



**Chilliwack
School District**

PUBLIC BUDGET PRESENTATION



April 07, 2020

AGENDA

1. Introductions
2. Strategic Plan
3. Budget Monitoring and Reporting
4. Budget Timelines
5. Budget Background:
 - Where do we get our funding?
 - How do we allocate our funding?
 - Budget Risks
 - What makes a budget better?
6. Other Funds
7. Budget Assumptions:
 - Enrolment
 - Revenues
 - Spending Priorities / Cost Pressures
8. Reserve Summary
9. 3-Year Budget
10. Questions/Comments



1. INTRODUCTIONS

Board of Education

Dan Coulter, Chair
David Swankey, Vice-Chair
Darrell Furgason
Heather Maahs
Jared Mumford
Barry Neufeld
Willow Reichelt



Budget Committee Representatives

Jared Mumford	<i>Trustee (Committee Chair)</i>
Willow Reichelt	<i>Trustee</i>
Darrell Furgason	<i>Trustee</i>
Gail Point	<i>Aboriginal Education Advisory Committee (AEAC)</i>
Gabe D'Archangelo	<i>Chwk Principals' Vice Principals' Assn (CPVPA)</i>
Ed Klettke	<i>Chwk Teachers' Association (CTA)</i>
Dale Obirek	<i>Canadian Union of Public Employees' (CUPE)</i>
Heather Attridge	<i>District Parent Advisory Committee (DPAC)</i>
Allan Van Tassel	<i>Management Group</i>
Daisy Dai	<i>Community Representative</i>
Andrew Unruh	<i>Community Representative</i>
Mace MacGowan	<i>Student Representative – CSS</i>
Muskan Gill	<i>Student Representative – SSS</i>
Tatiana Hochstetter	<i>Student Representative – SSS</i>

2. STRATEGIC PLAN

Priority

Aligning and allocating resources, equitably, responsibly and effectively, to support goals and key initiatives (Resources)

Goal

To align resources to efficiently and effectively execute the strategic plan





3. BUDGET MONITORING & REPORTING

POLICY 234 - Budget Monitoring and Reporting

BUDGET ASSUMPTIONS:

Prior to the Board approving budgets – plans, assumptions and related risks should:

- be disclosed in the budget documents;
- take into account the economic environment of the school district;
- focus on planned changes from the previous school year; and
- be realistic and consistent with the school district's Strategic Plan.

At a minimum, these disclosures should include:

- key budget assumptions;
- financial and business risks;
- specific strategies explaining how the budget supports the school district's Strategic Plan.





4. BUDGET TIMELINES

Sept 30
Student
Count

Amended

Oct-Jan

Budgets are reviewed & amended to reflect the Sep 30th student count, current staffing, and any additional updated budget information.

Jan - Feb

Amended Budget to Budget Committee for review and to the Board of Education for 3 readings

Amended Budget and Bylaw due to MoEd by **Feb 28**

Oct

Nov

Dec

Jan

Feb

Mar

Apr

May

June

Jul

Nov - Mar

Preliminary budget planning begins for the next school year

May - Jun

To Board of Education for 3 readings.

Mar - Apr

To Budget Committee, Staff, and Public for review and input.

Preliminary

Preliminary Budget due to MoEd by **Jun 30**

2019/20 Preliminary Budget Timelines

Mid-March	Government Funding Announcement
April 2	Preliminary Budget Assumptions – Superintendent’s meeting
April 2	Preliminary Budget Assumptions to Budget Committee
April 7	Public Budget Presentation (during public Board meeting)
May 7	Preliminary Budget Review to Budget Committee
May 12	Preliminary Budget Review and 1st Reading to Board
May 26	2nd & 3rd Reading to Board
June 30	Annual Budget due to Ministry of Education

