



BOARD OF EDUCATION

BUDGET ADVISORY COMMITTEE MEETING

**January 18, 2016
4:30 p.m.
District Education Office**

AGENDA

1. Call to Order
2. Approval of Agenda
3. Approval of Minutes – November 30, 2015 Attached
4. Powerpoint - Budget Presentation
5. Amended Annual Budget Attached
6. Questions

Adjournment

Next Meeting: **April 11, 2016
4:30 p.m.
District Education Office - Hope**

**BOARD OF EDUCATION
SCHOOL DISTRICT NO. 78 (FRASER-CASCADE)**

**MINUTES OF THE BUDGET ADVISORY
COMMITTEE MEETING
November 30, 2015**

PRESENT:

Board - Committee Members:

Tom Hendrickson	Chair
Cindy Ferguson	Trustee
Heather Stewin	Trustee

Representatives:

Darlene Smith	Payroll	CMAWBC
Lori Izawa	Parent	DPAC
Clair Lee	Parent	DPAC
Lynne Marvell	President	FCTA
Bruce Becker	Principal	FCVPA

Staff:

Karen Nelson	Superintendent
Kevin Bird	Assistant Superintendent
Natalie Lowe-Zucchet	Secretary-Treasurer

Recording Secretary:

Ashley Limb	Accounting/Data/Human Resources
-------------	---------------------------------

Regrets:

Brad Bourel	Maintenance	CMAWBC
Cathy Speth	Representative	AEC

1. Call to Order

The Secretary-Treasurer called the meeting to order at 4:35 p.m. in the District Education Office in Hope, B.C.

2. Election of Chair

The Secretary-Treasurer called for nominations for Chair of the Budget Advisory Committee. Committee member Lori Izawa nominated Trustee Hendrickson. Trustee Hendrickson accepted the nomination. No other nominations presented. Trustee Hendrickson becomes Chair by acclamation.

3. Approval of Agenda

SMITH/FERGUSON

THAT the Agenda be approved as presented .

Carried

4. Approval of Minutes – May 11, 2015

SMITH/IZAWA

THAT the Minutes of the Budget Advisory Committee meeting held on May 11, 2015 be approved.

Carried

5. Mandate

The Budget Advisory Committee mandate outlining the purpose of the committee, representation on the committee, voting rights and selection of committee Chair was provided for information. The purpose of the Budget Advisory Committee is to review the detailed budget of the School District and make recommendations to the Board. The committee reviews the draft budget information, funding information, and requests from stakeholder groups.

6. Meeting Dates

The meeting dates were presented, with the Secretary-Treasurer doing a brief overview on what each meeting will entail in regards to the budget processes.

A Committee Trustee asked when the budgets are distributed to the parent groups. The Secretary-Treasurer indicated that the Budget Advisory Committee meetings are public and anyone is welcome to attend, as well as the committee has two District Parent Advisory Council representatives on it that can pass on the information as necessary.

There was discussion about hosting some of the meetings in the Agassiz area, and although considered, meetings are generally tagged on to Board meetings depending on their location.

7. Legal Services Delivery Projection information

The Secretary-Treasurer presented information on the Service Delivery Project which is a K-12 sector-led effort to find additional savings and efficiencies through shared delivery of services across British Columbia school districts. The Ministry of Education and partners are working collaboratively, identifying opportunities to achieve further savings and efficiencies in employment and labour matters, procurement, attendance support, facilities, transportation, IT/communications and business systems.

We are in the second phase of initiatives which is the Employment Practices Liability Program which will provide a coverage agreement, policy, guidelines and a labour litigation pool for the purpose of improving efficiency and increasing cost effectiveness of employment and labour matters for union and exempt staff which has been mandatory from July 1, 2015.

The Assistant Superintendent has sat in on conference calls and has utilized this service already for the School District for a grievance issue but did not need to access the overall program. The Assistant Superintendent explained that the program is to achieve economies of scale on legal costs, improve coordination of employment and labour issues across the sector, ensure employment and labour issues are litigated in the most cost effective manner and minimize duplication of legal services.

The Secretary-Treasurer indicated that a premium must be paid for these services on an annual basis, although this year was covered by a surplus from the Schools Protection Program. The amount to be paid for next year is currently unknown.

8. Preliminary Budget Presentation 2015/2016

The Secretary-Treasurer presented a PowerPoint on the preliminary budget for 2015/2016.

The presentation started off with an overview of key dates throughout the year for the budget process:

- February – the Ministry announces the provincial funding. It has gone up the last few years slightly due to labour settlements.
- February 13 – the School District sends in enrolment projections for the upcoming school year.
- Mid March – the Ministry of Education announces the funding for the upcoming year.
- March/April – the preliminary budget for the School District is developed. The School District asks principals to look at their upcoming needs for the school year with staffing.
- April 30 – the cutoff for laying off staff. Layoffs have not been as high in the past few years due to leaves and attrition.
- May 4 – the first reading of the budget. Three readings of the budget are required and must be completed by June 30.
- September 30 – the enrolment snapshot through 1701.
- February 28 – the amended budget is due.

The Secretary-Treasurer reviewed that the funding has been predictable and stable because the School District has been in funding protection. The School District's funding is reduced by 1.5% per year. We were given labour settlement funding outside of the funding protection which offset the overall decrease in funding.

The Secretary-Treasurer reviewed how much was given by the Ministry in specific categories this year compared to last. It is an overall reduction of \$208,706.

The Ministry tasked School Districts with reducing their administration budgets by \$29 million, which worked out to \$113,350 for School District No.78. This was done with the closure of C.E. Barry School reducing a 1.0 FTE Principal, a half time clerical reduction and half time custodial reduction, as well as saving utilities expenses.

The Secretary-Treasurer reviewed line items from the budget explaining which each entail including operating, pay equity, community link, literacy, French, strong start, learning improvement fund, ready set learn and labour settlement funding.

The Annual Facilities Grant amount didn't change from last year – this money is to support infrastructure and doing appropriate upgrades to keep the facilities in good shape.

The School District was successful in obtaining the most minor capital funding for 2015/2016 from the province which will be utilized for an overhaul of the heating and ventilation system at Kent Elementary. This in turn will have a large impact in savings on utility expenses in the future. Silver Creek Elementary also received a lighting upgrade project grant.

New cost pressures for this year have accumulated to around \$605,000 are as follows:

- Part time trades coordinator
- Funding for welding program/trades and technology
- MyEducation BC implementation – this includes the coordinator, professional development and staff time release
- Next Generation Network costs – high speed access to internet being put throughout the province. Completion date is mid January
- New block release for Mountain School – it was realized that this time was needed to provide the services to put on trips and ensure the equipment was in good working order
- Innovative Practices funding – the Superintendent provides money to each school to release teachers to collaborate. It has been found that teachers working together is the most effective professional development for staff and translates into better quality teaching for the students.
- Additional staffing for special education students
- New technology staff member – the Assistant Superintendent is looking into this
- 62 additional students and no new funding which required approximately two additional teachers in the district – the School District is in funding protection so even though there were additional students, there was no additional funding provided

The Learning Improvement Fund is money allocated to Districts to improve learning conditions for all students. It is contractual that 80% of these funds must be spent on teachers and 20% on support staff. These decisions surrounding staff is decided between the Superintendent, Union Presidents and administrators of the schools.

