

SCHOOL DISTRICT NO. 83

(NORTH OKANAGAN-SHUSWAP)

2020-21 PRELIMINARY ANNUAL BUDGET



Annual Budget Regulation

- As per Section 110 of the School Act:
 - (2) boards must prepare an annual budget in the form and containing the content specified by the minister;
 - (3) Estimated expenditures and the annual budget must not exceed estimated revenues.
- An annual budget must also be prepared in accordance with Section 23.1 of the Budget Transparency and Accountability Act and Financial Administration Act of the Province of British Columbia.

Annual Budget Cycle

The preliminary budget is based on enrolment projections provided by districts.

- Mid-February – enrolment projections for the following September are provided to the Ministry
- March 15th – preliminary grant provided by the Ministry (based on projected enrolment)
- April/May – budget development process takes place – must be a balanced budget
- June – preliminary budget approved by Board by bylaw – must be submitted to Ministry by June 30th (per School Act)

Annual Budget Cycle

The final budget is based on actual enrolment reported to the Ministry at September 30th.

- September 30th - actual enrolment reported to Ministry (1701 report)
- December 15th – final recalculated grant provided (based on actual enrolment)
- February - amended annual budget approved by Board by bylaw– must be submitted to Ministry by February 28th (as per the School Act)

Sources of Revenues

Operating Funds	Special Purpose Funds	Capital Funds
Ministry of Education Operating Grant Block • Base per Student Allocation • Unique Student • Unique District • Funding Protection/Enrolment Decline Pay Equity Student Transportation Fund Other Provincial Grants Local Sources of Revenues Other Provincial Grants Local Education Tuition Agreements Investment income Rentals and Leases Other Revenues	Ministry of Education Classroom Enhancement Fund Learning Improvement Fund Community LINK Annual Facility Grant (Operating portion) StrongStart Ready Set Learn French Federal Grant (OLEP) First Nation Student Transportation Mental Health in Schools Changing results for Young Readers School Generated Funds Scholarship and Bursaries	Ministry of Education Annual Facilities Grant (Capital portion) Seismic Mitigation Building Expansion Building Replacement Bus Replacement School Enhancement, Carbon Neutral Capital Plan Playground Equipment Funding Local Capital Reserves Sale of assets Operating Surpluses

What are Special Purpose Funds?

- Special Purpose Funds are grants provided by the Ministry of Education or other sources that have been designated for specific purposes.
- These funds are intended to be spent within the year they are provided.
- Any unspent special purpose funds must be held in trust and be shown as unspent deferred revenues on our year end financial statements.

2020-21 Special Purpose Funds

Classroom Enhancement Fund	\$ 4,964,644	restored class size/composition language w/in teachers CA
Learning Improvement Fund	\$ 263,129	to assist Boards in addressing class size and composition
Community LINK	\$ 329,608	to provide services for at-risk children and youth
Annual Facilities Grant	\$ 342,430	to maintain facility assets through their anticipated economic life
StrongStart	\$ 192,000	pre-K; early learning experience for children and their families
Ready Set Learn	\$ 39,200	pre-K; facilitate partnerships between schools and community
French Federal Grant	\$ 118,213	funding for French language instruction

What are Capital Funds?

➤ MOE Capital Funds

Allocated based on the District's 5-Year Capital Plan Submission, which is adopted by the Board and submitted to the Ministry prior to June 30 each fiscal year:

- Major Capital (>\$2M) provided to acquire land, build schools, or to fund significant renovations or expansions to existing schools
- Minor Capital (<\$2M) provided for HVAC, large roofing projects, and small additions/renovations
- Bus Replacement
- School Playground Grants

Annual Facility Grant provided annually in March based on #/size of open school sites; intended for general repair and maintenance

➤ Local Capital Reserves

- proceeds from asset disposal
- generated through Board approved transfers of operating surplus

2020-21 MoE Capital Funds

Annual Facilities Grant	\$ 1,341,834	to maintain facility assets through their anticipated economic life
Minor Capital Projects	\$ 1,429,000	Phase 3, Mechanical Upgrades HVAC Eagle River
Buses	\$ 415,827	3 X C76

