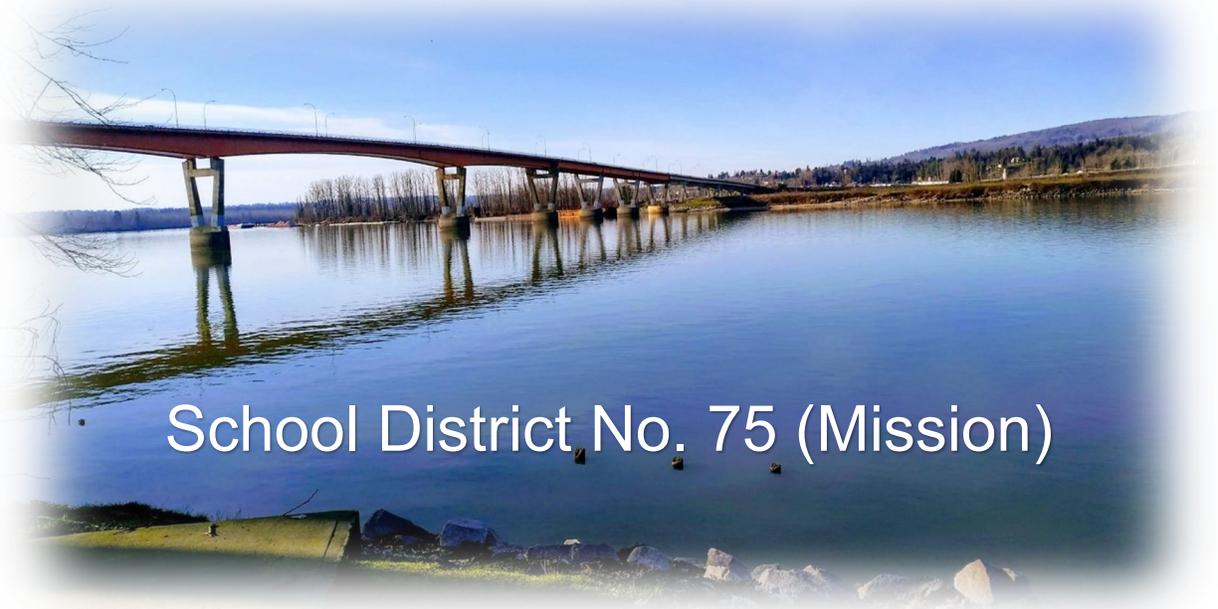




2020 / 2021

Annual Budget
Supplemental Information
(amended budget)



School District No. 75 (Mission)

February 23, 2021

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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 2020 / 2021 Amended Annual Budget with comparisons to the preliminary budget and the prior year 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 Preliminary Budget	
	2017/2018	2018/2019	2019/2020	2020/2021	2020/2021	\$	%
Revenue							
Provincial Grants	\$65,518,973	\$67,587,383	\$71,605,994	\$71,280,725	\$75,970,157	4,689,432	6.58%
Other Revenue	5,338,086	5,221,631	4,502,350	4,014,167	3,575,417	(438,750)	-10.93%
Amortization of Deferred Capital Revenue (schedule 4)	2,827,868	2,867,953	2,912,410	3,002,730	3,007,060	4,330	0.14%
	<u>73,684,927</u>	<u>75,676,967</u>	<u>79,020,754</u>	<u>78,297,622</u>	<u>82,552,634</u>	<u>4,255,012</u>	<u>5.43%</u>
Expenses							
Instruction	58,964,118	61,385,979	62,643,480	62,507,605	66,109,669	3,602,064	5.76%
District Administration	2,737,272	3,004,309	2,893,598	3,098,584	3,291,056	192,472	6.21%
Operations and Maintenance	7,460,911	8,314,716	8,364,924	8,658,922	9,436,031	777,109	8.97%
Transportation	1,030,529	1,094,121	1,114,185	1,173,780	1,202,988	29,208	2.49%
Amortization (sch 4)	3,775,445	3,926,463	3,960,685	4,005,359	4,033,435	28,076	0.70%
	<u>73,968,275</u>	<u>77,725,588</u>	<u>78,976,872</u>	<u>79,444,250</u>	<u>84,073,179</u>	<u>4,628,929</u>	<u>5.83%</u>
Surplus (Deficit)	\$ (283,348)	\$ (2,048,621)	\$ 43,882	\$ (1,146,628)	\$ (1,520,545)	(373,917)	32.61%
Operating Surplus (Deficit)	664,229	(1,006,715)	1,070,443	(143,999)	(494,170)	(350,171)	243.18%
Special Purpose Surplus (Deficit)		16,604	21,714				
Capital Surplus (Deficit)	(947,577)	(1,058,510)	(1,048,275)	(1,002,629)	(1,026,375)	(23,746)	2.37%
	<u>\$ (283,348)</u>	<u>\$ (2,048,621)</u>	<u>\$ 43,882</u>	<u>\$ (1,146,628)</u>	<u>\$ (1,520,545)</u>	<u>(373,917)</u>	<u>32.61%</u>
Operating Surplus (Deficit) Reconciliation							
Annual Operating Surplus (Deficit)	\$ 664,229	\$ (1,006,715)	\$ 1,070,443	\$ (143,999)	\$ (494,170)	(350,171)	243.18%
Transfer (to) / from Restricted Reser	379,514	166,906	(188,283)	100,000	408,159	308,159	308.16%
Transfer (to) / from Contingency	-	-	-	-	-	-	-
Transfer (to) / from Unrestricted Surpl	1,335,394	241,309	(821,160)	43,999	286,011	242,012	550.04%
Transfer to / from Capital	(28,581)	(1,500)	-	-	-	-	-
Transfer (to) / from Local Capital	(2,350,556)	600,000	(61,000)	-	(200,000)	(200,000)	-
Net Operating Surplus (Deficit)	\$ -	\$ -	\$ -	\$ -	\$ -	-	-

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 restricted and unrestricted surplus and reserves as noted previously in the reconciliation, including a \$200,000 transfer to local capital. 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 is presented later in the report.



Reserves and Surplus Balances	Actuals			Preliminary Budget	Amended Budget	Change from Preliminary Budget	
	2017/2018	2018/2019	2019/2020	2020/2021	2020/2021	\$	%
After Transfers							
Restricted Reserves	\$ 403,559	\$ 236,653	\$ 424,936	\$ 324,936	\$ 16,777	(308,159)	-94.84%
Contingency	-	-	-	-	-	-	-
Unrestricted Surplus	510,812	269,503	1,090,663	1,046,664	804,652	(242,012)	-23.12%
Total	\$ 914,371	\$ 506,156	\$ 1,515,599	\$ 1,371,600	\$ 821,429	(550,171)	-40.11%
Local Capital Account							
Fund Balance at Start of the Year	\$ 1,535,220	\$ 1,949,317	\$ 728,389	\$ 677,607	\$ 677,607	-	0.00%
Transfer to / from the Fund	2,350,556	(600,000)	61,000	0	200,000	200,000	
Expenditures from the Fund	(1,936,459)	(620,928)	(111,782)	(581,494)	(781,494)	(200,000)	34.39%
Balance at the end of the Year	\$ 1,949,317	\$ 728,389	\$ 677,607	\$ 96,113	\$ 96,113	-	0.00%

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

Contingency Analysis Reserves Policy 6.2	Actuals			Preliminary Budget	Amended Budget	Change from Preliminary Budget	
	2017/2018	2018/2019	2019/2020	2020/2021	2020/2021	\$	%
Total Operating Revenue	\$ 70,857,059	\$ 72,809,014	\$ 75,062,048	\$ 75,294,892	\$ 79,545,574	\$ 4,250,682	5.65%
1% Minimum - 1.4	708,571	728,090	750,620	752,949	795,456	42,507	5.65%
2% Minimum Target - 1.2	1,417,141	1,456,180	1,501,241	1,505,898	1,590,911	85,014	5.65%
5% Maximum Target - 1.3	3,542,853	3,640,451	3,753,102	3,764,745	3,977,279	212,534	5.65%
Actual / Budgeted Balance	510,812	269,503	-	-	-	-	-
Excess (shortage) from minimum	(906,329)	(1,186,677)	(1,501,241)	(1,505,898)	(1,590,911)	\$ (85,014)	5.65%

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.

