



2020 / 2021

**Annual Budget
(preliminary)**

Supplemental Information

School District No. 75 (Mission)

June 30, 2020

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Overview

Preparing the budget for the 2020 / 2021 year has been challenging, as it was clear from the beginning that revenue would be insufficient to cover all operating costs and the surplus and reserve accounts were minimal. As such, the budget process included a careful review of all revenues and expenses to help maximize revenues and minimize expenses to balance the budget.

As presented, the budget is balanced. This was accomplished by reducing staffing levels across the organization, recognizing revenue for the adjusted student enrolment that is expected for September over and above what was forecast in February, and a transfer from surplus. The Operating Surplus (Deficit) represents a transfer to (from) prior year surplus. For the 2020/2021 budget this transfer is comprised of \$100,000 for Indigenous education program funding that is carried forward to the 2020/2021 school year, and \$43,999 to cover the budgeted shortfall.

The following table summarizes the 2020 / 2021 Annual Budget with comparisons to the 2019/2020 amended budget and prior year actuals.

| | Actuals | | | Amended Budget | Preliminary Budget |
|--|---------------------|---------------------|-----------------------|-----------------------|-----------------------|
| | 2016/2017 | 2017/2018 | 2018/2019 | 2019/2020 | 2020/2021 |
| Revenue | | | | | |
| Provincial Grants | \$59,576,760 | \$65,518,973 | \$67,587,383 | \$70,235,476 | \$71,280,725 |
| Other Revenue | 4,549,535 | 5,338,086 | 5,221,631 | 4,826,572 | 4,014,167 |
| Amortization of Deferred Capital Revenue (sch 4) | 2,740,813 | 2,827,868 | 2,867,953 | 2,927,680 | 3,002,730 |
| | <u>66,867,108</u> | <u>73,684,927</u> | <u>75,676,967</u> | <u>77,989,728</u> | <u>78,297,622</u> |
| Expenses | | | | | |
| Instruction | 51,483,357 | 58,964,118 | 61,385,979 | 63,667,779 | 62,507,605 |
| District Administration | 2,397,128 | 2,737,272 | 3,004,309 | 2,987,764 | 3,098,584 |
| Operations and Maintenance | 6,651,392 | 7,460,911 | 8,314,716 | 8,191,830 | 8,658,922 |
| Transportation | 975,991 | 1,030,529 | 1,094,121 | 1,159,188 | 1,173,780 |
| Amortization (sch 4) | 3,623,048 | 3,775,445 | 3,926,463 | 4,005,870 | 4,005,359 |
| | <u>65,130,916</u> | <u>73,968,275</u> | <u>77,725,588</u> | <u>80,012,431</u> | <u>79,444,250</u> |
| Surplus (Deficit) | \$ 1,736,192 | \$ (283,348) | \$ (2,048,621) | \$ (2,022,703) | \$ (1,146,628) |
| Operating Surplus (Deficit) | 2,618,427 | 664,229 | (990,111) | (506,156) | (143,999) |
| Capital Surplus (Deficit) | (882,235) | (947,577) | (1,058,510) | (1,516,547) | (1,002,629) |
| | <u>\$ 1,736,192</u> | <u>\$ (283,348)</u> | <u>\$ (2,048,621)</u> | <u>\$ (2,022,703)</u> | <u>\$ (1,146,628)</u> |



Although the budget as presented is balanced, the budget still does not allow any funds to be put towards local capital. The local capital account is used to purchase and replace minor capital purchases that are not funded directly by the Ministry of Education, such as the white fleet, and equipment. As the latest year end projection indicates that there will be a surplus at the end of the 2019/2020 budget year, the funds originally budgeted to be transferred from the Local Capital Account will remain in the Local Capital Account. Any planned expenditures from the Local Capital Account will be considered by the Board in the fall.

In addition, the budget has no room to provide any additional funds to address the shortage in the Contingency. The Reserve Funds Policy specifies that a total of 2% - 5% of the annual revenue should held in a Contingency Reserve. The latest year end projection indicates that there will be a surplus, and as such, the planned transfer from the contingency fund is not required. Any decision regarding increases to the contingency fund due to the 2019/2020 anticipated surplus will be made in the fall and be included in the amended budget discussion.

| Contingency | Actuals | | | Actuals / Budget | Budget |
|----------------------------------|------------------|----------------|----------------|------------------|-------------|
| | 2016/2017 | 2017/2018 | 2018/2019 | 2019/2020 | 2020/2021 |
| Total Operating Revenue | 64,126,295 | 70,857,059 | 72,809,014 | 75,062,048 | 75,294,892 |
| 2 % Minimum | 1,282,526 | 1,417,141 | 1,456,180 | 1,501,241 | 1,505,898 |
| 5% Maximum | 3,206,315 | 3,542,853 | 3,640,451 | 3,753,102 | 3,764,745 |
| Actual / Budgeted Balance | 1,846,206 | 510,812 | 269,503 | - | - |
| Budget extra (shortfall) | 563,680 | (906,329) | (1,186,677) | (1,501,241) | (1,505,898) |

Student Enrolment Projections

The budget for the school district is set to support students pursuing a K – Grade 12 education with Mission Public Schools. As such, projecting the enrolment for the next school year is the first step in preparing the annual budget.

The enrolment projections are based on the number of students funded by the Ministry of Education, as well as the number of students that will be paying tuition for adult education and international students. The enrolment forecasts identify the number of expected students with other funding support, such as special needs students and indigenous students.

Due to the COVID19 Pandemic, there is a significant risk that the enrolment projections will not materialize for both regular enrolment and international students. As such, the plans for the schools for September 2020 should be managed very conservatively. If the enrolment projections are not met, or if there is an actual reduction in enrolment, the amount of revenue received to support the system will be reduced. The international student enrolment must also be closely monitored due to the uncertainty caused by the Pandemic. MPSD must be able to adjust as necessary to avoid a deficit.

This section presents an overview; additional information on enrolment is available in the Appendix.



School Aged Children – population

The total number of school aged children forecast within MPSD’s jurisdiction has increased from 6715 children in 2016/2017 to 7256 in 2020/2021, as summarized in the following table. The student population in Mission is expected to continue to grow, due to the demographics in the community, and the migration of families to the Fraser Valley. The total student population should be closely monitored to ensure MPSD is able to support the growing student population.

| MPSD School Aged Children | Actuals | | | | Budget | Projections | |
|--|-------------|-------------|-------------|-------------|--------------|-------------|-------------|
| | 2016/2017 | 2017/2018 | 2018/2019 | 2019/2020 | 2020/2021 | 2021/2022 | 2022/2023 |
| Population of School Age Children | | | | | | | |
| Kindergarten | 515 | 520 | 540 | 540 | 585 | 570 | 595 |
| Grades 1 - 6 | 3170 | 3260 | 3365 | 3410 | 3452 | 3558 | 3582 |
| Total Elementary | 3685 | 3780 | 3905 | 3950 | 4037 | 4128 | 4177 |
| Middle | 1545 | 1570 | 1595 | 1595 | 1662 | 1679 | 1746 |
| Secondary | 1485 | 1495 | 1515 | 1560 | 1557 | 1584 | 1589 |
| Total Student Population | 6715 | 6845 | 7015 | 7105 | 7256 | 7391 | 7512 |
| # change | | 130 | 170 | 90 | 151 | 135 | 121 |
| % change | | 1.94% | 2.48% | 1.28% | 2.13% | 1.86% | 1.64% |

Enrolment Projections

MPSD uses Baragar Systems, a software program that is specifically designed for school districts to support school district planning. The program gathers information on the population and demographics of school aged children population, their location within the school district, and statistical trends, and generates forecasts for future enrolment. This program is used by many school districts in Canada.

The Ministry of Education also generates projections for school enrolment. In February each year, MPSD reviews the projections from the Ministry of Education, Baragar Systems, kindergarten registrations received in January for September, and trends within the student enrolment at the various schools. The projected enrolment estimate is submitted to the Ministry of Education. The following table summarizes these projections for the next three years, along with the historical enrolment details for the past four years. Although regular enrolment is expected to have a moderate increase, other enrolment is expected to decline. Additional details on the break down between the groups are presented in this section, and the Appendix.

| Enrolment Projection | Actuals | | | | Actuals / Budget | Budget | Projections | |
|--------------------------------------|--------------|--------------|--------------|--------------|------------------|--------------|--------------|--------------|
| | 2016/2017 | 2017/2018 | 2018/2019 | 2019/2020 | 2019/2020 | 2020/2021 | 2021/2022 | 2022/2023 |
| Regular Ministry Funded | 5,713 | 5,866 | 5,890 | 5,936 | | 6,000 | 6,040 | 6,080 |
| Regular Ministry Funded - Additional | | | | | | 40 | 40 | 40 |
| Other Ministry Funded | 349 | 342 | 331 | 352 | | 285 | 285 | 285 |
| International | 145 | 149 | 156 | 139 | | 90 | 150 | 150 |
| Riverside Adults * | - | - | - | - | | - | - | - |
| Total Enrolment | 6,207 | 6,357 | 6,377 | 6,427 | | 6,415 | 6,515 | 6,555 |
| # Change | | 150 | 20 | 50 | | (12) | 100 | 40 |
| % Change | | 2.41% | 0.32% | 0.79% | | -0.19% | 1.56% | 0.61% |

* Riverside enrolment details not readily available. To be updated next year.

Regular Enrolment

The regular enrolment projections for Mission Public Schools have been relatively stable over the past few years, with modest enrolment growth. The organization of regular classrooms is based on the number of regular students enrolled. This includes both Ministry funded students and international students. The number of regular students is expected to increase slightly in 2020/2021.

| Regular Instruction | Actuals | | | | Actuals / Budget | Budget | Projections | |
|----------------------------------|--------------|--------------|--------------|--------------|------------------|--------------|--------------|--------------|
| | 2016/2017 | 2017/2018 | 2018/2019 | 2019/2020 | 2019/2020 | 2020/2021 | 2021/2022 | 2022/2023 |
| Ministry Funded | 5,713 | 5,866 | 5,890 | 5,936 | | 6,040 | 6,080 | 6,120 |
| International | 145 | 149 | 156 | 139 | | 90 | 150 | 150 |
| Total Regular Instruction | 5,858 | 6,015 | 6,046 | 6,075 | | 6,130 | 6,230 | 6,270 |
| # change | | 157 | 31 | 29 | | 55 | 100 | 40 |
| % change | | 2.68% | 0.51% | 0.48% | | 0.91% | 1.63% | 0.64% |

NOTE: As of June 8, 2020, there are 6055 regular students enrolled for September 2020.

The budget reflects an adjustment to record revenue for 40 additional students (6040 regular students). This adjustment recognizes an additional \$302,400 of revenue, and is reported on page 6 of the budget, under the Provincial Grants – Ministry of Education.



Regular Ministry Funded Enrolment

The February projection for 2020/2021 forecasts a moderate increase of approximately 64 students for Ministry funded regular enrolment. The growth projection is expected due to more kindergarten aged children coming into the school district system compared to the number of grade 12 students that are leaving the system. The following table shows the regular ministry funded enrolment projected in February 2020, by elementary, middle, and secondary schools.

| Ministry Funded Regular Enrolment | Actuals | | | | Budget | Projections | |
|-----------------------------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| | 2016/2017 | 2017/2018 | 2018/2019 | 2019/2020 | 2020/2021 | 2021/2022 | 2022/2023 |
| Kindergarten | 468 | 464 | 466 | 472 | 502 | 503 | 519 |
| Grades 1 - 6 | 2766 | 2866 | 2889 | 2909 | 2916 | 2940 | 2941 |
| Total Elementary | 3234 | 3330 | 3355 | 3381 | 3418 | 3443 | 3460 |
| Middle | 1284 | 1295 | 1340 | 1316 | 1330 | 1337 | 1350 |
| Secondary | 1195 | 1241 | 1195 | 1239 | 1252 | 1260 | 1270 |
| Total | 5713 | 5866 | 5890 | 5936 | 6000 | 6040 | 6080 |
| # change | | 153 | 24 | 46 | 64 | 40 | 40 |
| % change | | 2.68% | 0.41% | 0.78% | 1.08% | 0.67% | 0.66% |

Capture Rate

The student population information and the regular enrolment information is used to determine the percentage of students in the school district that attend regular school, more commonly referred to as the “capture rate”. The capture rate for MPSD has declined from 85.1% in 2016/2017 to a forecast rate of 82.7% for 2020/2021. The capture rate for the secondary school, after increasing in 2017/2018, has declined to 79.4% in 2019/2020. Until the 2020 / 2021 enrolment is confirmed the capture rates are not relevant for the projections, other than the total, due to the assumptions made to allocate the projected enrolment to schools.



| % of Student Population attending Regular Programs | Actuals | | | | Budget | Projections | |
|--|--------------|--------------|--------------|--------------|--------------|--------------|--------------|
| | 2016/2017 | 2017/2018 | 2018/2019 | 2019/2020 | 2020/2021 | 2021/2022 | 2022/2023 |
| Capture Rate | | | | | | | |
| Kindergarten | 90.9% | 89.2% | 86.3% | 87.4% | 85.8% | | |
| Grades 1 - 6 | 87.3% | 87.9% | 85.9% | 85.3% | 84.5% | | |
| Total Elementary | 87.8% | 88.1% | 85.9% | 85.6% | 84.7% | | |
| Middle | 83.1% | 82.5% | 84.0% | 82.5% | 80.0% | | |
| Secondary | 80.5% | 83.0% | 78.9% | 79.4% | 80.4% | | |
| Enrolment as a % of Student Population | 85.1% | 85.7% | 84.0% | 83.5% | 82.7% | 81.7% | 80.9% |

