

BUDGET 2023/2024



School District 75 is located on the Traditional, Ancestral, Unceded and Shared lands of the Stó:lō people, which includes Sq'éwlets, Leq'á:mel, Sema:th, Matheqwí and Qwó:ltl'el First Nations, peoples of this land since time immemorial.

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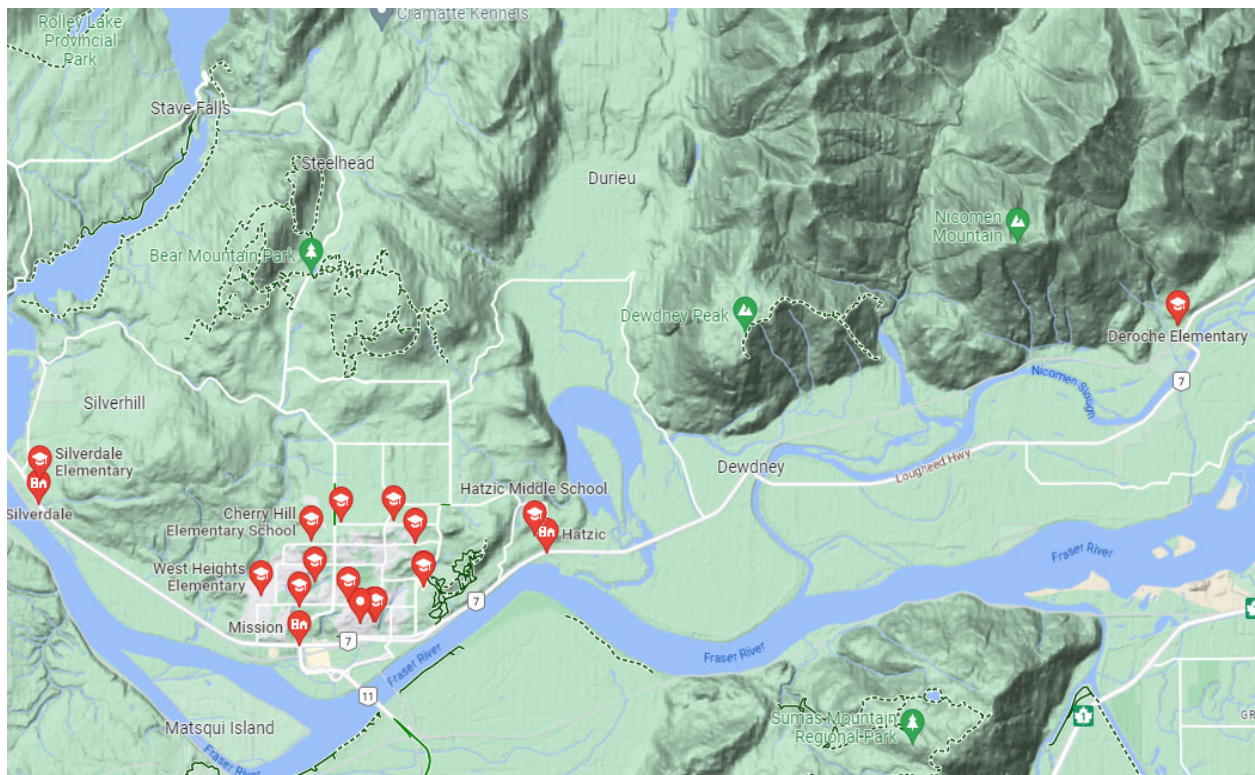
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District Overview

Mission Public Schools (MPSD) is a school district in the Central Fraser Valley, approximately one hour east of Vancouver, British Columbia. The school district extends westward along the north side of the Fraser River from Lake Errock and Deroche in the east, to Mission, Stave Falls, and Silverdale in the west.

The School District provides public education to approximately 6,600 full-time equivalent (FTE) students in thirteen elementary schools, two middle schools, one secondary school, an alternate school, a trades college, and a distributed learning centre. In addition to regular K-12 education services, MPSD also provides a French Immersion program, an Arts focussed K-6 school, a Traditional K-6 school, and outdoor education programs in several schools.

The secondary school is structured to offer education for grades 10-12, allowing students to select from a broad selection of courses for a more personalized education. MPSD also offers education opportunities at Riverside College, a unique grade 12 / post-secondary institute that focuses on career paths in a variety of vocational areas.



Board Of Education

The Board of Education of Mission Public Schools is comprised of five School Trustees. As locally elected representatives, trustees are accountable to the public for the board's collective decisions and the delivery and quality of educational services. This includes establishing goals and policies and approving the annual budget. The trustees are elected every four years, with the next election scheduled for October 2026.



Strategic Plan



Vision

Mission Public School students are educated global citizens who embrace diversity and are prepared for the future.

Mission

Mission Public School District is committed to a safe, equitable, and inclusive educational system for ALL students. Mission students benefit from our diverse community, skilled staff, natural environment, and local history. We are dedicated to honouring student voice and empowering our students to reach their potential.

Values

- Working Together
- Lifelong Learning
- Thinking Beyond Today
- Doing the Right Thing

Strategic Plan Alignment – Enhancing Student Learning

The district has been moving towards the process of aligning the budget and annual reporting processes, considering the Strategic Plan and the Framework for Enhancing Student Learning. The goal is to have a continuous process that connects the objectives, plans, and strategic actions with the annual financial and work plans of the school district. Annual reporting at year-end indicates the progress in meeting those plans and objectives.

Participation in ‘Option 2’ of our Enhancing Student Learning Report (ESLR), which combines both self-assessment by the district and a peer review by the Ministry and provincial colleagues, reaffirms the district approach of connecting resource allocation to the Strategic Plan and ESLR. Additional work will be ongoing to create further alignment and ensure a clear data and resource allocation feedback structure.

Honouring Culture and Territory

The Indigenous Education Department, Siwal Si’wes, leads the organization in providing service to Indigenous students. Highlights of the work planned for the 2023 / 2024 school year include:

- Continuation of the Equity Scan work:
 - Engagement with Indigenous rightsholders and MPSD staff through the PATH process to create a visual representation of MPSD’s Equity Scan for Indigenous learners.
 - Addressing Learning Gaps in MPSD staff:
 - Learning gaps exist within MPSD staff with respect to personal bias and stereotypes interfering with the way we think about and interact with Indigenous learners and families.

Additionally, there are gaps in understanding how both intergenerational trauma (caused by the impacts of colonization, the Indian Residential School System, the Indian Day Schools and the 60’s Scoop, etc.) and Indigenous-specific racism intersect with systemic barriers that Indigenous families face today, and how this shows up in schools (in classrooms, on the playground, on the bus, etc.). This is evident in reports of how some MPSD staff interact with and make decisions about Indigenous learners and families. Siwal Si’wes staff also report challenges with some MPSD staff in their understanding of why Indigenous learners receive enhanced services, and of the specific roles and responsibilities of Siwal Si’wes staff members. In response to these gaps, we have plans to create a Professional Learning Group with teachers as Equity Leads in schools (one per school). The plan is to meet once per month to learn together and to discuss ways to bring Equity for Indigenous learners front and centre in schools, and into classrooms, specifically with interactions between MPSD staff and Indigenous learners, with the idea of bringing Equity into schools by having a standing space on school staff meeting agendas.



- 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 nurture 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, specifically the Learning Resources policy to ensure that it aligns with the foundations and values of the new BAA Course, *Téméxw te í: The Land of this Place*.
- Update Siwal Si'wes Library ensuring authenticity of resources
- Offer regular Cultural Strengthening learning opportunities for Siwal Si'wes staff



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 and developing skills for the future
- Incorporating contemporary teaching practices through mentor teachers
- Incorporating Indigenous world views
- Reviewing and testing innovative technology for classrooms
- Continuing to streamline technology to improve workflows
- Incorporating energy efficient systems in operations
- Expanding the budgeting process to include multi-year financial plans

Student Centered Learning

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, providing direct support for students
- Infusion of mental health awareness and resources
- Incorporating social emotional learning practices throughout the district
- A new District Resource Counsellor to help provide follow-up with students and coordination with schools

Effective Learning Environments

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

- Support for student mental health and well-being 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, relationship skills and resilience
- Focus on staff wellness and self-compassion
- Use of emotional focused language within classrooms and home environments
- Implementation of compassionate systems leadership practices within our schools
- A new Vice-Principal of Indigenous Education to better support program planning and delivery throughout the district
- Additional Supervision Assistants at the middle and high schools to help ensure safe learning environments
- Addition of a Business Analyst to better support data and software needs
- Ongoing assessment of physical accessibility and inclusivity
- Long range facility and technology planning

Quality Teaching and Leadership

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

- Teacher mentors: Supporting literacy, mathematics, technology, Inclusive education, and Indigenous education
- Temporarily maintaining increased levels of administrative time for Principals and Vice-Principals to allow for more student and employee support

Student Engagement

Based on informal discussion between the Superintendent and students from Heritage Park Middle, Hatzic Middle, and Mission Secondary, concerns continued to be expressed around school safety, and specifically the safety of student washrooms. Additional supervision assistant time has been budgeted at the middle and high schools to specifically address this issue, and the issue will continue to be monitored closely.



Budget Process

As per the School Act, school districts are required to submit a balanced budget each year. The budget process commences in February and is completed by the end of June with the approval of the preliminary budget.

As required by Public Sector Accounting Standards (PSAS) and the Ministry of Education and Child Care, the school district reports revenue and expenses under three separate funds: the operating fund, the special purpose fund, and the capital fund.

OPERATING FUND: The operating fund includes ministry grants and other revenues used to fund instructional programs, school and district administration, facilities operations, maintenance, and transportation.

SPECIAL PURPOSE FUND: The special purpose fund includes separate, identifiable funds designated for a specific use or program. These funds are received from the Ministry of Education and Child Care, and other sources, with restrictions on how the funds may be spent.

CAPITAL FUND: The capital fund includes a combination of ministry capital grants, locally generated funds (which are transferred from the operating fund to cover other capital expenditures), and school site acquisition charges from local municipalities. These funds are used for facility operations including construction, enhancement, and maintenance of buildings, fields, infrastructure, and land purchases for future school development.

