



**BOARD OF EDUCATION**

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**BUDGET ADVISORY COMMITTEE MEETING**

**January 16, 2017  
4:30 p.m.  
District Education Office**

**AGENDA**

1. Call to Order
2. Approval of Agenda
3. Approval of Minutes – November 28, 2016 Attached
4. Powerpoint - Budget Presentation
5. Amended Annual Budget Attached
6. Questions

Adjournment

**Next Meeting:** **April 10, 2017**  
**4:30 p.m.**  
**District Education Office - Hope**

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

**DRAFT MINUTES OF THE BUDGET ADVISORY  
COMMITTEE MEETING  
November 28, 2016**

**PRESENT:**

**Board - Committee Members:**

Tom Hendrickson	Chair
John Koopman	Trustee

**Representatives:**

Lori Izawa	Parent	PAC
Darlene Smith	Payroll	CMAWBC
Shannon Perna	Teacher	FCTA
Jon Polishak	Teacher	FCTA
Bruce Becker	Principal	FCPVPA
Karl Koslowsky	Vice Principal	DISTRICT
Brad Bourel	Maintenance	CMAWBC

**Staff:**

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

**Recording Secretary:**

Laurie Bjorge	Accounting/Data/Human Resources
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**Regrets:**

Cindy Ferguson	Trustee	
Cathy Speth	Representative AEC	
Wayne Bobb	Representative AEC	
Mark Classen	Principal	FCPVPA
Wendy Clark	Parent	DPAC

**1. Call to Order**

Trustee Hendrickson called the meeting to order at 4:30 p.m. in the District Education Office in Hope, B.C.

**2. Approval of Agenda**

**SMITH/IZAWA**

THAT the Agenda of the Budget Advisory Committee meeting be amended to add the Election of the Chair.

**Carried**

**3. Election of Chair**

Lori Izawa nominated Trustee Hendrickson. Nomination is accepted. There were no other nominees. Trustee Hendrickson accepted the position of Chair by acclamation.

**4. Approval of Agenda**

**IZAWA/KOOPMAN**

THAT the Agenda be approved as amended.

**Carried**

**5. Approval of Minutes – May 9, 2016**

**IZAWA/SMITH**

THAT the Minutes of the Budget Advisory Committee meeting held on May 9 , 2016 be approved.

**Carried**

**6. Preliminary Budget**

The Secretary-Treasurer presented the 2016-2017 preliminary budget. The timeline and key dates were explained, beginning with the Minister announcing Provincial funding in February. Each district submits their three year enrolment projections. Districts must submit balanced budgets by June 30<sup>th</sup> each year. Contractually layoff notices have to be sent out by the end of April. Districts are funded based on 1701 numbers at September 30<sup>th</sup>.

Our district has been in funding protection for the last three years. This is the first year we're not due to enrolment growth in our district. The Ministry has released some funding after preliminary announcements that they had been holding back , as well as providing new funding for every additional new student, to meet the shortfall in funding for staff costs.

Less than 1% of other revenue that comes into the district is from interest, rentals, and international students. It is projected that the district will be receiving approximately \$19 million from operating grants. Other grants have been minimally changed.

The Ministry announced an infusion of \$14 million dollars of transportation funding, of which we will receive \$184,000 to use for the addition of a small bus, and to fund extra-curricular field trips.

The government has created a Financial Health working group of strategic advisors to look at the overall budget process. The group's findings have been shared as had the Auditor General's report, which included key points that Boards need to consider, ie. is there a strategic plan in place that is linked to the budget and are we communicating with stakeholders about financial performance.

The revenue numbers presented includes the money that the ministry released that had been held back, the infusion of the transportation dollars, and the increase in per pupil funding. Most of the extra

revenue has been spent on pay increases. Overall, the provincial budget increased by \$50 million which largely was used for labour settlement costs.

Other costs pressures include the additional funding and expenditures for Trades Program. Mr. Karl Koslowsky has been spending time applying for grants and funding for this program. Technical changes such as MyEducation BC, and NGN is an ongoing concern.

Due to declining enrolment over a period of years, the district entered funding protection. At that time, the district was being funded beyond our annual needs which enabled the district to put away that money resulting in a significant surplus. That money is used cautiously so that the district won't have to cut funding to programs and allows the district continue to operate and meet needs as they come up.

Some districts have audit committees to ensure proper financial reporting and structure. Our district brings in an auditor annually who ensures proper financial controls are in place, and reports recommendations to the Board. Our budget committee could function as our audit committee.

The Assistant Superintendent reported that he has discussed with other districts how they are changing their budget process to support the new curriculum. Many are moving from centralized budgeting to school based budgeting as our district has been doing. This enables the schools to make more individualized decisions reflecting the needs of their schools.

## **7. Strategic Plan**

The Superintendent discussed how the district's Strategic Plan ties in with the district's budget. Our district is focusing on inclusion. Many speakers have been brought in to provide sessions for staff and parents to help provide support.

The Student Services Support Coordinator discussed the process of identifying special needs students, providing support for them and their parents, as well as support for the Special Education teachers and assistants in the way of professional development.

There is funding for each school for communication and collaboration to enable teachers to work with their colleagues. Funding is provided for a group of teachers to participate in a very high level of leadership training which happens three to five times per year.

The Assistant Superintendent talked about the all day treatment program which provides clinical help to students, in which the district assists with the transportation costs.

Mr. Koslowsky talked about the new ADST program and how the programs have used grant money to provide tools and material for training.

The district is proud of it's Honouring Culture. The AEC has full autonomy on how they spend their money to support the students. Honouring ceremonies are a positive and encouraging practice in the schools.