The School District decided to postpone the implementation of MyEducation BC until September 2015. By doing so, many problems were avoided but there are still issues with the program throughout the province. The District has one person dedicated to the

implementation of the program and appreciates everyone's patience as we work through it is very much appreciated.

The School District is maintaining the technology evergreen plan which is every second year a school receives funding for upgrades. A total of \$70,000 is set aside per year. This year in addition, the School District is purchasing two new servers to run the new NGN system and continue to purchase new routers and access points to improve wireless access.

The School District is conservative in their budget approach to try to ensure that the impacts of changes in funding and costs do not result in any programming.

The Superintendent indicated that the money received from the BC Ed Plan is being used for collaboration time at the schools focusing on reading strategies for students that are struggling.

The Secretary-Treasurer reviewed how the Learning Improvement Fund was allocated this year compared to last year for both teaching staff and support staff.

Discussion surrounded enrolment trends in the schools and the District over the last three years. The committee reviewed a graph of the last ten years of enrolment and how it has mostly declined, but has started to take a slight increase in students this year.

In the preliminary budget, the School District was approximately \$900,000 in funding protection this year. With additional students and the increase of designated and aboriginal students, it is projected that the School District may be out of funding protection in 1 to 2 years.

There is approximately \$4 million in unrestricted surplus and this is the first year we have had to tap into it to balance the budget. This was mostly to cover additional support staff, to cover staff cost increases and cost pressures. The School District did not have to make cuts to services but are able to judiciously add to service. With the increase to student numbers and no increase to funding this money will support the district without cuts to services.

9. Questions

The Committee Chair asked that if the Ministry is to change the funding formula, how much notice is given. The Secretary-Treasurer indicated that usually a year's notice is provided.

Boston Bar receives a rural school allotment of approximately \$500,000 and it was asked if Harrison Hot Spring Elementary does also. The Secretary-Treasurer explained that no, Harrison Hot Spring is not considered a rural school and no allotment is given.

Discussion surrounded set up cost for the welding program in two years time. The Superintendent indicated that grant funding is expected to offset those costs.

A Committee member suggested a potential survey going out to families of grade 6 students in the Agassiz/Harrison areas regarding students and potentially why they're leaving to other areas or schools outside the district.

The Superintendent thanked the Secretary-Treasurer for a comprehensive presentation on the preliminary budget and also congratulate her on securing the mechanical upgrade for Kent Elementary School.

**Notice of Next Meeting: January 18, 2016
 4:30 p.m.
 District Education Office**

Adjournment

MARVELL/IZAWA

THAT the meeting be adjourned.

Carried

The meeting adjourned at 6:08 p.m.

Final Budget 2015/2016

January 2016





Final 2015 2016

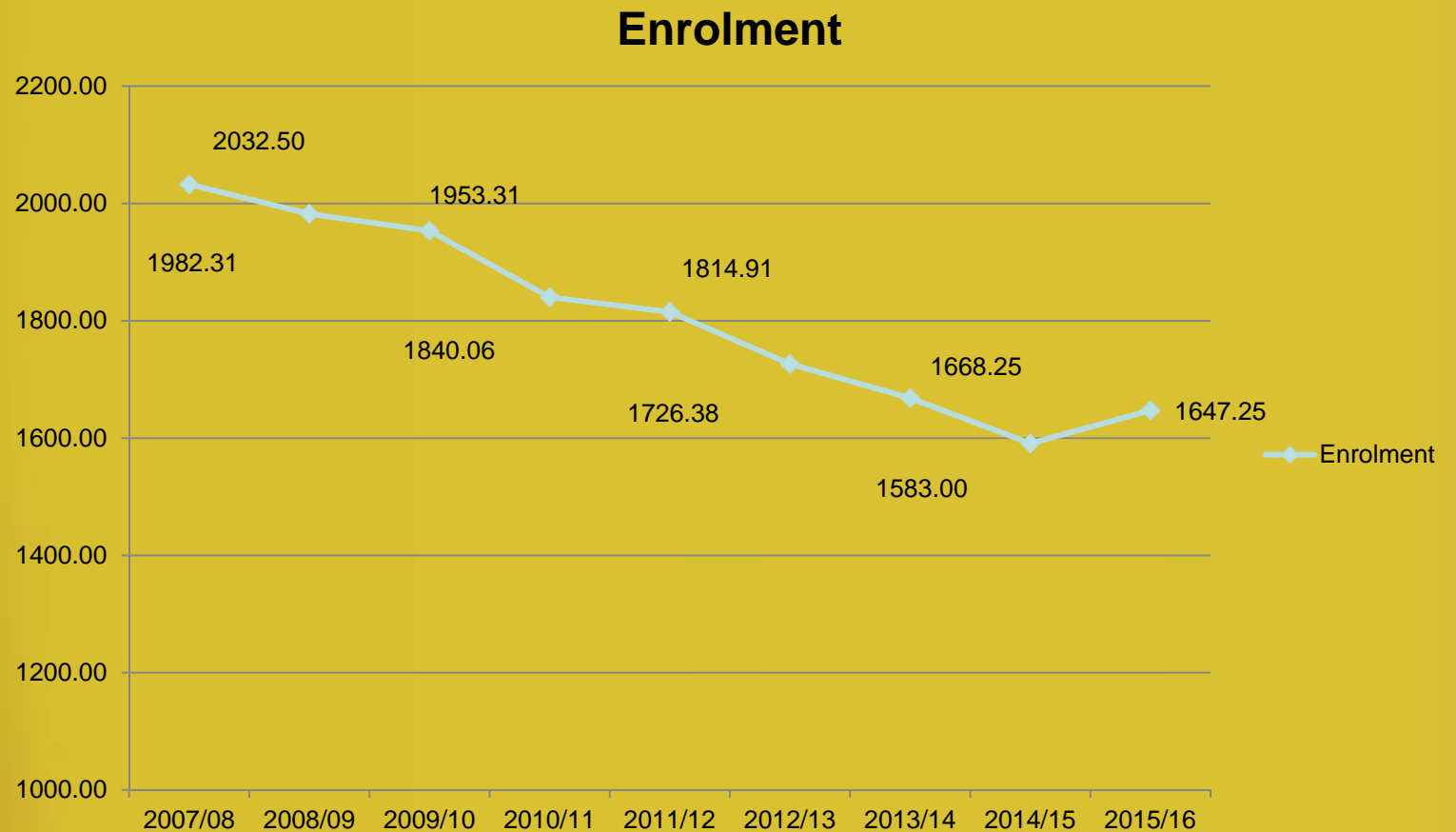
- Budget Components
 - Enrolment
 - MOE Funding
 - District Revenue
 - Staffing Expenditures
 - Other Expenses



Final 2015 2016

- Enrolment
- 2010 2011 year decrease of 107 FTE
- 2011 2012 year decrease of 25 FTE
- 2012 2013 year decrease of 91 FTE
- 2013 2014 year decrease of 58 FTE
- 2014 2015 year decrease of 77 FTE
 - TOTAL FOR 5 YEARS 358 FTE
- 2015 2016 year increase of 56 FTE

