



BOARD OF EDUCATION

BUDGET ADVISORY COMMITTEE MEETING

**January 13, 2020
4:30 p.m.
District Education Office**

AGENDA

1. Call to Order
2. Acknowledgement of Indigenous Territory
3. Approval of the Agenda
4. Approval of Minutes – November 25, 2019 Attached
5. Amended Annual Budget Attached
6. Questions

Adjournment

**Next Meeting: April 6, 2020
 4:30 p.m.
 District Education Office - Hope**

**BOARD OF EDUCATION
SCHOOL DISTRICT NO. 78 (FRASER-CASCADE)
DRAFT MINUTES OF THE BUDGET ADVISORY
COMMITTEE MEETING
November 25, 2019**

PRESENT:

Board - Committee Members:

John Koopman	Trustee
Heather Stewin	Trustee
Cathy Speth	Trustee

Representatives:

Bruce Becker	Principal	FCVPA
Aaron Dodd	Teacher	FCTA

Staff:

Karen Nelson	Superintendent
Natalie Lowe	Secretary-Treasurer
Kevin Bird	Assistant Superintendent
Jenny Veenbos	Assistant Secretary-Treasurer

Recording Secretary:

Laurie Bjorge

Regrets:

Tammy McLaren	Payroll	CMAWBC
Greg Lawley	Vice Principal	FVPVPA
Wayne Bobb	Representative	AEC
Wendy Clark	Parent	DPAC
Karl Koslowsky	Vice Principal	DISTRICT
Cheryl Davidson	Representative	AEC
Lynne Marvell	President	FCTA
Darlene Smith	Payroll	CMAWBC

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. Acknowledgement of Indigenous Territory

3. Introduction of Jenny Veenbaas, Assistant Secretary Treasurer

Welcome to Ms. Veenbaas to the newly created Assistant Secretary-Treasurer position.

4. Election of Chair

The Secretary-Treasurer called for nominations for Chair of the Budget Advisory Committee. Trustee Stewin nominated Trustee Koopman. No other nominations presented. Trustee Koopman becomes Chair by acclamation.

5. **Approval of Agenda – November 25, 2019**

DODD/STEWIN

THAT the Agenda be approved as presented.

Carried

6. **Approval of Minutes – May 13, 2019**

SPETH/STEWIN

THAT the Minutes of the Budget Advisory Committee meeting held on May 13, 2019 be approved.

Carried

7. **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.

The Secretary-Treasurer noted that the mandate will need to be updated at a future date.

8. **Meeting dates**

The Budget Advisory Committee meeting dates were provided in the agenda package as follows:

November 25, 2019, January 13, 2020, April 6, 2020, May 11, 2020

9. **Preliminary Budget 2019/2020**

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 enrolment numbers. 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. Next year the funding model will change based on headcount instead of FTE.
- 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 Ministry of Education goals are to:

1. Improve student achievement and success
2. Improve student outcomes
3. Improve transitions to post-secondary institutions

The Secretary-Treasurer reviewed the provincial Ministry of Education Goal 1 and how it coincides with the district's goals. Most of the public sector contracts have been settled. The support staff contract has been settled within the provincial mandate. BCTF has not settled yet.

Overall provincial debt continues to rise and is expected to reach \$82 billion by 2021. Approximately \$4 billion is set aside to cover wage increases.

MSP premiums will be eliminated by January 2020, but is being replaced by the employer health tax which costs the district more. The government did provide grant money to cover the duplication of districts paying both the employer health tax and MSP premiums.

The government is investing \$6 million in respite services, \$85 million for children in care, \$75 million for mental health initiatives, \$18 million in adult education and ELL, and \$21 million for BC transit and Handydart.

Carbon tax will increase by \$5 per ton effective April 2019 and an additional \$5 in each of the next two years to \$50 per ton by 2021 – this will cost the district an extra \$10,000 per year.

The Secretary-Treasurer reviewed last year's budget compared to the 2019-2020 preliminary budget. The budget funding has been very stable for the last few years. The Community Link grant which is set aside for vulnerable students including costs associated to staffing, and school meals programs, increased slightly.

Overall costs, such as hydro, gas, CPP, and WCB have increased. SEP projects such as lighting and heating upgrades have helped operation costs, offsetting those increases. WCB rate has increased provincially, but because our district has a very good experience rating, we are well below provincial average.

