

BUDGET HIGHLIGHTS

Finance and Facilities
Standing Committee Meeting
February 2, 2021

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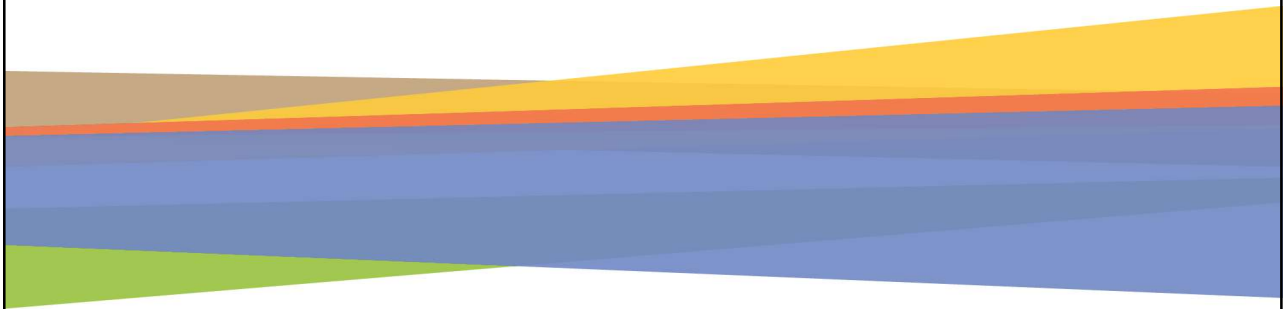
PRESENTATION AGENDA



1. Strategic Context
2. How are we funded?
3. Student Enrolments
4. How do we spend?
5. Impact of Restored Language
6. Impact of COVID-19
7. What does it look like moving forward?
8. Identifying Budget Initiatives

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STRATEGIC CONTEXT



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STRATEGIC PLAN

Our Vision

We provide world-class instruction and a rich diversity of engaging programs to inspire success for every student and bring communities together to learn, share and grow.

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STRATEGIC PLAN



- 2011-2021 Strategic Plan informed the backbone for operations and guides Board decisions.
- Strategic investments informed the 2019-2021 Three-Year Operating Plan.
- Development of the next Strategic Plan is underway to guide the School District over the next decade.

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NEW STRATEGIC PLAN



Draft goals for the 2021-2031 Strategic Plan will be shaped through community input launched on January 26, 2021. Draft Strategic Goals are:

- *Provide equity-based education that supports the diverse learning needs of students.*
- *Enhance innovative approaches and curriculum to educate citizens of humanity.*
- *Enhance our welcoming, safe, and inclusive culture and learning environment.*
- *Promote mental health and well-being through social emotional learning and trauma-informed practices.*
- *Champion truth, healing, and reconciliation, and embed Indigenous ways of knowing.*
- *Lead on sustainable practices and nature-based learning to address environmental challenges.*

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KEY PLANNING DATES



FEBRUARY 15: Student Enrolment Projections for next fiscal

- Analysis of current enrolments after September 1701 and prior to February 1701
- Informed by Baragar and local knowledge

MARCH 15: Preliminary Operating Grant Announcement for next fiscal

- Grant announcement drives the Operating Fund in Preliminary budget

JUNE 30: Balanced Preliminary Budget for next fiscal due to Ministry

- Section 111 of *School Act* requires submission of a balanced budget

SEPTEMBER 30: Actual Student Enrolments (1701) to Ministry

- Actual enrolments inform Operating Grant announced in December

DECEMBER 15: Amended Operating Grant Announcement

- Ministry confirms Operating Grant based on September actual student enrolments

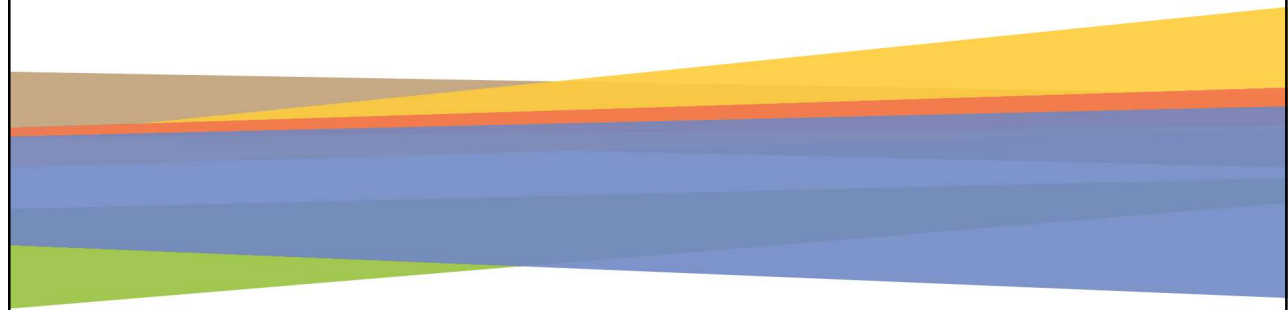
FEBRUARY 28: Balanced Amended Budget due to Ministry

- Board must adopt an Amended Budget for the current school year

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HOW ARE WE FUNDED?



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BUDGET – BY FUND



OPERATING	CAPITAL	SPECIAL PURPOSE	SCHOOL GENERATED
<ul style="list-style-type: none">• Learning• Teaching• Programs• Administration• Facility Operations and Maintenance	<ul style="list-style-type: none">• Buildings• Vehicles• Infrastructure• Land Purchases• Examples:<ul style="list-style-type: none">• Laptops and iPads• Furniture and equipment• Useful life is greater than 1 year	<ul style="list-style-type: none">• Designated for a specific use• Time limited, generally 12 to 24 months• Examples:<ul style="list-style-type: none">• Classroom Enhancement Fund• Learning Improvement Fund	<ul style="list-style-type: none">• Collected and held at Schools for a specific purpose• Examples:<ul style="list-style-type: none">• Course fees• Fees for trips and events• Community garden grant

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OPERATING GRANT REVENUES



Current Funding Formula

- **Basic allocation per Student**
 - Standard school aged FTEs funded at \$7,560 in 2020/21.
- **Additional allocation per Special Needs Student (Levels 1, 2, 3)**
 - Per student funding to address uniqueness of enrolment and support additional programing.
- **Unique District Factors**
 - Six geographic factors plus salary differential for teachers that recognize uniqueness of school districts.
- **Funding Protection/Enrolment Decline**
 - Additional funding to address uniqueness of school districts.