Operating Funds

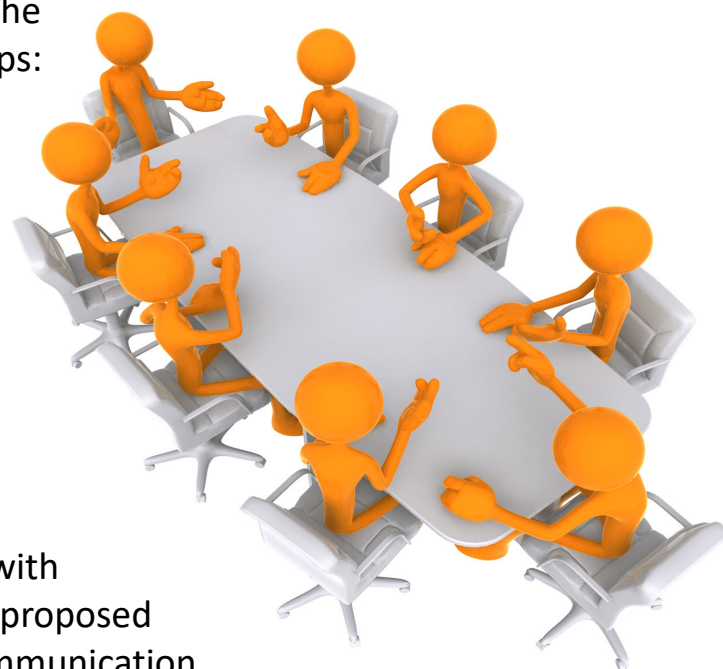
- Boards hold autonomy and responsibility to allocate operating funds as they deem appropriate within their individual districts.
- Operating Grant calculations are based on the district's forecasted student enrolment, and were announced by the Ministry of Education on March 15, 2020.
- Other operating grant projections are high-level estimates, and based on historical information and known or anticipated changes expected in the future.

Budget Committee

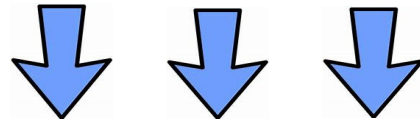
To advise and assist with the 2020-21 Operational Budget development, the Board accessed its Budget Committee. The committee consists of representation from all partner groups:

- Teachers
- Support staff
- First Nations
- Principals and Vice Principals
- Parents
- Students
- District Staff

The purpose of this working group is to provide the Board with representative advice on budget issues and implications of proposed changes, and to allow for an interactive forum for open communication and understanding of the budget.



School District No. 83 Strategic Plan Goals



\$\$ BUDGET \$\$



- **STUDENTS FIRST**

Student success is our priority every day.

- **CULTURE OF HEALTH AND WELLNESS**

Students and staff are healthy,
and connected to the learning community.

- **ORGANIZATIONAL EFFICIENCY**

Decisions and actions are clear, purposeful and reasonable.

Ministry of Education Funding Level Changes

Funding Supplement	2018/19 Rate	2019/20 Rate	2020/21 Rate	% Change
Basic Allocation	7,419	7,468	7,560	1.9%
Special Needs – Level 1	38,800	42,400	43,000	10.8%
Special Needs – Level 2	19,400	20,200	20,400	5.2%
Special Needs – Level 3	9,800	10,250	10,300	5.1%
English Language Learning	1,420	1,495	1,520	7.0%
Indigenous Students	1,230	1,450	1,500	22.0%
Non-Graduated Adult Education	4,696	4,773	4,823	2.7%
Student Location Factor (elementary)	260	266	271	4.4%
Student Location Factor (secondary)	346	355	361	4.4%

Estimated Operating Grants - 2020/21 School Year

School District 83 North Okanagan-Shuswap

September 2020 Enrolment Count

	School-Age Enrolment	Funding Level	Funding	Total Supplement
Standard (Regular) Schools	6,477.0000	\$7,560	\$48,966,120	
Continuing Education	0.0000	\$7,560	\$0	
Alternate Schools	40.0000	\$7,560	\$302,400	
Distributed Learning	10.5000	\$6,100	\$64,050	
Home Schooling	4	\$250	\$1,000	
Course Challenges	12	\$236	\$2,832	
Total Enrolment-Based Funding (September)	6,527.5000			\$49,336,402

	Total Enrol. Change	Funding Level	Funding	Total Supplement
1% to 4% Enrolment Decline	96.4375	\$3,780	\$0	
4%+ Enrolment Decline		\$5,670	\$0	
Significant Cumulative Decline (7%+)	278.2799	\$3,780	\$0	
Supplement for Enrolment Decline				\$0

	Enrolment	Funding Level	Funding	Total Supplement
Level 1 Special Needs	7	\$43,000	\$301,000	
Level 2 Special Needs	425	\$20,400	\$8,670,000	
Level 3 Special Needs	145	\$10,300	\$1,493,500	
English Language Learning	40	\$1,520	\$60,800	
Indigenous Education	1,209	\$1,500	\$1,813,500	
Adult Education	0.6250	\$4,823	\$3,014	
Equity of Opportunity Supplement			\$238,308	

Supplement for Unique Student Needs **\$12,580,122**

Variance from Provincial Average	-\$286	
Estimated Number of Educators	362.674	-\$103,725

	Enrolment	Funding Level	Funding	Total Supplement
FTE Distribution	6,528.1250	\$180.33	\$1,177,217	
Supplement for Salary Differential				\$1,073,492