Other Enrolment

Students that are not captured in the regular programs are participating in other MPSD programs such as Distant Learning (Summit), Alternate Education (Fraserview), Continuing Education (Riverside), with other educational institutions such as private schools, or they have left the school system altogether. Other enrolment also considers international students enrolled in Mission Public Schools, and adults. The following table summarizes the other enrolment included in the budget forecasts.

| Other Enrolment | Actuals | | | | Actuals / Budget | Budget | Projections | |
|--|------------|------------|------------|------------|------------------|------------|-------------|------------|
| | 2016/2017 | 2017/2018 | 2018/2019 | 2019/2020 | 2019/2020 | 2020/2021 | 2021/2022 | 2022/2023 |
| Ministry Funded | | | | | | | | |
| Children | | | | | | | | |
| Continuing Ed | 81 | 95 | 88 | 97 | | 85 | 85 | 85 |
| Alternate | 100 | 87 | 89 | 89 | | 89 | 89 | 89 |
| Distributed Learning | 157 | 149 | 144 | 158 | | 103 | 103 | 103 |
| subtotal | 338 | 330 | 321 | 344 | | 277 | 277 | 277 |
| Adults | | | | | | | | |
| Continuing Ed | 6 | 7 | 4 | 3 | | 3 | 3 | 3 |
| Distributed Learning | 5 | 4 | 5 | 5 | | 5 | 5 | 5 |
| subtotal | 11 | 11 | 10 | 8 | | 8 | 8 | 8 |
| Total Ministry Funded | 349 | 342 | 331 | 352 | | 285 | 285 | 285 |
| Other | | | | | | | | |
| International | 145 | 149 | 156 | 139 | | 90 | 150 | 150 |
| Riverside * | - | - | - | - | | - | - | - |
| Total Other Enrolment | 145 | 149 | 156 | 139 | | 90 | 150 | 150 |
| Total Other Enrolment | 494 | 491 | 487 | 491 | | 375 | 435 | 435 |
| # change | | (4) | (4) | 4 | | (116) | 60 | - |
| % change | | -0.71% | -0.76% | 0.90% | | -23.64% | 16.00% | 0.00% |
| * Riverside enrolment details not readily available. Will be updated next year to be included. | | | | | | | | |



Revenue

Mission Public Schools receives revenue from a variety of Sources, mostly as grants from the Ministry of Education. Some education related revenue is received as Tuition from non-grant receiving students, such as adult education, or international students. A small amount of revenue is also available from other sources, including revenue for tenants occupying space in school district buildings, and interest revenue.

The total revenue for 2020 /2021 is projected to increase by \$307,894 (.39%). The details on the changes are presented below in both the Revenue by Fund section, and the Revenue by Type section. Additional and more specific detail is available in the Appendix.



| Total Revenue Summary | Actuals | | | | Actuals / Budget | Budget | Change from Prior Year | |
|---------------------------|----------------------|----------------------|----------------------|----------------------|------------------|----------------------|------------------------|--------------|
| | 2016/2017 | 2017/2018 | 2018/2019 | 2019/2020 | 2019/2020 | 2020/2021 | \$ | % |
| Operating Fund | \$ 60,007,318 | \$ 62,035,570 | \$ 63,774,215 | \$ 66,018,466 | | \$ 67,562,986 | \$ 1,544,520 | 2.34% |
| Special Purpose Funds | 4,118,977 | 8,821,489 | 8,608,201 | 9,043,582 | | 7,731,906 | (1,311,676) | -14.50% |
| Capital Fund | - | - | 426,598 | - | | - | - | |
| Amortization - Deferred F | 2,740,813 | 2,827,868 | 2,867,953 | 2,927,680 | | 3,002,730 | 75,050 | 2.56% |
| | \$ 66,867,108 | \$ 73,684,927 | \$ 75,676,967 | \$ 77,989,728 | | \$ 78,297,622 | \$ 307,894 | 0.39% |
| \$ change | | 6,817,819 | 1,992,040 | 2,312,761 | | 307,894 | | |
| % change | | 10.20% | 2.70% | 3.06% | | 0.39% | | |

Revenue by Fund

This section of the report reviews the revenue summarized by the fund it is reported in. This section presents basic information on the revenue for the Operating Fund, the Special Purpose Fund, and the Capital Fund.

Operating Fund Summary

The Operating Fund records the regular operations of the school district. The operating fund revenue is expected to increase by \$1,544,520 (2.34% increase).

Most of the Operating Fund revenue increases are due to an increase in the grants from the Ministry of Education. More specific details on the changes to the grants is found in the Revenue by Type section.

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| Total Revenue by Fund | Actuals | | | | Actuals / Budget | Budget | Change from Prior Year | |
|-----------------------|---------------|---------------|---------------|---------------|------------------|---------------|------------------------|---------|
| | 2016/2017 | 2017/2018 | 2018/2019 | 2019/2020 | 2019/2020 | 2020/2021 | \$ | % |
| Operating Fund | | | | | | | | |
| Grants | | | | | | | | |
| Ministry of Education | \$ 56,824,431 | \$ 58,308,097 | \$ 59,970,517 | \$ 62,643,013 | | \$ 65,014,938 | \$ 2,371,925 | 3.79% |
| Other Ministries | 265,353 | 357,150 | 330,784 | 318,881 | | 303,881 | (15,000) | -4.70% |
| | 57,089,784 | 58,665,247 | 60,301,301 | 62,961,894 | | 65,318,819 | 2,356,925 | 3.74% |
| Tuition | 2,194,635 | 2,517,026 | 2,707,297 | 2,309,000 | | 1,613,000 | (696,000) | -30.14% |
| Other Revenue | 366,716 | 451,227 | 404,383 | 340,532 | | 327,647 | (12,885) | -3.78% |
| Rentals and Leases | 229,276 | 200,241 | 179,020 | 262,040 | | 208,520 | (53,520) | -20.42% |
| Investment Income | 126,907 | 201,829 | 182,214 | 145,000 | | 95,000 | (50,000) | -34.48% |
| | \$ 60,007,318 | \$ 62,035,570 | \$ 63,774,215 | \$ 66,018,466 | | \$ 67,562,986 | \$ 1,544,520 | 2.34% |
| \$ change | | 2,028,252 | 1,738,645 | 2,244,251 | | 1,544,520 | | |
| % change | | 3.38% | 2.80% | 3.52% | | 2.34% | | |

Special Purpose Fund Summary

Special purpose funds are mostly received from the Ministry of Education for targeted projects or initiatives. The most significant item recorded in this section are the funds to support the restored collective agreement language (Classroom Enhancement Fund or CEF) that resulted in 54 additional teaching positions (27 additional classrooms) in 2017 / 2018. The special purpose grants are significantly reduced due to the budgeting direction regarding the Classroom Enhancement Grant. Details on the changes are noted in the following section on Revenue by Type.

| Total Revenue by Fund | Actuals | | | | Actuals / Budget | Budget | Change from Prior Year | |
|-----------------------------|--------------|--------------|--------------|--------------|------------------|--------------|------------------------|---------|
| | 2016/2017 | 2017/2018 | 2018/2019 | 2019/2020 | 2019/2020 | 2020/2021 | \$ | % |
| Special Purpose Fund | | | | | | | | |
| Grants | | | | | | | | |
| Ministry of Education | \$ 2,486,976 | \$ 6,803,726 | \$ 6,856,545 | \$ 7,165,401 | | \$ 5,860,973 | \$ (1,304,428) | -18.20% |
| Other Ministries | - | 50,000 | 2,939 | 108,181 | | 100,933 | (7,248) | -6.70% |
| | 2,486,976 | 6,853,726 | 6,859,484 | 7,273,582 | | 5,961,906 | (1,311,676) | -18.03% |
| Other Revenue | 1,632,001 | 1,967,763 | 1,748,717 | 1,770,000 | | 1,770,000 | - | 0.00% |
| | \$ 4,118,977 | \$ 8,821,489 | \$ 8,608,201 | \$ 9,043,582 | | \$ 7,731,906 | \$ (1,311,676) | -14.50% |
| \$ change | | 4,702,512 | (213,288) | 435,381 | | (1,311,676) | | |
| % change | | 114.17% | -2.42% | 5.06% | | -14.50% | | |

The reduced revenue in the Special Purpose Fund budget will not impact the budget bottom line for the School District, as the total expenses for special purpose funds are budgeted to equal the total amount of revenue. As such, the preliminary budget will have an underbudgeted amount in both the revenue, and the expenses, for special purposes.

Capital Fund Summary

The Revenue in the Capital Fund was for a portion of the capital funding that was expensed rather than amortized. Capital grants are normally budgeted to be amortized and matched with the amortized expense. However, some capital revenue is expensed at year end if applicable. In the 2018/2019 year, a capital grant was recorded in the Capital Fund as revenue.

| Total Revenue by Fund | Actuals | | | | Actuals / Budget | Budget | Change from Prior Year | |
|-----------------------------|---------------------|---------------------|---------------------|---------------------|------------------|---------------------|------------------------|--------------|
| | 2016/2017 | 2017/2018 | 2018/2019 | 2019/2020 | 2019/2020 | 2020/2021 | \$ | % |
| Capital Fund | | | | | | | | |
| Ministry of Education Grant | \$ - | \$ - | \$ 426,598 | \$ - | \$ - | \$ - | \$ - | |
| Amortization | 2,740,813 | 2,827,868 | 2,867,953 | 2,927,680 | | 3,002,730 | 75,050 | 2.56% |
| | <u>\$ 2,740,813</u> | <u>\$ 2,827,868</u> | <u>\$ 3,294,551</u> | <u>\$ 2,927,680</u> | | <u>\$ 3,002,730</u> | <u>\$ 75,050</u> | <u>2.56%</u> |
| \$ change | | 87,055 | 466,683 | (366,871) | | 75,050 | | |
| % change | | 3.18% | 16.50% | -11.14% | | 2.56% | | |
| Total Revenue | <u>66,867,108</u> | <u>73,684,927</u> | <u>75,676,967</u> | <u>77,989,728</u> | | <u>78,297,622</u> | <u>307,894</u> | <u>0.39%</u> |

Revenue by Type

This section provides more detail on the various funds received by the type of fund. Most of the revenue received is through grants, and as such, more information is provided in the grant section.

Grants

The Ministry of Education provides many grants to school districts. Grants are both general operating grants where MPSD may use most of the funds without prescriptive direction from the Ministry on how to use the funds, and special purpose grants which may only be used for purposes approved by the Ministry. The Ministry has increased the number of special purpose grants in recent years, to drive school districts to support Ministry initiatives.

| Total Revenue by Type | Actuals | | | | Actuals / Budget | Budget | Change from Prior Year | |
|------------------------------|-------------------|-------------------|-------------------|-------------------|------------------|-------------------|------------------------|---------------|
| | 2016/2017 | 2017/2018 | 2018/2019 | 2019/2020 | 2019/2020 | 2020/2021 | \$ | % |
| Provincial Grants | | | | | | | | |
| Ministry of Education | | | | | | | | |
| Operating | \$ 56,824,431 | \$ 58,308,097 | \$ 59,970,517 | \$ 62,643,013 | | \$ 65,014,938 | \$ 2,371,925 | 3.79% |
| Special Purpose | 2,486,976 | 6,803,726 | 6,856,545 | 7,165,401 | | 5,860,973 | (1,304,428) | -18.20% |
| Capital | - | - | 426,598 | - | | - | - | |
| | <u>59,311,407</u> | <u>65,111,823</u> | <u>67,253,660</u> | <u>69,808,414</u> | | <u>70,875,911</u> | <u>1,067,497</u> | <u>1.53%</u> |
| Other Ministries | | | | | | | | |
| Operating | 265,353 | 357,150 | 330,784 | 318,881 | | 303,881 | (15,000) | -4.70% |
| Special Purpose | - | 50,000 | 2,939 | 108,181 | | 100,933 | (7,248) | -6.70% |
| | <u>265,353</u> | <u>407,150</u> | <u>333,723</u> | <u>427,062</u> | | <u>404,814</u> | <u>(22,248)</u> | <u>-5.21%</u> |
| | <u>59,576,760</u> | <u>65,518,973</u> | <u>67,587,383</u> | <u>70,235,476</u> | | <u>71,280,725</u> | <u>1,045,249</u> | <u>1.49%</u> |
| \$ Change | | 5,942,213 | 2,068,410 | 2,648,093 | | 1,045,249 | | |
| % Change | | 9.97% | 3.16% | 3.92% | | 1.49% | | |

Operating Fund Grants

94.67% of operating revenue is received through the provincial grants. The notable changes for the 2020/2021 grants are the increase to the general operating grant of \$2.37M (3.79% increase), and the reductions of other grants of \$1.3M, resulting in a general increase of 1.49% to the operating grants. The Employer Health Tax (EHT) has been included in the regular operating grant, although it was reduced due to the elimination of MSP premiums. Also, the Carbon Tax and Skills Training Grants have been eliminated, which are presumably included in the base rate now.