The committee discussed at length the issue of student transition, including collaboration between StrongStart and Kindergarten. The practice has been mostly concentrated on higher needs students, but all agree should include all students. Early intervention is a priority.

**8. Office of the Attorney General Report**

The Secretary-Treasurer reviewed the auditor's report and recommendations:

- *Better development and communication of strategic plans, and the linkage to budgeting;*
- *Better reporting to school boards of financial performance relative to budget; and*
- *Stronger budgetary and expenditure controls, including expenditure initiation.*

The Secretary Treasurer is confident that financial reporting and financial controls in the district are very well done. More communication needs to happen as how the budget links to the strategic plan.

**9. Transportation Funding**

The Ministry announced the additional transportation funding and gave a short turn around time as to how the districts wanted to spend the dollars. The district's submission included an upgrade to technology on busses for safety, a smaller bus for smaller groups, and to pay for extra-curricular field trips. Staff are always encouraged to submit suggestions to the Secretary-Treasurer.

The Superintendent requested that the discussion regarding student transitions be brought forward to the next Budget Advisory Committee meeting. The committee also agreed to bring forward the discussion of field trips to the next meeting.

**10. Questions**

No further questions.

**Adjournment**

**/IZAWA**

THAT the meeting be adjourned. 6:40 p.m.

**Carried**

**Notice of Next Meeting:**

January 16, 2017

4:30 p.m.

District Education Office

# Budget 2016/2017

January 2017

# Final 2016 2017

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

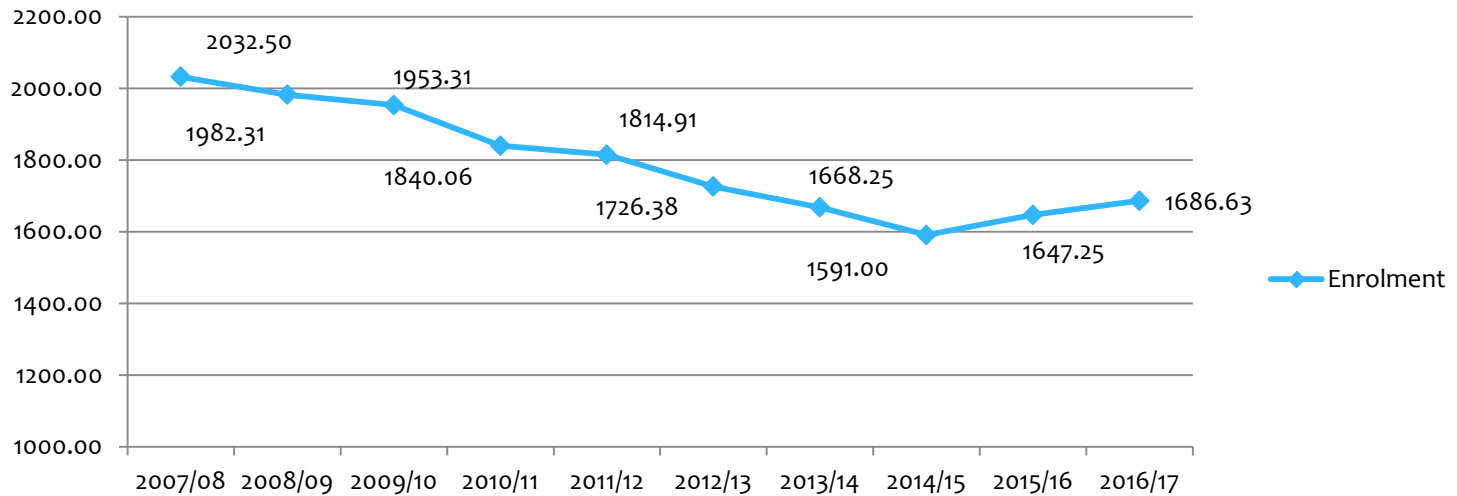
# Final 2016 2017

- \* 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
- \* DECREASE- 5 YEARS 358 FTE
- \* 2015 2016 year *increase* of 56 FTE
- \* 2016 2017 year *increase* of 40 FTE
- \* INCREASE – 2 YEARS 96 FTE



# Final 2016 2017 -FTE Enrolment

## Enrolment



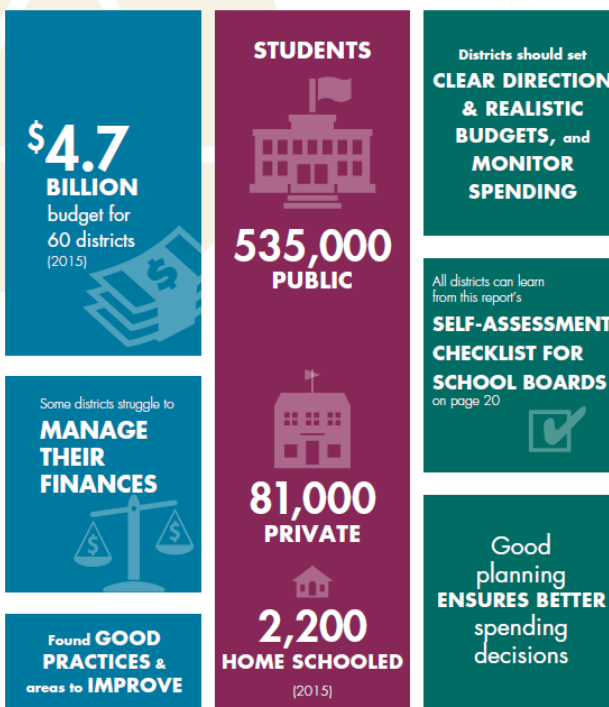
# Final 2016 2017

School Name	Total FTE		
	16/17	15/16	14/15
Hope Secondary	355.50	335.37	317.63
Boston Bar Elem-Secondary	50.50	59.25	51.75
Coquihalla Elementary	377.00	355.00	350.00
Harrison Hot Springs Elementary	104.00	93.00	98.00
Agassiz Elem-Secondary	307.00	317.00	300.75
Kent Elementary	297.00	274.00	264.00
Silver Creek Elementary	120.00	141.00	113.00
Two Rivers Education Centre	56.00	56.13	68.75
Agassiz Centre for Education	17.00	16.50	27.13
	<u>1684.00</u>	<u>1647.25</u>	<u>1591.00</u>
Continuing Ed	2.65	0.00	0.00
	<u>1686.65</u>	<u>1647.25</u>	<u>1591.00</u>