Final 2015 2016 -FTE Enrolment



Final Budget 2015 2016

DATE : OCT-11-2013 08:42
DISTRICT SUMMARY : 078 Fraser-Cascade

(FORM 1701) HEADCOUNT* FOR SCHOOLS FUNDED WITHIN THE F.A.S. - AS AT : SEP-30-2013

ECHO RE

SCHOOL CODE	SCHOOL NAME	KIND HALF	KIND FULL	1	2	3	4	5	6	7	ELEM UNGR	8	9	10	11	12	SECN UNGR	GRAD. ADULT	TOTAL	HOME SCHL		
07832003	Hope Secondary	0	0	0	0	0	0	0	0	0	0	58	57	71	60	70	0	0	316	1		
07832004	Boston Bar Elem-Seconda	0	6	3	6	5	6	3	5	0	0	4	2	5	3	6	0	0	54	0		
07832006	Coquihalla Elementary	0	62	40	44	53	57	0	0	0	0	0	0	0	0	0	0	0	256	0		
07832011	C E Barry Intermediate	0	0	0	0	0	0	51	51	52	0	0	0	0	0	0	0	0	154	0		
07876002	Harrison Hot Springs El	0	16	16	19	21	14	8	12	0	0	0	0	0	0	0	0	0	106	0		
07876003	Agassiz Elem-Secondary	0	0	0	0	0	0	0	0	56	0	51	62	56	38	48	0	0	311	0		
07876007	Kent Elementary	0	38	37	41	28	29	36	47	0	0	0	0	0	0	0	0	0	256	0		
07878012	Silver Creek Elementary	0	11	11	15	14	7	11	13	18	0	0	0	0	0	0	0	0	100	0		
07899053	Two Rivers Education Ce	0	0	0	0	0	0	0	0	0	0	5	9	17	12	21	0	7	71	0		
07899183	Agassiz Centre for Educ	0	0	0	0	0	0	0	0	0	0	1	4	6	10	44	0	5	70	0		
TOTAL REPORTED ENROLMENT FOR SCHOOLS FUNDED WITHIN THE F.A.S.				0	133	107	125	121	113	109	128	126	0	119	134	155	123	189	0	12	1694	1

DATE : OCT-31-2014 14:01
DISTRICT SUMMARY : 078 Fraser-Cascade

(FORM 1701) HEADCOUNT* FOR SCHOOLS FUNDED WITHIN THE F.A.S. - AS AT : SEP-30-2014

ECHO REPO

SCHOOL CODE	SCHOOL NAME	KIND HALF	KIND FULL	1	2	3	4	5	6	7	ELEM UNGR	8	9	10	11	12	SECN UNGR	GRAD. ADULT	TOTAL	HOME SCHL
07832003	Hope Secondary	0	0	0	0	0	0	0	0	27	0	70	53	49	69	54	0	0	322	1
07832004	Boston Bar Elem-Seconda	0	3	7	2	6	7	4	3	6	0	0	5	5	3	1	0	0	52	0
07832006	Coquihalla Elementary	0	44	59	47	42	54	57	47	0	0	0	0	0	0	0	0	0	350	3
07876002	Harrison Hot Springs El	0	15	13	11	18	21	12	8	0	0	0	0	0	0	0	0	0	98	0
07876003	Agassiz Elem-Secondary	0	0	0	0	0	0	0	0	53	0	56	40	55	48	39	0	0	291	0
07876007	Kent Elementary	0	44	33	39	49	34	33	32	0	0	0	0	0	0	0	0	0	264	0
07878012	Silver Creek Elementary	0	13	13	14	13	8	11	6	35	0	0	0	0	0	0	0	0	113	0
07899053	Two Rivers Education Ce	0	0	0	0	0	0	0	0	0	0	0	11	10	38	15	0	4	78	0
07899183	Agassiz Centre for Educ	0	0	0	0	0	0	0	0	0	0	0	2	7	8	22	3	3	45	0
TOTAL REPORTED ENROLMENT FOR SCHOOLS FUNDED WITHIN THE F.A.S.		0	119	125	113	128	124	117	96	121	0	126	111	126	166	131	3	7	1613	4

DATE : OCT-22-2015 09:21
DISTRICT SUMMARY : 078 Fraser-Cascade

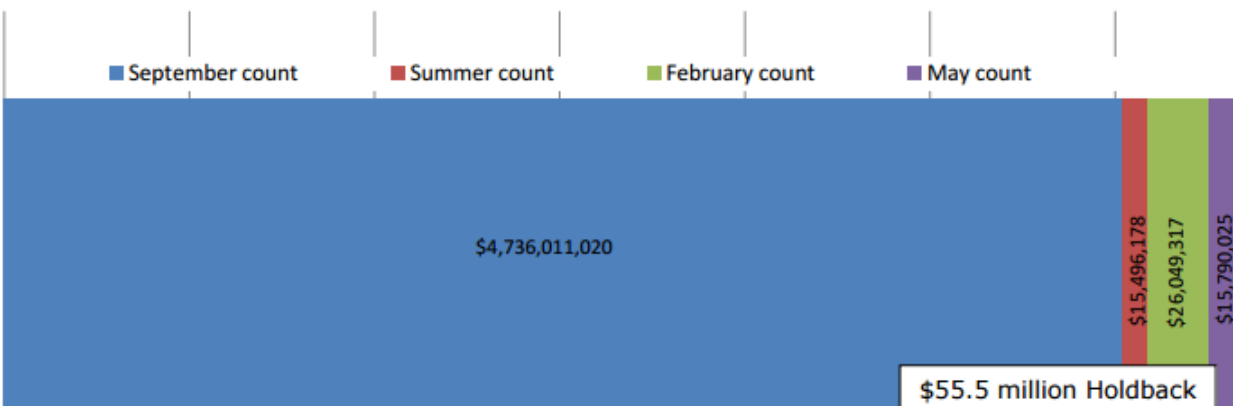
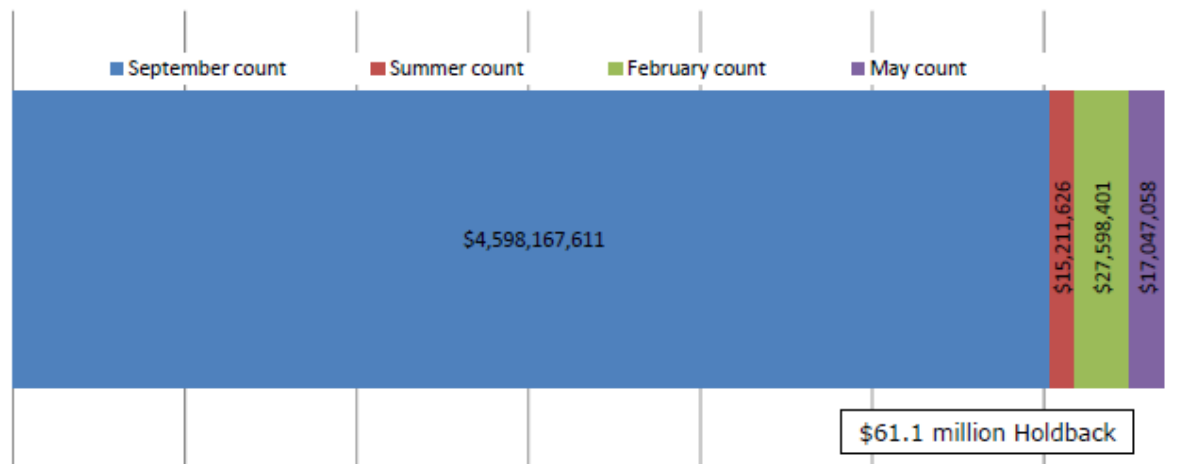
(FORM 1701) HEADCOUNT* FOR SCHOOLS FUNDED WITHIN THE F.A.S. - AS AT : SEP-30-2015