Due to the COVID-19 pandemic fewer students are attending MPSD programs. Overall, enrolment is down by 42 students. A significant cause for this reduction is fewer international students; the total international students enrolled is down about 22 students from the preliminary budget, however, there is a significant shift in the type of ministry funded students as outlined below.

Enrolment	Actuals			Preliminary Budget	Amended Budget	Change from Preliminary
	2017/2018	2018/2019	2019/2020	2020/2021	2020/2021	2021/2022
Regular Ministry Funded	5,866	5,890	5,936	6,000	5,668	(332)
Regular Ministry Funded - Additional				40	-	(40)
Other Ministry Funded	342	331	347	285	639	354
International	149	156	139	90	68	(22)
Riverside Adults *	-	-	-	-	-	
Total Enrolment	6,357	6,377	6,422	6,415	6,376	(39)
# Change	150	20	45	(7)	(46)	
% Change	2.41%	0.32%	0.71%	-0.11%	-0.72%	-0.62%

* information to be gathered

Reduced Regular Enrolment

The most significant change in student enrolment has been the shift of students moving from regular programs to Distance Learning programs. As the funding per student for distance learning is less than the funding for regular school students, budgeted revenue has decreased. Overall, there are 372 fewer regular students than originally budgeted for, and 354 additional distance learning students. The largest shift is in the elementary grades. However, the analysis show that kindergarten enrolment continues to grow in regular programs, despite the shifts in programs, which suggests enrolment will continue to grow in future years.

Ministry Funded Regular Enrolment	Actuals			Preliminary Budget	Amended Budget	Change from Preliminary
	2017/2018	2018/2019	2019/2020	2020/2021	2020/2021	2020/2021
Kindergarten	464	466	472	502	490	-12
Grades 1 - 6	2866	2889	2909	2916	2720	-196
Total Elementary	3330	3355	3381	3418	3210	-208
Middle	1295	1340	1316	1330	1272	-58
Secondary	1241	1195	1239	1252	1186.25	-65.75
Total	5866	5890	5936	6000	5668.25	-331.75
# change from prior year	153	24	46	64	-267.75	
% change from prior year	2.68%	0.41%	0.78%	1.08%	-4.51%	

Increased Other Enrolment

Other enrolment shows the breakdown in the shift from regular programs to distance learning. Over 300 students moved from regular programs to distance learning. This shift required increasing the number of distance learning classes and the hiring of additional teachers to support the program. The additional costs have been funded with one-time Federal funding due to the pandemic.

In addition, the number of international students is less than budgeted. While there are currently 68 international students registered, this enrolment may fluctuate and as such, the amended budget for international students is conservative at 68 students.



In addition, staff note that 19 students moved out of MPSD programs and into home schooling. There are 22 students registered for home-schooling this year, compared to 3 students in a home-schooling program last year.

Other Enrolment	Actuals			Preliminary Budget	Amended Budget	Change from Preliminary
	2017/2018	2018/2019	2019/2020	2020/2021	2020/2021	2021/2022
Ministry Funded Children						
Continuing Ed	95	88	90	85	87	2
Alternate	87	89	89	89	95	6
Distributed Learning	149	144	158	103	452	349
subtotal	330	321	337	277	634	357
Adults						
Continuing Ed	7	4	5	3	3	-
Distributed Learning	4	5	6	5	3	(2)
subtotal	11	10	10	8	6	(2)
Total Ministry Funded	342	331	347	285	639	354
Other						
International	149	156	139	90	68	(22)
Riverside *	-	-	-	-	-	-
subtotal	149	156	139	90	68	(22)
Total Other Enrolment	491	487	486	375	707	332
# change from prior year	(4)	(4)	(1)	(111)	221	
% change from prior year	-0.71%	-0.76%	-0.12%	-22.87%	45.51%	

* 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 shifting enrolment, reductions due to fewer international students, and additional special purpose funding to manage the increased costs associated with operating during a pandemic.

The total revenue with the 20/21 amended budget is projected to increase by \$4.25M from the preliminary budget, a 5.43% increase that is primarily due to increased funding to respond to the pandemic. 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	
	2017/2018	2018/2019	2019/2020	2020/2021	2020/2021	\$	%
Operating Fund	\$ 62,035,570	\$ 63,774,215	\$ 67,088,720	\$ 67,562,986	\$ 67,285,299	\$ (277,687)	-0.41%
Special Purpose Funds	8,821,489	8,608,201	8,738,740	7,731,906	12,260,275	4,528,369	58.57%
Capital Fund	-	426,598	280,884	-	-	-	-
Amortization - Deferred Revenue	2,827,868	2,867,953	2,912,410	3,002,730	3,007,060	4,330	0.14%
	<u>\$ 73,684,927</u>	<u>\$ 75,676,967</u>	<u>\$ 79,020,754</u>	<u>\$ 78,297,622</u>	<u>\$ 82,552,634</u>	<u>\$ 4,255,012</u>	<u>5.43%</u>
\$ change from Prior Year	6,817,819	1,992,040	3,343,787	(723,132)	3,531,880		
% change from Prior Year	10.20%	2.70%	4.42%	-0.92%	4.47%		

Total Revenue by Type	Actuals			Actuals / Budget	Preliminary Budget	Amended Budget	Change from Preliminary Budget	
	2017/2018	2018/2019	2019/2020	2020/2021	2020/2021	\$	%	
Provincial Grants								
Ministry of Education								
Operating	\$ 58,308,097	\$ 59,970,517	\$ 63,655,835	\$ 65,014,938	\$ 65,174,564	\$ 159,626	0.25%	
Special Purpose	6,803,726	6,856,545	7,194,714	5,860,973	10,368,412	4,507,439	76.91%	
Capital	-	426,598	280,884	-	-	-	-	
	<u>65,111,823</u>	<u>67,253,660</u>	<u>71,131,433</u>	<u>70,875,911</u>	<u>75,542,976</u>	<u>4,667,065</u>	<u>6.58%</u>	
Other Ministries								
Operating	357,150	330,784	387,232	303,881	305,318	1,437	0.47%	
Special Purpose	50,000	2,939	87,329	100,933	121,863	20,930	20.74%	
	<u>407,150</u>	<u>333,723</u>	<u>474,561</u>	<u>404,814</u>	<u>427,181</u>	<u>22,367</u>	<u>5.53%</u>	
	<u>65,518,973</u>	<u>67,587,383</u>	<u>71,605,994</u>	<u>71,280,725</u>	<u>75,970,157</u>	<u>4,689,432</u>	<u>6.58%</u>	
\$ change from Prior Year	5,942,213	2,068,410	4,018,611	(325,269)	4,364,163			
% change from Prior Year	9.97%	3.16%	5.95%	-0.45%	6.09%			
Tuition								
Operating	2,517,026	2,707,297	2,322,031	1,613,000	1,270,400	(342,600)	-21.24%	
	<u>2,517,026</u>	<u>2,707,297</u>	<u>2,322,031</u>	<u>1,613,000</u>	<u>1,270,400</u>	<u>(342,600)</u>	<u>-21.24%</u>	
Other Revenue								
Operating	451,227	404,383	394,065	327,647	279,417	(48,230)	-14.72%	
Special Purpose	1,967,763	1,748,717	1,456,697	1,770,000	1,770,000	-	0.00%	
	<u>2,418,990</u>	<u>2,153,100</u>	<u>1,850,762</u>	<u>2,097,647</u>	<u>2,049,417</u>	<u>(48,230)</u>	<u>-2.30%</u>	
Rentals and Leases								
Operating	200,241	179,020	212,095	208,520	190,600	(17,920)	(0)	
Investment Income								
Operating	201,829	182,214	117,462	95,000	65,000	(30,000)	(0)	
Amortization								
Deferred Capital Revenue	2,827,868	2,867,953	2,912,410	3,002,730	3,007,060	4,330	0	
	<u>\$ 73,684,927</u>	<u>\$ 75,676,967</u>	<u>\$ 79,020,754</u>	<u>\$ 78,297,622</u>	<u>\$ 82,552,634</u>	<u>\$ 4,255,012</u>	<u>5.43%</u>	
\$ change from Prior Year	6,817,819	1,992,040	3,343,787	(723,132)	3,531,880			
% change from Prior Year	10.20%	2.70%	4.42%	-0.92%	4.47%			

2020 / 2021 Amended Budget



Operating Fund

The operating fund revenue is expected to decrease by \$277,687 (.4% decrease). The most notable revenue reduction is from the loss of tuition revenue from international students.