# Final 2016 2017

	K	GR1-7	GR8-11	Gr12	Ungraded	Total
Oct-12	102	815	595	206		1741
Oct-13	133	829	531	189	12	1694
Oct-14	119	824	529	131		1613
Oct-15	103	883	524	140		1650
Oct-16	129	906	521	132		1688
five yr change	27	91	-74	-74	0	-53

# Final Budget 2016 2017



Auditor General's  
Direction

# Final Budget 2016 2017

All districts can learn  
from this report's

**SELF-ASSESSMENT  
CHECKLIST FOR  
SCHOOL BOARDS**  
on page 20



Any school district can learn something from  
the report

The report includes good practice guide and  
checklist

Start an internal discussion

## Provincial Totals

**79%** allocated through the Basic Allocation

### Basic Allocation

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

<b>Standard School:</b> \$7,158 per school age FTE	<b>Continuing Education:</b> \$7,158 per school age FTE
<b>Alternate School:</b> \$7,158 per school age FTE	<b>Distributed Learning:</b> \$6,030 per school age FTE

**12%** allocated to recognize unique student enrolment

### Unique Student

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

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

**8%** allocated to recognize unique district factors

### Unique District

Additional funding to address uniqueness of district factors

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

**1%** allocated to buffer the effects of declining enrolment

### Funding Protection / Enrolment Decline

<b>Enrolment Decline:</b> funding to districts experiencing enrolment decline of at least 1% when compared to the previous year	<b>Funding Protection:</b> funding to ensure that no district experiences a decline in operating grants greater than 1.5% when compared to the previous September
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**CSF Supplement** – district receives a 15% funding premium on allocated funding

## Interim Operating Grants Following the September 2016 Enrolment Count - 2016/17 School Year

School District 78 Fraser-Cascade

September 2016 Enrolment Count				
	School-Age Enrolment	Funding Level	Funding	Total Supplement
Standard (Regular) Schools	1,611.0000	\$7,218	\$11,628,198	
Continuing Education	0.0000	\$7,218	\$0	
Alternate Schools	73.0000	\$7,218	\$526,914	
Distributed Learning	0.0000	\$6,030	\$0	
Home Schooling	5	\$250	\$1,250	
Course Challenges	0	\$226	\$0	
<b>Total Enrolment-Based Funding (September)</b>	<b>1,684.0000</b>			<b>\$12,156,362</b>

	Total Enrol. Change	Funding Level	Funding	Total Supplement
1% to 4% Enrolment Decline	40.2500	\$3,609	\$0	
4%+ Enrolment Decline		\$5,414	\$0	
Significant Cumulative Decline (7%+)	5.3750	\$3,609	\$0	
<b>Supplement for Enrolment Decline</b>				<b>\$0</b>

	Enrolment	Funding Level	Funding	Total Supplement
Level 1 Special Needs	3	\$37,700	\$113,100	
Level 2 Special Needs	77	\$18,850	\$1,451,450	
Level 3 Special Needs	44	\$9,500	\$418,000	
English Language Learning	74	\$1,380	\$102,120	
Aboriginal Education	631	\$1,195	\$754,045	
Adult Education	2.6250	\$4,565	\$11,983	
Vulnerable Students			\$0	

**Supplement for Unique Student Needs** **\$2,850,698**

Variance from Provincial Average	-\$1,554	
Estimated Number of Educators	93.701	-\$145,611

	Enrolment	Funding Level	Funding	Total Supplement
FTE Distribution	1,686.6250	\$180.33	\$304,149	

**Supplement for Salary Differential** **\$158,538**

**Supplement for Unique Geographic Factors** **\$3,934,630**

**Funding Protection** **\$0**

**Supplement for the Education Plan** **\$32,875**

**September 2016 Enrolment Count, Total** **\$19,133,103**

July 2016 Enrolment Count				
	Enrolment	Funding Level	Funding	Total Supplement
Summer Learning Grade 1-7	0	\$206	\$0	
Summer Learning Grade 8-9	0	\$206	\$0	
Summer Learning Grade 10-12	0	\$412	\$0	
Supplemental Summer Learning Funding			\$0	
Cross-Enrolment, Grade 8 and 9	0	\$412	\$0	
<b>Summer Learning, Total</b>				<b>\$0</b>

February 2017 Enrolment Count				
	Enrolment	Funding Level	Funding	Total Supplement
School-Age FTE - Continuing Education	0.0000	\$7,218	\$0	
Adult FTE - Continuing Education	0.0000	\$4,565	\$0	
K-Gr 9 School-Age FTE - Distributed Learning	0.0000	\$3,015	\$0	
Gr 10-12 School-Age FTE - Distributed Learning	0.0000	\$6,030	\$0	
Adult FTE - Distributed Learning	0.0000	\$4,565	\$0	
Level 1 Special Needs Enrolment Growth	0	\$18,850	\$0	
Level 2 Special Needs Enrolment Growth	0	\$9,425	\$0	
Level 3 Special Needs Enrolment Growth	0	\$4,750	\$0	
Newcomer Refugees	0.0000	\$3,609	\$0	
ELL Supplement - Newcomer Refugees	0	\$690	\$0	
<b>February 2017 Enrolment Count, Total</b>				<b>\$0</b>

