

THE BOARD OF EDUCATION OF SCHOOL  
DISTRICT No. 44 (North Vancouver)  
2020-21 ANNUAL BUDGET



PLANNING APPROACH

## CHALLENGE OF THE UNKNOWNNS

### What will September look like?



#### BUDGET APPROACH:

The 2020-21 Budget incorporates the expectation that Schools will be operating in Stage 2 or 3 in September, or at some point during the year.

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## CHALLENGE OF THE UNKNOWNNS

### What will September look like?



- The Provincial Health Officer (PHO) and the Ministry of Education (MoE) will provide direction to School Districts in the 3<sup>rd</sup> week of August.
- June 2020 re-opening offered optional participation on the part of students.
- September 2020 Student attendance will reinstate the normal participation requirements.

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## CHALLENGE OF THE UNKNOWNNS

### What will September look like?



- The 5 Stages outlined by PHO & Province

	<b>Stage 1</b> Full In-Class	<b>Stage 2</b> 100% Elem. 40% Sec.	<b>Stage 3</b> 50% Elem. 20% Sec.	<b>Stage 4</b> ESW & Vulnerable	<b>Stage 5</b> Lock-Down
<b>K-5</b>	5 days/wk 100%	5 days/wk 100%	2.5 days/wk 50%	0 days/wk	0 days/wk
<b>Gr. 6-7</b>	5 days/wk 100%	5 days/wk 100%	1 day/wk 20%	0 days/wk	0 days/wk
<b>Gr. 8-12</b>	5 days/wk 100%	2 days/wk 40%	1 day/wk 20%	0 days/wk	0 days/wk

*Note: June 2020 operating in Stage 3*

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## CHALLENGE OF THE UNKNOWNNS

### What will International Student enrollment be?



#### BUDGET APPROACH:

The 2020-21 Budget incorporates the expectation that only “returning” International Students will be attending our schools in the new school year.

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## CHALLENGE OF THE UNKNOWNNS

### What will International Student enrollment be?



- The closure of the Canadian border has limited International Student access to Canada.
- Issuance of study permits for International Students has been limited by the Federal Government.
- Limited countries have opened their borders and this may be an impediment for students to leave their home country at this time.

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## CHALLENGE OF THE UNKNOWNNS

### How do we minimize the changes for staff?



#### BUDGET APPROACH:

The 2020-21 Budget incorporates a decrease in staffing levels that addresses both the temporary and permanent requirements for the school year. This provides timely information to staff and the required flexibility to the organization.

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## CHALLENGE OF THE UNKNOWNNS

### How do we minimize the changes for staff?



- The constantly changing dynamic has impacted staff, as well as students and families.
- It was important to consider how best to provide timely information to minimize the disruption to:
  - impacted employees and their households
  - school organization for the start of the school year
  - service delivery to students

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## CHALLENGE OF THE UNKNOWNNS

### How do we minimize the changes for staff?



- Positions were identified that would be subject to possible reductions if:
  - Stage 2 or 3 is in place in the fall, or during the year.
  - The PHO Orders place limits on programs and service delivery.
- The utilization of a “Holdback” for some positions was applied to:
  - address the anticipated temporary nature of the change
  - provide information to staff
  - provide flexibility for the organization

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## CHALLENGE OF THE UNKNOWNNS

### How do we minimize the changes for staff?



- Other staffing changes were of a more permanent nature for the 2020-21 fiscal year.
- Should school start in Stage 1, consideration will be given to holding staffing as budgeted for 1 to 3 weeks, to ensure that a Stage 2 or 3 is not reinstated.

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## CHALLENGE OF THE UNKNOWNNS

### What does it look like in a year's time?



#### BUDGET APPROACH:

The 2020-21 Budget incorporates an optimistic approach that the 2021-22 school year will be a more normal operation. Additional information, gained in the fall, will guide the approach for the 2020-21 Amended Budget and the 2021-22 Budget.

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## CHALLENGE OF THE UNKNOWNNS

### What does it look like in a year's time?



- The planning for the 2020-21 fiscal also required consideration of impacts to the 2021-22 fiscal year.
  - Will we still be in a pandemic with Stages of operation?
  - Will International Student enrollment still be a challenge?
  - Will non-operating grant revenue still be at risk?
  - What amount of Accumulated Operating Surplus be required to balance the 2021-22 year - and will there be enough?