Other significant operating grants in the general fund include the Pay Equity Grant and the Transportation Grant. These grants have not changed over the past four years, and as such, there is pressure to use funds from the regular operating grant to support transportation and any other pay equity issues.

| Operating Fund Grants | Actuals | | | | Actuals / Budget | Budget | Change from Prior Year | |
|--|----------------------|----------------------|----------------------|----------------------|------------------|----------------------|------------------------|---------------|
| | 2016/2017 | 2017/2018 | 2018/2019 | 2019/2020 | | 2020/2021 | \$ | % |
| Provincial Grants | | | | | | | | |
| Ministry of Education | | | | | | | | |
| Operating Grant | \$ 55,370,100 | \$ 57,063,995 | \$ 58,855,102 | \$ 61,065,562 | | \$ 62,267,727 | \$ 1,202,165 | 1.97% |
| Other | | | | | | | | |
| AANDC/LEA Recovery | (156,896) | (116,868) | (173,957) | (195,532) | (173,957) | | 21,575 | -11.03% |
| Carbon Tax Reimbursement | 49,647 | 56,095 | 61,051 | 50,000 | - | | (50,000) | -100.00% |
| Children and Youth Video | - | - | 6,500 | - | - | | - | - |
| Economic Stability Dividend | 32,157 | 37,141 | 69,605 | - | - | | - | - |
| Employer Health Tax | - | - | 156,520 | 515,072 | - | | (515,072) | -100.00% |
| Graduated Adults | 1,712 | 18,184 | 16,731 | - | - | | - | - |
| FSA | 12,964 | 12,964 | 12,964 | 13,000 | 13,000 | | - | - |
| Labour Settlement | - | - | - | 250,000 | 1,690,967 | | 1,440,967 | 576.39% |
| Mental Health | - | - | 33,000 | - | - | | - | - |
| Pay Equity | 725,901 | 725,901 | 725,901 | 725,901 | 725,901 | | - | - |
| Shoulder Tappers Grant | 10,900 | 23,679 | - | - | - | | - | - |
| Skills Training | 5,000 | 5,000 | 5,000 | 5,000 | - | | (5,000) | -100.00% |
| Student Learning Grant | 303,900 | - | - | - | - | | - | - |
| Support Staff Benefits | - | 12,960 | 13,200 | 25,110 | - | | (25,110) | -100.00% |
| Return Administrative Savings | 280,146 | 280,146 | - | - | - | | - | - |
| Transportation Supplement | 188,900 | 188,900 | 188,900 | 188,900 | 188,900 | | - | - |
| Increased Enrolment | | | | | 302,400 | | | |
| | <u>1,454,331</u> | <u>1,244,102</u> | <u>1,115,415</u> | <u>1,577,451</u> | | <u>2,747,211</u> | <u>867,360</u> | <u>54.98%</u> |
| | 56,824,431 | 58,308,097 | 59,970,517 | 62,643,013 | | 65,014,938 | 2,069,525 | 3.30% |
| Provincial Other | | | | | | | | |
| Art Starts Program | | | 4,500 | 4,500 | 4,500 | | - | - |
| BCPSEA | | 20,174 | | | | | | |
| Other | | 10,450 | | | | | | |
| Riverside - Camosun | | 24,990 | | | | | | |
| Riverside - ITA | 124,428 | 153,861 | 183,950 | 169,200 | 154,200 | | (15,000) | |
| Riverside - UVIC | | 6,750 | | | | | | |
| UFV - Expense Recovery | 140,925 | 140,925 | 142,334 | 145,181 | 145,181 | | - | |
| | <u>265,353</u> | <u>357,150</u> | <u>330,784</u> | <u>318,881</u> | | <u>303,881</u> | <u>(15,000)</u> | |
| Total Provincial Operating Grants | <u>\$ 57,089,784</u> | <u>\$ 58,665,247</u> | <u>\$ 60,301,301</u> | <u>\$ 62,961,894</u> | | <u>\$ 65,318,819</u> | <u>\$ 2,054,525</u> | <u>3.26%</u> |
| \$ change | | 1,575,463 | 1,636,054 | 2,660,593 | | 2,356,925 | | |
| % change | | 2.76% | 2.79% | 4.41% | | 3.74% | | |

The ITA Grant for Riverside is based on enrolment in ITA trades programs, and as such, it fluctuates from year to year. A conservative estimate has been used for the preliminary budget.

The Grant for UFV is for the recovery of the building operating expenses at Heritage Park for the UFV portion of the building. The structure of the cost recovery is based on the original agreement made in 1996. The rate of cost recovery was set for a five-year period that ends December 31, 2020. The recovery rate will be reviewed before December 31, 2020, and if a rate adjustment is needed for 2021, it will need to be reviewed with UFV prior to being reflected in the amended budget.

Regular Operating Grant

The general operating grant is based on student enrolment in various categories, and the rates the Ministry of Education establishes to allocate funding through the funding formula. For the most part, the general operating grant is stable, although the Ministry has altered the funding formula to move funding from one category to another. For example, in 2019/2020 the Ministry shifted funding from the base rate to indigenous education. The funding formula is still under review by the Ministry, and as such, the formula may change again in the future. The following table is based on 6000 regular students, as per the February enrolment projection.

| Regular Operating Grant Calculation | Actuals | | | | Actuals / Budget | Budget | Change from Prior Year | |
|-------------------------------------|----------------------|----------------------|----------------------|----------------------|------------------|----------------------|------------------------|--------------|
| | 2016/2017 | 2017/2018 | 2018/2019 | 2019/2020 | 2019/2020 | 2020/2021 | \$ | % |
| Regular Learning Students | \$ 41,235,532 | \$ 42,828,579 | \$ 43,721,006 | \$ 44,329,115 | | \$ 45,360,000 | \$ 1,030,885 | 2.33% |
| Other Learning Students | 2,209,353 | 2,176,181 | 2,159,009 | 2,330,596 | | 1,942,696 | (387,900) | -16.64% |
| Special Education Support | 6,719,683 | 7,017,853 | 7,593,158 | 8,262,933 | | 8,429,543 | 166,610 | 2.02% |
| Indigenous Education | 1,289,405 | 1,349,150 | 1,319,790 | 1,612,400 | | 1,632,000 | 19,600 | 1.22% |
| ELL/FLL & Other | 511,980 | 482,670 | 482,800 | 466,440 | | 456,000 | (10,440) | -2.24% |
| Salary Differential | 702,382 | 430,265 | 466,733 | 802,976 | | 805,458 | 2,482 | 0.31% |
| Unique Geographic Factors | 2,866,691 | 2,940,835 | 2,991,451 | 3,139,652 | | 3,586,725 | 447,073 | 14.24% |
| Curriculum & Learning Support | 115,220 | 118,608 | 121,155 | 121,450 | | 55,305 | (66,145) | -54.46% |
| Administrative Savings | (280,146) | (280,146) | | | | | | |
| | \$ 55,370,100 | \$ 57,063,995 | \$ 58,855,102 | \$ 61,065,562 | | \$ 62,267,727 | 1,202,165 | 1.97% |
| \$ change | | 1,693,895 | 1,510,961 | 2,210,460 | | 1,202,165 | | |
| % change | | 3.04% | 2.63% | 3.76% | | 1.97% | | |
| Total Funded Students | 6,051 | 6,196 | 6,211 | 6,280 | | 6,317 | | |
| Rate per funded student | \$ 9,196 | 9,254 | 9,476 | 9,724 | | 9,857 | | |
| \$ change | | 58 | 222 | 248 | | 133 | | |
| % change | | 0.63% | 2.39% | 2.61% | | 1.37% | | |

Additional detail on the rates, the calculation, and enrolment by category are included in the Appendix.

Special Purpose Fund Grants

The following table summarizes the details of the special purpose grants.

As referenced above, the most notable change to the special purpose grants is the reduced budget for the CEF. The budget for the CEF is prepared in accordance with the direction from the Ministry of Education at 90% of the total cost for staffing, and zero for remedy. The remedy budget is established in October based on the classroom composition. A significant change to the CEF budget is that the funding for overhead has been permanently reduced. The Special Purpose budget records a significant reduction compared to the prior year (\$1.28M less than 2019 / 2020).

The amount budgeted for each grant is based on the annual revenue provided. Revenue that is received must be held for use for the specific purpose of the fund. If the expenses do not use the full amount of the revenue, the revenue is held in a deferred revenue account and brought into revenue the following year. As such, the revenue reported in the annual reports will not always reconcile to the budgeted amounts. Further details on the annual draw and the deferred revenue can be found in the budget bylaw schedule on special purpose funds. The annual

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revenue provided for the Ready, Set, Learn, the Strong Start, and the OLEP grants have been relatively stable, yet the historical amounts appear to be fluctuating.

| Operating Fund Grants | Actuals | | | Actuals / Budget | Budget | Change from Prior Year | |
|--|-----------|-----------|-----------|------------------|-------------|------------------------|----------|
| | 2016/2017 | 2017/2018 | 2018/2019 | 2019/2020 | 2020/2021 | \$ | % |
| Special Purpose Funds | | | | | | | |
| Ministry of Education | | | | | | | |
| Annual Facility Grant - Ops Classroom Enhancement Overhead | 270,752 | 249,512 | 249,513 | 249,513 | 249,513 | - | 0.00% |
| Staffing | | 4,930,436 | 4,716,526 | 4,929,479 | 4,436,531 | (492,948) | -10.00% |
| Remedies | | | 667,085 | 755,505 | - | (755,505) | -100.00% |
| | | 5,376,381 | 5,675,804 | 5,975,758 | 4,695,734 | (1,280,024) | -21.42% |
| Coding & Curriculum | 12,180 | 51,638 | | | | | |
| Community Link | 383,207 | 386,475 | 389,950 | 393,607 | 404,511 | 10,904 | 2.77% |
| Learning Improvement | 1,120,568 | 228,253 | 231,069 | 226,311 | 225,361 | (950) | -0.42% |
| Official Languages (OLEP) | 106,452 | 95,002 | 96,453 | 96,454 | 96,454 | - | 0.00% |
| Priority Measures | 366,738 | 196,856 | | | | | |
| Ready, Set, Learn | 44,166 | 34,422 | 42,947 | 29,400 | 29,400 | - | 0.00% |
| Service Delivery Transformation | 356 | 35,996 | | | | | |
| Special Education Equipment | 21,330 | | | | | | |
| Strong Start | 161,227 | 149,191 | 170,809 | 160,000 | 160,000 | - | 0.00% |
| FN Student Transportation | | | | 5,858 | - | (5,858) | -100.00% |
| Mental Health in Schools | | | | 28,500 | - | (28,500) | -100.00% |
| | 2,486,976 | 6,803,726 | 6,856,545 | 7,165,401 | 5,860,973 | (1,304,428) | -18.20% |
| Provincial Other | | | | | | | |
| MCFD, Early Years | | | | 82,933 | 82,933 | - | 0.00% |
| MCFD, Middle Years | | | | 18,000 | 18,000 | - | 0.00% |
| POPSFASD C.A.R.S. | | | 2,939 | 7,248 | - | (7,248) | -100.00% |
| Riverside Electrical | | 50,000 | | | | | |
| | - | 50,000 | 2,939 | 108,181 | 100,933 | (7,248) | -6.70% |
| Total Provincial SPF Grants | 2,486,976 | 6,853,726 | 6,859,484 | 7,273,582 | 5,961,906 | (1,311,676) | -18.03% |
| \$ change | | 4,366,750 | 5,758 | 414,098 | (1,311,676) | | |
| % change | | 175.58% | 0.08% | 6.04% | -18.03% | | |

Other Revenues

All other operating revenue sources provide approximately 5.3% of the annual operating revenue for the school district. There is a significant risk that some of these revenues will not materialize in 2020/2021 due to the uncertainty caused by the COVID19 pandemic. For example, tuition revenue is at risk with international students withdrawing and interest revenue declining due to economic uncertainty.

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The budget for international students has been reduced to 90 students, from the original projection of 135 students, due to the uncertainty with the pandemic. This has reduced international revenue from \$2,000,000 to \$1,333,000. Staff will be monitoring this situation closely and adjusting operations as needed after consulting with the Board.



| Other Revenues | Actuals | | | Actuals / Budget | Budget | Change from Prior Year | |
|--------------------------------------|------------------|------------------|------------------|------------------|------------------|------------------------|---------------|
| | 2016/2017 | 2017/2018 | 2018/2019 | 2019/2020 | 2020/2021 | \$ | % |
| Tuition | | | | | | | |
| Continuing Education | 309,534 | 319,291 | 341,409 | 309,000 | 280,000 | (29,000) | -9.39% |
| International & Out of Province | 1,885,101 | 2,197,735 | 2,360,607 | 2,000,000 | 1,333,000 | (667,000) | -33.35% |
| Summit Distance Learning | | | 5,281 | - | - | | |
| Total Tuition | 2,194,635 | 2,517,026 | 2,707,297 | 2,309,000 | 1,613,000 | (696,000) | |
| \$ change | | 322,391 | 190,271 | (398,297) | (696,000) | | |
| % change | | 14.69% | 7.56% | -14.71% | -30.14% | | |
| Other Revenue | | | | | | | |
| Operating | | | | | | | |
| LEA Funding from First Nations | 156,896 | 116,868 | 173,957 | 195,532 | 173,957 | (21,575) | -11.03% |
| Miscellaneous | | | | | | | |
| BEST | | | | | | | |
| District of Mission - Clarke Theatre | 85,000 | 50,000 | 100,000 | 100,000 | 108,690 | | |
| Other Revenue | 96,478 | 251,881 | 88,933 | 25,000 | 25,000 | | |
| Pay for Service - Riverside | 27,967 | 17,422 | 28,748 | 20,000 | 20,000 | | |
| Transportation Fees | 375 | 15,056 | 12,745 | | | | |
| | 366,716 | 451,227 | 404,383 | 340,532 | 327,647 | (12,885) | -3.78% |
| Special Purpose Fund | | | | | | | |
| District Literacy | | 12,281 | | | | | |
| Scholarships and Bursaries | 55,600 | 72,250 | 70,900 | 70,000 | 70,000 | - | 0.00% |
| School Generated Funds | 1,576,401 | 1,883,232 | 1,677,817 | 1,700,000 | 1,700,000 | - | 0.00% |
| | 1,632,001 | 1,967,763 | 1,748,717 | 1,770,000 | 1,770,000 | - | 0.00% |
| Total Other Revenue | 1,943,117 | 2,334,459 | 2,082,200 | 2,040,532 | 2,027,647 | (12,885) | -0.63% |
| \$ change | | 391,342 | (252,259) | (41,668) | (12,885) | | |
| % change | | 20.14% | -10.81% | -2.00% | -0.63% | | |
| Rentals and Leases | 229,276 | 200,241 | 179,020 | 262,040 | 208,520 | (53,520) | -20.42% |
| Investment Income | 126,907 | 201,829 | 182,214 | 145,000 | 95,000 | (50,000) | -34.48% |
| | 356,183 | 402,070 | 361,234 | 407,040 | 303,520 | (103,520) | |
| \$ change | | 45,887 | (40,836) | 45,806 | (103,520) | | |
| % change | | 12.88% | -10.16% | 12.68% | -25.43% | | |

Expenses

Expenses are broken down into two primary accounting structures: Operating Expenses and Capital Expenses. The annual budget focuses on operating costs of the school district, with a transfer to local capital for any planned capital purchases beyond those that are funded by the Ministry of Education. Operating expenses are recorded in the operating fund and in special purpose funds.