May 2017 Enrolment Count				
	Enrolment	Funding Level	Funding	Total Supplement
School-Age FTE - Continuing Education	0.0000	\$7,218	\$0	
Adult FTE - Continuing Education	0.0000	\$4,565	\$0	
K-Gr 9 School-Age FTE - Distributed Learning	0.0000	\$2,010	\$0	
Gr 10-12 School-Age FTE - Distributed Learning	0.0000	\$6,030	\$0	
Adult FTE - Distributed Learning	0.0000	\$4,565	\$0	
<b>May 2017 Enrolment Count, Total</b>				<b>\$0</b>

Administrative Savings -\$96,520

**2016/17 Full-Year Estimated Total** **\$19,036,583**

Estimated 2016/17 Operating Grant from Aboriginal Affairs & Northern Development Canada	\$2,861,301
Estimated 2016/17 Operating Grant from Ministry of Education	\$16,175,282

# Overview of Grant funding 2016 17

<b>School Year</b>	<b>Operating Grants (\$ billions)</b>
2015/16	\$4.827
2016/17	\$4.864
2017/18	\$4.902
2018/19	\$4.967



# Final Budget overview

## Changes to the Operating Grant Block Since 2014/15

CUMULATIVE	2014/15	2015/16	2016/17
Total Operating Grant Block	4,725,363,400	4,827,352,200	4,863,908,363
CUPE Labour Settlements*		10,177,946	17,106,127
Teacher Labour Settlements		92,488,197	120,783,100
Prep Time		7,446,949	7,446,949
Extended Health Benefits		3,820,544	7,600,000
TToC Costs		14,360,164	18,530,787
Benefit Levelling up		2,695,000	2,695,000
Economic Stability Dividend - effective May 2016		-	18,383,000
Administrative Savings		(29,000,000)	(54,000,000)
Change to Total Block since 2014/15		101,988,800	138,544,963
Annual incremental change to block		101,988,800	36,556,163

Enrolment Growth - April	13,000,000
Enrolment Growth - December	46,744,294
Revised Operating Grant Block Total	<u>4,923,652,657</u>

# Final 2016 2017

- \* Government has committed to fully funding increases in enrolment.
- \* Districts are still responsible for the exempt salary increases. For our District this increase is close to \$200,000. We are using our surplus funds to pay for this cost so that it doesn't impact the classroom and programming.
- \* Government gave a break to districts on the administrative savings plan. Rather than take the 54M away from districts, they only reduced our budget by \$25M. It is still expected that we continue with our administrative savings plan however.

# Final 2016 2017

- \* MOE Funding – we are now finally out of funding protection with a growth of enrolment in the District
- \* Total loss for four years -\$1,153,241 to June 2015
- \* CommunityLINK funding will be maintained
- \* Pay equity funding will be maintained
- \* An additional \$184,000 was put in for transportation

# Final 2016 2017

- \* The district is continuing to move forward with our Trades and Technology programs which are building momentum.
- \* We have received a shoulder tappers grant of \$17,500
- \* We have received a coding grant of \$36,000
- \* We have received various other grants as well to assist with our program. In addition we have put in for capital money to refurbish our shop equipment.

# Final 2016 2017

Provincial Revenue Over Five Years										
	Operating	Pay Equity	Community Link	Strong Start	Ready Set Lean	AFG	LIF	Total	FTE	funding per FTE
2016/2017	18,786,040	229,516	343,579	96,000	12,250	116,399	390,861	19,974,645	1,686	11,847.36
2015/16	18,683,091	229,516	342,239	96,000	12,250	116,399	390,861	19,870,356	1,647	12,064.58
2014/15	18,595,140	229,516	340,596	96,000	12,250	116,399	374,637	19,764,538	1,584	12,477.61
2013/14	18,585,330	229,516	340,375	96,000	12,250	31,481	242,699	19,537,651	1,668	11,713.22
2012/13	19,177,052	229,516	340,375	96,000	12,250	114,650	245,890	20,215,733	1,726	11,712.48
Percent increase over 5 years	-2.08%	0.00%	0.93%	0.00%	0.00%	1.50%	37.09%	-1.21%	-2.37%	1.14%

# Final 2016 2017

- \* District Revenue
- \* The district has very little revenue from International students. Without dedicated staff it is a difficult process
- \* We now have only one agreement for day-care in our elementary schools. It is seen as part of the overall mandate of Boards to provide neighborhoods of learning. This will mean less rental income this year.
- \* Interest income continues to be a good source of funding for us
- \* We have been getting a few targeted grants for Trades and Technology to support the many initiatives in this area

# Final 2016 2017

- \* There are some cost pressures continuing:
  - \* Compensation increases for all staff (cost for exempt staff will be approx. \$200,000 per annum)
  - \* With wage increases wage-sensitive benefit costs also increase.
  - \* Teacher salary increase was funded through changes to the block funding.
  - \* Employer Pension premiums went down in the TPP (2.2%) effective July 1, 2016.
  - \* MSP premiums rose again as well and will be income rated.
  - \* EI premiums go down in January 2017 from \$1.88 to \$1.63 for employees

# Final 2016 2017

- \* 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 requires a reduction in admin but money not to be recovered
  - In May School districts were informed that they will not have to pay their share of \$25 million worth of provincial charges this year, and instead can redirect that money into frontline services for students.
  - 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 Budget 2016 2017

