



2022 / 2023

Annual Budget

Supplemental Information

(preliminary budget)



School District No. 75 (Mission)

June 2022

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Overview

The budget process for the 2022 / 2023 has included a careful review of all revenues and expenses, the Strategic Plan, the Framework for Enhancing Student Learning Report, and the return to regular budgeting and operating practices as the pandemic wanes.

As presented, the budget is balanced. This was accomplished by maintaining controls on staffing across the organization, recognizing revenue for increased student enrolment that is expected for September, and by drawing funds from surplus. However, there are a few challenges with the budget, in that student enrolment as of May 31st is less than forecast in February, and the per student grant rates from the Ministry did not increase over the previous year. Although staffing costs have not been forecast to increase, other costs are expected to rise. As such, there is a funding gap between anticipated revenue and regular expenses compared to prior years.

Strategic Plan Alignment – Enhancing Student Learning

The school district has been slowly moving towards the process of aligning the budget and annual reporting processes, considering the Strategic Plan and in 2021, the Framework for Enhancing Student learning. The school district's goal is to have a continuous process that connects the goals, plans, and strategic actions with the annual financial and work plans of the school district, and then at the end of the year, the school district can report on our progress in meeting those plans and objectives.



Added to this supplemental information report this year, is information on some of the strategic goals, strategies, and plans for the year. This section reports on the projects and initiatives the school district is planning that align with the goals of the strategic plan, and the needs identified with the report on enhancing student learning.

Honouring Culture and Territory

The school district's Indigenous Education Department Siwal Si'wes leads the organization in providing service to Indigenous students. Highlights of the work planned for the 2022 / 2023 school year include:

- Equity Scan work – Engagement with Indigenous rightsholders and SD75 Staff through the PATH process to create a visual representation of SD75's Equity Scan for Indigenous Learners
- Engage with Rightsholders:
 - *Siwal Si'wes Indigenous Education Advisory Council* - The *Mission* is to Work as a community, to enhance student empowerment by developing the skills, wellness, confidence, and self-reliance necessary for Indigenous children and youth to flourish and prosper throughout their life journey, and the *Vision* is to recognize and nurturing strengths, where students

- will thrive as individuals, thus contributing to the well-being of their families and communities while preserving tradition.
- Siwal Si'wes Indigenous Education Advisory Policy Working Group – The work is to advise on school district policies.
- Implement *Stó:lō History and the Halq'eméylem Language, Story, and Culture Policy*
- Update Siwal Si'wes Library ensuring authenticity of resources

Future Orientation

Focusing on the future is a responsibility shared across the organization and is based on the organizational value of *Thinking Beyond Today*. Highlights of work planned for the year include:

- Continuous improvement of technology, developing skills for the future – students and employees
- Incorporate contemporary teaching practices through mentor teachers
- Indigenous world views
- Review and test innovative technology for classrooms - Smart Board projection system
- Continue streamlining technology to improve workflows
- Incorporating energy efficient systems in operations – lighting, heating
- Expanding the budget report to include three-year financial plans – thinking beyond today

Student Centered Learning

In the school district, programming and implementation are based on placing the student at the center of their own learning and helping them reach their personal goals.

- Additional education assistants, youth care workers, and two youth liaison positions: direct support for students
- Additional instructional blocks at HPMS for student Leadership program
- Funding for summer student learning needs assessments: Goal to help eliminate the back log of assessments that identify the learning needs of students, to support the development of personalized learning plans for students with additional needs
- Expand assessment pilot for elementary and middle schools and prepare for and support implementation of the Ministry's reporting policy for September 2023.
- Infusion of mental health awareness and resources available
- Incorporating social emotional learning practices throughout the district

Effective Learning Environments

The school district is dedicated to creating a safe, inclusive, caring, and equitable environment for all students and staff.

- Support for student mental health and wellbeing through education and understanding
- Creation of trauma informed classrooms using a complex care and intervention (CCI) lens throughout the district
- Infusion of social emotional learning practices that promote self-awareness, empathy, academic success, builds relationship skills and resilience
- Focus on staff wellness and self-compassion
- Teaching and using emotional focused language within classrooms and home environments
- Implementation of compassionate systems leadership practices within our schools

- Additional Speech / Language support
- Additional equipment to support the trades programs at Riverside
- Review and test innovative technology Smart Board projection systems
- Create updated Technology plan
- Complete physical accessibility / inclusivity assessment
- Complete Long Range Facility Plan

Quality Teaching and Leadership

The school district is committed to ensuring teachers and support staff can provide a high quality education service and support for students.

- Teacher Mentors: supporting literacy, mathematics, technology, and education assistants
- Funding to mentor new teachers is available: a program to support mentoring to be developed in consultation with the Mission Teacher's Union
- Increased administrative time for Principals / Vice-principals to provide more support to students and mentor employees.

Statement of Operations

The following table provides an overview of the School District's entire operations, with comparisons to the prior year. This is the statement of operations as presented in Statement 2 of the budget and financial statements, with comparisons to prior years. The budget draws funds from surplus and reserve funds to balance the operating portion of the budget. In addition, funds are transferred to the local capital reserve for computer loan payments and interest. This statement includes the operating fund, the special purpose fund, and the capital fund.

Statement of Operations	Actuals			Amended Budget	Preliminary Budget	Change from prior year amended budget	
	2018/2019	2019/2020	2020/2021	2021/2022	2022/2023	\$	%
Revenue							
Provincial Grants	\$67,587,383	\$71,605,994	\$76,890,751	\$ 78,155,694	\$78,192,093	36,399	0.05%
Other Revenue	5,221,631	4,502,350	2,935,476	4,438,567	4,846,680	408,113	9.19%
Amortization Deferred Capital Revenue (schedule 4)	2,867,953	2,912,410	2,973,354	3,042,025	3,042,025	-	0.00%
	<u>75,676,967</u>	<u>79,020,754</u>	<u>82,799,581</u>	<u>85,636,286</u>	<u>86,080,798</u>	<u>444,512</u>	<u>0.52%</u>
Expenses							
Instruction	61,385,979	62,643,480	63,711,015	69,313,132	70,120,878	807,746	1.17%
District Administration	3,004,309	2,893,598	3,088,751	3,350,326	3,540,556	190,230	5.68%
Operations and Maintenance	8,314,716	8,364,924	9,332,246	9,194,763	9,139,749	(55,014)	-0.60%
Transportation	1,094,121	1,114,185	1,139,096	1,169,713	1,231,227	61,514	5.26%
Amortization (sch 4)	3,926,463	3,960,685	3,985,358	4,091,659	4,095,959	4,300	0.11%
Debt Services	-	-	-	1,572	13,719	12,147	772.71%
	<u>77,725,588</u>	<u>78,976,872</u>	<u>81,256,466</u>	<u>87,121,165</u>	<u>88,142,088</u>	<u>1,020,923</u>	<u>1.17%</u>
Surplus (Deficit)	\$ (2,048,621)	\$ 43,882	\$ 1,543,115	\$ (1,484,879)	\$ (2,061,290)	(576,411)	38.82%
Operating Surplus (Deficit)	(1,006,715)	1,070,443	2,451,582	(433,673)	(993,637)		
Special Purpose Surplus (Deficit)	16,604	21,714	103,537	-	-		
Capital Surplus (Deficit)	(1,058,510)	(1,048,275)	(1,012,004)	(1,051,206)	(1,067,653)		
	<u>\$ (2,048,621)</u>	<u>\$ 43,882</u>	<u>\$ 1,543,115</u>	<u>\$ (1,484,879)</u>	<u>\$ (2,061,290)</u>	<u>(576,411)</u>	<u>38.82%</u>

Even without an increase to the grant rates or wage rate adjustments for collective agreements that are still under negotiation, the revenue is increasing by .52%, and expenses by 1.17%. Details on the changes are reviewed in the following sections.



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

Statement of Operations	Actuals			Amended Budget	Preliminary Budget
	2018/2019	2019/2020	2020/2021	2021/2022	2022/2023
Operating Surplus (Deficit) Reconciliation					
Annual Operating Surplus (Deficit)	\$ (1,006,715)	\$ 1,070,443	\$ 2,451,582	\$ (433,673)	\$ (993,637)
Transfer (to) / from Restricted Reserves	166,906	(188,283)	(1,113,535)	1,459,345	250,000
Transfer (to) / from Unrestricted Surplus	241,309	(821,160)	(790,796)	-	1,356,467
Transfer (to) / from Capital	(1,500)		(7,751)	-	-
Transfer (to) / from Local Capital	600,000	(61,000)	(539,500)	(1,025,672)	(612,830)
Net Operating Surplus (Deficit)	\$ -	\$ -	\$ -	\$ -	\$ -

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

Reserves and Surplus Accounts

As a surplus is expected with the 2021/2022 financial yearend of approximately \$1 million, this budget was able to consider drawing funds from the current surplus accounts to support projects and initiatives. This will need to be reviewed and monitored with future budgets to ensure operating funding will be able to support these initiatives in the future.

The reported balances in the reserves and surplus accounts are preliminary estimates that *include* the projected 2021/2022 surplus. These reserve accounts will be updated and analyzed with the amended budget.

