary Budget	
	2018/2019	2019/2020	2020/2021	2021/2022	2021/2022	\$	%
Operating Fund							
Grants							
Ministry of Education	\$ 59,970,517	\$ 63,655,835	\$ 65,892,174	\$ 67,627,679	\$ 68,802,843	\$ 1,175,164	1.74%
Other Ministries	330,784	387,232	362,317	350,782	320,282	(30,500)	-8.69%
	60,301,301	64,043,067	66,254,491	67,978,461	69,123,125	1,144,664	1.68%
Tuition	2,707,297	2,322,031	1,398,001	1,409,300	2,175,000	765,700	54.33%
Other Revenue	404,383	394,065	312,557	203,957	203,957	-	0.00%
Rentals and Leases	179,020	212,095	216,660	209,610	209,610	-	0.00%
Investment Income	182,214	117,462	82,813	65,000	80,000	15,000	23.08%
	\$ 63,774,215	\$ 67,088,720	\$ 68,264,522	\$ 69,866,328	\$ 71,791,692	\$ 1,925,364	2.76%
\$ change from Prior Year	1,458,499	3,314,505	1,175,802	1,601,806	3,527,170		
% change from Prior Year	2.34%	5.20%	1.75%	2.35%	5.17%		

Grants

Ministry of Education operating grants increased with the amended budget by \$1.18M (1.74%), due to a significant increase in regular school enrolment, including a larger than forecast shift back to regular schools from distance learning, and increased special needs and Indigenous education enrolment.

Operating Fund Grants	Actuals			Preliminary Budget	Amended Budget	Change from Preliminary Budget	
	2018/2019	2019/2020	2020/2021	2021/2022	2021/2022	\$	%
Ministry of Education							
Operating Grant	58,855,102	61,222,760	63,232,408	66,542,680	67,991,333	\$ 1,448,653	2.18%
	\$ 58,855,102	\$ 61,222,760	\$ 63,232,408	\$ 66,542,680	\$ 67,991,333	\$ 1,448,653	2.18%
Other							
AANDC/LEA Recovery	(173,957)	(125,910)	(175,290)	(173,957)	(173,957)	-	0.00%
Carbon Tax Reimbursement	61,051	61,051	-	-	-	-	-
Children and Youth Video	6,500	500	-	-	-	-	-
Early Career Mentorship	-	-	140,000	-	-	-	-
Early Learning Framework	-	6,848	2,486	-	2,486	2,486	-
Economic Stability Dividend	69,605	-	-	-	-	-	-
Employer Health Tax	156,520	515,072	-	-	-	-	-
Equity Scan	-	18,000	-	-	-	-	-
Graduated Adults	16,731	18,795	21,405	-	-	-	-
FSA	12,964	12,964	12,964	13,000	13,000	-	0.00%
Labour Settlement	-	287,660	-	-	-	-	-
Mental Health	33,000	-	-	-	-	-	-
Pay Equity	725,901	725,901	725,901	725,901	725,901	-	0.00%
Skills Training	5,000	-	-	-	-	-	-
Support Staff Benefits	13,200	25,110	52,433	55,180	55,180	-	-
Transportation Supplement	188,900	188,900	188,900	188,900	188,900	-	0.00%
Teacher Labour Settlement	-	698,184	1,690,967	-	-	-	-
Increased Enrolment	-	-	-	275,975	-	(275,975)	-
	1,115,415	2,433,075	2,659,766	1,084,999	811,510	(273,489)	-25.21%
	\$ 59,970,517	\$ 63,655,835	\$ 65,892,174	\$ 67,627,679	\$ 68,802,843	\$ 1,175,164	1.74%

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Other provincial grants have decreased by \$30,500 (8.69%) as a result of an expected decrease in Industry Trades Authority grant funding, offset by a new grant from the BC Council for International Education.

Operating Fund Grants	Actuals			Preliminary Budget	Amended Budget	Change from Preliminary Budget	
	2018/2019	2019/2020	2020/2021	2021/2022	2021/2022	\$	%
Provincial Other							
Art Starts Program	4,500	-	6,299	4,500	4,500	-	
BCCIE	-	-	-	-	15,000	15,000	
Other	-	1,050	-	-	-	-	
Riverside - ITA	183,950	241,000	209,400	193,000	147,500	(45,500)	
UFV - Expense Recovery	142,334	145,182	146,618	153,282	153,282	-	
	330,784	387,232	362,317	350,782	320,282	(30,500)	-8.69%

Regular Grant

The following table is based on the actual enrolment from September 2021 and the updated grant tables provided by the Ministry. Due to the increase in regular enrolment (including the return of students from distance learning to regular schools), the regular learning student grant increased by \$1.97M, while the grant for other student learning decreased by \$738K. Special education funding increased to support more students identified as needing additional support, English language learning funding fell slightly due to an enrolment decrease, and there was a funding decrease related to the effect of the updated average teacher salary on the salary differential funding calculation.

Regular Operating Grant Calculation	Actuals			Preliminary Budget	Amended Budget	Change from Preliminary Budget	
	2018/2019	2019/2020	2020/2021	2021/2022	2021/2022	\$	%
Regular Learning Students	\$ 43,721,006	\$ 44,329,115	\$ 42,851,970	\$ 46,915,750	\$ 48,889,464	\$ 1,973,714	4.21%
Other Learning Students	2,159,009	2,305,366	4,465,620	2,971,834	2,234,000	(737,834)	-24.83%
Special Education Support	7,593,158	8,415,483	8,948,089	9,723,363	10,055,924	332,561	3.42%
Indigenous Education	1,319,790	1,612,400	1,633,500	1,655,770	1,757,495	101,725	6.14%
ELL/FLL & Other	482,800	496,318	542,640	594,375	537,315	(57,060)	-9.60%
Salary Differential	466,733	802,976	943,562	954,739	790,286	(164,453)	-17.22%
Unique Geographic Factors	2,991,451	3,139,652	3,586,725	3,671,149	3,671,149	-	0.00%
Curriculum & Learning Support	121,155	121,450	55,305	55,700	55,700	-	0.00%
Holdback Allocation			204,997			-	
	\$ 58,855,102	\$ 61,222,760	\$ 63,232,408	\$ 66,542,680	\$ 67,991,333	1,448,653	2.18%
\$ change from Prior Year	1,510,961	2,367,658	2,009,648	3,310,272	4,758,925		
% change from Prior Year	2.63%	4.02%	3.28%	5.24%	7.53%		
Total Funded Students	6,211	6,273	6,360	6,410	6,510	100	
Rate per funded student	9,476	9,760	9,942	10,424	10,444	20	
\$ change from Prior Year	222	284	182	482	502	20	
% change from Prior Year	2.39%	3.00%	1.86%	4.85%	5.05%		

Other Revenue

As noted above, the most significant other operating fund revenue change is increased tuition revenue related to the return of international students (\$725,700 increase). Investment income has also been increased due to increased reserves and rising interest rates.