Overview

The expense portion of the budget for the Operating Fund increased by 1.11%. The budget for the Special Purpose funds is substantially lower than the 2019/2020 amended budget. A significant portion of the reduction is related to the Classroom Enhancement Fund, and remedy provided to teachers for class size and class composition violations. The CEF budget is restricted to 90% of the anticipated CEF staffing needs, and zero for the class size and composition violations. The costs for class size and composition violation expenses cannot be determined until October 2020. The cost for class size and composition violations remedy, and the final CEF staffing budget will be addressed in the amended budget.

| Expense Summary by Fund | Actuals | | | | Amended Budget | Preliminary Budget | Change from Prior Year | |
|-----------------------------|------------|------------|------------|------------|----------------|--------------------|------------------------|---------|
| | 2016/2017 | 2017/2018 | 2018/2019 | 2019/2020 | 2019/2020 | 2020/2021 | \$ | % |
| Operating Fund | 57,388,891 | 61,371,341 | 64,780,930 | 66,962,979 | | 67,706,985 | 744,006 | 1.11% |
| Special Purpose Fund | 4,118,977 | 8,821,489 | 8,591,597 | 9,043,582 | | 7,731,906 | (1,311,676) | -14.50% |
| Capital Fund | 3,623,048 | 3,775,445 | 4,353,061 | 4,005,870 | | 4,005,359 | (511) | -0.01% |
| | 65,130,916 | 73,968,275 | 77,725,588 | 80,012,431 | | 79,444,250 | (568,181) | -0.71% |

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.

| Expense Summary by Function | Actuals | | | | Amended Budget | Preliminary Budget | Change from Prior Year | |
|-----------------------------------|------------|------------|------------|------------|----------------|--------------------|------------------------|--------|
| | 2016/2017 | 2017/2018 | 2018/2019 | 2019/2020 | 2019/2020 | 2020/2021 | \$ | % |
| Instruction | 51,483,357 | 58,964,118 | 61,385,979 | 63,667,779 | | 62,507,605 | (1,160,174) | -1.82% |
| District Administration | 2,397,128 | 2,737,272 | 3,004,309 | 2,987,764 | | 3,098,584 | 110,820 | 3.71% |
| Operations and Maintenance | 6,651,392 | 7,460,911 | 8,314,716 | 8,191,830 | | 8,658,922 | 467,092 | 5.70% |
| Transportation | 975,991 | 1,030,529 | 1,094,121 | 1,159,188 | | 1,173,780 | 14,592 | 1.26% |
| Amortization (sch 4) | 3,623,048 | 3,775,445 | 3,926,463 | 4,005,870 | | 4,005,359 | (511) | -0.01% |
| | 65,130,916 | 73,968,275 | 77,725,588 | 80,012,431 | | 79,444,250 | (568,181) | -0.71% |

Object Reporting

In addition to functional reporting, expenses are classified by the type of expense – an object expense. These codes have been summarized into three categories: Salaries, Wages, and Benefits (staffing); Services and Supplies; and Amortization. Additional details are presented in the appendix.

| Total Expenses by Object | Actuals | | | | Amended Budget | Preliminary Budget | Change from Prior Year | |
|-------------------------------------|------------|------------|------------|------------|----------------|--------------------|------------------------|---------|
| | 2016/2017 | 2017/2018 | 2018/2019 | 2019/2020 | | 2020/2021 | \$ | % |
| Salaries, Wages and Benefits | 43,635,718 | 49,435,595 | 52,039,912 | 53,919,352 | | 54,349,710 | 430,358 | 0.80% |
| Benefits | 10,253,210 | 11,519,194 | 11,930,511 | 12,631,907 | | 12,617,375 | (14,532) | -0.12% |
| Total Employment Expenses | 53,888,928 | 60,954,789 | 63,970,423 | 66,551,259 | | 66,967,085 | 415,826 | 0.62% |
| Services and Supplies | 7,618,940 | 9,238,041 | 9,828,702 | 9,455,302 | | 8,471,806 | (983,496) | -10.40% |
| Amortization | 3,623,048 | 3,775,445 | 3,926,463 | 4,005,870 | | 4,005,359 | (511) | -0.01% |
| | 65,130,916 | 73,968,275 | 77,725,588 | 80,012,431 | | 79,444,250 | (152,355) | -0.19% |
| Benefits as a % of salary/wages | 23.50% | 23.30% | 22.93% | 23.43% | | 23.22% | | |
| Service & Supplies as a % of total | 11.70% | 12.49% | 12.65% | 11.82% | | 10.66% | 11.86% | |

Staffing - Salaries, Wages and Benefits

As more than 80% of operating costs are for employee related costs, it is essential to pay specific attention to staff planning. Staffing costs can compromise the balanced budget quickly if not tightly controlled. 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.

Number of Employees

To ensure costs are controlled as tightly as possible, it is imperative that staffing levels be controlled and monitored. The process of developing the Annual Budget (preliminary) for the 2020 / 2021 school year included a significant amount of additional time to review, summarize, and analyze the staffing plans. This has required extensive revision to the staffing summary sheets and has laid the foundation for expanded staffing reporting for future years.

Staff continue to review and analyze the staffing levels as the projected enrolment is close to being finalized. However, student enrolment for September 2020 is not certain due to the COVID-19 pandemic, and as such, planned staffing levels are conservative. Two school sites may require additional divisions in September, beyond what is currently planned. Additional divisions will only be considered and added if enrolment cannot be managed without them, and only if additional enrolment requires the additional division.

The staffing plan for the 2020/2021 preliminary budget began with a detailed analysis of staffing needs. The review included the staffing levels for teachers, exempt, principals/vice-principals, and support staff. Due to the budget constraints, staffing has been reduced in all employee groups where possible. The staffing adjustments required surplus'ing teachers, reducing principal/vice-principals administrative time, eliminating exempt and support positions, and reducing other support time. Additional adjustments are expected to be made in September once enrolment is finalized. Any further adjustments will be reflected in the amended budget.

The following table summarizes the School and District based budgeted positions for 2020-2021. Additional detail can be found in the Appendix.

| 2020-21 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, Mtce Transport | |
| | Classroom Teachers | Non Enrolling | Sub Total Teachers | | | | | | | | | | | | |
| District Based | 0.30 | 24.76 | 25.06 | 2.60 | 38.07 | 11.63 | 1.00 | 78.35 | 11.57 | 17.00 | 28.57 | 45.46 | 4.00 | 49.46 | 156.39 |
| School Based | 275.43 | 77.51 | 352.94 | 31.40 | 114.38 | 49.02 | 1.00 | 548.74 | | | | 37.28 | | 37.28 | 586.02 |
| Total | 275.73 | 102.27 | 378.00 | 34.00 | 152.45 | 60.65 | 2.00 | 627.09 | 11.57 | 17.00 | 28.57 | 82.74 | 4.00 | 86.74 | 742.41 |
| Percent 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% | |

Teaching Staff

The plan for teaching staff is based on required teacher staffing levels as outlined in the collective agreement. These required staffing levels are based on the number of students, the maximum students that can be in a class, and the required number of teachers in specific categories such as librarians and counsellors. The staffing plan for each school has undergone significant review and analysis by the senior leadership team. Most teaching positions are established in accordance with the collective agreement.

Positions that fall outside of the required staffing levels include the mentor teachers. The senior leadership team also reviewed these positions and reduced the total number of mentor teachers funded from general operations to four positions. However, the senior team notes that the work of the mentor teachers over the past few months due to the need to change from in-class instruction to on-line instruction in response to the COVID19 pandemic, has been pivotal in supporting teachers. We could not have managed the changes without these mentor teachers. As such, the senior leadership team does not currently recommend any further reductions to the mentor teacher positions.

Exempt

The Exempt group of employees includes Trustees, district leadership, supervision in the schools, and other management positions. The senior leadership team has initiated a few changes within the exempt employee group, including the elimination of the IT manager position. Additional changes to the exempt group are affected by budgeted changes for the Clarke Theatre. Details on these changes will be reported out later this year.

Principals / Vice-Principals

The senior leadership team reviewed the staffing levels of the Principals / Vice-Principal (PVP) group, comparing MPSD staffing levels with the staffing practices of other school Districts in the lower mainland. The MPSD PVP staffing levels are higher than the average in the lower

mainland. Considering the review, and the unique challenges at MPSD schools, the administration time for the PVP group were adjusted at the regular schools as noted below. The senior leadership team notes that other school districts may offer different supports at the District level, and as such, the comparisons need to be considered as a benchmark, and not an absolute requirement.

Principal / Vice-Principal Summary / Changes / Comparison to Lower Mainland

| 2019/2020 | | 2020/2021 | | Admin Time - Change | Average | Minimum | Maximum | |
|------------------|------------|-----------|------------|---------------------|---------|---------|---------|-------|
| Positions | Admin Time | Positions | Admin Time | | | | | |
| Rural Elementary | 4.00 | 3.20 | 4.00 | 3.00 | (0.20) | 2.80 | 2.20 | 4.00 |
| Urban Elementary | 15.50 | 11.80 | 15.40 | 10.60 | (1.20) | 8.95 | 8.10 | 9.80 |
| Middle | 6.00 | 5.42 | 6.00 | 4.75 | (0.67) | 4.02 | 3.43 | 5.00 |
| Secondary | 4.00 | 3.70 | 4.00 | 3.50 | (0.20) | 2.86 | 2.14 | 4.00 |
| | 29.50 | 24.12 | 29.40 | 21.85 | (2.27) | 18.63 | 15.87 | 22.80 |

Support Staff

Support staff include psychologists, secretaries, education assistants (EA), youth care workers, supervisors, building service workers (BSW), and maintenance staff.

The total number of EAs are based on the number of special needs students. The number of education assistants in the student services department average between 158 and 168 each year. The EAs are allocated to specific schools based on the specific needs of the special needs' students. As such, it is impossible to compare the number of special needs students/EA ratios for schools without discussing the specific needs of each student. This information is considered protected from disclosure in accordance with the *Freedom of Information and Protection of Privacy Act*. Additional EAs work as youth care workers, and in the English Language Learners (ELL) and International Education. The number of EAs in the ELL program have been significantly reduced this year, as the revenue received for the program was not covering the costs.

Based on a detailed review of the needs of the schools, the number of secretary positions are not expected to change, but the hours of a few of the part-time positions are being reduced and additional hours are being added to two elementary schools. Additional changes will be considered in September when the final student numbers and divisions are factored in.

There are no changes currently budgeted for the BSW group. However, as discussed, the COVID19 pandemic has significantly compromised the cleaning function in all buildings. WorksafeBC has mandated increased infection control measures, including increased cleaning requirements. As such, the amended budget is expected to require approximately eight

additional BSWs for the school year if the cleaning requirements currently underway are expected to continue next year. As the impact of the pandemic on the 2020/2021 school year is not fully known, it is premature to include this in the preliminary budget. However, it is a financial risk for the amended budget, and should be considered as plans are put in place.

As for other support positions, a few positions for employees that have retired or are on leave in the facilities department are not being replaced at this time. This has resulted in a 1.0 position decrease in facilities. Additional cost reductions due to leaves will be factored into the amended budget.



Salary, Wage, and Benefit Costs

The salary, wage and benefit costs for employees are affected by both annual cost of living adjustments to base wages, and by transition up salary scales based on tenure and other factors. The cost of living increases for both teachers and support staff, and the salary increases due to scale advancement for teachers are both funded directly by the Ministry. Funding for Exempt and PVP increases are not directly funded by the Ministry - any increases provided to the Exempt and PVP group must be funded from the regular grant funding the School District receives.

Cost of Living Adjustments

As per collective agreements and the compensation scales approved by the BC Public School Employers Association (BCPSEA) for exempt and PVP employees, employee groups generally receive an annual cost of living or inflationary adjustment to their compensation.

As the collective agreements between MPSD and the Mission Teachers Union (MTU) and CUPE 593 are settled, the budget factors in the negotiated wage increases. The wage rates for the CUPE support staff include a 2% increase for 2020/2021 with additional adjustments for other benefit and allowance increases. The salaries for the teachers, and other MTU support staff, include a 2% per year increase, plus an additional 1% increase to the top tier of the salary scale.

The Exempt / Principals / Vice-Principals budget includes a 3% allowance for salary increases. Any compensation increases provided to this group of employees must align with direction from, and be approved by, BCPSEA. Any approved increases are expected to be processed after the budget is approved.