## REVIEW OF ADMINISTRATIVE SPENDING AND OPERATING RESERVES

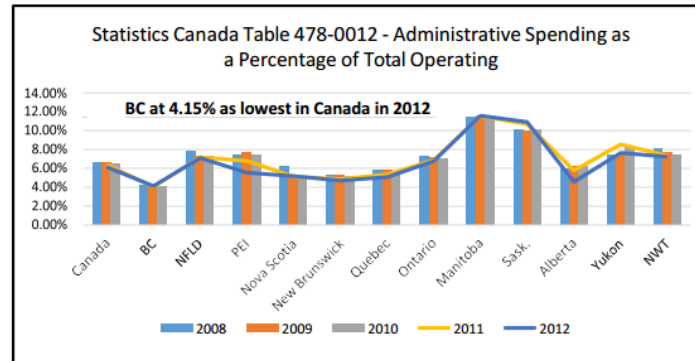


Chart 7 - Statistics Canada-Table 478-0012 – School Board Expenditures

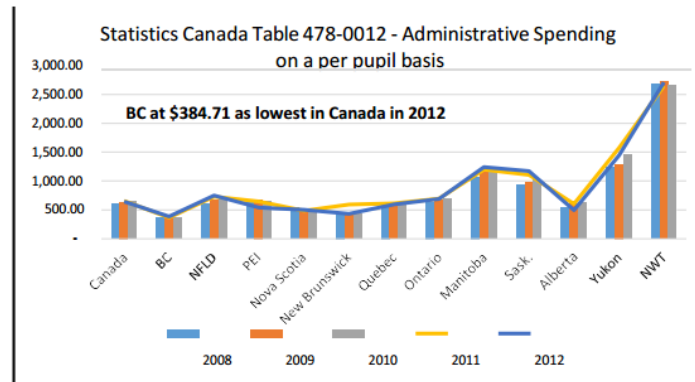


Chart 8 - Statistics Canada-Table 478-0012 – School Board Expenditures

# Final 2016 2017

- \* Hydro rates increased again in April 1, 2016 4% (April 2015- 6% , 2014 - 9% ) and is expected to go up 3.5% in April 2017 again.
- \* Gas prices rose 80% October 1, 2016 on the gas component of the bill only
- \* We are continually upgrading facilities to keep utility costs in check
- \* The Next Generation Network on-going costs for the province have been coming out of AFG which means us augmenting our maintenance budget as an offset. The capital component is \$18,262.
- \* Continued need for technology upgrades. We will use our evergreen plan to stay current;
- \* Need to review our shop needs. Have applied for a grant to assist with support in this area.

# 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 is now permanent
- \* Strong Start to continue with more time at Coquihalla due to interest
- \* Election year so we may see some additional funding announcements like the transportation funding
- \* **Big concern is implementation of the Supreme Court Decision both in terms of space and dollars. We have been advised that we will be fully funded for this.**

# Future

- \* Will continue to maintain our outdoor education program, a 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
- \* Continuing to monitor our growth to ensure best use of space and budget needs.
- \* We are continuing to work on building a robust technology education program and have dedicated a half time principal and part time teacher 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
  - \* Purchasing of custodial supplies and transportation supplies
  - \* Attendance support and wellness. Evaluation of opportunities in facilities, transportation, business systems, IT and communications
  - \* Potential new funding formula

# Future

- \* With a lack of a sufficient increase 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 2017.
- \* Will continue to try to be thoughtful and conservative in our spending
- \* Will continue to try to retain all programs

# Questions



Amended Annual Budget

## **School District No. 78 (Fraser-Cascade)**

June 30, 2017



# School District No. 78 (Fraser-Cascade)

June 30, 2017

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\*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 2016/2017 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 2016/2017.
3. The attached Statement 2 showing the estimated revenue and expense for the 2016/2017 fiscal year and the total budget bylaw amount of \$23,891,757 for the 2016/2017 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 2016/2017.

READ A FIRST TIME THE 31st DAY OF JANUARY, 2017;

READ A SECOND TIME THE 31st DAY OF JANUARY, 2017;

READ A THIRD TIME, PASSED AND ADOPTED THE \_\_\_\_\_ DAY OF \_\_\_\_\_, 2017;

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**Chairperson of the Board**

**( Corporate Seal )**

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**Secretary Treasurer**

I HEREBY CERTIFY this to be a true original of School District No. 78 (Fraser-Cascade) Amended Annual Budget Bylaw 2016/2017, adopted by the Board the \_\_\_\_\_ DAY OF \_\_\_\_\_, 2017.

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**Secretary Treasurer**

# School District No. 78 (Fraser-Cascade)

Statement 2

Amended Annual Budget - Revenue and Expense

Year Ended June 30, 2017

	2017 Amended Annual Budget	2016 Amended Annual Budget
<b>Ministry Operating Grant Funded FTE's</b>		
School-Age	1,684,000	1,643,750
Adult	2,625	3,500
<b>Total Ministry Operating Grant Funded FTE's</b>	<b>1,686,625</b>	<b>1,647,250</b>
<b>Revenues</b>	\$	\$
Provincial Grants		
Ministry of Education	18,186,164	16,952,566
Other		504,000
Tuition	24,000	24,000
Other Revenue	2,876,301	2,876,301
Rentals and Leases	50,000	50,000
Investment Income	150,000	120,000
Amortization of Deferred Capital Revenue	802,092	725,669
<b>Total Revenue</b>	<b>22,088,557</b>	<b>21,252,536</b>
<b>Expenses</b>		
Instruction	18,125,970	17,176,675
District Administration	1,079,535	1,047,178
Operations and Maintenance	3,713,707	3,628,256
Transportation and Housing	972,545	851,415
<b>Total Expense</b>	<b>23,891,757</b>	<b>22,703,524</b>
<b>Net Revenue (Expense)</b>	<b>(1,803,200)</b>	<b>(1,450,988)</b>
<b>Budgeted Allocation (Retirement) of Surplus (Deficit)</b>	<b>1,501,837</b>	<b>1,154,840</b>
<b>Budgeted Surplus (Deficit), for the year</b>	<b>(301,363)</b>	<b>(296,148)</b>
<b>Budgeted Surplus (Deficit), for the year comprised of:</b>		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	(301,363)	(296,148)
<b>Budgeted Surplus (Deficit), for the year</b>	<b>(301,363)</b>	<b>(296,148)</b>