Total Revenue	Actuals			Preliminary Budget	Amended Budget	Change from Preliminary Budget	
	2017/2018	2018/2019	2019/2020	2020/2021	2020/2021	\$	%
Operating Fund							
Grants							
Ministry of Education	\$ 58,308,097	\$ 59,970,517	\$ 63,655,835	\$ 65,014,938	\$ 65,174,564	\$ 159,626	0.25%
Other Ministries	357,150	330,784	387,232	303,881	305,318	1,437	0.47%
	58,665,247	60,301,301	64,043,067	65,318,819	65,479,882	161,063	0.25%
Tuition	2,517,026	2,707,297	2,322,031	1,613,000	1,270,400	(342,600)	-21.24%
Other Revenue	451,227	404,383	394,065	327,647	279,417	(48,230)	-14.72%
Rentals and Leases	200,241	179,020	212,095	208,520	190,600	(17,920)	-8.59%
Investment Income	201,829	182,214	117,462	95,000	65,000	(30,000)	-31.58%
	\$ 62,035,570	\$ 63,774,215	\$ 67,088,720	\$ 67,562,986	\$ 67,285,299	\$ (277,687)	-0.41%
\$ change from Prior Year	2,028,252	1,738,645	3,314,505	474,266	196,579		
% change from Prior Year	3.38%	2.80%	5.20%	0.71%	0.29%		

Grants

Total operating grants increase with the amended budget by \$161,063 (.25%). Ministry of Education grants increase the general operating grant by \$267,107 (.43% increase), a new \$140,000 grant for early career mentorship, a few other minor increases, and the removal of the originally projected increase (removed \$302,400).

Operating Fund Grants	Actuals			Preliminary Budget	Amended Budget	Change from Preliminary Budget	
	2017/2018	2018/2019	2019/2020	2020/2021	2020/2021	\$	%
Ministry of Education							
Operating Grant	\$ 57,063,995	\$ 58,855,102	\$ 61,222,760	\$ 62,267,727	\$ 62,534,834	\$ 267,107	0.43%
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	52,433	
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	-	-	-	302,400	-	(302,400)	
	1,244,102	1,115,415	2,433,075	2,747,211	2,639,730	(107,481)	-3.91%
	58,308,097	59,970,517	63,655,835	65,014,938	65,174,564	159,626	0.25%

There are only one other minor change affecting other provincial grants.

Operating Fund Grants	Actuals			Preliminary Budget	Amended Budget	Change from Preliminary Budget	
	2017/2018	2018/2019	2019/2020	2020/2021	2020/2021	\$	%
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	154,200	-	
Riverside - UVIC	6,750	-	-	-	-	-	
UFV - Expense Recovery	140,925	142,334	145,182	145,181	146,618	1,437	
	357,150	330,784	387,232	303,881	305,318	1,437	0.47%
Total Provincial Operating Grants	\$ 58,665,247	\$ 60,301,301	\$ 64,043,067	\$ 65,318,819	\$ 65,479,882	\$ 161,063	0.25%
\$ change from Prior Year	\$ 1,575,463	\$ 1,636,054	\$ 3,741,766	\$ 1,275,752	\$ 1,436,815		
% change from Prior Year	2.76%	2.79%	6.21%	1.99%	2.24%		

Regular Grant

The following table is based on the actual enrolment at September 2020 and the updated grant tables provided by the Ministry. Due to the movement of students from regular school to distance learning, the regular learning student grant decreased by \$2.5M, while the grant for other student learning increased by \$2.2M. Special education funding increased to support more students identified as needing additional support, an increase in English Language Learning funding for additional students registered, as well as an adjustment with the recalculation of the average salary for teacher salary differential.

Regular Operating Grant Calculation	Actuals			Preliminary Budget	Amended Budget	Change from Preliminary Budget	
	2017/2018	2018/2019	2019/2020	Preliminary Budget	2020/2021	\$	%
Regular Learning Students	\$ 42,828,579	\$ 43,721,006	\$ 44,329,115	\$ 45,360,000	\$ 42,851,970	\$ (2,508,030)	-5.53%
Other Learning Students	2,176,181	2,159,009	2,305,366	1,942,696	4,121,693	2,178,997	112.16%
Special Education Support	7,017,853	7,593,158	8,415,483	8,429,543	8,799,439	369,896	4.39%
Indigenous Education	1,349,150	1,319,790	1,612,400	1,632,000	1,633,500	1,500	0.09%
ELL/FLL & Other	482,670	482,800	496,318	456,000	542,640	86,640	19.00%
Salary Differential	430,265	466,733	802,976	805,458	943,562	138,104	17.15%
Unique Geographic Factors	2,940,835	2,991,451	3,139,652	3,586,725	3,586,725	-	0.00%
Curriculum & Learning Support	118,608	121,155	121,450	55,305	55,305	-	0.00%
Administrative Savings	(280,146)						
	\$ 57,063,995	\$ 58,855,102	\$ 61,222,760	\$ 62,267,727	\$ 62,534,834	267,107	0.43%
\$ change from Prior Year	1,693,895	1,791,107	2,367,658	1,044,967	1,312,074		
% change from Prior Year	3.06%	3.14%	4.02%	1.71%	2.14%		
Total Funded Students	6,196	6,211	6,273	6,317	6,302	(15)	
Rate per funded student	9,254	9,476	9,760	9,857	9,923	66	
\$ change from Prior Year	58	222	284	97	163	66	
% change from Prior Year	0.63%	2.39%	3.00%	0.99%	1.67%		

Other Revenue

As noted above, the most significant other operating fund revenue change is reduced tuition revenue due to fewer international students (\$342,600 decrease). The Clarke Theatre recovery decreases by \$33,230 due to the transfer of Theatre programming to the District of Mission and Riverside sales are reduced by \$15,000. Rentals and leases are further reduced, due to the limited use of schools by tenants. Investment income has also been reduced due to the exceptionally low interest rates.