ECHO RE

SCHOOL CODE	SCHOOL NAME	KIND HALF	KIND FULL	1	2	3	4	5	6	7	ELEM UNGR	8	9	10	11	12	SECN UNGR	GRAD. ADULT	TOTAL	HOME SCHL
07832003	Hope Secondary	0	0	0	0	0	0	0	0	29	0	63	78	49	43	65	0	0	327	0
07832004	Boston Bar Elem-Seconda	0	2	4	10	4	7	6	4	4	0	4	2	4	4	4	0	0	59	0
07832006	Coquihalla Elementary	0	40	50	62	50	45	55	53	0	0	0	0	0	0	0	0	0	355	0
07876002	Harrison Hot Springs El	0	12	14	14	12	13	16	12	0	0	0	0	0	0	0	0	0	93	0
07876003	Agassiz Elem-Secondary	0	0	0	0	0	0	0	0	50	0	56	55	47	52	44	0	0	304	0
07876007	Kent Elementary	0	29	45	42	37	45	44	33	0	0	0	0	0	0	0	0	0	275	0
07878012	Silver Creek Elementary	0	20	19	18	17	16	8	16	29	0	0	0	0	0	0	0	0	143	0
07899053	Two Rivers Education Ce	0	0	0	0	0	0	0	0	0	0	1	8	19	25	14	0	0	67	0
07899183	Agassiz Centre for Educ	0	0	0	0	0	0	0	0	0	0	0	3	4	7	13	0	0	27	0
TOTAL REPORTED ENROLMENT FOR SCHOOLS FUNDED WITHIN THE F.A.S.		0	103	132	146	120	126	129	118	112	0	124	146	123	131	140	0	0	1650	0

Final 2015 2016

Allocation of the total Operating Block and Enrolment counts
(2014/15 estimated as at March 2014)





Provincial Totals

79%
allocated
through the
Basic
Allocation

12%
allocated to
recognize
unique
student
enrolment

8%
allocated to
recognize
unique
district
factors

1%
allocated to
buffer the
effects of
declining
enrolment

Basic Allocation

Common per student amount for every FTE student enrolled by school type

Standard School: \$7,158 per school age FTE
Alternate School: \$7,158 per school age FTE

Continuing Education: \$7,158 per school age FTE
Distributed Learning: \$6,030 per school age FTE

Unique Student

Additional per student funding to address uniqueness of district enrolment and support additional programming

Level 1 Special Needs: \$37,700 per student	Level 2 Special Needs: \$18,850 per student	Level 3 Special Needs: \$9,500 per student
English/French Language Learning: \$1,380 per student	Aboriginal Education: \$1,195 per student	Adult Education: \$4,565 per FTE
Vulnerable Students: in addition to CommunityLINK		

Unique District

Additional funding to address uniqueness of district factors

Small Community: for small schools located a distance away from the next nearest school	Low Enrolment: for districts with low total enrolment	Rural Factor: located some distance from Vancouver and the nearest large regional population centre	Climate Factor: operate schools in colder/ warmer climates additional heating or cooling requirements	Sparseness Factor: operate schools that are spread over a wide geographic area
Student Location Factor: based on population density of school communities			Supplemental Student Location: Level 1 and 2 special needs enrolment	
Salary Differential: Funding to districts that have higher average educator salaries				

Funding Protection / Enrolment Decline

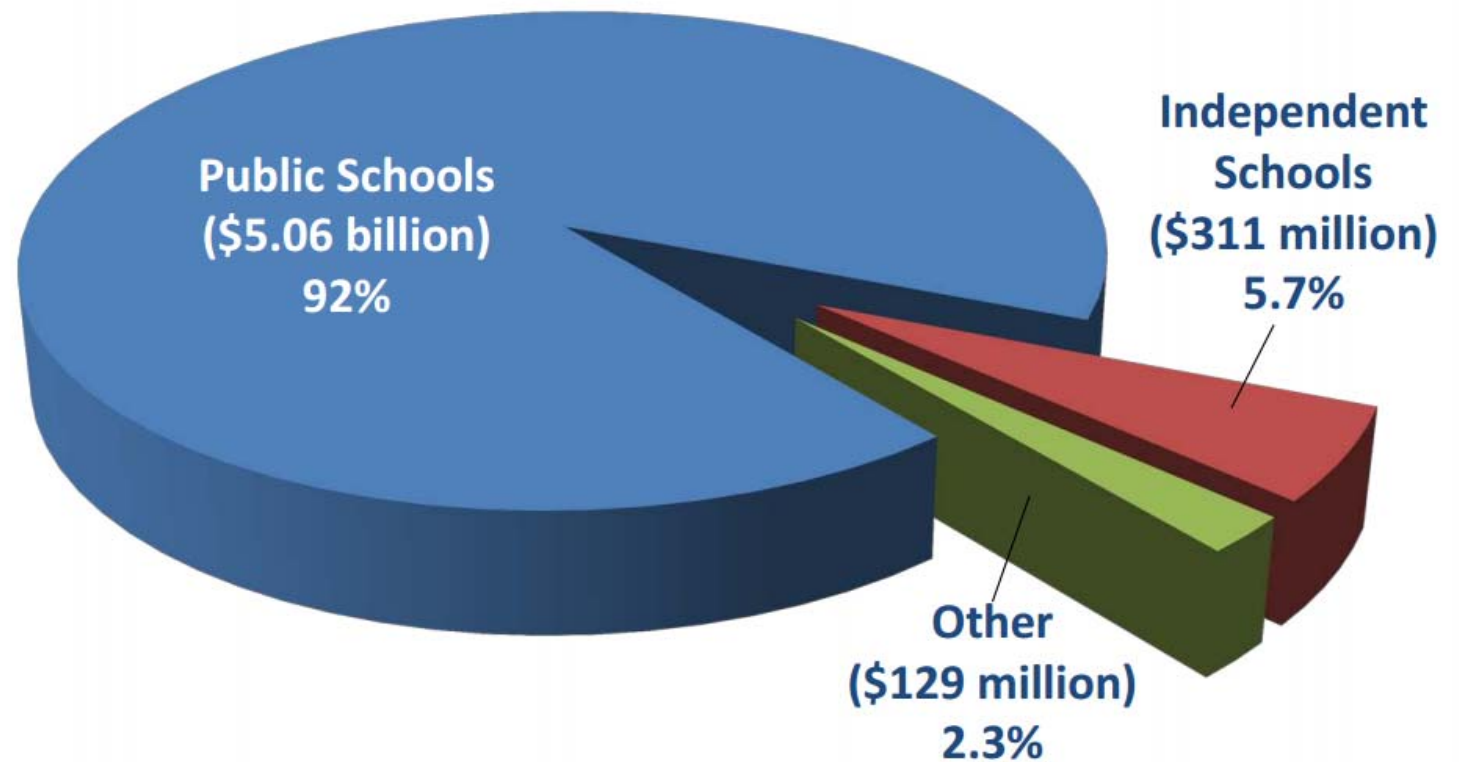
Enrolment Decline: funding to districts experiencing enrolment decline of at least 1% when compared to the previous year