Budget Implementation, Monitoring, and Reporting

After the preliminary budget is approved, there will invariably be new and updated information available that may impact the district's financial operations. These changes are consolidated and reflected in the amended budget, which requires board approval and submission to the ministry by the end of February.

The district has established administrative procedures and controls with respect to budget implementation and reporting based on best practices. In adherence to these processes and procedures, the board allows management the appropriate flexibility to make the financial changes necessary to meet the unforeseen operational needs of the district and to fully maximize its financial resources.

Financial updates are presented to the board quarterly. These updates include a high-level summary of the budget and actuals-to-date, significant financial variances or changes from the previous quarter, staffing changes, and any other information that will assist the board in performing their governance duties.

At the end of the fiscal year (June 30), management prepares a financial statement discussion and analysis report (FSD&A) in addition to the annual financial statements. The FSD&A provides detailed information on the variances between the budget and actual financial results.

Financial Overview

This section includes the preliminary (annual) budget for 2023/24. The projections in this section have been prepared in accordance with Public Sector Accounting Board (PSAB) provisions.

Statement of Operations

The following table provides an overview of the entire School District operations, with comparisons to the prior year. This is the statement of operations as presented in Statement 2 of the budget and financial statements. 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 to provide for capital needs that are not directly funded by the province. This statement includes the operating fund, the special purpose fund, and the capital fund.

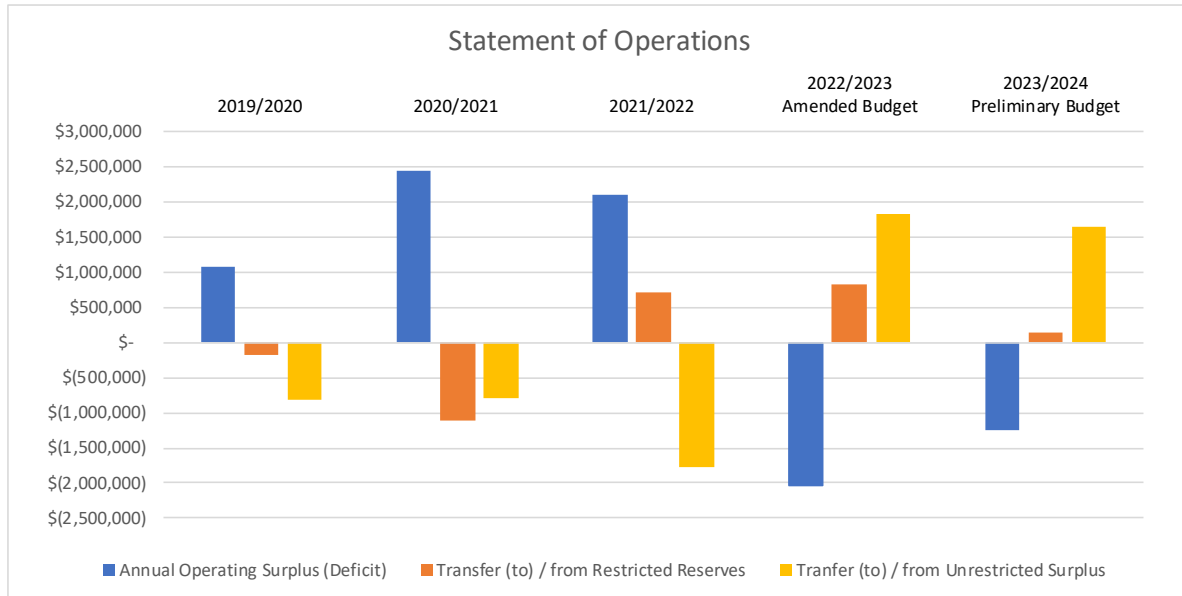
Statement of Operations	Actuals			Amended Budget	Preliminary Budget	Change from prior year amended budget	
	2019/2020	2020/2021	2021/2022	2022/2023	2023/2024	\$	%
Revenue							
Provincial Grants	\$ 71,605,994	\$76,890,751	\$ 78,282,065	\$82,804,875	\$89,430,501	6,625,626	8.00%
Other Revenue	4,502,350	2,935,476	4,265,449	5,130,290	5,350,490	220,200	4.29%
Other Capital Revenue	-	-	-	174,818	-	(174,818)	
Amortization Deferred Capital Revenue (schedule 4)	2,912,410	2,973,354	3,018,809	3,042,025	3,088,696	46,671	1.53%
	79,020,754	82,799,581	85,566,323	91,152,008	97,869,687	6,717,679	7.37%
Expenses							
Instruction	62,643,480	63,711,015	66,589,678	75,314,854	80,498,948	5,184,094	6.88%
District Administration	2,893,598	3,088,751	3,281,077	3,850,673	4,209,524	358,851	9.32%
Operations and Maintenance	8,364,924	9,332,246	9,150,453	9,516,148	9,946,920	430,772	4.53%
Transportation	1,114,185	1,139,096	1,326,266	1,296,982	1,366,385	69,403	5.35%
Amortization (sch 4)	3,960,685	3,985,358	4,098,528	4,095,959	4,282,137	186,178	4.55%
Debt Services	-	-	1,210	30,645	45,321	14,676	47.89%
	78,976,872	81,256,466	84,447,212	94,105,261	100,349,235	6,243,974	6.64%
Surplus (Deficit)	\$ 43,882	\$ 1,543,115	\$ 1,119,111	\$ (2,953,253)	\$ (2,479,548)	473,705	-16.04%
Operating Surplus (Deficit)	1,070,443	2,451,582	2,091,098	(2,043,492)	(1,240,786)		
Special Purpose Surplus (Deficit)	21,714	103,537	108,942	(0)	(0)		
Capital Surplus (Deficit)	(1,048,275)	(1,012,004)	(1,080,929)	(909,761)	(1,238,762)		
	\$ 43,882	\$ 1,543,115	\$ 1,119,111	\$ (2,953,253)	\$ (2,479,548)	473,705	-16.04%

Compared to the 2022-23 amended budget, revenue is expected to increase by 7.37%, and expenses by 6.64%. Detail of the changes is 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
	2019/2020	2020/2021	2021/2022	2022/2023	2023/2024
Operating Surplus (Deficit) Reconciliation					
Annual Operating Surplus (Deficit)	\$ 1,070,443	\$ 2,451,582	\$ 2,091,098	\$ (2,043,492)	\$ (1,240,786)
Transfer (to) / from Restricted Reserve	(188,283)	(1,113,535)	715,574	822,897	150,000
Transfer (to) / from Unrestricted Surplus	(821,160)	(790,796)	(1,777,327)	1,826,602	1,651,796
Transfer (to) / from Capital		(7,751)	(110,331)	-	-
Transfer (to) / from Local Capital	(61,000)	(539,500)	(919,014)	(606,007)	(561,010)
Net Operating Surplus (Deficit)	\$ -	\$ -	\$ -	\$ (0)	\$ 0

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



Reserves and Surplus Accounts

Despite an annual deficit projected with the 2022-23 amended budget, more recent forecasts for 2022-23 indicate this annual deficit will be largely reduced or eliminated, leaving the accumulated surplus from prior years intact. As a result, for the 2023-24 preliminary budget, we were able to consider drawing funds from the surplus accounts to support projects and initiatives. This will need to be reviewed and monitored with future budgets to ensure operating funding will be sufficient to support the initiatives in the future.

\$1.8M is projected to be transferred from the surplus / reserve accounts to support additional needs identified. The table of additional needs funded from reserves is summarized later in the document.

The reported balances in the reserves and surplus accounts are preliminary estimates that include the projected 2023/2024 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	
	2019/2020	2020/2021	2021/2022	2022/2023	2023/2024	\$	%
Reserves and Surplus Balances after Transfers							
Restricted Reserves	\$ 424,936	\$ 1,538,471	\$ 822,897	\$ -	\$ -		
Unrestricted Surplus	1,090,663	1,881,459	3,658,786	1,832,184	1,748,204		
Total Operating Surplus / Reserves	\$ 1,515,599	\$ 3,419,930	\$ 4,481,683	\$ 1,832,184	\$ 1,748,204	(83,980)	-4.58%
Local Capital Account							
Fund Balance at Start of the Year	\$ 728,389	\$ 677,607	\$ 666,871	\$ 1,098,733	\$ 1,256,820	158,087	14.39%
Transfer to / from the Fund	61,000	539,500	919,014	780,825	561,010		
Expenditures from the Fund	(111,782)	(550,236)	(487,152)	(836,007)	(1,041,010)		
Balance at the end of the Year	\$ 677,607	\$ 666,871	\$ 1,098,733	\$ 1,043,551	\$ 776,820	(266,731)	-25.56%

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 enrolment based on the estimates submitted to the Ministry in February, as well as an updated projection for international students, and required adjustments based on more recent data to reflect any significant changes from the February forecast.

Enrolment	Actuals	Actuals	Actuals	Amended Budget	Preliminary Budget	Change from Amended
	2019/2020	2020/2021	2021/2022	2022/2023	2023/2024	
Regular Ministry Funded	5,936	5,668	6,200	6,273	6,400	127
Other Ministry Funded	347	700	306	218	238	20
International	138	69	105	123	123	-
Total Enrolment	6,421	6,438	6,611	6,613	6,761	148
# Change	46	17	174	2	148	
% Change	0.73%	0.26%	2.70%	0.03%	2.23%	2.19%

Regular Enrolment

Regular learning enrolment is the primary enrolment revenue driver, and includes the students registered at the elementary, middle, and secondary schools in the district. Enrolment for 2023-24 is forecast to increase by 127 students (2%) throughout the district compared to 2022-23.

Other Enrolment

Other enrolment includes the Continuing Education, Alternate (Fraserview), and Distributed Learning (Mission Online) programs. Due to changes in provincial regulations for distributed learning, including the move to a provincial hub-based model, enrolment at Mission Online will be restricted to students in grades 7-12, and only within the MPSD catchment. As a result, conservative estimates have been used for the 2023-24 forecast, and the impact of the changes will be reviewed over the course of this initial year under the new program structure. The budget also includes an estimate of 123 international students, unchanged from the prior year.