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Other Revenues	Actuals				Preliminary Budget	Amended Budget	Change from Preliminary Budget	
	2016/2017	2017/2018	2018/2019	2019/2020	2020/2021	2020/2021	\$	%
Tuition								
Continuing Education	309,534	319,291	341,409	308,525	280,000	280,000	-	0.00%
International & Out of Province	1,885,101	2,197,735	2,360,607	2,008,526	1,333,000	990,400	(342,600)	-25.70%
Summit Distance Learning			5,281	4,980	-	-		
Total Tuition	2,194,635	2,517,026	2,707,297	2,322,031	1,613,000	1,270,400	(342,600)	-21.24%
\$ change from prior year		322,391	190,271	(385,266)	(709,031)	(1,051,631)		
% change from prior year		14.69%	7.56%	-14.23%	-30.53%	-45.29%		
Other Revenue								
Operating								
LEA Funding from First Nations	156,896	116,868	173,957	125,910	173,957	173,957	-	0.00%
Miscellaneous								
DOM Clarke Theatre	85,000	50,000	100,000	150,000	108,690	75,460	(33,230)	-30.57%
Other Revenue	96,478	251,881	88,933	83,311	25,000	25,000	-	0.00%
Pay for Service - Riverside	27,967	17,422	28,748	17,644	20,000	5,000	(15,000)	-75.00%
Transportation Fees	375	15,056	12,745	17,200				
	366,716	451,227	404,383	394,065	327,647	279,417	(48,230)	-14.72%
\$ change from prior year		84,511	(46,844)	(10,318)	(66,418)	(114,648)		
% change from prior year		23.05%	-10.38%	-2.55%	-16.85%	-29.09%		
Rentals and Leases	229,276	200,241	179,020	212,095	208,520	190,600	(17,920)	-8.59%
Investment Income	126,907	201,829	182,214	117,462	95,000	65,000	(30,000)	-31.58%
	356,183	402,070	361,234	329,557	303,520	255,600	(47,920)	-15.79%
\$ change from prior year		45,887	(40,836)	(31,677)	(26,037)	(73,957)		
% change from prior year		12.88%	-10.16%	-8.77%	-7.90%	-22.44%		



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Special Purpose Fund

The Special Purpose funds have increased by \$4.5M. The increase is to account for increased costs of managing the pandemic, adjustments to the classroom enhancement funds based on actual numbers from September and October, and a new grant to support Mental Health initiatives. The following table provides detail on the specific adjustments in the special purpose grants, and an accounting of capital revenue from prior years.

Special Purpose Funds	Actuals			Preliminary Budget	Amended Budget	Change from Preliminary Budget	
	2017/2018	2018/2019	2019/2020	2020/2021	2020/2021	\$	%
Ministry of Education							
Annual Facility Grant - Ops	249,512	249,513	249,513	249,513	249,513	-	0.00%
Classroom Enhancement							
Overhead	445,945	292,193	290,774	259,203	259,203	-	0.00%
Staffing	4,930,436	4,716,526	4,929,479	4,436,531	5,223,201	786,670	17.73%
Remedies		667,085	826,855	-	642,720	642,720	
	5,376,381	5,675,804	6,047,108	4,695,734	6,125,124	1,429,390	30.44%
Coding & Curriculum	51,638	-	-	-	-	-	-
Community Link	386,475	389,950	381,185	404,511	416,933	12,422	3.07%
CR4YC	-	-	-	-	11,250	11,250	
FN Student Transportation	-	-	-	-	25,858	25,858	
Learning Improvement	228,253	231,069	226,311	225,361	225,361	-	0.00%
Mental Health in Schools	-	-	6,230	-	74,270	74,270	
Official Languages (OLEP)	95,002	96,453	96,579	96,454	95,970	(484)	-0.50%
Priority Measures	196,856	-	-	-	-	-	
Ready, Set, Learn	34,422	42,947	26,998	29,400	37,923	8,523	28.99%
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	5,860,973	10,368,412	4,507,439	76.91%
Provincial Other							
MCFD, Early Years	-	-	69,974	82,933	95,892	12,959	15.63%
MCFD, Middle Years	-	-	13,593	18,000	22,485	4,485	24.92%
POPSFASD C.A.R.S.	-	2,939	3,762	-	3,486	3,486	
Riverside Electrical	50,000	-	-	-	-	-	
	50,000	2,939	87,329	100,933	121,863	20,930	20.74%
Total Provincial SPF Grants	\$ 6,853,726	\$ 6,859,484	\$ 7,282,043	\$ 5,961,906	\$ 10,490,275	\$ 4,528,369	75.96%
\$ change from Prior Year	\$ 4,366,750	\$ 5,758	\$ 422,559	\$ (1,320,137)	\$ 3,208,232		
% change from Prior Year	175.58%	0.08%	6.16%	-18.13%	44.06%		
Capital Fund							
Ministry of Education Grant	-	426,598	280,884	-	-		

Expenses

This section highlights the changes to the operating and special purpose fund expenses. The expense portion of the budget increased by \$4.6 Million (5.83%) from the preliminary budget. Most of this change is in the Special Purpose funds due to the inclusion of the full budget for Classroom Enhancement funds, as well as funds from the Federal & Provincial Governments due to the COVID-19 pandemic and the increased operational costs to return students to school.

Expense Summary by Fund	Actuals			Preliminary Budget	Amended Budget	Change from Preliminary Budget	
	2017/2018	2018/2019	2019/2020	2020/2021	2020/2021	\$	%
Operating Fund	61,371,341	64,780,930	66,018,277	67,706,985	67,779,469	72,484	0.11%
Special Purpose Fund	8,821,489	8,591,597	8,717,026	7,731,906	12,260,275	4,528,369	58.57%
Capital Fund	3,775,445	4,353,061	4,241,569	4,005,359	4,033,435	28,076	0.70%
	<u>73,968,275</u>	<u>77,725,588</u>	<u>78,976,872</u>	<u>79,444,250</u>	<u>84,073,179</u>	<u>4,628,929</u>	<u>5.83%</u>

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 both Operations and Maintenance and Transportation. To assist with the review and comparison of expenses over time, the 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 funds and the additional teachers hired with the federal funding to support distance learning.

Expense Summary by Function	Actuals			Preliminary Budget	Amended Budget	Change from Preliminary Budget	
	2017/2018	2018/2019	2019/2020	2020/2021	2020/2021	\$	%
Instruction	58,964,118	61,385,979	62,643,480	62,507,605	66,109,669	3,602,064	5.76%
District Administration	2,737,272	3,004,309	2,893,598	3,098,584	3,291,056	192,472	6.21%
Operations and Maintenance	7,460,911	8,314,716	8,364,924	8,658,922	9,436,031	777,109	8.97%
Transportation	1,030,529	1,094,121	1,114,185	1,173,780	1,202,988	29,208	2.49%
Amortization (sch 4)	3,775,445	3,926,463	3,960,685	4,005,359	4,033,435	28,076	0.70%
	<u>73,968,275</u>	<u>77,725,588</u>	<u>78,976,872</u>	<u>79,444,250</u>	<u>84,073,179</u>	<u>4,628,929</u>	<u>5.83%</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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Expense Summary by Object	Actuals			Preliminary Budget	Amended Budget	Change from Preliminary Budget	
	2017/2018	2018/2019	2019/2020	2020/2021	2020/2021	\$	%
Salaries and Wages							
Teachers	28,040,710	28,871,997	30,781,652	30,472,088	32,491,662	2,019,574	6.63%
Principals and Vice Principals	3,669,903	3,949,658	4,012,323	4,173,871	4,228,671	54,800	1.31%
Education Assistants	6,428,915	6,498,738	6,676,622	6,826,700	7,064,154	237,454	3.48%
Support Staff	6,688,554	7,244,272	7,716,001	8,033,389	8,289,676	256,287	3.19%
Other Professionals	1,909,540	2,052,903	2,187,107	1,924,424	2,007,624	83,200	4.32%
Substitutes	2,697,973	3,422,344	2,836,919	2,919,238	2,433,086	(486,152)	-16.65%
	\$49,435,595	\$52,039,912	\$54,210,624	\$54,349,710	\$56,514,873	2,165,163	3.98%
Benefits	11,519,194	11,930,511	12,041,474	12,617,375	13,339,229	721,854	5.72%
Total Employment Expenses	60,954,789	63,970,423	66,252,098	66,967,085	69,854,102	2,887,017	4.31%
Services and Supplies	9,238,041	9,402,104	8,764,089	8,471,806	10,185,642	1,713,836	20.23%
Amortization	3,775,445	3,926,463	3,960,685	4,005,359	4,033,435	28,076	0.70%
	\$73,968,275	\$77,298,990	\$78,976,872	\$79,444,250	\$84,073,179	4,628,929	5.83%
Benefits as a % of salary/wages	23.30%	22.93%	22.21%	23.22%	23.60%		
Service & Supplies as a % of total	12.49%	12.16%	11.10%	10.66%	12.12%		

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 summary of staffing presented with the preliminary budget is currently being updated and as such, it is not available for inclusion with this report. Information will be shared when it is available.