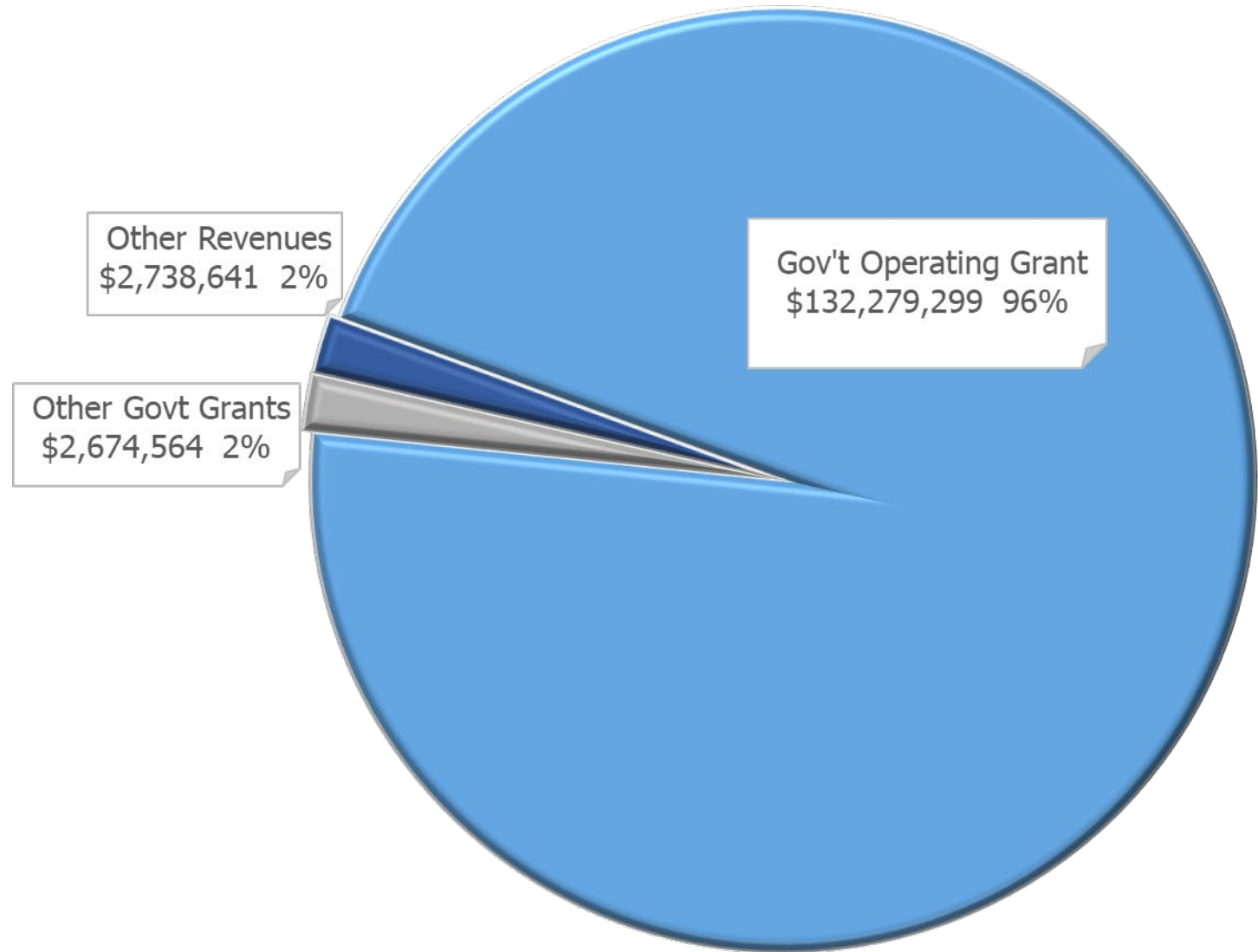
5. BUDGET BACKGROUND

- a) Where do we get our funding?
- b) How do we allocate our funding?
 1. Special Needs
 2. Teachers
 3. School Supplies
 4. School Administrators
 5. Custodial
- c) Budget Risks
- d) What makes a budget better?



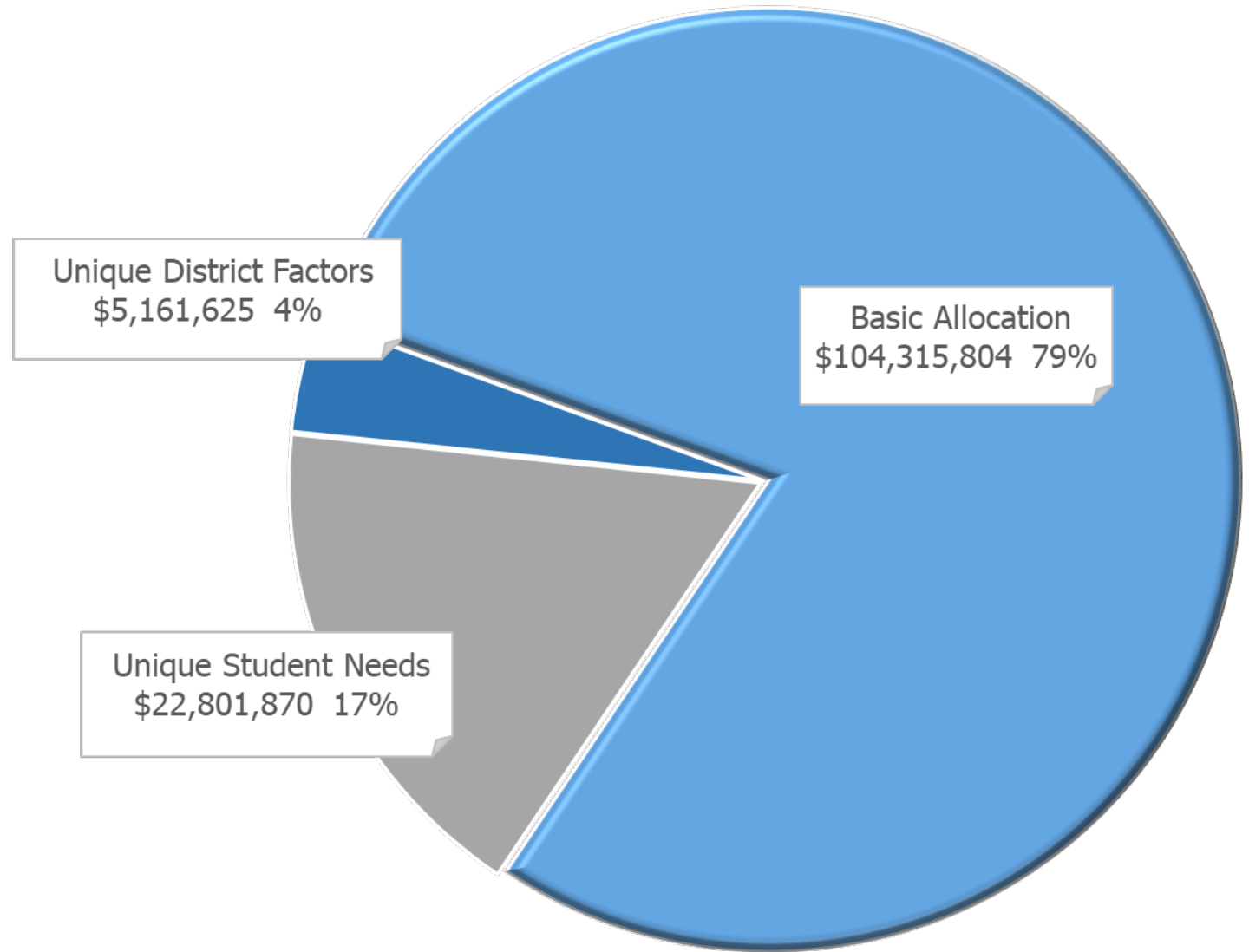
Where do we get our funding?