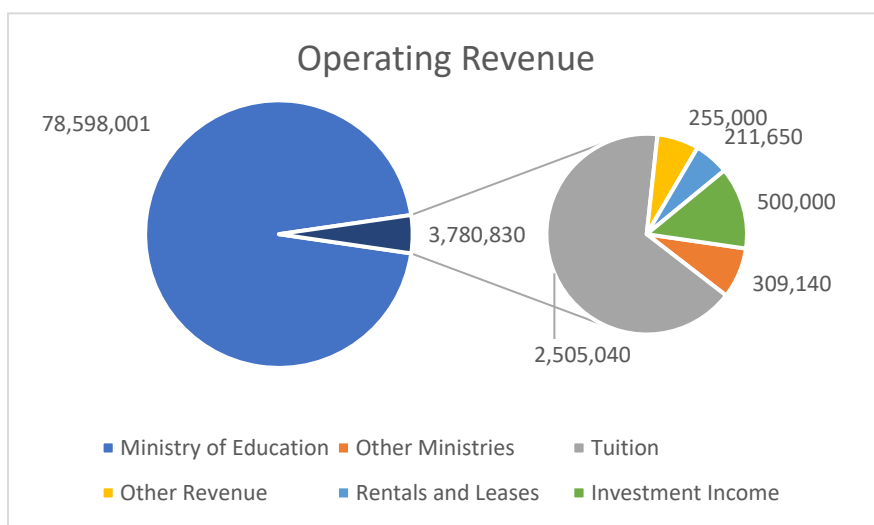
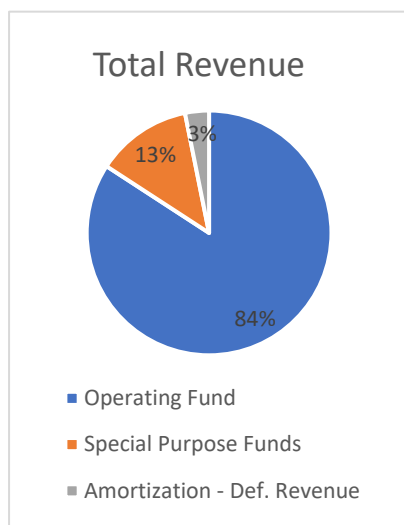
Other Enrolment	Actuals			Amended Budget	Preliminary Budget	Change from Amended
	2019/2020	2020/2021	2021/2022	2022/2023	2022/2023	
Ministry Funded						
Children						
Continuing Ed	90	98	55	30	50	20
Alternate	89	95	91	102	102	-
Distributed Learning	158	499	150	81	80	(1)
subtotal	337	692	297	213	232	20
Adults						
Continuing Ed	5	4	3	3	3	-
Distributed Learning	6	4	6	2	3	1
subtotal	10	8	10	5	6	1
Total Ministry Funded	347	700	306	218	238	20
Other						
International	138	69	105	123	123	-
	138	69	105	123	123	-
Total Other Enrolment	485	769	411	341	361	20
# change from prior year	0	284	(358)	(70)	20	
% change from prior year	0.09%	58.56%	-46.58%	-17.12%	5.98%	

Revenue



This section highlights the changes to budgeted revenue, including adjustments to operating grants, which are mainly due to funded wage and benefit increases and enrolment increases. The total revenue is projected to increase by \$6.72M from the prior year. A summary of the changes is presented below. Per ministry directive, the preliminary budget does not include funding for remedy for classrooms that exceed class size and composition ratios; however, these costs and related funding will be reflected in the amended budget, once estimates are available.

Total Revenue Summary	Actuals			Amended Budget	Preliminary Budget	Change	
	2019/2020	2020/2021	2021/2022	2022/2023	2023/2024	\$	%
Operating Fund	\$ 67,088,720	\$ 68,264,522	\$ 72,155,010	\$ 75,494,740	\$ 82,378,831	\$ 6,884,091	9.12%
Special Purpose Funds	8,738,740	11,222,479	10,203,928	12,440,425	12,402,160	(38,265)	-0.31%
Capital Fund	280,884	339,226	194,936	174,818	-	(174,818)	
Amortization - Def. Revenue	2,912,410	2,973,354	3,018,809	3,042,025	3,088,696	46,671	1.53%
	\$ 79,020,754	\$ 82,799,581	\$ 85,572,683	\$ 91,152,008	\$ 97,869,687	\$ 6,717,679	7.37%
\$ change from Prior Year	3,343,787	3,778,827	2,773,102	5,579,325	6,717,679		
% change from Prior Year	4.42%	4.78%	3.35%	6.52%	7.37%		



Operating Fund

The operating fund revenue is expected to increase by \$6.88M (9.12%).

Total Revenue	Actuals			Amended Budget	Preliminary Budget	Change	
	2019/2020	2020/2021	2021/2022	2022/2023	2023/2024	\$	%
Operating Fund							
Grants							
Ministry of Education	\$ 63,655,835	\$ 65,892,174	\$ 68,753,437	\$ 71,938,085	\$ 78,598,001	\$ 6,659,916	9.26%
Other Ministries	387,232	362,317	450,725	306,065	309,140	3,075	1.00%
	64,043,067	66,254,491	69,204,162	72,244,150	78,907,141	6,662,991	9.22%
Tuition	2,322,031	1,398,001	2,300,936	2,282,000	2,505,040	223,040	9.77%
Other Revenue	394,065	312,557	318,882	255,000	255,000	-	0.00%
Rentals and Leases	212,095	216,660	216,477	213,590	211,650	(1,940)	-0.91%
Investment Income	117,462	82,813	114,553	500,000	500,000	-	0.00%
	\$ 67,088,720	\$ 68,264,522	\$ 72,155,010	\$ 75,494,740	\$ 82,378,831	\$ 6,884,091	9.12%
\$ change from Prior Year	3,314,505	1,175,802	3,890,488	3,339,730	6,884,091		
% change from Prior Year	5.20%	1.75%	5.70%	4.63%	9.12%		

Grants

Operating fund grants have increased from the prior year amended budget by \$6.66M (9.22%), primarily due to increased enrolment and increased grant rates related to funded wage and benefit increases. The Ministry grant rates have increased an average of 8.59%.

Ministry of Education Grant Rates (per student)	Actuals			Amended Budget	Preliminary Budget	Change	
	2019/2020	2020/2021	2021/2022	2022/2023	2023/2024	\$	%
Basic Allocation	7,468	7,560	7,885	7,885	8,625	740	8.58%
Distributed Learning Allocation	6,100	6,100	6,360	6,360	6,960	600	8.62%
Continuing Education Basic Rate	7,468	7,560	7,885	7,885	8,625	740	8.58%

Operating Fund Grants	Actuals			Amended Budget	Preliminary Budget	Change	
	2019/2020	2020/2021	2021/2022	2022/2023	2023/2024	\$	%
Provincial Grants							
Operating Fund							
Ministry of Education							
Operating Grant	\$ 61,222,760	\$ 63,232,408	\$ 68,003,886	\$ 68,501,085	\$ 76,900,695	\$ 8,399,610	12.26%
Other							
ISC/LEA Recovery	(125,910)	(175,290)	(265,080)	(225,000)	(225,000)	-	0.00%
Carbon Tax Reimbursement	61,051	-	-	-	-	-	-
Children and Youth Video	500	-	-	-	-	-	-
Early Career Mentorship	-	140,000	-	-	-	-	-
Early Learning Framework	6,848	2,486	2,486	952	952	-	0.00%
Employer Health Tax	515,072	-	-	-	-	-	-
Equity Scan	18,000	-	-	-	-	-	-
Extreme Weather Grant	-	-	18,821	-	-	-	-
FSA	12,964	12,964	12,964	13,000	13,000	-	0.00%
Labour Settlement	287,660	-	-	2,678,067	938,373	(1,739,694)	-64.96%
Pay Equity	725,901	725,901	725,901	725,901	725,901	-	0.00%
Funding for Graduated Adults	18,795	21,405	11,946	-	-	-	-
Support Staff Benefits	25,110	52,433	53,613	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	-	-	-	-	-
	63,655,835	65,892,174	68,753,437	71,938,085	78,598,001	6,659,916	9.26%
Provincial Other							
Art Starts	-	-	6,375	4,500	4,500	-	0.00%
Other	1,050	-	15,000	-	-	-	-
Riverside - ITA	241,000	215,699	278,300	147,500	147,500	-	0.00%
UFV	145,182	146,618	151,050	154,065	157,140	3,075	2.00%
	387,232	362,317	450,725	306,065	309,140	3,075	1.00%
Total Provincial Operating Grants	\$ 64,043,067	\$ 66,254,491	\$ 69,204,162	\$ 72,244,150	\$ 78,907,141	\$ 6,662,991	9.22%
\$ change from Prior Year	\$ 3,741,766	\$ 2,211,424	\$ 2,949,671	\$ 3,039,988	\$ 6,662,991		
% change from Prior Year	6.21%	3.45%	4.45%	4.39%	9.22%		

Regular Operating Grant

The following table is based on the projected enrolment as of February 2023 and the updated grant tables provided by the Ministry. The regular learning student grant is estimated to increase by \$5.74M, and the grant for special education is projected to increase by approximately \$1.91M, due to a combination of additional students and increased grant rates.

