



2021 / 2022

Annual Budget

Supplemental Information

(preliminary budget)



School District No. 75 (Mission)

June 2021

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Overview

The budget process for the 2021 / 2022 budget has included a careful review of all revenues and expenses. While the COVID19 pandemic has had an impact on the school district's finances over the past year, the preliminary plans for 2021/2022 are to return to regular budgeting and operating practices. If the pandemic is still affecting operations in September, the amended budget will need to be adjusted to reflect additional operating costs.

As presented, the budget is balanced. This was accomplished by maintaining tight controls on staffing across the organization and by recognizing revenue for increased student enrolment that is expected for September – over and above the enrolment increase that was forecast in February.

The Operating deficit is due to creating a preliminary budget for the targeted Indigenous education program funding that includes the planned carry forward from the 2020/21 year-end.

Statement of Operations

The following table provides an overview of the School District's entire operations, with comparisons to the prior year. This is the statement of operations as presented on Statement 2 of the budget and financial statements. The overall budget for the School District is less than the budget from the prior year, due to the reduction of additional funding that was received to manage the pandemic. Although the number of students in the District is expected to increase for September 2021, which will bring in additional operating funding, the special purpose funding is significantly less. The details of the changes to the funding are found in the revenue section of this supplemental budget information document.

Statement of Operations	Actuals			Amended Budget	Preliminary Budget	Change from prior year amended budget	
	2017/2018	2018/2019	2019/2020	2020/2021	2021/2022	\$	%
Revenue							
Provincial Grants	\$ 65,518,973	\$ 67,587,383	\$ 71,605,994	\$ 75,970,157	\$ 74,320,941	(1,649,216)	-2.17%
Other Revenue	5,338,086	5,221,631	4,502,350	3,575,417	3,657,867	82,450	2.31%
Amortization Deferred Capital Revenue (schedule 4)	2,827,868	2,867,953	2,912,410	3,007,060	3,064,626	57,566	1.91%
	73,684,927	75,676,967	79,020,754	82,552,634	81,043,434	(1,509,200)	-1.83%
Expenses							
Instruction	58,964,118	61,385,979	62,643,480	66,109,669	64,944,862	(1,164,807)	-1.76%
District Administration	2,737,272	3,004,309	2,893,598	3,291,056	3,299,110	8,054	0.24%
Operations and Maintenance	7,460,911	8,314,716	8,364,924	9,436,031	8,658,667	(777,364)	-8.24%
Transportation	1,030,529	1,094,121	1,114,185	1,202,988	1,191,075	(11,913)	-0.99%
Amortization (sch 4)	3,775,445	3,926,463	3,960,685	4,033,435	4,055,513	22,078	0.55%
	73,968,275	77,725,588	78,976,872	84,073,179	82,149,227	(1,923,952)	-2.29%
Surplus (Deficit)	\$ (283,348)	\$ (2,048,621)	\$ 43,882	\$ (1,520,545)	\$ (1,105,793)	414,752	-27.28%
Operating Surplus (Deficit)	664,229	(1,006,715)	1,070,443	(494,170)	(114,906)	379,264	-76.75%
Special Purpose Surplus (Deficit)		16,604	21,714				
Capital Surplus (Deficit)	(947,577)	(1,058,510)	(1,048,275)	(1,026,375)	(990,887)	35,488	-3.46%
	\$ (283,348)	\$ (2,048,621)	\$ 43,882	\$ (1,520,545)	\$ (1,105,793)	414,752	-27.28%

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The Operating surplus (deficit) is reconciled by transferring funds from reserves and surplus accounts. Additional information on the transfers is included in the next section.

Statement of Operations	Actuals			Amended Budget	Preliminary Budget	Change from prior year amended budget	
	2017/2018	2018/2019	2019/2020	2020/2021	2021/2022	\$	%
Operating Surplus (Deficit) Reconciliation							
Annual Operating Surplus (Deficit)	\$ 664,229	\$ (1,006,715)	\$ 1,070,443	\$ (494,170)	\$ (114,906)	379,264	-76.75%
Transfer (to) / from Restricted Reserves	379,514	166,906	(188,283)	408,159	249,906	(158,253)	-38.77%
Transfer (to) / from Contingency	-	-	-	-	-	-	-
Transfer (to) / from Unrestricted Surplus	1,335,394	241,309	(821,160)	286,011	-	(286,011)	-100.00%
Transfer to / from Capital	(28,581)	(1,500)	-	-	-	-	-
Transfer (to) / from Local Capital	(2,350,556)	600,000	(61,000)	(200,000)	(135,000)	-	-
Net Operating Surplus (Deficit)	\$ -	\$ -	\$ -	\$ -	\$ -	-	-

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

Reserves and Surplus Accounts

The balances in the reserves and surplus accounts are preliminary estimates and do not account for any anticipated increases from the year end actuals for the 2020/2021 year. These accounts will be updated and analyzed with the amended budget.

The only notable exception to this is an estimated surplus in the Indigenous Education Targeted Funding. As this funding must be spent on targeted programs, the preliminary budget includes the plans for this anticipated surplus funding. The balances will be updated with the amended budget once the year end actual transfer is included. As there are sufficient funds in the current unrestricted balance, this additional transfer can occur prior to the amended budget, without compromising the School District's financial position.

Although not reflected in the preliminary budget, there is an anticipated financial surplus from the 2020/2021 year. The actual surplus will be recorded with the year-end financial statements and will be updated with the amended budget.

As noted in previous years, the School District does not have sufficient surplus funds available to hold in contingency to guard against financial uncertainty in the future. Any future transfers to and from the reserves and surplus balances should consider Board policy.

Reserves and Surplus Balances	Actuals			Amended Budget	Preliminary Budget	Change from prior year amended budget	
	2017/2018	2018/2019	2019/2020	2020/2021	2021/2022	\$	%
Reserves and Surplus Balances after Transfers							
Restricted Reserves	\$ 403,559	\$ 236,653	\$ 424,936	\$ 16,777	\$ (233,129)		
Contingency	-	-	-	-	-		
Unrestricted Surplus	510,812	269,503	1,090,663	804,652	804,652		
Total Operating Surplus / Reserves	\$ 914,371	\$ 506,156	\$ 1,515,599	\$ 821,429	\$ 571,523	(249,906)	-30.42%
Local Capital Account							
Fund Balance at Start of the Year	\$ 1,535,220	\$ 1,949,317	\$ 728,389	\$ 677,607	\$ 96,113	(581,494)	-85.82%
Transfer to / from the Fund	2,350,556	(600,000)	61,000	200,000	135,000		
Expenditures from the Fund	(1,936,459)	(620,928)	(111,782)	(781,494)	(125,000)		
Balance at the end of the Year	\$ 1,949,317	\$ 728,389	\$ 677,607	\$ 96,113	\$ 106,113	10,000	10.40%

Student Enrolment

Determining student enrolment is the first step in preparing the annual budget, as most revenue streams are tied to student enrolment. The preliminary budget includes the projected enrolment for September based on the preliminary estimates submitted to the Ministry in February, an update to the enrolment projections for international students, and a minor adjustment to reflect the increase in enrolment beyond what was forecast in February.

Enrolment	Actuals			Amended Budget	Preliminary Budget	Change from prior year
	2017/2018	2018/2019	2019/2020	2020/2021	2021/2022	
Regular Ministry Funded	5,866	5,890	5,936	5,668	5,950	282
Regular Ministry Funded - Additional				-	35	35
Other Ministry Funded	342	331	347	639	431	(208)
International	163	154	138	68	70	2
Riverside Adults *	-	-	-	-	-	
Total Enrolment	6,371	6,375	6,421	6,376	6,486	110
# Change	164	4	46	(45)	110	
% Change	2.64%	0.06%	0.73%	-0.71%	1.73%	1.70%

* information to be gathered

The current enrolment for September includes more students than the February estimate, which has necessitated increased staffing levels to ensure the classrooms can accommodate the students. The budget includes the revenue projection for an additional 35 students more than the February estimate, to help balance the budget. As of the beginning of June, an additional 68 students had registered for September. A conservative approach to recognizing the revenue from additional students is taken. This should provide a small revenue buffer to allow the School District to respond to any anomalies that develop once school starts, such as adding classrooms to accommodate more students.