Reserves and Surplus Balances	Actuals			Amended Budget	Preliminary Budget	Change from prior year amended budget	
	2018/2019	2019/2020	2020/2021	2021/2022	2022/2023	\$	%
Reserves and Surplus Balances after Transfers							
Restricted Reserves	\$ 236,653	\$ 424,936	\$ 1,538,471	\$ 79,126	\$ 475,000		
Unrestricted Surplus	269,503	1,090,663	1,881,459	1,881,459	1,687,336		
Total Operating Surplus / Reserves	\$ 506,156	\$ 1,515,599	\$ 3,419,930	\$ 1,960,585	\$ 2,162,336	201,751	10.29%
Local Capital Account							
Fund Balance at Start of the Year	\$ 1,949,317	\$ 728,389	\$ 677,607	\$ 666,871	\$ 1,400,000	733,129	109.94%
Transfer to / from the Fund	(600,000)	61,000	539,500	1,025,672	612,830		
Expenditures from the Fund	(620,928)	(111,782)	(550,236)	(205,672)	(842,830)		
Balance at the end of the Year	\$ 728,389	\$ 677,607	\$ 666,871	\$ 1,486,871	\$ 1,170,000	(316,871)	-21.31%

Student Enrolment

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

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Enrolment	Actuals				Amended Budget	Preliminary Budget	Change from Amended
	2017/2018	2018/2019	2019/2020	2020/2021	2021/2022	2022/2023	
Regular Ministry Funded	5,866	5,890	5,936	5,668	6,200	6,350	150
Other Ministry Funded	342	331	347	700	317	233	(84)
International	163	154	138	69	105	130	25
Riverside Adults *	-	-	-	-	-	-	
Total Enrolment	6,371	6,375	6,421	6,438	6,622	6,713	91
# Change	164	4	46	17	185	91	
% Change	2.64%	0.06%	0.73%	0.26%	2.87%	1.37%	1.35%

* information to be gathered

The current enrolment for September includes the amount projected with the February estimate, however, the number of students registered at the time of preparing this budget is less than the February estimate. Placeholders have been included in the budget to offset some of the potential loss of this revenue. This will be reviewed and reconciled with the amended budget. The primary difference for the preliminary budget planning is a reduction in the number of kindergarten students registered for September. As such, enrolment is being closely monitored.

Regular Enrolment

The following table summarizes the regular enrolment projection in February compared to the prior year amended budget enrolment. Actual enrolment on May 31st indicates that the enrolment for elementary is below the projections, while Middle and Secondary schools are on target. As of May 31, 2022, there are 3500 elementary, 1435 middle, and 1281 secondary regular ministry funded students enrolled (6216), 134 students fewer than planned. As such, the budget includes some contingency, should additional students fail to materialize.

Ministry Funded Regular Enrolment	Actuals			Amended Budget	Preliminary Budget	Change	Projections	
	2018/2019	2019/2020	2020/2021	2021/2022	2022/2023		2023/2024	2024/2025
Ministry Funded - Regular Enrolment								
Kindergarten	466	472	490	504	533	29	503	519
Grades 1 - 6	2889	2909	2720	3066	3105	39	2940	2941
Total Elementary	3355	3381	3210	3570	3638	68	3443	3460
Middle	1340	1316	1272	1377	1459	82	1337	1350
Secondary	1195	1239	1186	1253	1253	0	1260	1270
Total	5890	5936	5668	6200	6350	150	6040	6080
# change from prior year	24	46	-268	532	150			
% change from prior year	0.41%	0.78%	-4.51%	9.39%	2.53%			

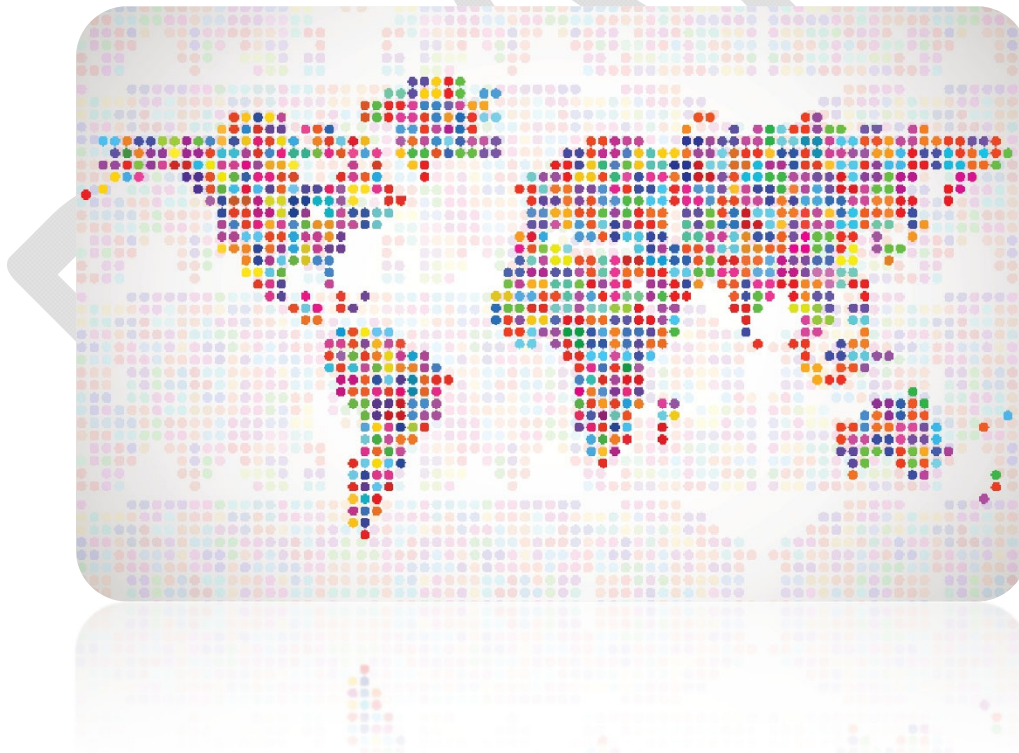
Other Enrolment

Other enrolments show the breakdown in the shift from regular programs to distance learning for 2020/2021, the shift back to regular schools for 2021/2022, and a further planned reduction for 2022/2023. The Budget records the shift from other enrolments to regular enrolment. As the DL program for K – 9 will be continuing for the 2022/2023 school year, the other enrolment is expected to be higher than budgeted. Staff are unable to confirm this assumption until September.

The budget also includes an estimate of 130 international students.

Other Enrolment	Actuals				Amended Budget	Preliminary Budget	Changes
	2017/2018	2018/2019	2019/2020	2020/2021	2021/2022	2022/2023	
Ministry Funded							
Children							
Continuing Ed	95	88	90	98	86	50	(36)
Alternate	87	89	89	95	91	91	-
Distributed Learning	149	144	158	499	132	85	(47)
subtotal	330	321	337	692	310	226	(84)
Adults							
Continuing Ed	7	4	5	4	3	3	-
Distributed Learning	4	5	6	4	4	4	(0)
subtotal	11	10	10	8	7	7	(0)
Total Ministry Funded	342	331	347	700	317	233	(84)
Other							
International	163	154	138	69	105	130	25
Riverside *	-	-	-	-	-	-	-
	163	154	138	69	105	130	25
Total Other Enrolment	505	485	485	769	422	363	(59)
# change from prior year	11	(20)	0	284	(347)	(59)	
% change from prior year	2.13%	-3.91%	0.09%	58.56%	-45.15%	-13.97%	

* Riverside enrolment details not readily available. Will be updated next year to be included.



Revenue



This section highlights the changes to budgeted revenue, including adjustments to grant funding due to the increases in enrolment, more shifting from DL to regular, and the elimination of additional funding to respond to the pandemic.

The total revenue is projected to increase by \$444,512 from the prior year. A summary of the changes is presented below. The preliminary budget does not include funding for remedy for classrooms that exceed class size and composition ratios. The amended budget will include any of these costs.

Total Revenue Summary	Actuals				Amended Budget	Preliminary Budget	Changes	
	2017/2018	2018/2019	2019/2020	2020/2021	2021/2022	2022/2023	2023/2024	2024/2025
Operating Fund	\$ 62,035,570	\$ 63,774,215	\$ 67,088,720	\$ 68,264,522	\$ 71,791,692	\$ 73,375,442	\$ 1,583,750	2.21%
Special Purpose Funds	8,821,489	8,608,201	8,738,740	11,222,479	10,802,569	9,663,331	(1,139,238)	-10.55%
Capital Fund	-	426,598	280,884	339,226	-	-	-	-
Amortization - Def. Revenue	2,827,868	2,867,953	2,912,410	2,973,354	3,042,025	3,042,025	-	0.00%
	\$ 73,684,927	\$ 75,676,967	\$ 79,020,754	\$ 82,799,581	\$ 85,636,286	\$ 86,080,798	\$ 444,512	0.52%
\$ change from Prior Year	6,817,819	1,992,040	3,343,787	3,778,827	2,836,705	444,512		
% change from Prior Year	10.20%	2.70%	4.42%	4.78%	3.43%	0.52%		

Operating Fund

The operating fund revenue is expected to increase by \$1.58M (2.21% increase).