Regular Operating Grant Calculation	Actuals			Amended Budget	Preliminary Budget	Change	
	2019/2020	2020/2021	2021/2022	2022/2023	2023/2024	\$	%
Regular Learning Students	\$44,329,115	\$42,851,970	\$48,889,464	\$49,459,648	\$55,200,000	\$5,740,352	11.61%
Other Learning Students	2,305,366	4,465,620	2,134,668	1,543,169	1,866,460	323,291	20.95%
Special Education Support	8,415,483	8,948,089	10,167,809	10,566,915	12,480,551	1,913,636	18.11%
Indigenous Education	1,612,400	1,633,500	1,757,495	1,812,270	1,980,180	167,910	9.27%
English Language Learning	496,318	542,640	537,315	511,955	607,250	95,295	18.61%
Salary Differential	802,976	943,562	790,286	785,315	785,609	294	0.04%
Unique Geographic Factors	3,139,652	3,586,725	3,671,149	3,764,241	3,922,738	158,497	4.21%
Curriculum/Learning Support	121,450	55,305	55,700	57,572	57,907	335	0.58%
Holdback Allocation		204,997	-				
	\$61,222,760	\$63,232,408	\$68,003,886	\$68,501,085	\$76,900,695	8,399,610	12.26%
\$ change from Prior Year	2,367,658	2,009,648	4,771,478	497,199	8,399,610		
% change from Prior Year	4.02%	3.28%	7.55%	0.73%	12.26%		
Total Funded Students	6,273	6,360	6,497	6,485	6,632	147	2.26%
Rate per funded student	9,760	9,942	10,467	10,563	11,595	1,033	9.78%
\$ change from Prior Year	284	182	525	96	1,033		
% change from Prior Year	3.00%	1.86%	5.28%	0.91%	9.78%		

Other Revenue

International student revenue is expected to increase slightly, due to increased tuition rates, while enrolment is expected to remain static at 123 FTE. Tuition and fee revenue from Continuing Education is forecast to increase with an increased number of trade programs available to support additional students. Investment income is expected to remain unchanged as the higher interest rate environment is forecast to remain in place during the next year.

Other Revenues	Actuals			Amended Budget	Preliminary Budget	Change	
	2019/2020	2020/2021	2021/2022	2022/2023	2023/2024	\$	%
Tuition							
Continuing Education	308,525	335,477	398,275	180,000	328,940	148,940	82.74%
International & Out of Province	2,008,526	1,059,124	1,900,411	2,102,000	2,176,100	74,100	3.53%
Summit Distance Learning	4,980	3,400	2,250	-	-	-	-
Total Tuition	2,322,031	1,398,001	2,300,936	2,282,000	2,505,040	223,040	9.77%
\$ change from prior year	(385,266)	(924,030)	902,935	(18,936)	223,040		
% change from prior year	-14.23%	-39.79%	64.59%	-0.82%	9.77%		
Other Revenue Operating							
LEA Funding - First Nations	125,910	175,290	265,080	225,000	225,000	-	0.00%
Miscellaneous							
DOM Clarke Theatre	150,000	59,843	-	-	-	-	-
Other Revenue	83,311	37,570	27,125	25,000	25,000	-	0.00%
Pay for Service - Riverside	17,644	25,004	8,727	5,000	5,000	-	0.00%
Transportation Fees	17,200	14,850	17,950	-	-	-	-
	394,065	312,557	318,882	255,000	255,000	-	0.00%
\$ change from prior year	(10,318)	(81,508)	6,325	(63,882)	-		
% change from prior year	-2.55%	-20.68%	2.02%	-20.03%	0.00%		
Rentals and Leases	212,095	216,660	216,477	213,590	211,650	(1,940)	-0.91%
Investment Income	117,462	82,813	114,553	500,000	500,000	-	0.00%
Gain on Sale of Capital Assets				174,818	-	(174,818)	-19.90%
	329,557	299,473	331,030	888,408	711,650	(176,758)	-19.90%
\$ change from prior year	(31,677)	(30,084)	31,557	557,378	(176,758)		
% change from prior year	-8.77%	-9.13%	10.54%	168.38%	-19.90%		

Special Purpose Funds

Special Purpose Funds revenue is expected to decrease by \$37K. The decrease is primarily due to the absence of remedy cost until estimates are calculated in October, offset by carry forward spending in the Student and Family Affordability fund (discontinued after 2022/23), the new Feeding Futures Fund, and some increases to grants for other existing funds.

Special Purpose Fund							
Grants							
Ministry of Education	\$ 7,194,714	\$ 10,228,501	\$ 8,807,314	\$ 10,350,293	\$ 10,322,427	\$ (27,866)	-0.27%
Other Ministries	87,329	68,533	82,013	210,432	200,933	(9,499)	-4.51%
	7,282,043	10,297,034	8,889,327	10,560,725	10,523,360	(37,365)	-0.35%
Other Revenue	1,456,697	925,445	1,314,601	1,879,700	1,878,800	(900)	-0.05%
	\$ 8,738,740	\$ 11,222,479	\$ 10,203,928	\$ 12,440,425	\$ 12,402,160	\$ (38,265)	-0.31%
\$ change from Prior Year	130,539	2,483,739	(1,018,551)	2,236,497	(38,265)		
% change from Prior Year	1.52%	28.42%	-9.08%	21.92%	-0.31%		

The following table breaks out the various grants recognized as revenue within the special purpose funds. As noted previously, the funding for remedies related to class size and composition criteria is updated with the amended budget.

Special Purpose Funds - Grants	Actuals			Amended Budget	Preliminary Budget	Change	
	2019/2020	2020/2021	2021/2022	2022/2023	2023/2024	\$	%
Ministry of Education							
Annual Facility Grant	249,513	249,513	244,250	249,559	249,559	-	0.00%
Classroom Enhancement							
Overhead	290,774	259,203	259,203	268,897	283,686	14,789	5.50%
Staffing	4,929,479	5,179,216	6,175,271	6,600,851	6,963,898	363,047	5.50%
Remedies	826,855	743,007	734,301	886,759	-	(886,759)	
	6,047,108	6,181,426	7,168,775	7,756,507	7,247,584	(508,923)	-6.56%
Community Link	381,185	416,933	412,254	412,254	448,905	36,651	8.89%
Changing Results (CR4YC)	-	1,049	1,423	31,278	31,250	(28)	-0.09%
Early Learning and Child Care	-	-	-	175,000	225,000	50,000	28.57%
Feeding Futures	-	-	-	-	800,105	800,105	
FN Student Transportation	-	13,064	9,302	38,102	33,351	(4,751)	-12.47%
Learning Improvement	226,311	225,361	231,682	235,547	291,080	55,533	23.58%
Mental Health in Schools	6,230	74,270	122,845	-	-	-	
Official Languages (OLEP)	96,579	100,479	94,470	389,818	374,743	(15,075)	-3.87%
Ready, Set, Learn	26,998	25,053	36,486	40,084	36,850	(3,234)	-8.07%
Strengthening Early Years	-	-	-	19,000	34,000	15,000	78.95%
Student and Family Affordability	-	-	-	689,814	300,000	(389,814)	-56.51%
Safe Return to School	-	434,860	210,900	-	-	-	
Safe Return to Class	-	2,360,906	130,033	123,811	60,000	(63,811)	-51.54%
Strong Start	160,790	145,587	144,894	189,519	190,000	481	0.25%
	7,194,714	10,228,501	8,807,314	10,350,293	10,322,427	(27,866)	-0.27%
Provincial Other							
MCFD Early Years	69,974	58,771	82,013	145,331	135,832	(9,499)	-6.54%
MCFD Middle Years	13,593	6,276	-	54,601	54,601	-	0.00%
PSB Mentorship Grant	-	-	-	10,500	10,500	-	0.00%
POPFASD C.A.R.S.	3,762	3,486	-	-	-	-	
	87,329	68,533	82,013	210,432	200,933	(9,499)	-4.51%
Total Provincial SPF Grants	\$ 7,282,043	\$ 10,297,034	\$ 8,889,327	\$ 10,560,725	\$ 10,523,360	\$ (37,365)	-0.35%
\$ change from Prior Year	\$ 422,559	\$ 3,014,991	\$ (1,407,707)	\$ 1,671,398	\$ (37,365)		
% change from Prior Year	6.16%	41.40%	-13.67%	18.80%	-0.35%		

Other revenues within the special purpose grants are relatively stable year over year. With respect to the Heritage Park Childcare Centre, all revenue collected will be used to fund the maintenance costs of the building.

Other Revenues	Actuals			Amended Budget	Preliminary Budget	Change	
	2019/2020	2020/2021	2021/2022	2022/2023	2023/2024	\$	%
Special Purpose Fund							
Scholarships & Bursaries	58,750	18,800	60,005	150,000	150,000	-	0.00%
HP Childcare Centre			-	29,700	28,800	(900)	-3.03%
School Generated Funds	1,397,947	906,645	1,254,596	1,700,000	1,700,000	-	0.00%
	1,456,697	925,445	1,314,601	1,879,700	1,878,800	(900)	-0.05%
\$ change from prior year	(292,020)	(531,252)	389,156	565,099	(900)		
% change from prior year	-16.70%	-36.47%	42.05%	42.99%	-0.05%		



Expenses

This section highlights the changes to the operating and special purpose fund expenses. The expense portion of the budget is forecast to increase by approximately \$6.24M from the prior year amended budget. Operating fund expenses have increased primarily due to forecast enrolment growth, increased staffing with teachers and education assistants, wage and benefit increases, inflation, and the use of surplus for a variety of initiatives. There is a small decrease in special purpose fund expense related to the removal of remedy costs (only included in amended budget), offset by increases for carry forward spending in the Student and Family Affordability fund, the new Feeding Futures fund, and some increased spend in other funds related to funded compensation increases. 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	
	2019/2020	2020/2021	2021/2022	2022/2023	2023/2024	\$	%
By Fund							
Operating Fund	66,018,277	65,812,940	70,057,552	77,538,232	83,619,617	6,081,385	7.84%
Special Purpose Fund	8,717,026	11,118,942	10,094,986	12,440,425	12,402,160	(38,265)	-0.31%
Capital Fund	4,241,569	4,324,584	4,294,674	4,126,604	4,327,458	200,854	4.87%
	<u>78,976,872</u>	<u>81,256,466</u>	<u>84,447,212</u>	<u>94,105,261</u>	<u>100,349,235</u>	<u>6,243,974</u>	<u>6.64%</u>

Functional Reporting

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	
	2019/2020	2020/2021	2021/2022	2022/2023	2023/2024	\$	%
By Function							
Instruction	62,643,480	63,711,015	66,589,678	75,314,854	80,498,948	5,184,094	6.88%
District Administration	2,893,598	3,088,751	3,281,077	3,850,673	4,209,524	358,851	9.32%
Operations and Maintenance	8,364,924	9,332,246	9,150,453	9,516,148	9,946,920	430,772	4.53%
Transportation	1,114,185	1,139,096	1,326,266	1,296,982	1,366,385	69,403	5.35%
Debt Servicing	-	-	1,210	30,645	45,321	14,676	
Amortization (sch 4)	3,960,685	3,985,358	4,098,528	4,095,959	4,282,137	186,178	4.55%
	<u>78,976,872</u>	<u>81,256,466</u>	<u>84,447,212</u>	<u>94,105,261</u>	<u>100,349,235</u>	<u>6,243,974</u>	<u>6.64%</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: Wages and Benefits; Services and Supplies; and Amortization. The object reporting details the cost increases between staffing related expenses and costs for service and supplies. Additional details are presented in the appendix.