Although the Board has been discussing cost of living adjustments to the Trustee remuneration, there are no planned increases to Trustee remuneration for the preliminary budget for 2020/2021.



Increases – Salary Scales

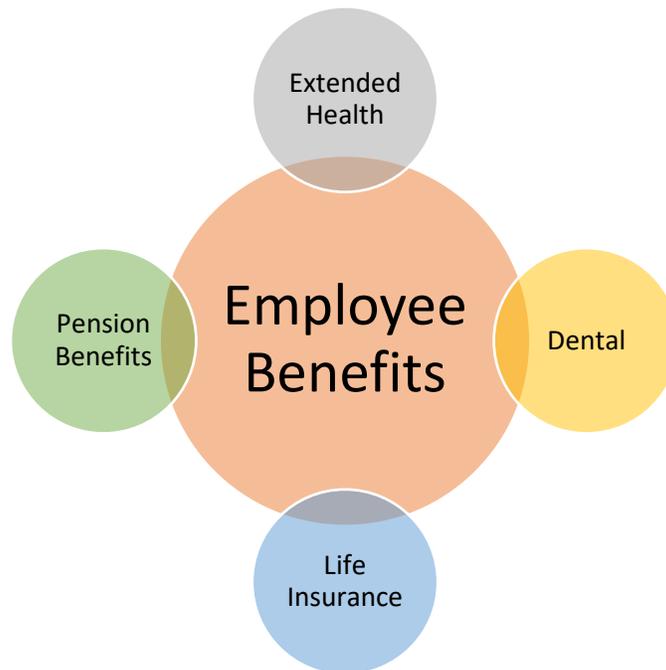
In addition to annual cost of living adjustments, the wages and salaries are affected by increases through salary scale changes. The compensation systems for teachers, exempt, and PVP staff follow salary scales that provide for increases based on service.

Teacher salary increases are processed annually based on years of service. The budget for teacher salaries is based on the average salary for teachers. As such, teacher's length of service increases the average teacher salary in the School District. The budgets for both grant revenue received from the Ministry and the salary expenses for teachers are based on the average teacher salary.

Exempt staff and PVP salaries do not automatically move through the scales. Advancement is based on service and must be approved by BCPSEA. Movement through the scales are normally considered with the annual wage adjustment and managed within the allocated budget for increases.

Employee Benefits

Benefit costs for School District employees are approximately 23% of salary and wage costs. School District employees participate in extended health, dental, life insurance, and pension benefits.



Services and Supplies

The services and supplies budget are a small component of the budget, averaging 11.86% over the past few years.

The total budget for services and supplies is decreasing by \$1.12M. \$300,000 of the decrease is shared amongst the various sections of operating budget, and most of the remaining change is in the Special Purpose Fund for remedy. The amount of remedy needed to address composition challenges in classrooms is not determined until the 1701 enrolment is finalized in October 2020. The supplies budgets will be monitored closely and revisited with the amended budget.

The services and supplies budget have been reduced to 10.66% of the budget for 2020/2021. With increased utilities costs and other pressures on this budget line, all spending will need to be monitored closely to ensure the budget is not exceeded.

Note: this section will be expanded upon for future budgets to provide more specific review and analysis.

Amortization

The amortization expense is included in the consolidated budget. It is reported in the Capital Revenue and Expenses in Schedule 4. The amortization calculation is based on accounting guidelines to expense tangible capital assets (equipment, buildings) over the useful life of the assets. In order to ensure that the financial statements can be compared to budgeted costs, it is important for the budget to include the amortization of the capital assets. The amount calculated for amortization is based on accounting rules and guidelines and accounting for capital asset acquisitions. As such, the amount budgeted for amortization cannot be altered.



B. Enrolment Data Table – Enrolment Projection

| Enrolment Categories by Funding Type / Schedule | Actuals | | | | Actuals / Budget | Budget | Projections | |
|---|-----------|-----------|-----------|-----------|---------------------|-----------|-------------|--|
| | 2016/2017 | 2017/2018 | 2018/2019 | 2019/2020 | 2020/2021 | 2021/2022 | 2022/2023 | |
| September | | | | | | | | |
| Standard (Regular) | 5712.875 | 5866.125 | 5889.9375 | 5935.875 | 6000 | 6040 | 6080 | |
| Standard (Regular) Additional | | | | | 40 | 40 | 40 | |
| Continuing Education | 16.375 | 14 | 10.5 | 17 | 15 | 15 | 15 | |
| Alternate Schools | 100 | 87 | 89 | 89 | 89 | 89 | 89 | |
| Distributed Learning | 101.125 | 90.625 | 83.0625 | 103.125 | 60 | 60 | 60 | |
| Home Schooling | 7 | 0 | 2 | 3 | 3 | 3 | 3 | |
| Course Challenges | 0 | 0 | 1 | 2 | 2 | 2 | 2 | |
| Special Needs - L1 | 6 | 8 | 7 | 7 | 7 | 7 | 7 | |
| Special Needs - L2 | 283 | 299 | 319 | 332 | 331 | 345 | 360 | |
| Special Needs - L3 | 79 | 70 | 77 | 90 | 96 | 116 | 126 | |
| ELL | 371 | 346 | 340 | 312 | 300 | 300 | 300 | |
| Indigenous Education | 1079 | 1115 | 1073 | 1112 | 1088 | 1088 | 1088 | |
| Adult Education | 2.625 | 2.625 | 2.375 | 3 | 3 | 3 | 3 | |
| FTE Distribution | 5933 | 6060.375 | 6074.875 | 6148 | 6207 | 6247 | 6287 | |
| <i>(Standard, Continuing, Alternate, DL, Adult)</i> | | | | | | | | |
| Rural | | | | | | | | |
| Deroche | 77 | 81 | 81 | 84 | 85 | 85 | 82 | |
| Dewdney | 131 | 155 | 147 | 135 | 146 | 153 | 157 | |
| Silverdale | 107 | 112 | 96 | 91 | 95 | 95 | 98 | |
| Stave Falls | 0 | 0 | 0 | 47 | 59 | 63 | 70 | |
| July | | | | | | | | |
| Summer Learning 1-7 | | | 0 | 0 | 0 | 0 | 0 | |
| Summer Learning 8-9 | | | 29 | 13 | 13 | 13 | 13 | |
| Summer Learning 10-12 | | | 27 | 36.5 | 37 | 37 | 37 | |
| Cross Enrolment 8-9 | | | 3 | 1 | 1 | 1 | 1 | |
| February | | | | | | | | |
| School Age FTE Cont Ed | 30.875 | 41.375 | 43 | 40 | 35 | 35 | 35 | |
| Adult FTE Cont Ed | 2.75 | 3.625 | 3 | 1 | 1 | 1 | 1 | |
| K-9 Dist Learning | 20 | 17 | 23 | 20 | 13 | 13 | 13 | |
| 10-12 Dist Learning | 13.375 | 15.625 | 21.0625 | 15 | 15 | 15 | 15 | |
| Adult FTE DL | 1 | 1.125 | 2.25 | 1 | 1 | 1 | 1 | |
| Youth Train in Trades | | | | | | | | |
| Increase Special Needs L1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| Increase Special Needs L2 | 9 | 7 | 8 | 5 | 5 | 5 | 5 | |
| Increase Special Needs L3 | 11 | 0 | 6 | 3 | 3 | 3 | 3 | |
| Newcomer Refugees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| ELL Supplement Refugees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| May | | | | | | | | |
| School Age FTE Cont Ed | 33.875 | 39.125 | 34.5 | 40 | 35 | 35 | 35 | |
| Adult FTE Cont Ed | 2.75 | 3.375 | 1.375 | 2 | 2 | 2 | 2 | |
| K-9 FTE DL | 9 | 13.875 | 7 | 5 | 5 | 5 | 5 | |
| 10-12 FTE DL | 13.75 | 11.625 | 9.875 | 15 | 10 | 10 | 10 | |
| Adult FTE DL | 1.5 | 0.5 | 0.75 | 1 | 1 | 1 | 1 | |
| International | 145 | 149 | 156 | 139 | 90 | 150 | 150 | |
| Riverside Adult - Fee Paying | | | | | | | | |

C. Total Student Population and Regular Enrolment Capture Rate

| | Actuals | | | | Budget | Projections | |
|---|--------------|--------------|--------------|--------------|--------------|--------------|--------------|
| | 2016/2017 | 2017/2018 | 2018/2019 | 2019/2020 | 2020/2021 | 2021/2022 | 2022/2023 |
| Population of School Age Children | | | | | | | |
| Kindergarten | 515 | 520 | 540 | 540 | 585 | 570 | 595 |
| Grades 1 - 6 | 3170 | 3260 | 3365 | 3410 | 3452 | 3558 | 3582 |
| Total Elementary | 3685 | 3780 | 3905 | 3950 | 4037 | 4128 | 4177 |
| Middle | 1545 | 1570 | 1595 | 1595 | 1662 | 1679 | 1746 |
| Secondary | 1485 | 1495 | 1515 | 1560 | 1557 | 1584 | 1589 |
| Total Student Population | 6715 | 6845 | 7015 | 7105 | 7256 | 7391 | 7512 |
| # change | | 130 | 170 | 90 | 151 | 135 | 121 |
| % change | | 1.94% | 2.48% | 1.28% | 2.13% | 1.86% | 1.64% |
| Ministry Funded - Regular Enrolment | | | | | | | |
| Kindergarten | 468 | 464 | 466 | 472 | 502 | 503 | 519 |
| Grades 1 - 6 | 2766 | 2866 | 2889 | 2909 | 2916 | 2940 | 2941 |
| Total Elementary | 3234 | 3330 | 3355 | 3381 | 3418 | 3443 | 3460 |
| Middle | 1284 | 1295 | 1340 | 1316 | 1330 | 1337 | 1350 |
| Secondary | 1195 | 1241 | 1195 | 1239 | 1252 | 1260 | 1270 |
| Total | 5713 | 5866 | 5890 | 5936 | 6000 | 6040 | 6080 |
| # change | | 153 | 24 | 46 | 64 | 40 | 40 |
| % change | | 2.68% | 0.41% | 0.78% | 1.08% | 0.67% | 0.66% |
| Capture Rate | | | | | | | |
| Kindergarten | 90.9% | 89.2% | 86.3% | 87.4% | 85.8% | | |
| Grades 1 - 6 | 87.3% | 87.9% | 85.9% | 85.3% | 84.5% | | |
| Total Elementary | 87.8% | 88.1% | 85.9% | 85.6% | 84.7% | | |
| Middle | 83.1% | 82.5% | 84.0% | 82.5% | 80.0% | | |
| Secondary | 80.5% | 83.0% | 78.9% | 79.4% | 80.4% | | |
| Enrolment as a % of Student Population | 85.1% | 85.7% | 84.0% | 83.5% | 82.7% | 81.7% | 80.9% |

D. Ministry Funded September Enrolment – By School Category

| Ministry Funded September Enrolment | Actuals | | | | Budget | Projections | |
|--|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| | 2016/2017 | 2017/2018 | 2018/2019 | 2019/2020 | 2020/2021 | 2021/2022 | 2022/2023 |
| Rural Elementary School Enrolment | | | | | | | |
| Kindergarten | 60 | 65 | 37 | 58 | 60 | 67 | 70 |
| Elementary | 255 | 282 | 286 | 299 | 311 | 310 | 315 |
| | 315 | 347 | 323 | 357 | 371 | 377 | 385 |
| # change from Prior Year | | 32 | -24 | 34 | 14 | 6 | 8 |
| % change from Prior Year | | 10.16% | -6.92% | 10.53% | 0 | 1.62% | 2.12% |
| Urban Elementary School Enrolment | | | | | | | |
| Kindergarten | 408 | 399 | 429 | 414 | 442 | 436 | 449 |
| Elementary | 2511 | 2584 | 2603 | 2610 | 2605 | 2630 | 2626 |
| | 2919 | 2983 | 3032 | 3024 | 3047 | 3066 | 3075 |
| # change from Prior Year | | 64 | 49 | -8 | 23 | 19 | 9 |
| % change from Prior Year | | 2.19% | 1.64% | -0.26% | 0.76% | 0.62% | 0.29% |
| Total Elementary | | | | | | | |
| | 3234 | 3330 | 3355 | 3381 | 3418 | 3443 | 3460 |
| # change from Prior Year | | 96 | 25 | 26 | 37 | 25 | 17 |
| % change from Prior Year | | 2.97% | 0.75% | 0.77% | 1.09% | 0.73% | 0.49% |
| Middle Schools | | | | | | | |
| Hatzic | 642 | 624 | 632 | 631 | 633.00 | 635 | 640 |
| Heritage Park | 642 | 671 | 708 | 685 | 697.00 | 702 | 710 |
| Total Middle School | 1284 | 1295 | 1340 | 1316 | 1330 | 1337 | 1350 |
| # change from Prior Year | | 11 | 45 | -24 | 14 | 7 | 13 |
| % change from Prior Year | | 0.86% | 3.47% | -1.79% | 1.06% | 0.53% | 0.97% |
| Secondary School | | | | | | | |
| Total Mission Secondary | 1195 | 1241 | 1195 | 1239 | 1252 | 1260 | 1270 |
| # change from Prior Year | | 46 | -46 | 44 | 13 | 8 | 10 |
| % change from Prior Year | | 3.85% | -3.71% | 3.68% | 1.05% | 0.64% | 0.79% |
| Subtotal Regular Instruction | | | | | | | |
| | 5713 | 5866 | 5890 | 5936 | 6000 | 6040 | 6080 |
| # change from Prior Year | | 153 | 24 | 46 | 64 | 40 | 40 |
| % change from Prior Year | | 2.68% | 0.41% | 0.78% | 1.08% | 0.67% | 0.66% |
| Other Schools | | | | | | | |
| Fraserview (Alternate - Sept) | 100 | 87 | 89 | 89 | 89 | 89 | 89 |
| Riverside (Continuing/Adult Ed - Sept) | 16.4 | 14.0 | 10.5 | 17.0 | 15 | 15 | 15 |
| Summit (Distributed Learning - Sept) | 101.1 | 90.6 | 83.1 | 103.1 | 60 | 60 | 60 |
| | 217.5 | 191.6 | 182.6 | 209.1 | 164 | 164 | 164 |
| # change from Prior Year | | -25.9 | -9.1 | 26.6 | -45.1 | 0 | 0 |
| % change from Prior Year | | -11.90% | -4.73% | 14.55% | -21.58% | 0.00% | 0.00% |
| Total September Enrolment | | | | | | | |
| | 5930.5 | 6057.6 | 6072.6 | 6145.1 | 6164 | 6204 | 6244 |
| # change from Prior Year | | 127.1 | 14.9 | 72.6 | 18.9 | 40 | 40 |
| % change from Prior Year | | 2.14% | 0.25% | 1.19% | 0.31% | 0.65% | 0.64% |

