

2021/22 School Year Preliminary Annual Budget – Expense Analysis Presentation to the Standing Committee June 8, 2021

School District Funds



OPERATING FUND 1

- Learning
- Teaching
- Programs
- Administration
- Facility Operations and Maintenance
- Small purchases of furniture & equipment

CAPITAL FUND 2

- Buildings
- Major Repairs
- Infrastructure
- Land Purchases
- Technology Investments
- Expenditures may be phased or saved up for

SPECIAL PURPOSE FUND FUND 3

- Designated for specific use
- Time limited, generally 12 to 24 months
- Examples:
 - Classroom Enhancement Fund
 - Federal & Provincial COVID Restart Grants
 - Portion of Annual Facility Grant

SCHOOL GENERATED FUNDS FUND 3

- Included in Fund 3
- No impact to budget
- Expenses are recorded, and matched against revenues net to zero.
- Unspent funds are carried forward for use in the following year.
- Eg: Fees for student trips and yearbooks

Budget Planning – Funds 1 & 3



OPERATING FUND 1

- Learning
- Teaching
- Programs
- Administration
- Facility Operations and Maintenance
- Small purchases of furniture & equipment

SPECIAL PURPOSE FUND FUND 3

- CEF (Class Size & Composition)
- Federal & Provincial Restart Funds
- Community Link Funds
- Learning Improvement Funds (LIF)
- Other Conditional Grants

- Budget focused on Operating Fund 1
- Revenues in Fund 3 are always spent in full
- No use of or contribution to Accumulated Surplus in Fund 3

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Operating Fund Revenues-General and Program



OPERATING FUND 1

- Learning
- Teaching
- Programs
- Administration
- Facility Operations and Maintenance
- Small purchases of furniture & equipment

General Revenues VS Program Revenues

- General Revenues are available to pay for District wide costs – eg. Salaries, Supplies, Facilities, Technology, Pro-D and other Strategic Priorities
- Program Revenues are typically run as a cost recovery, with nothing left over to pay for District wide costs.

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School District No. 44 (North Vancouver)
Preliminary Annual Budget - Operating Fund Revenues
Year Ended June 30, 2022

Schedule 2A

General Revenues

	2019/2020 Actual	2020/21 Amended Annual Budget	2021/22 Preliminary Annual Budget	% of Total Budgeted Revenue	Budget 2022 to 2019/20 Actual Variance
Operating Revenues					
Operating Grant - Min of Ed	137,468,116	140,130,676	145,310,827	90.75%	7,842,711
Other Min of Ed Grants	6,792,397	7,345,080	3,130,399	1.95%	(3,661,998)
Total Min of Ed Grants	144,260,513	147,475,756	148,441,226	92.70%	4,180,713



School District No. 44 (North Vancouver)
Preliminary Annual Budget - Operating Fund Revenues
Year Ended June 30, 2022

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Total Min of Ed Grants	144,260,513	147,475,756	148,441,226	92.70%	4,180,713
International Tuition Fees	10,846,468	5,060,000	6,078,000	3.80%	(4,768,468)
Rental & Lease Income	2,390,823	1,922,434	2,227,017	1.39%	(163,806)
Interest Income	758,732	375,000	416,750	0.26%	(341,982)
Total District Generated Revenues	13,996,023	7,357,434	8,721,767	5.45%	(5,274,256)



School District No. 44 (North Vancouver)

Preliminary Annual Budget - Operating Fund Revenues

Year Ended June 30, 2022

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Total District Generated Revenues	13,996,023	7,357,434	8,721,767	5.45%	(5,274,256)
Cheakamus Centre Revenue	1,400,579	40,000	852,000	0.53%	(548,579)
Academies and Band & Strings	1,175,861	732,280	1,414,885	0.88%	239,024
Total Program Revenues	2,576,440	772,280	2,266,885	1.42%	(309,555)
Other Income	857,095	621,512	697,700	0.44%	(159,395)
Teacher Mentorship Funds		330,000		0.00%	
French Immersion DL Program		150,000		0.00%	
Total Other Income	857,095	1,101,512	697,700	0.44%	(159,395)
Total Operating Revenues	161,690,071	156,706,982	160,127,578	100.00%	(1,562,493)