All Funds - Expense Summary	Actuals			Amended Budget	Preliminary Budget	Change	
	2019/2020	2020/2021	2021/2022	2022/2023	2023/2024	\$	%
By Object Code							
Salaries and Wages							
Teachers	30,781,652	32,679,849	32,955,085	35,711,976	39,004,275	3,292,299	9.22%
Principals and Vice Principals	4,012,323	4,235,675	4,603,581	4,806,500	5,218,080	411,580	8.56%
Education Assistants	6,676,622	6,611,663	7,103,468	8,197,400	9,202,200	1,004,800	12.26%
Support Staff	7,716,001	8,123,004	8,137,956	8,715,956	9,496,776	780,820	8.96%
Other Professionals	2,187,107	1,996,864	2,008,315	2,366,974	2,523,881	156,907	6.63%
Substitutes	2,836,919	2,231,400	2,892,216	3,359,371	3,617,118	257,747	7.67%
	\$ 54,210,624	\$ 55,878,455	\$ 57,700,621	\$ 63,158,177	\$ 69,062,330	5,904,153	9.35%
Benefits	12,041,474	12,898,613	13,390,166	14,877,467	16,136,029	1,258,562	8.46%
Total Employment Expenses	66,252,098	68,777,068	71,090,787	78,035,644	85,198,359	7,162,715	9.18%
Services and Supplies	8,764,089	8,494,040	9,256,687	11,943,013	10,823,418	(1,119,595)	-9.37%
Debt Servicing	-	-	1,210	30,645	45,321	14,676	47.89%
Amortization	3,960,685	3,985,358	4,098,528	4,095,959	4,282,137	186,178	4.55%
	\$ 78,976,872	\$ 81,256,466	\$ 84,447,212	\$ 94,105,261	\$ 100,349,235	6,243,974	6.64%
Employment Expenses as a % of Total	83.89%	84.64%	84.18%	82.92%	84.90%		
Benefits as a % of Employment Expenses	22.21%	23.08%	23.21%	23.56%	23.36%		
Services and Supplies as a % of Total	11.10%	10.45%	10.96%	12.69%	10.79%		

Employment Expenses

Approximately 85% of the School District 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 salaries, 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.

2023/24 Staffing Budget	Instruction								Administration			Ops/Mtc/Trans			Total
	Teacher			PVP	EA	Support	Other Professional	Total Instruction	Admin Support	Other Professional	Total Administration	Support	Other Professional	Total Ops/Mtc/Trans	
	Classroom Teachers	Non-Enrolling Teachers	Sub-Total Teachers												
District Based		35.60	35.60	5.70	50.25			91.55	14.54	22.20	36.74	47.81	2.00	49.81	178.10
School Based	316.01	75.13	391.14	31.50	141.14	53.70	1.00	618.48			-	37.28		37.28	655.76
TOTAL	316.01	110.73	426.74	37.20	191.39	53.70	1.00	710.03	14.54	22.20	36.74	85.09	2.00	87.09	833.86
% of Total Staff	37.9%	13.3%	51.2%	4.5%	23.0%	6.4%	0.1%	85.2%	1.7%	2.7%	4.4%	10.2%	0.2%	10.4%	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, which will be determined in the fall and included with the amended budget if applicable. Considering these annual anomalies, services and supplies expenses are generally increasing due to inflationary pressures.

Amortization

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

International and English Language Learning (ELL)

Additional information is provided here for the International Education program and the English Language Learning program.

The following tables summarizes the ELL information from the preliminary budget.

English Language Learning	Actual 2019/20	Actual 2020/2021	Actual 2021/2022	Amended Budget 2022/2023	Preliminary Budget 2023/2024
Ministry Funded Students	312	357	339	323	350
International ELL Students	138	49	64	65	65
Total Students	450	406	403	388	415
Grant Revenue	466,440	542,640	537,315	511,955	607,250
International Allocation	151,832	74,632	101,440	103,025	112,775
Total Revenue	618,272	617,272	638,755	614,980	720,025
Expenses					
District	882,235	616,587	630,685	639,370	679,640
School	81,218	28,622	44,603	31,183	49,858
Total	963,453	645,209	675,287	670,553	729,498
Net Program	(\$345,181)	(\$27,937)	(\$36,532)	(\$55,573)	(\$9,473)



The international education department has seen student numbers grow and stabilize since the pandemic subsided. As such, the amount of additional funding available to support other programs has increased. International students are continuing to register and there are currently 123 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 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 \$381K in additional revenue.

International Program	Actual 2019/20	Actual 2020/2021	Actual 2021/2022	Amended Budget 2022/2023	Preliminary Budget 2023/2024
International Students	138	69	108	123	123
Revenue less Agent Fees	1,762,928	955,702	1,713,301	1,883,600	1,936,729
Expenses					
Student	141,747	88,241	158,898	268,000	268,000
Department	492,077	436,141	460,359	554,150	573,925
Cost of bringing students to Mission	633,824	524,382	619,257	822,150	841,925
<i>International School Supports</i>					
ELL expenses (to ELL budget)	151,832	74,632	101,440	103,025	112,775
Supplemental International Staffing	274,147	98,594	156,692	121,338	126,622
	425,979	173,226	258,132	224,363	239,397
International Expenses	1,059,803	697,608	877,389	1,046,513	1,081,322
Net International Revenue	703,125	258,094	835,912	837,087	855,407
<i>Net Rate Comparison</i>					
Funding per student after costs	5,103	3,749	7,740	6,806	6,955
Provincial student rate	7,468	7,560	7,885	7,885	8,625
Rate Surplus (shortage)	(2,365)	(3,811)	(145)	(1,079)	(1,670)
<i>Regular Classroom Staffing</i>					
Classroom Staffing - middle/high only	302,355	238,158	365,236	443,491	474,191
Total Net Contribution	\$400,770	\$19,936	\$470,675	\$393,596	\$381,215

Indigenous Education

Additional information is provided here for the Indigenous Education program. The Ministry provides targeted funding for the program, based on the number of Indigenous students enrolled in the district. In addition, the district provides supplemental funding to further address the program requirements.

The following summarizes the information for the preliminary budget.

Indigenous Education Program	2019/20	2020/21	2021/22	2022/23 Amended	2023/24 Preliminary
Targeted Funding Program	\$	\$	\$	\$	\$
<u>Revenue</u>					
Ministry Funding	1,612,400	1,633,500	1,757,495	1,812,270	1,980,180
Prior Year Reserve		157,976	235,935	352,242	150,000
	\$ 1,612,400	\$ 1,791,476	\$ 1,993,430	\$ 2,164,512	\$ 2,130,180
<u>Expenses</u>					
Teachers	228,522	270,739	304,284	480,310	420,180
PVP	10,601				
ILW / EA	918,523	1,006,940	1,063,109	1,313,900	1,456,400
Support Staff	46,926	46,917	48,154	47,400	50,100
Substitutes	15,815	2,748	22,356		
Services and Supplies	234,038	228,197	203,286	322,902	203,500
Total Expenses	1,454,424	1,555,541	1,641,188	2,164,512	2,130,180
Targeted Surplus (Deficit)	157,976	235,935	352,242	-	-
District Funded	\$	\$	\$	\$	\$
<u>Expenses</u>					
Teachers	56,547	57,950	51,729	109,140	116,240
PVP	149,647	154,762	165,311	174,240	332,870
ILW / EA			55,800		
Total Expenses	206,194	212,712	272,840	283,380	449,110
Total Expenditure	1,660,618	1,768,253	1,914,028	2,447,892	2,579,290

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 for local capital purposes. Any funds unused at the end of the year remain within the local capital account.

Local Capital Expenditure Plan	Amended Budget	Preliminary Budget
	2022/2023	2023/2024
Prior Year Local Capital Fund Balance	\$ 1,098,733	\$ 1,256,820
Gain on disposal of capital assets	174,818	-
Transfer from Operating Fund	606,007	561,010
Total funds available for Local Capital	1,879,558	1,817,830
Planned Expenditures		
Project expenditures	675,000	800,000
Capital loan payments	161,007	241,010
	\$ 836,007	\$ 1,041,010
Anticipated Fund Balance - End of Year	1,043,551	776,820

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 schedules; these capital expenditures are not included in the School District’s annual budget bylaw directly, but rather, are included as amortization over the estimated useful life of the capital asset.