Total Revenue	Actuals			Amended Budget	Preliminary Budget	Changes	
	2018/2019	2019/2020	2020/2021	2021/2022	2022/2023	2023/2024	2024/2025
Operating Fund							
Grants							
Ministry of Education	\$ 59,970,517	\$ 63,655,835	\$ 65,892,174	\$ 68,802,843	\$ 70,012,497	\$ 1,209,654	1.76%
Other Ministries	330,784	387,232	362,317	320,282	306,065	(14,217)	-4.44%
	60,301,301	64,043,067	66,254,491	69,123,125	70,318,562	1,195,437	1.73%
Tuition	2,707,297	2,322,031	1,398,001	2,175,000	2,538,000	363,000	16.69%
Other Revenue	404,383	394,065	312,557	203,957	205,290	1,333	0.65%
Rentals and Leases	179,020	212,095	216,660	209,610	213,590	3,980	1.90%
Investment Income	182,214	117,462	82,813	80,000	100,000	20,000	25.00%
	\$ 63,774,215	\$ 67,088,720	\$ 68,264,522	\$ 71,791,692	\$ 73,375,442	\$ 1,583,750	2.21%
\$ change from Prior Year	1,738,645	3,314,505	1,175,802	3,527,170	1,583,750		
% change from Prior Year	2.80%	5.20%	1.75%	5.17%	2.21%		

Grants

Operating fund grants have increased from the prior year amended budget by \$1.19M (1.73%) due to increased enrolment and more students expected to shift from DL to regular student funding. The most notable information with this budget is that the Ministry of Education grant rates have not increased. The operating grant rates are not expected to increase until the collective bargaining processes have concluded for both the teacher and support staff unions.

Ministry of Education Grant Rates	Actuals				Amended Budget	Preliminary Budget
	2017/2018	2018/2019	2019/2020	2020/2021	2021/2022	2022/2023
Basic Allocation - per student	7,301	7,423	7,468	7,560	7,885	7,885
Distributed Learning Allocation	6,100	6,100	6,100	6,100	6,360	6,360
Continuing Education Basic Rate	7,301	7,423	7,468	7,560	7,885	7,885

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Other than the frozen grant rate, operating grants are as expected.

Operating Fund Grants	Actuals			Amended Budget	Preliminary Budget	Changes	
	2018/2019	2019/2020	2020/2021	2021/2022	2022/2023	\$	%
Provincial Grants							
Operating Fund							
Ministry of Education							
Operating Grant	\$ 58,855,102	\$ 61,222,760	\$ 63,232,408	\$ 67,991,333	\$ 69,202,320	\$ 1,210,987	1.78%
Other							
AANDC/LEA Recovery	(173,957)	(125,910)	(175,290)	(173,957)	(175,290)	(1,333)	0.77%
Carbon Tax Reimbursement	61,051	61,051	-	-	-	-	-
Children and Youth Video	6,500	500	-	-	-	-	-
Early Career Mentorship	-	-	140,000	-	-	-	-
Early Learning Framework	-	6,848	2,486	2,486	2,486	-	-
Economic Stability Dividend	69,605	-	-	-	-	-	-
Employer Health Tax	156,520	515,072	-	-	-	-	-
Equity Scan	-	18,000	-	-	-	-	-
Graduated Adults	16,731	18,795	-	-	-	-	-
FSA	12,964	12,964	12,964	13,000	13,000	-	0.00%
Labour Settlement	-	287,660	-	-	-	-	-
Mental Health	33,000	-	-	-	-	-	-
Pay Equity	725,901	725,901	725,901	725,901	725,901	-	0.00%
Skills Training	5,000	-	-	-	-	-	-
Funding for Graduated Adults	-	-	21,405	-	-	-	-
Support Staff Benefits	13,200	25,110	52,433	55,180	55,180	-	-
Transportation Supplement	188,900	188,900	188,900	188,900	188,900	-	0.00%
Teacher Labour Settlement	-	698,184	1,690,967	-	-	-	-
	1,115,415	2,433,075	2,659,766	811,510	810,177	(1,333)	-0.16%
	59,970,517	63,655,835	65,892,174	68,802,843	70,012,497	1,209,654	1.76%
Provincial Other							
Art Starts Program	4,500	-	-	4,500	4,500	-	0.00%
Other	-	1,050	-	15,000	-	(15,000)	-100.00%
Riverside - ITA	183,950	241,000	215,699	147,500	147,500	-	-
UFV - Expense Recovery	142,334	145,182	146,618	153,282	154,065	783	0.51%
	330,784	387,232	362,317	320,282	306,065	(14,217)	-4.44%
Total Provincial Operating Grants	\$ 60,301,301	\$ 64,043,067	\$ 66,254,491	\$ 69,123,125	\$ 70,318,562	\$ 1,195,437	1.73%
\$ change from Prior Year	\$ 1,636,054	\$ 3,741,766	\$ 2,211,424	\$ 2,868,634	\$ 1,195,437		
% change from Prior Year	2.79%	6.21%	3.45%	4.33%	1.73%		

Regular Grant

The following table is based on the projected enrolment as of February 2022 and the updated grant tables provided by the Ministry. The regular learning student grant increased by \$1.18M, and the funding for other learning students is budgeted to decrease – if more students remain in the DL program, this revenue is expected to increase with the amended budget. The special education funding is projected to increase by approximately \$500,000 with additional students identified as needing support.



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Regular Operating Grant Calculation	Actuals			Amended Budget	Preliminary Budget	Changes	
	2018/2019	2019/2020	2020/2021	2021/2022	2022/2023	\$	%
Regular Learning Students	\$ 43,721,006	\$ 44,329,115	\$ 42,851,970	\$ 48,889,464	\$ 50,069,750	\$ 1,180,286	2.41%
Other Learning Students	2,159,009	2,305,366	4,465,620	2,234,000	1,668,377	(565,623)	-25.32%
Special Education Support	7,593,158	8,415,483	8,948,089	10,055,924	10,546,593	490,669	4.88%
Indigenous Education	1,319,790	1,612,400	1,633,500	1,757,495	1,752,800	(4,695)	-0.27%
ELL/FLL & Other	482,800	496,318	542,640	537,315	538,900	1,585	0.29%
Salary Differential	466,733	802,976	943,562	790,286	804,087	13,801	1.75%
Unique Geographic Factors	2,991,451	3,139,652	3,586,725	3,671,149	3,764,241	93,092	2.54%
Curriculum/Learning Support	121,155	121,450	55,305	55,700	57,572	1,872	3.36%
Holdback Allocation			204,997				
	\$58,855,102	\$61,222,760	\$63,232,408	\$67,991,333	\$69,202,320	1,210,987	1.78%
\$ change from Prior Year	1,791,107	2,367,658	2,009,648	4,758,925	1,210,987		
% change from Prior Year	3.14%	4.02%	3.28%	7.53%	1.78%		
Total Funded Students	6,211	6,273	6,360	6,510	6,576	66	1.02%
Rate per funded student	9,476	9,760	9,942	10,444	10,523	79	0.76%
\$ change from Prior Year	267	284	182	502	79		
% change from Prior Year	2.90%	3.00%	1.86%	5.05%	0.76%		

Other Revenue

International student revenue is expected to increase by approximately \$350,000 with enrolment expected to increase to 130 international students. Investment income is also expected to rise with increased interest rates.

Other Revenues	Actuals				Amended Budget	Preliminary Budget	Changes	
	2017/2018	2018/2019	2019/2020	2020/2021	2021/2022	2022/2023	\$	%
Tuition								
Continuing Education	319,291	341,409	308,525	335,477	320,000	330,000	10,000	3.13%
International & Out of Province	2,197,735	2,360,607	2,008,526	1,059,124	1,855,000	2,208,000	353,000	19.03%
Summit Distance Learning		5,281	4,980	3,400	-	-	-	-
Total Tuition	2,517,026	2,707,297	2,322,031	1,398,001	2,175,000	2,538,000	363,000	16.69%
\$ change from prior year	322,391	190,271	(385,266)	(924,030)	776,999	363,000		
% change from prior year	14.69%	7.56%	-14.23%	-39.79%	55.58%	16.69%		
Other Revenue								
LEA Funding - First Nations	116,868	173,957	125,910	175,290	173,957	175,290	1,333	0.77%
Miscellaneous								
DOM Clarke Theatre	50,000	100,000	150,000	59,843	-	-	-	-
Other Revenue	251,881	88,933	83,311	37,570	25,000	25,000	-	0.00%
Pay for Service - Riverside	17,422	28,748	17,644	25,004	5,000	5,000	-	0.00%
Transportation Fees	15,056	12,745	17,200	14,850	-	-	-	-
	451,227	404,383	394,065	312,557	203,957	205,290	1,333	0.65%
\$ change from prior year	84,511	(46,844)	(10,318)	(81,508)	(108,600)	1,333		
% change from prior year	23.05%	-10.38%	-2.55%	-20.68%	-34.75%	0.65%		
Rentals and Leases	200,241	179,020	212,095	216,660	209,610	213,590	3,980	1.90%
Investment Income	201,829	182,214	117,462	82,813	80,000	100,000	20,000	25.00%
	402,070	361,234	329,557	299,473	289,610	313,590	23,980	8.28%
\$ change from prior year	45,887	(40,836)	(31,677)	(30,084)	(9,863)	23,980		
% change from prior year	12.88%	-10.16%	-8.77%	-9.13%	-3.29%	8.28%		

Special Purpose Fund

The Special Purpose Funds revenue / budget is expected to decrease by \$1.14M. The decrease is primarily due to the elimination of the funds for managing the pandemic, and mental health supports, and the elimination of the budget for remedies until costs are estimated in October.

