



**BOARD OF EDUCATION**

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**BUDGET ADVISORY COMMITTEE MEETING**

**January 14, 2019  
4:30 p.m.  
District Education Office**

**AGENDA**

1. Call to Order
2. Approval of the Agenda
3. Approval of Minutes – November 26, 2018 Attached
4. Amended Annual Budget Attached
5. Funding Model Review  
<https://www2.gov.bc.ca/gov/content/education-training/administration/resource-management/k-12-funding-and-allocation/funding-model>
6. Questions

Adjournment

**Next Meeting:** **April 8, 2019  
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 26, 2018**

**PRESENT:**

**Board - Committee Members:**

Tom Hendrickson	Chair
Heather Stewin	Trustee
John Koopman	Trustee

**Representatives:**

Shannon Perna	Teacher	FCTA
Aaron Dodd	Teacher	FCTA
Darlene Smith	Payroll	CMAWBC
Tammy McLaren	Payroll	CMAWBC

**Staff:**

Karen Nelson	Superintendent
Natalie Lowe	Secretary-Treasurer

**Recording Secretary:**

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

Linda Kerr	Trustee
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**Regrets:**

Kevin Bird	Assistant Superintendent	
Bruce Becker	Principal	FCPVPA
Greg Lawley	Vice Principal	FVPVPA
Wayne Bobb	Representative	AEC
Wendy Clark	Parent	DPAC
Karl Koslowsky	Vice Principal	DISTRICT
Cheryl Davidson	Representative	AEC
Cathy Speth	Representative	AEC
Amy Smith	President	FCTA

**1. Call to Order**

The Secretary-Treasurer called the meeting to order at 4:30 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. Trustee Stewin nominated Trustee Hendrickson. Trustee Hendrickson accepted

the nomination. No other nominations presented. Trustee Hendrickson becomes Chair by acclamation.

**3. Approval of Agenda**

**KOOPMAN/STEWIN**

THAT the Agenda be approved as presented.

**Carried**

**4. Approval of Minutes – May 7, 2018**

**PERNA/KOOPMAN**

THAT the Minutes of the Budget Advisory Committee meeting held on May 7, 2018 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 Budget Advisory Committee meeting dates were provided in the agenda package as follows:

November 26, 2018

January 14, 2019

April 8, 2019

May 13, 2019

**7. Preliminary Budget 2018/2019**

The Secretary-Treasurer reviewed the key dates in the budget process:

- February – the Ministry announces the provincial budget and determines how much money will flow to education.
- Mid March – the Ministry of Education announces funding and Schools Districts put together a preliminary budget based on these amounts. The preliminary budget decides how much money each school will have and what staffing levels can be maintained and potential reduction of staff done at the end of April to balance the budget.
- May – there is a first reading of the budget by the Board.
- June 30 – the approved preliminary budget is sent to the Ministry of Education and cannot be a deficit budget.

- September 30 – enrolment snapshot of students which determine the School District's actual funding.
- February 28 – amended budget is due based on actual enrolment and actual funding.

The District saw growth in enrolment numbers. The District's decline leveled out in 2017/2018. We are continuing to project an increase over the next few years. Enrolment figures follow along with the increase in numbers provincially. QaLaTKu7eM school is a new addition to the District. Our district has partnered with SD #48 (Sea to Sky) to teach these students in the new school about four hours north of Agassiz.

In the 2017/18 budget, the MOE allocation for the next three years is \$740 million which includes additional funding for enrolment, rural education, student transportation, compensation costs and to address the MOA with the BCTF. The MOA provided \$50 million to be added to district funding in January 2017. This amount increased to \$100 million for the 2017/18 year in addition to \$80 million LIF for teachers for \$180 million in funding (\$150 million for teacher compensation and \$30 million for overhead and operating). The LIF funding will remain in place as well for support staff at \$20 million.

The government gave out notional allocations for the amount they anticipate the province will need to implement the former CA language. Our portion last year \$1.4 million. After our submission based upon our local language, we are expecting to receive \$165,000 more to meet our class size and composition issues. It is the district's responsibility to ensure that district ratios are met. The Assistant Superintendent and the FCTA president meet to go over remedy actions. The Superintendent works with the Principals to ensure ratios are met.

The Annual Facility Grant is divided into Operating (\$98,137) and Capital (\$420,020), which is \$93,000 less than the previous year. Last year the district spent an additional \$500,000 in upgrades and improvements. The Director of Transportation and Facilities chooses to spend based on a rotating schedule - allocating the bulk of the money to one school each year for bigger projects, such as the Kent Elementary addition and upgrades. Hope Secondary renovations will be done next year.

Revenue has increased from last year due to an increase in Operating Grant money from MOE. Any surplus is used to balance budget. The district used surplus money last year to purchase snow clearing equipment which will save in contracting out the work.

The Ministry will announce a new funding formula next year. Not sure how this will look, but believe that the disadvantaged districts will have bridging options available.

The increase in students with special needs coming to our district raises challenges in terms of trying to find qualified staff, infrastructure and resources. Students that show up after September 30th, come without funding support. The Learning Improvement Fund of \$75,787 for support staff only funds approximately 1.5 SEAs.

The District continues to be conservative in budget approach to try to ensure that the impact of the changes in funding and costs do not mean any major cuts. The BC Ed plan money of \$33,235 is being used to support Pro D and collaboration time at the schools as well as provide fine arts and shop time at Boston Bar.

The district had been given \$25,000 a few years ago to begin wellness initiatives . This money had been earmarked in special purposes funds which the Assistant Superintendent is accessing to put a program in place.

Upcoming events that will affect budget is provincial and local bargaining will be happening this year, which will have an undetermined impact at this time. The MOE will be reviewing the funding formula, and the First Nations, federal, and provincial governments are working on a tripartite agreement as to how education will operate for First Nations students.

**8. WorkSafe Rates**

The district has been maintaining a low Worksafe rate and continues to do so. The 2019 rates will be released shortly.

**9. Audit Tender Information**

Chris Kelley has stepped down as our district Auditor. The Request for Proposal has gone out with a deadline of January 25, 2019.

**Adjournment**

**/Dodd**

THAT the meeting be adjourned at 6:00 p.m.

**Carried**

**Notice of Next Meeting:**

January 14, 2019

4:30 p.m.

District Education Office

## Welcome to the 2018/2019 Amended Annual Budget Excel package.

### System Requirements:

- Microsoft Excel 2010 or 2016 is required to run the 2018/2019 Amended Annual Budget Excel package.
- At this time, **Excel for Mac** is **NOT** supported.

### New Features:

- 1.) Macros **MUST** be enabled and the document saved in the **.xls** or **.xlsm** format.