Regular Enrolment

The following table is the summary of the enrolment projection in February. Actual enrolment is indicating that most students have enrolled at their regular schools, with only a few students remaining in the Distance Learning Programs. Currently there are 6,157 (5950 estimated) students registered in the regular programs for September.

Ministry Funded Regular Enrolment	Actuals			Amended Budget	Preliminary Budget	Change from prior year
	2017/2018	2018/2019	2019/2020	2020/2021	2021/2022	
Kindergarten	464	466	472	490	511	21
Grades 1 - 6	2866	2889	2909	2720	2913	193
Total Elementary	3330	3355	3381	3210	3424	214
Middle	1295	1340	1316	1272	1348	76
Secondary	1241	1195	1239	1186	1178	-8
Total	5866	5890	5936	5668	5950	282
# change from prior year	153	24	46	-267.75	281.75	
% change from prior year	2.68%	0.41%	0.78%	-4.51%	4.75%	

Other Enrolment

Other enrolment shows the breakdown in the shift from regular programs to distance learning for 2020/2021 and the shift back to regular schools for 2021/2022. The February projection indicated that approximately 200 students (243 for the year) would remain in the DL program. As of early June 2021, approximately 80 students remained enrolled in DL, a shift of an additional 120 students from DL to regular enrolment.

The budget includes an estimate of 70 international students. Currently 90 students are enrolled, equating to approximately 75 FTE students. The budget remains conservative.

Other Enrolment	Actuals			Amended Budget	Preliminary Budget	Change from prior year
	2017/2018	2018/2019	2019/2020	2020/2021	2020/2021	
Ministry Funded Children						
Continuing Ed	95	88	90	87	87	0
Alternate	87	89	89	95	95	-
Distributed Learning	149	144	158	452	243	(209)
subtotal	330	321	337	634	425	(209)
Adults						
Continuing Ed	7	4	5	3	3	-
Distributed Learning	4	5	6	3	3	0
subtotal	11	10	10	6	6	0
Total Ministry Funded	342	331	347	639	431	(208)
Other						
International	163	154	138	68	70	2
Riverside *	-	-	-	-	-	-
	163	154	138	68	70	2
Total Other Enrolment	505	485	485	707	501	(206)
# change from prior year	11	(20)	0	222	(206)	
% change from prior year	2.13%	-3.91%	0.09%	45.81%	-29.18%	

* 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 the increases in enrolment, shifting from DL back to regular, and the elimination of additional funding to respond to the pandemic. The total revenue is projected to decrease by \$1.5M from the prior year. A summary of the changes is presented below. The preliminary budget does not include funding for remedy for classrooms that exceed class size and composition ratios. The amended budget will include any of these costs.

Total Revenue Summary	Actuals			Amended Budget 2020/2021	Preliminary Budget 2021/2022	Change from prior year	
	2017/2018	2018/2019	2019/2020			\$	%
Operating Fund	\$ 62,035,570	\$ 63,774,215	\$ 67,088,720	\$ 67,285,299	\$ 69,866,328	\$ 2,581,029	3.84%
Special Purpose Funds	8,821,489	8,608,201	8,738,740	12,260,275	8,112,480	(4,147,795)	-33.83%
Capital Fund	-	426,598	280,884	-	-	-	-
Amortization - Def. Revenue	2,827,868	2,867,953	2,912,410	3,007,060	3,064,626	57,566	1.91%
	<u>\$ 73,684,927</u>	<u>\$ 75,676,967</u>	<u>\$ 79,020,754</u>	<u>\$ 82,552,634</u>	<u>\$ 81,043,434</u>	<u>\$ (1,509,200)</u>	<u>-1.83%</u>
\$ change from Prior Year	6,817,819	1,992,040	3,343,787	3,531,880	(1,509,200)		
% change from Prior Year	10.20%	2.70%	4.42%	4.47%	-1.83%		

Operating Fund

The operating fund revenue is expected to increase by \$2.6M (3.84% increase).

Total Revenue	Actuals			Amended Budget 2020/2021	Preliminary Budget 2021/2022	Change from prior year	
	2017/2018	2018/2019	2019/2020			\$	%
Operating Fund							
Grants							
Ministry of Education	\$ 58,308,097	\$ 59,970,517	\$ 63,655,835	\$ 65,174,564	\$ 67,627,679	\$ 2,453,115	3.76%
Other Ministries	357,150	330,784	387,232	305,318	350,782	45,464	14.89%
	<u>58,665,247</u>	<u>60,301,301</u>	<u>64,043,067</u>	<u>65,479,882</u>	<u>67,978,461</u>	<u>2,498,579</u>	<u>3.82%</u>
Tuition	2,517,026	2,707,297	2,322,031	1,270,400	1,409,300	138,900	10.93%
Other Revenue	451,227	404,383	394,065	279,417	203,957	(75,460)	-27.01%
Rentals and Leases	200,241	179,020	212,095	190,600	209,610	19,010	9.97%
Investment Income	201,829	182,214	117,462	65,000	65,000	-	0.00%
	<u>\$ 62,035,570</u>	<u>\$ 63,774,215</u>	<u>\$ 67,088,720</u>	<u>\$ 67,285,299</u>	<u>\$ 69,866,328</u>	<u>\$ 2,581,029</u>	<u>3.84%</u>
\$ change from Prior Year	2,028,252	1,738,645	3,314,505	196,579	2,581,029		
% change from Prior Year	3.38%	2.80%	5.20%	0.29%	3.84%		



Grants

Operating grants increased from the prior year by \$2.5M (3.8%). The change is due to an increase to the general operating grant of \$4M, primarily due to the increased enrolment, and the shift from DL to regular student funding. In addition, there is an estimated increase of \$275,975 for the additional enrolment estimate. The labour settlement funding is now included in the regular operating grant, and the mentorship funding was a one-time grant.

Operating Fund Grants	Actuals			Amended Budget	Preliminary Budget	Change from prior year	
	2017/2018	2018/2019	2019/2020	2020/2021	2021/2022	\$	%
Provincial Grants							
Operating Fund							
Ministry of Education							
Operating Grant	\$57,063,995	\$ 58,855,102	\$ 61,222,760	\$ 62,534,834	\$ 66,542,680	\$ 4,007,846	6.41%
Other							
AANDC/LEA Recovery	(116,868)	(173,957)	(125,910)	(173,957)	(173,957)	-	0.00%
Carbon Tax Reimbursement	56,095	61,051	61,051	-	-	-	-
Children and Youth Video	-	6,500	500	-	-	-	-
Early Career Mentorship	-	-	-	140,000	-	(140,000)	-
Early Learning Framework	-	-	6,848	2,486	-	(2,486)	-
Economic Stability Dividend	37,141	69,605	-	-	-	-	-
Employer Health Tax	-	156,520	515,072	-	-	-	-
Equity Scan	-	-	18,000	-	-	-	-
Graduated Adults	18,184	16,731	18,795	-	-	-	-
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%
Shoulder Tappers Grant	23,679	-	-	-	-	-	-
Skills Training	5,000	5,000	-	-	-	-	-
Student Learning Grant	-	-	-	-	-	-	-
Support Staff Benefits	12,960	13,200	25,110	52,433	55,180	2,747	-
Return Administrative Savings	280,146	-	-	-	-	-	-
Transportation Supplement	188,900	188,900	188,900	188,900	188,900	-	0.00%
Teacher Labour Settlement	-	-	698,184	1,690,967	-	(1,690,967)	-
Increased Enrolment					275,975	275,975	
	1,244,102	1,115,415	2,433,075	2,639,730	1,084,999	(1,554,731)	-58.90%
Provincial Other							
Art Starts Program	-	4,500	-	4,500	4,500	-	-
BCPSEA	20,174	-	-	-	-	-	-
Other	10,450	-	1,050	-	-	-	-
Riverside - Camosun	24,990	-	-	-	-	-	-
Riverside - ITA	153,861	183,950	241,000	154,200	193,000	38,800	-
Riverside - UVIC	6,750	-	-	-	-	-	-
UFV - Expense Recovery	140,925	142,334	145,182	146,618	153,282	6,664	-
	357,150	330,784	387,232	305,318	350,782	45,464	14.89%
Total Provincial Operating Grants	\$58,665,247	\$ 60,301,301	\$ 64,043,067	\$ 65,479,882	\$ 67,978,461	\$ 2,498,579	3.82%
\$ change from Prior Year	\$ 1,575,463	\$ 1,636,054	\$ 3,741,766	\$ 1,436,815	\$ 2,498,579		
% change from Prior Year	2.76%	2.79%	6.21%	2.24%	3.82%		

Regular Grant

The following table is based on the projected enrolment as of February 2021 and the updated grant tables provided by the Ministry. Due to the increase in students and the movement of students from DL back to regular school, the regular learning student grant increased by \$4M, while the grant for other student learning decreased by \$1.1M. Special education funding increased by approximately \$900,000 due to a funding increase and additional students identified as needing support.