The amended budget includes additional employees to respond to the pandemic. These additional employees include teachers in both distance learning and regular schools, building service workers, health and safety support, education assistants, youth care workers and supervision assistants. The additional positions are being funded from the federal grant providing additional teaching support, enhanced cleaning protocols, and support in the schools to help manage the impacts of the pandemic.

The budget also includes additional funding for one additional exempt position that will be reviewed and considered in the coming months, and the addition of a .2 District Principal position to support mental health initiatives. This district principal position is funded by special purpose grants for mental health, and the return to class federal grant.

Services and Supplies

The services and supplies budget are a small component of the budget, averaging 11.86% over the past few years. The amended budget for services and supplies increases by \$1.7M primarily to support the enhanced cleaning protocols and other supports. The amended budget increases the services and supplies budget to 12.12% of total expenses (up from 10.66% of 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)

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. In the amended budget for both services, revenue is not sufficient to fully cover the cost of the programs this year. As such, general funding is supporting both programs. The reduction of international students is the primary reason for the change.

English Language Learning	Actual 2019/20	Preliminary Budget 2020/2021	Amended Budget 2020/2021
Ministry Funded Students	312	300	357
International ELL Students	138	90	49
Total Students	450	390	406
Grant Revenue	466,440	456,000	542,640
International Allocation	151,832	100,776	41,116
Total Revenue	618,272	556,776	583,756
Expenses			
District	882,235	490,617	589,191
School	81,218	28,874	28,622
Total	963,453	519,491	617,813
Net Program	(345,181)	37,285	(34,057)

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.

International Program	Actual 2019/20	Preliminary Budget 2020/2021	Amended Budget 2020/2021
International Students	138	90	68
Revenue less Agent Fees	1,762,928	1,178,983	881,050
Expenses			
Student	141,747	130,000	84,000
Department	492,077	464,260	455,342
Cost of bringing students to Mission	633,824	594,260	539,342
Revenue	1,129,104	584,723	341,708
Gross Revenue per Student	\$ 8,194	\$ 6,497	\$ 5,025
Ell expenses (to ELL budget)	151,832	100,776	41,116
School Staffing	706,082	415,042	337,230
Total	857,915	515,818	378,346
Net Program	271,189	68,905	(36,638)

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	Amended Budget
	2020/2021
Prior Year Local Capital Fund Balance	\$ 677,607
Transfer from Operating Fund	200,000
Additional ITA Funds Received - \$20,700 to be adjusted at year end	
Total funds available for Local Capital 2020 / 2021	877,607
Planned Expenditures	
Board Office Equipment	5,744
Classroom Furniture	25,000
Facilities Equipment	57,266
Van Replacements	100,000
Mower	100,000
ITA Equipment MSS - <i>additional funds expected, but not confirmed at this time</i>	49,065
Mount Calvary Church - Shared Parking Lot Paving	15,839
MSS Building Seismic Upgrade / Replacement Plan (expecting reimbursement)	50,000
Photocopiers	265,610
School Improvements	81,699
Telecom Systems	31,271
	\$ 781,494
Anticipated Fund Balance - End of Year	96,113
Portables	83,809
Unallocated	12,304

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

Additional Needs Identified (Not Included in Budget)	Amount	Budget	
Schools - PA system replacements (2 per year)	30,000	AFG/Local Capital	Recurring
Schools - Telecom system replacements (2 per year)	30,000	AFG/Local Capital	Recurring
Schools - Replace district network switches	400,000	AFG/Local Capital	One-time
Schools - Add back service/supply reductions (15%)	140,000	Schools	Recurring
Schools - Furniture and equipment	25,000	Local Capital	Recurring
Schools - Add back librarian curriculum support	130,000	Teachers	Recurring
Schools - Mental health supports (middle schools)		EA	Recurring
Curriculum - Literacy mentor teacher	100,000	Teachers	Recurring
Facilities - White fleet additions	25,000	Local Capital	Recurring
Transportation - Special education bus	75,000	Local Capital	One-time
Transportation - Office window replacements	20,000	Local Capital	One-time
Transportation - Bus predictive stop arm cameras	20,000	Local Capital	One-time
HR - Software - eDocs, job posting web, workflow	75,000	Local Capital	One-time
Printers/Photocopiers - Final upgrade phase	75,000	Local Capital	One-time
Contingency (1% of operating revenue)	-		
SUB-TOTAL ADDITIONAL NEEDS IDENTIFIED	1,145,000		



Appendix

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

Operating Fund	Actuals			Preliminary Budget	Amended Budget	Change from Preliminary Budget	
	2017/2018	2018/2019	2019/2020	2020/2021	2020/2021	\$	%
Revenue							
Provincial Grants	\$58,665,247	\$60,301,301	\$64,043,067	\$65,318,819	\$65,479,882	161,063	0.25%
Other Revenue	3,370,323	3,472,914	3,045,653	2,244,167	1,805,417	(438,750)	-19.55%
	62,035,570	63,774,215	67,088,720	67,562,986	67,285,299	(277,687)	-0.41%
Expenses							
Instruction	50,682,591	53,200,585	54,345,399	55,193,652	55,479,469	285,817	0.52%
District Administration	2,607,456	2,931,819	2,808,366	3,014,744	3,098,206	83,462	2.77%
Operations and Maintenance	7,050,765	7,554,405	7,750,327	8,324,809	8,024,664	(300,145)	-3.61%
Transportation	1,030,529	1,094,121	1,114,185	1,173,780	1,177,130	3,350	0.29%
	61,371,341	64,780,930	66,018,277	67,706,985	67,779,469	72,484	0.11%
Operating Surplus (Deficit)	\$ 664,229	\$ (1,006,715)	\$ 1,070,443	\$ (143,999)	\$ (494,170)	(350,171)	243.18%

Special Purpose Funds	Actuals			Preliminary Budget	Amended Budget	Change from Preliminary Budget	
	2017/2018	2018/2019	2019/2020	2020/2021	2020/2021	\$	%
Revenue							
Provincial Grants	\$ 6,853,726	\$ 6,859,484	\$ 7,282,043	\$ 5,961,906	\$10,490,275	4,528,369	75.96%
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	7,731,906	12,260,275	4,528,369	58.57%
Expenses							
Instruction	8,281,527	7,758,796	8,017,197	7,313,953	10,630,200	3,316,247	45.34%
District Administration	129,816	72,490	85,232	83,840	192,850	109,010	130.02%
Operations and Maintenance	410,146	760,311	614,597	334,113	1,411,367	1,077,254	322.42%
Transportation	-	-	-	-	25,858	25,858	
	8,821,489	8,591,597	8,717,026	7,731,906	12,260,275	4,528,369	58.57%
Surplus (Deficit)	\$ -	\$ 16,604	\$ 21,714	\$ -	\$ -	-	

Capital Fund	Actuals			Preliminary Budget	Amended Budget	Change from Preliminary Budget	
	2017/2018	2018/2019	2019/2020	2020/2021	2020/2021	\$	%
Revenue							
Provincial Grants	\$ -	\$ 426,598	\$ 280,884	\$ -	\$ -	-	
Amortization	2,827,868	2,867,953	2,912,410	3,002,730	3,007,060	4,330	0.14%
	2,827,868	3,294,551	3,193,294	3,002,730	3,007,060	4,330	0.14%
Capital Fund - Object Reporting							
Services and Supplies	-	426,598	280,884	-	-	-	
Amortization	3,775,445	3,926,463	3,960,685	4,005,359	4,033,435	28,076	0.70%
	3,775,445	4,353,061	4,241,569	4,005,359	4,033,435	28,076	0.70%
Surplus (Deficit)	\$ (947,577)	\$ (1,058,510)	\$ (1,048,275)	\$ (1,002,629)	\$ (1,026,375)	(23,746)	2.37%