Supplement for Unique Geographic Factors **\$9,189,107**

Funding Protection **\$0**

Supplement for the Education Plan **\$57,880**

September 2020 Enrolment Count, Total **\$72,237,003**

July 2020 Enrolment Count

	Enrolment	Funding Level	Funding	Total Supplement
Summer Learning Grade 1-7	40	\$215	\$8,600	
Summer Learning Grade 8-9	0	\$215	\$0	
Summer Learning Grade 10-12	0	\$430	\$0	
Supplemental Summer Learning Funding			\$0	
Cross-Enrolment, Grade 8 and 9	5	\$0	\$2,150	
Summer Learning, Total				\$10,750

February 2021 Enrolment Count

	Enrolment	Funding Level	Funding	Total Supplement
School-Age FTE - Continuing Education	0.0000	\$7,560	\$0	
Adult FTE - Continuing Education	0.0000	\$4,823	\$0	
K-Gr 9 School-Age FTE - Distributed Learning	10.0000	\$3,050	\$30,500	
Gr 10-12 School-Age FTE - Distributed Learning	22.0000	\$6,100	\$134,200	
Adult FTE - Distributed Learning	0.0000	\$4,823	\$0	
Level 1 Special Needs Enrolment Growth	0	\$21,500	\$0	
Level 2 Special Needs Enrolment Growth	15	\$10,200	\$153,000	
Level 3 Special Needs Enrolment Growth	8	\$5,150	\$41,200	
Newcomer Refugees	0.0000	\$3,780	\$0	
ELL Supplement - Newcomer Refugees	0	\$760	\$0	
February 2021 Enrolment Count, Total				\$358,900

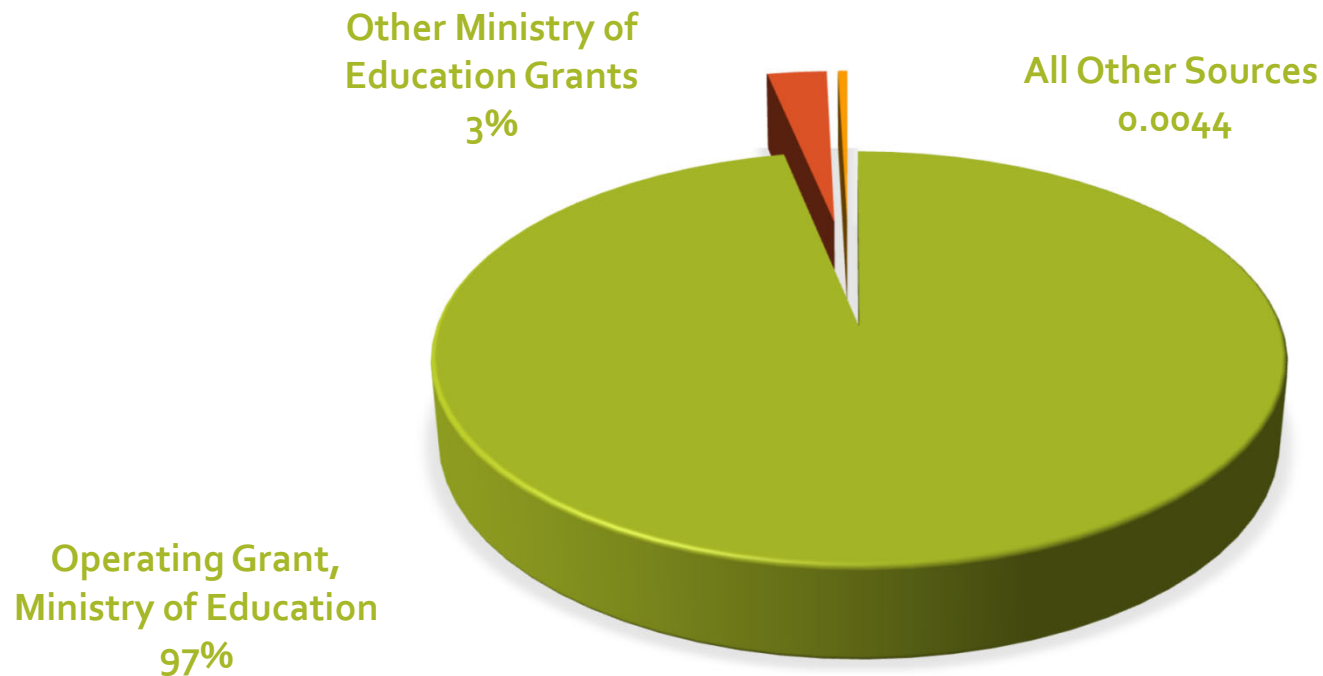
May 2021 Enrolment Count

	Enrolment	Funding Level	Funding	Total Supplement
School-Age FTE - Continuing Education	0.0000	\$7,560	\$0	
Adult FTE - Continuing Education	0.0000	\$4,823	\$0	
K-Gr 9 School-Age FTE - Distributed Learning	1.0000	\$2,033	\$2,033	
Gr 10-12 School-Age FTE - Distributed Learning	16.0000	\$6,100	\$97,600	
Adult FTE - Distributed Learning	0.0000	\$4,823	\$0	
May 2021 Enrolment Count, Total				\$99,633