**Note:** Once document is saved in the .xlsx format, it is no longer functional and cannot be converted back

(For Excel 2010 or 2016, please click [here](#) to see how to enable Macros)

- 2.) A Finalized printed version must be given to your Board for approval. If the Board requires changes, please submit the package to the Ministry for **Override** (turn around is quick). Once changes are made, Finalize again and get the Board to sign then new package "**Statement 2**" and "**Bylaw**" page.
- 3.) Please do not enter values with **decimals** (with the exception of FTE), **links** or **formulas**
  - ▶ May result in an **ERROR**
- 4.) Button position is based on your monitor's default Scale and layout of 100%
- 5.) Security and functionality
  - ▶ If another Excel document is open(ed) while this document is active, it may also take on the security features
- 6.) Cover page
  - ▶ School district dropdown menu
  - ▶ Prior source dropdown menu
  - ▶ Print Package/Print Page (on each tab) \*please use these buttons as apposed to the regular Excel buttons
    - Removes colour, unused rows/columns and updates TOC while printing
    - Checks to see if there are any verification error/warnings
    - Checks to see if "Prior Year Source" and "School District" have been selected
  - ▶ PDF Package (creates a PDF document)
  - ▶ Finalize Package
    - Removes "DRAFT" from the Signature block on Statement 2
    - Does a final check to see if there are any verification errors/warnings
    - The package is ready for signoff and submission to Ministry of Education. (This does not automatically send to the Ministry)
    - Locks down entire workbook; allowing only printing and ability to change Bylaw and signature dates
    - Removes the "DRAFT" on the footer of pages and replaces it with a version number and the date/time
  - ▶ Ministry Override
    - Allows ministry staff to unlock the workbook if districts require to make changes
- 7.) Verification page
  - ▶ Shows all the verification rules and their status
- 8.) Bylaw page
  - ▶ Date dropdown menus - These will still work even when document is Finalized

### Suggested Entry Order:

- ▶ Schedule 4 - Capital Revenue and Expense
- ▶ Schedule 3 - Special Purpose Revenue and Expense
- ▶ Schedule 2C - Operating Expense by Function, Program and Object
- ▶ Schedule 2B - Schedule of Operating Expense by Object
- ▶ Schedule 2A - Schedule of Operating Revenue by Source
- ▶ Schedule 2 - Operating Revenue and Expense
- ▶ Schedule 1 - Schedule of Changes in Accumulated Surplus (Deficit) by Fund
- ▶ Statement 4 - Changes in Net Financial Assets (Debt)
- ▶ Statement 2 - Revenue and Expense

## Welcome to the 2018/2019 Amended Annual Budget Excel package.

**Excel 2010 or 2016 Macro Enable** - This potentially comes up twice (once for editing and once to enable)

The screenshot shows the Microsoft Excel 2010 interface. The title bar reads "annual-budget-2017-18-v6.xlsm". The ribbon includes File, Home, Insert, Page Layout, Formulas, Data, Review, View, Developer, HP TRIM, and Acrobat. A yellow security warning bar is visible, stating "Security Warning: Some active content has been disabled. Click for more details." with an "Enable Content" button. The worksheet contains the following text:

1 Welcome to the 2017/2018 Annual Budget Excel package. Print Page

2

3 **System Requirements:**

4 - Microsoft Excel 2010 is required to run the 2017/2018 Annual Budget Excel package.

5 - At this time, Excel 2013 is not supported by the Ministry of Education

6

7 **New Features:**

8

9 1.) Macros **MUST** be enabled and the document saved in the .xls or .xlsm format.

10 **Note:** Once document is saved in the .xlsx format, it is no longer functional and cannot be converted back

11 ([For Excel 2010, please click here to see how to enable Macros](#))

12 (**For MAC Excel, please note that Macros are not supported**)

13

14 2.) A Finalized printed version must be given to your Board for approval. If the Board requires changes, please

15 submit the package to the Ministry for **Override** (turn around is quick). Once changes are made,

16 Finalize again and get the Board to sign then new package "Statement 2" and "Bylaw" page.

17 3.) Please do not enter values with **decimals** (with the exception of FTE), **links** or **formulas**

18 ► May result in an **ERROR**

Amended Annual Budget

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

June 30, 2019



# School District No. 78 (Fraser-Cascade)

June 30, 2019

## 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 Object .....	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.

**Total Number of Rules Applicable to the Amended Annual Budget: 61**  
**Rules with Passed Status: 61**  
**Rules with ERROR Status: 0**  
**Rules with WARNING Status: 0**  
**Rules with OVERRIDE Status: 0**

		<b><u>STATUS</u></b>
Statement 2	"Ministry Funded School-Age FTE" can not be zero.	Passed
Statement 2	"Ministry Funded School-Age FTE" can not be zero in the comparative period.	Passed
Statement 2	A description other than "District Entered" must be entered.	Passed
Statement 4	"From Local Capital" must be negative or zero in the comparative period.	Passed
Statement 4	"From Deferred Capital Revenue" must be negative or zero.	Passed
Statement 4	"From Deferred Capital Revenue" must be negative or zero in the comparative period.	Passed
Statement 4	Values must be entered as a whole number - without decimals.	Passed
Schedule 1	"Budgeted Accumulated Surplus (Deficit), end of year" must be positive or zero for "Operating Fund".	Passed
Schedule 1	"Budgeted Accumulated Surplus (Deficit), end of year" must be positive or zero for "Special Purpose Fund".	Passed
Schedule 1	"Budgeted Accumulated Surplus (Deficit), end of year" must be positive or zero for "Capital Fund".	Passed
Schedule 1	Values must be entered as a whole number - without decimals.	Passed

## Verification Error Summary

**Total Number of Rules Applicable to the Amended Annual Budget: 61**

**Rules with Passed Status: 61**

**Rules with ERROR Status: 0**

**Rules with WARNING Status: 0**

**Rules with OVERRIDE Status: 0**

		<b><u>STATUS</u></b>
Schedule 2	"Budgeted Prior Year Surplus Appropriation" must be positive or zero.	Passed
Schedule 2	"Budgeted Prior Year Surplus Appropriation" must be positive or zero in the comparative period.	Passed
Schedule 2	"Budgeted Retirement of Deficit" must be negative or zero.	Passed
Schedule 2	"Budgeted Retirement of Deficit" must be negative or zero in the comparative period.	Passed
Schedule 2	"Budgeted Reduction of Unfunded Employee Future Benefits" amount must be negative or zero.	Passed
Schedule 2	"Budgeted Reduction of Unfunded Employee Future Benefits" amount must be negative or zero in the comparative period.	Passed
Schedule 2	"Net Transfers (to) from other funds - Tangible Capital Asset Purchases" must be negative or zero.	Passed
Schedule 2	"Net Transfers (to) from other funds - Tangible Capital Asset Purchases" must be negative or zero in the comparative period.	Passed
Schedule 2	"Net Transfers (to) from other funds - Tangible Capital Asset - Work in Progress" must be negative or zero.	Passed
Schedule 2	"Net Transfers (to) from other funds - Tangible Capital Asset - Work in Progress" must be negative or zero in the comparative period.	Passed
Schedule 2	Values must be entered as a whole number - without decimals.	Passed

**Total Number of Rules Applicable to the Amended Annual Budget: 61**

**Rules with Passed Status: 61**

**Rules with ERROR Status: 0**

**Rules with WARNING Status: 0**

**Rules with OVERRIDE Status: 0**

		<b><u>STATUS</u></b>
Schedule 2A	If a value is entered in either "DISC/LEA Recovery" or "LEA/Direct Funding from First Nations" then the other must have a value.	Passed
Schedule 2A	If a value is entered in either "DISC/LEA Recovery" or "LEA/Direct Funding from First Nations" then the other must have a value in the comparative period.	Passed
Schedule 2A	"DISC/LEA Recovery" must be a negative value.	Passed
Schedule 2A	"DISC/LEA Recovery" must be a negative value in the comparative period.	Passed
Schedule 2A	Values must be entered as a whole number - without decimals.	Passed
Schedule 2B	"Total Services and Supplies" amounts on Schedule 2B and 2C must Match.	Passed
Schedule 2B	Comparative - "Total Operating Expense" on Schedule 2B must equal Comparative - "Total Functions 1-9" on Schedule 2C.	Passed
Schedule 2B	A description other than "District Entered" must be entered.	Passed
Schedule 2C	Values must be entered as a whole number - without decimals.	Passed
Schedule 3	"Net Transfers (to) from other funds - Tangible Capital Asset Purchases" must be negative or zero.	Passed
Schedule 3	"Net Transfers (to) from other funds - Tangible Capital Asset Purchases" must be negative or zero in the comparative period.	Passed