Total Revenue	Actuals				Amended Budget	Preliminary Budget	Changes	
	2017/2018	2018/2019	2019/2020	2020/2021	2021/2022	2022/2023	2023/2024	2024/2025
Special Purpose Fund								
Grants								
Ministry of Education	\$ 6,803,726	\$ 6,856,545	\$ 7,194,714	\$ 10,228,501	\$ 8,877,443	\$ 7,688,727	\$ (1,188,716)	-13.39%
Other Ministries	50,000	2,939	87,329	68,533	155,126	184,804	29,678	19.13%
	6,853,726	6,859,484	7,282,043	10,297,034	9,032,569	7,873,531	(1,159,038)	-12.83%
Other Revenue	1,967,763	1,748,717	1,456,697	925,445	1,770,000	1,789,800	19,800	1.12%
	\$ 8,821,489	\$ 8,608,201	\$ 8,738,740	\$ 11,222,479	\$ 10,802,569	\$ 9,663,331	\$ (1,139,238)	-10.55%
\$ change from Prior Year	4,702,512	(213,288)	130,539	2,483,739	(419,910)	(1,139,238)		
% change from Prior Year	114.17%	-2.42%	1.52%	28.42%	-3.74%	-10.55%		

The following table breaks out the various grants pulled into revenue within the special purpose funds. The funding for remedies considering the class size and composition criteria is updated with the amended budget. Mental health funding has not been announced, and as such, this is a significant reduction, as is the elimination of the funding to support the pandemic response.

Special Purpose Funds - grants	Actuals			Amended Budget	Preliminary Budget	Changes	
	2018/2019	2019/2020	2020/2021	2021/2022	2022/2023	\$	%
Ministry of Education							
Annual Facility Grant - Ops	249,513	249,513	249,513	244,250	249,559	5,309	2.17%
Classroom Enhancement							
Overhead	292,193	290,774	259,203	259,203	259,203	-	0.00%
Staffing	4,716,526	4,929,479	5,179,216	6,209,296	6,209,296	-	0.00%
Remedies	667,085	826,855	743,007	688,451	-	(688,451)	-
	5,675,804	6,047,108	6,181,426	7,156,950	6,468,499	(688,451)	-9.62%
Community Link	389,950	381,185	416,933	412,254	412,254	-	0.00%
CR4YC	-	-	1,049	21,451	21,250	(201)	-0.94%
FN Student Transportation	-	-	13,064	33,053	13,549	(19,504)	-59.01%
Learning Improvement	231,069	226,311	225,361	231,682	235,547	3,865	1.67%
Mental Health in Schools	-	6,230	74,270	122,845	-	(122,845)	-100.00%
Official Languages (OLEP)	96,453	96,579	100,479	96,219	96,219	-	0.00%
Ready, Set, Learn	42,947	26,998	25,053	44,720	31,850	(12,870)	-28.78%
Safe Return to School	-	-	434,860	210,900	-	(210,900)	-100.00%
Safe Return to Class	-	-	2,360,906	128,706	-	(128,706)	-100.00%
Strong Start	170,809	160,790	145,587	174,413	160,000	(14,413)	-8.26%
	6,856,545	7,194,714	10,228,501	8,877,443	7,688,727	(1,188,716)	-13.39%
Provincial Other							
MCFD, Early Years	-	69,974	58,771	120,054	145,832	25,778	21.47%
MCFD, Middle Years	-	13,593	6,276	35,072	38,972	3,900	11.12%
POPSFASD C.A.R.S.	2,939	3,762	3,486	-	-	-	-
	2,939	87,329	68,533	155,126	184,804	29,678	19.13%
Total Provincial SPF Grants	\$ 6,859,484	\$ 7,282,043	\$ 10,297,034	\$ 9,032,569	\$ 7,873,531	\$ (1,159,038)	-12.83%
\$ change from Prior Year	\$ 5,758	\$ 422,559	\$ 3,014,991	\$ (1,264,465)	\$ (1,159,038)		
% change from Prior Year	0.08%	6.16%	41.40%	-12.28%	-12.83%		

Other revenues within the special purpose grants are relatively stable year over year. A notable change to though is the inclusion of a cost recovery for the Heritage Park Childcare Centre. All revenue collected will be used to fund the maintenance costs of the building and will be reported on the schedule for Special Purpose Funds.

Other Revenues	Actuals				Amended Budget	Preliminary Budget	Changes	
	2017/2018	2018/2019	2019/2020	2020/2021	2021/2022	2022/2023	\$	%
Special Purpose Fund								
District Literacy	12,281	-	-	-	-	-		
Scholarships & Bursaries	72,250	70,900	58,750	18,800	70,000	70,000	-	0.00%
HP Childcare Centre						19,800	19,800	
School Generated Funds	1,883,232	1,677,817	1,397,947	906,645	1,700,000	1,700,000	-	0.00%
	<u>1,967,763</u>	<u>1,748,717</u>	<u>1,456,697</u>	<u>925,445</u>	<u>1,770,000</u>	<u>1,789,800</u>	<u>19,800</u>	<u>1.12%</u>
\$ change from prior year	335,762	(219,046)	(292,020)	(531,252)	313,303	333,103		
% change from prior year	20.57%	-11.13%	-16.70%	-36.47%	21.51%	22.87%		

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Expenses

This section highlights the changes to the operating and special purpose fund expenses. The expense portion of the budget increased by approximately \$1M from the prior year's amended budget. Operating fund expenses have increased because of forecast enrolment growth, inflation, and the use of surplus for a variety of initiatives, including responding to some of the continued impacts from the pandemic. This is offset by a decrease in special purpose fund expense, primarily due to the elimination of the funding for managing the pandemic, lack of a current funding commitment for mental health supports, and the temporary removal of remedy costs, which are only included in the amended budget. The details of the changes in the funds are presented below, and in the appendix.

All Funds - Expense Summary	Actuals			Amended Budget	Preliminary Budget	Change from prior year amended budget	
	2018/2019	2019/2020	2020/2021	2021/2022	2022/2023	\$	%
By Fund							
Operating Fund	64,780,930	66,018,277	65,812,940	72,225,365	74,369,079	2,143,714	2.97%
Special Purpose Fund	8,591,597	8,717,026	11,118,942	10,802,569	9,663,331	(1,139,238)	-10.55%
Capital Fund	4,353,061	4,241,569	4,324,584	4,093,231	4,109,678	16,447	0.40%
	<u>77,725,588</u>	<u>78,976,872</u>	<u>81,256,466</u>	<u>87,121,165</u>	<u>88,142,088</u>	<u>1,020,923</u>	<u>1.17%</u>

Functional Reporting

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

All Funds - Expense Summary	Actuals			Amended Budget	Preliminary Budget	Change from prior year amended budget	
	2018/2019	2019/2020	2020/2021	2021/2022	2022/2023	\$	%
By Function							
Instruction	61,385,979	62,643,480	63,711,015	69,313,132	70,120,878	807,746	1.17%
District Administration	3,004,309	2,893,598	3,088,751	3,350,326	3,540,556	190,230	5.68%
Operations and Maintenance	8,314,716	8,364,924	9,332,246	9,194,763	9,139,750	(55,013)	-0.60%
Transportation	1,094,121	1,114,185	1,139,096	1,169,713	1,231,226	61,513	5.26%
Debt Servicing	-	-	-	1,572	13,719	12,147	
Amortization (sch 4)	3,926,463	3,960,685	3,985,358	4,091,659	4,095,959	4,300	0.11%
	<u>77,725,588</u>	<u>78,976,872</u>	<u>81,256,466</u>	<u>87,121,165</u>	<u>88,142,088</u>	<u>1,020,923</u>	<u>1.17%</u>

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

In addition to functional reporting, expenses are classified by the type of expense object. These codes have been summarized into three categories: Salaries and Wages, and Benefits (staffing); Services and Supplies; and Amortization. The object reporting splits the increased costs between employee related expenses and costs for service and supplies. Additional details are presented in the appendix.

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All Funds - Expense Summary	Actuals			Amended Budget	Preliminary Budget	Change from prior year amended budget	
	2018/2019	2019/2020	2020/2021	2021/2022	2022/2023	\$	%
By Object Code							
Salaries and Wages							
Teachers	28,871,997	30,781,652	32,679,849	33,427,243	34,270,856	843,613	2.52%
Principals and Vice Principals	3,949,658	4,012,323	4,235,675	4,632,588	4,793,046	160,458	3.46%
Education Assistants	6,498,738	6,676,622	6,611,663	7,305,700	7,484,700	179,000	2.45%
Support Staff	7,244,272	7,716,001	8,123,004	8,353,156	8,444,151	90,995	1.09%
Other Professionals	2,052,903	2,187,107	1,996,864	2,068,838	2,319,081	250,243	12.10%
Substitutes	3,422,344	2,836,919	2,231,400	2,925,942	3,350,942	425,000	14.53%
	\$ 52,039,912	\$ 54,210,624	\$ 55,878,455	\$ 58,713,467	\$ 60,662,776	1,949,309	3.32%
Benefits	11,930,511	12,041,474	12,898,613	13,699,889	14,269,092	569,203	4.15%
Total Employment Expenses	63,970,423	66,252,098	68,777,068	72,413,356	74,931,868	2,518,512	3.48%
Services and Supplies	9,828,702	8,764,089	8,494,040	10,616,150	9,114,261	(1,501,889)	-14.15%
Amortization	3,926,463	3,960,685	3,985,358	4,091,659	4,095,959	4,300	0.11%
	\$ 77,725,588	\$ 78,976,872	\$ 81,256,466	\$ 87,121,165	\$ 88,142,088	1,020,923	1.17%
Employment Expenses as a % of Total	82.30%	83.89%	84.64%	83.12%	85.01%		
Benefits as a % of Employment Expenses	22.93%	22.21%	23.08%	23.33%	23.52%		
Services and Supplies as a % of Total	12.65%	11.10%	10.45%	12.19%	10.34%		

Employment Expenses

More than 80% of the School District's expenses are related to staffing. There are two primary considerations that drive costs related to staffing: The number of employees (staffing plan), and the cost of the salary, wages, and benefits.