Regular Operating Grant Calculation	Actuals			Amended Budget 2020/2021	Preliminary Budget 2021/2022	Change from prior year	
	2017/2018	2018/2019	2019/2020			\$	%
Regular Learning Students	\$ 42,828,579	\$ 43,721,006	\$ 44,329,115	\$ 42,851,970	\$ 46,915,750	\$ 4,063,780	9.48%
Other Learning Students	2,176,181	2,159,009	2,305,366	4,121,693	2,971,834	(1,149,859)	-27.90%
Special Education Support	7,017,853	7,593,158	8,415,483	8,799,439	9,723,363	923,924	10.50%
Indigenous Education	1,349,150	1,319,790	1,612,400	1,633,500	1,655,770	22,270	1.36%
ELL/FLL & Other	482,670	482,800	496,318	542,640	594,375	51,735	9.53%
Salary Differential	430,265	466,733	802,976	943,562	954,739	11,177	1.18%
Unique Geographic Factors	2,940,835	2,991,451	3,139,652	3,586,725	3,671,149	84,424	2.35%
Curriculum/Learning Support	118,608	121,155	121,450	55,305	55,700	395	0.71%
Administrative Savings	(280,146)						
	\$57,063,995	\$58,855,102	\$61,222,760	\$62,534,834	\$66,542,680	4,007,846	6.41%
\$ change from Prior Year	1,693,895	1,791,107	2,367,658	1,312,074	4,007,846		
% change from Prior Year	3.06%	3.14%	4.02%	2.14%	6.41%		
Total Funded Students	6,196	6,211	6,273	6,302	6,375	73	
Rate per funded student	9,254	9,476	9,760	9,923	10,438	515	
\$ change from Prior Year	58	222	284	163	515	352	
% change from Prior Year	0.63%	2.39%	3.00%	1.67%	5.19%		



Other Revenue

International student revenue is expected to increase slightly. The Clarke Theatre recovery is eliminated, as the District of Mission is now managing the Clarke Theatre programming. Investment income is expected to remain low, due to the exceptionally low interest rates.

Other Revenues	Actuals			Amended Budget	Preliminary Budget	Change from prior year	
	2017/2018	2018/2019	2019/2020	2020/2021	2021/2022	\$	%
Tuition							
Continuing Education	319,291	341,409	308,525	280,000	280,000	-	0.00%
International & Out of Province	2,197,735	2,360,607	2,008,526	990,400	1,129,300	138,900	14.02%
Summit Distance Learning		5,281	4,980	-	-		
Total Tuition	2,517,026	2,707,297	2,322,031	1,270,400	1,409,300	138,900	10.93%
\$ change from prior year	322,391	190,271	(385,266)	(1,051,631)	138,900		
% change from prior year	14.69%	7.56%	-14.23%	-45.29%	10.93%		
Other Revenue Operating							
LEA Funding - First Nations	116,868	173,957	125,910	173,957	173,957	-	0.00%
Miscellaneous BEST							
DOM Clarke Theatre	50,000	100,000	150,000	75,460	-	(75,460)	-100.00%
Other Revenue	251,881	88,933	83,311	25,000	25,000	-	0.00%
Pay for Service - Riverside	17,422	28,748	17,644	5,000	5,000	-	0.00%
Transportation Fees	15,056	12,745	17,200	-	-	-	
	451,227	404,383	394,065	279,417	203,957	(75,460)	-27.01%
\$ change from prior year	84,511	(46,844)	(10,318)	(114,648)	(75,460)		
% change from prior year	23.05%	-10.38%	-2.55%	-29.09%	-27.01%		
Rentals and Leases	200,241	179,020	212,095	190,600	209,610	19,010	9.97%
Investment Income	201,829	182,214	117,462	65,000	65,000	-	0.00%
	402,070	361,234	329,557	255,600	274,610	19,010	7.44%
\$ change from prior year	45,887	(40,836)	(31,677)	(73,957)	19,010		
% change from prior year	12.88%	-10.16%	-8.77%	-22.44%	7.44%		



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Special Purpose Fund

The Special Purpose Funds budget is expected to decrease by \$4.1M. The decrease is primarily due to the elimination of the funds for managing the pandemic, the Ministry practice of setting preliminary funding for classroom enhancement fund staffing at 90% of the prior year budget (with adjustment in the fall for the amended budget), and the elimination of the budget for remedies until costs are estimated in October. Other grants are expected to decrease next year as well, as noted on the summary.

Special Purpose Funds	Actuals			Amended Budget	Preliminary Budget	Change from prior year	
	2017/2018	2018/2019	2019/2020	2020/2021	2021/2022	\$	%
Ministry of Education							
Annual Facility Grant - Ops Classroom Enhancement Overhead	249,512	249,513	249,513	249,513	249,513	-	0.00%
Staffing	4,930,436	4,716,526	4,929,479	5,223,201	4,700,881	(522,320)	-10.00%
Remedies		667,085	826,855	642,720		(642,720)	
	5,376,381	5,675,804	6,047,108	6,125,124	4,960,084	(1,165,040)	-19.02%
Coding & Curriculum	51,638	-	-	-	-	-	-
Community Link	386,475	389,950	381,185	416,933	412,254	(4,679)	-1.12%
CR4YC	-	-	-	11,250	11,250	-	-
FN Student Transportation	-	-	-	25,858	-	(25,858)	
Learning Improvement	228,253	231,069	226,311	225,361	231,682	6,321	2.80%
Mental Health in Schools	-	-	6,230	74,270	52,000	(22,270)	
Official Languages (OLEP)	95,002	96,453	96,579	95,970	94,988	(982)	-1.02%
Priority Measures	196,856	-	-	-	-	-	-
Ready, Set, Learn	34,422	42,947	26,998	37,923	59,000	21,077	55.58%
Safe Return to School	-	-	-	484,741	-	(484,741)	
Safe Return to Class	-	-	-	2,461,469	-	(2,461,469)	
Service Delivery Transformation	35,996	-	-	-	-	-	-
Strong Start	149,191	170,809	160,790	160,000	160,000	-	0.00%
	6,803,726	6,856,545	7,194,714	10,368,412	6,230,771	(4,137,641)	-39.91%
Provincial Other							
MCFD, Early Years	-	-	69,974	95,892	82,737	(13,155)	-13.72%
MCFD, Middle Years	-	-	13,593	22,485	28,972	6,487	28.85%
POPSFASD C.A.R.S.	-	2,939	3,762	3,486	-	(3,486)	
Riverside Electrical	50,000	-	-	-	-	-	-
	50,000	2,939	87,329	121,863	111,709	(10,154)	-8.33%
Total Provincial SPF Grants	\$ 6,853,726	\$ 6,859,484	\$ 7,282,043	\$ 10,490,275	\$ 6,342,480	\$ (4,147,795)	-39.54%
\$ change from Prior Year	\$ 4,366,750	\$ 5,758	\$ 422,559	\$ 3,208,232	\$ (4,147,795)		
% change from Prior Year	175.58%	0.08%	6.16%	44.06%	-39.54%		

Other revenues within the special purpose grants are relatively stable year over year.

Other Revenues	Actuals			Amended Budget	Preliminary Budget	Change from prior year	
	2017/2018	2018/2019	2019/2020	2020/2021	2021/2022	\$	%
Special Purpose Fund							
District Literacy	12,281	-	-	-	-	-	-
Scholarships & Bursaries	72,250	70,900	58,750	70,000	70,000	-	0.00%
School Generated Funds	1,883,232	1,677,817	1,397,947	1,700,000	1,700,000	-	0.00%
	1,967,763	1,748,717	1,456,697	1,770,000	1,770,000	-	0.00%
\$ change from prior year	335,762	(219,046)	(292,020)	313,303	313,303		
% change from prior year	20.57%	-11.13%	-16.70%	21.51%	21.51%		

Expenses

This section highlights the changes to the operating and special purpose fund expenses. The expense portion of the budget decreased by \$1.9M from the prior year's amended budget. This change is due to the elimination of the special purpose funding for managing the pandemic, and the partial budget for the classroom enhancement funding. The details of the changes in the funds are presented below, and in the appendix.