**Total Number of Rules Applicable to the Amended Annual Budget: 61**

**Rules with Passed Status: 61**

**Rules with ERROR Status: 0**

**Rules with WARNING Status: 0**

**Rules with OVERRIDE Status: 0**

		<b><u>STATUS</u></b>
Schedule 3	"Net Transfers (to) from other funds - Tangible Capital Asset - Work in Progress" must be negative or zero.	Passed
Schedule 3	"Net Transfers (to) from other funds - Tangible Capital Asset - Work in Progress" must be negative or zero in the comparative period.	Passed
Schedule 3	"Total Expense" amounts on Schedule 3 and 3A must Match.	Passed
Schedule 3	"Budgeted Surplus (Deficit), for the year" must be greater or equal to "Endowment Contributions" unless attributed to Controlled and Related Entities.	Passed
Schedule 3	Values must be entered as a whole number - without decimals.	Passed
Schedule 3A	"Deferred Revenue, end of year" cannot be a negative value.	Passed
Schedule 3A	"Net Revenue (Expense)" must equal to zero.	Passed
Schedule 3A	Values must be entered as a whole number - without decimals.	Passed
Schedule 4	"Net Revenue (Expense)" cannot be negative for "Invested in Tangible Capital Assets" unless due to asset amortization.	Passed
Schedule 4	"Total Other Adjustments to Fund Balances" must sum to zero.	Passed
Schedule 4	Values must be entered as a whole number - without decimals.	Passed

**Total Number of Rules Applicable to the Amended Annual Budget: 61**

**Rules with Passed Status: 61**

**Rules with ERROR Status: 0**

**Rules with WARNING Status: 0**

**Rules with OVERRIDE Status: 0**

		<b><u>STATUS</u></b>
Schedule 4	"Tangible Capital Assets Purchased from Local Capital" must be a negative value.	Passed
Schedule 4	"Tangible Capital Assets WIP Purchased from Local Capital" must be a negative value.	Passed
Interfund Transfers	"Other" for Operating Fund, Special Purpose Fund and Capital Fund must net to zero.	Passed
Interfund Transfers	"Net Transfers (to) from other funds" must net to zero, in the comparative period.	Passed
Schedule 2	WARNING -- It is unusual to record a "Budgeted Retirement of Deficit" AND a "Budgeted Prior Year Surplus Appropriation", in the same year.	Passed
Schedule 2	WARNING -- It is unusual to record a "Budgeted Retirement of Deficit" AND a "Budgeted Prior Year Surplus Appropriation", in the same year, in the comparative period.	Passed
Schedule 2	WARNING -- "Net Transfers (to) from other funds - Local Capital" are normally negative or zero. NOTE: A positive figure will decrease the "Budget Bylaw Amount".	Passed
Schedule 2	WARNING -- Comparative "Net Transfers (to) from other funds - Local Capital" are normally negative or zero. NOTE: A positive figure will decrease the "Budget Bylaw Amount".	Passed
Schedule 2	WARNING -- "Net Transfers (to) from other funds - Other" are normally negative or zero. NOTE: A positive figure will decrease the "Budget Bylaw Amount".	Passed
Schedule 2	WARNING -- Comparative "Net Transfers (to) from other funds - Other" are normally negative or zero. NOTE: A positive figure will decrease the "Budget Bylaw Amount".	Passed
Schedule 3	WARNING -- "Net Transfers (to) from other funds - Other" are normally negative or zero.	Passed

**Total Number of Rules Applicable to the Amended Annual Budget: 61**

**Rules with Passed Status: 61**

**Rules with ERROR Status: 0**

**Rules with WARNING Status: 0**

**Rules with OVERRIDE Status: 0**

		<b><u>STATUS</u></b>
Schedule 3	WARNING -- Comparative "Net Transfers (to) from other funds - Other" are normally negative or zero.	Passed
Schedule 3	WARNING -- "Budgeted Surplus (Deficit), for the year", in the comparative period, must be greater or equal to "Endowment Contributions" unless attributed to Controlled and Related Entities.	Passed
Schedule 3A	WARNING -- You are reporting an annual deficit in Controlled and Related Entities. This cannot exceed Controlled and Related Entities accumulated surplus of the Prior Year.	Passed
Schedule 4	WARNING -- "Budgeted Surplus (Deficit), for the year" is not normally negative unless due to amortization in the comparative period.	Passed
Schedule 4	WARNING -- You are reporting an annual deficit in Local Capital. This cannot exceed Local Capital accumulated surplus of the Prior Year.	Passed
Schedule 4	WARNING -- "Net Revenue (Expense)" plus "Total Net Transfers" is not normally a negative for "Local Capital".	Passed

## 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 2018/2019 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 2018/2019.
3. The attached Statement 2 showing the estimated revenue and expense for the 2018/2019 fiscal year and the total budget bylaw amount of \$26,415,590 for the 2018/2019 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 2018/2019.

READ A FIRST TIME THE 15th DAY OF JANUARY, 2019;

READ A SECOND TIME THE 15th DAY OF JANUARY, 2019;

READ A THIRD TIME, PASSED AND ADOPTED THE 5th DAY OF FEBRUARY, 2019;

( Corporate Seal )

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Chairperson of the Board

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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 2018/2019, adopted by the Board the 5th DAY OF FEBRUARY, 2019.

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Secretary Treasurer



# School District No. 78 (Fraser-Cascade)

Statement 2

Amended Annual Budget - Revenue and Expense

Year Ended June 30, 2019

	2019 Amended Annual Budget	2018 Amended Annual Budget
<b>Ministry Operating Grant Funded FTE's</b>		
School-Age	1,738,438	1,661,750
Adult	2,000	5,625
Other		
<b>Total Ministry Operating Grant Funded FTE's</b>	<b>1,740,438</b>	<b>1,667,375</b>
<b>Revenues</b>	\$	\$
Provincial Grants		
Ministry of Education	19,505,509	18,375,572
Other		
Municipal Grants Spent on Sites		
Federal Grants		
Tuition	24,000	24,000
Other Revenue	3,870,590	3,753,785
Rentals and Leases	50,000	50,000
Investment Income	120,000	150,000
Income (Loss) from Investments in Government Business Enterprises		
Gain (Loss) on Disposal of Tangible Capital Assets		
Amortization of Deferred Capital Revenue	859,112	819,008
District Entered		
<b>Total Revenue</b>	<b>24,429,211</b>	<b>23,172,365</b>
<b>Expenses</b>		
Instruction	20,197,186	18,887,126
District Administration	1,222,654	1,157,812
Operations and Maintenance	4,111,211	3,932,169
Transportation and Housing	884,539	867,891
Debt Services		
Write-off/down of Buildings and Sites		
District Entered		
<b>Total Expense</b>	<b>26,415,590</b>	<b>24,844,998</b>
<b>Net Revenue (Expense), before Endowment Contributions</b>	<b>(1,986,379)</b>	<b>(1,672,633)</b>
<b>Endowment Contributions</b>		
<b>Net Revenue (Expense)</b>	<b>(1,986,379)</b>	<b>(1,672,633)</b>
<b>Budgeted Allocation (Retirement) of Surplus (Deficit)</b>	<b>1,542,012</b>	<b>1,307,710</b>
<b>Budgeted Reduction of Unfunded Employee Future Benefits</b>		
<b>Budgeted Surplus (Deficit), for the year</b>	<b>(444,367)</b>	<b>(364,923)</b>
<b>Budgeted Surplus (Deficit), for the year comprised of:</b>		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	(444,367)	(364,923)
<b>Budgeted Surplus (Deficit), for the year</b>	<b>(444,367)</b>	<b>(364,923)</b>