2019/20 Budgeted
Operating
Revenues



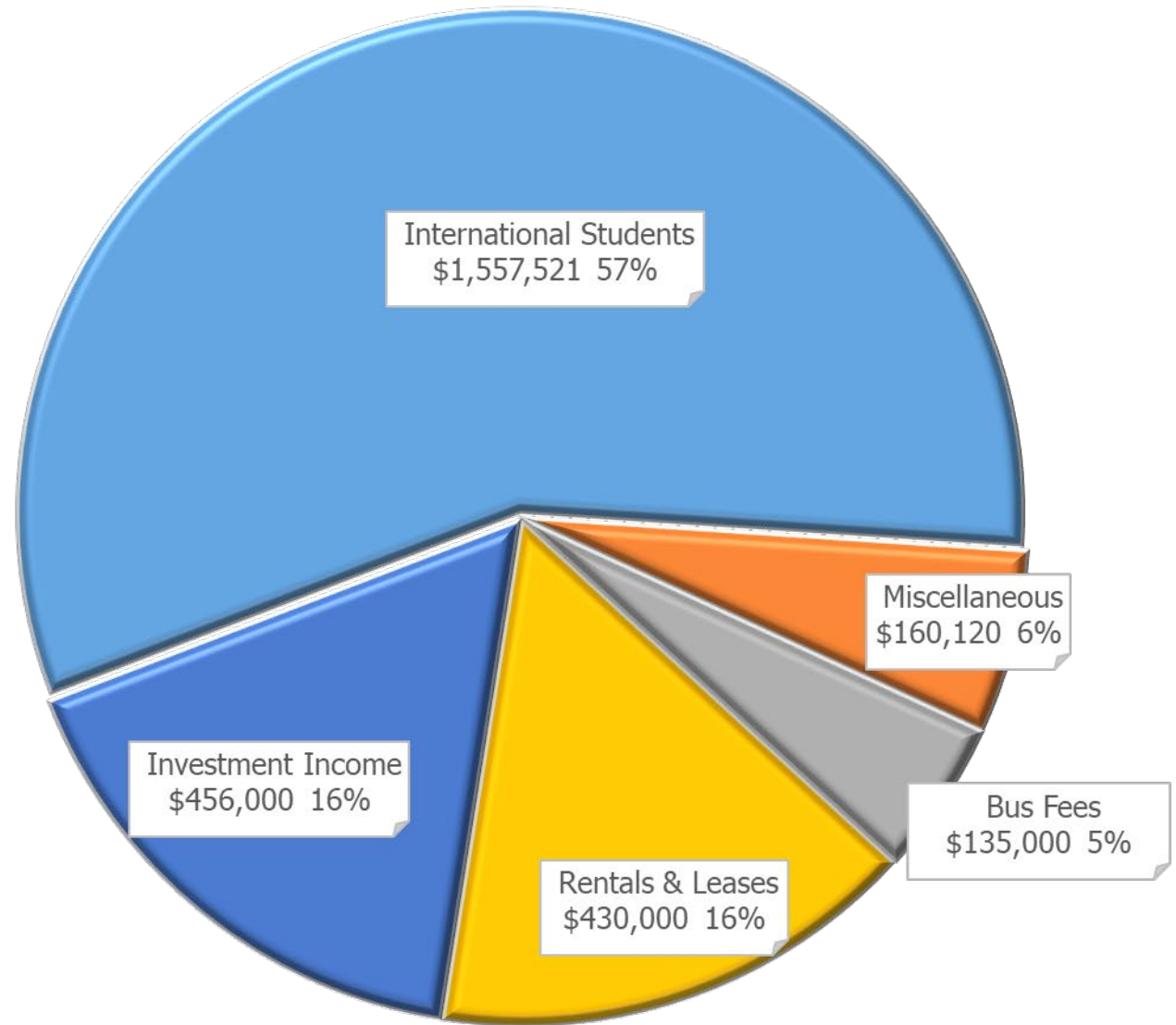
Where do we get our funding?

Operating Grants –
Amended 19/20
Budget



Where do we get our funding?

Other Revenues
Breakdown –
Amended 19/20
Budget



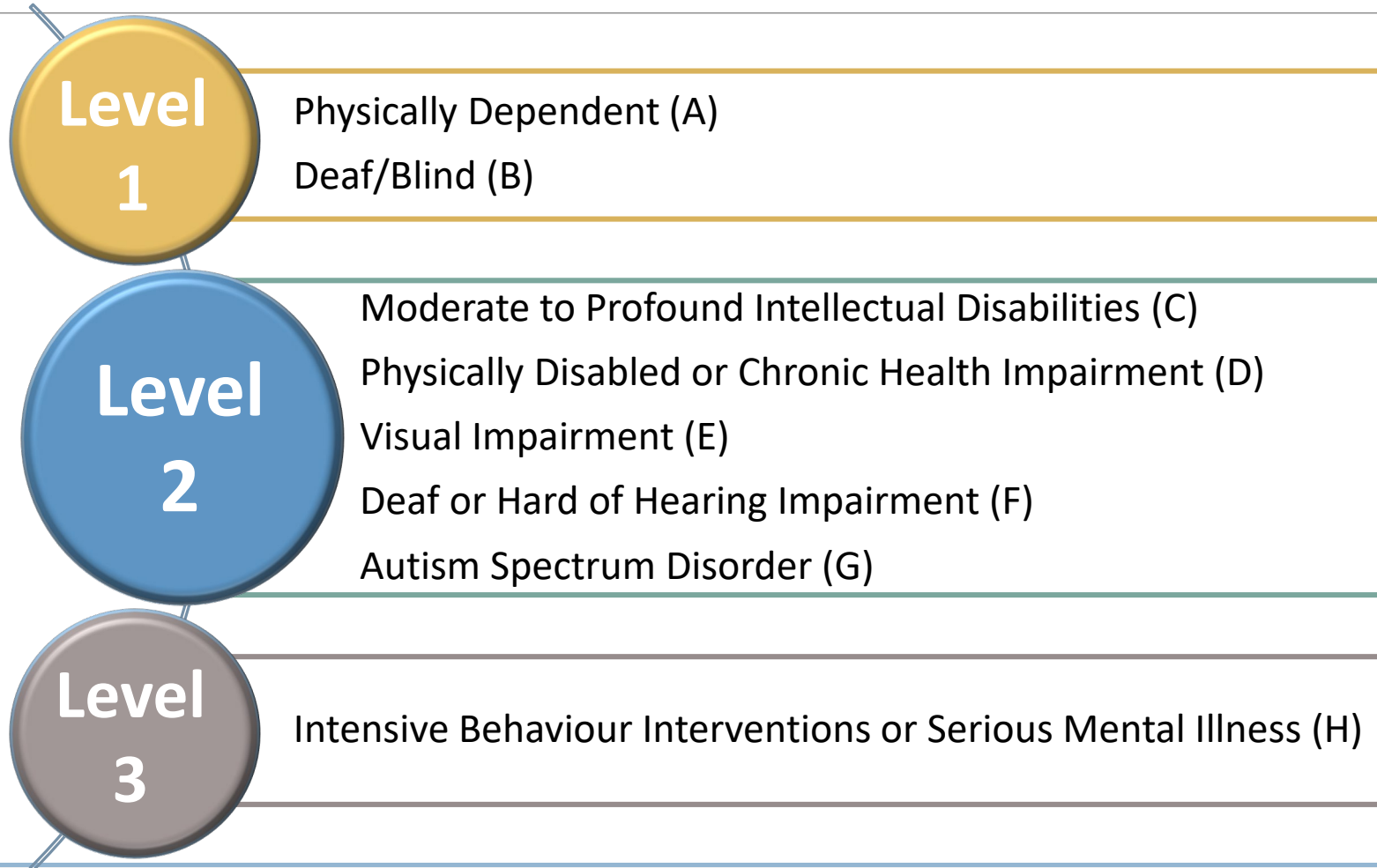
5. BUDGET BACKGROUND

- a) Where do we get our funding?
- b) How do we allocate our funding?**
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How do we allocate our funding?