Expenses By Fund	Actuals			Amended Budget	Preliminary Budget	Change from prior year amended budget	
	2017/2018	2018/2019	2019/2020	2020/2021	2021/2022	\$	%
Operating Fund	61,371,341	64,780,930	66,018,277	67,779,469	69,981,234	2,201,765	3.25%
Special Purpose Fund	8,821,489	8,591,597	8,717,026	12,260,275	8,112,480	(4,147,795)	-33.83%
Capital Fund	3,775,445	4,353,061	4,241,569	4,033,435	4,055,513	22,078	0.55%
	73,968,275	77,725,588	78,976,872	84,073,179	82,149,227	(1,923,952)	-2.29%

Functional Reporting

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

As there were significant costs in the amended budget to manage the pandemic with adding staffing and supplies, the 2021/22 budget is significantly reduced in instruction and operations.

All Funds - Expense Summary	Actuals			Amended Budget	Preliminary Budget	Change from prior year amended budget	
	2017/2018	2018/2019	2019/2020	2020/2021	2021/2022	\$	%
Instruction	58,964,118	61,385,979	62,643,480	66,109,669	64,944,862	(1,164,807)	-1.76%
District Administration	2,737,272	3,004,309	2,893,598	3,291,056	3,299,110	8,054	0.24%
Operations and Maintenance	7,460,911	8,314,716	8,364,924	9,436,031	8,658,667	(777,364)	-8.24%
Transportation	1,030,529	1,094,121	1,114,185	1,202,988	1,191,075	(11,913)	-0.99%
Amortization (sch 4)	3,775,445	3,926,463	3,960,685	4,033,435	4,055,513	22,078	0.55%
	73,968,275	77,725,588	78,976,872	84,073,179	82,149,227	(1,923,952)	-2.29%

Object Reporting: Salaries, Benefits, Services & Supplies, Amortization

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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Expenses By Object	Actuals			Amended Budget	Preliminary Budget	Change from prior year amended budget	
	2017/2018	2018/2019	2019/2020	2020/2021	2021/2022	\$	%
Salaries, Wages							
Teachers	28,040,710	28,871,997	30,781,652	32,491,662	32,061,983	(429,679)	-1.32%
Principals and Vice Principals	3,669,903	3,949,658	4,012,323	4,228,671	4,402,375	173,704	4.11%
Educational Assistants	6,428,915	6,498,738	6,676,622	7,064,154	7,023,003	(41,151)	-0.58%
Support Staff	6,688,554	7,244,272	7,716,001	8,289,676	8,148,013	(141,663)	-1.71%
Other Professionals	1,909,540	2,052,903	2,187,107	2,007,624	2,083,003	75,379	3.75%
Substitutes	2,697,973	3,422,344	2,836,919	2,433,086	2,925,941	492,855	20.26%
	49,435,595	52,039,912	54,210,624	56,514,873	56,644,318	129,445	0.23%
Benefits	11,519,194	11,930,511	12,041,474	13,339,229	13,118,015	(221,214)	-1.66%
Total Employment Expenses	60,954,789	63,970,423	66,252,098	69,854,102	69,762,333	(91,769)	-0.13%
Services and Supplies	9,238,041	9,828,702	8,764,089	10,185,642	8,331,381	(1,854,261)	-18.20%
Amortization	3,775,445	3,926,463	3,960,685	4,033,435	4,055,513	22,078	0.55%
	73,968,275	77,725,588	78,976,872	84,073,179	82,149,227	(1,923,952)	-2.29%
Employment exp. as a % of costs	82.41%	82.30%	83.89%	83.09%	84.92%		
Benefits as a % of salary/wages	23.30%	22.93%	22.21%	23.60%	23.16%		
Service & Supplies as a % of total	12.49%	12.65%	11.10%	12.12%	10.14%		

Employment Expenses

More than 80% of the School District's expenses are related to staffing. 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 following table summarizes the staffing plan. The staffing plan will be updated as staffing adjusts in September and updated with the amended budget.

2021/22 Staffing Budget	Instruction								Administration			Ops/Mtc/Transport			Total
	Teachers			Total PVP	E. A. Total EA	Total Support	Other Professionals	Total Instruction	Admin Support	Total Other Professional	Total District Admin	Support Staff	Other Professionals	Total Operations, Mtc Transport	
	Classroom Teachers	Non Enrolling	Sub Total Teachers												
District Based	1.30	24.36	25.66	2.60	39.64	10.63	1.00	79.53	11.71	17.20	28.91	46.46	4.00	50.46	158.90
School Based	282.45	82.83	365.28	31.40	114.46	49.40	1.00	561.54	-	-	-	37.30	-	37.30	598.84
Total	283.75	107.19	390.94	34.00	154.10	60.03	2.00	641.07	11.71	17.20	28.91	83.76	4.00	87.76	757.74
% of total Staff	37.4%	14.1%	51.6%	4.5%	20.3%	7.9%	0.3%	84.6%	1.5%	2.3%	3.8%	11.1%	0.5%	11.6%	100.0%
Total Prior Year Budget	275.73	102.27	378.00	34.00	152.45	60.65	2.00	627.10	11.57	17.00	28.57	82.74	4.00	86.74	742.41
Prior Year % of total Staff	37.1%	13.8%	50.9%	4.6%	20.5%	8.2%	0.3%	84.5%	1.6%	2.3%	3.8%	11.1%	0.5%	11.7%	100.0%
Difference from prior year	8.02	4.92	12.94	-	1.65	(0.62)	-	13.97	0.14	0.20	0.34	1.02	-	1.02	15.33

Services and Supplies

Services and supplies are a small component of the budget, averaging 11.7% over the past few years. There is a significant reduction in the service and supplies budget from the prior year, as the prior year included funding to manage the pandemic, such as increased funding for cleaning supplies, masks, and gloves.

Amortization

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)

As this supplemental information document for the budget continues to develop, additional information will be included. With this report, additional information is provided for the International Education program, and the English Language Learner program. As staff continue to review and analyze this information, updates are made. As such, the amended budget information presented below is updated from the version provided in the 20/21 Amended Budget.

With the reduction in international learners due to the pandemic, staff have closely monitored the International and ELL budget. The following summarizes the information for the preliminary budget.

English Language Learning	Actual 2019/20	Amended Budget 2020/2021	Preliminary Budget 2021/2022
Ministry Funded Students	312	357	375
International ELL Students	138	49	43
Total Students	450	406	418
Grant Revenue	466,440	542,640	594,375
International Allocation	151,832	74,632	68,155
Total Revenue	618,272	617,272	662,530
Expenses			
District	882,235	589,191	608,425
School	81,218	28,622	59,412
Total	963,453	617,813	667,838
Net Program	(\$345,181)	(\$541)	(\$5,308)

The international education department has seen a significant reduction in the number of students due to the pandemic. As such, the amount of additional funding available to support other programs is expected to be minimal again this year. International students are continuing to register and there are currently 90 students registered (70 FTE 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. Currently, with fewer students accounting for the fixed costs of the international department, the rate per student is significantly less than the rate for a ministry funded student.

The actual contribution after the additional regular staffing needs are determined for the middle and high school, the international program is providing less than \$10,000 additional revenue. For comparison, in 2019/2020 this net contribution exceeded \$400,000.

International Program	Actual 2019/20	Amended Budget 2020/2021	Preliminary Budget 2021/2022
International Students	138	68	70
Revenue less Agent Fees	1,762,928	881,050	993,784
Expenses			
Student	141,747	84,000	94,800
Department	492,077	455,342	462,270
Cost of bringing students to Mission	633,824	539,342	557,070
<i>International School Supports</i>			
ELL expenses (to ELL budget)	151,832	74,632	68,155
Supplemental International Staffing	274,147	99,072	101,230
	425,979	173,704	169,385
International Expenses	1,059,803	713,046	726,456
Net International Revenue	703,125	168,004	267,328
<i>Net Rate Comparison</i>			
Funding per student after int. costs	5,103	2,471	3,819
BC Student rate	7,468	7,560	7,885
Rate Surplus (shortage)	(2,365)	(5,089)	(4,066)
<i>Regular Classroom Staffing</i>			
Classroom Staffing - middle/high only	302,355	238,158	258,949
Total Net Contribution	\$400,770	(\$70,154)	\$8,380

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. Staff are currently developing reports to track student services, as well as the funding for the schools – by school type. The additional reports will be provided with future budget documents.