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Other Revenues	Actuals			Preliminary Budget	Amended Budget	Change from Preliminary	
	2018/2019	2019/2020	2020/2021	2021/2022	2021/2022	\$	%
Tuition							
Continuing Education	341,409	308,525	335,477	280,000	320,000	40,000	14.29%
International & Out of Province	2,360,607	2,008,526	1,059,124	1,129,300	1,855,000	725,700	64.26%
Summit Distance Learning	5,281	4,980	3,400	-	-	-	-
Total Tuition	2,707,297	2,322,031	1,398,001	1,409,300	2,175,000	765,700	54.33%
\$ change from prior year	190,271	(385,266)	(924,030)	11,299	776,999		
% change from prior year	7.56%	-14.23%	-39.79%	0.81%	55.58%		
Other Revenue Operating							
LEA Funding from First Nations	173,957	125,910	175,290	173,957	173,957	-	0.00%
Miscellaneous BEST	-	-	-	-	-	-	-
DOM Clarke Theatre	100,000	150,000	59,843	-	-	-	0.00%
Other Revenue	88,933	83,311	37,570	25,000	25,000	-	0.00%
Pay for Service - Riverside	28,748	17,644	25,004	5,000	5,000	-	0.00%
Transportation Fees	12,745	17,200	14,850	-	-	-	-
	404,383	394,065	312,557	203,957	203,957	-	0.00%
\$ change from prior year	(46,844)	(10,318)	(81,508)	(108,600)	(108,600)		
% change from prior year	-10.38%	-2.55%	-20.68%	-34.75%	-34.75%		
Rentals and Leases	179,020	212,095	216,660	209,610	209,610	-	0.00%
Investment Income	182,214	117,462	82,813	65,000	80,000	15,000	23.08%
	361,234	329,557	299,473	274,610	289,610	15,000	5.46%
\$ change from prior year	(40,836)	(31,677)	(30,084)	(24,863)	(9,863)		
% change from prior year	-10.16%	-8.77%	-9.13%	-8.30%	-3.29%		



Special Purpose Fund

The Special Purpose funds have increased by \$2.69M, which is primarily related to the classroom enhancement fund. The Ministry of Education provides preliminary staffing funding at 90% of prior year costs, and no remedy funding. The Ministry then relies on district reporting in the fall, once staffing is finalized and remedy costs can be estimated, to support the full funding for estimated staffing and remedy costs. Other noteworthy changes include increased funding for mental health initiatives and the carry-over of unspent covid response funding.

Special Purpose Funds	Actuals			Preliminary Budget	Amended Budget	Change from Preliminary Budget	
	2018/2019	2019/2020	2020/2021	2021/2022	2021/2022	\$	%
Ministry of Education							
Annual Facility Grant - Ops	249,513	249,513	249,513	249,513	244,250	(5,263)	-2.11%
Classroom Enhancement							
Overhead	292,193	290,774	259,203	259,203	259,203	-	0.00%
Staffing	4,716,526	4,929,479	5,179,216	4,700,881	6,209,296	1,508,415	32.09%
Remedies	667,085	826,855	743,007	-	688,451	688,451	
	5,675,804	6,047,108	6,181,426	4,960,084	7,156,950	2,196,866	44.29%
Changing Results for Young Children	-	-	1,049	11,250	21,451	10,201	
Community Link	389,950	381,185	416,933	412,254	412,254	-	0.00%
FN Student Transportation	-	-	13,064	-	33,053	33,053	
Learning Improvement	231,069	226,311	225,361	231,682	231,682	-	0.00%
Mental Health in Schools	-	6,230	74,270	52,000	122,845	70,845	
Official Languages (OLEP)	96,453	96,579	100,478	94,988	96,219	1,231	1.30%
Ready, Set, Learn	42,947	26,998	25,053	59,000	44,720	(14,280)	-24.20%
Safe Return to School	-	-	434,860	-	210,900	210,900	
Safe Return to Class	-	-	2,360,907	-	128,706	128,706	
Strong Start	170,809	160,790	145,587	160,000	174,413	14,413	9.01%
	6,856,545	7,194,714	10,228,501	6,230,771	8,877,443	2,646,672	42.48%
Provincial Other							
MCFD, Early Years	-	69,974	58,771	82,737	120,054	37,317	45.10%
MCFD, Middle Years	-	13,593	6,276	28,972	35,072	6,100	21.05%
POPSFASD C.A.R.S.	2,939	3,762	3,486	-	-	-	
	2,939	87,329	68,533	111,709	155,126	43,417	38.87%
Total Provincial SPF Grants	\$ 6,859,484	\$ 7,282,043	\$ 10,297,034	\$ 6,342,480	\$ 9,032,569	\$ 2,690,089	42.41%
\$ change from Prior Year	\$ 5,758	\$ 422,559	\$ 3,014,991	\$ (3,954,554)	\$ (1,264,465)		
% change from Prior Year	0.08%	6.16%	41.40%	-38.40%	-12.28%		



Expenses

This section highlights the changes to the operating and special purpose fund expenses. The expense side of the budget increased by \$4.97 Million (6.05%) from the preliminary budget. The increase includes \$2.69M additional expense in special-purpose funds, which is primarily due to the inclusion of the full budget for the classroom enhancement fund. The operating fund reflects an additional expense of \$2.24M, due to increases in several areas which are detailed in the sections to follow.

All Funds - Expense Summary	Actuals			Preliminary Budget	Amended Budget	Change from Preliminary Budget	
	2018/2019	2019/2020	2020/2021	2021/2022	2021/2022	\$	%
By Fund							
Operating Fund	64,780,930	66,018,277	65,812,940	69,981,234	72,225,365	2,244,131	3.21%
Special Purpose Fund	8,591,597	8,717,026	11,118,942	8,112,480	10,802,569	2,690,089	33.16%
Capital Fund	4,353,061	4,241,569	4,324,584	4,055,513	4,093,231	37,718	0.93%
	<u>77,725,588</u>	<u>78,976,872</u>	<u>81,256,466</u>	<u>82,149,227</u>	<u>87,121,165</u>	<u>4,971,938</u>	<u>6.05%</u>

Functional Reporting

The expenses are reported in four functional areas: Instruction, District Administration, Operations and Maintenance, and Transportation and Housing. Amortization for the capital expense is reported in both operations, and in maintenance and transportation. To assist with the review and comparison of expenses over time, amortization has been separated for this budget report presentation.