2020/21 Full-Year Estimated Total \$72,706,286

Estimated 2020/21 Operating Grant from Indigenous Services Canada	\$1,036,645
Estimated 2020/21 Operating Grant from Ministry of Education	\$71,669,641

2018-19 Operating Fund Revenues % by Source



2020-21 Preliminary MoE Base Operating Grant

FTE September Enrolment	6,431.0625	6,527.5000	96.4375
Enrolment Based Funding	48,016,607	49,336,402	1,319,795
Special Education	9,173,850	10,464,500	1,290,650
Distance Ed Enrolment Based	159,183	275,083	115,900
Special Needs Growth	96,175	194,200	98,025
Equity of Opportunity		238,308	238,308
English Language Learning	55,315	60,800	5,485
Indigenous Education	1,719,700	1,813,500	93,800
Adult Education	2,983	3,014	31
Salary Differential	1,057,634	1,073,492	15,858
Unique Geographical Factor	8,222,797	9,189,107	966,310
Vulnerable Students	277,638	-	(277,638)
Curriculum and Learning Support Fund	127,281	57,880	(69,401)
TOTAL	68,909,163	72,706,286	3,797,123

2020-21 Discontinued MoE Grants

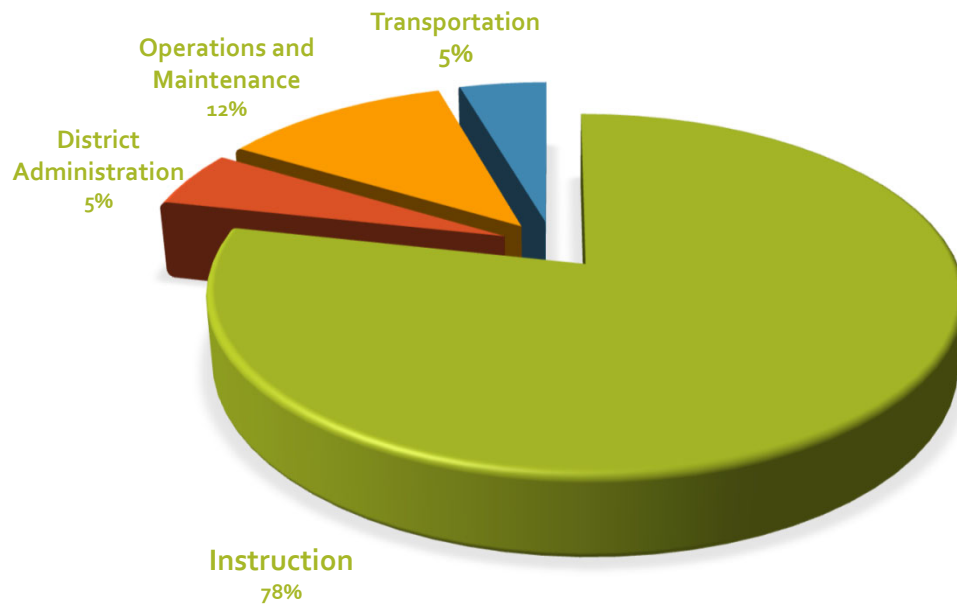
Other Grants	2019-20	2020-21	Change
Rural Enhancement	213,353	-	(213,353)
Support Staff Labour Settlement	274,965	-	(274,965)
Classroom Enhancement Fund - Overhead	357,469	318,656	(38,813)
Employer Health Tax	538,167	-	(538,167)
Carbon Tax	90,000	-	(90,000)
Service Improvement Allocation			(80,824)
TOTAL	1,473,954	318,656	(1,236,122)
NET GAIN/(LOSS)			2,561,001

2020-21 Preliminary Revenue Summary

FUNDING SOURCE	2019-20 Interim	2020-21 Preliminary	Change from 19-20 Interim
Ministry of Education			
Block Funding	68,909,163	72,706,286	3,797,123
Other Special Grants	1,473,954	318,656	(1,236,122)
Other Grants	1,266,504	1,257,175	(9,329)
Provincial Grants - Other	180,000	170,950	(9,050)
LEA/Direct Funding, First Nations	1,036,645	1,036,645	-
Other Fees and Revenue	10,000	10,000	-
Rentals and Leases	1,046,645	1,046,645	-
Investment Income	170,000	80,000	(90,000)
Over-all Incease/(Decrease)	74,092,911	76,626,357	2,452,622