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## CHALLENGE OF THE UNKNOWNNS

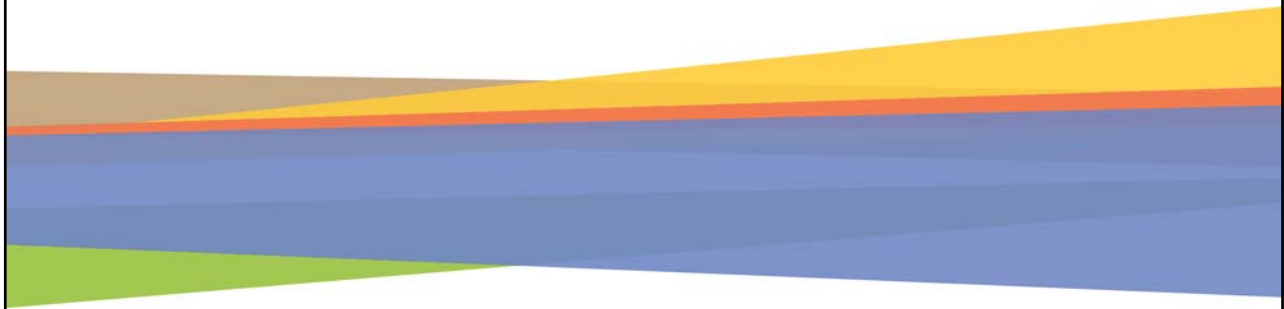
### What does it look like in a year's time?



- The planning for the 2020-21 fiscal utilized:
  - A short, medium and long-term approach, based upon current information.
  - A review of all budgets with reductions across the entire system.
  - Maintaining programs and services, with limited reductions where possible.
  - Awareness that sufficient surplus funds will need to be available to provide time in 2020-21 to plan for 2021-22, if nothing changes.

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# REVENUE

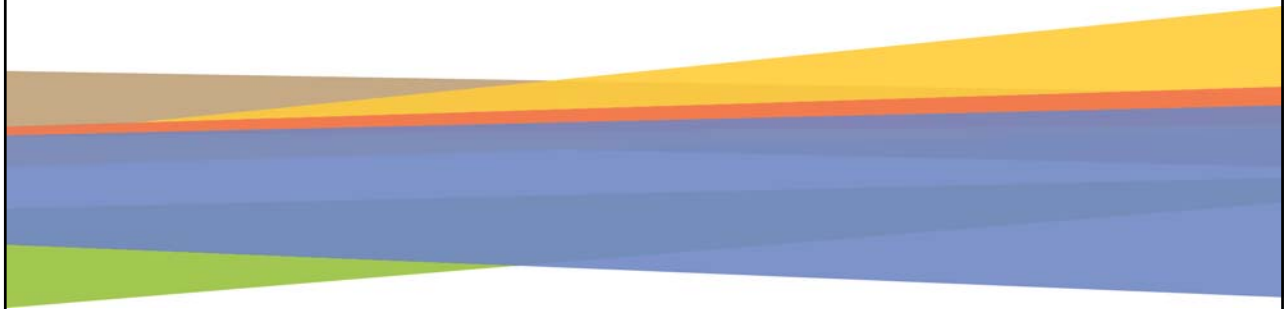


## REVENUE – PANDEMIC IMPACTS

- Revenue losses have been identified as a result of:
  - Lower International Student Enrollment – approx. \$6,000,000
  - Restrictions on Classroom & Gym Rentals – approx. \$400,000
  - Lower Interest Rates – approx. \$600,000
  - Lower Catering/Operations Revenue at Cheakamus – approx. \$1,000,000
- The anticipated \$8M revenue loss was the driver to reduce budgets.



## STAFFING ADJUSTMENTS



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## TEACHER LAYOFFS

- Teacher layoffs were undertaken as a direct result of anticipated lower student enrollment.
  - Regular enrollment (Grant funded) is forecast to be 52 FTE Students lower than the 2019-20 school year.
  - International enrollment is anticipated to be 398 FTE Students lower for the 2020-21 school year.
    - International enrollment is usually budgeted at 625 FTE Students
    - The 227 FTE “returning” students have been budgeted for 2020-21

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# TEACHERS: RATIO STAFFING



Ratio staffing has been maintained.