Most of the increased costs with the amended budget are for instruction, due to the full funding of the classroom enhancement fund, and the additional staffing, services, and supplies related to increased enrolment and special-needs supports. Interest for capital leases for computer equipment results in debt servicing costs.

All Funds - Expense Summary	Actuals			Preliminary Budget	Amended Budget	Change from Preliminary Budget	
	2018/2019	2019/2020	2020/2021	2021/2022	2021/2022	\$	%
By Function							
Instruction	61,385,979	62,643,480	63,711,015	64,944,862	69,313,132	4,368,270	6.73%
District Administration	3,004,309	2,893,598	3,088,751	3,299,110	3,350,326	51,216	1.55%
Operations and Maintenance	8,314,716	8,364,924	9,332,246	8,658,667	9,194,763	536,096	6.19%
Transportation	1,094,121	1,114,185	1,139,096	1,191,075	1,169,713	(21,362)	-1.79%
Debt Servicing	-	-	-	-	1,572	1,572	
Amortization (sch 4)	3,926,463	3,960,685	3,985,358	4,055,513	4,091,659	36,146	0.89%
	<u>77,725,588</u>	<u>78,976,872</u>	<u>81,256,466</u>	<u>82,149,227</u>	<u>87,121,165</u>	<u>4,971,938</u>	<u>6.05%</u>

Object Reporting

In addition to functional reporting, expenses are classified by the type of expense object. These codes have been summarized into three categories: Salaries, Wages, and Benefits (staffing); Services and Supplies; and Amortization. The object reporting splits the increased costs between employee-related expenses and costs for service and supplies. Additional details are presented in the appendix.

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All Funds - Expense Summary	Actuals			Preliminary Budget	Amended Budget	Change from Preliminary Budget	
	2018/2019	2019/2020	2020/2021	2021/2022	2021/2022	\$	%
By Object Code							
Salaries and Wages							
Teachers	28,871,997	30,781,652	32,679,849	32,061,982	33,427,243	1,365,261	4.26%
Principals and Vice Principals	3,949,658	4,012,323	4,235,675	4,402,375	4,632,588	230,213	5.23%
Education Assistants	6,498,738	6,676,622	6,611,663	7,023,003	7,305,700	282,697	4.03%
Support Staff	7,244,272	7,716,001	8,123,004	8,148,013	8,353,156	205,143	2.52%
Other Professionals	2,052,903	2,187,107	1,996,864	2,083,004	2,068,838	(14,166)	-0.68%
Substitutes	3,422,344	2,836,919	2,231,400	2,925,942	2,925,942	-	0.00%
	\$ 52,039,912	\$ 54,210,624	\$ 55,878,455	\$ 56,644,319	\$ 58,713,467	2,069,148	3.65%
Benefits	11,930,511	12,041,474	12,898,613	13,118,015	13,699,889	581,874	4.44%
Total Employment Expenses	63,970,423	66,252,098	68,777,068	69,762,334	72,413,356	2,651,022	3.80%
Services and Supplies	9,828,702	8,764,089	8,494,040	8,331,380	10,614,578	2,283,198	27.40%
Debt Servicing	-	-	-	-	1,572	1,572	
Amortization	3,926,463	3,960,685	3,985,358	4,055,513	4,091,659	36,146	0.89%
	\$ 77,725,588	\$ 78,976,872	\$ 81,256,466	\$ 82,149,227	\$ 87,121,165	4,971,938	6.05%
Benefits as a % of salary/wages	22.93%	22.21%	23.08%	23.16%	23.33%		
Service & Supplies as a % of total	12.65%	11.10%	10.45%	10.14%	12.18%		

Staff - Salaries, Wages and Benefits

There are two primary considerations that drive costs related to staffing: The number of employees (staffing plan), and the cost of the salary, wages, and benefits.

The amended budget includes additional teaching staff costs related to enrolment growth, as well as full funding of the classroom enhancement fund. Additional support for student services with respect to mental health resulted in increased expense for the principal and vice-principal group, and education assistant staffing increased substantially due to the continuing growth in special needs supports. Other staffing increases relate to the introduction of safe school liaison positions for the middle and secondary schools, and a new finance manager position to support the increased reporting and budgeting needs of the district.

Services and Supplies

The services and supplies budget is a relatively small component of the budget, averaging 11.60% over the past few years. The amended budget for services and supplies increased by \$2.28M, primarily due to the addition of remedy costs, additional costs in various areas related to the increased enrolment, including Indigenous education and special needs, increasing utility costs, and the carry forward of prior year unspent school allotments. The amended budget increases the services and supplies budget to 12.18% of total expenses (up from 10.14% in the preliminary budget).

Amortization

The amortization expense is included in the consolidated budget and reported in the Capital Revenue and Expenses in Schedule 4. The amount budgeted for amortization is based on accounting guidelines and cannot be altered.

International and English Language Learners (ELL)

Additional information is provided here for the international education program and the English language learner program. As staff continue to review and analyze this information, updates are made.

The following summarizes the information for the amended budget.

English Language Learning	Actual 2019/20	Actual 2020/2021	Preliminary Budget 2021/2022	Amended Budget 2021/2022
Ministry Funded Students	312	357	375	339
International ELL Students	138	49	43	64
Total Students	450	406	418	403
Grant Revenue	466,440	542,640	594,375	537,315
International Allocation	151,832	74,632	68,155	101,440
Total Revenue	618,272	617,272	662,530	638,755
Expenses				
District	882,235	616,587	608,425	650,729
School	81,218	28,622	59,412	44,603
Total	963,453	645,209	667,838	695,331
Net Program	(\$345,181)	(\$27,937)	(\$5,308)	(\$56,576)

The international education department has seen a return of students in 2021/22, after a significant reduction in the prior year due to the pandemic. As such, the amount of additional funding available to support other programs has increased. There are currently 105 FTE students registered and budgeted.

The funding analysis of the international education department considers the costs to operate the international education department and all additional costs to support the international students. This provides a net international revenue amount and a net contribution per student that enables a comparison of the rate per international student to the rate for a ministry-funded student.

The actual contribution, after the additional regular staffing needs are determined for the middle and high school, has increased to \$285,739, as student numbers have rebounded significantly. For comparison, in 2019/2020 this net contribution exceeded \$400,000, and in 2020/21 the net contribution decreased substantially to \$19,936 due to the enrolment impact from the pandemic.