Ministry funding accounts for 90% of total operating revenues

- In the 2020/21 Preliminary Budget this increased to 95%.

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OTHER REVENUES



International Tuition

- Funds International Teacher salaries and benefits and operating costs.
- Approximately \$3,000 per student funds NVSD operating costs.

Other Revenue

- Cheakamus Centre, Band and Strings, Academy fees, Artist for Kids.
- Often there is an offsetting expense.

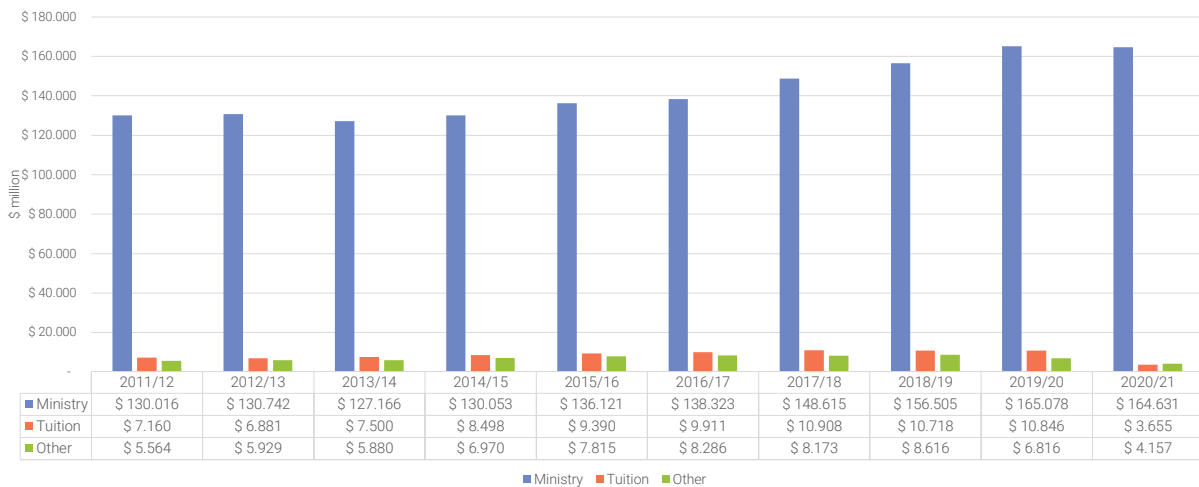
Rentals and Leases

- Licensee fees for childcare centres, long-term lease rentals of properties and facility rentals.

Investment Income

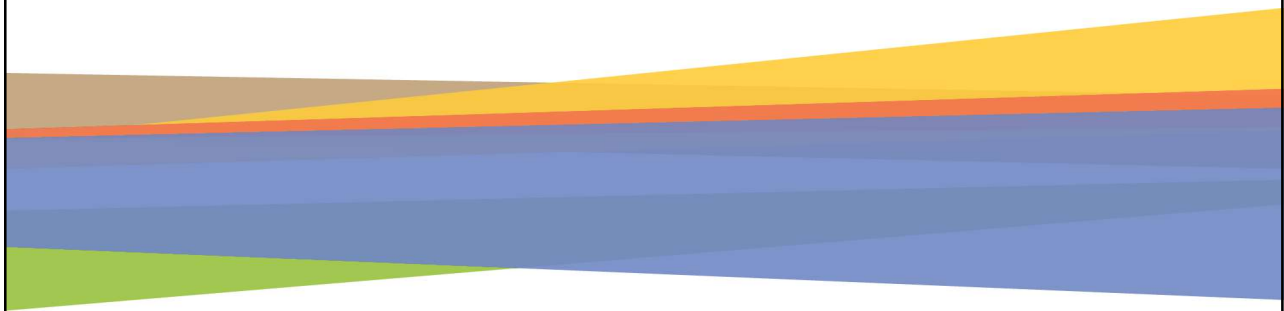
- Revenue earned through provincial government treasury.

REVENUE: OPERATING AND SPECIAL PURPOSE



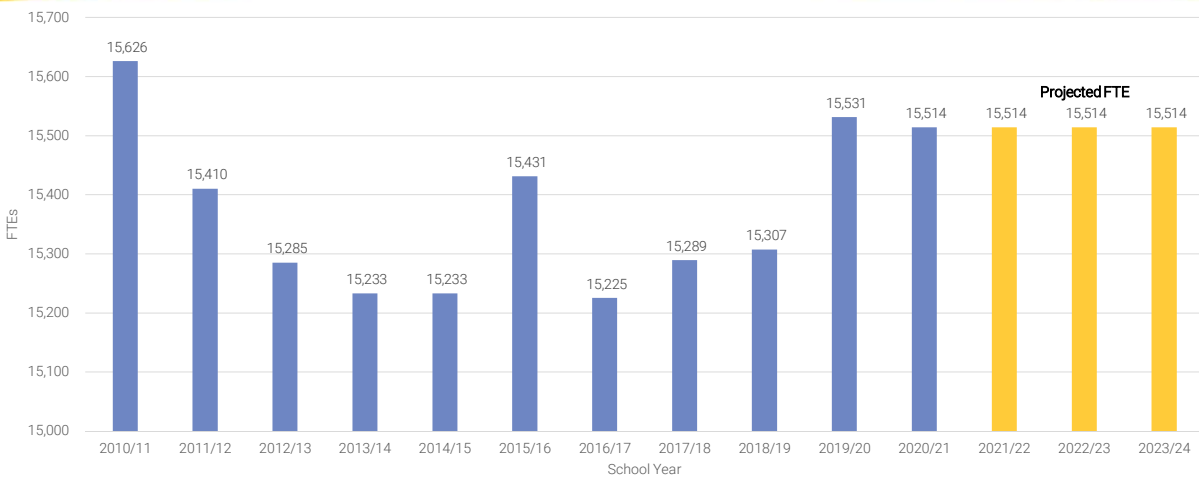
Source: Audited Financial Statements; 2020/21 Preliminary Budget