1. Special Needs - Allocations



How do we allocate our funding?

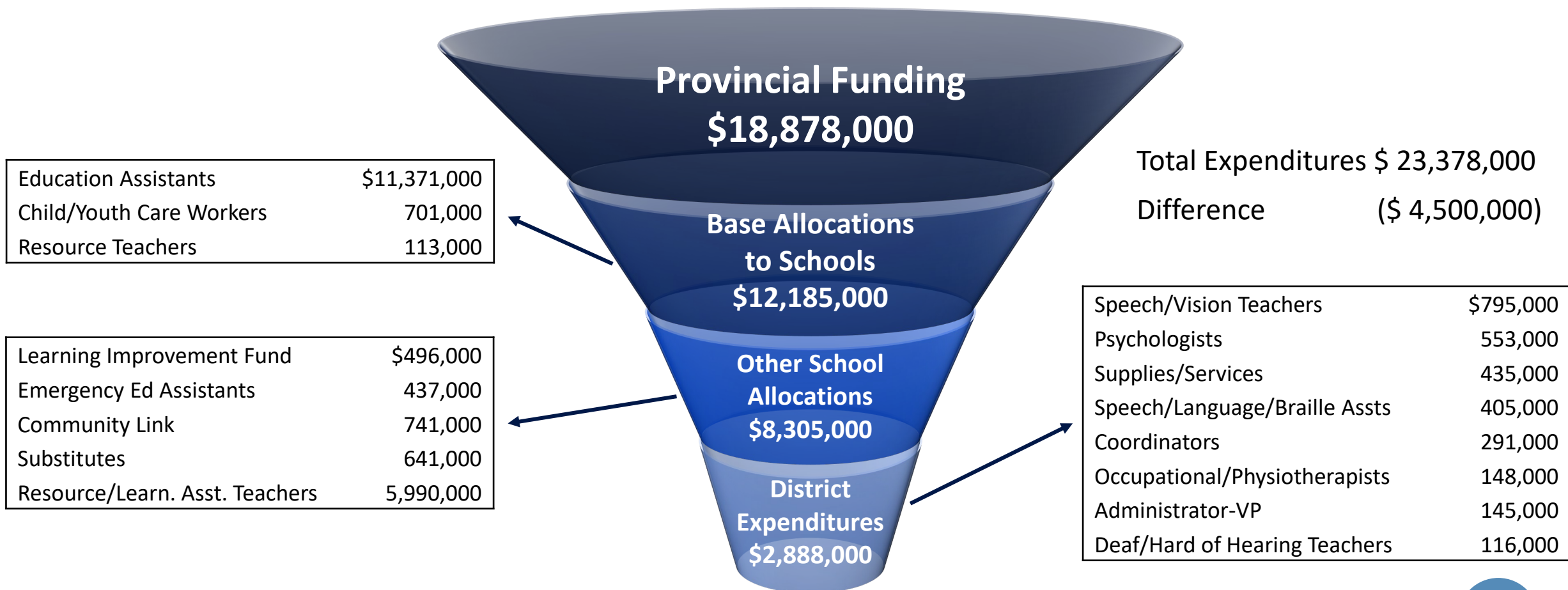
1. Special Needs – Supplemental Funding

	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>
To Schools	\$29,386	\$14,000	\$7,104
To District Programs	13,014	6,200	3,146
Funding Per Student	\$42,400	\$20,200	\$10,250



How do we allocate our funding?

1. Special Needs – Supplemental Funding cont.



How do we allocate our funding?

2. Teacher Allocations Example

For example, one of our Elementary Schools has **437 students** and **21 Classroom Teachers**



In addition to 21 Classroom Teachers there are:

FTE	Position
2.2	Learning Assistance/Resource Teachers
0.8	Librarian/Technology
1.5	Preparation Time
1.4	Administration

There are **26.9 Educators** in total – a ratio of 1 Educator to every 16 students.

How do we allocate our funding?

3. School Supply & Service Allocations

	<u>Elementary</u>	<u>Middle</u>	<u>Secondary</u>
Base Amount	\$4,131	\$12,240	\$23,000
Per Student: Kindergarten	\$153	-	-
Per Student: Grades 1 - 12	\$115	\$151	\$222
English Language Learner	\$32	\$32	\$32
Special Education	\$150	\$150	\$150

Other Allocations:

- Aboriginal Education
- Career Programs
- Early Learning Matrix
- Flex Programs
- International Program
- New Divisions

Based on this, our example of an **Elementary School** with **452 students** would be allocated **\$63,558** for school supplies and services (\$141 per student).

How do we allocate our funding?