The following table summarizes the staffing plan. The staffing plan will be updated as staffing adjusts in September and updated with the amended budget.

2022/23 Staffing Budget	Instruction							Administration			Ops/Mtc/Trans			Total	
	Classroom Teachers	Non-Enrolling Teachers	Sub-Total Teachers	PVP	EA	Support	Other Professional	Total Instruction	Admin Support	Other Professional	Total Administration	Support	Other Professional		Total Ops/Mtc/Trans
District Based		39.46	39.46	3.19	44.16			86.80	14.54	22.20	36.74	47.31	2.00	49.31	172.85
School Based	306.08	67.35	373.44	32.00	128.57	50.70	1.00	585.71			-	37.28		37.28	622.99
TOTAL	306.08	106.81	412.89	35.19	172.73	50.70	1.00	672.51	14.54	22.20	36.74	84.59	2.00	86.59	795.84
% of Total Staff	38.5%	13.4%	51.9%	4.4%	21.7%	6.4%	0.1%	84.5%	1.8%	2.8%	4.6%	10.6%	0.3%	10.9%	100.0%

Services and Supplies

Services and supplies are a small component of the budget, averaging approximately 11% over the past few years. The preliminary budget reflects a reduction, primarily due to the removal of expenditures related to school surpluses and remedy, both of which are expected to be included in the amended budget, pending confirmation of related funding. Considering these annual anomalies, services and supplies expenses are increasing due to the return to normal activities post-pandemic, and due to inflationary pressures.

Amortization

Amortization expense is included in the consolidated budget and reported in the Capital Revenue and Expenses in Schedule 4. The amount budgeted for amortization is based on accounting guidelines and cannot be altered.

International and English Language Learners (ELL)

As this supplemental information document for the budget continues to develop, additional information will be included. With this report, additional information is provided for the International Education program, and the English Language Learner program.

The following summarizes the information for the preliminary budget.

English Language Learning	Actual 2019/20	Actual 2020/2021	Amended Budget 2021/2022	Preliminary Budget 2022/2023
Ministry Funded Students	312	357	339	340
International ELL Students	138	49	64	65
Total Students	450	406	403	405
Grant Revenue	466,440	542,640	537,315	538,900
International Allocation	151,832	74,632	101,440	103,025
Total Revenue	618,272	617,272	638,755	641,925
Expenses				
District	882,235	616,587	650,729	611,484
School	81,218	28,622	44,603	29,735
Total	963,453	645,209	695,331	641,219
Net Program	(\$345,181)	(\$27,937)	(\$56,576)	\$706

The international education department has seen a return of students as the pandemic has subsided. As such, the amount of additional funding available to support other programs increased during the current school year and is forecast to increase further for 2022/2023. International students are continuing to register and there are currently 130 FTE students budgeted.

The funding analysis of the international education department considers the costs to operate the international education department and all additional costs to support the international students. This provides a net international revenue amount, and a net contribution per student that enables a comparison of the rate per international student to the rate for a ministry funded student. Currently, with fewer students accounting for the fixed costs of the international department, the rate per student is significantly less than the rate for a ministry funded student.

After the additional regular staffing needs are estimated for the middle and high school, the international program is forecast to contribute \$593,946 additional revenue.

International Program	Actual 2019/20	Actual 2020/2021	Amended Budget 2021/2022	Preliminary Budget 2022/2023
International Students	138	69	105	130
Revenue less Agent Fees	1,762,928	955,702	1,675,000	1,989,600
Expenses				
Student	141,747	88,241	255,000	268,000
Department	492,077	436,141	509,060	541,933
Cost of bringing students to Mission	633,824	524,382	764,060	809,933
<i>International School Supports</i>				
ELL expenses (to ELL budget)	151,832	74,632	101,440	103,025
Supplemental International Staffing	274,147	98,594	158,524	117,460
	425,979	173,226	259,964	220,485
International Expenses	1,059,803	697,608	1,024,024	1,030,418
Net International Revenue	703,125	258,094	650,976	959,182
<i>Net Rate Comparison</i>				
Funding per student after int. costs	5,103	3,749	6,200	7,378
BC Student rate	7,468	7,560	7,885	7,885
Rate Surplus (shortage)	(2,365)	(3,811)	(1,685)	(507)
<i>Regular Classroom Staffing</i>				
Classroom Staffing - middle/high only	302,355	238,158	365,236	365,236
Total Net Contribution	\$400,770	\$19,936	\$285,739	\$593,946

This type of analysis helps track costs to ensure that the services provided are appropriately funded. Additional reports like these will be provided for other operational divisions with future budget presentations. Staff are currently developing reports to track student services, as well as the funding for the schools – by school type. The additional reports will be provided with future budget documents.



Local Capital

Although building and equipment capital costs are expensed in the capital accounts by amortizing the costs over the useful life of the asset, annually, funds are expended to acquire capital assets.

The following chart summarizes the planned allocation of funds from operations and special grants for local capital purposes. Any funds unused at the end of the year remain within the local capital account.

Local Capital Expenditure Plan	Preliminary Budget
	2022/2023
Prior Year Local Capital Fund Balance	\$ 1,400,000
Transfer from Operating Fund	612,830
Total funds available for Local Capital	2,012,830
Planned Expenditures	
Project expenditures	675,000
Capital loan payments	167,830
	\$ 842,830
Anticipated Fund Balance - End of Year	1,170,000
Allocated to projects	(1,170,000)

In addition to local capital, the School District receives funding from the Province for major capital expenditures. These capital transactions are recorded at year end with the financial statements in the capital schedule; these capital expenditures are not included in the School District's annual budget bylaw directly, but rather, are included as amortization over the life of the capital asset.

Additional Needs

The following table summarizes the additional needs that have been identified but not included in the budget. These items will be reviewed during the 2022/2023 amended budget deliberations.



Additional Needs Identified		
One Time Additional Needs		
Dust collector system - Ferndale ¹	600,000	Local Capital
Transportation - Special education bus ²	100,000	Local Capital
Transportation - Indigenous education van	100,000	Local Capital
Riverside expansion	100,000	Local Capital
Transportation - Bus predictive stop arm cameras ³	25,000	Local Capital
SUB-TOTAL ADDITIONAL ONE-TIME NEEDS IDENTIFIED	925,000	
Recurring Additional Needs		
Schools - Increase school resources budget	125,000	Schools
IT - Business Analyst	90,000	Support Staff
Summit - Increase teaching time Gr 8/9 (.2 FTE)	22,000	Teachers
Student Services - Settlement worker/navigator	50,000	Support Staff
SUB-TOTAL ADDITIONAL RECURRING NEEDS IDENTIFIED	287,000	
Total Additional Needs	\$ 1,212,000	
Notes:		
1. Ferndale upgrade will allow for facilities move from Riverside		
2. Potential funding opportunities through Ministry capital program to be investigated		
3. \$5,000 per bus, 5 per year		

Appendix

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

Operating Fund	Actuals			Amended Budget	Preliminary Budget	Change from prior year amended budget	
	2018/2019	2019/2020	2020/2021	2021/2022	2022/2023	\$	%
Revenue							
Provincial Grants	\$ 60,301,301	\$ 64,043,067	\$ 66,254,491	\$ 69,123,125	\$ 70,318,562	1,195,437	1.73%
Other Revenue	3,472,914	3,045,653	2,010,031	2,668,567	3,056,880	388,313	14.55%
	63,774,215	67,088,720	68,264,522	71,791,692	73,375,442	1,583,750	2.21%
Expenses							
Instruction	53,200,585	54,345,399	54,021,414	59,323,582	60,887,373	1,563,791	2.64%
District Administration	2,931,819	2,808,366	2,916,276	3,238,816	3,478,238	239,422	7.39%
Operations and Maintenance	7,554,405	7,750,327	7,778,154	8,526,307	8,785,791	259,484	3.04%
Transportation	1,094,121	1,114,185	1,097,096	1,136,660	1,217,677	81,017	7.13%
	64,780,930	66,018,277	65,812,940	72,225,365	74,369,079	2,143,714	2.97%
Operating Surplus (Deficit)	\$ (1,006,715)	\$ 1,070,443	\$ 2,451,582	\$ (433,673)	\$ (993,637)	(559,964)	129.12%

Special Purpose Funds	Actuals			Amended Budget	Preliminary Budget	Change from prior year amended budget	
	2018/2019	2019/2020	2020/2021	2021/2022	2022/2023	\$	%
Revenue							
Provincial Grants	\$ 6,859,484	\$ 7,282,043	\$ 10,297,034	\$ 9,032,569	\$ 7,873,531	(1,159,038)	-12.83%
Other Revenue	1,748,717	1,456,697	925,445	1,770,000	1,789,800	19,800	1.12%
	8,608,201	8,738,740	11,222,479	10,802,569	9,663,331	(1,139,238)	-10.55%
Expenses							
Instruction	7,758,796	8,017,197	9,350,375	9,989,550	9,233,505	(756,045)	-7.57%
District Administration	72,490	85,232	172,475	111,510	62,318	(49,192)	-44.11%
Operations and Maintenance	760,311	614,597	1,554,092	668,456	353,959	(314,497)	-47.05%
Transportation	-	-	42,000	33,053	13,549	(19,504)	-59.01%
	8,591,597	8,717,026	11,118,942	10,802,569	9,663,331	(1,139,238)	-10.55%
Surplus (Deficit)	\$ 16,604	\$ 21,714	\$ 103,537	\$ -	\$ -	-	-

