



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%
<i>* Riverside enrolment details not readily available. Will be updated next year to be included.</i>								



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	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	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			
	1,454,331	1,244,102	1,115,415	1,577,451	2,747,211	867,360	54.98%	
	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	-	-	
	265,353	357,150	330,784	318,881	303,881	(15,000)		
Total Provincial Operating Grants	\$ 57,089,784	\$ 58,665,247	\$ 60,301,301	\$ 62,961,894	\$ 65,318,819	\$ 2,054,525	3.26%	
\$ 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	270,752	249,512	249,513	249,513	249,513	-	0.00%
Classroom Enhancement Overhead		445,945	292,193	290,774	259,203	(31,571)	-10.86%
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.

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 2019/2020	Preliminary Budget 2020/2021	Change from Prior Year	
	2016/2017	2017/2018	2018/2019	2019/2020			\$	%
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 2019/2020	Preliminary Budget 2020/2021	Change from Prior Year	
	2016/2017	2017/2018	2018/2019	2019/2020			\$	%
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

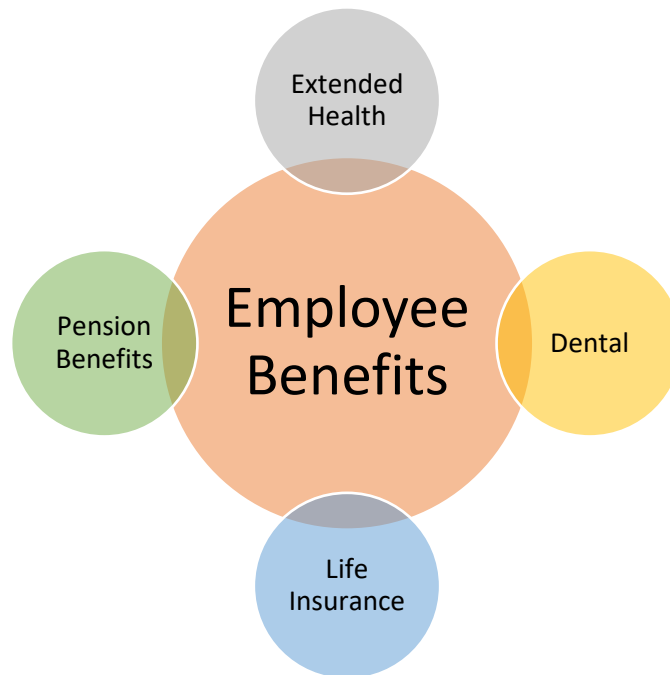
In addition to annual cost of living adjustments, the wages and salaries are affected by increases through salary scale changes. The compensation systems for teachers, exempt, and PVP staff follow salary scales that provide for increases based on service.

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.