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School District No. 44 (North Vancouver)

Preliminary Annual Budget - Operating Fund Revenues

Year Ended June 30, 2022

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2021/22 Preliminary Budget Planning Assumptions



- Overarching theme to the planning process this year is “Maintain and Hold” approach
- Prioritizing direct supports to students
- Providing additional investments where possible
- Continuing to rebuild International Education Program
- Relying on Accumulated Surplus to Balance the Budget

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2021/22 Preliminary Planning Assumptions – K-12 Education Operational Guidelines



- K-12 Education Operational Guidelines to be released later in the summer to provide framework for fall reopening
- Planning assumption includes Stage 1, full reopening in the fall
- No additional funding for COVID-19 Temporary COVID-19 staffing from current year will not continue beyond June 30th.

STAGE 1

Learning Group Size

- Elementary: N/A
- Middle: N/A
- Secondary: N/A

DENSITY TARGETS:

- Not applicable

IN-CLASS INSTRUCTION:

Full-time all students, all grades

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2021/22 Preliminary Planning Assumptions – Academies



Full Resumption of Academies Programs in September

- Assumes that all Academies Programs will be fully operational in September
- Operating budget has been increased to include associated program revenues and expenses



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2021/22 Preliminary Planning Assumptions – Community Rentals



Gradual Resumption of Community Rental of School Spaces

- Assumes Community use of spaces will resume gradually
- Revenues have been assumed @ 60% of typical year
- All leased childcare spaces and schools continued uninterrupted in 2020/21 and will continue to operate as planned for 2021/22



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2021/22 Preliminary Planning Assumptions – Cheakamus Centre



Gradual Resumption of Programming Activities

- Our Partners at Cheakamus Centre are working closely with us to help support the resumption of Environmental Education Programming in the Fall
- Includes Outdoor School, Field School and Educator Workshops – both SD44 and Other School Districts
- Operating budget includes associated revenues of \$852K and operating expenses of \$1.3M
- Net expenses reflect the fixed carrying costs such as Insurance, Hydro, Annual Maintenance and upkeep etc.
- Revenues assumed at approximately 40%-50% of typical year



Credit Double Exposure Photography

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2021/22 Preliminary Planning Assumptions – COVID-19 Considerations



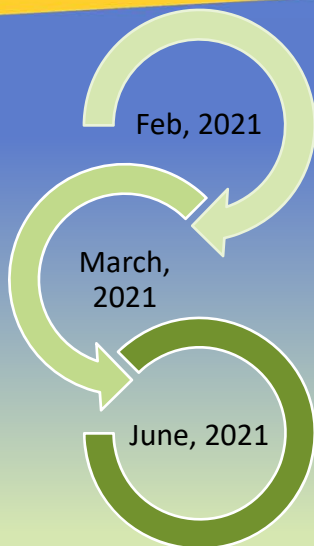
Maintain & Hold – Investment in School Cleanliness

- \$155,000 to augment the casual pool of custodians - provides approximately 5,500 hours of additional cleaning
- \$125,000 for cleaning supplies-40% increase from pre-COVID-19
- Continue to install touchless faucets to add additional handwashing capability



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Budget Planning Milestones



Student
Enrolment
Changes

From Feb-Jun and
throughout the
summer

- February - School District Submits September Enrolment Estimate 15,155 FTE students
- March - Ministry provides Operating Grant Revenue Estimate \$145,310,827
- June - School District Confirms **Staffing** based on Actual Student FTE Enrolment as at June, 2021

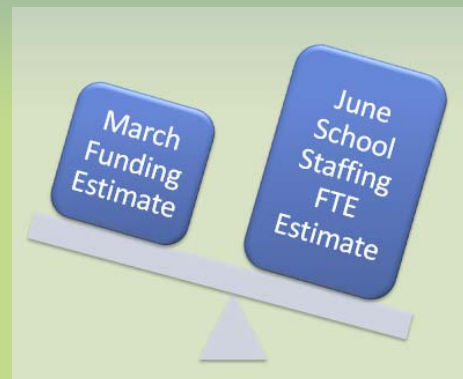
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Impact to Preliminary Budget from Changes to Student Enrolment During the Planning Period