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B. Total Revenue by Fund

Total Revenue	Actuals			Preliminary Budget	Amended Budget	Change from Preliminary Budget	
	2017/2018	2018/2019	2019/2020	2020/2021	2020/2021	\$	%
Operating Fund							
Grants							
Ministry of Education	\$ 58,308,097	\$ 59,970,517	\$ 63,655,835	\$ 65,014,938	\$ 65,174,564	\$ 159,626	0.25%
Other Ministries	357,150	330,784	387,232	303,881	305,318	1,437	0.47%
	58,665,247	60,301,301	64,043,067	65,318,819	65,479,882	161,063	0.25%
Tuition	2,517,026	2,707,297	2,322,031	1,613,000	1,270,400	(342,600)	-21.24%
Other Revenue	451,227	404,383	394,065	327,647	279,417	(48,230)	-14.72%
Rentals and Leases	200,241	179,020	212,095	208,520	190,600	(17,920)	-8.59%
Investment Income	201,829	182,214	117,462	95,000	65,000	(30,000)	-31.58%
	\$ 62,035,570	\$ 63,774,215	\$ 67,088,720	\$ 67,562,986	\$ 67,285,299	\$ (277,687)	-0.41%
\$ change from Prior Year	2,028,252	1,738,645	3,314,505	474,266	196,579		
% change from Prior Year	3.38%	2.80%	5.20%	0.71%	0.29%		
Special Purpose Fund							
Grants							
Ministry of Education	\$ 6,803,726	\$ 6,856,545	\$ 7,194,714	\$ 5,860,973	\$ 10,368,412	\$ 4,507,439	76.91%
Other Ministries	50,000	2,939	87,329	100,933	121,863	20,930	20.74%
	6,853,726	6,859,484	7,282,043	5,961,906	10,490,275	4,528,369	75.96%
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	\$ 7,731,906	\$ 12,260,275	\$ 4,528,369	58.57%
\$ change from Prior Year	4,702,512	(213,288)	130,539	(1,006,834)	3,521,535		
% change from Prior Year	114.17%	-2.42%	1.52%	-11.52%	40.30%		
Capital Fund							
Ministry of Education Grant	\$ -	\$ 426,598	\$ 280,884	\$ -	\$ -	\$ -	
Amortization	2,827,868	2,867,953	2,912,410	3,002,730	3,007,060	4,330	0.14%
	\$ 2,827,868	\$ 3,294,551	\$ 3,193,294	\$ 3,002,730	\$ 3,007,060	\$ 4,330	0.14%
\$ change from Prior Year	87,055	466,683	(101,257)	(190,564)	(186,234)		
% change from Prior Year	3.18%	16.50%	-3.07%	-5.97%	-5.83%		
Total Revenue	73,684,927	75,676,967	79,020,754	78,297,622	82,552,634	\$ 4,255,012	5.43%

C. Operating Fund Revenue Change Reconciliation

Operating Fund Revenue Change Reconciliation	(Increase) / Decrease
Operating Grant	
Enrolment - Regular schools	2,817,004
Enrolment - Distance learning	(2,127,756)
Enrolment - Alternate program	(45,360)
Equity of opportunity	(3,696)
Salary differential supplement	(138,104)
Enrolment - Continuing education	(14,175)
Enrolment - Indigenous education	(1,500)
Enrolment - Summer learning	1,720
Enrolment - Special education	(366,200)
Enrolment - English language learning	(86,640)
Other MOE Grant	
Early career mentorship	(140,000)
Early learning	(2,486)
Support benefits	(52,433)
Other Provincial	
UFV operating agreement	(1,437)
Tuition	
International	342,600
Other Revenue	
Resales - Riverside	15,000
Clarke Theatre contribution	33,230
Investment Income	
Interest revenue	30,000
Rental Revenue	
Classroom leases	17,920
Grand Total	277,687

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D. Total Expenses – All Funds

All Funds - Expense Summary	Actuals			Preliminary Budget	Amended Budget	Change from Preliminary Budget	
	2017/2018	2018/2019	2019/2020	2020/2021	2020/2021	\$	%
By Fund							
Operating Fund	61,371,341	64,780,930	66,018,277	67,706,985	67,779,469	72,484	0.11%
Special Purpose Fund	8,821,489	8,591,597	8,717,026	7,731,906	12,260,275	4,528,369	58.57%
Capital Fund	3,775,445	4,353,061	4,241,569	4,005,359	4,033,435	28,076	0.70%
	<u>73,968,275</u>	<u>77,725,588</u>	<u>78,976,872</u>	<u>79,444,250</u>	<u>84,073,179</u>	<u>4,628,929</u>	<u>5.83%</u>
By Function							
Instruction	58,964,118	61,385,979	62,643,480	62,507,605	66,109,669	3,602,064	5.76%
District Administration	2,737,272	3,004,309	2,893,598	3,098,584	3,291,056	192,472	6.21%
Operations and Maintenance	7,460,911	8,314,716	8,364,924	8,658,922	9,436,031	777,109	8.97%
Transportation	1,030,529	1,094,121	1,114,185	1,173,780	1,202,988	29,208	2.49%
Amortization (sch 4)	3,775,445	3,926,463	3,960,685	4,005,359	4,033,435	28,076	0.70%
	<u>73,968,275</u>	<u>77,725,588</u>	<u>78,976,872</u>	<u>79,444,250</u>	<u>84,073,179</u>	<u>4,628,929</u>	<u>5.83%</u>
By Object Code							
Salaries and Wages							
Teachers	28,040,710	28,871,997	30,781,652	30,472,088	32,491,662	2,019,574	6.63%
Principals and Vice Principals	3,669,903	3,949,658	4,012,323	4,173,871	4,228,671	54,800	1.31%
Education Assistants	6,428,915	6,498,738	6,676,622	6,826,700	7,064,154	237,454	3.48%
Support Staff	6,688,554	7,244,272	7,716,001	8,033,389	8,289,676	256,287	3.19%
Other Professionals	1,909,540	2,052,903	2,187,107	1,924,424	2,007,624	83,200	4.32%
Substitutes	2,697,973	3,422,344	2,836,919	2,919,238	2,433,086	(486,152)	-16.65%
	<u>\$49,435,595</u>	<u>\$52,039,912</u>	<u>\$54,210,624</u>	<u>\$54,349,710</u>	<u>\$56,514,873</u>	<u>2,165,163</u>	<u>3.98%</u>
Benefits	11,519,194	11,930,511	12,041,474	12,617,375	13,339,229	721,854	5.72%
Total Employment Expenses	60,954,789	63,970,423	66,252,098	66,967,085	69,854,102	2,887,017	4.31%
Services and Supplies	9,238,041	9,828,702	8,764,089	8,471,806	10,185,642	1,713,836	20.23%
Amortization	3,775,445	3,926,463	3,960,685	4,005,359	4,033,435	28,076	0.70%
	<u>\$73,968,275</u>	<u>\$77,725,588</u>	<u>\$78,976,872</u>	<u>\$79,444,250</u>	<u>\$84,073,179</u>	<u>4,628,929</u>	<u>5.83%</u>
Benefits as a % of salary/wages	23.30%	22.93%	22.21%	23.22%	23.60%		
Service & Supplies as a % of total	12.49%	12.65%	11.10%	10.66%	12.12%		