4. School Administrator Entitlements

ELEMENTARY

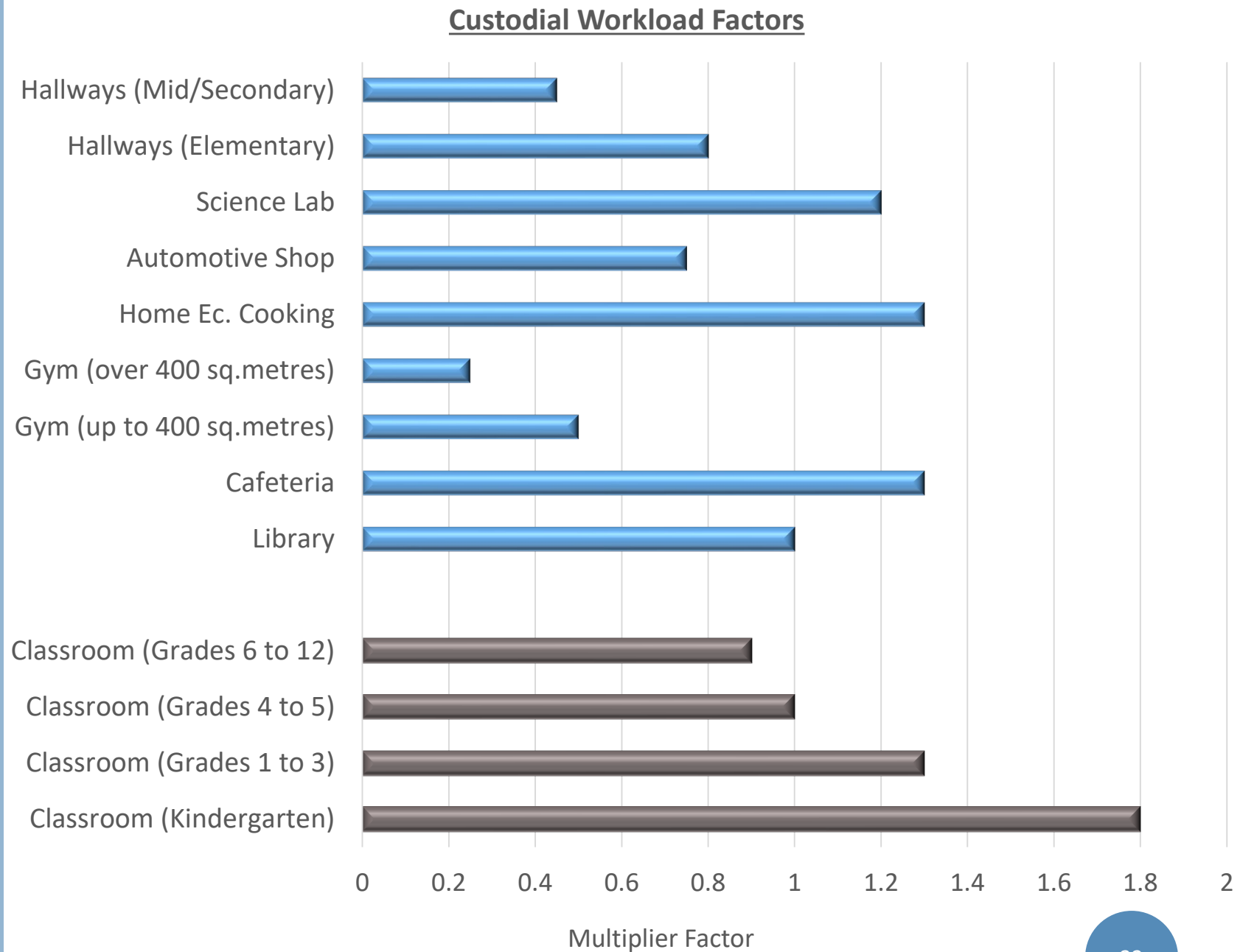
Students (FTE)	Administrative Allocation
Less than 200	0.6
200 – 250	0.7
251 – 300	0.8
301 – 350	0.9
351 – 400	1.0
401 – 450	1.2
451 – 500	1.3
Greater than 500	1.4

MIDDLE/SECONDARY

Students (FTE)	Administrative Allocation
Less than 275	1.0
275 – 400	1.3
401 – 500	1.5
501 – 700	1.75
701 – 900	2.25
901 – 1200	2.5
1201 – 1400	2.75
Greater than 1400	3.25

How do we allocate our funding?

5. Operations – Custodial Allocation Example



How do we allocate our funding?

5. Operations – Custodial Allocation Example cont.

For example, at this Elementary School **509.66 minutes (8.49 hours per day)** has been allocated by calculating the Custodial workload factors.

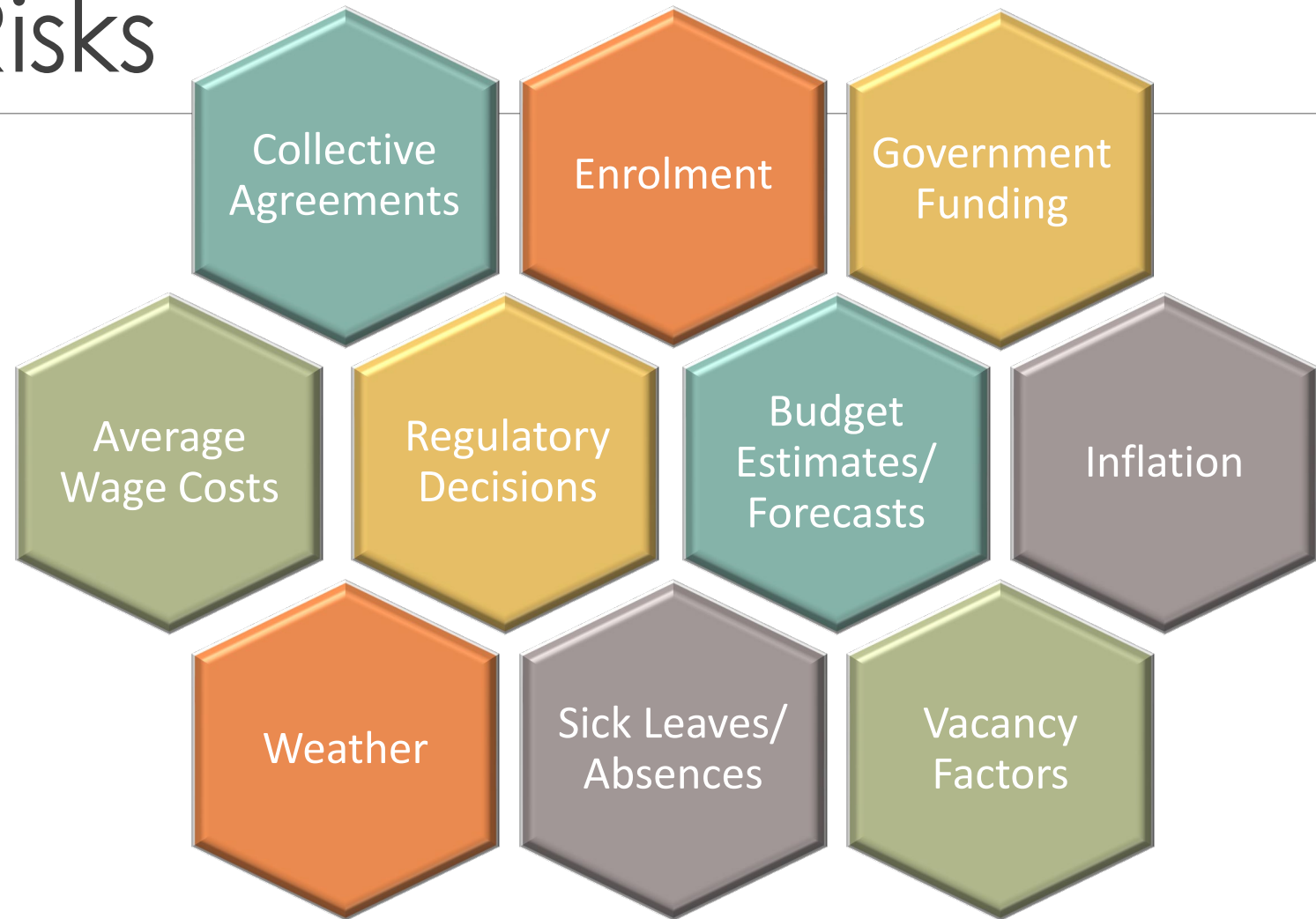
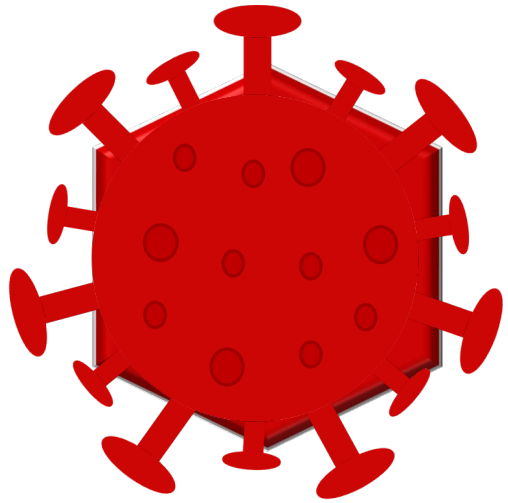
Area Type	Square Metres	Factor	Time/ Metre	Allotted Time (minutes)
Standard Classroom	214.8	1.0	0.225	48.33
Kindergarten	82.4	1.8	0.225	33.4
Primary Classroom	313.2	1.3	0.225	91.6
Portable Classroom				60.0
Library	104.3	1.0	0.225	23.5
Office	46.3	1.75	0.225	18.23
Staffroom	31.4	1.75	0.225	12.4
Gym (Elementary)	372.4	0.4	0.225	33.5
Special Ed	31.9	1.1	0.225	8.0
Hallways (Elementary)	376.1	0.8	0.225	67.7
Washrooms				113.0
TOTAL MINUTES (per day)				509.66