Funding Protection: funding to ensure that no district experiences a decline in operating grants greater than 1.5% when compared to the previous September

CSF Supplement – district receives a 15% funding premium on allocated funding

Final 2015 2016

Total Ministry of Education Budget (2015/16)



September 2015 Enrolment Count

	School-Age Enrolment	Funding Level	Funding	Total Supplement
Standard (Regular) Schools	1,490.0000	\$7,158	\$10,665,420	
Continuing Education	0.0000	\$7,158	\$0	
Alternate Schools	68.0000	\$7,158	\$486,744	
Distributed Learning	0.0000	\$6,030	\$0	
Home Schooling	4	\$250	\$1,000	
Course Challenges	0	\$224	\$0	
Total Enrolment-Based Funding (September)	1,558.0000			\$11,153,164

	Total Enrol. Change	Funding Level	Funding	Total Supplement
1% to 4% Enrolment Decline	-14.8750	\$3,579	\$0	
4%+ Enrolment Decline		\$5,369	\$0	
Significant Cumulative Decline (7%+)	-109.6250	\$3,579	\$0	
Supplement for Enrolment Decline				\$0

	Enrolment	Funding Level	Funding	Total Supplement
Level 1 Special Needs	1	\$37,700	\$37,700	
Level 2 Special Needs	70	\$18,850	\$1,319,500	
Level 3 Special Needs	46	\$9,500	\$437,000	
English Language Learning	100	\$1,380	\$138,000	
Aboriginal Education	550	\$1,195	\$657,250	
Adult Education	10.0000	\$4,565	\$45,650	
Vulnerable Students			\$0	

Supplement for Unique Student Needs **\$2,635,100**

Variance from Provincial Average	-\$1,235	
Estimated Number of Educators	87.111	-\$107,582

	Enrolment	Funding Level	Funding	Total Supplement
FTE Distribution	1,568.0000	\$180.33	\$282,757	

Supplement for Salary Differential **\$175,175**

Supplement for Unique Geographic Factors **\$3,820,634**

Funding Protection **\$919,815**

Supplement for the Education Plan **\$31,458**

September 2015 Enrolment Count, Total **\$18,735,346**

September 2015 Enrolment Count

	School-Age Enrolment	Funding Level	Funding	Total Supplement
Standard (Regular) Schools	1,574.6250	\$7,158	\$11,271,166	
Continuing Education	0.0000	\$7,158	\$0	
Alternate Schools	69.1250	\$7,158	\$494,797	
Distributed Learning	0.0000	\$6,030	\$0	
Home Schooling	0	\$250	\$0	
Course Challenges	0	\$224	\$0	
Total Enrolment-Based Funding (September)	1,643.7500			\$11,765,963

	Total Enrol. Change	Funding Level	Funding	Total Supplement
1% to 4% Enrolment Decline	74.1250	\$3,579	\$0	
4%+ Enrolment Decline		\$5,369	\$0	
Significant Cumulative Decline (7%+)	-109.6250	\$3,579	\$0	
Supplement for Enrolment Decline				\$0

	Enrolment	Funding Level	Funding	Total Supplement
Level 1 Special Needs	2	\$37,700	\$75,400	
Level 2 Special Needs	75	\$18,850	\$1,413,750	
Level 3 Special Needs	52	\$9,500	\$494,000	
English Language Learning	97	\$1,380	\$133,860	
Aboriginal Education	623	\$1,195	\$744,485	
Adult Education	3.5000	\$4,565	\$15,978	
Vulnerable Students			\$0	

Supplement for Unique Student Needs **\$2,877,473**

Variance from Provincial Average	-\$2,647	
Estimated Number of Educators	91.514	-\$242,238

	Enrolment	Funding Level	Funding	Total Supplement
FTE Distribution	1,647.2500	\$180.33	\$297,049	

Supplement for Salary Differential **\$54,811**

Supplement for Unique Geographic Factors **\$3,820,634**

Funding Protection **\$179,031**

Supplement for the Education Plan **\$31,458**

September 2015 Enrolment Count, Total **\$18,729,370**



Overview of Grant funding 2015 16

- Hyperlink below:
- <http://www.bced.gov.bc.ca/k12funding/funding/15-16/operating-grants-manual.pdf>

School Year	Operating Grants (\$ billions)
2014/15	\$4.725
2015/16	\$4.827
2016/17	\$4.843
2017/18	\$4.882



Final 2015 2016

- Of the \$55.5M holdback, along with the operating block increase of \$6.7 million, the MOE has allocated all the money to fund the unanticipated enrolment growth and unique student needs growth.
- Actual enrolment exceeded projections by 6,577 FTE.
- We received \$179,031 from funding protection (vs. 919,815 in preliminary grant).
- Net effect we lost \$5,976.



Final 2015 2016

- MOE Funding Next Year... We anticipate
- Will be reduced to 98.5% of current funding unless our enrolment is better than anticipated
- Total loss for four years -\$1,153,241 to June 2015
- CommunityLINK funding will be maintained
- Pay equity funding will be maintained



Final 2015 2016

- District Revenue
- The district has very little revenue from International students.
- The district will work on trying to bring in more students. Without dedicated staff it is a difficult process
- We now have two agreements for day-care in our elementary schools. It is seen as part of the overall mandate of Boards to provide neighborhoods of learning



Final 2015 2016

- There are some cost pressures continuing:
 - CMAW staff cost increases and executive compensation increases of 2% in July and 2% in January for principals and vice-principals
 - With wage increases wage-sensitive benefit costs also increase. Teacher standardized plan has meant an increase in the premiums for teacher EHB and Dental.
 - Teacher salary increase was funded through changes to the block funding. We received \$428,000 to fund the increase
 - Pension premiums went up again July 1, 2015 by approximately 4%. There is a reduction however scheduled for July 2016.
 - MSP premiums are on the rise again as well and will be income rated.



Final 2015 2016

- Administrative savings expectations:
- There is an expectation of a reduction in administrative spending:
- 2015/16 \$113,350 was removed from the budget with a corresponding expectation of a reduction in Admin expenses
- 2016/17 \$211,065 will be removed.
- This is in addition to the reduction in administration requested in the past.
- Our savings came from shared services for Worksafe, utility savings from school closure, cuts in principal time due to school closure, and overall energy consumption reduction



Final 2015 2016

- Hydro rates set to increase again in April 1, 2016 4% (April 2015- 6% , 2014 -9%)
- We are continually upgrading facilities to keep hydro costs in check
- BCESiS is now MyEducation BC and districts are funding the training and implementation
- Plans for network upgrades to Next Generation Network has required capital outlays for newer equipment and servers
- Continued need for technology upgrades



Future

- Annual budget schedules unchanged
- Annual facility grant announcement expected to be maintained at the current level (\$110M) – where the funding will come from still in question
- Full day K has been seen as a success and will continue
- Strong Start to continue with potentially more time at Coquihalla due to interest
- February throne speech may bring more changes as we have seen in the past



Future

- Will continue to maintain our outdoor education program, our swim program , and band programs
- Will continue to provide time for teacher collaboration to work on the BC Ed plan implementation and meeting the needs of all learners
- The Superintendent is implementing the NITEP (Native Education Teacher Education Program) in our district to promote aboriginal education.
- We are continuing to work on building a robust technology education program and have dedicated a half time principal to spearhead the endeavor.