STUDENT ENROLMENTS



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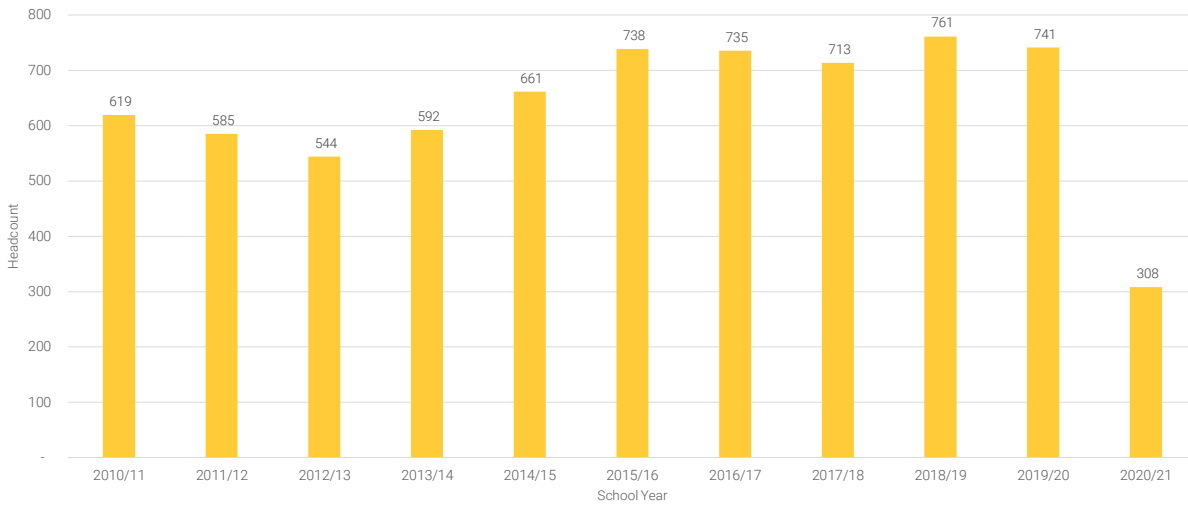
FUNDED STUDENT FTEs



Source: September 1701

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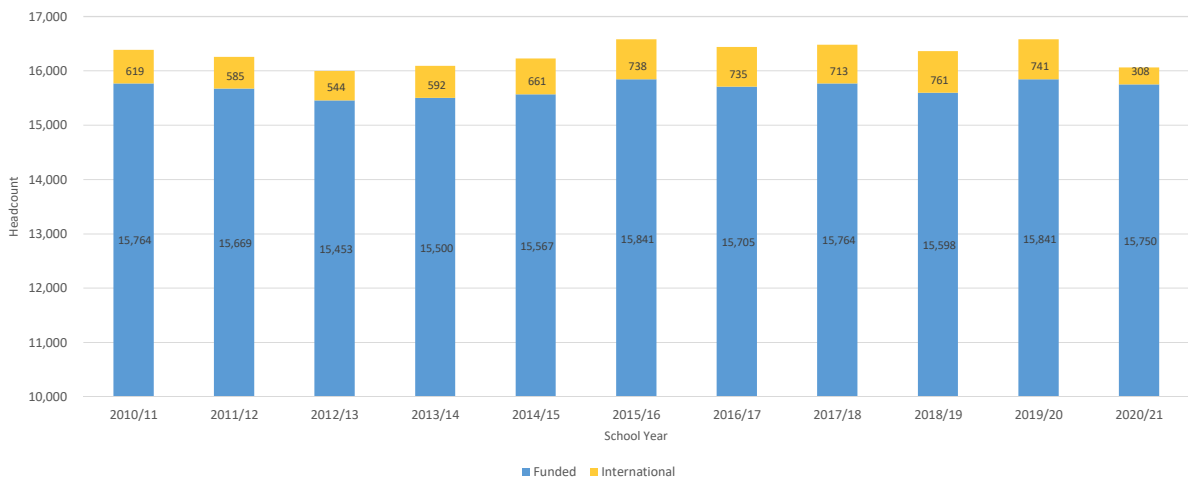
INTERNATIONAL STUDENTS



Source: September 1701

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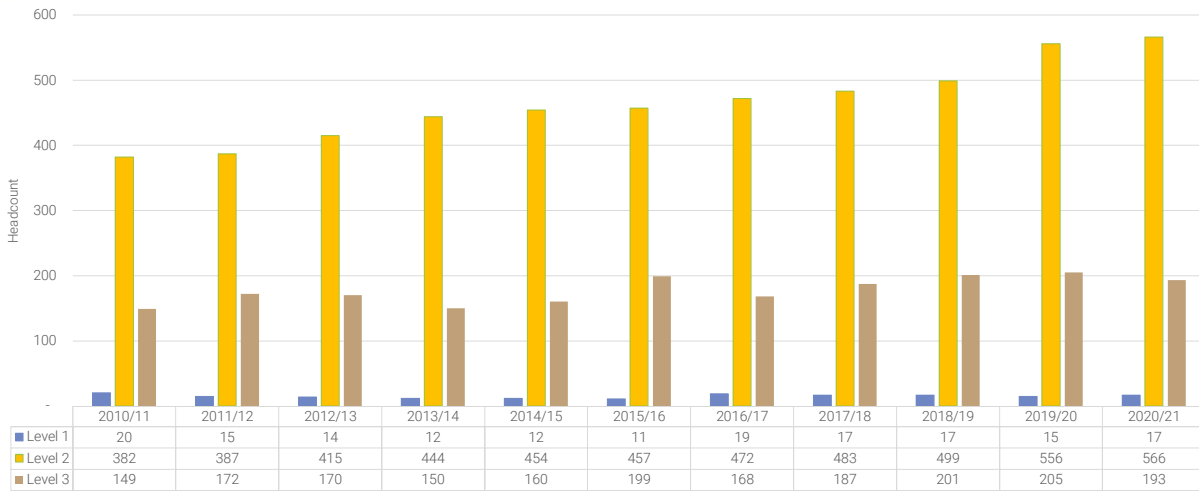
TOTAL STUDENT HEADCOUNT



Source: September 1701

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SPECIAL EDUCATION STUDENTS – BY LEVEL