Additional Needs

The following table summarizes the additional needs included in the budget, funded from surplus / reserve:

Additional Needs Identified - Prioritized for 2023/2024 Budget		
One Time Additional Needs		
Consulting - Restorative practices	40,000	Services
Subtotal	<u>40,000</u>	
Recurring Additional Needs		
VP Indigenous Ed	150,000	PVP
Literacy mentor teacher	115,000	Teachers
District resource counsellor (.4 FTE)	46,000	Teachers
Education assistant mentor (.2 FTE)	23,000	Teachers
IT Business analyst	90,000	Support Staff
Supervision assistants - Middle/High	63,000	Support Staff
Subtotal	<u>487,000</u>	
2023-24 Additional Needs Funded From Surplus	<u>\$ 527,000</u>	

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

Additional Needs Identified (Not Included in Budget)		
One Time Additional Needs		
Dust collector system - Ferndale	600,000	Local Capital
Transportation - Inclusive education bus	100,000	Local Capital
Transportation - Indigenous education van	100,000	Local Capital
Transportation - Bus predictive stop arm cameras	25,000	Local Capital
Riverside expansion	100,000	Local Capital
Subtotal	<u>925,000</u>	
Recurring Additional Needs		
Youth care workers - additions (TBD)		EA
Education assistants - additions (10 FTE)	435,000	EA
Data systems manager	125,000	Other Prof
IT Technicians (2 FTE)	180,000	Support Staff
Settlement worker	60,000	Support Staff
Indigenous liaison worker language support (2 FTE) (Remove from targeted)	140,000	Support Staff
EDPlan Insight program	20,000	Services
Assessments - Teacher support (.2 FTE)	23,000	Teachers
Mission Online - Increase teaching time (.2 FTE)	23,000	Teachers
Schools - Increase school resources budget (TBD)		Schools
Subtotal	<u>1,006,000</u>	
Total Additional Needs	<u>\$ 1,931,000</u>	

Appendix

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

Operating Fund	Actuals			Amended Budget	Preliminary Budget	Change from prior year amended budget	
	2019/2020	2020/2021	2021/2022	2022/2023	2023/2024	\$	%
Revenue							
Provincial Grants	\$ 64,043,067	\$66,254,491	\$ 69,197,802	\$72,244,150	\$78,907,141	6,662,991	9.22%
Other Revenue	3,045,653	2,010,031	2,950,848	3,250,590	3,471,690	221,100	6.80%
	67,088,720	68,264,522	72,148,650	75,494,740	82,378,831	6,884,091	9.12%
Expenses							
Instruction	54,345,399	54,021,414	57,199,272	63,561,361	68,799,168	5,237,807	8.24%
District Administration	2,808,366	2,916,276	3,144,359	3,689,513	3,963,454	273,941	7.42%
Operations and Maintenance	7,750,327	7,778,154	8,390,021	9,028,478	9,523,961	495,483	5.49%
Transportation	1,114,185	1,097,096	1,323,900	1,258,880	1,333,034	74,154	5.89%
	66,018,277	65,812,940	70,057,552	77,538,232	83,619,617	6,081,385	7.84%
Operating Surplus (Deficit)	\$ 1,070,443	\$ 2,451,582	\$ 2,091,098	\$ (2,043,492)	\$ (1,240,786)	802,706	-39.28%

Special Purpose Funds	Actuals			Amended Budget	Preliminary Budget	Change from prior year amended budget	
	2019/2020	2020/2021	2021/2022	2022/2023	2023/2024	\$	%
Revenue							
Provincial Grants	\$ 7,282,043	\$10,297,034	\$ 8,889,327	\$10,560,725	\$10,523,360	(37,365)	-0.35%
Other Revenue	1,456,697	925,445	1,314,601	1,879,700	1,878,800	(900)	-0.05%
	8,738,740	11,222,479	10,203,928	12,440,425	12,402,160	(38,265)	-0.31%
Expenses							
Instruction	8,017,197	9,350,375	9,390,406	11,753,493	11,699,780	(53,713)	-0.46%
District Administration	85,232	172,475	136,718	161,160	246,070	84,910	52.69%
Operations and Maintenance	614,597	1,554,092	565,496	487,670	422,959	(64,711)	-13.27%
Transportation	-	42,000	2,366	38,102	33,351	(4,751)	-12.47%
	8,717,026	11,118,942	10,094,986	12,440,425	12,402,160	(38,265)	-0.31%
Surplus (Deficit)	\$ 21,714	\$ 103,537	\$ 108,942	\$ (0)	\$ (0)	0	

Capital Fund	Actuals			Amended Budget	Preliminary Budget	Change from prior year amended budget	
	2019/2020	2020/2021	2021/2022	2022/2023	2023/2024	\$	%
Revenue							
Provincial Grants	\$ 280,884	\$ 339,226	\$ 194,936	\$ -	\$ -	-	
Gain on Sale	\$ -	\$ -	\$ -	\$ 174,818	\$ -	-	
Amortization	2,912,410	2,973,354	3,018,809	3,042,025	3,088,696	46,671	1.53%
	3,193,294	3,312,580	3,213,745	3,216,843	3,088,696	46,671	1.45%
Capital Fund - Object Reporting							
Services and Supplies	280,884	339,226	194,936	-	-	-	
Capital Loan Interest			1,210	30,645	45,321	14,676	47.89%
Amortization	3,960,685	3,985,358	4,098,528	4,095,959	4,282,137	186,178	4.55%
	4,241,569	4,324,584	4,294,674	4,126,604	4,327,458	200,854	4.87%
Surplus (Deficit)	\$ (1,048,275)	\$ (1,012,004)	\$ (1,080,929)	\$ (909,761)	\$ (1,238,762)	(329,001)	36.16%

B. Total Revenue by Fund

Total Revenue	Actuals			Amended Budget	Preliminary Budget	Change	
	2019/2020	2020/2021	2021/2022	2022/2023	2023/2024	\$	%
Operating Fund							
Grants							
Ministry of Education	\$ 63,655,835	\$ 65,892,174	\$ 68,753,437	\$ 71,938,085	\$ 78,598,001	\$ 6,659,916	9.26%
Other Ministries	387,232	362,317	450,725	306,065	309,140	3,075	1.00%
	64,043,067	66,254,491	69,204,162	72,244,150	78,907,141	6,662,991	9.22%
Tuition	2,322,031	1,398,001	2,300,936	2,282,000	2,505,040	223,040	9.77%
Other Revenue	394,065	312,557	318,882	255,000	255,000	-	0.00%
Rentals and Leases	212,095	216,660	216,477	213,590	211,650	(1,940)	-0.91%
Investment Income	117,462	82,813	114,553	500,000	500,000	-	0.00%
	\$ 67,088,720	\$ 68,264,522	\$ 72,155,010	\$ 75,494,740	\$ 82,378,831	\$ 6,884,091	9.12%
\$ change from Prior Year	3,314,505	1,175,802	3,890,488	3,339,730	6,884,091		
% change from Prior Year	5.20%	1.75%	5.70%	4.63%	9.12%		
Special Purpose Fund							
Grants							
Ministry of Education	\$ 7,194,714	\$ 10,228,501	\$ 8,807,314	\$ 10,350,293	\$ 10,322,427	\$ (27,866)	-0.27%
Other Ministries	87,329	68,533	82,013	210,432	200,933	(9,499)	-4.51%
	7,282,043	10,297,034	8,889,327	10,560,725	10,523,360	(37,365)	-0.35%
Other Revenue	1,456,697	925,445	1,314,601	1,879,700	1,878,800	(900)	-0.05%
	\$ 8,738,740	\$ 11,222,479	\$ 10,203,928	\$ 12,440,425	\$ 12,402,160	\$ (38,265)	-0.31%
\$ change from Prior Year	130,539	2,483,739	(1,018,551)	2,236,497	(38,265)		
% change from Prior Year	1.52%	28.42%	-9.08%	21.92%	-0.31%		
Capital Fund							
Ministry of Education Grant	\$ 280,884	\$ 339,226	\$ 194,936	\$ -	\$ -	\$ -	
Amortization	2,912,410	2,973,354	3,018,809	3,042,025	3,088,696	46,671	1.53%
Gain on Sale of Assets				174,818	-	(174,818)	-100.00%
	\$ 3,193,294	\$ 3,312,580	\$ 3,213,745	\$ 3,216,843	\$ 3,088,696	\$ (128,147)	-3.98%
\$ change from Prior Year	(101,257)	119,286	(98,835)	3,098	(128,147)		
% change from Prior Year	-3.07%	3.74%	-2.98%	0.10%	-3.98%		
Total Revenue	79,020,754	82,799,581	85,572,683	91,152,008	97,869,687	\$ 6,717,679	7.37%



C. Operating Fund Revenue Change Reconciliation

Operating Fund - Revenue Change Reconciliation	Increase (Decrease)
Operating Grant	
Enrolment - Regular schools	1,009,030
Enrolment - Continuing education	157,700
Enrolment - Special education	813,350
Enrolment - English language learning	42,795
Enrolment - Distance learning	1,060
Rate change - Distance learning	44,800
Rate change - Regular schools	4,851,053
Rate change - Special education	1,038,710
Rate change - English language learning	52,500
Rate change - Indigenous education	167,910
Salary differential supplement	294
Equity of opportunity supplement	61,576
Curriculum and learning support fund	335
Geographic factors supplement	158,497
Other MOE Grant	
Benefit enhancements	113,802
Cost of living increase	824,571
Labour settlement funding (reflected in rates)	(2,678,067)
Other Provincial	
UFV operating agreement	3,075
Tuition	
International tuition	74,100
Riverside tuition	148,940
Rental Revenue	
Classroom lease revenue	(1,940)
Grand Total	6,884,091



D. Total Expenses – All Funds

All Funds - Expense Summary	Actuals			Amended Budget	Preliminary Budget	Change	
	2019/2020	2020/2021	2021/2022	2022/2023	2023/2024	\$	%
By Fund							
Operating Fund	66,018,277	65,812,940	70,057,552	77,538,232	83,619,617	6,081,385	7.84%
Special Purpose Fund	8,717,026	11,118,942	10,094,986	12,440,425	12,402,160	(38,265)	-0.31%
Capital Fund	4,241,569	4,324,584	4,294,674	4,126,604	4,327,458	200,854	4.87%
	78,976,872	81,256,466	84,447,212	94,105,261	100,349,235	6,243,974	6.64%
All Funds - Expense Summary							
By Function							
Instruction	62,643,480	63,711,015	66,589,678	75,314,854	80,498,948	5,184,094	6.88%
District Administration	2,893,598	3,088,751	3,281,077	3,850,673	4,209,524	358,851	9.32%
Operations and Maintenance	8,364,924	9,332,246	9,150,453	9,516,148	9,946,920	430,772	4.53%
Transportation	1,114,185	1,139,096	1,326,266	1,296,982	1,366,385	69,403	5.35%
Debt Servicing	-	-	1,210	30,645	45,321	14,676	
Amortization (sch 4)	3,960,685	3,985,358	4,098,528	4,095,959	4,282,137	186,178	4.55%
	78,976,872	81,256,466	84,447,212	94,105,261	100,349,235	6,243,974	6.64%
All Funds - Expense Summary							
By Object Code							
Salaries and Wages							
Teachers	30,781,652	32,679,849	32,955,085	35,711,976	39,004,275	3,292,299	9.22%
Principals and Vice Principals	4,012,323	4,235,675	4,603,581	4,806,500	5,218,080	411,580	8.56%
Education Assistants	6,676,622	6,611,663	7,103,468	8,197,400	9,202,200	1,004,800	12.26%
Support Staff	7,716,001	8,123,004	8,137,956	8,715,956	9,496,776	780,820	8.96%
Other Professionals	2,187,107	1,996,864	2,008,315	2,366,974	2,523,881	156,907	6.63%
Substitutes	2,836,919	2,231,400	2,892,216	3,359,371	3,617,118	257,747	7.67%
	\$ 54,210,624	\$ 55,878,455	\$ 57,700,621	\$ 63,158,177	\$ 69,062,330	5,904,153	9.35%
Benefits	12,041,474	12,898,613	13,390,166	14,877,467	16,136,029	1,258,562	8.46%
Total Employment Expenses	66,252,098	68,777,068	71,090,787	78,035,644	85,198,359	7,162,715	9.18%
Services and Supplies	8,764,089	8,494,040	9,256,687	11,943,013	10,823,418	(1,119,595)	-9.37%
Debt Servicing	-	-	1,210	30,645	45,321	14,676	47.89%
Amortization	3,960,685	3,985,358	4,098,528	4,095,959	4,282,137	186,178	4.55%
	\$ 78,976,872	\$ 81,256,466	\$ 84,447,212	\$ 94,105,261	\$ 100,349,235	6,243,974	6.64%
Employment Expenses as a % of Total	83.89%	84.64%	84.18%	82.92%	84.90%		
Benefits as a % of Employment Expenses	22.21%	23.08%	23.21%	23.56%	23.36%		
Services and Supplies as a % of Total	11.10%	10.45%	10.96%	12.69%	10.79%		