Future

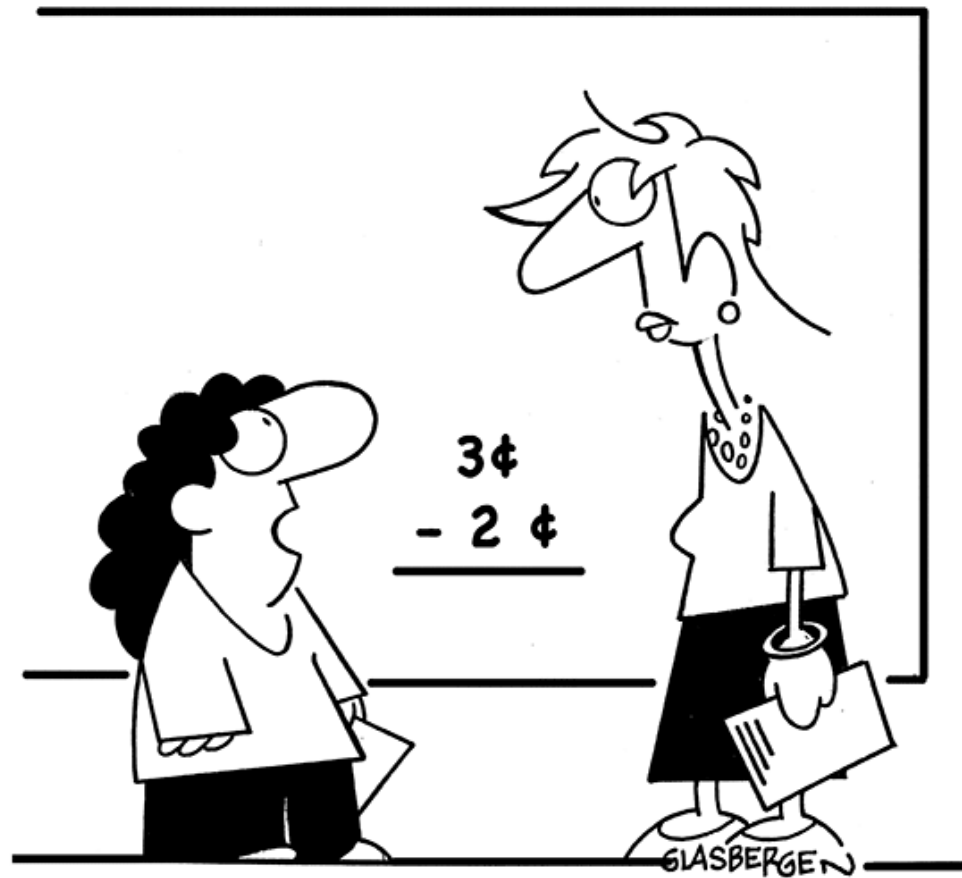
- Will work with the MOE on their now mandatory savings initiatives- Shared services delivery:
 - Bus purchasing/ white vehicle purchasing
 - Cash management
 - Purchasing cards
 - Legal services (this year no premium)
 - Will do more as recommendations are made in attendance support and wellness. Evaluation of opportunities in facilities, transportation, business systems, IT and communications
 - Potential new funding formula



Future

- With a reduction in funding the district is relying more heavily on the district's contingency fund to continue to provide the current programming and some new programming like trades and technology investment.
- Secretary-Treasurer will send out a preliminary budget for schools to use in March 2015.
- Will continue to try to be thoughtful and conservative in our spending
- Will continue to try to retain all programs

Questions?



**"Do you want my answer in school math,
government math or corporate math?"**

A final thought....

© Randy Glasbergen
glasbergen.com



“It’s a steamy novel about an accountant — Fifty Shades of Red.”

Questions



Amended Annual Budget

School District No. 78 (Fraser-Cascade)

June 30, 2016

School District No. 78 (Fraser-Cascade)

June 30, 2016

Table of Contents

Bylaw	1
Amended Annual Budget - Revenue and Expense - Statement 2	2
Amended Annual Budget - Changes in Net Financial Assets (Debt) - Statement 4	4
Amended Annual Budget - Schedule of Changes in Accumulated Surplus (Deficit) by Fund - Schedule 1	5
Amended Annual Budget - Operating Revenue and Expense - Schedule 2	6
Schedule 2A - Amended Annual Budget - Schedule of Operating Revenue by Source	7
Schedule 2B - Amended Annual Budget - Schedule of Operating Expense by Source	8
Schedule 2C - Amended Annual Budget - Operating Expense by Function, Program and Object	9
Amended Annual Budget - Special Purpose Revenue and Expense - Schedule 3	11
Schedule 3A - Amended Annual Budget - Changes in Special Purpose Funds	12
Amended Annual Budget - Capital Revenue and Expense - Schedule 4	14

*NOTE - Statement 1, Statement 3, Statement 5 and Schedules 4A - 4D are used for Financial Statement reporting only.

AMENDED ANNUAL BUDGET BYLAW

A Bylaw of THE BOARD OF EDUCATION OF SCHOOL DISTRICT NO. 78 (FRASER-CASCADE) (called the "Board") to adopt the Amended Annual Budget of the Board for the fiscal year 2015/2016 pursuant to section 113 of the *School Act*, R.S.B.C., 1996, c. 412 as amended from time to time (called the "Act").

1. Board has complied with the provisions of the Act respecting the Amended Annual Budget adopted by this bylaw.
2. This bylaw may be cited as School District No. 78 (Fraser-Cascade) Amended Annual Budget Bylaw for fiscal year 2015/2016.
3. The attached Statement 2 showing the estimated revenue and expense for the 2015/2016 fiscal year and the total budget bylaw amount of \$22,703,524 for the 2015/2016 fiscal year was prepared in accordance with the *Act*.
4. Statement 2, 4 and Schedules 1 to 4 are adopted as the Amended Annual Budget of the Board for the fiscal year 2015/2016.

READ A FIRST TIME THE _____ DAY OF _____, 2016;

READ A SECOND TIME THE _____ DAY OF _____, 2016;

READ A THIRD TIME, PASSED AND ADOPTED THE _____ DAY OF _____, 2016;

Chairperson of the Board

(Corporate Seal)

Secretary Treasurer

I HEREBY CERTIFY this to be a true original of School District No. 78 (Fraser-Cascade) Amended Annual Budget Bylaw 2015/2016, adopted by the Board the _____ DAY OF _____, 2016.