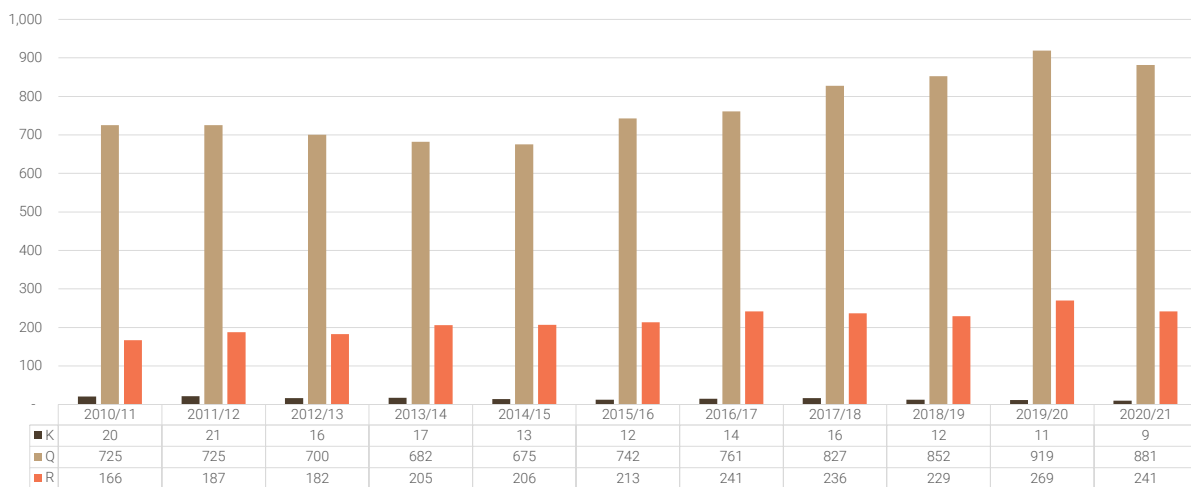


Source: February 1701; 2020/21 – September 1701

School Year

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SPECIAL EDUCATION STUDENTS – BY HIGH INCIDENCE

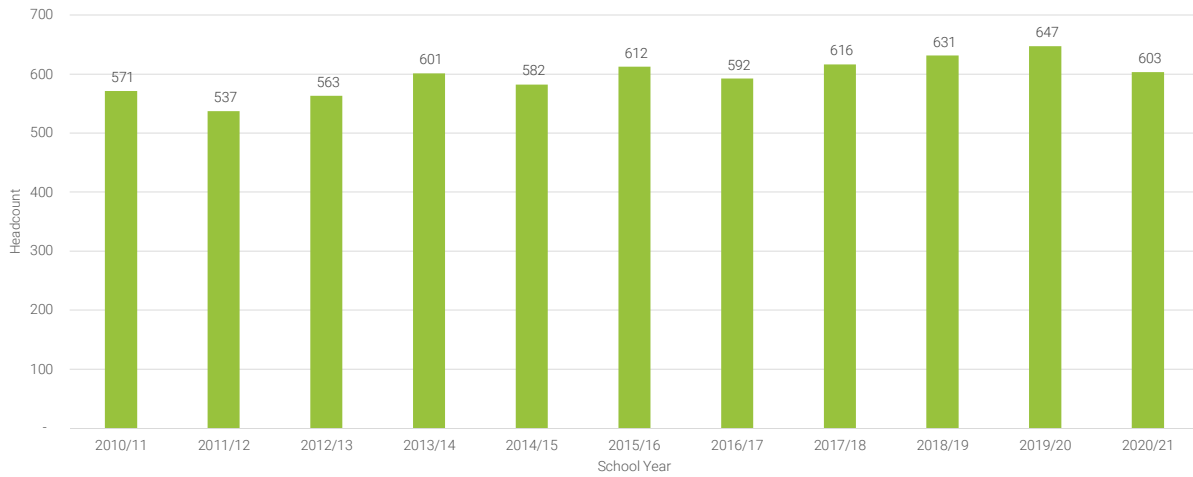


Source: February 1701; 2020/21 – September 1701

K – Mild Intellectual Disabilities; Q – Learning Disabilities; R – Moderate Behavior/Mental Health

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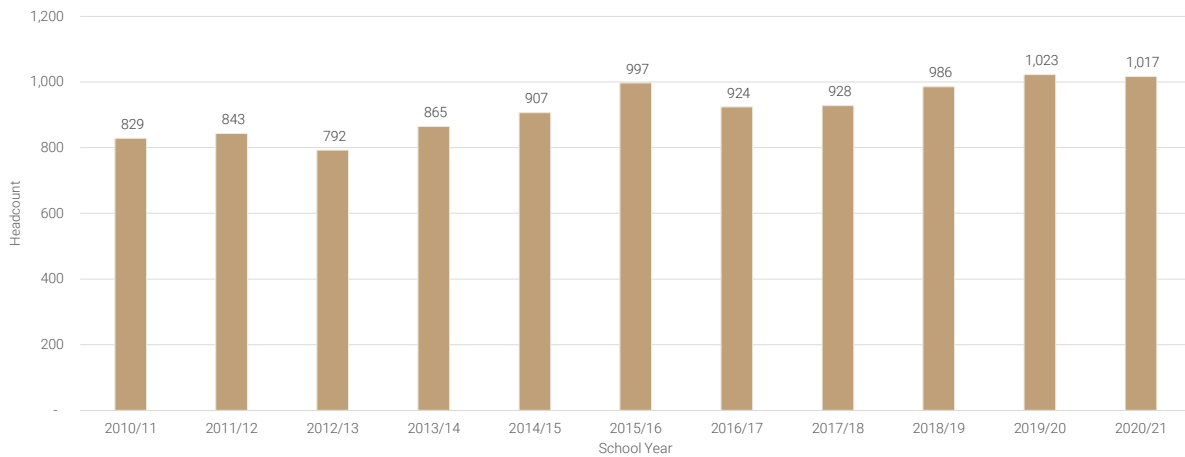
INDIGENOUS STUDENTS