Local Capital

Although building and equipment capital costs are expensed in the operating accounts by amortizing the costs over the useful life of the asset, annually, 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	Preliminary Budget
	2021/2022
Prior Year Local Capital Fund Balance	\$ 96,113
Transfer from Operating Fund	135,000
Total funds available for Local Capital 2021 / 2022	231,113
Planned Expenditures	
Equipment Replacement - details to be finalized	125,000
	\$ 125,000
Anticipated Fund Balance - End of Year	106,113
Portables	83,809
Unallocated	22,304
	-

* Note prior year balance does not factor in any anticipated carryforward of unspent funds as of June 30, 2021.

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 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 budget. These items will be reviewed during the 2021/2022 amended budget deliberations.

Additional Needs Identified (Not Included in Budget)	Strategic Priority	Amount	Budget	
One Time Additional Needs				
Transportation - Special education bus		75,000	Local Capital	One-time
Printers/Photocopiers - Final upgrade phase		75,000	Local Capital	One-time
Schools - Mental health supports 2021/2022 recovery year ¹		100,000	Teacher/PVP	One-time
Riverside Expansion		100,000	Local Capital	One-time
Portable - Site to be identified		200,000	Local Capital	One-time
SUB-TOTAL ADDITIONAL ONE-TIME NEEDS IDENTIFIED		550,000		
Recurring Additional Needs				
Schools - PA system replacements		30,000	AFG/Local Capital	Recurring
Schools - Telecom system replacements		30,000	AFG/Local Capital	Recurring
Schools - Increase school resources budget	yes	140,000	Schools	Recurring
Schools - School Accessibility / Inclusivity Upgrades	yes	50,000	Local Capital	Recurring
Schools - School Furniture and equipment - effective / modern ²	yes	50,000	Local Capital	Recurring
Schools - Curriculum support ³	yes	200,000	Teachers / Schools	Recurring
Schools - Mental health supports ⁴	yes	50,000	Teacher/PVP	Recurring
Schools - Additional teaching blocks at MSS ⁵		100,000	Teachers	Recurring
Curriculum - Literacy mentor teacher	yes	100,000	Teachers	Recurring
Curriculum - Social & Emotional learning mentor teacher ⁴	yes	100,000	Teachers	Recurring
Student Services - Settlement worker/navigator		50,000	Support Staff	Recurring
Administration - Additional Finance position		100,000	Support Staff	Recurring
Facilities - White fleet additions		50,000	Local Capital	Recurring
Facilities - Custodial equipment		25,000	Local Capital	Recurring
Transportation - Bus predictive stop arm cameras ⁶		20,000	Local Capital	Recurring
Regular Software upgrades		25,000	Local Capital	Recurring
SUB-TOTAL ADDITIONAL RECURRING NEEDS IDENTIFIED		1,120,000		
Total Additional Needs		\$ 1,670,000		
Notes:				
1. Pandemic Recovery - Social Emotional Learning, Trauma Informed Practice, Teacher position with Admin Oversight				
2. Including workplace assessments				
3. Includes: Indigenous education, diversity, inclusion, social emotional learning, trauma informed practice				
4. Social Emotional Learning, Trauma Informed Practice - ongoing supports				
5. Expand programming to offer more variety				
6. \$5,000 per bus, 5 per year				

Appendix

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

Operating Fund	Actuals			Amended Budget 2021/2022	Preliminary Budget 2021/2022	Change from prior year amended budget	
	2017/2018	2018/2019	2019/2020			\$	%
Revenue							
Provincial Grants	\$ 58,665,247	\$ 60,301,301	\$ 64,043,067	\$ 65,479,882	\$ 67,978,461	2,498,579	3.82%
Other Revenue	3,370,323	3,472,914	3,045,653	1,805,417	1,887,867	82,450	4.57%
	62,035,570	63,774,215	67,088,720	67,285,299	69,866,328	2,581,029	3.84%
Expenses							
Instruction	50,682,591	53,200,585	54,345,399	55,479,469	57,277,210	1,797,741	3.24%
District Administration	2,607,456	2,931,819	2,808,366	3,098,206	3,188,395	90,189	2.91%
Operations and Maintenance	7,050,765	7,554,405	7,750,327	8,024,664	8,324,554	299,890	3.74%
Transportation	1,030,529	1,094,121	1,114,185	1,177,130	1,191,075	13,945	1.18%
	61,371,341	64,780,930	66,018,277	67,779,469	69,981,234	2,201,765	3.25%
Operating Surplus (Deficit)	\$ 664,229	\$ (1,006,715)	\$ 1,070,443	\$ (494,170)	\$ (114,906)	379,264	-76.75%

Special Purpose Funds	Actuals			Amended Budget 2021/2022	Preliminary Budget 2021/2022	Change from prior year amended budget	
	2017/2018	2018/2019	2019/2020			\$	%
Revenue							
Provincial Grants	\$ 6,853,726	\$ 6,859,484	\$ 7,282,043	\$ 10,490,275	\$ 6,342,480	(4,147,795)	-39.54%
Other Revenue	1,967,763	1,748,717	1,456,697	1,770,000	1,770,000	-	0.00%
	8,821,489	8,608,201	8,738,740	12,260,275	8,112,480	(4,147,795)	-33.83%
Expenses							
Instruction	8,281,527	7,758,796	8,017,197	10,630,200	7,667,652	(2,962,548)	-27.87%
District Administration	129,816	72,490	85,232	192,850	110,715	(82,135)	-42.59%
Operations and Maintenance	410,146	760,311	614,597	1,411,367	334,113	(1,077,254)	-76.33%
Transportation	-	-	-	25,858	-	(25,858)	
	8,821,489	8,591,597	8,717,026	12,260,275	8,112,480	(4,147,795)	-33.83%
Surplus (Deficit)	\$ -	\$ 16,604	\$ 21,714	\$ -	\$ -	-	

Capital Fund	Actuals			Amended Budget 2021/2022	Preliminary Budget 2021/2022	Change from prior year amended budget	
	2017/2018	2018/2019	2019/2020			\$	%
Revenue							
Provincial Grants	\$ -	\$ 426,598	\$ 280,884	\$ -	\$ -	-	
Amortization	2,827,868	2,867,953	2,912,410	3,007,060	3,064,626	57,566	1.91%
	2,827,868	3,294,551	3,193,294	3,007,060	3,064,626	57,566	1.91%
Capital Fund - Object Reporting							
Support Staff	-	-	-	-	-	-	
Services and Supplies	-	426,598	280,884	-	-	-	
Amortization	3,775,445	3,926,463	3,960,685	4,033,435	4,055,513	22,078	0.55%
	3,775,445	4,353,061	4,241,569	4,033,435	4,055,513	22,078	0.55%
Surplus (Deficit)	\$ (947,577)	\$ (1,058,510)	\$ (1,048,275)	\$ (1,026,375)	\$ (990,887)	35,488	-3.46%