2020 / 2021 Preliminary Budget



E. Total Revenue

| Total Revenue Summary | Actuals | | | | Actuals / Budget | Budget | Change from Prior Year | |
|---------------------------|----------------------|----------------------|----------------------|----------------------|------------------|----------------------|------------------------|--------------|
| | 2016/2017 | 2017/2018 | 2018/2019 | 2019/2020 | 2019/2020 | 2020/2021 | \$ | % |
| Operating Fund | \$ 60,007,318 | \$ 62,035,570 | \$ 63,774,215 | \$ 66,018,466 | | \$ 67,562,986 | \$ 1,544,520 | 2.34% |
| Special Purpose Funds | 4,118,977 | 8,821,489 | 8,608,201 | 9,043,582 | | 7,731,906 | (1,311,676) | -14.50% |
| Capital Fund | - | - | 426,598 | - | | - | - | |
| Amortization - Deferred F | 2,740,813 | 2,827,868 | 2,867,953 | 2,927,680 | | 3,002,730 | 75,050 | 2.56% |
| | <u>\$ 66,867,108</u> | <u>\$ 73,684,927</u> | <u>\$ 75,676,967</u> | <u>\$ 77,989,728</u> | | <u>\$ 78,297,622</u> | <u>\$ 307,894</u> | <u>0.39%</u> |
| \$ change | | 6,817,819 | 1,992,040 | 2,312,761 | | 307,894 | | |
| % change | | 10.20% | 2.70% | 3.06% | | 0.39% | | |

| Total Revenue by Type | Actuals | | | | Actuals / Budget | Budget | Change from Prior Year | |
|------------------------------|----------------------|----------------------|----------------------|----------------------|------------------|----------------------|------------------------|----------------|
| | 2016/2017 | 2017/2018 | 2018/2019 | 2019/2020 | 2019/2020 | 2020/2021 | \$ | % |
| Provincial Grants | | | | | | | | |
| Ministry of Education | | | | | | | | |
| Operating | \$ 56,824,431 | \$ 58,308,097 | \$ 59,970,517 | \$ 62,643,013 | | \$ 65,014,938 | \$ 2,371,925 | 3.79% |
| Special Purpose | 2,486,976 | 6,803,726 | 6,856,545 | 7,165,401 | | 5,860,973 | (1,304,428) | -18.20% |
| Capital | - | - | 426,598 | - | | - | - | |
| | <u>59,311,407</u> | <u>65,111,823</u> | <u>67,253,660</u> | <u>69,808,414</u> | | <u>70,875,911</u> | <u>1,067,497</u> | <u>1.53%</u> |
| Other Ministries | | | | | | | | |
| Operating | 265,353 | 357,150 | 330,784 | 318,881 | | 303,881 | (15,000) | -4.70% |
| Special Purpose | - | 50,000 | 2,939 | 108,181 | | 100,933 | (7,248) | -6.70% |
| | <u>265,353</u> | <u>407,150</u> | <u>333,723</u> | <u>427,062</u> | | <u>404,814</u> | <u>(22,248)</u> | <u>-5.21%</u> |
| | <u>59,576,760</u> | <u>65,518,973</u> | <u>67,587,383</u> | <u>70,235,476</u> | | <u>71,280,725</u> | <u>1,045,249</u> | <u>1.49%</u> |
| \$ Change | | 5,942,213 | 2,068,410 | 2,648,093 | | 1,045,249 | | |
| % Change | | 9.97% | 3.16% | 3.92% | | 1.49% | | |
| Tuition | | | | | | | | |
| Operating | 2,194,635 | 2,517,026 | 2,707,297 | 2,309,000 | | 1,613,000 | (696,000) | -30.14% |
| | <u>2,194,635</u> | <u>2,517,026</u> | <u>2,707,297</u> | <u>2,309,000</u> | | <u>1,613,000</u> | <u>(696,000)</u> | <u>-30.14%</u> |
| Other Revenue | | | | | | | | |
| Operating | 366,716 | 451,227 | 404,383 | 340,532 | | 327,647 | (12,885) | -3.78% |
| Special Purpose | 1,632,001 | 1,967,763 | 1,748,717 | 1,770,000 | | 1,770,000 | - | 0.00% |
| | <u>1,998,717</u> | <u>2,418,990</u> | <u>2,153,100</u> | <u>2,110,532</u> | | <u>2,097,647</u> | <u>(12,885)</u> | <u>-0.61%</u> |
| Rentals and Leases | | | | | | | | |
| Operating | 229,276 | 200,241 | 179,020 | 262,040 | | 208,520 | (53,520) | (0) |
| Investment Income | | | | | | | | |
| Operating | 126,907 | 201,829 | 182,214 | 145,000 | | 95,000 | (50,000) | (0) |
| Amortization | | | | | | | | |
| Deferred Capital Reve | 2,740,813 | 2,827,868 | 2,867,953 | 2,927,680 | | 3,002,730 | 75,050 | 0 |
| | <u>\$ 66,867,108</u> | <u>\$ 73,684,927</u> | <u>\$ 75,676,967</u> | <u>\$ 77,989,728</u> | | <u>\$ 78,297,622</u> | <u>\$ 307,894</u> | <u>0.39%</u> |
| \$ change | | 6,817,819 | 1,992,040 | 2,312,761 | | 307,894 | | |
| % change | | 10.20% | 2.70% | 3.06% | | 0.39% | | |

2020 / 2021 Preliminary Budget



| Total Revenue by Fund | Actuals | | | Actuals / Budget | Budget | Change from Prior Year | |
|-----------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|------------------------|--------------|
| | 2016/2017 | 2017/2018 | 2018/2019 | 2019/2020 | 2020/2021 | \$ | % |
| Operating Fund | | | | | | | |
| Grants | | | | | | | |
| Ministry of Education | \$ 56,824,431 | \$ 58,308,097 | \$ 59,970,517 | \$ 62,643,013 | \$ 65,014,938 | \$ 2,371,925 | 3.79% |
| Other Ministries | 265,353 | 357,150 | 330,784 | 318,881 | 303,881 | (15,000) | -4.70% |
| | 57,089,784 | 58,665,247 | 60,301,301 | 62,961,894 | 65,318,819 | 2,356,925 | 3.74% |
| Tuition | 2,194,635 | 2,517,026 | 2,707,297 | 2,309,000 | 1,613,000 | (696,000) | -30.14% |
| Other Revenue | 366,716 | 451,227 | 404,383 | 340,532 | 327,647 | (12,885) | -3.78% |
| Rentals and Leases | 229,276 | 200,241 | 179,020 | 262,040 | 208,520 | (53,520) | -20.42% |
| Investment Income | 126,907 | 201,829 | 182,214 | 145,000 | 95,000 | (50,000) | -34.48% |
| | \$ 60,007,318 | \$ 62,035,570 | \$ 63,774,215 | \$ 66,018,466 | \$ 67,562,986 | \$ 1,544,520 | 2.34% |
| \$ change | | 2,028,252 | 1,738,645 | 2,244,251 | 1,544,520 | | |
| % change | | 3.38% | 2.80% | 3.52% | 2.34% | | |
| Special Purpose Fund | | | | | | | |
| Grants | | | | | | | |
| Ministry of Education | \$ 2,486,976 | \$ 6,803,726 | \$ 6,856,545 | \$ 7,165,401 | \$ 5,860,973 | \$ (1,304,428) | -18.20% |
| Other Ministries | - | 50,000 | 2,939 | 108,181 | 100,933 | (7,248) | -6.70% |
| | 2,486,976 | 6,853,726 | 6,859,484 | 7,273,582 | 5,961,906 | (1,311,676) | -18.03% |
| Other Revenue | 1,632,001 | 1,967,763 | 1,748,717 | 1,770,000 | 1,770,000 | - | 0.00% |
| | \$ 4,118,977 | \$ 8,821,489 | \$ 8,608,201 | \$ 9,043,582 | \$ 7,731,906 | \$ (1,311,676) | -14.50% |
| \$ change | | 4,702,512 | (213,288) | 435,381 | (1,311,676) | | |
| % change | | 114.17% | -2.42% | 5.06% | -14.50% | | |
| Capital Fund | | | | | | | |
| Ministry of Education GI | \$ - | \$ - | \$ 426,598 | \$ - | \$ - | \$ - | |
| Amortization | 2,740,813 | 2,827,868 | 2,867,953 | 2,927,680 | 3,002,730 | 75,050 | 2.56% |
| | \$ 2,740,813 | \$ 2,827,868 | \$ 3,294,551 | \$ 2,927,680 | \$ 3,002,730 | \$ 75,050 | 2.56% |
| \$ change | | 87,055 | 466,683 | (366,871) | 75,050 | | |
| % change | | 3.18% | 16.50% | -11.14% | 2.56% | | |
| Total Revenue | 66,867,108 | 73,684,927 | 75,676,967 | 77,989,728 | 78,297,622 | 307,894 | 0.39% |

F. Ministry of Education – Operating Grant Rates

| | Actual | | | Actuals / Budget | Budget |
|---------------------------------------|---------|---------|---------|---------------------|---------|
| | 2016 | 2017 | 2018 | 2019 | 2020 |
| September Rates | | | | | |
| Basic Allocation | 7,218 | 7,301 | 7,423 | 7,468 | 7,560 |
| Distributed Learning Allocation | 6,030 | 6,100 | 6,100 | 6,100 | 6,100 |
| Home School Students | 250 | 250 | 250 | 250 | 250 |
| Course Challenge (1/32 of basic) | 226 | 228 | 232 | 233 | 236 |
| Students with Special Needs - Level 1 | 37,700 | 38,140 | 38,800 | 42,400 | 43,000 |
| Students with Special Needs - Level 2 | 18,850 | 19,070 | 19,400 | 20,200 | 20,400 |
| Students with Special Needs - Level 3 | 9,500 | 9,610 | 9,800 | 10,250 | 10,300 |
| English / French Language Learners | 1,380 | 1,395 | 1,420 | 1,495 | 1,520 |
| Indigenous Students | 1,195 | 1,210 | 1,230 | 1,450 | 1,500 |
| Non-Graduated Adults | 4,565 | 4,618 | 4,696 | 4,773 | 4,823 |
| Small Community Elementary | | | | | |
| < 8 FTE | 77,325 | 78,250 | 79,620 | 86,880 | 101,800 |
| 9 to 110 | 162,400 | 164,360 | 167,300 | 182,400 | 213,640 |
| Small Community Schools | | | | | |
| Deroche | 162,400 | 164,360 | 167,300 | 182,400 | 213,640 |
| Dewdney | 140,000 | 140,000 | 115,100 | 139,480 | 175,490 |
| Silverdale | 162,400 | 164,360 | 164,980 | 182,400 | 213,640 |
| Stave Falls | | | 0 | 0 | 213,640 |
| | 464,800 | 468,720 | 447,380 | 504,280 | 816,410 |
| Education Plan | | | | | |
| Education Plan | 20 | 20 | 20 | 20 | 9 |
| Summer (Gr 1 - 9) | 206 | 208 | 212 | 215 | 215 |
| Summer (Gr 10 - 12) | 206 | 208 | 423 | 430 | 430 |
| Cross Enrolled | 412 | 416 | 423 | 430 | 430 |
| February Rates | | | | | |
| Continuing Education Basic Rate | 7,218 | 7,301 | 7,423 | 7,468 | 7,560 |
| Non-Graduated Adults | 4,565 | 4,618 | 4,696 | 4,773 | 4,823 |
| Distributed Learning - Basic K - 9 | 3,015 | 3,050 | 3,050 | 3,050 | 3,050 |
| Distributed Learning - Basic 10 - 12 | 6,030 | 6,100 | 6,100 | 6,100 | 6,100 |
| Non-Graduated Adults DL | 4,565 | 4,618 | 4,696 | 4,773 | 4,823 |
| Students with Special Needs - Level 1 | 18,850 | 19,070 | 19,400 | 21,200 | 21,500 |
| Students with Special Needs - Level 2 | 9,425 | 9,535 | 9,700 | 10,100 | 10,200 |
| Students with Special Needs - Level 3 | 4,750 | 4,805 | 4,900 | 5,125 | 5,150 |
| Newcomer Refugees | 3,609 | 3,651 | 3,712 | 3,734 | 3,780 |
| Newcomer Refugees - ELL | 690 | 698 | 710 | 748 | 760 |
| May Rates | | | | | |
| School Age FTE Cont Ed | 7,218 | 7,301 | 7,423 | 7,468 | 7,560 |
| Adult FTE Cont Ed | 4,565 | 4,618 | 4,696 | 4,773 | 4,823 |
| K-9 FTE DL | 2,010 | 2,033 | 2,033 | 2,033 | 2,033 |
| 10-12 FTE DL | 6,030 | 6,100 | 6,100 | 6,100 | 6,100 |
| Adult FTE DL | 4,565 | 4,618 | 4,696 | 4,773 | 4,823 |