E. Operating Fund Expenses

Operating Fund Expenses	Actuals			Amended Budget	Preliminary Budget	Change	
	2019/2020	2020/2021	2021/2022	2022/2023	2023/2024	\$	%
By Function							
Instruction	54,345,399	54,021,414	57,199,272	63,561,361	68,799,168	5,237,807	8.24%
District Administration	2,808,366	2,916,276	3,144,359	3,689,513	3,963,454	273,941	7.42%
Operations and Maintenance	7,750,327	7,778,154	8,390,021	9,028,478	9,523,961	495,483	5.49%
Transportation	1,114,185	1,097,096	1,323,900	1,258,880	1,333,034	74,154	5.89%
	<u>\$ 66,018,277</u>	<u>\$ 65,812,940</u>	<u>\$ 70,057,552</u>	<u>\$ 77,538,232</u>	<u>\$ 83,619,617</u>	<u>6,081,385</u>	<u>7.84%</u>
Instruction							
Teacher Salaries	26,617,417	27,220,109	27,790,165	30,340,130	33,375,532	3,035,402	10.00%
Principal / Vice Principal Salaries	3,969,695	4,155,650	4,539,492	4,638,800	4,977,210	338,410	7.30%
Education Assistant Salaries	6,198,765	5,901,883	6,610,320	7,542,400	8,466,100	923,700	12.25%
Support Staff Salaries	2,591,585	2,599,649	2,774,786	3,161,840	3,500,930	339,090	10.72%
Other Professionals Salaries	320,360	166,411	144,695	140,600	147,630	7,030	5.00%
Substitutes Salaries	2,484,637	1,848,812	2,474,026	2,900,810	3,103,737	202,927	7.00%
	<u>42,182,459</u>	<u>41,892,514</u>	<u>44,333,484</u>	<u>48,724,580</u>	<u>53,571,139</u>	<u>4,846,559</u>	<u>9.95%</u>
Benefits	9,373,976	9,818,189	10,366,925	11,389,400	12,363,583	974,183	8.55%
Total Salaries and Benefits	<u>51,556,435</u>	<u>51,710,703</u>	<u>54,700,409</u>	<u>60,113,980</u>	<u>65,934,722</u>	<u>5,820,742</u>	<u>9.68%</u>
Services and Supplies	2,788,964	2,310,711	2,498,863	3,447,381	2,864,446	(582,935)	-16.91%
	<u>\$ 54,345,399</u>	<u>\$ 54,021,414</u>	<u>\$ 57,199,272</u>	<u>\$ 63,561,361</u>	<u>\$ 68,799,168</u>	<u>5,237,807</u>	<u>8.24%</u>
Administration							
Principal / Vice Principal Salaries	-	-	-	59,800	62,790	2,990	
Support Staff Salaries	505,922	553,542	585,142	605,200	645,900	40,700	6.73%
Other Professionals Salaries	1,425,125	1,516,036	1,523,638	1,772,514	1,900,346	127,832	7.21%
Substitutes Salaries	14,929	6,451	9,701	5,000	5,000	-	0.00%
	<u>1,945,976</u>	<u>2,076,029</u>	<u>2,118,481</u>	<u>2,442,514</u>	<u>2,614,036</u>	<u>171,522</u>	<u>7.02%</u>
Benefits	385,602	377,276	444,161	542,174	580,550	38,376	7.08%
Total Salaries and Benefits	<u>2,331,578</u>	<u>2,453,305</u>	<u>2,562,642</u>	<u>2,984,688</u>	<u>3,194,586</u>	<u>209,898</u>	<u>7.03%</u>
Services and Supplies	476,788	462,971	581,717	704,825	768,868	64,043	9.09%
	<u>\$ 2,808,366</u>	<u>\$ 2,916,276</u>	<u>\$ 3,144,359</u>	<u>\$ 3,689,513</u>	<u>\$ 3,963,454</u>	<u>273,941</u>	<u>7.42%</u>
Operations & Maintenance							
Support Staff Salaries	3,682,544	3,664,474	3,646,862	3,941,950	4,272,800	330,850	8.39%
Other Professionals Salaries	363,849	219,145	254,378	360,860	378,255	17,395	4.82%
Substitutes Salaries	152,939	126,811	231,105	319,190	366,158	46,968	14.71%
	<u>4,199,332</u>	<u>4,010,430</u>	<u>4,132,345</u>	<u>4,622,000</u>	<u>5,017,213</u>	<u>395,213</u>	<u>8.55%</u>
Benefits	900,868	961,723	970,550	1,155,410	1,240,797	85,387	7.39%
Total Salaries and Benefits	<u>5,100,200</u>	<u>4,972,153</u>	<u>5,102,895</u>	<u>5,777,410</u>	<u>6,258,010</u>	<u>480,600</u>	<u>8.32%</u>
Services and Supplies	2,650,127	2,806,001	3,287,126	3,251,068	3,265,951	14,883	0.46%
	<u>\$ 7,750,327</u>	<u>\$ 7,778,154</u>	<u>\$ 8,390,021</u>	<u>\$ 9,028,478</u>	<u>\$ 9,523,961</u>	<u>495,483</u>	<u>5.49%</u>
Transportation							
Support Staff Salaries	655,236	575,683	686,207	674,650	723,500	48,850	7.24%
Other Professionals Salaries	77,773	83,727	85,604	93,000	97,650	4,650	5.00%
Substitutes Salaries	26,438	55,346	39,428	-	-	-	
	<u>759,447</u>	<u>714,756</u>	<u>811,239</u>	<u>767,650</u>	<u>821,150</u>	<u>53,500</u>	<u>6.97%</u>
Benefits	177,993	187,600	190,346	205,230	218,384	13,154	6.41%
Total Salaries and Benefits	<u>937,440</u>	<u>902,356</u>	<u>1,001,585</u>	<u>972,880</u>	<u>1,039,534</u>	<u>66,654</u>	<u>6.85%</u>
Services and Supplies	176,745	194,740	322,315	286,000	293,500		0.00%
	<u>\$ 1,114,185</u>	<u>\$ 1,097,096</u>	<u>\$ 1,323,900</u>	<u>\$ 1,258,880</u>	<u>\$ 1,333,034</u>	<u>74,154</u>	<u>5.89%</u>

F. Operating Fund Expense Changes

Operating Fund - Expense Changes Reconciliation	Increase (Decrease)
Teacher	
FTE change	786,700
Wage adjustments	2,143,702
Maternity leave	7,500
First aid allowance	3,000
FTE change - Literacy Mentor Teacher	94,400
PVP	
Wage adjustments	217,500
Addition - VP Indigenous	123,900
EA	
FTE change - Student services	392,900
FTE change - Indigenous Education	5,500
Wage adjustments	525,300
Support	
FTE change - Clerical	5,200
FTE change - Student services	30,390
Wage adjustments	589,600
First aid allowance	7,500
CUPE Health/Wellness Fund (re-allocation)	(6,000)
Additional SA hours	57,600
FTE change - IT	75,300
Other Prof	
FTE change - Finance	38,500
Wage adjustments - Trustees (CPI adjust)	5,012
Wage adjustments	113,395
Substitute	
Wage adjustments	250,095
Benefits	
Due to wage, FTE, rate changes	1,004,134
CUPE Health/Wellness Fund (re-allocation)	80,846
Addition - VP Indigenous	26,020

Operating Fund - Expense Changes Reconciliation	Increase (Decrease)
Services	
Agent Fees - International	20,971
Contract services - Facilities	20,000
Contract services - Student Services	85,000
Contract Services - Equity scan	(21,080)
Contract services - H&S	5,000
Legal fees - Ministry services	5,743
Software maintenance	48,000
Department reviews (re-allocation)	(2,000)
PD & Travel	
Contract Pro-D	2,800
Teacher mentorship	(140,000)
Mileage - Riverside (Carpentry/CSW)	500
CUPE Health/Wellness Fund (re-allocation)	(67,118)
Department reviews (re-allocation)	32,100
Rentals & Leases	
Equipment leases	(11,500)
Dues & Fees	
Department reviews (re-allocation)	900
Insurance	
Department reviews (re-allocation)	(8,000)
School protection plan	11,000
Supplies	
Schools - Enrolment change	12,700
Riverside	27,100
Riverside (Carpentry/CSW)	7,000
Information Technology	2,000
Prior year carryover	(303,324)
CUPE Health/Wellness Fund (re-allocation)	(7,500)
Department reviews (re-allocation)	(12,600)
Indigenous education (reduced surplus)	(119,302)
Transportation	10,000
Inflation contingency (re-allocation)	(100,000)
Utilities	
Garbage/recycling/organics	5,000
Grand Total	6,081,384