International Program	Actual 2019/20	Actual 2020/2021	Preliminary Budget 2021/2022	Amended Budget 2021/2022
International Students	138	69	70	105
Revenue less Agent Fees	1,762,928	955,702	993,784	1,675,000
Expenses				
Student	141,747	88,241	94,800	255,000
Department	492,077	436,141	462,270	509,060
Cost of bringing students to Mission	633,824	524,382	557,070	764,060
<i>International School Supports</i>				
ELL expenses (to ELL budget)	151,832	74,632	68,155	101,440
Supplemental International Staffing	274,147	98,594	101,230	158,524
	425,979	173,226	169,385	259,964
International Expenses	1,059,803	697,608	726,456	1,024,024
Net International Revenue	703,125	258,094	267,328	650,976
<i>Net Rate Comparison</i>				
Funding per student after int. costs	5,103	3,749	3,819	6,200
BC Student rate	7,468	7,560	7,885	7,885
Rate Surplus (shortage)	(2,365)	(3,811)	(4,066)	(1,685)
<i>Regular Classroom Staffing</i>				
Classroom Staffing - middle/high only	302,355	238,158	258,949	365,236
Total Net Contribution	\$400,770	\$19,936	\$8,380	\$285,739

This type of analysis helps track costs to ensure that the services provided are appropriately funded. Additional reports like these will be provided for other operational divisions with future budget presentations.

Local Capital

Although building and equipment capital costs are expensed annually in the operating accounts by amortizing the costs over the useful life of the asset, funds are expended to acquire capital assets.

The following chart summarizes the planned spending of funds allocated from operations and special grants for local capital purposes. Any funds unused at the end of the year remain within the local capital account.

Local Capital Expenditure Plan	Amended Budget
	2021/2022
Prior Year Local Capital Fund Balance	\$ 666,871
Transfer from Operating Fund	1,025,672
Total funds available for Local Capital 2020 / 2021	1,692,543
Planned Expenditures	
Capital loan	35,672
Budgeted spend estimate thru year-end	170,000
	\$ 205,672
Anticipated Fund Balance - End of Year	1,486,871
Portables	383,871
Furniture and Equipment	250,000
Hardware	416,207
Software	22,000
Vehicles	170,000
Major Projects Reserve	220,000
Unallocated	24,793

In addition to local capital, the School District receives funding from the Province for major capital expenditures. These capital transactions are recorded at year-end with the financial statements in the capital schedule; these capital expenditures are not included in the School District's annual budget bylaw directly, but rather, are included as an amortization over the life of the capital asset.



Additional Needs

The following table summarizes the additional needs that have been identified but not included in the amended budget. These items will be reviewed during the 2021/2022 budget deliberations.

Additional Needs Identified (Not Included in Budget)	Amount	Budget	
Riverside expansion	100,000	Local Capital	One-time
Dust collector system - Ferndale ¹	600,000	Local Capital	One-time
School resources budget	125,000	Supplies	Recurring
Additional teaching blocks at MSS ²	100,000	Teachers	Recurring
Additional EA/YCW supports	100,000	EA	Recurring
Settlement worker/navigator	50,000	Support Staff	Recurring
Additional IT support - security	80,000	Support Staff	Recurring
Special education bus ³	100,000	Local Capital	One-time
Bus predictive stop arm cameras ⁴	25,000	Local Capital	Recurring
SUB-TOTAL - DEFER FOR FUTURE DISCUSSION	1,280,000		

Notes:

1. Ferndale upgrade will allow for facilities move from Riverside; MOE capital funding request for RS system upgrade to follow
2. Expand programming to offer more variety
3. Potential for ministry funding
4. \$5,000 per bus, 5 per year



Appendix

A. Statements - Operating Fund, Special Purpose Funds, Capital Fund

Operating Fund	Actuals			Preliminary Budget	Amended Budget	Change from Preliminary Budget	
	2018/2019	2019/2020	2020/2021	2021/2022	2021/2022	\$	%
Revenue							
Provincial Grants	\$60,301,301	\$64,043,067	\$66,254,491	\$67,978,461	\$69,123,125	1,144,664	1.68%
Other Revenue	3,472,914	3,045,653	2,010,031	1,887,867	2,668,567	780,700	41.35%
	63,774,215	67,088,720	68,264,522	69,866,328	71,791,692	1,925,364	2.76%
Expenses							
Instruction	53,200,585	54,345,399	54,021,414	57,277,211	59,323,582	2,046,371	3.57%
District Administration	2,931,819	2,808,366	2,916,276	3,188,395	3,238,816	50,421	1.58%
Operations and Maintenance	7,554,405	7,750,327	7,778,154	8,324,553	8,526,307	201,754	2.42%
Transportation	1,094,121	1,114,185	1,097,096	1,191,075	1,136,660	(54,415)	-4.57%
	64,780,930	66,018,277	65,812,940	69,981,234	72,225,365	2,244,131	3.21%
Operating Surplus (Deficit)	\$ (1,006,715)	\$ 1,070,443	\$ 2,451,582	\$ (114,906)	\$ (433,673)	(318,767)	277.42%

Special Purpose Funds	Actuals			Preliminary Budget	Amended Budget	Change from Preliminary Budget	
	2018/2019	2019/2020	2020/2021	2021/2022	2021/2022	\$	%
Revenue							
Provincial Grants	\$ 6,859,484	\$ 7,282,043	\$ 10,297,034	\$ 6,342,480	\$ 9,032,569	2,690,089	42.41%
Other Revenue	1,748,717	1,456,697	925,445	1,770,000	1,770,000	-	0.00%
	8,608,201	8,738,740	11,222,479	8,112,480	10,802,569	2,690,089	33.16%
Expenses							
Instruction	7,758,796	8,017,197	8,067,378	7,667,652	9,989,550	2,321,898	30.28%
District Administration	72,490	85,232	80,025	110,715	111,510	795	0.72%
Operations and Maintenance	760,311	614,597	2,971,066	334,113	668,456	334,343	100.07%
Transportation	-	-	473	-	33,053	33,053	
	8,591,597	8,717,026	11,118,942	8,112,480	10,802,569	2,690,089	33.16%
Surplus (Deficit)	\$ 16,604	\$ 21,714	\$ 103,537	\$ -	\$ -	-	

Capital Fund	Actuals			Preliminary Budget	Amended Budget	Change from Preliminary Budget	
	2018/2019	2019/2020	2020/2021	2021/2022	2021/2022	\$	%
Revenue							
Provincial Grants	\$ 426,598	\$ 280,884	\$ 339,226	\$ -	\$ -	-	
Amortization	2,867,953	2,912,410	2,973,354	3,064,626	3,042,025	(22,601)	-0.74%
	3,294,551	3,193,294	3,312,580	3,064,626	3,042,025	(22,601)	-0.74%
Capital Fund - Object Reporting							
Support Staff	-	-	-	-	-	-	
Services and Supplies	426,598	280,884	339,226	-	-	-	
Amortization	3,926,463	3,960,685	3,985,358	4,055,513	4,091,659	36,146	0.89%
Capital Loan Interest	-	-	-	-	1,572		
	4,353,061	4,241,569	4,324,584	4,055,513	4,093,231	37,718	0.93%
Surplus (Deficit)	\$ (1,058,510)	\$ (1,048,275)	\$ (1,012,004)	\$ (990,887)	\$ (1,051,206)	(60,319)	6.09%