Source: September 1701

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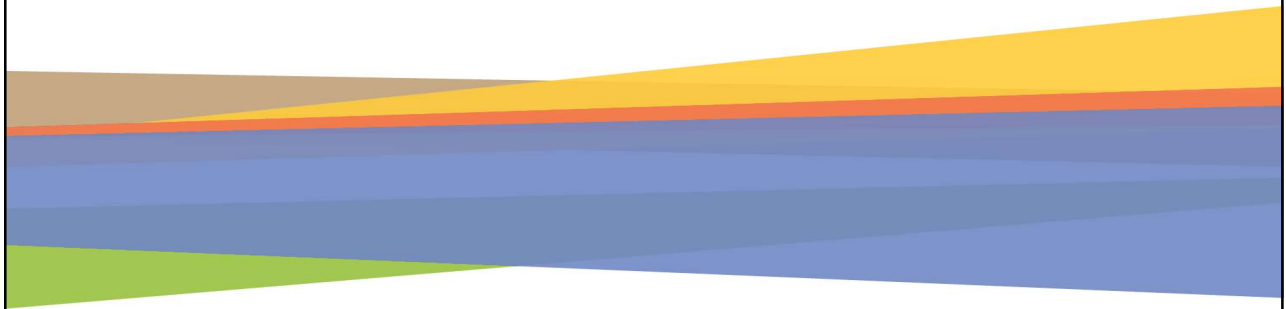
ENGLISH LANGUAGE LEARNING STUDENTS



Source: September 1701

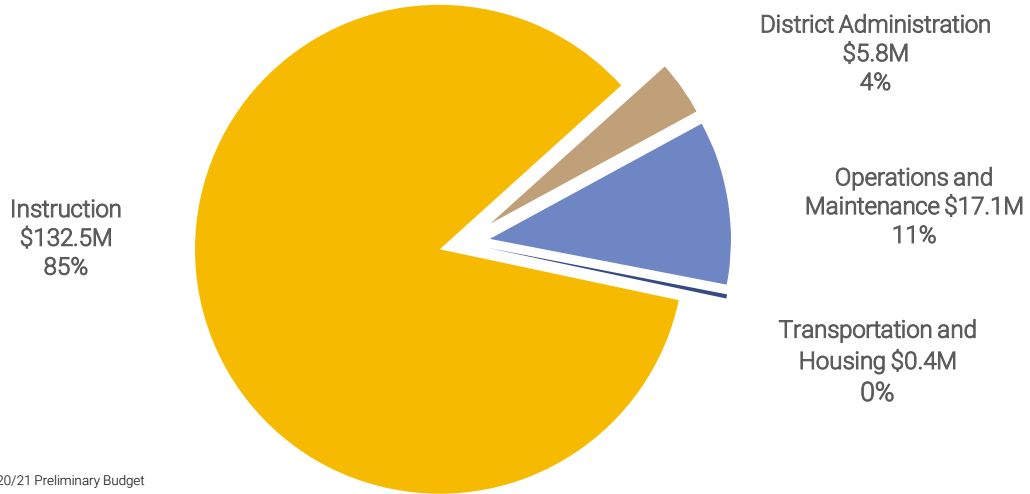
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HOW DO WE SPEND?



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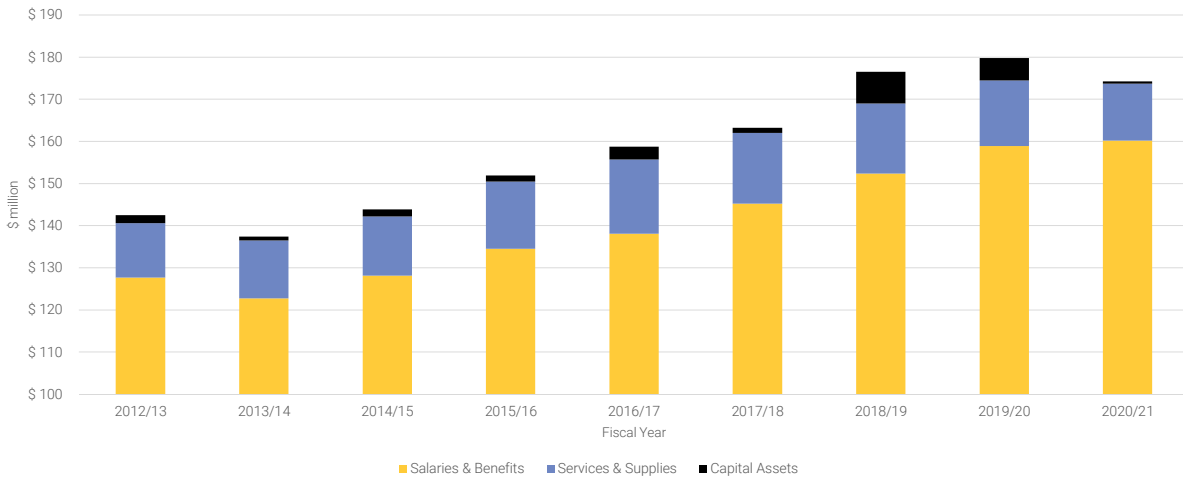
EXPENSES: OPERATING AND SPECIAL PURPOSE



Source: 2020/21 Preliminary Budget

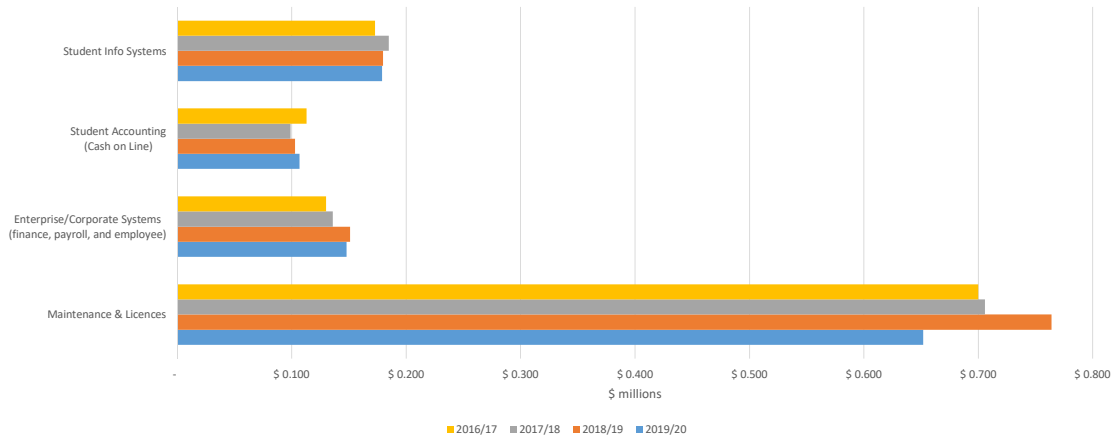
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EXPENSES: OPERATING AND SPECIAL PURPOSE