5. BUDGET BACKGROUND

- a) Where do we get our funding?
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- c) **Budget Risks**
- d) What makes a budget better?



Budget Risks



5. BUDGET BACKGROUND

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- c) Budget risks
- d) **What makes a budget better?**



What makes a budget better?



Alignment with medium-term strategic plan and priorities

Transparency, openness and accessibility

Timely, accurate, financial reporting

Effective budget processes

Performance evaluation and value for money

Sustainability

Identification of risks

Capital budgeting framework

6. OTHER FUNDS

Operating Budget	Capital Budget	Special Purpose Funds
		
<p>Student Supports Instruction Administration Maintenance Transportation</p>	<p>Buildings Land Improvements Equipment Site Purchases</p>	<p>Specific Time Frame (1-2 years) Specific Function-Examples: School Trust Fund Annual Facilities Grant Community Link</p>

7. BUDGET ASSUMPTIONS

- **Enrolment**
- Revenues
- Spending Priorities / Cost Pressures



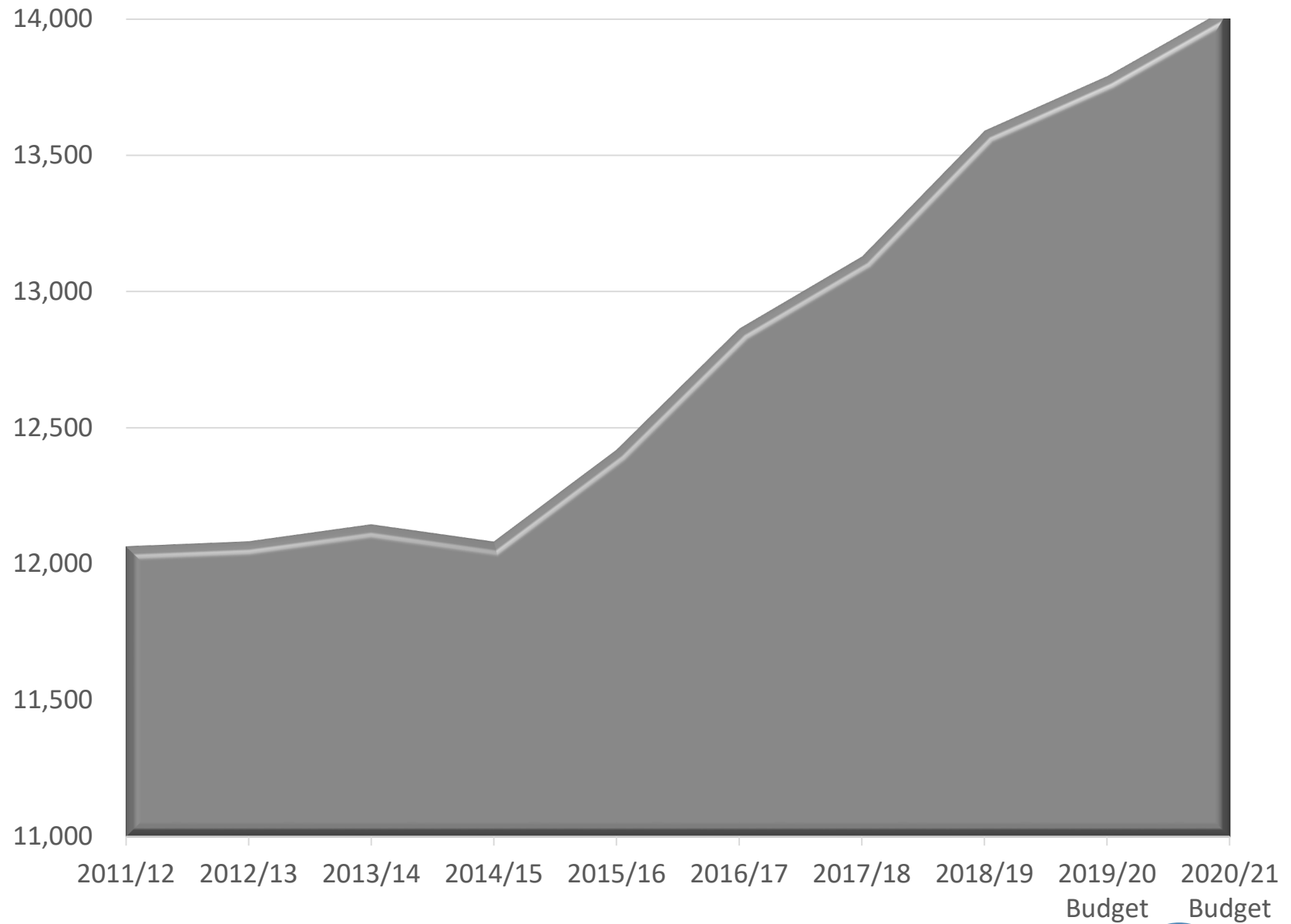
Budget Assumptions

Enrolment Summary

	2011/12	2012/13	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20 Budget	2020/21 Budget
Kindergarten-12	12,065	12,083	12,145	12,082	12,419	12,863	13,128	13,590	13,789	14,044
Distance Ed/Cont.Ed	765	734	647	632	644	599	458	136	87	0
Adult	199	184	157	162	176	160	109	86	51	47
TOTAL ENROLMENT	13,029	13,001	12,949	12,876	13,239	13,622	13,695	13,811	13,928	14,091