Preliminary Budget Planning Assumption – Increased Student Enrolment

- Timing of Operating Grant estimate and School Staffing estimate creates a mismatch between Revenues and Expenses



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Impact of September 1701 and Revised Operating Grant Announcement (Fall 2021)



February Amended Budget – Aligns Operating Grant Funding and School Staffing

- September 1701 reports all students enrolled at September 30.
- Ministry will adjust the Operating Grant Revenue (up or down) based on September 30 enrolment.
- Amended Annual Budget in February, 2022, aligns Operating Grant Revenue with actual staffing.

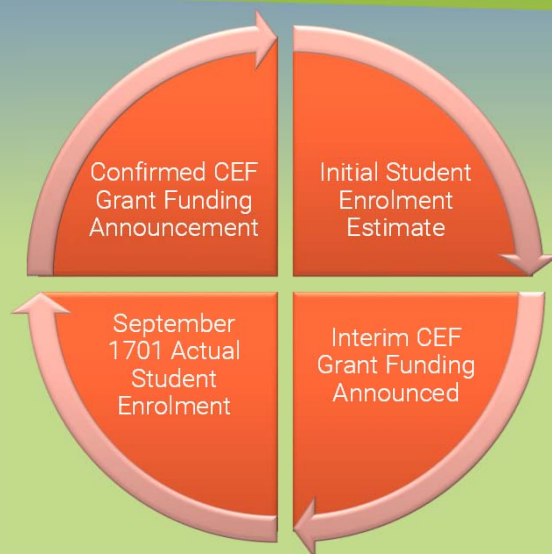


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Impact of September 1701 – Confirmation of CEF Funding (Fall 2021)



- Ministry Operating Grant Estimate based on 90% of estimated CEF Teacher staffing needs.
- In the interim, 10 -12 FTE teaching staff are temporarily funded from the operating grant in the Preliminary Budget
- Once September 1701 report is complete, classroom organization is finalized, and anticipate additional CEF funding in December.

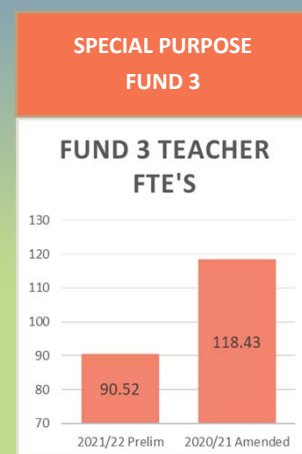
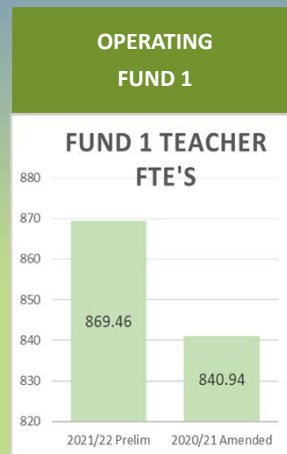