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B. Total Revenue by Fund

Total Revenue	Actuals			Preliminary Budget	Amended Budget	Change from Preliminary Budget	
	2018/2019	2019/2020	2020/2021	2021/2022	2021/2022	\$	%
Operating Fund							
Grants							
Ministry of Education	\$ 59,970,517	\$ 63,655,835	\$ 65,892,174	\$ 67,627,679	\$ 68,802,843	\$ 1,175,164	1.74%
Other Ministries	330,784	387,232	362,317	350,782	320,282	(30,500)	-8.69%
	60,301,301	64,043,067	66,254,491	67,978,461	69,123,125	1,144,664	1.68%
Tuition	2,707,297	2,322,031	1,398,001	1,409,300	2,175,000	765,700	54.33%
Other Revenue	404,383	394,065	312,557	203,957	203,957	-	0.00%
Rentals and Leases	179,020	212,095	216,660	209,610	209,610	-	0.00%
Investment Income	182,214	117,462	82,813	65,000	80,000	15,000	23.08%
	\$ 63,774,215	\$ 67,088,720	\$ 68,264,522	\$ 69,866,328	\$ 71,791,692	\$ 1,925,364	2.76%
\$ change from Prior Year	1,458,499	3,314,505	1,175,802	1,601,806	3,527,170		
% change from Prior Year	2.34%	5.20%	1.75%	2.35%	5.17%		
Special Purpose Fund							
Grants							
Ministry of Education	\$ 6,856,545	\$ 7,194,714	\$ 10,228,501	\$ 6,230,771	\$ 8,877,443	\$ 2,646,672	42.48%
Other Ministries	2,939	87,329	68,533	111,709	155,126	43,417	38.87%
	6,859,484	7,282,043	10,297,034	6,342,480	9,032,569	2,690,089	42.41%
Other Revenue	1,748,717	1,456,697	925,445	1,770,000	1,770,000	-	0.00%
	\$ 8,608,201	\$ 8,738,740	\$ 11,222,479	\$ 8,112,480	\$ 10,802,569	\$ 2,690,089	33.16%
\$ change from Prior Year	(213,288)	130,539	2,483,739	(3,109,999)	(419,910)		
% change from Prior Year	-2.42%	1.52%	28.42%	-27.71%	-3.74%		
Capital Fund							
Ministry of Education Grant	\$ 426,598	\$ 280,884	\$ 339,226	\$ -	\$ -	\$ -	
Amortization	2,867,953	2,912,410	2,973,354	3,064,626	3,042,025	(22,601)	-0.74%
	\$ 3,294,551	\$ 3,193,294	\$ 3,312,580	\$ 3,064,626	\$ 3,042,025	\$ (22,601)	-0.74%
\$ change from Prior Year	466,683	(101,257)	119,286	(247,954)	(270,555)		
% change from Prior Year	16.50%	-3.07%	3.74%	-7.49%	-8.17%		
Total Revenue	75,676,967	79,020,754	82,799,581	81,043,434	85,636,286	\$ 4,592,852	5.67%



C. Operating Fund Revenue Change Reconciliation

Operating Fund - Revenue Change Reconciliation	Increase (Decrease)
Operating Grant	
Enrolment - Regular schools	1,977,496
Enrolment - Indigenous Ed	101,725
Enrolment - Special education	330,390
Enrolment - Distance learning	(703,177)
Enrolment - English language learning	(57,060)
Enrolment - Alternate program	(31,540)
Enrolment - Continuing education	(6,899)
Salary differential supplement	(164,453)
Equity of opportunity supplement	2,171
Other MOE Grant	
Enrolment - Regular schools	(275,975)
Early learning	2,486
Other Provincial	
BC Council for International Ed	15,000
Industry Training Authority	(45,500)
Tuition	
International	725,700
Riverside - Tuition and fees	40,000
Investment Income	
Interest revenue	15,000
Grand Total	1,925,364



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D. Total Expenses – All Funds

All Funds - Expense Summary	Actuals			Preliminary Budget	Amended Budget	Change from Preliminary Budget	
	2018/2019	2019/2020	2020/2021	2021/2022	2021/2022	\$	%
By Fund							
Operating Fund	64,780,930	66,018,277	65,812,940	69,981,234	72,225,365	2,244,131	3.21%
Special Purpose Fund	8,591,597	8,717,026	11,118,942	8,112,480	10,802,569	2,690,089	33.16%
Capital Fund	4,353,061	4,241,569	4,324,584	4,055,513	4,093,231	37,718	0.93%
	77,725,588	78,976,872	81,256,466	82,149,227	87,121,165	4,971,938	6.05%
By Function							
Instruction	61,385,979	62,643,480	63,711,015	64,944,862	69,313,132	4,368,270	6.73%
District Administration	3,004,309	2,893,598	3,088,751	3,299,110	3,350,326	51,216	1.55%
Operations and Maintenance	8,314,716	8,364,924	9,332,246	8,658,667	9,194,763	536,096	6.19%
Transportation	1,094,121	1,114,185	1,139,096	1,191,075	1,169,713	(21,362)	-1.79%
Debt Servicing	-	-	-	-	1,572	1,572	
Amortization (sch 4)	3,926,463	3,960,685	3,985,358	4,055,513	4,091,659	36,146	0.89%
	77,725,588	78,976,872	81,256,466	82,149,227	87,121,165	4,971,938	6.05%
By Object Code							
Salaries and Wages							
Teachers	28,871,997	30,781,652	32,679,849	32,061,982	33,427,243	1,365,261	4.26%
Principals and Vice Principals	3,949,658	4,012,323	4,235,675	4,402,375	4,632,588	230,213	5.23%
Education Assistants	6,498,738	6,676,622	6,611,663	7,023,003	7,305,700	282,697	4.03%
Support Staff	7,244,272	7,716,001	8,123,004	8,148,013	8,353,156	205,143	2.52%
Other Professionals	2,052,903	2,187,107	1,996,864	2,083,004	2,068,838	(14,166)	-0.68%
Substitutes	3,422,344	2,836,919	2,231,400	2,925,942	2,925,942	-	0.00%
	\$ 52,039,912	\$ 54,210,624	\$ 55,878,455	\$ 56,644,319	\$ 58,713,467	2,069,148	3.65%
Benefits	11,930,511	12,041,474	12,898,613	13,118,015	13,699,889	581,874	4.44%
Total Employment Expenses	63,970,423	66,252,098	68,777,068	69,762,334	72,413,356	2,651,022	3.80%
Services and Supplies	9,828,702	8,764,089	8,494,040	8,331,380	10,614,578	2,283,198	27.40%
Debt Servicing	-	-	-	-	1,572	1,572	
Amortization	3,926,463	3,960,685	3,985,358	4,055,513	4,091,659	36,146	0.89%
	\$ 77,725,588	\$ 78,976,872	\$ 81,256,466	\$ 82,149,227	\$ 87,121,165	4,971,938	6.05%
Benefits as a % of salary/wages	22.93%	22.21%	23.08%	23.16%	23.33%		
Service & Supplies as a % of total	12.65%	11.10%	10.45%	10.14%	12.18%		