# School District No. 78 (Fraser-Cascade)

Statement 2

Amended Annual Budget - Revenue and Expense

Year Ended June 30, 2019

	2019 Amended Annual Budget	2018 Amended Annual Budget
<b>Budget Bylaw Amount</b>		
Operating - Total Expense	22,326,670	21,095,134
Operating - Tangible Capital Assets Purchased		
Operating - Reduction of Unfunded Employee Future Benefits		
Special Purpose Funds - Total Expense	2,785,441	2,565,933
Special Purpose Funds - Tangible Capital Assets Purchased		
Capital Fund - Total Expense	1,303,479	1,183,931
Capital Fund - Tangible Capital Assets Purchased from Local Capital		
Budgeted Retirement of Prior Year Deficits		
<b>Total Budget Bylaw Amount</b>	<b>26,415,590</b>	<b>24,844,998</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

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

Statement 4

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

Year Ended June 30, 2019

	2019 Amended Annual Budget	2018 Amended Annual Budget
	\$	\$
<b>Surplus (Deficit) for the year</b>	<b>(1,986,379)</b>	<b>(1,672,633)</b>
<b>Effect of change in Tangible Capital Assets</b>		
Acquisition of Tangible Capital Assets		
From Operating and Special Purpose Funds		
From Local Capital		
From Deferred Capital Revenue		
District Entered		
District Entered		
District Entered		
<b>Total Acquisition of Tangible Capital Assets</b>	<b>-</b>	<b>-</b>
Amortization of Tangible Capital Assets	<b>1,303,479</b>	<b>1,183,931</b>
Net carrying value of Tangible Capital Assets disposed of		
Write-down carrying value of Tangible Capital Assets		
District Entered		
District Entered		
<b>Total Effect of change in Tangible Capital Assets</b>	<b>1,303,479</b>	<b>1,183,931</b>
Acquisitions of Prepaid Expenses		
Use of Prepaid Expenses		
Acquisition of Supplies Inventory		
Use of Supplies Inventory		
Acquisition of Other Assets		
Use of Other Assets		
Endowment Contributions		
District Entered		
District Entered		
	<b>-</b>	<b>-</b>
<b>(Increase) Decrease in Net Financial Assets (Debt)</b>	<b>(682,900)</b>	<b>(488,702)</b>

# School District No. 78 (Fraser-Cascade)

Schedule 1

Amended Annual Budget - Schedule of Changes in Accumulated Surplus (Deficit) by Fund  
Year Ended June 30, 2019

	Operating Fund	Special Purpose Fund	Capital Fund	2019 Amended Annual Budget
	\$	\$	\$	\$
Accumulated Surplus (Deficit), beginning of year	4,605,491		9,796,515	14,402,006
Changes for the year				
Net Revenue (Expense) for the year	(1,542,012)		(444,367)	(1,986,379)
Interfund Transfers				
Tangible Capital Assets Purchased				-
Tangible Capital Assets - Work in Progress				-
Local Capital				-
Other				-
Net Changes for the year	(1,542,012)	-	(444,367)	(1,986,379)
Budgeted Accumulated Surplus (Deficit), end of year	3,063,479	-	9,352,148	12,415,627

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

Schedule 2

Amended Annual Budget - Operating Revenue and Expense  
 Year Ended June 30, 2019

	2019 Amended Annual Budget	2018 Amended Annual Budget
	\$	\$
<b>Revenues</b>		
Provincial Grants		
Ministry of Education	17,122,068	16,311,139
Other		
Federal Grants		
Tuition	24,000	24,000
Other Revenue	3,468,590	3,252,285
Rentals and Leases	50,000	50,000
Investment Income	120,000	150,000
<b>Total Revenue</b>	<b>20,784,658</b>	<b>19,787,424</b>
<b>Expenses</b>		
Instruction	17,519,013	16,437,592
District Administration	1,222,654	1,157,812
Operations and Maintenance	2,825,461	2,751,154
Transportation and Housing	759,542	748,576
Debt Services		
<b>Total Expense</b>	<b>22,326,670</b>	<b>21,095,134</b>
<b>Net Revenue (Expense)</b>	<b>(1,542,012)</b>	<b>(1,307,710)</b>
<b>Budgeted Prior Year Surplus Appropriation</b>	<b>1,542,012</b>	<b>1,307,710</b>
<b>Budgeted Retirement of Deficit</b>		
<b>Budgeted Reduction of Unfunded Employee Future Benefits</b>		
<b>Net Transfers (to) from other funds</b>		
Tangible Capital Assets Purchased		
Tangible Capital Assets - Work in Progress		
Local Capital		
Other		
<b>Total Net Transfers</b>	<b>-</b>	<b>-</b>
<b>Budgeted Surplus (Deficit), for the year</b>	<b>-</b>	<b>-</b>

# School District No. 78 (Fraser-Cascade)

Schedule 2A

Amended Annual Budget - Schedule of Operating Revenue by Source  
Year Ended June 30, 2019

	2019 Amended Annual Budget	2018 Amended Annual Budget
	\$	\$
<b>Provincial Grants - Ministry of Education</b>		
Operating Grant, Ministry of Education	20,161,566	19,037,812
DISC/LEA Recovery	(3,453,590)	(3,237,285)
Other Ministry of Education Grants		
Pay Equity	229,516	229,516
Funding for Graduated Adults		
Transportation Supplement	184,576	184,576
Economic Stability Dividend		
Return of Administrative Savings		96,520
Carbon Tax Grant		
District Entered		
District Entered		
District Entered		
District Entered		
District Entered		
District Entered		
<b>Total Provincial Grants - Ministry of Education</b>	<b>17,122,068</b>	<b>16,311,139</b>
<b>Provincial Grants - Other</b>		
<b>Federal Grants</b>		
<b>Tuition</b>		
Summer School Fees		
Continuing Education		
International and Out of Province Students	24,000	24,000
District Entered		
<b>Total Tuition</b>	<b>24,000</b>	<b>24,000</b>
<b>Other Revenues</b>		
School Referendum Taxes		
Other School District/Education Authorities		
LEA/Direct Funding from First Nations	3,453,590	3,237,285
Miscellaneous		
Miscellaneous Revenue	15,000	15,000
District Entered		
District Entered		
District Entered		
District Entered		
District Entered		
District Entered		
<b>Total Other Revenue</b>	<b>3,468,590</b>	<b>3,252,285</b>
<b>Rentals and Leases</b>	<b>50,000</b>	<b>50,000</b>
<b>Investment Income</b>	<b>120,000</b>	<b>150,000</b>
<b>Total Operating Revenue</b>	<b>20,784,658</b>	<b>19,787,424</b>

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

Schedule 2B

Amended Annual Budget - Schedule of Operating Expense by Object  
 Year Ended June 30, 2019