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B. Total Revenue by Fund

Total Revenue	Actuals			Amended Budget	Preliminary Budget	Change from prior year	
	2017/2018	2018/2019	2019/2020	2020/2021	2021/2022	\$	%
Operating Fund							
Grants							
Ministry of Education	\$ 58,308,097	\$ 59,970,517	\$ 63,655,835	\$ 65,174,564	\$ 67,627,679	\$ 2,453,115	3.76%
Other Ministries	357,150	330,784	387,232	305,318	350,782	45,464	14.89%
	58,665,247	60,301,301	64,043,067	65,479,882	67,978,461	2,498,579	3.82%
Tuition	2,517,026	2,707,297	2,322,031	1,270,400	1,409,300	138,900	10.93%
Other Revenue	451,227	404,383	394,065	279,417	203,957	(75,460)	-27.01%
Rentals and Leases	200,241	179,020	212,095	190,600	209,610	19,010	9.97%
Investment Income	201,829	182,214	117,462	65,000	65,000	-	0.00%
	<u>\$ 62,035,570</u>	<u>\$ 63,774,215</u>	<u>\$ 67,088,720</u>	<u>\$ 67,285,299</u>	<u>\$ 69,866,328</u>	<u>\$ 2,581,029</u>	<u>3.84%</u>
\$ change from Prior Year	2,028,252	1,738,645	3,314,505	196,579	2,581,029		
% change from Prior Year	3.38%	2.80%	5.20%	0.29%	3.84%		
Special Purpose Fund							
Grants							
Ministry of Education	\$ 6,803,726	\$ 6,856,545	\$ 7,194,714	\$ 10,368,412	\$ 6,230,771	\$ (4,137,641)	-39.91%
Other Ministries	50,000	2,939	87,329	121,863	111,709	(10,154)	-8.33%
	6,853,726	6,859,484	7,282,043	10,490,275	6,342,480	(4,147,795)	-39.54%
Other Revenue	1,967,763	1,748,717	1,456,697	1,770,000	1,770,000	-	0.00%
	<u>\$ 8,821,489</u>	<u>\$ 8,608,201</u>	<u>\$ 8,738,740</u>	<u>\$ 12,260,275</u>	<u>\$ 8,112,480</u>	<u>\$ (4,147,795)</u>	<u>-33.83%</u>
\$ change from Prior Year	4,702,512	(213,288)	130,539	3,521,535	(4,147,795)		
% change from Prior Year	114.17%	-2.42%	1.52%	40.30%	-33.83%		
Capital Fund							
Ministry of Education Grant	\$ -	\$ 426,598	\$ 280,884	\$ -	\$ -	\$ -	
Amortization	2,827,868	2,867,953	2,912,410	3,007,060	3,064,626	57,566	1.91%
	<u>\$ 2,827,868</u>	<u>\$ 3,294,551</u>	<u>\$ 3,193,294</u>	<u>\$ 3,007,060</u>	<u>\$ 3,064,626</u>	<u>\$ 57,566</u>	<u>1.91%</u>
\$ change from Prior Year	87,055	466,683	(101,257)	(186,234)	57,566		
% change from Prior Year	3.18%	16.50%	-3.07%	-5.83%	1.91%		
Total Revenue	<u>73,684,927</u>	<u>75,676,967</u>	<u>79,020,754</u>	<u>82,552,634</u>	<u>81,043,434</u>	<u>\$ (1,509,200)</u>	<u>-1.83%</u>

C. Operating Fund Revenue Change Reconciliation

Operating Fund - Revenue Change Reconciliation	Increase / (Decrease)
Operating Grant	
Enrolment - Regular schools	2,131,236
Enrolment - Distance learning	(1,273,756)
Enrolment - Continuing education	945
Enrolment - Indigenous education	(46,500)
Enrolment - Special education	534,950
Enrolment - English language learning	27,360
Rate change - Distance learning	61,039
Rate change - Regular schools	1,994,457
Rate change - Special Education	389,350
Rate change - English Language Learning	24,375
Rate change - Indigenous Education	68,770
Geographic factors	84,424
Salary differential supplement	11,177
Equity of opportunity supplement	(376)
Curriculum and learning support fund	395
Other MOE Grant	
Labour settlement funding - Teachers	(1,690,967)
Early career mentorship	(140,000)
Early learning	(2,486)
Support benefits	2,747
Increased enrolment projection	275,975
Other Provincial	
ITA grants	38,800
UFV operating agreement	6,664
Tuition	
International	138,900
Other Revenue	
Clarke Theatre contribution	(75,460)
Rental Revenue	
Classroom leases	19,010
Grand Total	2,581,029

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D. Total Expenses – All Funds

All Funds - Expense Summary	Actuals			Amended Budget	Preliminary Budget	Change from prior year amended budget	
	2017/2018	2018/2019	2019/2020	2020/2021	2021/2022	\$	%
By Fund							
Operating Fund	61,371,341	64,780,930	66,018,277	67,779,469	69,981,234	2,201,765	3.25%
Special Purpose Fund	8,821,489	8,591,597	8,717,026	12,260,275	8,112,480	(4,147,795)	-33.83%
Capital Fund	3,775,445	4,353,061	4,241,569	4,033,435	4,055,513	22,078	0.55%
	<u>73,968,275</u>	<u>77,725,588</u>	<u>78,976,872</u>	<u>84,073,179</u>	<u>82,149,227</u>	<u>(1,923,952)</u>	<u>-2.29%</u>
By Function							
Instruction	58,964,118	61,385,979	62,643,480	66,109,669	64,944,862	(1,164,807)	-1.76%
District Administration	2,737,272	3,004,309	2,893,598	3,291,056	3,299,110	8,054	0.24%
Operations and Maintenance	7,460,911	8,314,716	8,364,924	9,436,031	8,658,667	(777,364)	-8.24%
Transportation	1,030,529	1,094,121	1,114,185	1,202,988	1,191,075	(11,913)	-0.99%
Amortization (sch 4)	3,775,445	3,926,463	3,960,685	4,033,435	4,055,513	22,078	0.55%
	<u>73,968,275</u>	<u>77,725,588</u>	<u>78,976,872</u>	<u>84,073,179</u>	<u>82,149,227</u>	<u>(1,923,952)</u>	<u>-2.29%</u>
By Object Code							
Salaries and Wages							
Teachers	28,040,710	28,871,997	30,781,652	32,491,662	32,061,983	(429,679)	-1.32%
Principals and Vice Principals	3,669,903	3,949,658	4,012,323	4,228,671	4,402,375	173,704	4.11%
Education Assistants	6,428,915	6,498,738	6,676,622	7,064,154	7,023,003	(41,151)	-0.58%
Support Staff	6,688,554	7,244,272	7,716,001	8,289,676	8,148,013	(141,663)	-1.71%
Other Professionals	1,909,540	2,052,903	2,187,107	2,007,624	2,083,003	75,379	3.75%
Substitutes	2,697,973	3,422,344	2,836,919	2,433,086	2,925,941	492,855	20.26%
	<u>\$ 49,435,595</u>	<u>\$ 52,039,912</u>	<u>\$ 54,210,624</u>	<u>\$ 56,514,873</u>	<u>\$ 56,644,318</u>	<u>129,445</u>	<u>0.23%</u>
Benefits	11,519,194	11,930,511	12,041,474	13,339,229	13,118,015	(221,214)	-1.66%
Total Employment Expenses	60,954,789	63,970,423	66,252,098	69,854,102	69,762,333	(91,769)	-0.13%
Services and Supplies	9,238,041	9,828,702	8,764,089	10,185,642	8,331,381	(1,854,261)	-18.20%
Amortization	3,775,445	3,926,463	3,960,685	4,033,435	4,055,513	22,078	0.55%
	<u>\$ 73,968,275</u>	<u>\$ 77,725,588</u>	<u>\$ 78,976,872</u>	<u>\$ 84,073,179</u>	<u>\$ 82,149,227</u>	<u>(1,923,952)</u>	<u>-2.29%</u>



