

School District #75 (Mission)
Special Committee of the Whole Meeting - Budget 2021/2022
Agenda

May 11, 2021, 3:30 pm

Zoom Meeting

Visit www.mpsd.ca > [Board of Education](#) > [Meeting Information](#) to connect remotely.

Pages

1. CALL TO ORDER

The Board Chair will acknowledge that this meeting is being held on Traditional Territory.

2. ADOPTION OF AGENDA

3. DELEGATIONS/PRESENTATIONS

4. CURRICULUM

5. UNFINISHED BUSINESS

6. STAFF REPORTS

6.1. Budget 2021/2022

Information

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7. NEW BUSINESS

8. MINUTES OF PREVIOUS MEETINGS

9. INFORMATION ITEMS

10. ADJOURNMENT

Special Committee of the Whole Meeting

Tuesday, May 11, 2021



ITEM 6.1 **Information** **File No.** **8010.20.2021/2022 Preliminary**

TO: Committee of the Whole
FROM: C. Becker, Secretary Treasurer
 D. Welsh, Assistant Secretary- Treasurer
SUBJECT: 2021-2022 Budget

1. Summary:

Attached are preliminary reports and summaries regarding the 2021 / 2022 budget calculations for review and discussion. Additional details and reports will be compiled over the next few weeks as staff continue to pull the budget information and public report together.

2. Background:

The attached documents summarize the preliminary 2021 / 2022 budget, including a summary of the changes from the 20/21 amended budget, and information on additional requests that have not been included in the draft budget.

The following information summarizes information for consideration

1. The budget calculations as submitted are based on the preliminary enrolment projection submitted to the ministry in February – with an anticipated enrolment increase of seventy-three (73) students. As of May 3, there are an additional eighty-five (85) students enrolled above the original projection. We are expecting an additional one hundred and fifty-eight (158) students over the 2020/2021 school year. The additional student projections include a conservative estimate of students enrolled in Summit Distance Learning, to ensure we do not double count students. Considering the anticipated additional growth, the budget could include a conservative allowance for additional growth (40 to 50 students) to balance the revenue and expenses.
2. Includes revenue for 70 International students.
3. Staff planning is based on the enrolment projections as of May 3rd. An additional classroom will be needed at Stave Falls, and a few schools may need an additional classroom in September if enrolment growth continues. Contingency plans are being developed to manage this if student growth continues.

3. Options:

The school district must present a balanced budget, where the expenses are covered by all revenue and transfers from reserves. The current budget as presented is not yet balanced. There is an unfunded balance of \$333,485.

Options include:

- a. Recognizing revenue from students beyond the number projected in February.
- b. Drawing funds from surplus.
- c. Reducing the budget / staffing levels to balance the budget.

4. Analysis and Impact:

- a. Strategic Plan Alignment
- b. Enhancement Agreement

- c. Funding Guidelines, Costing, & Budget Impact
 - i. Recognizing revenue from 50 students would provide additional revenue of \$394,250.
 - ii. There is currently \$804,562 in unrestricted surplus.
 - iii. Staff anticipate a surplus for the 2020/2021 year. Projected surplus information will be presented at the next meeting.
 - iv. The draft includes the preplanned carry-forward of unspent targeted funding for Indigenous Education (\$249,906).

- ci. Policy, Legislation, Regulation
- cii. Organizational Capacity
- ciii. Risks
 - i. Organizational
 - ii. Reputational
 - iii. Strategic
- civ. Benefits
 - i. Organizational
 - ii. Reputational
 - iii. Strategic

5. Public Participation:

The Budget documents will be placed on the MPSD website and discussed during the Committee meetings. Once all the budget information is put into the draft budget document, it could be circulated for further public input.

6. Implementation:

The next budget meeting is scheduled for June 8, 2021. The budget must be adopted by June 30th. As such, additional budget meetings could be scheduled if needed in time-slots listed below.