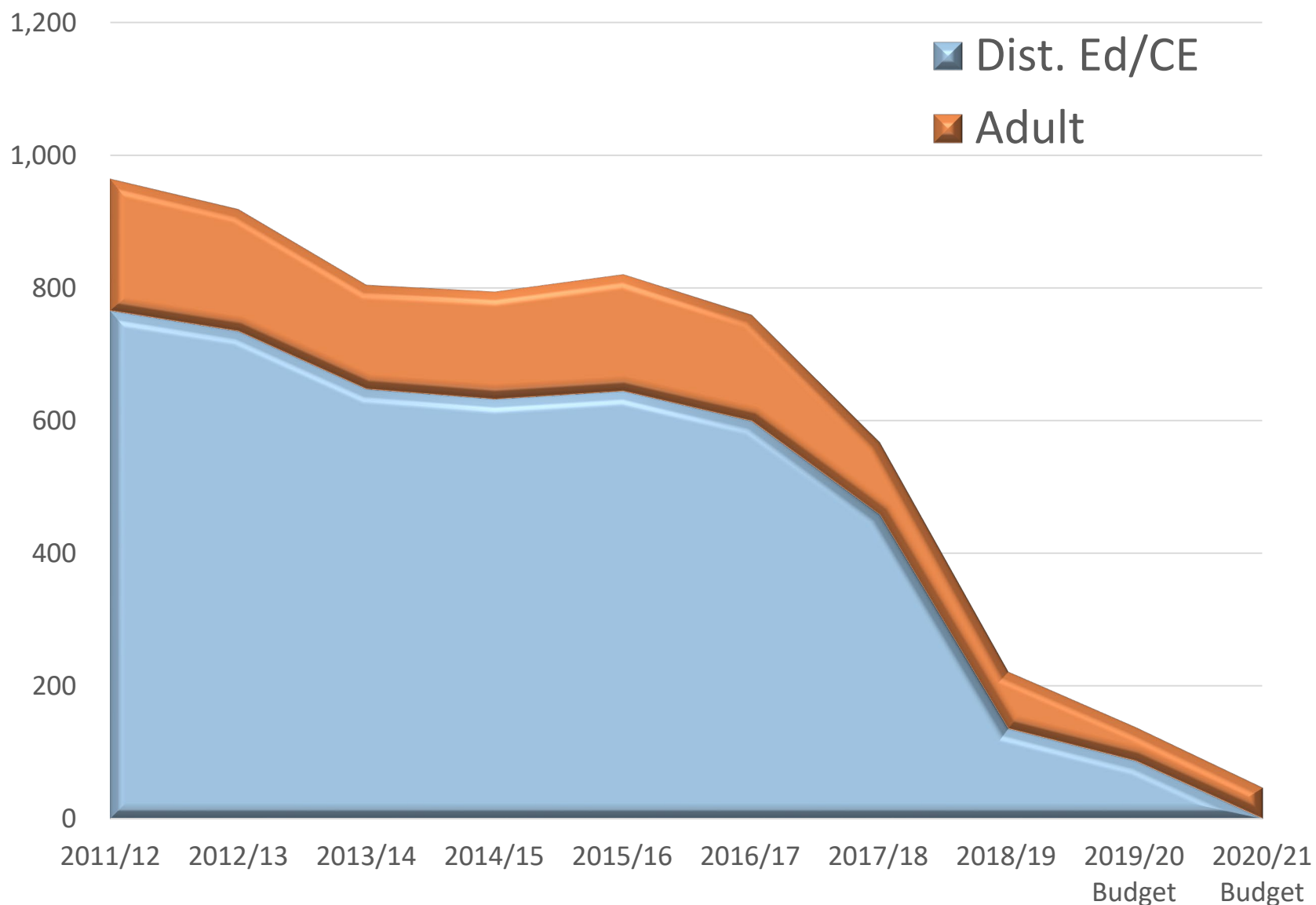
Budget Assumptions

Enrolment Trends
Grades K-12



Budget Assumptions

Enrolment Trends
Distance Ed/
Continuing Ed/
Adult



7. BUDGET ASSUMPTIONS

- Enrolment
- **Revenues**
- Spending Priorities / Cost Pressures



Budget Assumptions

Revenues – Operating Grant Rates

Grant Type	2017/18		2018/19		2019/20		2020/21	
	Incr.%	Rate	Incr.%	Rate	Incr.%	Rate	Incr.%	Rate
Regular/CE/Alternate	1.15%	\$7,301	1.67%	\$7,423	0.61%	\$7,468	1.23%	\$7,560
Distance Learning	1.16%	6,100	0.00%	6,100	0.00%	6,100	0.00%	6,100
Adults	1.16%	4,618	1.69%	4,696	1.64%	4,773	1.05%	4,823
English Lang Learning	1.09%	1,395	1.79%	1,420	5.28%	1,495	1.67%	1,520
Aboriginal Ed	1.26%	1,210	1.65%	1,230	17.89%	1,450	3.45%	1,500
Level 1	1.17%	38,140	1.73%	38,800	9.28%	42,400	1.42%	43,000
Level 2	1.17%	19,070	1.73%	19,400	4.12%	20,200	0.99%	20,400
Level 3	1.16%	9,610	1.98%	9,800	4.59%	10,250	0.49%	10,300

Budget Assumptions

Revenue Changes

Enrolment

K-12	\$1,902,000
Alternate	(4,000)
FVDES/CE/Summer	(585,000)
Special Ed	659,000
ELL/Ab Ed	63,000

Rate Changes

Base K-12	\$1,292,000
Labour Stmt Funding	(588,000)
Special Needs	166,000
Ab Ed Students	115,000
Adult/ELL	17,000

Other Ministry Funding

Salary Differential	\$25,000
Geographic Factors	136,000
Youth in Care Grant	730,000
Education Plan	(149,000)
Vulnerable Students	(474,000)
EHT Cost Funding	(1,055,000)
Carbon Tax Funding	(111,000)

Other

International Tuition	\$136,000
Benefit Funding Support	32,000
Rental Income	(100,000)
Investment Income	(200,000)