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E. Operating Fund Expenses

Operating Fund Expenses	Actuals			Amended Budget	Preliminary Budget	Change from prior year amended budget	
	2017/2018	2018/2019	2019/2020	2020/2021	2021/2022	\$	%
By Function							
Instruction	50,682,591	53,200,585	54,345,399	55,479,469	57,277,210	1,797,741	3.24%
District Administration	2,607,456	2,931,819	2,808,366	3,098,206	3,188,395	90,189	2.91%
Operations and Maintenance	7,050,765	7,554,405	7,750,327	8,024,664	8,324,554	299,890	3.74%
Transportation	1,030,529	1,094,121	1,114,185	1,177,130	1,191,075	13,945	1.18%
	\$ 61,371,341	\$ 64,780,930	\$ 66,018,277	\$ 67,779,469	\$ 69,981,234	2,201,765	3.25%
Instruction							
Teacher Salaries	24,207,317	24,989,195	26,617,417	27,087,854	28,267,640	1,179,786	4.36%
P/V/P Salaries	3,464,133	3,753,553	3,969,695	4,164,471	4,336,160	171,689	4.12%
E.A. Salaries	5,940,501	6,004,018	6,198,765	6,373,800	6,507,900	134,100	2.10%
Support Staff Salaries	2,365,541	2,449,673	2,591,585	2,746,170	2,800,640	54,470	1.98%
Other Professionals Salaries	390,275	387,591	320,360	184,300	140,220	(44,080)	-23.92%
Substitutes Salaries	2,338,713	3,007,016	2,484,637	2,098,460	2,535,240	436,780	20.81%
	38,706,480	40,591,046	42,182,459	42,655,055	44,587,800	1,932,745	4.53%
Benefits	9,051,299	9,301,267	9,373,976	10,026,128	10,255,071	228,943	2.28%
Total Salaries and Benefits	47,757,779	49,892,313	51,556,435	52,681,183	54,842,871	2,161,688	4.10%
Services and Supplies	2,924,812	3,308,272	2,788,964	2,798,286	2,434,339	(363,947)	-13.01%
	\$ 50,682,591	\$ 53,200,585	\$ 54,345,399	\$ 55,479,469	\$ 57,277,210	1,797,741	3.24%
Administration							
P/V/P Salaries	120,219	154,215	-	-	-	-	-
Support Staff Salaries	358,012	453,677	505,922	563,100	567,100	4,000	0.71%
Other Professionals Salaries	1,240,687	1,305,278	1,425,125	1,474,724	1,530,323	55,599	3.77%
Substitutes Salaries	8,054	17,975	14,929	5,000	5,000	-	0.00%
	1,726,972	1,931,145	1,945,976	2,042,824	2,102,423	59,599	2.92%
Benefits	401,285	412,923	385,602	451,960	462,450	10,490	2.32%
Total Salaries and Benefits	2,128,257	2,344,068	2,331,578	2,494,784	2,564,873	70,089	2.81%
Services and Supplies	479,199	587,751	476,788	603,422.0	623,522.0	20,100	3.33%
	\$ 2,607,456	\$ 2,931,819	\$ 2,808,366	\$ 3,098,206	\$ 3,188,395	90,189	2.91%
Operations & Maintenance							
Support Staff Salaries	3,137,006	3,444,652	3,682,544	3,573,250	3,782,450	209,200	5.85%
Other Professionals Salaries	189,132	282,434	363,849	264,900	325,335	60,435	22.81%
Substitutes Salaries	226,950	216,444	152,939	211,684	259,760	48,076	22.71%
	3,553,088	3,943,530	4,199,332	4,049,834	4,367,545	317,711	7.85%
Benefits	766,787	868,862	900,868	980,665	1,030,740	50,075	5.11%
Total Salaries and Benefits	4,319,875	4,812,392	5,100,200	5,030,499	5,398,285	367,786	7.31%
Services and Supplies	2,730,890	2,742,013	2,650,127	2,994,165	2,926,269	(67,896)	-2.27%
	\$ 7,050,765	\$ 7,554,405	\$ 7,750,327	\$ 8,024,664	\$ 8,324,554	299,890	3.74%
Transportation							
Support Staff Salaries	578,669	658,631	655,236	658,650	668,650	10,000	1.52%
Other Professionals Salaries	75,899	77,600	77,773	83,700	87,125	3,425	4.09%
Substitutes Salaries	21,671	28,649	26,438	-	-	-	-
	676,239	764,880	759,447	742,350	755,775	13,425	1.81%
Benefits	152,867	174,370	177,993	188,380	188,900	520	0.28%
Total Salaries and Benefits	829,106	939,250	937,440	930,730	944,675	13,945	1.50%
Services and Supplies	201,423	154,871	176,745	246,400	246,400	-	0.00%
	\$ 1,030,529	\$ 1,094,121	\$ 1,114,185	\$ 1,177,130	\$ 1,191,075	13,945	1.18%

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Operating Fund Expenses	Actuals			Amended Budget	Preliminary Budget	Change from prior year amended budget	
	2017/2018	2018/2019	2019/2020	2020/2021	2021/2022	\$	%
By Object Code							
Salary and Wages							
Teachers	24,207,317	24,989,195	26,617,417	27,087,854	28,267,640	1,179,786	4.36%
Principals and Vice Principals	3,584,352	3,907,768	3,969,695	4,164,471	4,336,160	171,689	4.12%
Educational Assistants	5,940,501	6,004,018	6,198,765	6,373,800	6,507,900	134,100	2.10%
Support Staff	6,439,228	7,006,633	7,435,287	7,541,170	7,818,840	277,670	3.68%
Other Professionals	1,895,993	2,052,903	2,187,107	2,007,624	2,083,003	75,379	3.75%
Substitutes	2,595,388	3,270,084	2,678,943	2,315,144	2,800,000	484,856	20.94%
	44,662,779	47,230,601	49,087,214	49,490,063	51,813,543	367,786	7.31%
Employee Benefits	10,372,238	10,757,422	10,838,439	11,647,133	11,937,161	13,945	1.50%
	55,035,017	57,988,023	59,925,653	61,137,196	63,750,704	941,966	33.51%
Services and Supplies							
Services	1,768,973	1,968,123	1,941,159	1,906,090	1,947,056	40,966	2.15%
Student Transportation	52,642	35,962	23,265	19,000	19,000	-	0.00%
Professional Development and Travel	535,668	557,662	398,467	593,840	463,290	(130,550)	-21.98%
Rentals and Leases	111,457	276,656	255,245	260,158	130,000	(130,158)	-50.03%
Dues and Fees	74,434	116,011	99,599	88,100	88,100	-	0.00%
Insurance	198,501	137,810	147,132	160,000	160,000	-	0.00%
Supplies	2,539,120	2,555,097	2,181,740	2,430,938	2,201,083	(229,855)	-9.46%
Utilities	1,055,529	1,145,586	1,046,017	1,184,147	1,222,001	37,854	3.20%
	6,336,324	6,792,907	6,092,624	6,642,273	6,230,530	(411,743)	-6.20%
	61,371,341	64,780,930	66,018,277	67,779,469	69,981,234	2,201,765	3.25%



F. Operating Fund Expense Changes

Operating Fund - Expense Changes Reconciliation	Increase / (Decrease)
Teacher	
Wage increases	351,387
FTE change - Schools	605,800
FTE change - Student Services	109,700
FTE change - Indigenous Education	28,600
FTE change - English Language Learning	84,300
PVP	
Wage increases	137,763
FTE change - Return allocation from mental health fund	33,928
EA	
Wage increases	120,200
FTE change - Indigenous Education	13,900
Support	
Wage increases	20,900
FTE change - Finance	13,200
FTE change - Student Services	17,970
FTE change - School Support	5,500
FTE change - Facilities	166,900
FTE change - Health & Safety	53,200
Other Prof	
Wage increases	80,275
FTE change - Facilities	50,502
FTE change - Theatre	(48,000)
FTE change - MSS	(7,073)
Due to wage, FTE, benefit changes	1,050
Substitute	
FTE change	484,856
Benefits	
Due to wage, FTE, benefit changes	288,650
Services	
International - Agent fees	26,166
International - Medical fees	7,000
International - Activity fees	3,800
Software maintenance	46,000
Telephone	300
Contract services - Riverside	(38,500)
PD & Travel	
Early career mentorship	(140,000)
Teacher inquiry project	3,250
Contract Pro-D	2,401
Rentals & Leases	
Leases - Computers	(121,000)
Leases - Riverside Electrical	(9,158)
Supplies	
Schools - Remove prior year surplus	(250,185)
Clarke Theatre	(15,000)
Indigenous Education	35,330
Utilities	
Heating	34,054
Next generation network (NGN)	3,800
Grand Total	2,201,765

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G. Special Purpose Funds Expenses