Capital Fund	Actuals			Amended Budget	Preliminary Budget	Change from prior year amended budget	
	2018/2019	2019/2020	2020/2021	2021/2022	2022/2023	\$	%
Revenue							
Provincial Grants	\$ 426,598	\$ 280,884	\$ 339,226	\$ -	\$ -	-	-
Amortization	2,867,953	2,912,410	2,973,354	3,042,025	3,042,025	-	0.00%
	3,294,551	3,193,294	3,312,580	3,042,025	3,042,025	-	0.00%
Capital Fund - Object Reporting							
Support Staff	-	-	-	-	-	-	-
Services and Supplies	426,598	280,884	339,226	-	-	-	-
Capital Loan Interest	-	-	-	1,572	13,719	12,147	772.71%
Amortization	3,926,463	3,960,685	3,985,358	4,091,659	4,095,959	4,300	0.11%
	4,353,061	4,241,569	4,324,584	4,093,231	4,109,678	16,447	0.40%
Surplus (Deficit)	\$ (1,058,510)	\$ (1,048,275)	\$ (1,012,004)	\$ (1,051,206)	\$ (1,067,653)	(16,447)	1.56%

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B. Total Revenue by Fund

Total Revenue	Actuals				Amended Budget	Preliminary Budget	Changes	
	2017/2018	2018/2019	2019/2020	2020/2021	2021/2022	2022/2023	2023/2024	2024/2025
Operating Fund								
Grants								
Ministry of Education	\$ 58,308,097	\$ 59,970,517	\$ 63,655,835	\$ 65,892,174	\$ 68,802,843	\$ 70,012,497	\$ 1,209,654	1.76%
Other Ministries	357,150	330,784	387,232	362,317	320,282	306,065	(14,217)	-4.44%
	58,665,247	60,301,301	64,043,067	66,254,491	69,123,125	70,318,562	1,195,437	1.73%
Tuition	2,517,026	2,707,297	2,322,031	1,398,001	2,175,000	2,538,000	363,000	16.69%
Other Revenue	451,227	404,383	394,065	312,557	203,957	205,290	1,333	0.65%
Rentals and Leases	200,241	179,020	212,095	216,660	209,610	213,590	3,980	1.90%
Investment Income	201,829	182,214	117,462	82,813	80,000	100,000	20,000	25.00%
	\$ 62,035,570	\$ 63,774,215	\$ 67,088,720	\$ 68,264,522	\$ 71,791,692	\$ 73,375,442	\$ 1,583,750	2.21%
\$ change from Prior Year	2,028,252	1,738,645	3,314,505	1,175,802	3,527,170	1,583,750		
% change from Prior Year	3.38%	2.80%	5.20%	1.75%	5.17%	2.21%		
Special Purpose Fund								
Grants								
Ministry of Education	\$ 6,803,726	\$ 6,856,545	\$ 7,194,714	\$ 10,228,501	\$ 8,877,443	\$ 7,688,727	\$ (1,188,716)	-13.39%
Other Ministries	50,000	2,939	87,329	68,533	155,126	184,804	29,678	19.13%
	6,853,726	6,859,484	7,282,043	10,297,034	9,032,569	7,873,531	(1,159,038)	-12.83%
Other Revenue	1,967,763	1,748,717	1,456,697	925,445	1,770,000	1,789,800	19,800	1.12%
	\$ 8,821,489	\$ 8,608,201	\$ 8,738,740	\$ 11,222,479	\$ 10,802,569	\$ 9,663,331	\$ (1,139,238)	-10.55%
\$ change from Prior Year	4,702,512	(213,288)	130,539	2,483,739	(419,910)	(1,139,238)		
% change from Prior Year	114.17%	-2.42%	1.52%	28.42%	-3.74%	-10.55%		
Capital Fund								
Ministry of Education Grant	\$ -	\$ 426,598	\$ 280,884	\$ 339,226	\$ -	\$ -	\$ -	
Amortization	2,827,868	2,867,953	2,912,410	2,973,354	3,042,025	3,042,025	-	0.00%
	\$ 2,827,868	\$ 3,294,551	\$ 3,193,294	\$ 3,312,580	\$ 3,042,025	\$ 3,042,025	\$ -	0.00%
\$ change from Prior Year	87,055	466,683	(101,257)	119,286	(270,555)	-		
% change from Prior Year	3.18%	16.50%	-3.07%	3.74%	-8.17%	0.00%		
Total Revenue	73,684,927	75,676,967	79,020,754	82,799,581	85,636,286	86,080,798	\$ 444,512	0.52%

C. Operating Fund Revenue Change Reconciliation

Operating Fund - Revenue Change Reconciliation	Increase (Decrease)
Operating Grant	
Enrolment - Regular schools	1,176,832
Enrolment - Special education	480,450
Enrolment - English language learning	1,585
Enrolment - Indigenous Education	(4,695)
Enrolment - Distance learning	(277,323)
Enrolment - Continuing education	(284,846)
Geographic factors	93,092
Salary differential supplement	13,801
Equity of opportunity supplement	10,219
Curriculum and learning support fund	1,872
Other MOE Grant	
Local Education Agreement	1,333
Other Provincial	
UFV operating agreement	783
BC Council for International Ed (one-time funding)	(15,000)
Other Revenue	
Local Education Agreement	(1,333)
Tuition	
International - Tuition and fees	353,000
Riverside - Tuition and fees	10,000
Rental Revenue	
Classroom lease revenue	3,980
Investment Income	
Interest revenue	20,000
Grand Total	1,583,750

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D. Total Expenses – All Funds

All Funds - Expense Summary	Actuals			Amended Budget	Preliminary Budget	Change from prior year amended budget	
	2018/2019	2019/2020	2020/2021	2021/2022	2022/2023	\$	%
By Fund							
Operating Fund	64,780,930	66,018,277	65,812,940	72,225,365	74,369,079	2,143,714	2.97%
Special Purpose Fund	8,591,597	8,717,026	11,118,942	10,802,569	9,663,331	(1,139,238)	-10.55%
Capital Fund	4,353,061	4,241,569	4,324,584	4,093,231	4,109,678	16,447	0.40%
	<u>77,725,588</u>	<u>78,976,872</u>	<u>81,256,466</u>	<u>87,121,165</u>	<u>88,142,088</u>	<u>1,020,923</u>	<u>1.17%</u>
By Function							
Instruction	61,385,979	62,643,480	63,711,015	69,313,132	70,120,878	807,746	1.17%
District Administration	3,004,309	2,893,598	3,088,751	3,350,326	3,540,556	190,230	5.68%
Operations and Maintenance	8,314,716	8,364,924	9,332,246	9,194,763	9,139,750	(55,013)	-0.60%
Transportation	1,094,121	1,114,185	1,139,096	1,169,713	1,231,226	61,513	5.26%
Debt Servicing	-	-	-	1,572	13,719	12,147	
Amortization (sch 4)	3,926,463	3,960,685	3,985,358	4,091,659	4,095,959	4,300	0.11%
	<u>77,725,588</u>	<u>78,976,872</u>	<u>81,256,466</u>	<u>87,121,165</u>	<u>88,142,088</u>	<u>1,020,923</u>	<u>1.17%</u>
By Object Code							
Salaries and Wages							
Teachers	28,871,997	30,781,652	32,679,849	33,427,243	34,270,856	843,613	2.52%
Principals and Vice Principals	3,949,658	4,012,323	4,235,675	4,632,588	4,793,046	160,458	3.46%
Education Assistants	6,498,738	6,676,622	6,611,663	7,305,700	7,484,700	179,000	2.45%
Support Staff	7,244,272	7,716,001	8,123,004	8,353,156	8,444,151	90,995	1.09%
Other Professionals	2,052,903	2,187,107	1,996,864	2,068,838	2,319,081	250,243	12.10%
Substitutes	3,422,344	2,836,919	2,231,400	2,925,942	3,350,942	425,000	14.53%
	<u>\$ 52,039,912</u>	<u>\$ 54,210,624</u>	<u>\$ 55,878,455</u>	<u>\$ 58,713,467</u>	<u>\$ 60,662,776</u>	<u>1,949,309</u>	<u>3.32%</u>
Benefits	11,930,511	12,041,474	12,898,613	13,699,889	14,269,092	569,203	4.15%
Total Employment Expenses	63,970,423	66,252,098	68,777,068	72,413,356	74,931,868	2,518,512	3.48%
Services and Supplies	9,828,702	8,764,089	8,494,040	10,616,150	9,114,261	(1,501,889)	-14.15%
Amortization	3,926,463	3,960,685	3,985,358	4,091,659	4,095,959	4,300	0.11%
	<u>\$ 77,725,588</u>	<u>\$ 78,976,872</u>	<u>\$ 81,256,466</u>	<u>\$ 87,121,165</u>	<u>\$ 88,142,088</u>	<u>1,020,923</u>	<u>1.17%</u>