May 25, 2021 – 10 am (a meeting with the District of Mission is scheduled for 3 pm)
June 1, 2021 – 10 am (a CotW meeting is scheduled for 3:30 pm).
June 15, 2021 – 10 am (a regular Board meeting day)
June 22, 2021 – 3:30 or 6:30 pm – meeting date held for budget
June 29, 2021 – 3:30 or 6:30 pm – final Tuesday of the school year

7. Attachments:

- a. Preliminary Budget Summary – All funds – with 2020/2021 amended budget comparison
- b. Preliminary Operating Budget Summary – with 2020/2021 amended budget comparison
- c. Operating Revenue Changes
- d. Operating Expense Changes
- e. Summary of Additional Needs

	2021 / 2022 Preliminary					2020 / 2021 Amended					Change	
	Operating	Special	Operating / Special	Capital	Total	Operating	Special	Operating / Special	Capital	Total	\$	%
OPERATING REVENUE												
Grants												
Ministry of Education - Operating	66,542,680	6,229,704	72,772,384		72,772,384	62,534,834	10,368,412	72,903,246		72,903,246	(130,862)	-0.18%
Other Ministry of Education	809,024		809,024		809,024	2,639,730		2,639,730		2,639,730	(1,830,706)	-69.35%
Provincial - Other	350,782	111,709	462,491		462,491	305,318	121,862	427,180		427,180	35,311	8.27%
Total Grants	67,702,486	6,341,413	74,043,899		74,043,899	65,479,882	10,490,274	75,970,156		75,970,156	(1,926,257)	-2.54%
Tuition	1,270,400		1,270,400		1,270,400	1,270,400		1,270,400		1,270,400	-	0.00%
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	69,451,453	8,111,413	77,562,866		77,562,866	67,285,299	12,260,274	79,545,573		79,545,573	(1,982,707)	-2.49%
Amortization of Deferred Capital				3,007,060	3,007,060				3,007,060	3,007,060	-	0.00%
STATEMENT 2 REVENUE	69,451,453	8,111,413	77,562,866	3,007,060	80,569,926	67,285,299	12,260,274	79,545,573	3,007,060	82,552,633	(1,982,707)	-2.49%
OPERATING EXPENSE												
Salaries												
Teachers	28,259,240	3,777,542	32,036,783		32,036,783	27,087,854	5,403,807	32,491,661		32,491,661	(454,878)	-1.40%
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	51,805,144	4,813,975	56,619,118		56,619,118	49,490,063	7,024,810	56,514,873		56,514,873	104,245	0.18%
Employee Benefits	11,935,191	1,176,923	13,112,114		13,112,114	11,647,133	1,692,096	13,339,229		13,339,229	(227,115)	-1.70%
Total Salaries and Benefits	63,740,334	5,990,898	69,731,232		69,731,232	61,137,196	8,716,906	69,854,102		69,854,102	(122,870)	-0.18%
Services and Supplies												
Services	1,913,890		1,913,890		1,913,890	1,906,090		1,906,090		1,906,090	7,800	0.41%
Student Transportation	19,000		19,000		19,000	19,000		19,000		19,000	-	0.00%
Professional Development and Travel	459,490		459,490		459,490	593,840		593,840		593,840	(134,350)	-22.62%
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	2,120,515	4,321,598		4,321,598	2,430,938	3,543,368	5,974,306		5,974,306	(1,652,708)	-27.66%
Utilities	1,187,947		1,187,947		1,187,947	1,184,147		1,184,147		1,184,147	3,800	0.32%
Amortization				4,033,435	4,033,435				4,033,435	4,033,435	-	0.00%
Total Services and Supplies	6,159,509	2,120,515	8,280,024	4,033,435	12,313,459	6,642,272	3,543,368	10,185,640	4,033,435	14,219,075	(1,905,616)	-18.71%
TOTAL OPERATING EXPENSE	69,899,844	8,111,413	78,011,257	4,033,435	82,044,692	67,779,469	12,260,274	80,039,742	4,033,435	84,073,177	(2,028,486)	-2.53%
Net Operating Surplus (Deficit)	(448,391)	-	(448,391)	(1,026,375)	(1,474,766)	(494,170)	-	(494,170)	(1,026,375)	(1,520,545)	45,779	
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)	(333,485)	-	(333,485)	(891,375)	(1,224,860)	0	-	0	(826,375)	(826,375)	(333,485)	