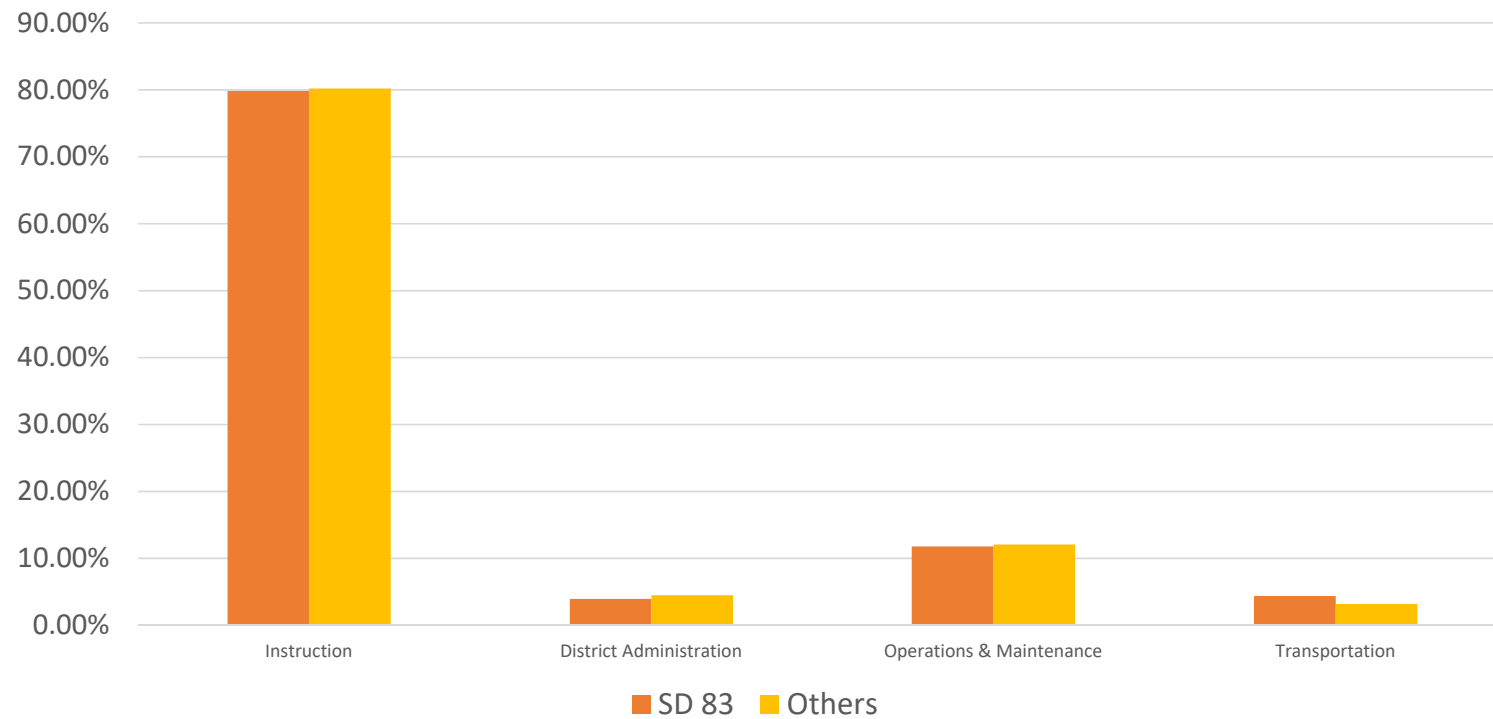
How have we allocated our operating funds by function?