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E. Operating Fund Expenses

Operating Fund Expenses	Actuals			Amended Budget	Preliminary Budget	Change from prior year amended budget	
	2018/2019	2019/2020	2020/2021	2021/2022	2022/2023	\$	%
By Function							
Instruction	53,200,585	54,345,399	54,021,414	59,323,582	60,887,373	1,563,791	2.64%
District Administration	2,931,819	2,808,366	2,916,276	3,238,816	3,478,238	239,422	7.39%
Operations and Maintenance	7,554,405	7,750,327	7,778,154	8,526,307	8,785,791	259,484	3.04%
Transportation	1,094,121	1,114,185	1,097,096	1,136,660	1,217,677	81,017	7.13%
	\$ 64,780,930	\$ 66,018,277	\$ 65,812,940	\$ 72,225,365	\$ 74,369,079	2,143,714	2.97%
Instruction							
Teacher Salaries	24,989,195	26,617,417	27,220,109	28,349,424	29,192,624	843,200	2.97%
P/VP Salaries	3,753,553	3,969,695	4,155,650	4,568,988	4,770,188	201,200	4.40%
E.A. Salaries	6,004,018	6,198,765	5,901,883	6,789,700	6,965,500	175,800	2.59%
Support Staff Salaries	2,449,673	2,591,585	2,599,649	2,870,540	3,037,140	166,600	5.80%
Other Professionals Salaries	387,591	320,360	166,411	143,200	146,780	3,580	2.50%
Substitutes Salaries	3,007,016	2,484,637	1,848,812	2,536,940	2,900,310	363,370	14.32%
	40,591,046	42,182,459	41,892,514	45,258,792	47,012,542	1,753,750	3.87%
Benefits	9,301,267	9,373,976	9,818,189	10,534,806	10,999,136	464,330	4.41%
Total Salaries and Benefits	49,892,313	51,556,435	51,710,703	55,793,598	58,011,678	2,218,080	3.98%
Services and Supplies	3,308,272	2,788,964	2,310,711	3,529,984	2,875,695	(654,289)	-18.54%
	\$ 53,200,585	\$ 54,345,399	\$ 54,021,414	\$ 59,323,582	\$ 60,887,373	1,563,791	2.64%
Administration							
P/VP Salaries	154,215	-	-	-	-	-	-
Support Staff Salaries	453,677	505,922	553,542	581,200	581,200	-	0.00%
Other Professionals Salaries	1,305,278	1,425,125	1,516,036	1,560,438	1,728,021	167,583	10.74%
Substitutes Salaries	17,975	14,929	6,451	5,000	5,000	-	0.00%
	1,931,145	1,945,976	2,076,029	2,146,638	2,314,221	167,583	7.81%
Benefits	412,923	385,602	377,276	469,935	513,774	43,839	9.33%
Total Salaries and Benefits	2,344,068	2,331,578	2,453,305	2,616,573	2,827,995	211,422	8.08%
Services and Supplies	587,751	476,788	462,971	622,243.0	650,243.0	28,000	4.50%
	\$ 2,931,819	\$ 2,808,366	\$ 2,916,276	\$ 3,238,816	\$ 3,478,238	239,422	7.39%
Operations & Maintenance							
Support Staff Salaries	3,444,652	3,682,544	3,664,474	3,810,350	3,847,850	37,500	0.98%
Other Professionals Salaries	282,434	363,849	219,145	278,500	355,413	76,913	27.62%
Substitutes Salaries	216,444	152,939	126,811	258,060	319,690	61,630	23.88%
	3,943,530	4,199,332	4,010,430	4,346,910	4,522,953	176,043	4.05%
Benefits	868,862	900,868	961,723	1,050,680	1,129,870	79,190	7.54%
Total Salaries and Benefits	4,812,392	5,100,200	4,972,153	5,397,590	5,652,823	255,233	4.73%
Services and Supplies	2,742,013	2,650,127	2,806,001	3,128,717	3,132,968	4,251	0.14%
	\$ 7,554,405	\$ 7,750,327	\$ 7,778,154	\$ 8,526,307	\$ 8,785,791	259,484	3.04%
Transportation							
Support Staff Salaries	658,631	655,236	575,683	632,250	647,250	15,000	2.37%
Other Professionals Salaries	77,600	77,773	83,727	86,700	88,867	2,167	2.50%
Substitutes Salaries	28,649	26,438	55,346	-	-	-	-
	764,880	759,447	714,756	718,950	736,117	17,167	2.39%
Benefits	174,370	177,993	187,600	183,310	197,160	13,850	7.56%
Total Salaries and Benefits	939,250	937,440	902,356	902,260	933,277	31,017	3.44%
Services and Supplies	154,871	176,745	194,740	234,400	284,400		0.00%
	\$ 1,094,121	\$ 1,114,185	\$ 1,097,096	\$ 1,136,660	\$ 1,217,677	81,017	7.13%

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Operating Fund Expenses	Actuals			Amended Budget	Preliminary Budget	Change from prior year amended budget	
	2018/2019	2019/2020	2020/2021	2021/2022	2022/2023	\$	%
By Object Code							
Salary and Wages							
Teachers	24,989,195	26,617,417	27,220,109	28,349,424	29,192,624	843,200	2.97%
Principals and Vice Principals	3,907,768	3,969,695	4,155,650	4,568,988	4,770,188	201,200	4.40%
Educational Assistants	6,004,018	6,198,765	5,901,883	6,789,700	6,965,500	175,800	2.59%
Support Staff	7,006,633	7,435,287	7,393,348	7,894,340	8,113,440	219,100	2.78%
Other Professionals	2,052,903	2,187,107	1,985,319	2,068,838	2,319,081	250,243	12.10%
Substitutes	3,270,084	2,678,943	2,037,420	2,800,000	3,225,000	425,000	15.18%
	47,230,601	49,087,214	48,693,729	52,471,290	54,585,833	255,233	4.73%
Employee Benefits	10,757,422	10,838,439	11,344,788	12,238,731	12,839,940	31,017	3.44%
	57,988,023	59,925,653	60,038,517	64,710,021	67,425,773	961,493	35.44%
Services and Supplies							
Services	1,968,123	1,941,159	1,722,823	2,202,661	2,294,560	91,899	4.17%
Student Transportation	35,962	23,265	11,913	19,000	19,000	-	0.00%
Professional Development and Travel	557,662	398,467	280,262	740,198	633,398	(106,800)	-14.43%
Rentals and Leases	276,656	255,245	244,607	158,449	11,500	(146,949)	-92.74%
Dues and Fees	116,011	99,599	80,003	89,100	89,100	-	0.00%
Insurance	137,810	147,132	147,277	160,000	165,000	5,000	3.13%
Supplies	2,555,097	2,181,740	2,076,046	2,819,936	2,333,747	(486,189)	-17.24%
Utilities	1,145,586	1,046,017	1,211,492	1,326,000	1,397,001	71,001	5.35%
	6,792,907	6,092,624	5,774,423	7,515,344	6,943,306	(572,038)	-7.61%
	64,780,930	66,018,277	65,812,940	72,225,365	74,369,079	2,143,714	2.97%

F. Operating Fund Expense Changes

Operating Fund - Expense Changes Reconciliation	Increase (Decrease)
Teacher	
FTE change	603,300
FTE change - Removal of PVP teach time (mid/sec)	105,300
FTE change - Student Services	16,800
FTE change - Indigenous Education	118,000
PVP	
Wage adjustments (placeholder)	109,540
FTE change - Student Services & Curriculum - District Principal	41,400
FTE change - School Support - District Principal (prior year temp)	(67,000)
FTE change - Cherry Hill / West Heights (VP)	117,260
EA	
FTE change - Student Services	187,700
FTE change - Indigenous Education	63,700
FTE change - Indigenous Education (non-targeted funding)	(44,600)
FTE change - English Language Learning	(31,000)
Support	
FTE change - Safe schools	70,000
FTE change - Health & Safety	31,900
FTE change - School Support	5,700
FTE change - Student Services	88,700
FTE change - Transportation	15,000
FTE change - Information Technology	5,600
FTE change - School clerical	2,200
Other Prof	
FTE change - Admin Assistant (Executive Team)	67,138
FTE change - Finance Manager	64,625
FTE change - Facilities Manager	55,600
Wage adjustments (placeholder)	46,445
Wage adjustments - Facilities car allowances	12,960
Wage adjustments - Trustees (CPI adjust)	3,476
Substitute	
FTE change	200,000
FTE change - New sick day legislation	325,000
FTE change - Indigenous Education	(25,000)
FTE change - Education Assistants	(75,000)
Benefits	
Due to wage, FTE, rate changes	546,249
Due to wage, FTE, rate changes - Indigenous Education	55,250

Operating Fund - Expense Changes Reconciliation	Increase (Decrease)
Services	
Agent Fees - International	38,400
Medical Fees - International	13,000
Contract services - Facilities	33,500
Contract Services - Enrolment Forecasting	15,000
Contract services - Career Education	500
Contract services - Riverside	(3,500)
Contract services - Student Services	(27,000)
Software maintenance - Network/Security	15,000
Software maintenance - Schools (Websites)	5,000
Software maintenance - Schools (Digital Classroom)	5,000
Software maintenance - Schools (Library System)	5,000
Software maintenance - Finance (School Cash)	3,000
Software maintenance - Finance/HR (ERP System)	10,000
Telephone - Facilities	4,000
Equity path (one time funding)	(25,000)
PD & Travel	
Recruiting - International	25,000
Contract Pro-D	4,660
Mileage	3,300
Teacher mentorship	(140,000)
Rentals & Leases	
Leases - Computers	(146,949)
Insurance	
Insurance - Property	5,000
Supplies	
Fuel - Transportation	50,000
Schools - Enrolment change	14,500
Mechanics/Engineering	10,000
Carpentry	10,000
Grounds	10,000
Student Services	7,000
Career Preparation	1,000
Human Resources - Accommodation	1,000
Riverside	(12,000)
Indigenous Education	(202,480)
Schools - Remove prior year carryover	(375,459)
Utilities	
Heating	50,000
Network - Ministry recovery	15,000
Garbage/recycling/organics	3,000
Water/sewer	3,000
Grand Total	2,143,715