2021 / 2022 Amended Budget



E. Operating Fund Expenses

Operating Fund Expenses	Actuals			Preliminary Budget	Amended Budget	Change from Preliminary Budget	
	2018/2019	2019/2020	2020/2021	2021/2022	2021/2022	\$	%
By Function							
Instruction	53,200,585	54,345,399	54,021,414	57,277,211	59,323,582	2,046,371	3.57%
District Administration	2,931,819	2,808,366	2,916,276	3,188,395	3,238,816	50,421	1.58%
Operations and Maintenance	7,554,405	7,750,327	7,778,154	8,324,553	8,526,307	201,754	2.42%
Transportation	1,094,121	1,114,185	1,097,096	1,191,075	1,136,660	(54,415)	-4.57%
	\$ 64,780,930	\$ 66,018,277	\$ 65,812,940	\$ 69,981,234	\$ 72,225,365	2,244,131	3.21%
Instruction							
Teacher Salaries	24,989,195	26,617,417	27,220,109	28,267,640	28,349,424	81,784	0.29%
P/V/P Salaries	3,753,553	3,969,695	4,155,650	4,336,160	4,568,988	232,828	5.37%
E.A. Salaries	6,004,018	6,198,765	5,901,883	6,507,900	6,789,700	281,800	4.33%
Support Staff Salaries	2,449,673	2,591,585	2,599,649	2,800,640	2,870,540	69,900	2.50%
Other Professionals Salaries	387,591	320,360	166,411	140,221	143,200	2,979	2.12%
Substitutes Salaries	3,007,016	2,484,637	1,848,812	2,535,240	2,536,940	1,700	0.07%
	40,591,046	42,182,459	41,892,514	44,587,801	45,258,792	670,991	1.50%
Benefits	9,301,267	9,373,976	9,818,189	10,255,071	10,534,806	279,735	2.73%
Total Salaries and Benefits	49,892,313	51,556,435	51,710,703	54,842,872	55,793,598	950,726	1.73%
Services and Supplies	3,308,272	2,788,964	2,310,711	2,434,339	3,529,984	1,095,645	45.01%
	\$ 53,200,585	\$ 54,345,399	\$ 54,021,414	\$ 57,277,211	\$ 59,323,582	2,046,371	3.57%
Administration							
P/V/P Salaries	154,215	-	-	-	-	-	-
Support Staff Salaries	453,677	505,922	553,542	567,100	581,200	14,100	2.49%
Other Professionals Salaries	1,305,278	1,425,125	1,516,036	1,530,323	1,560,438	30,115	1.97%
Substitutes Salaries	17,975	14,929	6,451	5,000	5,000	-	0.00%
	1,931,145	1,945,976	2,076,029	2,102,423	2,146,638	44,215	2.10%
Benefits	412,923	385,602	377,276	462,450	469,935	7,485	1.62%
Total Salaries and Benefits	2,344,068	2,331,578	2,453,305	2,564,873	2,616,573	51,700	2.02%
Services and Supplies	587,751	476,788	462,971	623,522	622,243	(1,279)	-0.21%
	\$ 2,931,819	\$ 2,808,366	\$ 2,916,276	\$ 3,188,395	\$ 3,238,816	50,421	1.58%
Operations & Maintenance							
Support Staff Salaries	3,444,652	3,682,544	3,664,474	3,782,450	3,810,350	27,900	0.74%
Other Professionals Salaries	282,434	363,849	219,145	325,335	278,500	(46,835)	-14.40%
Substitutes Salaries	216,444	152,939	126,811	259,760	258,060	(1,700)	-0.65%
	3,943,530	4,199,332	4,010,430	4,367,545	4,346,910	(20,635)	-0.47%
Benefits	868,862	900,868	961,723	1,030,740	1,050,680	19,940	1.93%
Total Salaries and Benefits	4,812,392	5,100,200	4,972,153	5,398,285	5,397,590	(695)	-0.01%
Services and Supplies	2,742,013	2,650,127	2,806,001	2,926,268	3,128,717	202,449	6.92%
	\$ 7,554,405	\$ 7,750,327	\$ 7,778,154	\$ 8,324,553	\$ 8,526,307	201,754	2.42%
Transportation							
Support Staff Salaries	658,631	655,236	575,683	668,650	632,250	(36,400)	-5.44%
Other Professionals Salaries	77,600	77,773	83,727	87,125	86,700	(425)	-0.49%
Substitutes Salaries	28,649	26,438	55,346	-	-	-	-
	764,880	759,447	714,756	755,775	718,950	(36,825)	-4.87%
Benefits	174,370	177,993	187,600	188,900	183,310	(5,590)	-2.96%
Total Salaries and Benefits	939,250	937,440	902,356	944,675	902,260	(42,415)	-4.49%
Services and Supplies	154,871	176,745	194,740	246,400	234,400	(12,000)	-4.87%
	\$ 1,094,121	\$ 1,114,185	\$ 1,097,096	\$ 1,191,075	\$ 1,136,660	(54,415)	-4.57%