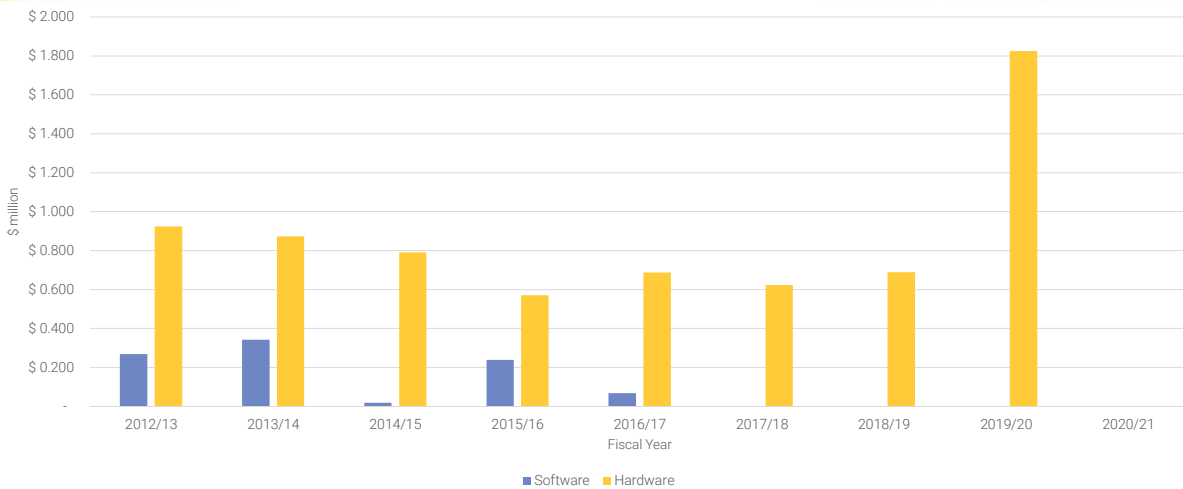
Source: Audited Financial Statements; 2020/21 Preliminary Budget

TECHNOLOGY OPERATING EXPENSES SOFTWARE LICENSES & MAINTENANCE SUPPORT



Source: Audited Financial Statements

TECHNOLOGY CAPITAL ASSETS HARDWARE & SOFTWARE ACQUISITIONS



Source: Audited Financial Statements; 2020/21 Preliminary Budget

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WAGE INCREASES



Teachers

- Cost items negotiated at provincial table.
- Agreement in place until June 30, 2022.
- Wage increases funded by the provincial government.

CUPE

- Collective Agreement in place until June 30, 2022.
- Wage increases funded by the provincial government.

Exempt and Principals/Vice Principals

- Must adhere to provincial framework and regional salary scales.
- Wage increases funded by Board of Education with approval by BCPSEA.
- Executive salaries frozen in 2021/22.

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EMPLOYEE BENEFITS

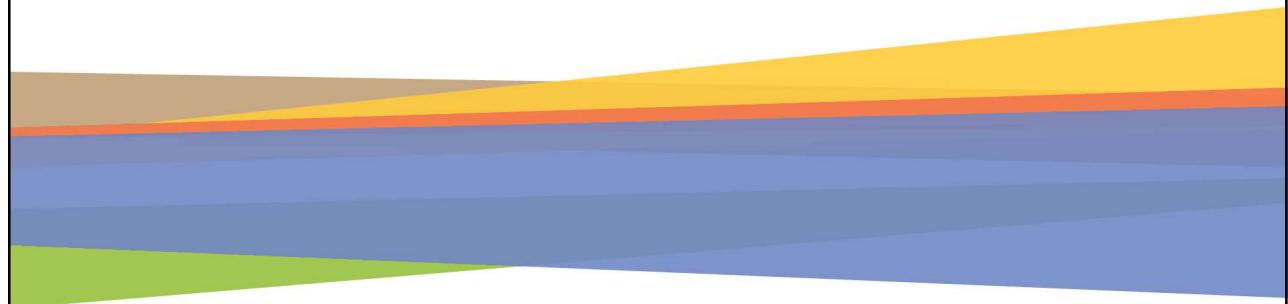


- Average cost of benefits varies depending on the employee group, employment status and length of service.
- Costs range from 24.64% for teachers and 11.72% for CUPE casuals.
- Benefits include:
 - Canada Pension Plan
 - Employer Health Tax
 - Health and Dental Premiums
 - Pension
 - Vacation
 - Employment Insurance
 - Maternity/Parental Leave
 - Short-term Injury & Illness
 - WorkSafeBC

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IMPACT OF RESTORED LANGUAGE



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CLASS SIZE – RESTORED LANGUAGE



NVSD Class Sizes are lower than provincial Class Size Limits.

RESTORED LANGUAGE CLASS SIZE LIMITS

Maximum Class Sizes	K	Gr 1-3	Gr 4-7
Single Grade Classes	20	22	29
Combined Classes	20	22	27
Combined Classes 3-4		23	

SCHOOL ACT CLASS SIZE LIMITS

Maximum Class Sizes	K	Gr 1-3	Gr 4-7
Single Grade Classes	22	24	30
Combined Classes			
Combined Classes 3-4		24	

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CLASS SIZE – ELEMENTARY SCHOOLS



	September 2020
# of Students	
K's	1,099
Grades 1 – 3	3,413
Grades 4 – 7	<u>4,659</u>
Total	<u>9,171</u>
#s of Classes	
K's	61
Grades 1 – 3	171
Grades 4 – 7	<u>195</u>
Total	<u>426</u>

Source: # of Students – per September 1701; # of Classes – per School Organization Profile

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ELEMENTARY CLASS ORGANIZATION



- NVSD Class Composition is limited to:
 - A total of 3 Students with Special Needs comprised of:
 - 3 High Incidence Students or
 - 1 Low Incidence Student or 1 Student with Severe Behaviour and 2 High Incidence Students
- Class composition follows the 2019 Jackson Arbitration Award, which requires composition provisions using the 1995 provincial manual. Specific categories include:
 - Category G and/or Autism
 - Category J and/or Severe Learning Disabilities
 - Category Q (Learning Disability)
 - Category R (Moderate Behavioral Support or Mental Health)

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REMEDY – RESTORED LANGUAGE



- Remedy is provided to a Teacher when:
 - Class size is above the class **size** limits, or
 - Composition of Special Needs Students is greater than identified in the collective agreement.
- One Remedy is the equivalent of 180 minutes per month when class size exceeds size limits or composition.
 - Each Remedy is prorated to the amount of time (minutes) a Teacher is instructing the respective class.
- Classroom Enhancement Fund funds Remedy.