	2019 Amended Annual Budget	2018 Amended Annual Budget
	\$	\$
<b>Salaries</b>		
Teachers	7,386,569	7,345,854
Principals and Vice Principals	1,520,000	1,455,000
Educational Assistants	2,035,547	1,637,089
Support Staff	2,138,132	2,142,727
Other Professionals	680,191	662,027
Substitutes	897,486	848,633
<b>Total Salaries</b>	<b>14,657,925</b>	<b>14,091,330</b>
<b>Employee Benefits</b>	<b>3,751,701</b>	<b>3,360,095</b>
<b>Total Salaries and Benefits</b>	<b>18,409,626</b>	<b>17,451,425</b>
<b>Services and Supplies</b>		
Services	470,214	446,000
Student Transportation	267,752	124,500
Professional Development and Travel	268,621	324,500
Rentals and Leases	40,000	45,500
Dues and Fees	34,700	75,000
Insurance	93,326	93,500
Interest		
Supplies	2,278,331	2,070,609
Utilities	464,100	464,100
District Entered		
<b>Total Services and Supplies</b>	<b>3,917,044</b>	<b>3,643,709</b>
<b>Total Operating Expense</b>	<b>22,326,670</b>	<b>21,095,134</b>

# School District No. 08 (Kootenay Lake)

Schedule 2C

Annual Budget - Operating Expense by Function, Program and Object

Year Ended June 30, 2019

	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	5,990,737	606,236		113,448		672,967	7,383,388
1.03 Career Programs							-
1.07 Library Services	173,577	48,800					222,377
1.08 Counselling	171,385	12,200					183,585
1.10 Special Education	867,661	48,800	1,619,641			98,213	2,634,315
1.30 English Language Learning	92,489						92,489
1.31 Aboriginal Education	90,720		415,906			11,500	518,126
1.41 School Administration		803,964		279,426			1,083,390
1.60 Summer School							-
1.61 Continuing Education							-
1.62 International and Out of Province Students							-
1.64 Other							-
<b>Total Function 1</b>	<b>7,386,569</b>	<b>1,520,000</b>	<b>2,035,547</b>	<b>392,874</b>	<b>-</b>	<b>782,680</b>	<b>12,117,670</b>
<b>4 District Administration</b>							
4.11 Educational Administration					348,889		348,889
4.40 School District Governance					89,725		89,725
4.41 Business Administration				132,835	172,553		305,388
<b>Total Function 4</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>132,835</b>	<b>611,167</b>	<b>-</b>	<b>744,002</b>
<b>5 Operations and Maintenance</b>							
5.41 Operations and Maintenance Administration					34,512		34,512
5.50 Maintenance Operations				1,222,943		93,106	1,316,049
5.52 Maintenance of Grounds				35,700			35,700
5.56 Utilities							-
<b>Total Function 5</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,258,643</b>	<b>34,512</b>	<b>93,106</b>	<b>1,386,261</b>
<b>7 Transportation and Housing</b>							
7.41 Transportation and Housing Administration				62,899	34,512		97,411
7.70 Student Transportation				290,881		21,700	312,581
7.73 Housing							-
<b>Total Function 7</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>353,780</b>	<b>34,512</b>	<b>21,700</b>	<b>409,992</b>
<b>9 Debt Services</b>							
9.92 Interest on Bank Loans							-
9.94 Interest on Temporary Borrowing							-
<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>7,386,569</b>	<b>1,520,000</b>	<b>2,035,547</b>	<b>2,138,132</b>	<b>680,191</b>	<b>897,486</b>	<b>14,657,925</b>



# School District No. 08 (Kootenay Lake)

Schedule 2C

Annual Budget - Operating Expense by Function, Program and Object

Year Ended June 30, 2019

	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2019 Amended Annual Budget	2018 Amended Annual Budget
	\$	\$	\$	\$	\$
<b>1 Instruction</b>					
1.02 Regular Instruction	1,844,162	9,227,550	1,676,652	10,904,202	11,236,844
1.03 Career Programs		-	52,500	52,500	2,500
1.07 Library Services	52,761	275,138	38,500	313,638	215,310
1.08 Counselling	43,908	227,493		227,493	160,075
1.10 Special Education	705,233	3,339,548	71,220	3,410,768	2,637,329
1.30 English Language Learning	22,197	114,686		114,686	92,752
1.31 Aboriginal Education	146,544	664,670	428,837	1,093,507	732,291
1.41 School Administration	266,730	1,350,120	52,099	1,402,219	1,360,491
1.60 Summer School		-		-	
1.61 Continuing Education		-		-	
1.62 International and Out of Province Students		-		-	
1.64 Other		-		-	
<b>Total Function 1</b>	<b>3,081,535</b>	<b>15,199,205</b>	<b>2,319,808</b>	<b>17,519,013</b>	<b>16,437,592</b>
<b>4 District Administration</b>					
4.11 Educational Administration	83,124	432,013	50,827	482,840	478,523
4.40 School District Governance	1,000	90,725	130,500	221,225	173,775
4.41 Business Administration	86,612	392,000	126,589	518,589	505,514
<b>Total Function 4</b>	<b>170,736</b>	<b>914,738</b>	<b>307,916</b>	<b>1,222,654</b>	<b>1,157,812</b>
<b>5 Operations and Maintenance</b>					
5.41 Operations and Maintenance Administration	7,852	42,364	27,500	69,864	68,928
5.50 Maintenance Operations	366,883	1,682,932	537,742	2,220,674	2,148,005
5.52 Maintenance of Grounds	10,710	46,410	24,413	70,823	70,121
5.56 Utilities		-	464,100	464,100	464,100
<b>Total Function 5</b>	<b>385,445</b>	<b>1,771,706</b>	<b>1,053,755</b>	<b>2,825,461</b>	<b>2,751,154</b>
<b>7 Transportation and Housing</b>					
7.41 Transportation and Housing Administration	26,721	124,132	8,064	132,196	130,958
7.70 Student Transportation	87,264	399,845	227,501	627,346	617,618
7.73 Housing		-		-	
<b>Total Function 7</b>	<b>113,985</b>	<b>523,977</b>	<b>235,565</b>	<b>759,542</b>	<b>748,576</b>
<b>9 Debt Services</b>					
9.92 Interest on Bank Loans		-		-	
9.94 Interest on Temporary Borrowing		-		-	
<b>Total Function 9</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Functions 1 - 9</b>	<b>3,751,701</b>	<b>18,409,626</b>	<b>3,917,044</b>	<b>22,326,670</b>	<b>21,095,134</b>

# School District No. 78 (Fraser-Cascade)

Schedule 3

Amended Annual Budget - Special Purpose Revenue and Expense  
Year Ended June 30, 2019

	2019 Amended Annual Budget	2018 Amended Annual Budget
	\$	\$
<b>Revenues</b>		
Provincial Grants		
Ministry of Education	2,383,441	2,064,433
Other		
Federal Grants		
Other Revenue	402,000	501,500
Rentals and Leases		
Investment Income		
Income (Loss) from Investments in Government Business Enterprises		
District Entered		
<b>Total Revenue</b>	<b>2,785,441</b>	<b>2,565,933</b>
<b>Expenses</b>		
Instruction	2,678,173	2,449,534
District Administration		
Operations and Maintenance	107,268	116,399
Transportation and Housing		
Debt Services		
District Entered		
<b>Total Expense</b>	<b>2,785,441</b>	<b>2,565,933</b>
<b>Net Revenue (Expense), before Endowment Contributions</b>	<b>-</b>	<b>-</b>
<b>Endowment Contributions</b>		
<b>Net Revenue (Expense)</b>	<b>-</b>	<b>-</b>
<b>Net Transfers (to) from other funds</b>		
Tangible Capital Assets Purchased		
Tangible Capital Assets - Work in Progress		
Other		
<b>Total Net Transfers</b>	<b>-</b>	<b>-</b>
<b>Budgeted Surplus (Deficit), for the year</b>	<b>-</b>	<b>-</b>