Special Purpose Fund Expenses	Actuals			Amended Budget	Preliminary Budget	Change from prior year amended budget	
	2017/2018	2018/2019	2019/2020	2020/2021	2021/2022	\$	%
By Function - Special fund Detail							
Annual Facility Grant	249,512	249,513	249,513	249,513	249,513	-	0.00%
Learning Improvement Fund	228,253	231,069	226,311	225,361	231,682	6,321	2.80%
Scholarships & Bursaries	72,250	70,900	58,750	70,000	70,000	-	0.00%
Service Delivery Transformation	35,996	-	-	-	-	-	-
School Generated Funds	1,883,232	1,661,213	1,376,233	1,700,000	1,700,000	-	0.00%
Strong Start	149,191	170,809	160,790	160,000	160,000	-	0.00%
Ready, Set, Learn	34,422	42,947	26,998	37,923	59,000	21,077	55.58%
OLEP	95,002	96,453	96,579	95,970	94,988	(982)	-1.02%
CommunityLink	386,475	389,950	381,185	416,933	412,254	(4,679)	-1.12%
Coding & Curriculum	51,638	-	-	-	-	-	-
Priority Measures	196,856	-	-	-	-	-	-
CEF Overhead	445,945	292,193	290,774	259,203	259,203	-	0.00%
CEF - Staffing	4,930,436	4,716,526	4,929,479	5,223,201	4,700,881	(522,320)	-10.00%
CEF - Remedies	-	667,085	826,855	642,720	-	(642,720)	-
District Literacy	12,281	-	-	-	-	-	-
Changing Results for Young Childre	-	-	-	11,250	11,250	-	-
Riverside Electrical	50,000	-	-	-	-	-	-
First Nation Student Transportation	-	-	-	25,858	-	(25,858)	-
Mental Health in Schools	-	-	6,230	74,270	52,000	(22,270)	-
Safe Return to School	-	-	-	484,741	-	(484,741)	-
Safe Return to Class	-	-	-	2,461,469	-	(2,461,469)	-
POPFASD - C.A.R.S.	-	2,939	3,762	3,486	-	(3,486)	-
MCFD Early Years	-	-	69,974	95,892	82,737	(13,155)	-13.72%
MDFC Middle Years	-	-	13,593	22,485	28,972	6,487	28.85%
	\$ 8,821,489	\$ 8,591,597	\$ 8,717,026	\$12,260,275	\$ 8,112,480	(4,147,795)	-33.83%
By Object Code							
Teachers	3,833,393	3,882,802	4,164,235	5,403,808	3,794,342	(1,609,466)	-29.78%
Principals and Vice Principals	85,551	41,890	42,628	64,200	66,215	2,015	3.14%
Education Assistants	488,414	494,720	477,857	690,354	515,103	(175,251)	-25.39%
Support Staff	249,326	237,639	280,714	748,506	329,173	(419,333)	-56.02%
Other Professionals	13,547	-	-	-	-	-	-
Substitutes	102,585	152,260	157,976	117,942	125,942	8,000	6.78%
	4,772,816	4,809,311	5,123,410	7,024,810	4,830,775	(2,194,035)	-31.23%
Benefits	1,146,956	1,173,089	1,203,035	1,692,096	1,180,854	(511,242)	-30.21%
Total Salaries and Benefits	5,919,772	5,982,400	6,326,445	8,716,906	6,011,629	(2,705,277)	-31.03%
Services and Supplies	2,901,717	2,609,197	2,390,581	3,543,369	2,100,851	(1,442,518)	-40.71%
	8,821,489	8,591,597	8,717,026	12,260,275	8,112,480	(4,147,795)	-33.83%

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H. Amended Budget Summary Page

	2021 / 2022 Preliminary Budget				2020 / 2021 Amended				May 25, 2021 Draft Presentation		
	Operating	Special	Operating / Special	Total	Operating	Special	Operating / Special	Capital	Total	Change Operating / Special	%
OPERATING REVENUE											
Grants											
Ministry of Education - Operating	66,542,680	6,230,771	72,773,451	72,773,451	62,534,834	10,368,412	72,903,246		72,903,246	(129,795)	-0.18%
Other Ministry of Education	1,084,999		1,084,999	1,084,999	2,639,730		2,639,730		2,639,730	(1,554,731)	-58.90%
Provincial - Other	350,782	111,709	462,491	462,491	305,318	121,862	427,180		427,180	35,311	8.27%
Total Grants	67,978,461	6,342,480	74,320,941	74,320,941	65,479,882	10,490,274	75,970,156		75,970,156	(1,649,215)	-2.17%
Tuition	1,409,300		1,409,300	1,409,300	1,270,400		1,270,400		1,270,400	138,900	10.93%
Other Revenue	203,957	1,770,000	1,973,957	1,973,957	279,417	1,770,000	2,049,417		2,049,417	(75,460)	-3.68%
Rentals & Leases	209,610		209,610	209,610	190,600		190,600		190,600	19,010	9.97%
Investment Income	65,000		65,000	65,000	65,000		65,000		65,000	-	0.00%
TOTAL OPERATING REVENUE	69,866,328	8,112,480	77,978,808	77,978,808	67,285,299	12,260,274	79,545,573		79,545,573	(1,566,765)	-1.97%
Amortization of Deferred Capital				3,064,626				3,007,060	3,007,060	57,566	1.91%
STATEMENT 2 REVENUE	69,866,328	8,112,480	77,978,808	81,043,434	67,285,299	12,260,274	79,545,573	3,007,060	82,552,633	(1,509,199)	-1.90%
OPERATING EXPENSE											
Salaries											
Teachers	28,267,640	3,794,342	32,061,983	32,061,983	27,087,854	5,403,807	32,491,661		32,491,661	(429,678)	-1.32%
Principals and Vice-Principals	4,336,160	66,215	4,402,375	4,402,375	4,164,471	64,200	4,228,671		4,228,671	173,704	4.11%
Education Assistants	6,507,900	515,103	7,023,003	7,023,003	6,373,800	690,354	7,064,154		7,064,154	(41,152)	-0.58%
Support Staff	7,818,840	329,173	8,148,013	8,148,013	7,541,170	748,507	8,289,677		8,289,677	(141,664)	-1.71%
Other Professionals	2,083,003		2,083,003	2,083,003	2,007,624		2,007,624		2,007,624	75,379	3.75%
Substitutes	2,800,000	125,942	2,925,942	2,925,942	2,315,144	117,942	2,433,086		2,433,086	492,856	20.26%
Total Salaries	51,813,544	4,830,775	56,644,318	56,644,318	49,490,063	7,024,810	56,514,873		56,514,873	129,445	0.23%
Employee Benefits	11,937,161	1,180,854	13,118,015	13,118,015	11,647,133	1,692,096	13,339,229		13,339,229	(221,214)	-1.66%
Total Salaries and Benefits	63,750,704	6,011,629	69,762,333	69,762,333	61,137,196	8,716,906	69,854,102		69,854,102	(91,769)	-0.13%
Services and Supplies											
Services	1,947,056		1,947,056	1,947,056	1,906,090		1,906,090		1,906,090	40,966	2.15%
Student Transportation	19,000		19,000	19,000	19,000		19,000		19,000	-	0.00%
Professional Development and Travel	463,290		463,290	463,290	593,840		593,840		593,840	(130,550)	-21.98%
Rentals & Leases	130,000		130,000	130,000	260,158		260,158		260,158	(130,158)	-50.03%
Dues & Fees	88,100		88,100	88,100	88,100		88,100		88,100	-	0.00%
Insurance	160,000		160,000	160,000	160,000		160,000		160,000	-	0.00%
Supplies	2,201,083	2,100,851	4,301,934	4,301,934	2,430,938	3,543,368	5,974,306		5,974,306	(1,672,372)	-27.99%
Utilities	1,222,001		1,222,001	1,222,001	1,184,147		1,184,147		1,184,147	37,854	3.20%
Amortization				4,055,513				4,033,435	4,033,435	22,078	0.55%
Total Services and Supplies	6,230,529	2,100,851	8,331,380	8,331,380	6,642,272	3,543,368	10,185,640		10,185,640	(1,832,182)	-18.20%
TOTAL OPERATING EXPENSE	69,981,234	8,112,480	78,093,714	82,149,227	67,779,469	12,260,274	80,039,742	4,033,435	84,073,177	(1,923,951)	-2.43%
Net Operating Surplus (Deficit)	(114,906)	-	(114,906)	(990,887)	(494,170)	-	(494,170)	(1,026,375)	(1,520,545)	414,752	
Allocation of Surplus	249,906		249,906	249,906	694,170		694,170		694,170	(444,264)	
Allocation (to) from Local Capital	(135,000)		(135,000)	135,000	(200,000)		(200,000)	200,000	-	65,000	
Projected Operating Surplus/(Deficit)	0	-	0	(855,887)	0	-	0	(826,375)	(826,375)	35,488	
Unrestricted Surplus funds available				804,652							
Allocation of Surplus Detail:				249,906							
Indigenous Education Targeted Funds											