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TEACHER RATIO STAFFING



- Ratio staffing is defined by the restored language in the collective agreement.
- NVSD Ratios:
 - Are lower than provincial ratios in the March 2017 MOU.
 - Librarians, Counsellors, and Learning Support Teacher (LST) ratios set at the 1990/91 Teacher FTE levels.
 - Special Education Resource Teachers (SERT) and English Language Learners (ELL) staffing vary with student enrolment.

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TEACHER NON-RATIO STAFFING

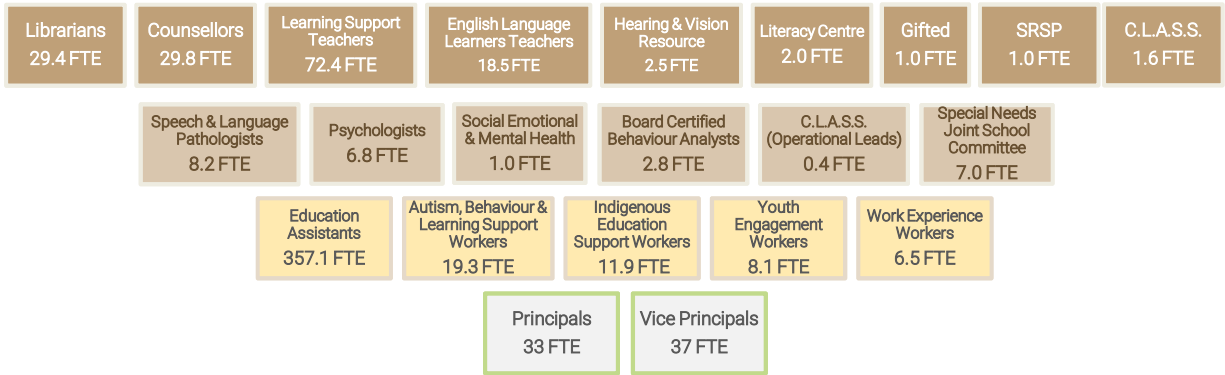


- Specialist staffing is over and above ratio provisions.
- Special Needs Joint School Committee provides recommendation to Superintendent, recommendations can augment Learning Support Teachers, Counselling or other Teaching categories.
- Operating grants funds specialist staffing.

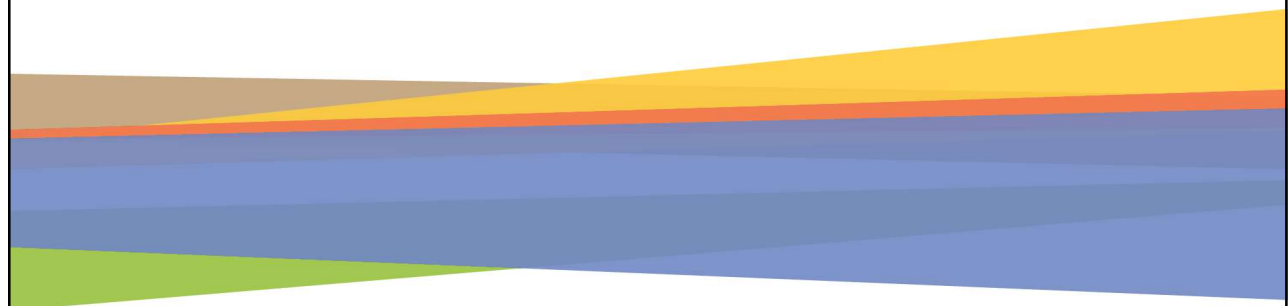


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SCHOOL SUPPORTS TO STUDENTS 2020/21 PRELIMINARY BUDGET



IMPACT OF COVID-19



IMPACT ON NVSD



- New health and safety measures.
- Increased federal and provincial funding.
- Established learning groups to help reduce transmission.
- New quarter timetable at secondary.
- Rolled out 1,000 laptops across the School District.
- 38 COVID-19 exposure incidents as of February 1, 2021.

All while focusing on teaching and learning of our students.

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IMPACT ON REVENUES



- **International Students** unable to obtain study permits or delayed arrival; achieved revenues given conservative budget.
- **Net increase to Operating Grant** from higher Special Needs Students than anticipated, higher average teacher costs than provincial average; offset by lower summer and student enrolments.
- **Facility Rentals** suspended; revenues lower than budget.
- Unplanned **Federal and Provincial Restart Grants** in 2020/21 are one-time only; revenues funded unplanned expenses and preserved NVSD surplus for 2021/22.

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IMPACT ON EXPENSES

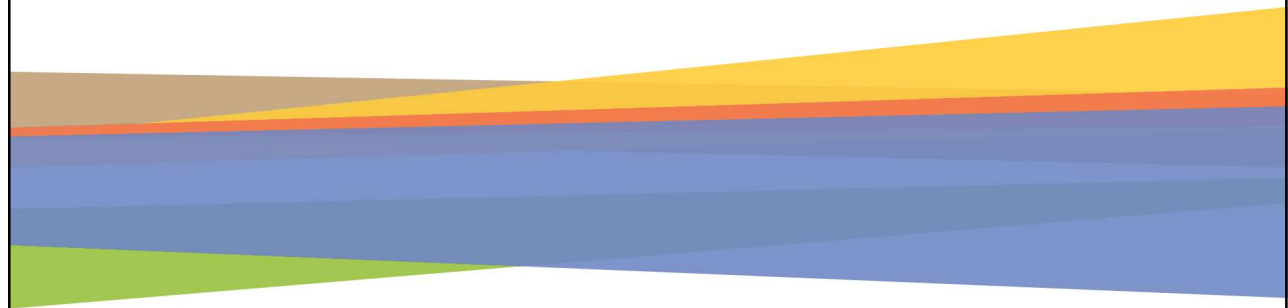


- Implemented elementary temporary transition support option.
- Maintained school organization profiles.
- Implemented new health and safety and cleaning protocols consistent with NVSD Restart Plan.
- Invested in ventilation, hand washing, hand hygiene and sanitizing equipment.
- Hired 13 custodians to provide 1 full-time day custodian per elementary school; hiring continues for additional custodians at secondary.
- Opportunity to invest in Elementary School Technology Plans (consistent with IBM Report).