# School District No. 78 (Fraser-Cascade)

Amended Annual Budget - Revenue and Expense

Year Ended June 30, 2017

	2017 Amended Annual Budget	2016 Amended Annual Budget
<b>Budget Bylaw Amount</b>		
Operating - Total Expense	21,286,699	20,209,376
Special Purpose Funds - Total Expense	1,501,603	1,472,331
Capital Fund - Total Expense	1,103,455	1,021,817
<b>Total Budget Bylaw Amount</b>	<b>23,891,757</b>	<b>22,703,524</b>

## 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)

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

Year Ended June 30, 2017

	<b>2017 Amended Annual Budget</b>	2016 Amended Annual Budget
	\$	\$
<b>Surplus (Deficit) for the year</b>	<u>(1,803,200)</u>	<u>(1,450,988)</u>
<b>Effect of change in Tangible Capital Assets</b>		
Amortization of Tangible Capital Assets	<u>1,103,455</u>	1,021,817
<b>Total Effect of change in Tangible Capital Assets</b>	<u>1,103,455</u>	<u>1,021,817</u>
	<u>-</u>	<u>-</u>
<b>(Increase) Decrease in Net Financial Assets (Debt)</b>	<u><u>(699,745)</u></u>	<u><u>(429,171)</u></u>

# School District No. 78 (Fraser-Cascade)

Amended Annual Budget - Schedule of Changes in Accumulated Surplus (Deficit) by Fund  
Year Ended June 30, 2017

	<b>Operating Fund</b>	<b>Special Purpose Fund</b>	<b>Capital Fund</b>	<b>2017 Amended Annual Budget</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Accumulated Surplus (Deficit), beginning of year</b>	5,083,264		9,314,088	14,397,352
<b>Changes for the year</b>				
Net Revenue (Expense) for the year	(1,501,837)		(301,363)	<b>(1,803,200)</b>
<b>Net Changes for the year</b>	<u>(1,501,837)</u>	-	<u>(301,363)</u>	<u><b>(1,803,200)</b></u>
<b>Budgeted Accumulated Surplus (Deficit), end of year</b>	<u><b>3,581,427</b></u>	-	<u><b>9,012,725</b></u>	<u><b>12,594,152</b></u>

# School District No. 78 (Fraser-Cascade)

Amended Annual Budget - Operating Revenue and Expense  
Year Ended June 30, 2017

	2017 Amended Annual Budget	2016 Amended Annual Budget
	\$	\$
<b>Revenues</b>		
Provincial Grants		
Ministry of Education	16,684,561	15,984,235
Tuition	24,000	24,000
Other Revenue	2,876,301	2,876,301
Rentals and Leases	50,000	50,000
Investment Income	150,000	120,000
<b>Total Revenue</b>	<b>19,784,862</b>	<b>19,054,536</b>
<b>Expenses</b>		
Instruction	16,740,766	15,820,743
District Administration	1,079,535	1,047,178
Operations and Maintenance	2,599,307	2,606,494
Transportation and Housing	867,091	734,961
<b>Total Expense</b>	<b>21,286,699</b>	<b>20,209,376</b>
<b>Net Revenue (Expense)</b>	<b>(1,501,837)</b>	<b>(1,154,840)</b>
<b>Budgeted Prior Year Surplus Appropriation</b>	<b>1,501,837</b>	<b>1,154,840</b>
<b>Budgeted Surplus (Deficit), for the year</b>	<b>-</b>	<b>-</b>

# School District No. 78 (Fraser-Cascade)

Amended Annual Budget - Schedule of Operating Revenue by Source  
Year Ended June 30, 2017

	<b>2017 Amended Annual Budget</b>	2016 Amended Annual Budget
	\$	\$
<b>Provincial Grants - Ministry of Education</b>		
Operating Grant, Ministry of Education	<b>19,036,770</b>	18,616,020
INAC/LEA Recovery	<b>(2,861,301)</b>	(2,861,301)
Other Ministry of Education Grants		
Pay Equity	<b>229,516</b>	229,516
Transportation Supplemental	<b>184,576</b>	
Return of Administrative Savings	<b>95,000</b>	
<b>Total Provincial Grants - Ministry of Education</b>	<b>16,684,561</b>	15,984,235
<b>Tuition</b>		
International and Out of Province Students	<b>24,000</b>	24,000
<b>Total Tuition</b>	<b>24,000</b>	24,000
<b>Other Revenues</b>		
LEA/Direct Funding from First Nations	<b>2,861,301</b>	2,861,301
Miscellaneous		
District Entered	<b>15,000</b>	15,000
<b>Total Other Revenue</b>	<b>2,876,301</b>	2,876,301
<b>Rentals and Leases</b>	<b>50,000</b>	50,000
<b>Investment Income</b>	<b>150,000</b>	120,000
<b>Total Operating Revenue</b>	<b>19,784,862</b>	19,054,536



# School District No. 78 (Fraser-Cascade)

Schedule 2B

Amended Annual Budget - Schedule of Operating Expense by Source  
Year Ended June 30, 2017