2018-19 EXPENDITURES



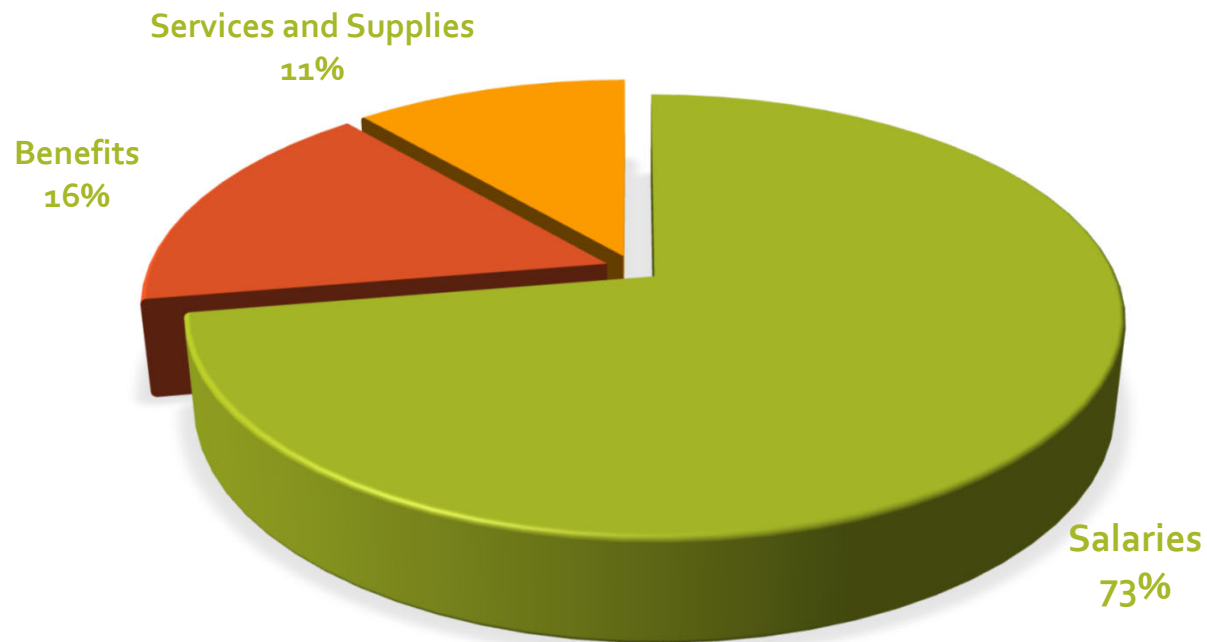
- **Instruction** – regular classrooms and instructional support including Career Programs, English Language Learning, Special Education, and other student support programs
- **District Administration** – human resources, payroll, finance, governance and educational leadership
- **Operations and Maintenance** – facility and grounds maintenance and administration, custodial services and utilities
- **Transportation** – student busing

How do we compare?



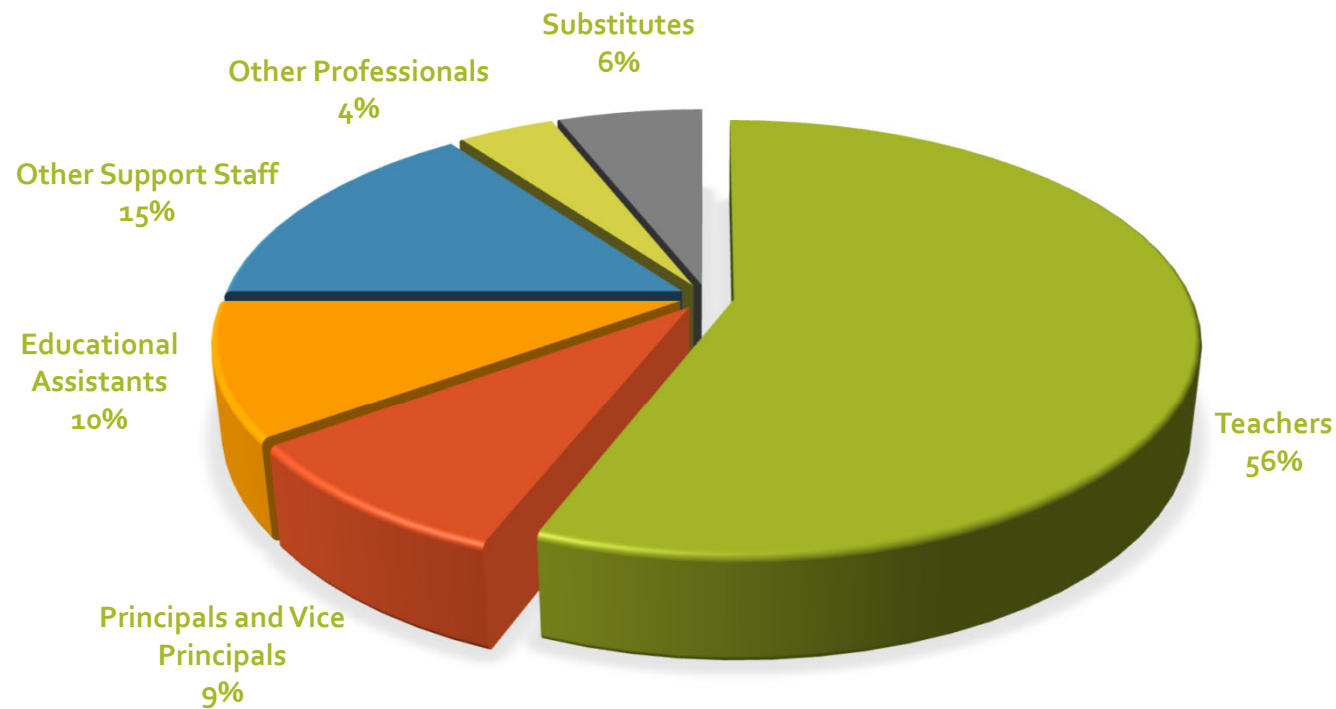
How have we allocated our operating funds by expense?