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WHAT DOES IT LOOK LIKE MOVING FORWARD?



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3 YEAR FORECAST ASSUMPTIONS



Student Enrolments

- No substantive change in total enrolment projected for the next three years.
- International students will increase, however, not to pre-COVID-19 levels.
- Projections of students that receive supplemental funding will be monitored closely.

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3 YEAR FORECAST ASSUMPTIONS



Revenues

- One-time Federal and Provincial Restart Funding ended June 2021.
- Operating grant revenue is based on Current Funding Model; impact of Funding Model Review recommendations unknown.
- Classroom Enhancement Funding funds unique NVSD collective agreement provisions.
- International tuition revenues increase beginning September 2021 but lower than previous.
- Facility rentals can resume when community transitions of COVID-19 decline.

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3 YEAR FORECAST ASSUMPTIONS



Expenses

- Negotiated costs of collective agreements (CUPE and Teachers) are fully funded by the provincial government.
- The Board funds wage increases for Exempt, Principals and Vice Principals.
- Additional custodians and supplies maintained for 2021/22 school year before returning to normal operations.
- Surplus needed to balance budget.

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3 YEAR FORECAST ASSUMPTIONS

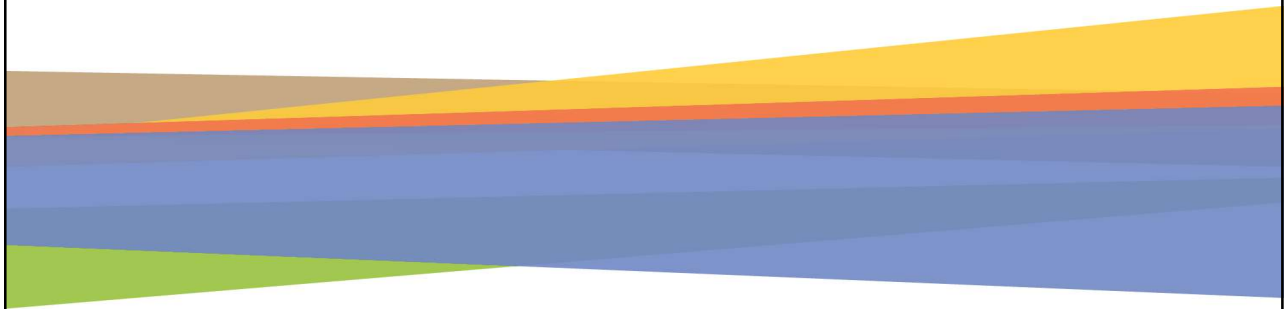


Capital

- Construction Projects (Argyle, Handsworth and Mountainside) will require equipment funded from Surplus.
- Technology funding is on-going and consistent with IBM Reports to support:
 - technology in the classroom
 - staff devices
 - business systems and infrastructure

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IDENTIFYING BUDGET INITIATIVES



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IDENTIFYING BUDGET INITIATIVES

The Annual Budget must:

- Align with, and support the School District Vision, Goals, Strategic Plan and Operating Plan.
- Balance the organization's needs against available funding.
- Address the Ministry of Education mandated deliverables and new directives, such as the Framework for Enhancing Student Learning.
- Incorporate enhancements and innovative approaches to a changing organization.

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IDENTIFYING BUDGET INITIATIVES



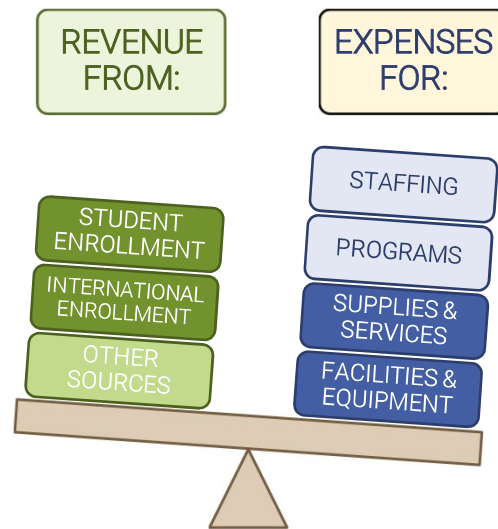
Draft Strategic Goals:

- Provide equity-based education that supports the diverse learning needs of students.
- Enhance innovative approaches and curriculum to educate citizens of humanity.
- Enhance our welcoming, safe, and inclusive culture and learning environment.
- Promote mental health and well-being through social emotional learning and trauma-informed practices.
- Champion truth, healing, and reconciliation, and embed Indigenous ways of knowing.
- Lead on sustainable practices and nature-based learning to address environmental challenges.

School District Priorities:

- Modernizing Curriculum
- Complex Learners
- Indigenous Education
- Social Emotional Learning
- Career Development

FINANCIAL CONSIDERATIONS



PUBLIC INPUT OPPORTUNITIES



Staff, students, parents/guardians, partner groups, and the community are invited to provide their input on budget priorities.

Please indicate the initiatives of importance to you and how each relates to the strategic goals.

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PUBLIC INPUT OPPORTUNITIES



EMAIL INPUT is available to the public from:

February 3, 2021 through March 12, 2021

budgetcomments@sd44.ca

ONLINE INPUT (ThoughtExchange) is available to the public from:

February 3, 2021 through March 12, 2021

[ThoughtExchange](#)

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IDENTIFYING BUDGET INITIATIVES



April 6, 2021, Finance and Facilities Standing Committee Meeting

- Partner groups presentation or written submission of top three priorities. Participation is at the discretion of each partner group.
- Staff presentation and discussion of issues and opportunities related to:
 - Ministry announcement of 2021/22 Preliminary Grant
 - Review of the current forecast for 2020/21 to June 30, 2021
 - Review of the revised three-year forecast

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QUESTIONS?

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