# School District No.

Schedule 3A

Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2019

	Annual Facility Grant \$	Learning Improvement Fund \$	Aboriginal Education Technology \$	Special Education Equipment \$	Scholarships and Bursaries \$	Special Education Technology \$	School Generated Funds \$	Related Entities \$	Strong Start \$
<b>Deferred Revenue, beginning of year</b>									
<b>Add:</b> Restricted Grants									
Provincial Grants - Ministry of Education	107,268	75,787							96,000
Provincial Grants - Other									
Federal Grants									
Other					2,000		400,000		
Investment Income									
District Entered									
	107,268	75,787	-	-	2,000	-	400,000	-	96,000
<b>Less:</b> Allocated to Revenue	107,268	75,787	-	-	2,000	-	400,000		96,000
Recovered									
District Entered									
<b>Deferred Revenue, end of year</b>	-	-	-	-	-	-	-	-	-
<b>Revenues</b>									
Provincial Grants - Ministry of Education	107,268	75,787							96,000
Provincial Grants - Other									
Federal Grants									
Other Revenue					2,000		400,000		
Rentals and Leases									
Investment Income									
Income (Loss) from Investments in Government Business Enterprises									
District Entered									
	107,268	75,787	-	-	2,000	-	400,000	-	96,000
<b>Expenses</b>									
Salaries									
Teachers									
Principals and Vice Principals									
Educational Assistants		60,500							64,516
Support Staff									
Other Professionals									
Substitutes									
	-	60,500	-	-	-	-	-	-	64,516
Employee Benefits		15,287							19,355
Services and Supplies	107,268						400,000		12,129
Scholarships					2,000				
	107,268	75,787	-	-	2,000	-	400,000	-	96,000
<b>Net Revenue (Expense) before Interfund Transfers</b>	-	-	-	-	-	-	-	-	-
<b>Interfund Transfers</b>									
Tangible Capital Assets Purchased									
Tangible Capital Assets - Work in Progress									
Other									
	-	-	-	-	-	-	-	-	-
<b>Net Revenue (Expense)</b>	-	-	-	-	-	-	-	-	-

# School District No.

Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2019

Schedule 3A

	Ready, Set, Learn	OLEP	CommunityLINK	Rural Education Enhancement Fund	Classroom Enhancement Fund - Overhead	Classroom Enhancement Fund - Staffing and Remedies	TOTAL
	\$	\$	\$	\$	\$	\$	\$
<b>Deferred Revenue, beginning of year</b>							-
<b>Add:</b> Restricted Grants							
Provincial Grants - Ministry of Education	12,250	10,382	347,788		116,063	1,617,903	2,383,441
Provincial Grants - Other							-
Federal Grants							-
Other							402,000
Investment Income							-
District Entered							-
	12,250	10,382	347,788	-	116,063	1,617,903	2,785,441
<b>Less:</b> Allocated to Revenue	12,250	10,382	347,788	-	116,063	1,617,903	2,785,441
Recovered							-
District Entered							-
<b>Deferred Revenue, end of year</b>	-	-	-	-	-	-	-
<b>Revenues</b>							
Provincial Grants - Ministry of Education	12,250	10,382	347,788		116,063	1,617,903	2,383,441
Provincial Grants - Other							-
Federal Grants							-
Other Revenue							402,000
Rentals and Leases							-
Investment Income							-
Income (Loss) from Investments in Government Business Enterprises							-
District Entered							-
	12,250	10,382	347,788	-	116,063	1,617,903	2,785,441
<b>Expenses</b>							
Salaries							
Teachers						1,300,000	1,300,000
Principals and Vice Principals			108,000				108,000
Educational Assistants			141,116				266,132
Support Staff							-
Other Professionals					50,000		50,000
Substitutes							-
	-	-	249,116	-	50,000	1,300,000	1,724,132
Employee Benefits			66,905		2,500	317,903	421,950
Services and Supplies	12,250	10,382	31,767		63,563		637,359
Scholarships							2,000
	12,250	10,382	347,788	-	116,063	1,617,903	2,785,441
<b>Net Revenue (Expense) before Interfund Transfers</b>	-	-	-	-	-	-	-
<b>Interfund Transfers</b>							
Tangible Capital Assets Purchased							-
Tangible Capital Assets - Work in Progress							-
Other							-
	-	-	-	-	-	-	-
<b>Net Revenue (Expense)</b>	-	-	-	-	-	-	-

**School District No.**

Annual Budget - Changes in Special Purpose Funds

Additional Expenses funded by, and reported in, the Operating Fund

**School District No.**

Annual Budget - Changes in Special Purpose Funds

Additional Expenses funded by, and reported in, the Operating Fund	-
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# School District No. 78 (Fraser-Cascade)

Schedule 4

Amended Annual Budget - Capital Revenue and Expense

Year Ended June 30, 2019

	2019 Amended Annual Budget			2018 Amended Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
<b>Revenues</b>				
Provincial Grants				
Ministry of Education			-	
Other			-	
Municipal Grants Spent on Sites			-	
Federal Grants			-	
Other Revenue			-	
Rentals and Leases			-	
Investment Income			-	
Gain (Loss) on Disposal of Tangible Capital Assets			-	
Amortization of Deferred Capital Revenue	859,112		859,112	819,008
District Entered			-	
<b>Total Revenue</b>	<b>859,112</b>	<b>-</b>	<b>859,112</b>	<b>819,008</b>
<b>Expenses</b>				
Operations and Maintenance			-	
Transportation and Housing			-	
Amortization of Tangible Capital Assets				
Operations and Maintenance	1,178,482		1,178,482	1,064,616
Transportation and Housing	124,997		124,997	119,315
Write-off/down of Buildings and Sites			-	
Debt Services				
Capital Lease Interest			-	
Capital Loan Interest			-	
District Entered			-	
<b>Total Expense</b>	<b>1,303,479</b>	<b>-</b>	<b>1,303,479</b>	<b>1,183,931</b>
<b>Net Revenue (Expense)</b>	<b>(444,367)</b>	<b>-</b>	<b>(444,367)</b>	<b>(364,923)</b>
<b>Net Transfers (to) from other funds</b>				
Tangible Capital Assets Purchased			-	
Tangible Capital Assets - Work in Progress			-	
Local Capital			-	
Capital Lease Payment			-	
Capital Loan Payment			-	
District Entered			-	
<b>Total Net Transfers</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Other Adjustments to Fund Balances</b>				
District Portion of Proceeds on Disposal			-	
Tangible Capital Assets Purchased from Local Capital			-	
Tangible Capital Assets WIP Purchased from Local Capital			-	
Principal Payment				
Capital Lease			-	
Capital Loan			-	
District Entered			-	
District Entered			-	
<b>Total Other Adjustments to Fund Balances</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Budgeted Surplus (Deficit), for the year</b>	<b>(444,367)</b>	<b>-</b>	<b>(444,367)</b>	<b>(364,923)</b>