2018-19 EXPENDITURES

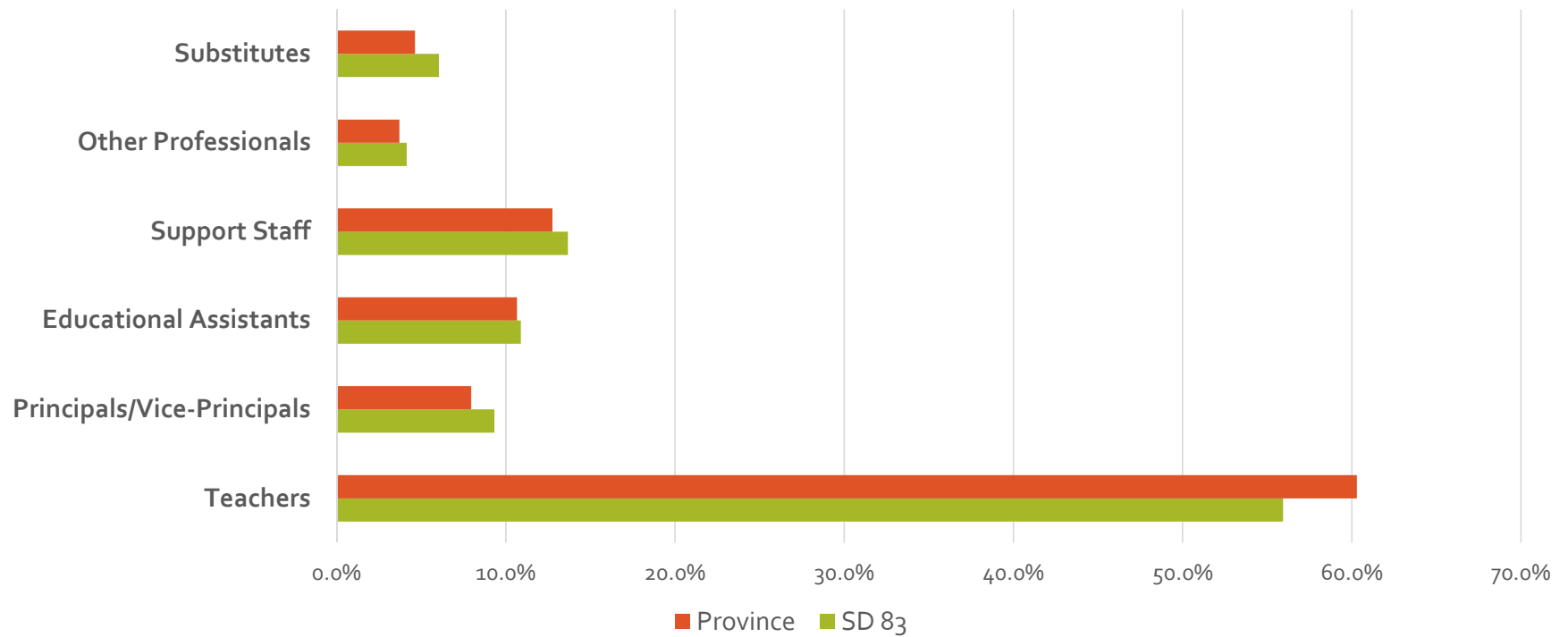


How have we allocated our operating funds by employee group?

2018-19 EXPENDITURES



How do we compare?



2020-21 Cost Pressures/Anticipated Savings

Wages and Compensation	
Benefit Premiums	285,000
Teachers	-
CUPE	345,000
Principals and Vice Principals	235,300
Excluded Staff and Trustees	151,000
	1,016,300
Other	
Insurance Premiums - Snow Clearing	40,000
General Inflation	40,000
Utilities	-27,000
MyEd SIS Implementation	-160,000
Accrued Benefit Obligation	32,000
Summer School 2020	-9,200
Uninsured Losses	-20,000
	-104,200
Enrolment Growth/Decline	
Regular Student Enrolment	690,000
Career Education	-20,000
	670,000
Total Cost Pressures/(Anticipated Savings)	
	1,582,100

2021-20 Equipment Refresh Requirements

Computer Hardware	250,000
Photocopier Fleet	120,000
Phone System Refresh Plan	33,000
Band Equipment	33,000
Auto Scrubbers	25,100
Total Equipment Refresh Requirements	461,100

Proposed Initiatives

Inclusive Education

1. **Additional Supports for Students with Diverse Learning Needs**

Based on the projected increases in the number of designated students and their individual needs assessments, an increased budget allocation is requested for additional Certified Educational Assistants' and/or teaching support time.