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TEACHING FTE'S BY FUND

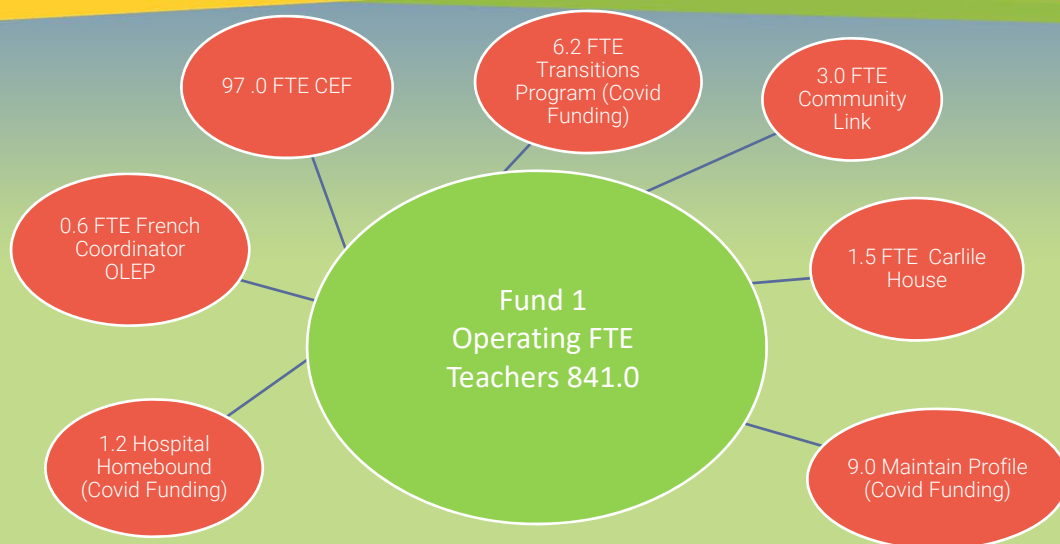


	2021/22 Prelim	2020/21 Amended	Change
Fund 1	869.46	840.94	28.53
Fund 3	90.52	118.43	-27.91
Total	959.99	959.37	0.62



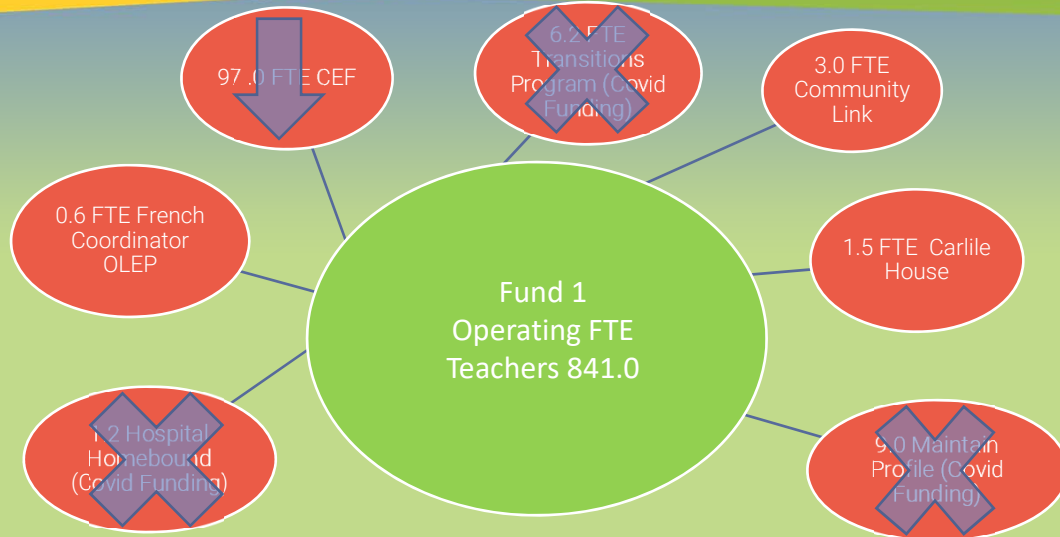
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Funding Sources of Teacher Staffing 2020/21 Amended Budget