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Appendix

A. Budget Summary

	20/21 Preliminary Budget			2020 / 2021 Preliminary			2019 / 2020 Amended			June 23, 2020	
	Operating	Special	Capital	Operating / Special	Capital	Total	Operating	Special	Capital	Operating / Special	%
OPERATING REVENUE											
Grants											
Ministry of Education - Operating	62,267,727	5,860,973	68,128,700	68,128,700	68,128,700	68,128,700	61,065,562	7,165,401	68,230,963	(102,263)	-0.15%
Other Ministry of Education	2,747,211	2,747,211	2,747,211	2,747,211	2,747,211	2,747,211	1,577,451	1,577,451	1,577,451	1,169,760	74.16%
Provincial - Other	303,881	100,933	404,814	404,814	404,814	404,814	318,881	108,181	427,062	(22,248)	-5.21%
Total Grants	65,318,819	5,961,906	71,280,725	71,280,725	71,280,725	71,280,725	62,961,894	7,273,582	70,235,476	1,045,249	1.49%
Tuition	1,613,000	1,613,000	1,613,000	1,613,000	1,613,000	1,613,000	2,309,000	2,309,000	2,309,000	(696,000)	-30.14%
Other Revenue	327,647	1,770,000	2,097,647	2,097,647	2,097,647	2,097,647	340,532	1,770,000	2,110,532	(12,885)	-0.61%
Rentals & Leases	208,520	208,520	208,520	208,520	208,520	208,520	262,040	262,040	262,040	(53,520)	-20.42%
Investment Income	95,000	95,000	95,000	95,000	95,000	95,000	145,000	145,000	145,000	(50,000)	-34.48%
TOTAL OPERATING REVENUE	67,562,986	7,731,906	75,294,892	75,294,892	75,294,892	75,294,892	66,018,466	9,043,582	75,062,048	232,844	0.31%
Amortization of Deferred Capital			3,002,730	3,002,730	3,002,730	3,002,730			2,927,680	232,844	0.31%
STATEMENT 2 REVENUE	67,562,986	7,731,906	75,294,892	3,002,730	78,297,622	78,297,622	66,018,466	9,043,582	75,062,048	2,927,680	2,927,680
OPERATING EXPENSE											
Salaries											
Teachers	26,891,751	3,580,336	30,472,088	30,472,088	30,472,088	30,472,088	25,926,974	3,995,585	29,922,559	549,529	1.84%
Principals and Vice-Principals	4,129,871	44,000	4,173,871	4,173,871	4,173,871	4,173,871	3,901,400	42,700	3,944,100	229,771	5.83%
Education Assistants	6,352,000	474,700	6,826,700	6,826,700	6,826,700	6,826,700	6,389,500	464,000	6,853,500	(26,800)	-0.39%
Support Staff	7,708,840	324,550	8,033,390	8,033,390	8,033,390	8,033,390	7,548,640	322,150	7,870,790	162,600	2.07%
Other Professionals	1,924,424	1,924,424	1,924,424	1,924,424	1,924,424	1,924,424	2,159,913	2,159,913	2,159,913	(235,489)	-10.90%
Substitutes	2,801,296	117,942	2,919,238	2,919,238	2,919,238	2,919,238	3,023,096	145,395	3,168,490	(249,253)	-7.87%
Total Salaries	49,808,182	4,541,528	54,349,710	54,349,710	54,349,710	54,349,710	48,949,523	4,969,829	53,919,352	430,358	0.80%
Employee Benefits	11,492,716	1,124,659	12,617,375	12,617,375	12,617,375	12,617,375	11,450,587	1,181,320	12,631,907	(14,532)	-0.12%
Total Salaries and Benefits	61,300,898	5,666,187	66,967,085	66,967,085	66,967,085	66,967,085	60,400,110	6,151,149	66,551,259	415,827	0.62%
Services and Supplies											
Services	1,965,568	1,965,568	1,965,568	1,965,568	1,965,568	1,965,568	1,974,039	1,974,039	1,974,039	(8,471)	-0.43%
Student Transportation	19,000	19,000	19,000	19,000	19,000	19,000	19,000	19,000	19,000	-	0.00%
Professional Development and Travel	492,118	492,118	492,118	492,118	492,118	492,118	413,640	413,640	413,640	78,478	18.97%
Rentals & Leases	340,158	340,158	340,158	340,158	340,158	340,158	260,158	260,158	260,158	80,000	30.75%
Dues & Fees	88,100	88,100	88,100	88,100	88,100	88,100	88,100	88,100	88,100	-	0.00%
Insurance	153,000	153,000	153,000	153,000	153,000	153,000	163,277	163,277	163,277	(10,277)	-6.29%
Supplies	2,163,997	2,065,718	4,229,715	4,229,715	4,229,715	4,229,715	2,457,950	2,892,433	5,350,383	(1,120,667)	-20.95%
Utilities	1,184,147	1,184,147	1,184,147	1,184,147	1,184,147	1,184,147	1,186,705	1,186,705	1,186,705	(2,558)	-0.22%
Amortization			4,005,359	4,005,359	4,005,359	4,005,359			4,005,870	(511)	-0.01%
Total Services and Supplies	5,406,087	2,065,718	7,471,805	7,471,805	7,471,805	7,471,805	5,562,869	2,892,433	8,455,301	(883,496)	-10.40%
TOTAL OPERATING EXPENSE	67,706,985	7,731,906	75,438,891	75,438,891	75,438,891	75,438,891	66,962,978	9,043,582	76,006,560	(567,669)	-0.75%
Net Operating Surplus (Deficit)	(143,999)	-	(143,999)	(143,999)	(143,999)	(143,999)	(944,512)	-	(944,512)	800,513	800,513
All location of Surplus	143,999	143,999	143,999	143,999	143,999	143,999	506,156	506,156	506,156	(362,157)	
All location to (from) Capital	-	-	-	-	-	-	438,356	438,356	(438,356)	(438,356)	
Projected Operating Surplus/(Deficit)	(0)	(0)	(1,002,629)	(1,002,629)	(1,002,629)	(1,002,629)	(0)	(0)	(1,516,546)	(0)	(0)
	Budgeted Operating Spending	Capital accounting / Spending	Bylaw	Budgeted Operating Spending	Capital accounting / Spending	Bylaw	Budgeted Operating Spending	Capital accounting / Spending	Bylaw		

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%

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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%		

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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/V/P 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/V/P 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	<u>2,044,231</u>	<u>2,901,717</u>	<u>2,609,197</u>	<u>2,892,433</u>		<u>2,065,719</u>	<u>(826,714)</u>	<u>-28.58%</u>
	<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>