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Operating Fund Expenses	Actuals			Preliminary Budget	Amended Budget	Change from Preliminary Budget	
	2018/2019	2019/2020	2020/2021	2021/2022	2021/2022	\$	%
By Object Code							
Salary and Wages							
Teachers	24,989,195	26,617,417	27,220,109	28,267,640	28,349,424	81,784	0.29%
Principals and Vice Principals	3,907,768	3,969,695	4,155,650	4,336,160	4,568,988	232,828	5.37%
Educational Assistants	6,004,018	6,198,765	5,901,883	6,507,900	6,789,700	281,800	4.33%
Support Staff	7,006,633	7,435,287	7,393,348	7,818,840	7,894,340	75,500	0.97%
Other Professionals	2,052,903	2,187,107	1,985,319	2,083,004	2,068,838	(14,166)	-0.68%
Substitutes	3,270,084	2,678,943	2,037,420	2,800,000	2,800,000	-	0.00%
	47,230,601	49,087,214	48,693,729	51,813,544	52,471,290	(695)	-0.01%
Employee Benefits	10,757,422	10,838,439	11,344,788	11,937,161	12,238,731	(42,415)	-4.49%
	57,988,023	59,925,653	60,038,517	63,750,705	64,710,021	(57,276)	-5.18%
Services and Supplies							
Services	1,968,123	1,941,159	1,722,823	1,947,056	2,202,661	255,605	13.13%
Student Transportation	35,962	23,265	11,913	19,000	19,000	-	0.00%
Professional Development and Travel	557,662	398,467	280,262	463,290	740,198	276,908	59.77%
Rentals and Leases	276,656	255,245	244,607	130,000	158,449	28,449	21.88%
Dues and Fees	116,011	99,599	80,003	88,100	89,100	1,000	1.14%
Insurance	137,810	147,132	147,277	160,000	160,000	-	0.00%
Supplies	2,555,097	2,181,740	2,076,046	2,201,083	2,819,936	618,853	28.12%
Utilities	1,145,586	1,046,017	1,211,492	1,222,000	1,326,000	104,000	8.51%
	6,792,907	6,092,624	5,774,423	6,230,529	7,515,344	1,284,815	20.62%
	64,780,930	66,018,277	65,812,940	69,981,234	72,225,365	2,244,131	3.21%

F. Operating Fund Expense Changes

Operating Fund - Expense Changes Reconciliation	Increase (Decrease)
Teacher	
FTE change - Schools	519,700
FTE change - International Ed	66,300
FTE change - Indigenous Ed Mentor Teacher (operating)	52,040
FTE change - Indigenous Ed Mentor Teacher (targeted)	(52,040)
FTE change - Indigenous Ed Success Coach (vacant)	(33,800)
FTE change - Allocation to Classroom Enhancement fund	(542,116)
Maternity leave adjustment	20,000
Wage adjustments	51,700
PVP	
FTE change - Student Services (DP)	96,400
FTE change - Schools Support (DP) - Temporary	67,000
FTE change - Mission Central (VP) - French funding previously	47,000
FTE change - Hatzic Elementary (VP)	(114,300)
Severance	161,788
Wage adjustments	(25,060)
EA	
FTE change - Student Services	282,900
FTE change - Indigenous Ed	(1,100)
Support	
FTE change - Facilities	47,100
FTE change - Student Services	42,200
FTE change - Supervision Assistants	4,700
FTE change - Health & Safety	(19,200)
FTE change - Transportation	(36,400)
FTE change - Safe school liaison	30,000
Wage adjustments	7,100
Other Prof	
FTE change - Facilities	(48,500)
FTE change - Finance Manager	25,500
Wage adjustments	8,835
Benefits	
Due to wage, FTE, benefit changes	301,569
Services	
International - Medical fees	55,000
International - Agent fees	44,484
International - Advertising	7,000
International - Contract services	4,500
International - Dues and fees	1,000
Software maintenance	37,000
Contract services - Student Services	47,000
Contract services - Facilities	15,000
Contract Services - Baragar	5,000
Telephone	13,000
Legal fees - Ministry services	2,621
Equity path	25,000
PD & Travel	
Early career mentorship	140,000
International - Activity fees	105,200
International - Recruiting	31,178
Contract Pro-D	530
Rentals & Leases	
Leases - Computers	28,449
Supplies	
Schools - Add prior year carryover	375,459
Schools - Enrolment adjustment	8,300
Schools - Small school allotment increase	15,000
Indigenous Ed	202,594
Schools - additional classrooms	2,500
Facilities - Supplies	15,000
Utilities	
Heating	100,000
Garbage/recycling/organics	4,000
Grand Total	2,244,131

2021 / 2022 Amended Budget

G. Special Purpose Funds Expenses

Special Purpose Fund Expenses	Actuals			Preliminary Budget	Amended Budget	Change from Preliminary Budget	
	2018/2019	2019/2020	2020/2021	2021/2022	2021/2022	\$	%
By Function - Special fund Detail							
Annual Facility Grant	249,513	249,513	249,513	249,513	244,250	(5,263)	-2.11%
Learning Improvement Fund	231,069	226,311	225,361	231,682	231,682	-	0.00%
Scholarships & Bursaries	70,900	58,750	18,800	70,000	70,000	-	0.00%
School Generated Funds	1,661,213	1,376,233	889,912	1,700,000	1,700,000	-	0.00%
Strong Start	170,809	160,790	145,587	160,000	174,413	14,413	9.01%
Ready, Set, Learn	42,947	26,998	25,053	59,000	44,720	(14,280)	-24.20%
OLEP	96,453	96,579	100,479	94,988	96,219	1,231	1.30%
CommunityLink	389,950	381,185	416,933	412,254	412,254	-	0.00%
CEF Overhead	292,193	290,774	259,203	259,203	259,203	-	0.00%
CEF - Staffing	4,716,526	4,929,479	5,179,216	4,700,881	6,209,296	1,508,415	32.09%
CEF - Remedies	667,085	826,855	743,007	-	688,451	688,451	#DIV/0!
Changing Results for Young Children	-	-	1,049	11,250	21,451	10,201	90.68%
First Nation Student Transportation	-	-	473	-	33,053	33,053	#DIV/0!
Mental Health in Schools	-	6,230	74,270	52,000	122,845	70,845	136.24%
Safe Return to School	-	-	434,860	-	210,900	210,900	#DIV/0!
Safe Return to Class	-	-	2,286,693	-	128,706	128,706	#DIV/0!
POPFASD - C.A.R.S.	2,939	3,762	3,486	-	-	-	#DIV/0!
MCFD Early Years	-	69,974	58,771	82,737	120,054	37,317	45.10%
MDFC Middle Years	-	13,593	6,276	28,972	35,072	6,100	21.05%
	\$ 8,591,597	\$ 8,717,026	\$ 11,118,942	\$ 8,112,480	\$ 10,802,569	2,203,168	27.16%
By Object Code							
Teachers	3,882,802	4,164,235	5,459,740	3,794,342	5,077,819	1,283,477	33.83%
Principals and Vice Principals	41,890	42,628	80,025	66,215	63,600	(2,615)	-3.95%
Education Assistants	494,720	477,857	709,780	515,103	516,000	897	0.17%
Support Staff	237,639	280,714	729,656	329,173	458,816	129,643	39.38%
Other Professionals	-	-	11,545	-	-	-	#DIV/0!
Substitutes	152,260	157,976	193,980	125,942	125,942	-	0.00%
	4,809,311	5,123,410	7,184,726	4,830,775	6,242,177	1,411,402	29.22%
Benefits	1,173,089	1,203,035	1,553,825	1,180,854	1,461,158	280,304	23.74%
Total Salaries and Benefits	5,982,400	6,326,445	8,738,551	6,011,629	7,703,335	1,691,706	28.14%
Serivces and Supplies	2,609,197	2,390,581	2,380,391	2,100,851	3,099,234	998,383	47.52%
	8,591,597	8,717,026	11,118,942	8,112,480	10,802,569	2,690,089	33.16%