G. Special Purpose Funds Expenses

Special Purpose Fund Expenses	Actuals			Amended Budget	Preliminary Budget	Change from prior year amended budget	
	2018/2019	2019/2020	2020/2021	2021/2022	2022/2023	\$	%
By Function							
Instruction	8,185,394	8,298,081	9,689,601	9,989,550	9,233,505	(756,045)	-7.57%
District Administration	72,490	85,232	172,475	111,510	62,318	(49,192)	-44.11%
Operations and Maintenance	333,713	333,713	1,214,866	668,456	353,959	(314,497)	-47.05%
Transportation			42,000	33,053	13,549	(19,504)	-59.01%
	\$ 8,591,597	\$ 8,717,026	\$ 11,118,942	\$ 10,802,569	\$ 9,663,331	(1,139,238)	-10.55%
By Function - Special fund Detail							
Annual Facility Grant	249,513	249,513	249,513	244,250	249,559	5,309	2.17%
Learning Improvement Fund	231,069	226,311	225,361	231,682	235,547	3,865	1.67%
Scholarships & Bursaries	70,900	58,750	18,800	70,000	70,000	-	0.00%
School Generated Funds	1,661,213	1,376,233	889,912	1,700,000	1,700,000	-	0.00%
Strong Start	170,809	160,790	145,587	174,413	160,000	(14,413)	-8.26%
Ready, Set, Learn	42,947	26,998	25,053	44,720	31,850	(12,870)	-28.78%
OLEP	96,453	96,579	100,479	96,219	96,219	-	0.00%
CommunityLink	389,950	381,185	416,933	412,254	412,254	-	0.00%
CEF Overhead	292,193	290,774	259,203	259,203	259,203	-	0.00%
CEF - Staffing	4,716,526	4,929,479	5,179,216	6,209,296	6,209,296	-	0.00%
CEF - Remedies	667,085	826,855	743,007	688,451		(688,451)	
Changing Results for Young Childrer	-	-	1,049	21,451	21,250	(201)	-0.94%
First Nation Student Transportation	-	-	473	33,053	13,549	(19,504)	-59.01%
Mental Health in Schools	-	6,230	74,270	122,845		(122,845)	
Safe Return to School	-	-	434,860	210,900		(210,900)	
Safe Return to Class	-	-	2,286,693	128,706		(128,706)	
HP Childcare Centre					19,800	19,800	
POPFASD - C.A.R.S.	2,939	3,762	3,486	-	-	-	
MCFD Early Years	-	69,974	58,771	120,054	145,832	25,778	21.47%
MDFC Middle Years	-	13,593	6,276	35,072	38,972	3,900	11.12%
	\$ 8,591,597	\$ 8,717,026	\$ 11,118,942	\$ 10,802,569	\$ 9,663,331	(1,139,238)	-10.55%
By Object Code							
Teachers	3,882,802	4,164,235	5,459,740	5,077,819	5,078,232	413	0.01%
Principals and Vice Principals	41,890	42,628	80,025	63,600	22,858	(40,742)	-64.06%
Education Assistants	494,720	477,857	709,780	516,000	519,200	3,200	0.62%
Support Staff	237,639	280,714	729,656	458,816	330,711	(128,105)	-27.92%
Other Professionals	-	-	11,545	-	-	-	
Substitutes	152,260	157,976	193,980	125,942	125,942	-	0.00%
	4,809,311	5,123,410	7,184,726	6,242,177	6,076,943	(165,234)	-2.65%
Benefits	1,173,089	1,203,035	1,553,825	1,461,158	1,429,152	(32,006)	-2.19%
Total Salaries and Benefits	5,982,400	6,326,445	8,738,551	7,703,335	7,506,095	(197,240)	-2.56%
Services and Supplies	2,609,197	2,390,581	2,380,391	3,099,234	2,157,236	(941,998)	-30.39%
	8,591,597	8,717,026	11,118,942	10,802,569	9,663,331	(1,139,238)	-10.55%

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H. Amended Budget Summary Page

	2022 / 2023 Preliminary Budget			2021 / 2022 Amended			June 30, 2023		
	Operating	Special	Total	Operating	Special	Capital	Total	Change Operating / Special	%
OPERATING REVENUE									
Grants									
Ministry of Education - Operating	69,202,320	7,688,727	76,891,047	67,991,333	8,877,443	76,868,776	76,868,776	22,271	0.03%
Other Ministry of Education	810,177		810,177	811,510		811,510	811,510	(1,333)	-0.16%
Provincial - Other	306,065	184,804	490,869	320,282	155,126	475,408	475,408	15,461	3.25%
Total Grants	70,318,562	7,873,531	78,192,093	69,123,125	9,032,569	78,155,694	78,155,694	363,399	0.05%
Tuition	2,538,000		2,538,000	2,175,000		2,175,000	2,175,000	363,000	16.69%
Other Revenue	205,290	1,789,800	1,995,090	203,957	1,770,000	1,973,957	1,973,957	21,133	1.07%
Rental Revenue	213,590		213,590	209,610		209,610	209,610	3,980	1.90%
Investment Income	100,000		100,000	80,000		80,000	80,000	20,000	25.00%
TOTAL OPERATING REVENUE	73,375,442	9,663,331	83,038,773	71,791,692	10,802,569	82,594,261	82,594,261	444,512	0.54%
Amortization of Deferred Capital			3,042,025				3,042,025		0.00%
STATEMENT 2 REVENUE	73,375,442	9,663,331	83,038,773	71,791,692	10,802,569	82,594,261	82,594,261	444,512	0.54%
OPERATING EXPENSE									
Salaries									
Teachers	29,192,624	5,078,232	34,270,856	28,349,424	5,077,819	33,427,243	33,427,243	843,613	2.52%
Principals and Vice-Principals	4,770,188	22,858	4,793,045	4,568,988	63,600	4,632,588	4,632,588	160,458	3.46%
Education Assistants	6,965,500	519,200	7,484,700	6,789,700	516,000	7,305,700	7,305,700	179,000	2.45%
Support Staff	8,113,440	330,711	8,444,151	7,894,340	458,816	8,353,156	8,353,156	90,995	1.09%
Other Professionals	2,319,082		2,319,082	2,068,838		2,068,838	2,068,838	250,244	12.10%
Substitutes	3,225,000	125,942	3,350,942	2,800,000	125,942	2,925,942	2,925,942	425,000	14.53%
Total Salaries	54,585,833	6,076,942	60,662,775	52,471,290	6,242,177	58,713,467	58,713,467	1,949,308	3.32%
Employee Benefits	12,839,940	1,429,152	14,269,092	12,238,731	1,461,158	13,699,889	13,699,889	569,203	4.15%
Total Salaries and Benefits	67,425,773	7,506,094	74,931,867	64,710,021	7,703,335	72,413,356	72,413,356	2,518,511	3.48%
Services and Supplies									
Services	2,294,561		2,294,561	2,202,661		2,202,661	2,202,661	91,900	4.17%
Student Transportation	19,000		19,000	19,000		19,000	19,000	-	0.00%
Professional Development and Travel	633,398		633,398	740,198		740,198	740,198	(106,800)	-14.43%
Rentals & Leases	11,500		11,500	158,449		158,449	158,449	(146,949)	-92.74%
Dues & Fees	89,100		89,100	89,100		89,100	89,100	-	0.00%
Insurance	165,000		165,000	160,000		160,000	160,000	5,000	3.13%
Supplies	2,333,747	2,157,237	4,490,984	2,819,936	3,099,234	5,919,170	5,919,170	(1,428,186)	-24.13%
Utilities	1,397,001		1,397,001	1,326,001		1,326,001	1,326,001	71,000	5.35%
Interest			13,719			1,572	1,572	-	
Amortization			4,095,959			4,091,659	4,091,659	4,300	0.11%
Total Services and Supplies	6,943,306	2,157,237	9,100,543	7,515,344	3,099,234	10,614,578	10,614,578	(1,509,735)	-14.26%
TOTAL OPERATING EXPENSE	74,369,079	9,663,331	84,032,410	72,225,365	10,802,569	83,027,934	83,027,934	1,008,776	1.21%
Net Operating Surplus (Deficit)	(993,637)	-	(993,637)	(433,673)	-	(433,673)	(1,051,206)	(564,264)	1.21%
Allocation of Surplus	1,606,467		1,606,467	1,459,345		1,459,345	1,459,345	147,122	
Allocation (to) from Local Capital	(612,830)		(612,830)	(1,025,672)		(1,025,672)	(1,025,672)	412,842	
Projected Operating Surplus/(Deficit)	(0)	-	(0)	(0)	-	(0)	(25,534)	(4,300)	0.00%
Unrestricted Surplus funds available	1,687,336		1,687,336						
Restricted Surplus funds available	475,000		475,000						