	2017 Amended Annual Budget	2016 Amended Annual Budget
	\$	\$
<b>Salaries</b>		
Teachers	7,265,214	7,230,705
Principals and Vice Principals	1,596,000	1,363,620
Educational Assistants	1,787,703	1,802,045
Support Staff	1,844,567	1,950,850
Other Professionals	660,514	590,694
Substitutes	739,762	739,718
<b>Total Salaries</b>	<b>13,893,760</b>	<b>13,677,632</b>
<b>Employee Benefits</b>	<b>3,515,276</b>	<b>3,444,059</b>
<b>Total Salaries and Benefits</b>	<b>17,409,036</b>	<b>17,121,691</b>
<b>Services and Supplies</b>		
Services	441,049	348,169
Student Transportation	124,500	71,500
Professional Development and Travel	322,093	257,017
Rentals and Leases	45,500	45,500
Dues and Fees	34,700	34,700
Insurance	93,500	93,500
Supplies	2,352,221	1,754,199
Utilities	464,100	483,100
<b>Total Services and Supplies</b>	<b>3,877,663</b>	<b>3,087,685</b>
<b>Total Operating Expense</b>	<b>21,286,699</b>	<b>20,209,376</b>

## School District No. 78 (Fraser-Cascade)

Schedule 2C

Amended Annual Budget - Operating Expense by Function, Program and Object  
Year Ended June 30, 2017

	Teachers Salaries	Principals and Vice Principals Salaries	Educational Assistants Salaries	Support Staff Salaries	Other Professionals Salaries	Substitutes Salaries	Total Salaries
	\$	\$	\$	\$	\$	\$	\$
<b>1 Instruction</b>							
1.02 Regular Instruction	6,196,546	561,606	161,456			515,493	7,435,101
1.03 Career Programs		103,000					103,000
1.07 Library Services	108,834	46,800					155,634
1.08 Counselling	182,961	11,700					194,661
1.10 Special Education	649,713	46,800	1,251,959			98,213	2,046,685
1.30 English Language Learning	74,800						74,800
1.31 Aboriginal Education	52,360		374,288			10,000	436,648
1.41 School Administration		826,094		274,118			1,100,212
<b>Total Function 1</b>	<b>7,265,214</b>	<b>1,596,000</b>	<b>1,787,703</b>	<b>274,118</b>	<b>-</b>	<b>623,706</b>	<b>11,546,741</b>
<b>4 District Administration</b>							
4.11 Educational Administration					298,463		298,463
4.40 School District Governance					82,275		82,275
4.41 Business Administration				129,145	153,929	1,250	284,324
<b>Total Function 4</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>129,145</b>	<b>534,667</b>	<b>1,250</b>	<b>665,062</b>
<b>5 Operations and Maintenance</b>							
5.41 Operations and Maintenance Administration					29,125		29,125
5.50 Maintenance Operations				1,062,642	67,597	93,106	1,223,345
5.52 Maintenance of Grounds				34,709			34,709
5.56 Utilities							-
<b>Total Function 5</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,097,351</b>	<b>96,722</b>	<b>93,106</b>	<b>1,287,179</b>
<b>7 Transportation and Housing</b>							
7.41 Transportation and Housing Administration				61,152	29,125		90,277
7.70 Student Transportation				282,801		21,700	304,501
<b>Total Function 7</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>343,953</b>	<b>29,125</b>	<b>21,700</b>	<b>394,778</b>
<b>9 Debt Services</b>							
<b>Total Function 9</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Functions 1 - 9</b>	<b>7,265,214</b>	<b>1,596,000</b>	<b>1,787,703</b>	<b>1,844,567</b>	<b>660,514</b>	<b>739,762</b>	<b>13,893,760</b>

**School District No. 78 (Fraser-Cascade)**

Amended Annual Budget - Operating Expense by Function, Program and Object  
Year Ended June 30, 2017

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2017 Amended Annual Budget	2016 Amended Annual Budget
	\$	\$	\$	\$	\$	\$
<b>1 Instruction</b>						
1.02 Regular Instruction	7,435,101	1,820,577	9,255,678	1,591,263	10,846,941	10,174,083
1.03 Career Programs	103,000	23,000	126,000	2,500	128,500	173,500
1.07 Library Services	155,634	36,767	192,401	31,500	223,901	257,134
1.08 Counselling	194,661	46,572	241,233		241,233	233,738
1.10 Special Education	2,046,685	542,166	2,588,851	73,000	2,661,851	2,641,582
1.30 English Language Learning	74,800	17,952	92,752		92,752	92,752
1.31 Aboriginal Education	436,648	124,852	561,500	561,172	1,122,672	815,440
1.41 School Administration	1,100,212	270,604	1,370,816	52,100	1,422,916	1,432,514
<b>Total Function 1</b>	<b>11,546,741</b>	<b>2,882,490</b>	<b>14,429,231</b>	<b>2,311,535</b>	<b>16,740,766</b>	<b>15,820,743</b>
<b>4 District Administration</b>						
4.11 Educational Administration	298,463	71,588	370,051	48,685	418,736	418,736
4.40 School District Governance	82,275	1,000	83,275	90,500	173,775	162,810
4.41 Business Administration	284,324	80,699	365,023	122,001	487,024	465,632
<b>Total Function 4</b>	<b>665,062</b>	<b>153,287</b>	<b>818,349</b>	<b>261,186</b>	<b>1,079,535</b>	<b>1,047,178</b>
<b>5 Operations and Maintenance</b>						
5.41 Operations and Maintenance Administration	29,125	6,626	35,751	27,500	63,251	78,138
5.50 Maintenance Operations	1,223,345	352,649	1,575,994	425,841	2,001,835	1,973,349
5.52 Maintenance of Grounds	34,709	10,412	45,121	25,000	70,121	71,907
5.56 Utilities	-	-	-	464,100	464,100	483,100
<b>Total Function 5</b>	<b>1,287,179</b>	<b>369,687</b>	<b>1,656,866</b>	<b>942,441</b>	<b>2,599,307</b>	<b>2,606,494</b>
<b>7 Transportation and Housing</b>						
7.41 Transportation and Housing Administration	90,277	24,972	115,249	9,000	124,249	123,870
7.70 Student Transportation	304,501	84,840	389,341	353,501	742,842	611,091
<b>Total Function 7</b>	<b>394,778</b>	<b>109,812</b>	<b>504,590</b>	<b>362,501</b>	<b>867,091</b>	<b>734,961</b>
<b>9 Debt Services</b>						
<b>Total Function 9</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Functions 1 - 9</b>	<b>13,893,760</b>	<b>3,515,276</b>	<b>17,409,036</b>	<b>3,877,663</b>	<b>21,286,699</b>	<b>20,209,376</b>