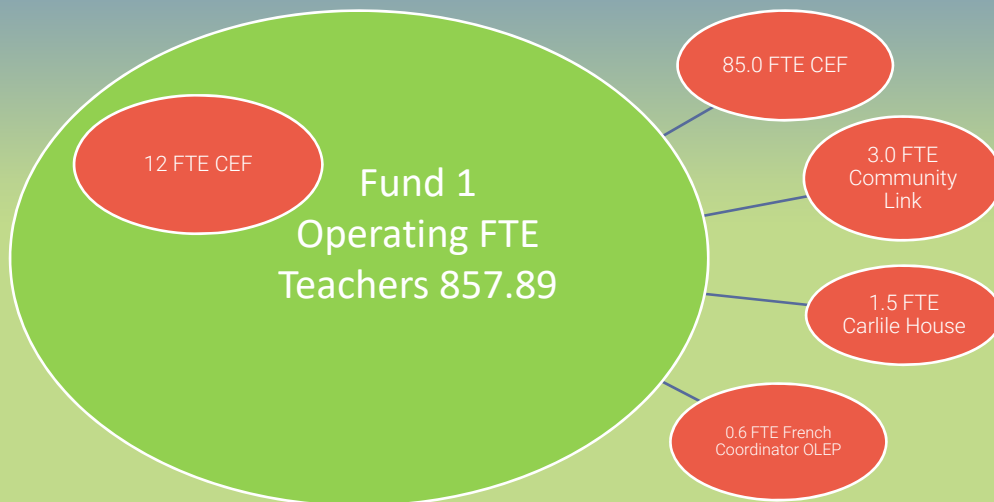
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Funding Sources of Teacher Staffing 2021/22 Preliminary Budget



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Funding Sources of Teacher Staffing 2021/22 Preliminary Budget



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Operating Fund – How \$100 is Spent in 2021-22



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Total Operating Expenditures 2021/22 Preliminary Budget



Expenses	2021/22 Preliminary	2020/21 Amended	Change	Change %
Salaries and Benefits	150,166,624	141,385,069	8,781,556	6.2%
Services	7,317,222	5,303,328	2,013,894	38.0%
Student Transportation	87,000	66,200	20,800	31.4%
Professional				
Development & Travel	663,575	577,050	86,525	15.0%
Dues and Fees	61,500	60,300	1,200	2.0%
Insurance	448,000	440,000	8,000	1.8%
Supplies	3,538,700	3,357,976	180,724	5.4%
Utilities	2,899,950	2,776,252	123,698	4.5%
Capital Assets Purchased	499,000	662,000	(163,000)	(24.6%)
Total Expenses	165,681,571	154,628,175	11,053,396	7.1%

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Operating Fund - Total Expenditures on Salaries and Benefits by Employee Category



	2021/22 Preliminary	2020/21 Amended	Difference	Change %
Administrators	11,151,924	10,471,845	680,079	6.5%
Teachers	74,971,305	71,001,504	3,969,802	5.6%
Support	12,571,336	12,410,171	161,165	1.3%
Aides	14,230,755	11,632,177	2,598,577	22.3%
Management & Exempt	4,531,088	4,419,432	111,656	2.5%
Substitutes	3,976,450	3,868,866	107,584	2.8%
Total Salaries	121,432,858	113,803,995	7,628,863	6.7%
Salary Benefits	28,733,766	27,581,074	1,152,692	4.2%
Total Salary and Benefits	150,166,624	141,385,069	8,781,556	6.2%

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Budgeted Staff FTE

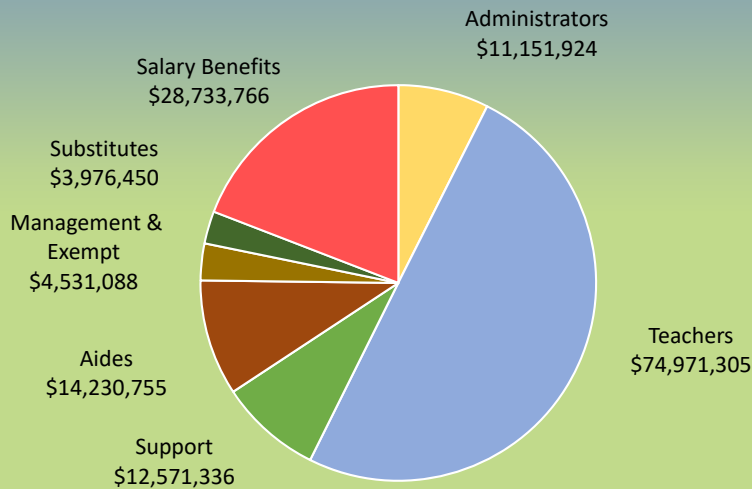


Maintain and Hold - Add Back School Supports where possible:

	2021/22 Prelim	2020/21 Amended	Change
Administrators	82	81.5	0.5
Teachers	959.99	959.37	0.62
Support	663.31	631.86	31.45
Exempt/Other	<u>48.25</u>	<u>49.35</u>	<u>-1.1</u>
Total FTE	1,753.55	1,722.08	31.47

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Operating Fund – Salaries and Benefits Expenses Planning Assumptions - \$150,166,624



- Increase of 31.5 FTE Student Support Staff
- Includes Provisions for Collective Agreement Increases of 2% for CUPE and 2% NVTA plus \$400K for NVTA grid progression
- Includes provision for up to 3% for PVP & Exempt salary increases and grid progression
- Includes estimated savings of \$546K from Benefits Premium Holidays

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Operating Fund –Expense Reporting by Object



- | | |
|---------------------------------------|-----------------------------------|
| ➤ Salaries and benefits | ➤ Dues and Fees |
| ➤ Services | ➤ Insurance |
| ➤ Student Transportation | ➤ Supplies |
| ➤ Professional Development and Travel | ➤ Utilities |
| ➤ Rentals and Leases | ➤ Capital Asset Purchases |
| | ➤ Transfers to Local Capital Fund |

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Operating Fund Expenses by OBJECT-Services



Expenses	2021/22 Amended	2020/21 Preliminary	Change
Salaries and Benefits	150,166,624	141,385,069	8,781,556
Services	7,317,222	5,303,328	2,013,894

Increased expenditures in Services include:

- \$530K added cost of Academy Service Providers
- \$350K relating to Commissions paid to International Student Recruiters
- \$140K Increase to Health Insurance Premiums for International Students
- \$100K Professional Consulting Fees
- \$1M added expenses resulting from resumption of programming @ Cheakamus Centre

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Operating Fund Expenses by OBJECT-Student Transportation



Expenses	2021/22 Amended	2020/21 Preliminary	Change
Salaries and Benefits	150,166,624	141,385,069	8,781,556
Services	7,317,222	5,303,328	2,013,894
Student Transportation	87,000	66,200	20,800

- Student Transportation is increased as a result of the resumption of School Sports and Arts Festivals
- Program Revenues include equal offsetting amount

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Operating Fund Expenses by OBJECT- Professional Development and Travel



Expenses	2021/22 Amended	2020/21 Preliminary	Change
Salaries and Benefits	150,166,624	141,385,069	8,781,556
Services	7,317,222	5,303,328	2,013,894
Student Transportation	87,000	66,200	20,800
Professional Development & Travel	663,575	577,050	86,525

- Maintain and Hold approach
- Expenditures on Professional Development and Travel are being added back in a phased approach

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Operating Fund Expenses by OBJECT-Dues and Fees



Expenses	2021/22 Amended	2020/21 Preliminary	Change
Salaries and Benefits	150,166,624	141,385,069	8,781,556
Services	7,317,222	5,303,328	2,013,894
Student Transportation	87,000	66,200	20,800
Professional Development & Travel	663,575	577,050	86,525
Dues and Fees	61,500	60,300	1,200

- Dues and fees include annual membership in BCSTA

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Operating Fund Expenses by OBJECT- Insurance Expense



Expenses	2021/22 Amended	2020/21 Preliminary	Change
Salaries and Benefits	150,166,624	141,385,069	8,781,556
Services	7,317,222	5,303,328	2,013,894
Student Transportation	87,000	66,200	20,800
Professional Development			
& Travel	663,575	577,050	86,525
Dues and Fees	61,500	60,300	1,200
Insurance	448,000	440,000	8,000

Insurance includes:

- School Protection Plan Liability Premium
- ICBC Fleet Insurance
- Optional Property Insurance

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Operating Fund Expenses by OBJECT- Supplies Expense



Expenses	2021/22 Amended	2020/21 Preliminary	Change
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Student Transportation	87,000	66,200	20,800
Professional Development			
& Travel	663,575	577,050	86,525
Dues and Fees	61,500	60,300	1,200
Insurance	448,000	440,000	8,000
Supplies	3,538,700	3,357,976	180,724