G. Special Purpose Funds Expenses

Special Purpose Fund Expenses	Actuals			Amended Budget	Preliminary Budget	Change	
	2019/2020	2020/2021	2021/2022	2022/2023	2023/2024	\$	%
By Function							
Instruction	8,298,081	9,689,601	9,390,406	11,753,493	11,699,780	(53,713)	-0.46%
District Administration	85,232	172,475	136,718	161,160	246,070	84,910	52.69%
Operations and Maintenance	333,713	1,214,866	565,496	487,670	422,959	(64,711)	-13.27%
Transportation		42,000	2,366	38,102	33,351	(4,751)	-12.47%
	\$ 8,717,026	\$ 11,118,942	\$ 10,094,986	\$ 12,440,425	\$ 12,402,160	(38,265)	-0.31%
By Special Purpose Fund							
Annual Facility Grant	249,513	249,513	244,250	249,559	249,559	-	0.00%
Learning Improvement Fund	226,311	225,361	231,682	235,547	291,080	55,533	23.58%
Scholarships & Bursaries	58,750	18,800	60,005	150,000	150,000	-	0.00%
School Generated Funds	1,376,233	889,912	1,254,596	1,700,000	1,700,000	-	0.00%
Strong Start	160,790	145,587	144,894	189,519	190,000	481	0.25%
Ready, Set, Learn	26,998	25,053	36,486	40,084	36,850	(3,234)	-8.07%
Official Languages (OLEP)	96,579	100,479	94,470	389,818	374,743	(15,075)	-3.87%
Community Link	381,185	416,933	412,254	412,254	448,905	36,651	8.89%
Classroom Enhancement - Overhea	290,774	259,203	259,203	268,897	283,686	14,789	5.50%
Classroom Enhancement - Staffing	4,929,479	5,179,216	6,175,271	6,600,851	6,963,898	363,047	5.50%
Classroom Enhancement - Remedie	826,855	743,007	734,301	886,759	-	(886,759)	
Changing Results (CR4YC)	-	1,049	1,423	31,278	31,250	(28)	-0.09%
Early Learning and Child Care	-	-	-	175,000	225,000	50,000	28.57%
FN Student Transportation	-	473	9,302	38,102	33,351	(4,751)	-12.47%
Mental Health in Schools	6,230	74,270	122,845	-	-	-	
Safe Return to School	-	434,860	210,900	-	-	-	
Safe Return to Class	-	2,286,693	130,033	123,811	60,000	(63,811)	-51.54%
Strengthening Early Years	-	-	-	19,000	34,000	15,000	78.95%
Student and Family Affordability Func	-	-	-	689,814	300,000	(389,814)	-56.51%
Feeding Futures	-	-	-	-	800,105	800,105	
BEST	-	-	-	-	-	-	
HP Childcare Centre	-	-	-	29,700	28,800	(900)	-3.03%
POPFASD - C.A.R.S.	3,762	3,486	-	-	-	-	
PSB Mentorship Grant	-	-	-	10,500	10,500	-	0.00%
MCFD Early Years	69,974	58,771	82,013	145,331	135,832	(9,499)	-6.54%
MDFC Middle Years	13,593	6,276	-	54,601	54,601	-	0.00%
	\$ 8,717,026	\$ 11,118,942	\$ 10,203,928	\$ 12,440,425	\$ 12,402,160	(38,265)	-0.31%
By Object Code							
Teachers	4,164,235	5,459,740	5,164,920	5,371,846	5,628,743	256,897	4.78%
Principals and Vice Principals	42,628	80,025	64,089	107,900	178,080	70,180	65.04%
Education Assistants	477,857	709,780	493,148	655,000	736,100	81,100	12.38%
Support Staff	280,714	729,656	444,959	332,316	353,646	21,330	6.42%
Other Professionals	-	11,545	-	-	-	-	
Substitutes	157,976	193,980	137,956	134,371	142,223	7,852	5.84%
	5,123,410	7,184,726	6,305,072	6,601,433	7,038,792	437,359	6.63%
Benefits	1,203,035	1,553,825	1,418,184	1,585,253	1,732,715	147,462	9.30%
Total Salaries and Benefits	6,326,445	8,738,551	7,723,256	8,186,686	8,771,507	584,821	7.14%
Services and Supplies	2,390,581	2,380,391	2,371,730	4,253,739	3,630,653	(623,086)	-14.65%
	8,717,026	11,118,942	10,094,986	12,440,425	12,402,160	(38,265)	-0.31%



23/24 Preliminary Budget

	23/24 Preliminary Budget			Total
	Operating	Special	Operating / Special	
OPERATING REVENUE				
Grants				
Ministry of Education - Operating	76,900,695	10,322,427	87,223,122	87,223,122
Other Ministry of Education	1,697,306	1,697,306	1,697,306	1,697,306
Provincial - Other	309,140	200,933	510,073	510,073
Total Grants	78,907,141	10,523,360	89,430,501	89,430,501
Tuition	2,505,040	2,505,040	2,505,040	2,505,040
Other Revenue	255,000	1,878,800	2,133,800	2,133,800
Rental Revenue	211,650	211,650	211,650	211,650
Investment Income	500,000	500,000	500,000	500,000
TOTAL OPERATING REVENUE	82,378,831	12,402,160	94,780,991	94,780,991
Gain on Disposal of Capital Assets				
Amortization of Deferred Capital				
STATEMENT 2 REVENUE	82,378,831	12,402,160	94,780,991	94,780,991
OPERATING EXPENSE				
Salaries				
Teachers	33,375,532	5,628,743	39,004,275	39,004,275
Principals and Vice-Principals	5,040,000	178,080	5,218,080	5,218,080
Education Assistants	8,466,100	736,100	9,202,200	9,202,200
Support Staff	9,143,130	353,646	9,496,776	9,496,776
Other Professionals	2,523,881	2,523,881	2,523,881	2,523,881
Substitutes	3,474,895	142,223	3,617,118	3,617,118
Total Salaries	62,023,538	7,038,792	69,062,330	69,062,330
Employee Benefits	14,403,314	1,732,714	16,136,028	16,136,028
Total Salaries and Benefits	76,426,852	8,771,507	85,198,359	85,198,359
Services and Supplies				
Services	2,525,557	2,525,557	2,525,557	2,525,557
Student Transportation	19,000	19,000	19,000	19,000
Professional Development and Travel	603,180	603,180	603,180	603,180
Rentals & Leases				
Dues & Fees	92,000	92,000	92,000	92,000
Insurance	191,000	191,000	191,000	191,000
Supplies	2,360,027	3,630,653	5,990,680	5,990,680
Utilities	1,402,001	1,402,001	1,402,001	1,402,001
Interest			45,321	45,321
Amortization			4,282,137	4,282,137
Total Services and Supplies	7,192,765	3,630,653	10,823,418	10,823,418
TOTAL OPERATING EXPENSE	83,619,617	12,402,160	96,021,777	96,021,777
Net Operating Surplus (Deficit)	(1,240,786)	-	(1,240,786)	(1,240,786)
Allocation of Surplus	1,801,796	1,801,796	1,801,796	1,801,796
Allocation (to) from Local Capital	(561,010)	(561,010)	561,010	561,010
Projected Operating Surplus/(Deficit)	-	-	(677,752)	(677,752)

1,748,204

Unrestricted Surplus funds available
Restricted Surplus funds available

June 30, 2024

	22/23 Amended Budget		Total	Change Operating / Special %
	Operating	Special		
Operating	68,501,085	10,350,293	78,851,378	8,371,744 10.62%
Special	3,437,000	3,437,000	3,437,000	(1,739,694) -50.62%
Operating / Special	306,065	210,432	516,497	(6,424) -1.24%
Capital	72,444,150	10,560,725	82,804,875	6,625,626 8.00%
Operating / Capital	2,282,000	2,282,000	2,282,000	223,040 9.77%
Special / Capital	255,000	1,879,700	2,134,700	(900) -0.04%
Operating / Special	213,590	213,590	213,590	(1,940) -0.91%
Capital / Special	500,000	500,000	500,000	- 0.00%
Operating / Capital	75,494,740	12,440,425	87,935,165	6,845,826 7.79%
Operating / Total	174,818	-	174,818	46,671 1.53%
Special / Total	3,042,025	3,042,025	3,042,025	6,892,497 7.84%
Operating / Special	30,340,130	5,371,846	35,711,976	3,292,299 9.22%
Special / Operating	4,698,600	107,900	4,806,500	411,580 8.56%
Operating / Special	7,542,400	655,000	8,197,400	1,004,800 12.26%
Special / Operating	8,383,640	332,316	8,715,956	780,821 8.96%
Operating / Special	2,366,974	2,366,974	2,366,974	156,907 6.63%
Special / Operating	3,225,000	134,371	3,359,372	257,746 7.67%
Operating / Total	56,556,745	6,601,433	63,158,177	5,904,153 9.35%
Special / Total	13,292,213	1,585,253	14,877,466	1,258,562 8.46%
Operating / Special	69,848,958	8,186,686	78,035,643	7,162,715 9.18%
Operating / Capital	2,363,923	2,363,923	2,363,923	161,634 6.84%
Special / Capital	19,000	19,000	19,000	- 0.00%
Operating / Special	774,798	774,798	774,798	(171,618) -22.15%
Capital / Special	11,500	11,500	11,500	(11,500) -100.00%
Operating / Capital	91,100	91,100	91,100	900 0.99%
Special / Capital	188,000	188,000	188,000	3,000 1.60%
Operating / Special	2,843,953	4,253,739	7,097,692	(1,107,012) -15.60%
Special / Operating	1,397,001	1,397,001	1,397,001	5,000 0.36%
Operating / Capital	30,645	30,645	30,645	-
Special / Capital	4,095,959	4,095,959	4,095,959	186,178 4.55%
Operating / Special	7,689,274	4,253,739	11,943,013	(933,417) -9.37%
Special / Operating	77,538,232	12,440,425	89,978,657	6,229,298 6.72%
Operating / Special	(2,043,492)	-	(2,043,492)	663,199
Capital / Special	2,649,499	2,649,499	2,649,499	(847,703)
Operating / Capital	(606,007)	(606,007)	606,007	44,997
Special / Capital	0	0	(303,754)	(139,507)

H. Amended Budget Summary Page