RATIO TEACHER CATEGORIES & FTE

RATIO CATEGORIES	RATIO STAFFING			NON-RATIO SNSC Staffing
	Required	Base Budget	Variance	
<b>Librarians</b>	<b>29.400</b>	<b>29.508</b>	<b>0.108</b>	
<b>Counsellors</b>	<b>27.750</b>	<b>29.806</b>	<b>2.056</b>	<b>4.300</b>
LST and LAC	34.910	77.820		2.200
Special Education Resource (SERT)	44.667	2.500		
English Language Learners (ELL)	<u>19.059</u>	<u>23.115</u>		<u>0.000</u>
<b>Total LST, LAC, SERT, ELL</b>	<b>98.636</b>	<b>103.435</b>	<b>4.799</b>	<b>2.200</b>
<b>Total Teacher Ratio FTE:</b>	<b>155.786</b>	<b>162.749</b>	<b>6.963</b>	<b>6.500</b>

*Projected Student FTE Enrollment for 2020-21: 15,276.00 FTE*

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# SUPPORTS FOR UNIQUE LEARNERS



- To continue to support vulnerable learners, the following non-ratio Teaching positions have been maintained:
  - Three Board Certified Behaviour Analysts (BCBA) have been maintained at 2.8 FTE for the school year. [non-ratio]
  - SEL/MH supports provided by Counsellor and LST positions have been maintained at 1.0 FTE for the school year. [non-ratio]

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## SUPPORTS FOR UNIQUE LEARNERS



- Due to planned leaves of absence, the following positions were not replaced for the 2020-21 school year:
  - 0.8 FTE Psychologist [non-ratio]
  - 0.8 FTE Speech & Language Pathologist [non-ratio]
    - This includes an adjustment from 1.1 FTE to 1.0 FTE Augmentative Communications support during the Leave of Absence.
- Both individuals are expected to return after their respective leaves.

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## SUPPORTS FOR UNIQUE LEARNERS



- Education Assistants (EA) were budgeted utilizing a Holdback in anticipation that Stage 2 or 3 would be in place at some point in the year.
  - 10% Holdback at Elementary
  - 20% Holdback at Secondary
  - Students requiring a full-time EA will continue to receive that support
- The Work Experience Coordinator position, supporting unique learners, was maintained for the school year.

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## SCHOOL SUPPORT STAFFING



- The following positions were budgeted utilizing a Holdback in anticipation that Stage 2 or 3 would be in place at some point in the year.
  - Secondary Supervision Aides: reduced from 2 to 1 at each location
  - Secondary Lab Techs: will be shared 1 between 2 schools
  - Secondary Library Assistants: will be returned at Stage 1
  - Work Experience Coordinators: will be shared 1 between 2 schools
    - The Work Experience Coordinator position, supporting unique learners, was maintained for the school year.

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## DISTRICT SUPPORTS



- The following positions were reduced to address budget pressures, as well as acknowledge the challenges in undertaking the work if Stage 2 or 3 is in effect at some point in the year.
  - FOS Teacher Leaders: reduced by 0.5 FTE
  - FOS Leaders: reduced by 0.5 FTE
  - District Principal of Curriculum and Assessment: 1.0 FTE

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## DISTRICT SUPPORTS



- The following positions were reduced to address challenges related to the PHO Order restricting sports and overnight camps.
  - District Athletics Coordinator: reduced by 1.0 FTE Teacher
  - District Athletics Administrative Assistant: reduced by 0.57 FTE
  - Cheakamus Centre Teachers: reduced by 1.3 FTE

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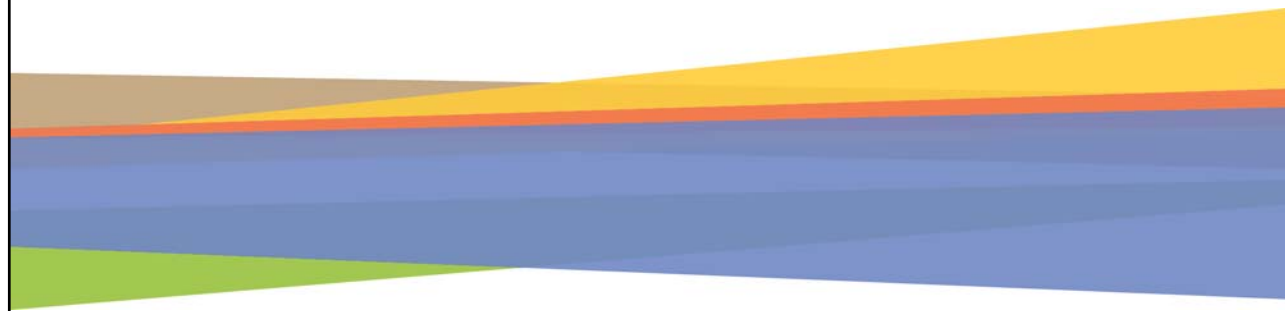
## DISTRICT SUPPORTS



- The following positions were reduced to reflect organizational changes.
  - ICT Administrative Assistant: reduced by 1.0 FTE
  - DL Administrative Assistant: reduced by 0.84 FTE

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## OPERATIONAL CHANGES



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## TECHNOLOGY & MOBILE WORKFORCE

- The requirement for a mobile workforce was demonstrated during the past several months.
- The planned replacement of Elementary and Secondary Teacher computers was to occur during 2019-20 and 2020-21.
- This replacement will proceed with standardized PC laptops.
- Moving to a PC only environment provides the financial ability to move to a mobile workforce & capture efficiencies.