- Maintain & Hold Approach
- \$125K Added to Custodial Supplies to allow for additional cleaning
- Reinstatement of Block Budgets to 100% (is offset by almost equal reduction to the estimated Carry forward amount from Prior Year)

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Operating Fund Expenses by OBJECT- Utilities Expenses



Expenses	2021/22 Amended	2020/21 Preliminary	Change
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Dues and Fees	61,500	60,300	1,200
Insurance	448,000	440,000	8,000
Supplies	3,538,700	3,357,976	180,724
Utilities	2,899,950	2,776,252	123,698

- Utilities Expense estimate has been increased based on Current Year experience with Fortis
- Provision for increased Natural Gas and Hydro expenditures

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Total Operating Expenditures 2021/22 Preliminary Budget



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Capital Assets Purchased	499,000	662,000	(163,000)	(24.6%)
Total Expenses	165,681,571	154,628,175	11,053,396	7.1%

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Local Capital Expenditures



Capital Fund 2

- Buildings
- Major repairs
- Infrastructure
- Land purchases
- Technology investments
- Expenditures may be phased or saved up for

Capital Expenditures from Local Capital Fund are estimated to be \$7,000,000

- \$2.8M remaining for the Phase II Argyle Capital Project, includes final purchases of furniture & equipment and field construction
- \$1M of Local Capital funding towards Handsworth Project for equipment and furnishings
- \$700K of Local Capital funding towards technology
- \$2.5M of Local Capital funding for Cheakamus Centre work

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School Generated Funds



School Generated Funds Fund 3

- Included in Fund 3
- No impact to budget
- Expenses are recorded, and matched against revenues net to zero.
- Unspent funds are carried forward for use in the following year.
- Eg: Fees for student trips and yearbooks

An estimate of \$3M of School Generated Funds revenue, and an equal amount of estimated School Generated Funds expenditures have been included in Fund 3 in the Preliminary Annual Budget.

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2021/22 Preliminary Budget - Strategic Investments



Student - Centred Education

- Unique Learning Spaces – HUB and Online
- Continued use of MS Teams and support for Hybrid Instruction
- Supports for Career and Personal Planning
- Focus on Teaching to Diversity at the classroom level in-service and teacher networks
- Continued focus on Core Competencies and Curricular Competencies

Innovative Instruction

- \$80,000 Careers Program resources, includes \$25K for grants to schools grants for Innovative Career Education proposals
- Proposed 0.5FTE Admin position to support Career Ed
- Continue to implement the Early Literacy Assessment Framework
- \$4,000 investment in Elementary Literacy Centre
- Develop an Instrument and a Process for District wide Numeracy Assessment

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2021/22 Preliminary Budget - Strategic Investments



Mental Health and Well Being

- Investments in web-based Social and Emotional Learning Curriculum
- Mental Health and Wellbeing teams at secondary schools
- Staffing of Counselling FTE over Ratio requirements
- Choices Program
- Growth in Trauma Informed Practice

Truth, Healing and Reconciliation

- \$100,000 for Collaboration with Local First Nations in support of Trustee governance
- Resources to support inclusion of Indigenous ways of Knowing and Protocols
- Staffing resources to support Indigenous Learners
- Cultural understanding, Ceremonial and policy review

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2021/22 Preliminary Budget - Strategic Investments



Environmental Stewardship

- Supporting a dedicated Manager of Sustainability, Energy, and Environmental Planning
- Optimizing performance of our existing facilities with advanced digital building controls systems
- Prioritizing Environmental sustainability in Capital Projects
- Implementing a District wide Sustainability Strategy

Welcoming and Inclusive Culture

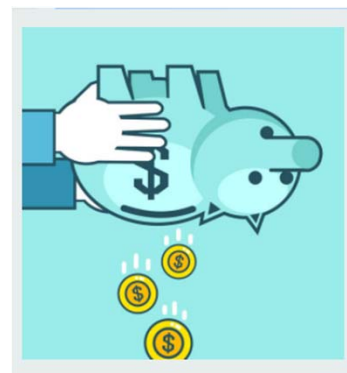
- Invest in approx. 30 additional student support staff
- Proposed investment of \$30,000 for new jointly funded Teacher Mentorship Coordinator position with NVTA
- Continued professional development for LST and support for complex learners
- Professional development in teaching to Diversity