2. **Teacher of Students with Visual Impairments (TSVI)**

TSVIs support students with vision impairments and additional exceptionalities, as well as learners with deaf-blindness. The educational programming requirements of students with visual impairments are highly individualized. An additional 0.900 FTE Teaching time (\$87,500) is requested in order to better meet the needs of students in the district.

3. **Trauma Consultant Counselor**

A 1.000 FTE Trauma Consultant Counselor (\$97,300) is requested for 2020-21. School-based teams are identifying an ever-increasing number of students (and families) who are struggling with the impacts of trauma. Many of these children present with severe anxiety, grief and loss, difficulty focusing and engaging in learning, and struggle with self-regulation. School teams struggle to effectively support the child, unable to address the underlying factors that are driving the behavior.

Proposed Initiatives

Instruction and Curriculum

1. Expansion of Early Literacy Intervention

Early Literacy Intervention (ELI) demonstrates that 70% of the district's lowest grade 1 non-reading students are still at grade level reading ability 3, 5, 7 and now 8 years after this intensive 1-year intervention. The success of the Early Literacy Intervention Program has been demonstrated year after year in the district. Additional teaching time is requested in an effort to continue to expand the ELI Program to all elementary schools in the district

2. Indigenous Literacy Intervention Program

Given that the district's indigenous students continue to have lower reading results and graduation rates, and given that early intervention with reading is the proven way to start to address this, an addition of 0.500 FTE Indigenous Literacy Intervention Program Teacher (\$49,000) at M.V. Beattie is requested.

3. Numeracy Professional Development

With the intent to increase Teacher efficacy, a request for additional professional development funding for the Numeracy Helping Team is proposed. \$20,000 is requested to apply to the fees for the renowned National Math leader, Dr Peter Liljedahl, and an additional \$50,000 is requested for teacher replacement costs.

Proposed Initiatives

Operations

1. **Water Filters/Bottle-filling Stations in Schools**

\$30,000 is proposed to support the district's 5-year plan to install filters and bottle-filling stations in all school sites in response to the recent changes imposed by Health Canada in relation to the lowered levels of allowable lead content in drinking water.

2. **Full-time Replacement of Custodians**

An increase of \$109,000 is requested to reinstate full-time replacement of absent custodians. Currently, replacement provisions only allow for 1/2-time replacement for the first 3 days of absence. This practice not only creates inequities among employees and school sites, but more importantly, it imposes significant pressure on the district's valued Custodians when they fall ill. It is imperative that the Custodial Department meets its primary objective of providing clean and healthy environments for all staff, students, and parents at all times, and particularly, during current times of COVID-19.

3. **Custodial Cleaning Supplies and Paper Products**

Cleaning supply demand is currently heightened as the district continues to fight the spread of COVID-19. On-going work is underway in researching the most cost effective and adequate cleaning supplies available. An increase of \$101,000 is requested for the purchase of adequate cleaning supplies and paper products for 2020-21.

Prior Year Operating Surplus Appropriation

1. White Fleet/Operations Equipment

The district continues to make effort to replenish its white fleet to ensure long-term sustainability, mitigate lost time and resources in maintaining aged-out/old equipment, and recognize organizational efficiencies by avoiding external contract services fees, specifically:

- Skid Steer – \$40,000 – currently, the district rents or contracts the use of a skid steer for snow removal at \$3,200 per week
- Parking lot sweeper – \$35,000 - currently the district contracts parking lot cleaning and rental equipment to a tune of \$20,000 per year
- Mower – \$25,000 - the district's mowers are very near end of life - significant time and resources are being consumed in an effort to repair and maintain aged-out equipment, and downtime greatly affects service to school sites.

Prior Year Operating Surplus Appropriation

2. Bus Engine Replacements

The district is experiencing significant challenges with the Maxforce DT bus engines related to emission equipment requirements causing premature engine failures. These engine failures are occurring long before they qualify for ministry capital replacement funding. The district expects the need to replace 11 of the 13 in the fleet in 2020-21, and the cost for this is estimated at \$115,000.

3. DDC Controls Upgrade

The current direct digital control flash player graphics for the HVAC systems at several sites will no longer be supported by any platform after December 31, 2020. This was an unforeseen complication when these systems were installed years ago. In order to keep these systems working, an upgrade to HTML5 is required. The estimated cost for this upgrade is \$75,000.

4. Papercut Management Software

The software system for our photocopiers is up for renewal July 1, 2020. The one-time cost (every 5 years) for this renewal is \$28,000.

Request for Feedback

Online Survey

Should you wish to share your views on the proposed budget considerations, you are invited to complete the online survey that has been emailed to all parents, guardians, and stakeholders, or can be accessed via our website.

This survey is open from Wednesday, May 13 to Sunday, May 24, 2020.

Individuals wishing to provide written submissions are asked to email them to vdeacon@sd83.bc.ca before end of day on Sunday, May 24, 2020.

QUESTIONS & FEEDBACK