G. Regular Operating Grant Calculation – by Funding Category

| Regular Operating Grant Calculation | Actuals | | | Actuals / Budget | Budget |
|-------------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| | 2016/2017 | 2017/2018 | 2018/2019 | 2019/2020 | 2020/2021 |
| Education Funding | | | | | |
| Standard | \$ 41,235,532 | \$ 42,828,579 | \$ 43,721,006 | \$ 44,329,115 | \$ 45,360,000 |
| Other | 2,209,353 | 2,176,181 | 2,159,009 | 2,330,596 | 1,942,696 |
| Special Education | 6,719,683 | 7,017,853 | 7,593,158 | 8,262,933 | 8,429,543 |
| Indigenous Education | 1,289,405 | 1,349,150 | 1,319,790 | 1,612,400 | 1,632,000 |
| ELL/FLL & Other | 511,980 | 482,670 | 482,800 | 466,440 | 456,000 |
| Salary Differential | 702,382 | 430,265 | 466,733 | 802,976 | 805,458 |
| Unique Geographic Factors | 2,866,691 | 2,940,835 | 2,991,451 | 3,139,652 | 3,586,725 |
| Curriculum & Learning Support | 115,220 | 118,608 | 121,155 | 121,450 | 55,305 |
| | \$ 55,650,246 | \$ 57,344,141 | \$ 58,855,102 | \$ 61,065,562 | \$ 62,267,727 |
| \$ change | | 1,693,895 | 1,510,961 | 2,210,460 | 1,202,165 |
| % change | | 3.04% | 2.63% | 3.76% | 1.97% |
| Total Funded Students | 6,051 | 6,196 | 6,211 | 6,280 | 6,277 |
| Rate per funded student | \$ 9,196 | 9,254 | 9,476 | 9,724 | 9,920 |
| \$ change | | 58 | 222 | 248 | 196 |
| % change | | 0.63% | 2.39% | 2.61% | 2.02% |
| Education Funding | | | | | |
| Standard | \$ 41,235,532 | \$ 42,828,579 | \$ 43,721,006 | \$ 44,329,115 | \$ 45,360,000 |
| Continuing Ed | 610,669 | 722,271 | 673,770 | 738,715 | 657,069 |
| Alternate | 721,800 | 635,187 | 660,647 | 664,652 | 672,840 |
| Distributed Learning | 863,151 | 806,601 | 793,869 | 892,774 | 577,961 |
| Home Schooling | 1,750 | - | 500 | 750 | 750 |
| Course Challenges | - | - | 232 | 466 | 472 |
| Summer Learning, Cross Enrolled | - | - | 18,838 | 18,920 | 19,135 |
| Adult Education | 11,983 | 12,122 | 11,153 | 14,319 | 14,469 |
| | 43,444,885 | 45,004,760 | 45,880,015 | 46,659,711 | 47,302,696 |
| Unique Student Needs | | | | | |
| Level 1 - Student Services | 226,200 | 305,120 | 271,600 | 296,800 | 301,000 |
| Level 2 - Student Services | 5,419,375 | 5,768,675 | 6,266,200 | 6,756,900 | 6,803,400 |
| Level 3 - Student Services | 802,750 | 672,700 | 784,000 | 937,875 | 1,004,250 |
| Vulnerable Students | 271,358 | 271,358 | 271,358 | 271,358 | 320,893 |
| | 6,719,683 | 7,017,853 | 7,593,158 | 8,262,933 | 8,429,543 |
| ELL/FLL | 511,980 | 482,670 | 482,800 | 466,440 | 456,000 |
| Indigenous Education | 1,289,405 | 1,349,150 | 1,319,790 | 1,612,400 | 1,632,000 |
| Newcomer Refugees | - | - | - | - | - |
| | 8,521,068 | 8,849,673 | 9,395,748 | 10,341,773 | 10,517,543 |
| Other Factors | | | | | |
| Salary Differential | 702,382 | 430,265 | 466,733 | 802,976 | 805,458 |
| Unique Geographic Factors | 2,866,691 | 2,940,835 | 2,991,451 | 3,139,652 | 3,586,725 |
| Curriculum and Learning Support | 115,220 | 118,608 | 121,155 | 121,450 | 55,305 |
| | 3,684,293 | 3,489,708 | 3,579,339 | 4,064,078 | 4,447,488 |
| | \$ 55,650,246 | \$ 57,344,141 | \$ 58,855,102 | \$ 61,065,562 | \$ 62,267,727 |

H. Staffing Budget for School Based Positions

| 2020-2021 Staffing Budget | Projected Enrollment | Instruction | | | | | | | Total Instruction | Ops BSW Support | Total School Based Staffing | Students / Division | Students per Teachings | Students / Employees |
|-------------------------------------|----------------------|-----------------------|---------------|-------------------|------------------|---------------|--------------|------------------------|-------------------|--------------------|--------------------------------------|---------------------|---------------------------|----------------------|
| | | Teachers | | | PVP Total PVP | E. A. | Support | Other Professionals | | | | | | |
| | | Classroom Teachers | Non Enrolling | Total Teachers | | | | | | | | | | |
| Elementary | | | | | | | | | | | | | | |
| Albert McMahon | 410 | 18.40 | 5.00 | 23.40 | 2.00 | 12.86 | 2.45 | | 40.71 | 1.75 | 42.46 | 21.58 | 17.08 | 9.66 |
| Cherry Hill | 285 | 13.00 | 3.40 | 16.40 | 1.00 | 7.14 | 2.00 | | 26.54 | 1.50 | 28.04 | 21.92 | 17.38 | 10.16 |
| Christine Morrison | 380 | 16.30 | 3.90 | 20.20 | 2.00 | 3.57 | 2.14 | | 27.91 | 1.75 | 29.66 | 22.35 | 18.18 | 12.81 |
| Deroche | 79 | 3.80 | 1.60 | 5.40 | 1.00 | 1.43 | 1.46 | | 9.29 | 0.81 | 10.10 | 19.75 | 14.11 | 7.82 |
| Dewdney | 146 | 6.80 | 1.80 | 8.60 | 1.00 | 5.00 | 1.39 | | 15.99 | 1.19 | 17.18 | 20.86 | 16.59 | 8.50 |
| ESR | 353 | 15.10 | 3.70 | 18.80 | 2.00 | 4.29 | 1.61 | | 26.70 | 1.63 | 28.33 | 22.06 | 17.92 | 12.46 |
| Hatzic | 292 | 12.00 | 2.20 | 14.20 | 2.00 | 4.29 | 1.71 | | 22.20 | 1.38 | 23.58 | 22.46 | 19.21 | 12.38 |
| Hillside | 420 | 18.20 | 3.00 | 21.20 | 2.00 | 3.57 | 2.06 | | 28.83 | 1.69 | 30.52 | 22.11 | 19.09 | 13.76 |
| Mission Central | 342 | 15.90 | 3.65 | 19.55 | 1.40 | 7.86 | 2.20 | | 31.01 | 1.63 | 32.64 | 21.38 | 17.40 | 10.48 |
| Silverdale | 92 | 3.80 | 1.20 | 5.00 | 1.00 | 2.86 | 1.53 | | 10.39 | 1.00 | 11.39 | 23.00 | 17.69 | 8.08 |
| Stave Falls | 70 | 3.60 | 0.40 | 4.00 | 1.00 | 2.86 | 1.18 | | 9.04 | 0.81 | 9.85 | 17.50 | 15.91 | 7.11 |
| West Heights | 228 | 11.00 | 3.10 | 14.10 | 1.00 | 4.29 | 1.57 | | 20.96 | 1.50 | 22.46 | 20.73 | 16.17 | 10.15 |
| Windebank | 386 | 16.30 | 3.84 | 20.14 | 2.00 | 9.29 | 1.99 | | 33.42 | 1.69 | 35.11 | 22.71 | 18.52 | 10.99 |
| | 3483 | 154.20 | 36.79 | 190.99 | 19.40 | 69.31 | 23.29 | 0.00 | 302.99 | 18.33 | 321.32 | 21.77 | 17.70 | 10.84 |
| Middle | | | | | | | | | | | | | | |
| Hatzic | 716 | 31.36 | 5.57 | 36.93 | 3.000 | 11.79 | 5.50 | 0.00 | 57.21 | 4.63 | 61.84 | 22.48 | 19.13 | 11.58 |
| Heritage Park | 651 | 28.54 | 6.29 | 34.82 | 3.000 | 11.79 | 5.50 | 0.00 | 55.11 | 6.13 | 61.23 | 22.23 | 18.30 | 10.63 |
| | 1367 | 59.89 | 11.86 | 71.75 | 6.000 | 23.57 | 11.00 | 0.00 | 112.32 | 10.75 | 123.07 | 22.36 | 18.73 | 11.11 |
| Secondary | | | | | | | | | | | | | | |
| Mission | 1267 | 57.07 | 14.57 | 71.64 | 4.000 | 18.07 | 10.02 | 1.00 | 104.73 | 6.33 | 111.06 | 22.01 | 17.56 | 11.41 |
| | 1267 | 57.07 | 14.57 | 71.64 | 4.000 | 18.07 | 10.02 | 1.00 | 104.73 | 6.33 | 111.06 | 22.01 | 17.56 | 11.41 |
| Other | | | | | | | | | | | | | | |
| Fraserview | 89 | 0.00 | 6.40 | 6.40 | 1.00 | 2.36 | 1.14 | | 10.90 | 1.00 | 11.90 | 17.80 | 13.91 | 7.48 |
| Riverside | 88 | | 7.00 | 7.00 | 1.00 | 0.79 | 2.00 | | 10.79 | 0.88 | 11.66 | 12.57 | 12.57 | 7.55 |
| Summit - K - 9 | 43 | 1.47 | 0.40 | 1.87 | 0.00 | 0.14 | 0.57 | | 2.58 | | 2.58 | 29.32 | 23.04 | 16.67 |
| Summit - 10 - 12 | 60 | 2.80 | 0.49 | 3.29 | 0.00 | 0.14 | 1.00 | | 4.43 | | 4.43 | 21.43 | 18.26 | 13.54 |
| | 280 | 4.27 | 14.29 | 18.55 | 2.00 | 3.43 | 4.71 | 0.00 | 28.70 | 1.88 | 30.57 | 17.21 | 15.09 | 9.16 |
| Total | 6397 | 275.43 | 77.51 | 352.94 | 31.40 | 114.38 | 49.02 | 1.00 | 548.74 | 37.28 | 586.02 | 21.69 | 17.75 | 10.92 |

I. Staffing Budget for District Positions and Totals

| 2020-2021 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, Mtce Transport | |
| | Classroom Teachers | Non Enrolling | Sub Total Teachers | | | | | | | | | | | | |
| Governance - Trustees | - | - | - | - | - | - | - | - | - | 5.00 | 5.00 | - | - | - | 5.00 |
| Administration | 0.30 | 2.40 | 2.70 | 0.60 | - | 1.00 | - | 4.30 | 3.00 | 4.00 | 7.00 | 0.38 | - | 0.38 | 11.68 |
| Finance | - | - | - | - | - | - | - | - | 6.00 | 3.00 | 9.00 | - | - | - | 9.00 |
| Human Resources | - | - | - | - | - | - | - | - | 2.00 | 4.00 | 6.00 | - | 1.00 | 1.00 | 7.00 |
| Student Services | - | 16.16 | 16.16 | - | 13.03 | 7.80 | - | 36.98 | 0.57 | 1.00 | 1.57 | - | - | - | 38.55 |
| Indigenous Education | - | 3.20 | 3.20 | 1.00 | 21.11 | 0.83 | - | 26.14 | - | - | - | - | - | - | 26.14 |
| ELL | - | 3.00 | 3.00 | 0.10 | 3.14 | - | - | 6.24 | - | - | - | - | - | - | 6.24 |
| International | - | - | - | 0.90 | 0.79 | 2.00 | 1.00 | 4.69 | - | - | - | - | - | - | 4.69 |
| Information Technology | - | - | - | - | - | - | - | - | - | - | - | 6.00 | - | 6.00 | 6.00 |
| Theatre | - | - | - | - | - | - | - | - | - | - | - | - | 1.00 | 1.00 | 1.00 |
| Facilities | - | - | - | - | - | - | - | - | - | - | - | 17.43 | 1.00 | 18.43 | 18.43 |
| Grounds | - | - | - | - | - | - | - | - | - | - | - | 5.75 | - | 5.75 | 5.75 |
| Transportation | - | - | - | - | - | - | - | - | - | - | - | 15.91 | 1.00 | 16.91 | 16.91 |
| District Based | 0.30 | 24.76 | 25.06 | 2.60 | 38.07 | 11.63 | 1.00 | 78.35 | 11.57 | 17.00 | 28.57 | 45.46 | 4.00 | 49.46 | 156.39 |
| School Based | 275.43 | 77.51 | 352.94 | 31.40 | 114.38 | 49.02 | 1.00 | 548.74 | | | | 37.28 | | 37.28 | 586.02 |
| Total | 275.73 | 102.27 | 378.00 | 34.00 | 152.45 | 60.65 | 2.00 | 627.09 | 11.57 | 17.00 | 28.57 | 82.74 | 4.00 | 86.74 | 742.41 |
| Percent 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% | |