TOTAL
\$2,007,000

7. BUDGET ASSUMPTIONS

- Enrolment
- Revenues
- **Spending Priorities / Cost Pressures**



Budget Assumptions

Spending Priorities – Wage Increases

	Teachers	Support Staff	Exempt	PVP	Trustees
July 1, 2020	?	2.0%	2.0%	2.0%	2.0%
Cost	?	\$485,000	\$88,000	\$210,000	\$3,000

Budget Assumptions

Spending Priorities – Staffing Changes

Teachers	FTE
Enrolment Increase	11.4
FVDES	(4.8)
Ab Ed	1.0
Education Centre	(0.6)
Learning Services	(2.3)
Total FTE	4.7

Educational Assistants	FTE
Enrolment	7.2
FVDES	(1.2)
Total FTE	6.0

Principals, Vice Principals, & Exempt	FTE
Integrated Arts & Tech School	
Principal	1.0
Other	(0.8)
FVDES	(0.2)
CEF Overhead Funding	0.4
At Risk Schools	0.5
Secondary School Enrolment	(1.0)
Total FTE	(0.1)

Budget Assumptions

Spending Priorities – Staffing Changes

Support Staff	FTE
Custodial – Budget Correction	1.0
Custodial	0.5
2019/2020 Vacancies	0.5
Summer Staff-Students	(2.0)
NLC Clerical	(0.1)
FVDES Clerical	(1.0)
Transfer to AFG	(1.0)
Total FTE	(2.1)

Summary

Teachers	4.7
Principals, Vice Principals & Exempt	(0.1)
Educational Assistants	6.0
Support Staff	(2.1)
Transfer to AFG	(1.0)
Total	(7.5)

Budget Assumptions

Spending Priorities – Benefit Costs

Benefit Type	FTE
Canada Pension Increase	\$175,000
MSP Eliminated	(226,000)
WorkSafe Premiums	53,000
EI Rates + Correction	(14,000)

Budget Assumptions

Spending Priorities – Capital Expenditures

	2019-20	2020-21
Vehicles	405,000	355,000
Equipment	151,300	51,300
Hardware & Software	10,000	133,000
New Portables	735,000	0
Total	<u>\$1,301,300</u>	<u>\$539,300</u>

Difference \$(762,000)

Budget Assumptions

Spending Priorities – Other Cost Changes

Supplies/Services	2020-21
School Supplies	\$ (112,000)
ADR Cohort	80,000
Careers	(57,000)
FVDES	(19,000)
Utilities	75,000
Next Generation Network	(40,000)
International Recruitment	41,000
Program Changes	(130,000)
Total	\$ <u>(162,000)</u>

8. Reserve Summary

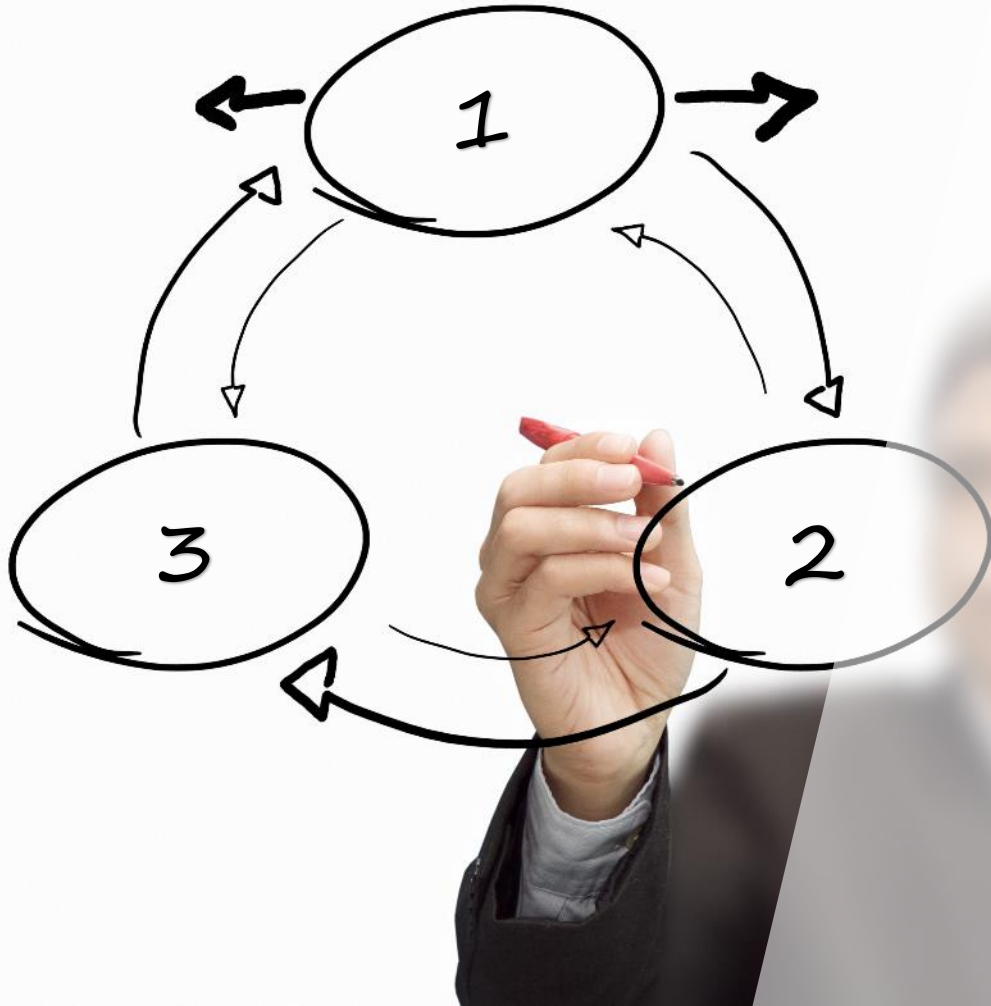
2020/21 Preliminary Annual Budget

	Ending Balance Jun.30/15	Ending Balance Jun.30/16	Ending Balance Jun.30/17	Ending Balance Jun.30/18	Ending Balance Jun.30/19	Budgeted Balance Jun.30/20	Budgeted Balance Jun.30/21
UNRESTRICTED:							
Unrestricted Surplus	2,684,122	2,640,519	4,650,712	5,272,913	2,208,342	576,939	576,939
Local Capital	1,147,904	1,156,851	1,357,588	292,715	1,293,334	2,293,334	3,293,334
	3,832,026	3,797,370	6,008,300	5,565,628	3,501,676	2,870,273	3,870,273

Outstanding Major Capital Commitments:

Southside School Project	4,528,301
Vedder Elementary Addition Project	500,000
	5,028,301

9. 3-Year Budget





Chilliwack
School District

Questions/Comments



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