2021 / 2022 Amended Budget



Amended Budget Summary Page

	2021 / 2022 Amended Budget				2021 / 2022 Preliminary				Feb 28, 2022	
	Operating		Capital		Operating		Capital		Operating / Special	%
	Special	Total	Special	Total	Special	Total	Special	Total	\$	
OPERATING REVENUE										
Grants										
Ministry of Education - Operating	67,991,333	8,877,443	76,868,776	76,868,776	66,542,680	6,230,771	72,773,451	72,773,451	4,095,325	5.63%
Other Ministry of Education	811,510	811,510	811,510	811,510	1,084,999	1,084,999	1,084,999	1,084,999	(273,489)	-25.21%
Provincial - Other	320,282	155,126	475,408	475,408	350,782	111,709	462,491	462,491	12,917	2.79%
Total Grants	69,123,125	9,032,569	78,155,694	78,155,694	67,978,461	6,342,480	74,320,941	74,320,941	3,834,753	5.16%
Tuition	2,175,000	2,175,000	2,175,000	2,175,000	1,409,300	1,409,300	1,409,300	1,409,300	765,700	54.33%
Other Revenue	203,957	1,770,000	1,973,957	1,973,957	203,957	1,770,000	1,973,957	1,973,957	-	0.00%
Rentals & Leases	209,610	209,610	209,610	209,610	209,610	209,610	209,610	209,610	-	0.00%
Investment Income	80,000	80,000	80,000	80,000	65,000	65,000	65,000	65,000	15,000	23.08%
TOTAL OPERATING REVENUE	71,791,692	10,802,569	82,594,261	82,594,261	69,866,328	8,112,480	77,978,808	77,978,808	4,615,453	5.92%
Amortization of Deferred Capital			3,042,025	3,042,025					(22,601)	-0.74%
STATEMENT 2 REVENUE	71,791,692	10,802,569	82,594,261	82,594,261	69,866,328	8,112,480	77,978,808	81,043,434	4,592,852	5.89%
OPERATING EXPENSE										
Salaries										
Teachers	28,349,424	5,077,819	33,427,243	33,427,243	28,267,640	3,794,342	32,061,983	32,061,983	1,365,260	4.26%
Principals and Vice-Principals	4,568,988	63,600	4,632,588	4,632,588	4,336,160	66,215	4,402,375	4,402,375	230,213	5.23%
Education Assistants	6,789,700	516,000	7,305,700	7,305,700	6,507,900	515,103	7,023,003	7,023,003	282,697	4.03%
Support Staff	7,894,340	458,816	8,353,156	8,353,156	7,818,840	329,172	8,148,012	8,148,012	205,145	2.52%
Other Professionals	2,068,838		2,068,838	2,068,838	2,083,003		2,083,003	2,083,003	(14,165)	-0.68%
Substitutes	2,800,000	125,942	2,925,942	2,925,942	2,800,000	125,942	2,925,942	2,925,942	-	0.00%
Total Salaries	52,471,290	6,242,177	58,713,467	58,713,467	51,813,544	4,830,774	56,644,317	56,644,317	2,069,150	3.65%
Employee Benefits	12,238,731	1,461,158	13,699,889	13,699,889	11,937,161	1,180,854	13,118,015	13,118,015	581,874	4.44%
Total Salaries and Benefits	64,710,021	7,703,335	72,413,356	72,413,356	63,750,704	6,011,628	69,762,332	69,762,332	2,651,024	3.80%
Services and Supplies										
Services	2,202,661		2,202,661	2,202,661	1,947,056		1,947,056	1,947,056	255,605	13.13%
Student Transportation	19,000		19,000	19,000	19,000		19,000	19,000	-	0.00%
Professional Development and Travel	740,198		740,198	740,198	463,290		463,290	463,290	276,908	59.77%
Rentals & Leases	158,449		158,449	158,449	130,000		130,000	130,000	28,449	21.88%
Dues & Fees	89,100		89,100	89,100	88,100		88,100	88,100	1,000	1.14%
Insurance	160,000		160,000	160,000	160,000		160,000	160,000	-	0.00%
Supplies	2,819,936	3,099,234	5,919,170	5,919,170	2,201,083	2,100,852	4,301,935	4,301,935	1,617,235	37.59%
Utilities	1,326,001		1,326,001	1,326,001	1,222,001		1,222,001	1,222,001	104,000	8.51%
Interest			1,572	1,572						
Amortization			4,091,659	4,091,659					36,146	0.89%
Total Services and Supplies	7,515,344	3,099,234	10,614,578	10,614,578	6,230,529	2,100,852	8,331,382	8,331,382	2,319,343	27.40%
TOTAL OPERATING EXPENSE	72,225,365	10,802,569	83,027,934	83,027,934	69,981,234	8,112,480	78,093,714	82,149,227	4,970,367	6.32%
Net Operating Surplus (Deficit)	(433,673)	-	(433,673)	(433,673)	(114,906)	-	(114,906)	(990,887)	(377,515)	
Allocation of Surplus	1,459,345	1,459,345	1,459,345	1,459,345	249,906		249,906	249,906	1,209,439	
Allocation (to) from Local Capital	(1,025,672)	(1,025,672)	1,025,672	(1,025,672)	(135,000)		(135,000)	(135,000)	(890,672)	
Projected Operating Surplus/(Deficit)	(0)	(0)	(25,534)	(25,534)	0	-	0	(855,887)	(58,747)	
Unrestricted Surplus funds available	1,881,459									
Restricted Surplus funds available	79,126									
Allocation of Surplus:										
Internally Restricted - School Surpluses	375,459									
Internally Restricted - Strategic Initiatives	500,000									
Internally Restricted - Addressing Learning Ir	204,997									
Internally Restricted - Teacher Mentorship	140,000									
Internally Restricted - Indigenous Education	235,935									
Internally Restricted - Equity Scan	2,954									
1,459,345										