J. Operating Fund Expense Summary

| Operating Fund Expense Summary | Actuals | | | | Amended Budget | Preliminary Budget | Change from Prior Year | |
|-------------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|--------------------|------------------------|---|
| | 2016/2017 | 2017/2018 | 2018/2019 | 2019/2020 | 2019/2020 | 2020/2021 | \$ | % |
| Operating Fund | | | | | | | | |
| Instruction | 47,635,132 | 50,682,591 | 53,200,585 | 55,046,438 | 55,193,652 | 147,214 | 0.27% | |
| District Administration | 2,397,128 | 2,607,456 | 2,931,819 | 2,905,494 | 3,014,744 | 109,250 | 3.76% | |
| Operations and Maintenance | 6,380,640 | 7,050,765 | 7,554,405 | 7,857,717 | 8,324,809 | 467,092 | 5.94% | |
| Transportation | 975,991 | 1,030,529 | 1,094,121 | 1,153,330 | 1,173,780 | 20,450 | 1.77% | |
| | 57,388,891 | 61,371,341 | 64,780,930 | 66,962,979 | 67,706,985 | 744,006 | 1.11% | |
| Instruction | | | | | | | | |
| Teacher Salaries | 23,413,381 | 24,207,317 | 24,989,195 | 25,926,974 | 26,891,751 | 964,777 | 3.72% | |
| P/VP Salaries | 3,266,145 | 3,464,133 | 3,753,553 | 3,901,400 | 4,129,871 | 228,471 | 5.86% | |
| E.A. Salaries | 5,335,742 | 5,940,501 | 6,004,018 | 6,389,500 | 6,352,000 | (37,500) | -0.59% | |
| Support Staff Salaries | 2,272,430 | 2,365,541 | 2,449,673 | 2,623,240 | 2,751,940 | 128,700 | 4.91% | |
| Other Professionals Salaries | 403,954 | 390,275 | 387,591 | 393,500 | 191,200 | (202,300) | -51.41% | |
| Substitutes Salaries | 1,894,874 | 2,338,713 | 3,007,016 | 2,812,796 | 2,535,026 | (277,770) | -9.88% | |
| | 36,586,526 | 38,706,480 | 40,591,046 | 42,047,410 | 42,851,788 | 804,378 | 1.91% | |
| Benefits | 8,611,611 | 9,051,299 | 9,301,267 | 9,808,602 | 9,849,141 | 40,539 | 0.41% | |
| Total Salaries and Benefits | 45,198,137 | 47,757,779 | 49,892,313 | 51,856,012 | 52,700,929 | 844,917 | 1.63% | |
| Services and Supplies | 2,436,995 | 2,924,812 | 3,308,272 | 3,190,426 | 2,492,723 | (697,703) | -21.87% | |
| | 47,635,132 | 50,682,591 | 53,200,585 | 55,046,438 | 55,193,652 | 147,214 | 0.27% | |
| Administration | | | | | | | | |
| P/VP Salaries | 119,132 | 120,219 | 154,215 | - | - | - | - | |
| Support Staff Salaries | 369,433 | 358,012 | 453,677 | 525,800 | 536,700 | 10,900 | 2.07% | |
| Other Professionals Salaries | 1,078,160 | 1,240,687 | 1,305,278 | 1,401,013 | 1,435,424 | 34,411 | 2.46% | |
| Substitutes Salaries | 3,373 | 8,054 | 17,975 | 5,000 | 5,000 | - | 0.00% | |
| | 1,570,098 | 1,726,972 | 1,931,145 | 1,931,813 | 1,977,124 | 45,311 | 2.35% | |
| Benefits | 389,897 | 401,285 | 412,923 | 427,120 | 437,120 | 10,000 | 2.34% | |
| Total Salaries and Benefits | 1,959,995 | 2,128,257 | 2,344,068 | 2,358,933 | 2,414,244 | 55,311 | 2.34% | |
| Services and Supplies | 437,133 | 479,199 | 587,751 | 546,561 | 600,500.0 | 53,939 | 9.87% | |
| | 2,397,128 | 2,607,456 | 2,931,819 | 2,905,494 | 3,014,744 | 109,250 | 3.76% | |
| Operations & Maintenance | | | | | | | | |
| Support Staff Salaries | 2,921,937 | 3,137,006 | 3,444,652 | 3,753,900 | 3,761,550 | 7,650 | 0.20% | |
| Other Professionals Salaries | 108,832 | 189,132 | 282,434 | 286,700 | 216,700 | (70,000) | -24.42% | |
| Substitutes Salaries | 120,833 | 226,950 | 216,444 | 205,300 | 261,270 | 55,970 | 27.26% | |
| | 3,151,602 | 3,553,088 | 3,943,530 | 4,245,900 | 4,239,520 | (6,380) | -0.15% | |
| Benefits | 699,939 | 766,787 | 868,862 | 1,031,035 | 1,018,725 | (12,310) | -1.19% | |
| Total Salaries and Benefits | 3,851,541 | 4,319,875 | 4,812,392 | 5,276,935 | 5,258,245 | (18,690) | -0.35% | |
| Services and Supplies | 2,529,099 | 2,730,890 | 2,742,013 | 2,580,782 | 3,066,564 | 485,782 | 18.82% | |
| | 6,380,640 | 7,050,765 | 7,554,405 | 7,857,717 | 8,324,809 | 467,092 | 5.94% | |
| Transportation | | | | | | | | |
| Support Staff Salaries | 554,777 | 578,669 | 658,631 | 645,700 | 658,650 | 12,950 | 2.01% | |
| Other Professionals Salaries | 70,139 | 75,899 | 77,600 | 78,700 | 81,100 | 2,400 | 3.05% | |
| Substitutes Salaries | 25,891 | 21,671 | 28,649 | - | - | - | - | |
| | 650,807 | 676,239 | 764,880 | 724,400 | 739,750 | 15,350 | 2.12% | |
| Benefits | 153,702 | 152,867 | 174,370 | 183,830 | 187,730 | 3,900 | 2.12% | |
| Total Salaries and Benefits | 804,509 | 829,106 | 939,250 | 908,230 | 927,480 | 19,250 | 2.12% | |
| Services and Supplies | 171,482 | 201,423 | 154,871 | 245,100 | 246,300 | | 0.00% | |
| | 975,991 | 1,030,529 | 1,094,121 | 1,153,330 | 1,173,780 | 20,450 | 1.77% | |

K. Operating Fund - Detailed Object Code Summary

| Operating Fund Object Code Summary | Actuals | | | | Amended Budget | Preliminary Budget | Change from Prior Year | |
|-------------------------------------|------------|------------|------------|------------|----------------|--------------------|------------------------|--|
| | 2016/2017 | 2017/2018 | 2018/2019 | 2019/2020 | 2020/2021 | \$ | % | |
| Salaries and Benefits | | | | | | | | |
| Teachers | 23,413,381 | 24,207,317 | 24,989,195 | 25,926,974 | 26,891,751 | 964,777 | 3.72% | |
| Principals and Vice Principals | 3,385,277 | 3,584,352 | 3,907,768 | 3,901,400 | 4,129,871 | 228,471 | 5.86% | |
| Educational Assistants | 5,335,742 | 5,940,501 | 6,004,018 | 6,389,500 | 6,352,000 | (37,500) | -0.59% | |
| Support Staff | 6,118,577 | 6,439,228 | 7,006,633 | 7,548,640 | 7,708,840 | 160,200 | 2.12% | |
| Other Professionals | 1,661,085 | 1,895,993 | 2,052,903 | 2,159,913 | 1,924,424 | (235,489) | -10.90% | |
| Substitutes | 2,044,971 | 2,595,388 | 3,270,084 | 3,023,096 | 2,801,296 | (221,800) | -7.34% | |
| | 41,959,033 | 44,662,779 | 47,230,601 | 48,949,523 | 49,808,182 | (18,690) | -0.35% | |
| Employee Benefits | 9,855,149 | 10,372,238 | 10,757,422 | 11,450,587 | 11,492,716 | 19,250 | 2.12% | |
| | 51,814,182 | 55,035,017 | 57,988,023 | 60,400,110 | 61,300,898 | (456,729) | -16.47% | |
| Services and Supplies | | | | | | | | |
| Services | 1,628,648 | 1,768,973 | 1,968,123 | 1,974,039 | 1,965,568 | (8,471) | -0.43% | |
| Student Transportation | 38,629 | 52,642 | 35,962 | 19,000 | 19,000 | - | 0.00% | |
| Professional Development and Travel | 418,718 | 535,668 | 557,662 | 413,640 | 492,118 | 78,478 | 18.97% | |
| Rentals and Leases | - | 111,457 | 276,656 | 260,158 | 340,158 | 80,000 | 30.75% | |
| Dues and Fees | 82,899 | 74,434 | 116,011 | 88,100 | 88,100 | - | 0.00% | |
| Insurance | 177,038 | 198,501 | 137,810 | 163,277 | 153,000 | (10,277) | -6.29% | |
| Supplies | 2,048,450 | 2,539,120 | 2,555,097 | 2,457,950 | 2,163,996 | (293,954) | -11.96% | |
| Utilities | 1,180,327 | 1,055,529 | 1,145,586 | 1,186,705 | 1,184,147 | (2,558) | -0.22% | |
| | 5,574,709 | 6,336,324 | 6,792,907 | 6,562,869 | 6,406,087 | (156,782) | -2.39% | |
| | 57,388,891 | 61,371,341 | 64,780,930 | 66,962,979 | 67,706,985 | 744,006 | 1.11% | |

L. Special Purpose Funds Summary

| Special Purpose Fund Summary | Actuals | | | | Amended Budget | Preliminary Budget | Change from Prior Year | |
|--|------------------|------------------|------------------|------------------|----------------|--------------------|------------------------|----------------|
| | 2016/2017 | 2017/2018 | 2018/2019 | 2019/2020 | | 2020/2021 | \$ | % |
| Special Purpose Funds | | | | | | | | |
| Annual Facility Grant | 270,752 | 249,512 | 249,513 | 249,513 | | 249,513 | - | 0.00% |
| Learning Improvement Fund | 1,120,568 | 228,253 | 231,069 | 226,311 | | 225,361 | (950) | -0.42% |
| Special Education Equipment | 21,330 | - | - | - | | - | - | - |
| Scholarships & Bursaries | 55,600 | 72,250 | 70,900 | 70,000 | | 70,000 | - | 0.00% |
| Service Delivery Transformation | 356 | 35,996 | - | - | | - | - | - |
| School Generated Funds | 1,576,401 | 1,883,232 | 1,661,213 | 1,700,000 | | 1,700,000 | - | 0.00% |
| Strong Start | 161,227 | 149,191 | 170,809 | 160,000 | | 160,000 | - | 0.00% |
| Ready, Set, Learn | 44,166 | 34,422 | 42,947 | 29,400 | | 29,400 | - | 0.00% |
| OLEP | 106,452 | 95,002 | 96,453 | 96,454 | | 96,454 | - | 0.00% |
| CommunityLink | 383,207 | 386,475 | 389,950 | 393,607 | | 404,511 | 10,904 | 2.77% |
| Coding & Curriculum | 12,180 | 51,638 | - | - | | - | - | - |
| Priority Measures | 366,738 | 196,856 | - | - | | - | - | - |
| CEF Overhead | - | 445,945 | 292,193 | 290,774 | | 259,203 | (31,571) | -10.86% |
| CEF - Staffing | - | 4,930,436 | 4,716,526 | 4,929,479 | | 4,436,531 | (492,948) | -10.00% |
| CEF - Remedies | - | - | 667,085 | 755,505 | | - | (755,505) | -100.00% |
| District Literacy | - | 12,281 | - | - | | - | - | - |
| Riverside Electrical | - | 50,000 | - | - | | - | - | - |
| First Nation Student Transportation | - | - | - | 5,858 | | - | (5,858) | -100.00% |
| Mental Health in Schools | - | - | - | 28,500 | | - | (28,500) | -100.00% |
| BEST | - | - | - | - | | - | - | - |
| POPFASD - C.A.R.S. | - | - | 2,939 | 7,248 | | - | (7,248) | -100.00% |
| MCFD Early Years | - | - | - | 82,933 | | 82,933 | - | 0.00% |
| MDFC Middle Years | - | - | - | 18,000 | | 18,000 | - | 0.00% |
| | <u>4,118,977</u> | <u>8,821,489</u> | <u>8,591,597</u> | <u>9,043,582</u> | | <u>7,731,906</u> | <u>(1,270,070)</u> | <u>-14.04%</u> |
| Special Purpose Fund - Object Reporting | | | | | | | | |
| Salaries and Wages | 1,676,685 | 4,772,816 | 4,809,311 | 4,969,829 | | 4,541,528 | (428,301) | -8.62% |
| Benefits | 398,061 | 1,146,956 | 1,173,089 | 1,181,320 | | 1,124,659 | (56,661) | -4.80% |
| Total Salaries and Benefits | <u>2,074,746</u> | <u>5,919,772</u> | <u>5,982,400</u> | <u>6,151,149</u> | | <u>5,666,187</u> | <u>(484,962)</u> | <u>-7.88%</u> |
| Services and Supplies | 2,044,231 | 2,901,717 | 2,609,197 | 2,892,433 | | 2,065,719 | (826,714) | -28.58% |
| | <u>4,118,977</u> | <u>8,821,489</u> | <u>8,591,597</u> | <u>9,043,582</u> | | <u>7,731,906</u> | <u>(1,311,676)</u> | <u>-14.50%</u> |