21/22 Preliminary Budget

May 11, 2021 Draft Presentation

	2021/22		2020/21		2021/22 Preliminary		2021/22 Preliminary		2021/22 Preliminary	
	Preliminary	Amended	\$ Change	% Change	2019/20 Actuals	\$ Change	% Change	2018/19 Actuals	\$ Change	% Change
OPERATING REVENUE										
Grants										
Ministry of Education - Operating Grants	66,542,680	62,534,834	4,007,846	6.41%	61,222,760	5,319,920	8.69%	58,855,102	7,687,578	13.06%
Other Ministry of Education Grants	809,024	2,639,730	(1,830,706)	-69.35%	2,433,075	(1,624,051)	-66.75%	1,115,415	(306,391)	-27.47%
Provincial Grants - Other	350,782	305,318	45,464	14.89%	387,232	(36,450)	-9.41%	330,784	19,998	6.05%
Total Grants	67,702,486	65,479,882	2,222,604	3.39%	64,043,067	3,659,419	5.71%	60,301,301	7,401,185	12.27%
Tuition	1,270,400	1,270,400	-	0.00%	2,322,031	(1,051,631)	-45.29%	2,707,297	(1,436,897)	-53.07%
Other Revenue	203,957	279,417	(75,460)	-27.01%	394,065	(190,108)	-48.24%	404,383	(200,426)	-49.56%
Rentals & Leases	209,610	190,600	19,010	9.97%	212,095	(2,485)	-1.17%	179,020	30,590	17.09%
Investment Income	65,000	65,000	-	0.00%	117,462	(52,462)	-44.66%	182,214	(117,214)	-64.33%
TOTAL OPERATING REVENUE	69,451,453	67,285,299	2,166,154	3.22%	67,088,720	2,362,733	3.52%	63,774,215	5,677,238	8.90%
OPERATING EXPENSE										
Salaries										
Teachers	28,259,240	27,087,854	1,171,387	4.32%	26,617,417	1,641,823	6.17%	24,989,195	3,270,045	13.09%
Principals and Vice-Principals	4,336,160	4,164,471	171,689	4.12%	3,969,695	366,465	9.23%	3,907,768	428,392	10.96%
Education Assistants	6,507,900	6,373,800	134,100	2.10%	6,198,765	309,135	4.99%	6,004,018	503,882	8.39%
Support Staff	7,818,840	7,541,170	277,670	3.68%	7,435,287	383,553	5.16%	7,006,633	812,207	11.59%
Other Professionals	2,083,003	2,007,624	75,379	3.75%	2,187,107	(104,104)	-4.76%	2,052,903	30,100	1.47%
Substitutes	2,800,000	2,315,144	484,856	20.94%	2,678,943	121,057	4.52%	3,270,084	(470,084)	-14.38%
Total Salaries	51,805,144	49,490,063	2,315,081	4.68%	49,087,214	2,717,930	5.54%	47,230,601	4,574,543	9.69%
Employee Benefits	11,935,191	11,647,133	288,057	2.47%	10,838,439	1,096,752	10.12%	10,757,422	1,177,769	10.95%
Total Salaries and Benefits	63,740,334	61,137,196	2,603,138	4.26%	59,925,653	3,814,681	6.37%	57,988,023	5,752,311	9.92%
Services and Supplies										
Services	1,913,890	1,906,090	7,800	0.41%	1,941,159	(27,269)	-1.40%	1,968,123	(54,233)	-2.76%
Student Transportation	19,000	19,000	-	0.00%	23,265	(4,265)	-18.33%	35,962	(16,962)	-47.17%
Professional Development and Travel	459,490	593,840	(134,350)	-22.62%	398,467	61,023	15.31%	557,662	(98,172)	-17.60%
Rentals & Leases	130,000	260,158	(130,158)	-50.03%	255,245	(125,245)	-49.07%	276,656	(146,656)	-53.01%
Dues & Fees	88,100	88,100	-	0.00%	99,599	(11,499)	-11.55%	116,011	(27,911)	-24.06%
Insurance	160,000	160,000	-	0.00%	147,132	12,868	8.75%	137,810	22,190	16.10%
Supplies	2,201,083	2,430,938	(229,855)	-9.46%	2,181,740	19,343	0.89%	2,555,097	(354,014)	-13.86%
Utilities	1,187,947	1,184,147	3,800	0.32%	1,046,017	141,930	13.57%	1,145,586	42,361	3.70%
Total Services and Supplies	6,159,509	6,642,272	(482,763)	-7.27%	6,092,624	66,885	1.10%	6,792,907	(633,398)	-9.32%
Total Operating Fund Expenses	69,899,844	67,779,469	2,120,375	3.13%	66,018,277	3,881,567	5.88%	64,780,930	5,118,914	7.90%
OPERATING SURPLUS (DEFICIT)	(448,391)	(494,170)	45,779		1,070,443	(1,518,834)	-141.89%	(1,006,715)	558,324	-55.46%
Allocation to (from) Local Capital	135,000	200,000	(65,000)		61,000	74,000	121.31%	(598,500)	733,500	-122.56%
TOTAL OPERATING SURPLUS (DEFICIT)	(583,391)	(694,170)	110,779		1,009,443	(1,592,834)	-157.79%	(408,215)	(175,176)	42.91%
Allocation of Surplus	249,906	694,170	(444,264)		-	249,906		408,215	(158,309)	-38.78%
Projected Operating Surplus/(Deficit)	(333,485)	0	(333,485)		1,009,443	(1,342,928)	-133.04%	-	(333,485)	
Unrestricted Surplus funds available	804,652									
Restricted Surplus funds available	-									