Secretary Treasurer

School District No. 78 (Fraser-Cascade)

Statement 2

Amended Annual Budget - Revenue and Expense

Year Ended June 30, 2016

	2016 Amended Annual Budget	2016 Annual Budget
Ministry Operating Grant Funded FTE's		
School-Age	1,643,750	1,558,000
Adult	3,500	10,000
Total Ministry Operating Grant Funded FTE's	1,647,250	1,568,000
Revenues	\$	\$
Provincial Grants		
Ministry of Education	16,952,566	16,936,759
Tuition	24,000	24,000
Other Revenue	3,380,301	3,401,884
Rentals and Leases	50,000	42,000
Investment Income	120,000	80,000
Amortization of Deferred Capital Revenue	725,669	684,225
Total Revenue	21,252,536	21,168,868
Expenses		
Instruction	17,176,675	16,562,735
District Administration	1,047,178	1,038,755
Operations and Maintenance	3,628,256	3,590,835
Transportation and Housing	851,415	827,774
Total Expense	22,703,524	22,020,099
Net Revenue (Expense)	(1,450,988)	(851,231)
Budgeted Allocation (Retirement) of Surplus (Deficit)	1,154,840	580,234
Budgeted Surplus (Deficit), for the year	(296,148)	(270,997)
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	(296,148)	(270,997)
Budgeted Surplus (Deficit), for the year	(296,148)	(270,997)

School District No. 78 (Fraser-Cascade)

Statement 2

Amended Annual Budget - Revenue and Expense

Year Ended June 30, 2016

	2016 Amended Annual Budget	2016 Annual Budget
Budget Bylaw Amount		
Operating - Total Expense	20,209,376	19,592,746
Special Purpose Funds - Total Expense	1,472,331	1,472,131
Capital Fund - Total Expense	1,021,817	955,222
Total Budget Bylaw Amount	22,703,524	22,020,099

Approved by the Board

Signature of the Chairperson of the Board of Education	Date Signed
Signature of the Superintendent	Date Signed
Signature of the Secretary Treasurer	Date Signed

DRAFT

School District No. 78 (Fraser-Cascade)

Statement 4

Amended Annual Budget - Changes in Net Financial Assets (Debt)

Year Ended June 30, 2016

	2016 Amended Annual Budget	2016 Annual Budget
	\$	\$
Surplus (Deficit) for the year	(1,450,988)	(851,231)
Effect of change in Tangible Capital Assets		
Acquisition of Tangible Capital Assets		
From Deferred Capital Revenue	(4,297,783)	(3,082,783)
Total Acquisition of Tangible Capital Assets	(4,297,783)	(3,082,783)
Amortization of Tangible Capital Assets	1,021,817	955,222
Total Effect of change in Tangible Capital Assets	(3,275,966)	(2,127,561)
	-	-
(Increase) Decrease in Net Financial Assets (Debt)	(4,726,954)	(2,978,792)

School District No. 78 (Fraser-Cascade)

Schedule 1

Amended Annual Budget - Schedule of Changes in Accumulated Surplus (Deficit) by Fund
Year Ended June 30, 2016

	Operating Fund	Special Purpose Fund	Capital Fund	2016 Amended Annual Budget
	\$	\$	\$	\$
Accumulated Surplus (Deficit), beginning of year	4,986,103	-	9,335,627	14,321,730
Changes for the year				
Net Revenue (Expense) for the year	(1,154,840)		(296,148)	(1,450,988)
Net Changes for the year	(1,154,840)	-	(296,148)	(1,450,988)
Budgeted Accumulated Surplus (Deficit), end of year	3,831,263	-	9,039,479	12,870,742

School District No. 78 (Fraser-Cascade)

Schedule 2

Amended Annual Budget - Operating Revenue and Expense
Year Ended June 30, 2016

	2016 Amended Annual Budget	2016 Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	15,984,235	15,968,628
Tuition	24,000	24,000
Other Revenue	2,876,301	2,897,884
Rentals and Leases	50,000	42,000
Investment Income	120,000	80,000
Total Revenue	19,054,536	19,012,512
Expenses		
Instruction	15,820,743	15,207,003
District Administration	1,047,178	1,038,755
Operations and Maintenance	2,606,494	2,612,027
Transportation and Housing	734,961	734,961
Total Expense	20,209,376	19,592,746
Net Revenue (Expense)	(1,154,840)	(580,234)
Budgeted Prior Year Surplus Appropriation	1,154,840	580,234
Budgeted Surplus (Deficit), for the year	-	-

School District No. 78 (Fraser-Cascade)

Schedule 2A

Amended Annual Budget - Schedule of Operating Revenue by Source

Year Ended June 30, 2016

	2016 Amended Annual Budget	2016 Annual Budget
	\$	\$
Provincial Grants - Ministry of Education		
Operating Grant, Ministry of Education	18,616,020	18,621,996
AANDC/LEA Recovery	(2,861,301)	(2,882,884)
Other Ministry of Education Grants		
Pay Equity	229,516	229,516
Total Provincial Grants - Ministry of Education	15,984,235	15,968,628
Tuition		
Offshore Tuition Fees	24,000	24,000
Total Tuition	24,000	24,000
Other Revenues		
LEA/Direct Funding from First Nations	2,861,301	2,882,884
Miscellaneous		
Outside Grants	15,000	15,000
Total Other Revenue	2,876,301	2,897,884
Rentals and Leases	50,000	42,000
Investment Income	120,000	80,000
Total Operating Revenue	19,054,536	19,012,512

School District No. 78 (Fraser-Cascade)

Schedule 2B

Amended Annual Budget - Schedule of Operating Expense by Source
Year Ended June 30, 2016

	2016 Amended Annual Budget	2016 Annual Budget
	\$	\$
Salaries		
Teachers	7,230,705	7,025,610
Principals and Vice Principals	1,363,620	1,283,000
Educational Assistants	1,802,045	1,497,852
Support Staff	1,950,850	2,119,822
Other Professionals	590,694	585,461
Substitutes	739,718	739,718
Total Salaries	13,677,632	13,251,463
Employee Benefits	3,444,059	3,309,878
Total Salaries and Benefits	17,121,691	16,561,341
Services and Supplies		
Services	348,169	389,026
Student Transportation	71,500	68,500
Professional Development and Travel	257,017	253,559
Rentals and Leases	45,500	45,500
Dues and Fees	34,700	34,700
Insurance	93,500	93,500
Supplies	1,754,199	1,663,520
Utilities	483,100	483,100
Total Services and Supplies	3,087,685	3,031,405
Total Operating Expense	20,209,376	19,592,746

School District No. 78 (Fraser-Cascade)