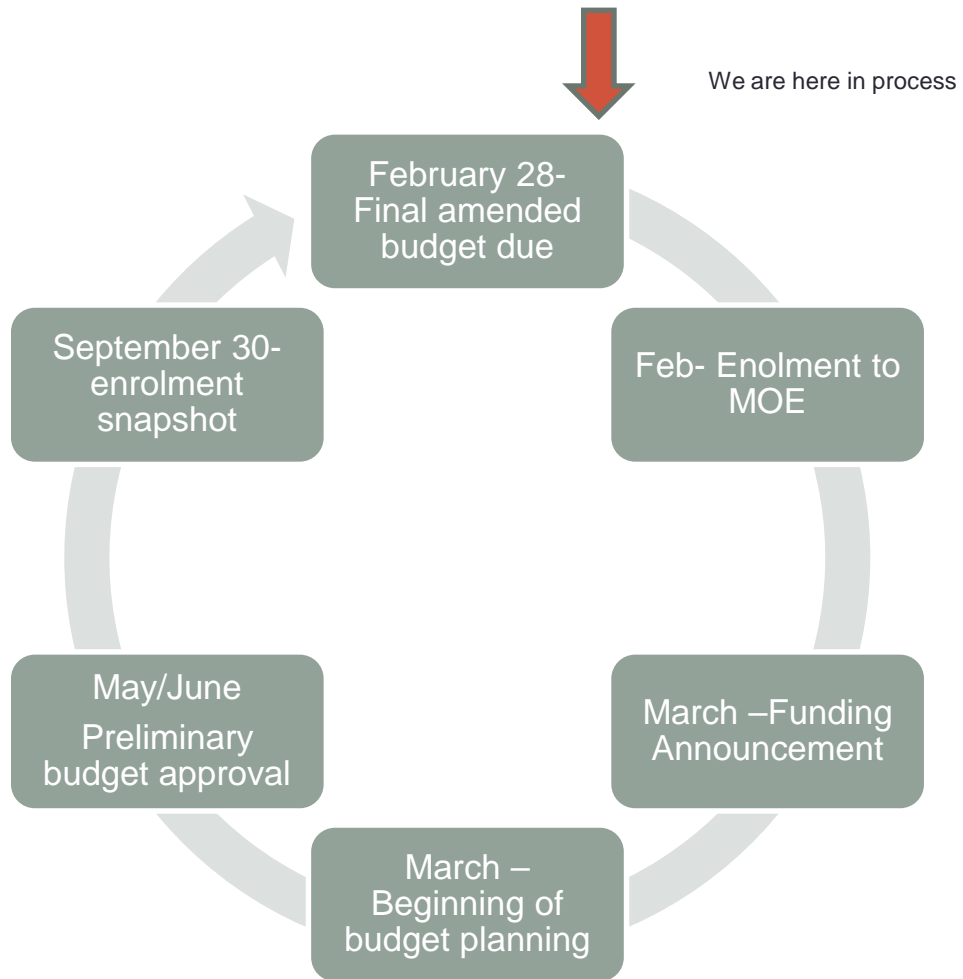
# AMENDED BUDGET 2018 2019

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S.D.# 78 (Fraser Cascade)



# Budget 2018 2019

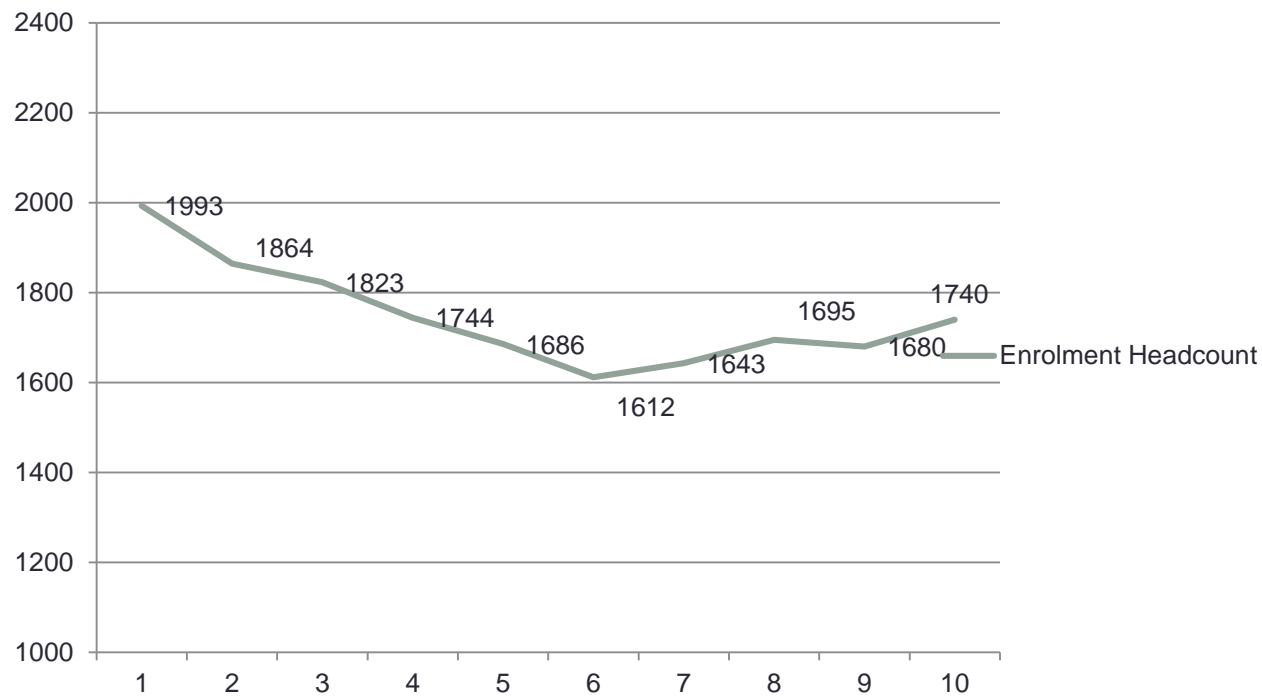


# Budget 2018 2019

School Name	Total FTE				
	18/19	17/18	16/17	15/16	14/15
Hope Secondary	372.437	377	357.00	335.37	317.63
Boston Bar Elem-Secondary	56	52	50.50	59.25	51.75
Coquihalla Elementary	363	369	377.00	355.00	350.00
Harrison Hot Springs Elementary	101	101	104.00	93.00	98.00
Agassiz Elem-Secondary	328	308	307.13	317.00	300.75
Kent Elementary	293	293	298.00	274.00	264.00
Silver Creek Elementary	148	117	120.00	141.00	113.00
Two Rivers Education Centre	50	53	56.00	56.13	68.75
Agassiz Centre for Education	16	13	17.00	16.50	27.13
	1727.435	1683	1686.63	1647.25	1591.00
QaLaTKu7eM	11				
Continuing Ed	2	3	2.65	0.00	0.00
33	1740.43	1686.00	1689.28	1647.25	1591.00

# Budget 2018 2019

## Enrolment Headcount



# Budget 2018 2019

- In 2017 Budget the MOE allocation for the next three years is \$740M which includes additional funding for enrolment, rural education, student transportation, compensation costs and to address the MOA with the BCTF
- The MOA provided \$50M to be added to district funding in January 2017. this amount increased to \$100 M for the 2017/2018 year in addition to \$80M LIF for teachers for \$180M in funding (150M for teacher compensation and 30M for overhead and operating)
- The LIF funding will remain in place as well for support staff at \$20M
- Govt. gave out notional allocations for the amount they anticipated we would need to implement our former CA language. Our portion last year \$1,408,395. After our submission based upon our local language **we received \$325,571 more** to meet our class size and composition issues.
- The district will be responsible for tracking the costs and if all the funds are not spent, they will be recovered.