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E. Operating Fund Expenses

Operating Fund Expenses	Actuals			Preliminary Budget	Amended Budget	Change from Preliminary Budget	
	2017/2018	2018/2019	2019/2020	2020/2021	2020/2021	\$	%
By Function							
Instruction	50,682,591	53,200,585	54,345,399	55,193,652	55,479,469	285,817	0.52%
District Administration	2,607,456	2,931,819	2,808,366	3,014,744	3,098,206	83,462	2.77%
Operations and Maintenance	7,050,765	7,554,405	7,750,327	8,324,809	8,024,664	(300,145)	-3.61%
Transportation	1,030,529	1,094,121	1,114,185	1,173,780	1,177,130	3,350	0.29%
	\$61,371,341	\$64,780,930	\$66,018,277	\$67,706,985	\$67,779,469	72,484	0.11%
Instruction							
Teacher Salaries	24,207,317	24,989,195	26,617,417	26,891,751	27,087,854	196,103	0.73%
P/VP Salaries	3,464,133	3,753,553	3,969,695	4,129,871	4,164,471	34,600	0.84%
E.A. Salaries	5,940,501	6,004,018	6,198,765	6,352,000	6,373,800	21,800	0.34%
Support Staff Salaries	2,365,541	2,449,673	2,591,585	2,751,940	2,746,170	(5,770)	-0.21%
Other Professionals Salaries	390,275	387,591	320,360	191,200	184,300	(6,900)	-3.61%
Substitutes Salaries	2,338,713	3,007,016	2,484,637	2,535,026	2,098,460	(436,566)	-17.22%
	38,706,480	40,591,046	42,182,459	42,851,788	42,655,055	(196,733)	-0.46%
Benefits	9,051,299	9,301,267	9,373,976	9,849,141	10,026,128	176,987	1.80%
Total Salaries and Benefits	47,757,779	49,892,313	51,556,435	52,700,929	52,681,183	(19,746)	-0.04%
Services and Supplies	2,924,812	3,308,272	2,788,964	2,492,723	2,798,286	305,563	12.26%
	\$50,682,591	\$53,200,585	\$54,345,399	\$55,193,652	\$55,479,469	285,817	0.52%
Administration							
P/VP Salaries	120,219	154,215	-	-	-	-	-
Support Staff Salaries	358,012	453,677	505,922	536,700	563,100	26,400	4.92%
Other Professionals Salaries	1,240,687	1,305,278	1,425,125	1,435,424	1,474,724	39,300	2.74%
Substitutes Salaries	8,054	17,975	14,929	5,000	5,000	-	0.00%
	1,726,972	1,931,145	1,945,976	1,977,124	2,042,824	65,700	3.32%
Benefits	401,285	412,923	385,602	437,120	451,960	14,840	3.39%
Total Salaries and Benefits	2,128,257	2,344,068	2,331,578	2,414,244	2,494,784	80,540	3.34%
Services and Supplies	479,199	587,751	476,788	600,500.0	603,422.0	2,922	0.49%
	\$ 2,607,456	\$ 2,931,819	\$ 2,808,366	\$ 3,014,744	\$ 3,098,206	83,462	2.77%
Operations & Maintenance							
Support Staff Salaries	3,137,006	3,444,652	3,682,544	3,761,550	3,573,250	(188,300)	-5.01%
Other Professionals Salaries	189,132	282,434	363,849	216,700	264,900	48,200	22.24%
Substitutes Salaries	226,950	216,444	152,939	261,270	211,684	(49,586)	-18.98%
	3,553,088	3,943,530	4,199,332	4,239,520	4,049,834	(189,686)	-4.47%
Benefits	766,787	868,862	900,868	1,018,725	980,665	(38,060)	-3.74%
Total Salaries and Benefits	4,319,875	4,812,392	5,100,200	5,258,245	5,030,499	(227,746)	-4.33%
Services and Supplies	2,730,890	2,742,013	2,650,127	3,066,564	2,994,165	(72,399)	-2.36%
	\$ 7,050,765	\$ 7,554,405	\$ 7,750,327	\$ 8,324,809	\$ 8,024,664	(300,145)	-3.61%
Transportation							
Support Staff Salaries	578,669	658,631	655,236	658,650	658,650	-	0.00%
Other Professionals Salaries	75,899	77,600	77,773	81,100	83,700	2,600	3.21%
Substitutes Salaries	21,671	28,649	26,438	-	-	-	-
	676,239	764,880	759,447	739,750	742,350	2,600	0.35%
Benefits	152,867	174,370	177,993	187,730	188,380	650	0.35%
Total Salaries and Benefits	829,106	939,250	937,440	927,480	930,730	3,250	0.35%
Services and Supplies	201,423	154,871	176,745	246,300	246,400		0.00%
	\$ 1,030,529	\$ 1,094,121	\$ 1,114,185	\$ 1,173,780	\$ 1,177,130	3,350	0.29%

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Operating Fund Expenses	Actuals			Preliminary Budget	Amended Budget	Change from Preliminary Budget	
	2017/2018	2018/2019	2019/2020	2020/2021	2020/2021	\$	%
By Object Code							
Salary and Wages							
Teachers	24,207,317	24,989,195	26,617,417	26,891,751	27,087,854	196,103	0.73%
Principals and Vice Principals	3,584,352	3,907,768	3,969,695	4,129,871	4,164,471	34,600	0.84%
Educational Assistants	5,940,501	6,004,018	6,198,765	6,352,000	6,373,800	21,800	0.34%
Support Staff	6,439,228	7,006,633	7,435,287	7,708,840	7,541,170	(167,670)	-2.18%
Other Professionals	1,895,993	2,052,903	2,187,107	1,924,424	2,007,624	83,200	4.32%
Substitutes	2,595,388	3,270,084	2,678,943	2,801,296	2,315,144	(486,152)	-17.35%
	44,662,779	47,230,601	49,087,214	49,808,182	49,490,063	(227,746)	-4.33%
Employee Benefits	10,372,238	10,757,422	10,838,439	11,492,716	11,647,133	3,250	0.35%
	55,035,017	57,988,023	59,925,653	61,300,898	61,137,196	(627,448)	-17.01%
Services and Supplies							
Services	1,768,973	1,968,123	1,941,159	1,965,568	1,906,090	(59,478)	-3.03%
Student Transportation	52,642	35,962	23,265	19,000	19,000	-	0.00%
Professional Development and Travel	535,668	557,662	398,467	492,118	593,840	101,722	20.67%
Rentals and Leases	111,457	276,656	255,245	340,158	260,158	(80,000)	-23.52%
Dues and Fees	74,434	116,011	99,599	88,100	88,100	-	0.00%
Insurance	198,501	137,810	147,132	153,000	160,000	7,000	4.58%
Supplies	2,539,120	2,555,097	2,181,740	2,163,996	2,430,938	266,942	12.34%
Utilities	1,055,529	1,145,586	1,046,017	1,184,147	1,184,147	-	0.00%
	6,336,324	6,792,907	6,092,624	6,406,087	6,642,273	236,186	3.69%
	61,371,341	64,780,930	66,018,277	67,706,985	67,779,469	72,484	0.11%

F. Operating Fund Expense Changes

Operating Fund Expense Change Reconciliation	Increase / (Decrease)
Teacher	
Wage increases	138,103
FTE change - Schools	58,000
PVP	
Wage increases	67,400
FTE change - Mental health program	(32,800)
EA	
FTE change - Student services	57,800
FTE change - Indigenous Education	(36,000)
Support	
Wage increases	35,700
FTE change - Summer camp	(20,500)
FTE change - Finance	26,400
FTE change - Student services	(17,870)
FTE change - School support	(5,600)
FTE change - Facilities	(188,300)
Other Prof	
Wage increases	45,200
FTE change - HR	11,200
FTE change - Facilities	48,500
FTE change - Theatre	(27,400)
FTE change - MSS	5,700
Substitute	
FTE change	(600,000)
Wage increase	113,848
Benefits	
Due to wage, FTE, benefit changes	156,918
Services	
International - Agent fees	(45,000)
International - Medical fees	(22,000)
International - Activity fees	(4,000)
Lease - Photocopiers	(80,000)
Telephone	5,000
Legal fees - Ministry services	2,522
PD & Travel	
International - Recruiting	(15,178)
International - Student activities	(20,000)
Early career mentorship	140,000
Due to wage and FTE changes	900
Insurance	
Insurance - School protection plan	7,000
Supplies	
Schools - Use of prior year surplus	250,185
Summer camp	(5,000)
Schools - MSS	5,950
Indigenous Ed	15,806
Grand Total	72,484