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Impact of Preliminary Budget on Accumulated Surplus



- 2021/22 Preliminary Budget Expected use of Accumulated Surplus is approximately \$5.5M
- This is an interim planning assumption, resulting from the timing mismatch of February Student Enrolment estimates and June School Staffing Estimates
- Anticipated increase in September student enrollment will likely result in additional Operating Grant and CEF funding that will reduce the reliance on Accumulated Surplus to balance the budget.



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Accumulated Operating Surplus at September, 2020



What we planned for: (Can be found in 2019/20 Management Discussion and Analysis Report
And included as part of 2019/20 Audited Financial Statements)

Category	Amount	Purpose
Opening Balance, Accumulated Operating Surplus	11,083,840	This is the Accumulated Operating Surplus Balance as at June 30, 2020
Support for Next Year Operations	(1,700,000)	Restriction for additional staffing expenses related to COVID-19
Outstanding Purchase Orders	(84,000)	Outstanding Purchase Orders at June 30, 2020
2020/21 Preliminary Annual Budget	(2,509,738)	Appropriated in the 2020/21 Preliminary Annual Budget
Capital Projects	(800,000)	Funding Set Aside to Pay for work at the Cheakamus Centre ELC
Unrestricted	5,990,102	This was our reported Unrestricted Operating Surplus balance

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Accumulated Operating Surplus at February, 2021



A Revised Projection: Based on knowledge of what actually happened during the course of the School Year
(Reported in the 2020/21 Amended Budget in February, 2021)

Category	Amount	Purpose
Opening Balance, Accumulated Operating Surplus	11,083,840	This is the Accumulated Operating Surplus Balance as at June 30, 2020
2020/21 Amended Budget Appropriation	(2,271,193)	Appropriated in the 2020/21 Amended Annual Budget, (Replaces appropriation from Preliminary Budget)
No Other Appropriations Required	-	Federal & Provincial COVID-19 Restart Grants negated the need to utilize any additional surplus during the course of the year
Unrestricted	8,812,647	This was our reported Unrestricted Operating Surplus balance

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Accumulated Operating Surplus at February, 2021



A Revised Projection: Based on our knowledge of what actually happened during the course of the School Year (Reported in the 2020/21 Amended Budget in February, 2021)

Category	Amount	Purpose
Opening Balance, Accumulated Operating Surplus	11,083,840	This is the Accumulated Operating Surplus Balance as at June 30, 2020
2020/21 Amended Budget Appropriation	(2,271,193)	Appropriated in the 2020/21 Amended Annual Budget, (Replaces appropriation from Preliminary Budget)
No Other Appropriations Required	-	Federal & Provincial COVID-19 Restart Grants negated the need to utilize any additional surplus during the course of the year
Unrestricted	8,812,647	This was our reported Unrestricted Operating Surplus balance

There are sufficient funds in Accumulated Operating Surplus to support utilization of \$5.5M

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In Summary:



- We are taking a “Maintain and Hold” approach- Maintain supports to students and phased approach to adding back where possible
- District generated revenues are down \$5M from 2019/20 School Year - which is approximately equal to 2021/22 Preliminary Budget deficit
- No expectation of additional Federal or Provincial Covid-19 funding

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In Summary:



- Preliminary Operating Budget has been balanced through the use of \$5.5 M of Accumulated Surplus.
- School District expects to receive additional funding in the fall:
 - i. Additional Operating Grant Revenue related to September student enrolment
 - ii. CEF Grant Revenue related to Class size and Composition

This additional funding is subject to confirmation of enrolment

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In Summary:



- Need to look longer term than June 30, 2022.
Expect to use additional Accumulated Operating Surplus to balance the 2022/23 Budget.
- We can't spend the entire rainy day fund on the first rainy day...
- Carefully considered decisions are required to balance priorities, programs and services during current fiscal outlook to ensure the sustainability of future year's operations....



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Questions?