21/22 Preliminary Budget**Operating Revenue Changes (compared to 20/21 Amended Budget)**

May 11, 2021 Draft Presentation

Operating Fund - Revenue Changes	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
Other Provincial	
ITA grants	38,800
UFV operating agreement	6,664
Other Revenue	
Clarke Theatre contribution	(75,460)
Rental Revenue	
Classroom leases	19,010
Grand Total	2,166,154

21/22 Preliminary Budget
Operating Expense Changes (compared to 20/21 Amended Budget)
 May 11, 2021 Draft Presentation

Operating Fund - Expense Changes	Increase / (Decrease)
Teacher	
Wage increases	351,387
FTE change - Schools	597,400
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	286,680
Services	
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	
Next generation network (NGN)	3,800
Grand Total	2,120,375

**21/22 Preliminary Budget
Summary of Additional Needs**

May 11, 2021 Draft Presentation



Additional Needs Identified (Not Included in Budget)	Strategic Priority	Amount	Budget	
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		100,000	Teacher/PVP	One-time
SUB-TOTAL ADDITIONAL ONE-TIME NEEDS IDENTIFIED		250,000		
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	yes	50,000	Local Capital	Recurring
Schools - Curriculum support **	yes	200,000	Teachers / Schools	Recurring
Schools - Mental health supports	yes	50,000	Teacher/PVP	Recurring
Curriculum - Literacy mentor teacher	yes	100,000	Teachers	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		20,000	Local Capital	Recurring
Regular Software upgrades		25,000	Local Capital	Recurring
SUB-TOTAL ADDITIONAL RECURRING NEEDS IDENTIFIED		870,000		

Discretionary cost breakdown:

One-time	250,000
Recurring	870,000
	<u>1,120,000</u>

** Includes: Indigenous education, diversity, inclusion, social emotional learning, trauma informed practice