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G. Special Purpose Funds Expenses

Special Purpose Fund Expenses	Actuals			Preliminary Budget	Amended Budget	Change from Preliminary Budget	
	2017/2018	2018/2019	2019/2020	2020/2021	2020/2021	\$	%
By Function - Special fund							
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	225,361	-	0.00%
Special Education Equipment	-	-	-	-	-	-	-
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	29,400	37,923	8,523	28.99%
OLEP	95,002	96,453	96,579	96,454	95,970	(484)	-0.50%
CommunityLink	386,475	389,950	381,185	404,511	416,933	12,422	3.07%
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	4,436,531	5,223,201	786,670	17.73%
CEF - Remedies	-	667,085	826,855	-	642,720	642,720	-
District Literacy	12,281	-	-	-	-	-	-
Changing Results for Young Children	-	-	-	-	11,250	11,250	-
Riverside Electrical	50,000	-	-	-	-	-	-
First Nation Student Transportation	-	-	-	-	25,858	25,858	-
Mental Health in Schools	-	-	6,230	-	74,270	74,270	-
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	82,933	95,892	12,959	15.63%
MDFC Middle Years	-	-	13,593	18,000	22,485	4,485	24.92%
	\$ 8,821,489	\$ 8,591,597	\$ 8,717,026	\$ 7,731,906	\$12,260,275	1,461,101	18.90%
By Object Code							
Teachers	3,833,393	3,882,802	4,164,235	3,580,337	5,403,808	1,823,471	50.93%
Principals and Vice Principals	85,551	41,890	42,628	44,000	64,200	20,200	45.91%
Education Assistants	488,414	494,720	477,857	474,700	690,354	215,654	45.43%
Support Staff	249,326	237,639	280,714	324,549	748,506	423,957	130.63%
Other Professionals	13,547	-	-	-	-	-	-
Substitutes	102,585	152,260	157,976	117,942	117,942	-	0.00%
	4,772,816	4,809,311	5,123,410	4,541,528	7,024,810	2,483,282	54.68%
Benefits	1,146,956	1,173,089	1,203,035	1,124,659	1,692,096	567,437	50.45%
Total Salaries and Benefits	5,919,772	5,982,400	6,326,445	5,666,187	8,716,906	3,050,719	53.84%
Services and Supplies	2,901,717	2,609,197	2,390,581	2,065,719	3,543,369	1,477,650	71.53%
	8,821,489	8,591,597	8,717,026	7,731,906	12,260,275	4,528,369	58.57%

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H. Amended Budget Summary Page

	2020 / 2021 Amended Budget			2020 / 2021 Preliminary			February 28, 2021		
	Operating	Special	Total	Operating	Special	Capital	Total	Change Operating / Special	%
OPERATING REVENUE									
Grants									
Ministry of Education - Operating	62,534,834	10,368,412	72,903,246	62,267,727	5,860,973	68,128,700	68,128,700	4,774,546	7.01%
Other Ministry of Education	2,639,730	2,639,730	2,639,730	2,747,211	2,747,211	2,747,211	2,747,211	(107,481)	-3.91%
Provincial - Other	305,318	121,862	427,180	303,881	100,933	404,814	404,814	22,366	5.52%
Total Grants	65,479,882	10,490,274	75,970,156	65,318,819	5,961,906	71,280,725	71,280,725	4,689,431	6.58%
Tuition	1,270,400	1,270,400	1,270,400	1,613,000	1,613,000	1,613,000	1,613,000	(342,600)	-21.24%
Other Revenue	279,417	1,770,000	2,049,417	327,647	1,770,000	2,097,647	2,097,647	(48,230)	-2.30%
Rentals & Leases	190,600	190,600	190,600	208,520	208,520	208,520	208,520	(17,920)	-8.59%
Investment Income	65,000	65,000	65,000	95,000	95,000	95,000	95,000	(30,000)	-31.58%
TOTAL OPERATING REVENUE	67,285,299	12,260,274	79,545,573	67,562,986	7,731,906	75,294,892	75,294,892	4,250,681	5.65%
Amortization of Deferred Capital			3,007,060			3,007,730	3,007,730	4,330	0.14%
STATEMENT 2 REVENUE	67,285,299	12,260,274	79,545,573	67,562,986	7,731,906	75,294,892	78,297,622	4,255,011	5.65%
OPERATING EXPENSE									
Salaries									
Teachers	27,087,854	5,403,807	32,491,661	26,891,751	3,580,336	30,472,088	30,472,088	2,019,574	6.63%
Principals and Vice-Principals	4,164,471	64,200	4,228,671	4,129,871	44,000	4,173,871	4,173,871	54,800	1.31%
Education Assistants	6,373,800	690,354	7,064,154	6,352,000	474,700	6,826,700	6,826,700	237,454	3.48%
Support Staff	7,541,170	748,507	8,289,677	7,708,840	324,550	8,033,390	8,033,390	256,287	3.19%
Other Professionals	2,007,624	2,007,624	2,007,624	1,924,424	1,924,424	1,924,424	1,924,424	83,200	4.32%
Substitutes	2,315,144	117,942	2,433,086	2,801,296	117,942	2,919,238	2,919,238	(486,152)	-16.65%
Total Salaries	49,490,063	7,024,810	56,514,873	49,808,182	4,541,528	54,349,710	54,349,710	2,165,163	3.98%
Employee Benefits	11,647,133	1,692,096	13,339,229	11,492,716	1,124,659	12,617,375	12,617,375	721,854	5.72%
Total Salaries and Benefits	61,137,196	8,716,906	69,854,102	61,300,898	5,666,187	66,967,085	66,967,085	2,887,017	4.31%
Services and Supplies									
Services	1,906,090	1,906,090	1,906,090	1,965,568	1,965,568	1,965,568	1,965,568	(59,478)	-3.03%
Student Transportation	19,000	19,000	19,000	19,000	19,000	19,000	19,000	-	0.00%
Professional Development and Travel	593,840	593,840	593,840	492,118	492,118	492,118	492,118	101,722	20.67%
Rentals & Leases	260,158	260,158	260,158	340,158	340,158	340,158	340,158	(80,000)	-23.52%
Dues & Fees	88,100	88,100	88,100	88,100	88,100	88,100	88,100	-	0.00%
Insurance	160,000	160,000	160,000	153,000	153,000	153,000	153,000	7,000	4.58%
Supplies	2,430,938	3,543,368	5,974,306	2,163,997	2,065,718	4,229,715	4,229,715	1,744,591	41.25%
Utilities	1,184,147	1,184,147	1,184,147	1,184,147	1,184,147	1,184,147	1,184,147	-	0.00%
Amortization			4,033,435			4,005,359	4,005,359	28,076	0.70%
Total Services and Supplies	6,642,272	3,543,368	10,185,640	6,406,087	2,065,718	8,471,805	12,477,164	1,741,911	20.23%
TOTAL OPERATING EXPENSE	67,779,469	12,260,274	80,039,742	67,706,985	7,731,906	75,438,891	79,444,250	4,628,927	6.10%
Net Operating Surplus (Deficit)	(494,170)	(494,170)	(1,026,375)	(143,999)	(143,999)	(1,002,629)	(1,146,628)	(373,916)	
Allocation of Surplus	694,170	694,170	694,170	143,999	143,999	143,999	143,999	550,171	
Allocation (to) from Local Capital	(200,000)	(200,000)	-	-	-	-	-	(200,000)	
Projected Operating Surplus/(Deficit)	0	0	(826,375)	(0)	(0)	(1,002,629)	(1,002,629)	(23,745)	
Unrestricted Surplus funds available	804,652								
Restricted Surplus funds available	16,777								