Schedule 2C

Amended Annual Budget - Operating Expense by Function, Program and Object

Year Ended June 30, 2016

	Teachers Salaries	Principals and Vice Principals Salaries	Educational Assistants Salaries	Support Staff Salaries	Other Professionals Salaries	Substitutes Salaries	Total Salaries
	\$	\$	\$	\$	\$	\$	\$
1 Instruction							
1.02 Regular Instruction	6,076,072	467,435	156,525			516,796	7,216,828
1.03 Career Programs	101,000						101,000
1.07 Library Services	138,754	42,020					180,774
1.08 Counselling	178,099	10,505					188,604
1.10 Special Education	609,620	42,020	1,279,775			98,866	2,030,281
1.30 English Language Learning	74,800						74,800
1.31 Aboriginal Education	52,360		365,745			8,000	426,105
1.41 School Administration		801,640		307,231			1,108,871
Total Function 1	7,230,705	1,363,620	1,802,045	307,231	-	623,662	11,327,263
4 District Administration							
4.11 Educational Administration					298,221		298,221
4.40 School District Governance					80,749		80,749
4.41 Business Administration				128,530	153,474	1,250	283,254
Total Function 4	-	-	-	128,530	532,444	1,250	662,224
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration					29,125		29,125
5.50 Maintenance Operations				1,138,229		93,106	1,231,335
5.52 Maintenance of Grounds				34,544			34,544
5.56 Utilities							-
Total Function 5	-	-	-	1,172,773	29,125	93,106	1,295,004
7 Transportation and Housing							
7.41 Transportation and Housing Administration				60,861	29,125		89,986
7.70 Student Transportation				281,455		21,700	303,155
Total Function 7	-	-	-	342,316	29,125	21,700	393,141
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	7,230,705	1,363,620	1,802,045	1,950,850	590,694	739,718	13,677,632

School District No. 78 (Fraser-Cascade)

Schedule 2C

Amended Annual Budget - Operating Expense by Function, Program and Object

Year Ended June 30, 2016

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2016 Amended Annual Budget	2016 Annual Budget
	\$	\$	\$	\$	\$	\$
1 Instruction						
1.02 Regular Instruction	7,216,828	1,780,807	8,997,635	1,176,448	10,174,083	9,939,434
1.03 Career Programs	101,000		101,000	72,500	173,500	126,478
1.07 Library Services	180,774	42,860	223,634	33,500	257,134	248,646
1.08 Counselling	188,604	45,134	233,738		233,738	176,291
1.10 Special Education	2,030,281	539,801	2,570,082	71,500	2,641,582	2,418,814
1.30 English Language Learning	74,800	17,952	92,752		92,752	92,752
1.31 Aboriginal Education	426,105	122,290	548,395	267,045	815,440	883,531
1.41 School Administration	1,108,871	274,543	1,383,414	49,100	1,432,514	1,321,057
Total Function 1	11,327,263	2,823,387	14,150,650	1,670,093	15,820,743	15,207,003
4 District Administration						
4.11 Educational Administration	298,221	71,516	369,737	48,999	418,736	410,313
4.40 School District Governance	80,749	1,000	81,749	81,061	162,810	162,810
4.41 Business Administration	283,254	80,378	363,632	102,000	465,632	465,632
Total Function 4	662,224	152,894	815,118	232,060	1,047,178	1,038,755
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	29,125	6,626	35,751	42,387	78,138	78,139
5.50 Maintenance Operations	1,231,335	341,469	1,572,804	400,545	1,973,349	1,978,881
5.52 Maintenance of Grounds	34,544	10,363	44,907	27,000	71,907	71,907
5.56 Utilities	-		-	483,100	483,100	483,100
Total Function 5	1,295,004	358,458	1,653,462	953,032	2,606,494	2,612,027
7 Transportation and Housing						
7.41 Transportation and Housing Administration	89,986	24,884	114,870	9,000	123,870	123,870
7.70 Student Transportation	303,155	84,436	387,591	223,500	611,091	611,091
Total Function 7	393,141	109,320	502,461	232,500	734,961	734,961
9 Debt Services						
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	13,677,632	3,444,059	17,121,691	3,087,685	20,209,376	19,592,746

School District No. 78 (Fraser-Cascade)

Schedule 3

Amended Annual Budget - Special Purpose Revenue and Expense
Year Ended June 30, 2016

	2016 Amended Annual Budget	2016 Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	968,331	968,131
Other Revenue	504,000	504,000
Total Revenue	1,472,331	1,472,131
Expenses		
Instruction	1,355,932	1,355,732
Operations and Maintenance	116,399	116,399
Total Expense	1,472,331	1,472,131
Budgeted Surplus (Deficit), for the year	-	-

School District No. 78 (Fraser-Cascade)

Amended Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2016

Schedule 3A

	Annual Facility Grant \$	Learning Improvement Fund \$	Special Education Equipment \$	Scholarships and Bursaries \$	School Generated Funds \$	Strong Start \$	Ready, Set, Learn \$	OLEP \$	CommunityLINK \$
Deferred Revenue, beginning of year			8,217	18,077	471,803	51,864	5,215	7,363	
Add: Restricted Grants									
Provincial Grants - Ministry of Education	116,399	390,861				96,200	12,250	10,382	342,239
Other					500,000				
	116,399	390,861	-	-	500,000	96,200	12,250	10,382	342,239
Less: Allocated to Revenue	116,399	390,861	-	4,000	500,000	96,200	12,250	10,382	342,239
Deferred Revenue, end of year	-	-	8,217	14,077	471,803	51,864	5,215	7,363	-
Revenues									
Provincial Grants - Ministry of Education	116,399	390,861				96,200	12,250	10,382	342,239
Other Revenue				4,000	500,000				
	116,399	390,861	-	4,000	500,000	96,200	12,250	10,382	342,239
Expenses									
Salaries									
Teachers		272,054							91,608
Principals and Vice Principals									153,446
Educational Assistants		57,928				63,922			
	-	329,982	-	-	-	63,922	-	-	245,054
Employee Benefits		60,879				19,177			66,875
Services and Supplies	116,399			4,000	500,000		12,250	10,382	30,310
District Entered						13,101			
	116,399	390,861	-	4,000	500,000	96,200	12,250	10,382	342,239
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 78 (Fraser-Cascade)

Amended Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2016

Schedule 3A

	Service Delivery Transformation	District Band	TOTAL
	\$	\$	\$
Deferred Revenue, beginning of year	25,000	3,204	590,743
Add: Restricted Grants			
Provincial Grants - Ministry of Education			968,331
Other			500,000
	-	-	1,468,331
Less: Allocated to Revenue	-	-	1,472,331
Deferred Revenue, end of year	25,000	3,204	586,743
Revenues			
Provincial Grants - Ministry of Education			968,331
Other Revenue			504,000
	-	-	1,472,331
Expenses			
Salaries			
Teachers			272,054
Principals and Vice Principals			91,608
Educational Assistants			275,296
	-	-	638,958
Employee Benefits			146,931
Services and Supplies			673,341
District Entered			13,101
	-	-	1,472,331
Net Revenue (Expense)	-	-	-

School District No. 78 (Fraser-Cascade)

Schedule 4

Amended Annual Budget - Capital Revenue and Expense

Year Ended June 30, 2016

	2016 Amended Annual Budget			2016 Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
Revenues				
Provincial Grants				
Amortization of Deferred Capital Revenue	725,669		725,669	684,225
Total Revenue	725,669	-	725,669	684,225
Expenses				
Amortization of Tangible Capital Assets				
Operations and Maintenance	905,363		905,363	862,409
Transportation and Housing	116,454		116,454	92,813
Total Expense	1,021,817	-	1,021,817	955,222
Net Revenue (Expense)	(296,148)	-	(296,148)	(270,997)
Net Transfers (to) from other funds				
Total Net Transfers	-	-	-	-
Other Adjustments to Fund Balances				
Total Other Adjustments to Fund Balances	-	-	-	
Budgeted Surplus (Deficit), for the year	(296,148)	-	(296,148)	(270,997)