# Budget 2018 2019

- The district is responsible for on-going reporting of district ratios, teacher staffing and class size a composition to the union and government.
- Remedy reporting is also required. We pay out the remedy as we go and continually monitor how much we owe.
- Overhead reporting is required which includes additional staff time required, extra supplies and equipment needed, other support staff required such as custodial time, pro-d costs etc.
- The district needed to take up previously unused classroom space to accommodate the new classes and blocks required to meet the language. We have continued to use our portables and new classroom space to meet our smaller class sizes

# Budget 2018 2019

- Our Annual Facility Grant is divided into operating-  
\$107,268-9,131(CAMS)=\$98,137
- Capital     -\$420,020 (L/Y-\$495,330)
- This is \$93,000 less than the year before last
- Typically we spend more than we receive to maintain our facilities, using money set aside in local capital. Last year we spent an additional \$500,000 in upgrades/improvements

# Budget 2018 2019

## Revenue Comparison

	2018-2019 Final	2017-2018 Prelim Budget	2017-18 Budget Variance
Operating Grant MOE	\$20,161,566	\$19,107,002	1,054,564
Other MOE Grants			
Pay Equity	229,516	229,516	-
Community Link Funding	347,788	345,619	2,169
Admin Savings Grant	0	96,520	- 96,520
Literacy Grant			-
French Grants	10,382	10,382	-
Strong Start	96,000	96,000	-
Learning Improvement Fund	75,787	77,136	- 1,349
Ready Set Learn	12,250	12,250	-
Classroom Enhancement Fund	1,733,966	1,608,459	125,507
Other Grants	184,576	184,576	
	<u>22,851,831</u>	<u>21,767,460</u>	<u>1,084,371</u>
Other Income			
Local Education Agreements		-	-
Internation Student fees	24,000	24,000	-
Miscellaneous	<u>15,000</u>	<u>15,000</u>	-
	<u>39,000</u>	<u>39,000</u>	-
Rentals and Leases	<u>50,000</u>	<u>50,000</u>	-
Investment Income	<u>120,000</u>	<u>150,000</u>	<u>-30,000</u>
Surplus/(Deficit) Carryforward	<u>1,542,012</u>	<u>\$1,845,362</u>	<u>- 303,350</u>
	<u>\$24,602,843</u>	<u>23,851,822</u>	<u>751,021</u>

# Budget 2018 2019

- Increases in Rates

- Per pupil up from 7301 to 7423 =122/FTE
  - Level 1 up from 38140 to 38800 =660/FTE
  - Level 2 up from 19070 to 19400 =330/FTE
  - Level 3 up from 9610 to 9800 =190/FTE
  - ELL up from 1395 to 1420 =25/FTE
  - AB ed up from 1210 to 1230 =20/FTE
  - Adult up from 4618 to 4696 =78/FTE
- This is to accommodate the increases in salaries and benefits we have experienced over the last two years. My budget file has been adjusted accordingly



# Budget 2018 2019

- Our average teacher salary has been as follows:
  - 2015/16 72,747
  - 2016/17 73,657
  - 2017/18 74,360 plus benefits=91,127
  - 2018/19 75,214 plus benefits =91,761
- We are using \$75,600(\$74,800 L/Y) as our average for budgeting
- Teacher costs will be approximately \$85,000 higher this budget

# Budget 2018 2019

The new funding formula will be announced **for the 2020/2021 school year\*\*this is new**

There will be winners and losers but I believe there will be bridge funding provided

We are continuing to notice an increase in students with special needs coming to our district and this raises challenges in terms of appropriately trained staffing, infrastructure and resources

▪

# Budget 2018 2019

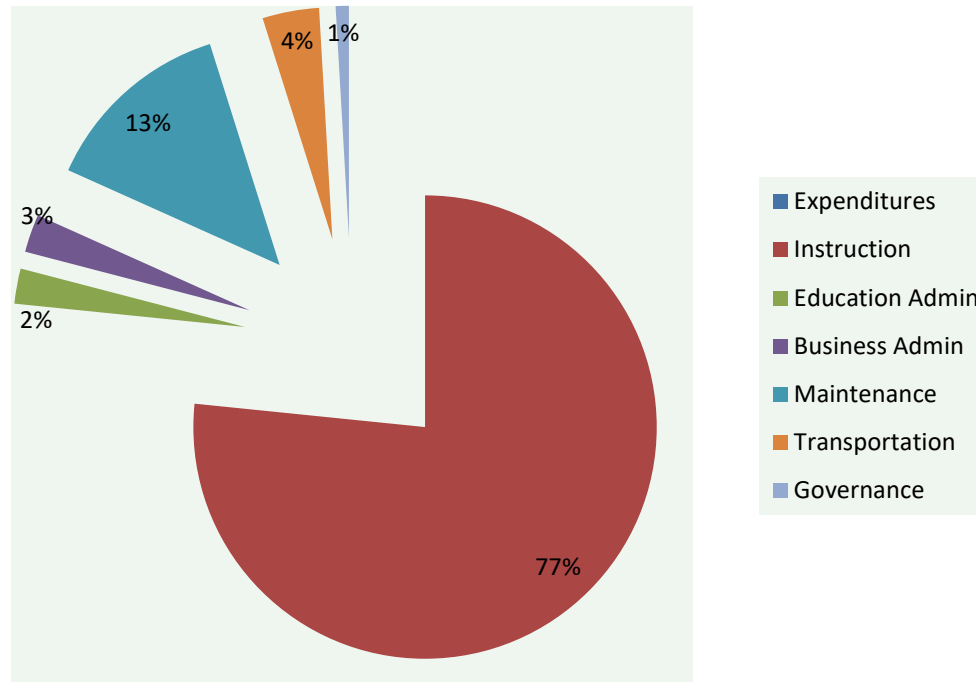
- Cost Pressures:

- Part time Trades Coordinator \$ 63,000
- MyEd BC implementation \$ 10,000
- Block release for Mountain School \$ 12,000
- Increase in Outdoor school program \$ 5,000
- Innovative Practices funding \$ 30,000
- Additional staffing for special education \$100,000+ (addresses students coming in after Sept 30 and for high needs students that do not generate additional funding)

- Total \$ 220,000

- The innovative practices funding will come from the BC ed plan funds which now have to be reported on

# Budget 2018 2019



# Budget 2018 2019

- Reserve/Contingency/Surplus
  - We have approximately \$3.5 M unrestricted surplus
  - The District is tapping into the unrestricted surplus to balance the budget
  - We **received** more funding for CEF which will reduce the total impact on or budget surplus use.
  - Aboriginal Ed is also looking at using some of their surplus in a judicious manner. They too want to keep a healthy contingency to ensure they are able to maintain all of the support workers currently employed. At June 30 the AEC had \$443,295 to carry forward.

# Budget 2018 2019- reserve info

	June 30,2018/19	June 30,2017
Internally restricted	\$ 1,542,012	1,478,691
Unrestricted	3,063,479	\$3,631,946
To local capital		
Operating fund balance	4,605,491	5,110,637
<b>Restricted added to balance</b>	<b>433,166</b>	
Schools	571,775	685,240
Ab Ed,	443,295	450,637
Outdoor education academy	5,287	12,814
Trailer purchase		70,000
Foods room upgrade		70,000
Modular unit	50,000	
Trustee Prod	28,489	30,000
Innovative Practices/ Tech plan	10,000	30,000
Small Bus		130,000
	1,542,012	\$ 1,478,691

# Budget 2018 2019

- On the Horizon
  - review of our funding formula – quantum to remain the same
  - Surplus policy out for input
  - Continue to work with SD 48 to provide education for our new school on first nations land. We are currently mainly the funding conduit
  - Of note: did not get small school grant funding for this year for our new school so will be using our surplus to fund the shortfall. This will be recovered over the next few years
  - Appointment of new auditor
  - Provision of audit information at budget committee
  - Provincial and local bargaining which will have an undetermined impact at this time
  - The new tripartite agreement may mean more reporting to receive full funding for our LEA students

# Budget 2018 2019