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# SCHOOL BLOCK BUDGETS

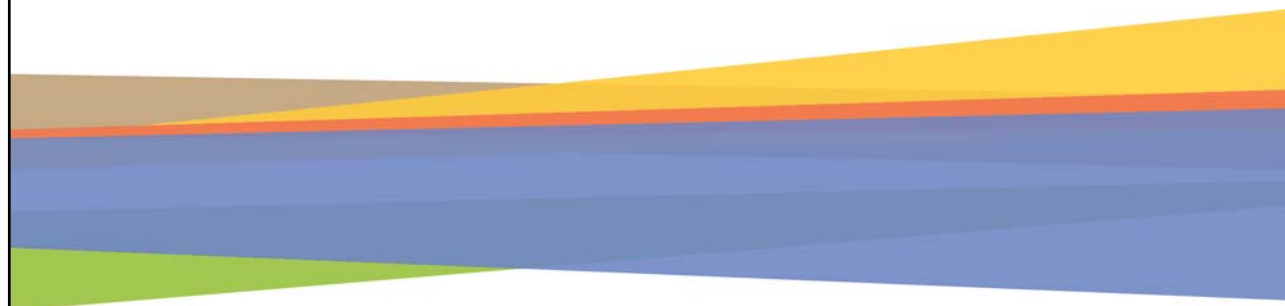


- Approximately 40% of the 2019-20 School Block budgets remained unspent at the end of May.
  - Schools were asked to conserve these funds for rollover and utilization in 2020-21.
- 60% of the regular 2020-21 School Block budget will be provided in 2020-21.
- The combination of these two amounts should provide the schools sufficient funds to support school operations in 2020-21.

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# SURPLUS



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## SURPLUS POLICY



- Policy 710: Accumulated Operating Surplus

“The Board considers an Accumulated Operating Surplus balance to provide a measure of resiliency to address annual fluctuations in funding, and address one-time costs or unforeseen expenditures. It cannot be relied upon to sustain on-going services.”

- The Policy 710 Administrative Procedures

“The target Accumulated Operating Surplus balance, net of internal restrictions, is established in the range of 2-4% of operating expenses.”

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## SURPLUS STATUS



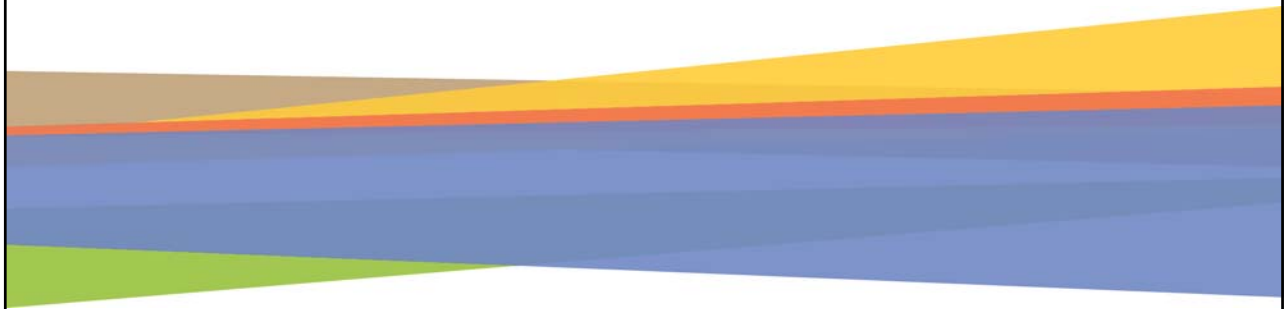
- The 2020-21 Budget utilizes \$2.5M of the Accumulated Operating Surplus to balance the Operating Budget
- The projected utilization of Accumulated Operating Surplus to balance the 2021-22 Budget is \$5.8M
- **If nothing changes**, the full amount of the Surplus will be fully drawn down by 2022-23 and a deficit will be incurred.

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# BUDGET PRESENTATION

by Kristen Watson, Director of Finance



# QUESTIONS?