# School District No. 78 (Fraser-Cascade)

Amended Annual Budget - Special Purpose Revenue and Expense  
Year Ended June 30, 2017

	<u>2017 Amended Annual Budget</u>	<u>2016 Amended Annual Budget</u>
	\$	\$
<b>Revenues</b>		
Provincial Grants		
Ministry of Education	1,501,603	968,331
Other		504,000
<b>Total Revenue</b>	<u>1,501,603</u>	<u>1,472,331</u>
<b>Expenses</b>		
Instruction	1,385,204	1,355,932
Operations and Maintenance	116,399	116,399
<b>Total Expense</b>	<u>1,501,603</u>	<u>1,472,331</u>
<b>Budgeted Surplus (Deficit), for the year</b>	<u>-</u>	<u>-</u>

**School District No. 78 (Fraser-Cascade)**

Amended Annual Budget - Changes in Special Purpose Funds  
Year Ended June 30, 2017

Schedule 3A

	Annual Facility Grant	Learning Improvement Fund	Scholarships and Bursaries	School Generated Funds	Strong Start	Ready, Set, Learn	OLEP	CommunityLINK	Coding and Curriculum Implementation
	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Deferred Revenue, beginning of year</b>									
<b>Add:</b> Restricted Grants									
Provincial Grants - Ministry of Education	116,399	385,845	1,500	500,000	96,000	12,250	10,382	343,579	35,648
Other									
	116,399	385,845	1,500	500,000	96,000	12,250	10,382	343,579	35,648
<b>Less:</b> Allocated to Revenue	116,399	385,845	1,500	500,000	96,000	12,250	10,382	343,579	35,648
<b>Deferred Revenue, end of year</b>	-	-	-	-	-	-	-	-	-
<b>Revenues</b>									
Provincial Grants - Ministry of Education	116,399	385,845	1,500	500,000	96,000	12,250	10,382	343,579	35,648
	116,399	385,845	1,500	500,000	96,000	12,250	10,382	343,579	35,648
<b>Expenses</b>									
Salaries									
Teachers		203,258							
Principals and Vice Principals								96,285	
Educational Assistants		82,507			63,688			101,068	
	-	285,765	-	-	63,688	-	-	197,353	-
Employee Benefits		99,884			19,107			63,697	
Services and Supplies	116,399	196		500,000	13,205	12,250	10,382	82,529	35,648
Scholarships			1,500						
	116,399	385,845	1,500	500,000	96,000	12,250	10,382	343,579	35,648
<b>Net Revenue (Expense)</b>	-	-	-	-	-	-	-	-	-

**School District No. 78 (Fraser-Cascade)**  
 Amended Annual Budget - Changes in Special Purpose Funds  
 Year Ended June 30, 2017

	<u>TOTAL</u>
	\$ -
<b>Deferred Revenue, beginning of year</b>	-
<b>Add:</b> Restricted Grants	
Provincial Grants - Ministry of Education	1,000,103
Other	<u>501,500</u>
	1,501,603
<b>Less:</b> Allocated to Revenue	<u>1,501,603</u>
<b>Deferred Revenue, end of year</b>	<u>-</u>
<b>Revenues</b>	
Provincial Grants - Ministry of Education	<u>1,501,603</u>
	1,501,603
<b>Expenses</b>	
Salaries	
Teachers	203,258
Principals and Vice Principals	96,285
Educational Assistants	<u>247,263</u>
	546,806
Employee Benefits	182,688
Services and Supplies	770,609
Scholarships	<u>1,500</u>
	1,501,603
<b>Net Revenue (Expense)</b>	<u>-</u>

# School District No. 78 (Fraser-Cascade)

Amended Annual Budget - Capital Revenue and Expense

Year Ended June 30, 2017

	2017 Amended Annual Budget			2016 Amended Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
<b>Revenues</b>				
Amortization of Deferred Capital Revenue	802,092		802,092	725,669
<b>Total Revenue</b>	<b>802,092</b>	-	<b>802,092</b>	725,669
<b>Expenses</b>				
Amortization of Tangible Capital Assets				
Operations and Maintenance	998,001		998,001	905,363
Transportation and Housing	105,454		105,454	116,454
<b>Total Expense</b>	<b>1,103,455</b>	-	<b>1,103,455</b>	1,021,817
<b>Net Revenue (Expense)</b>	<b>(301,363)</b>	-	<b>(301,363)</b>	(296,148)
<b>Net Transfers (to) from other funds</b>				
<b>Total Net Transfers</b>	-	-	-	-
<b>Other Adjustments to Fund Balances</b>				
<b>Total Other Adjustments to Fund Balances</b>	-	-	-	
<b>Budgeted Surplus (Deficit), for the year</b>	<b>(301,363)</b>	-	<b>(301,363)</b>	(296,148)