The Secretary-Treasurer discussed the influx of special education students after the 1701 snapshot date of September 30th, which means they are not funded. These costs have to come from the overall budget. There is an increased need for bus monitors as the safety risk to other students and drivers has increased.

The district is continuing to work on teacher collaboration and other initiatives to assist in implementing the new curriculum. The BC Ed plan money of \$34,769 is being used to support Pro-D and collaboration time at the schools. We are also supporting professional development to ensure staff are exposed to the latest information on education transformation.

The Ministry of Education is in the process of revamping the funding system. The formula will be implemented in the 20/21 year with transitional funding to districts so they can adjust over a short time.

Adjournment

/STEWIN

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

Carried

Notice of Next Meeting:

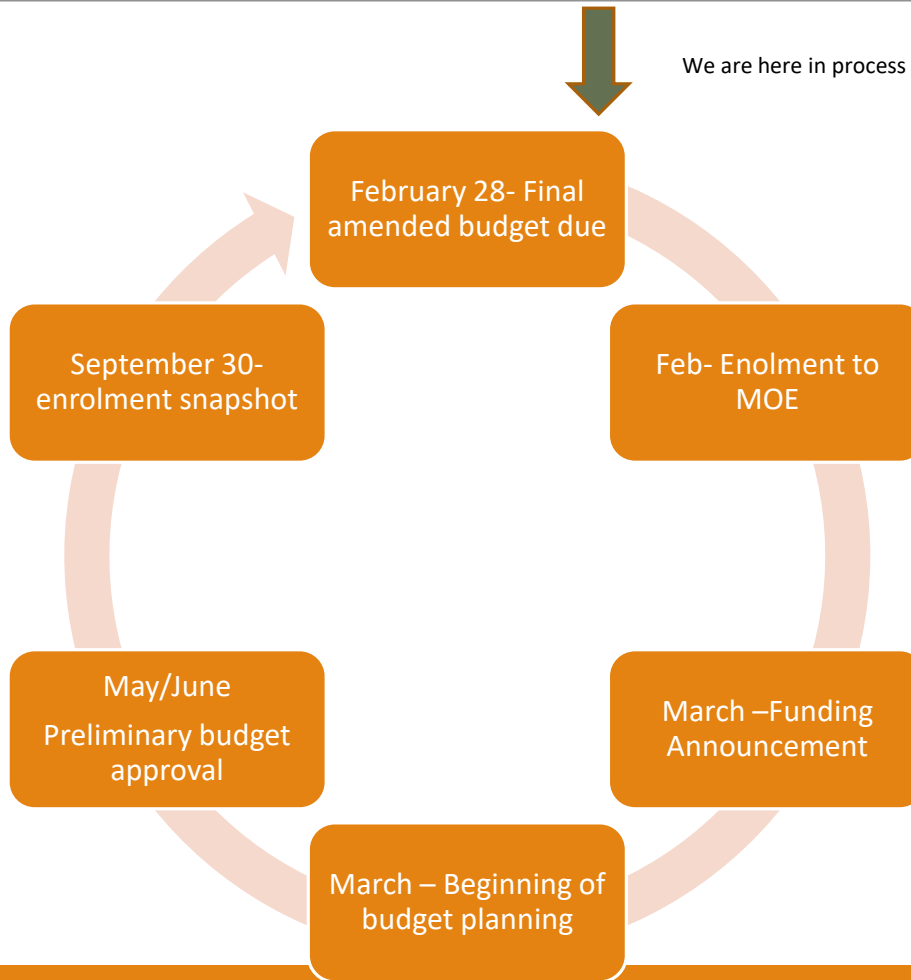
January 13, 2020

District Education Office

AMENDED Budget 2019 2020

S.D.# 78 (FRASER CASCADE)

Budget 2019 2020



Budget 2019 2020 overview

Allocation remains unchanged

Overall provincial growth – up 2024

Fifth year of enrolment growth provincially

40 Districts growing and 20 in decline (down 1287 FTE)

Special education up 1637 students since Mar (\$30.8M)

And 2221 students since last September (\$60M)

Overall budget up to \$5.391M up \$161M over last year

No holdback

Labour settlement grant will be extra

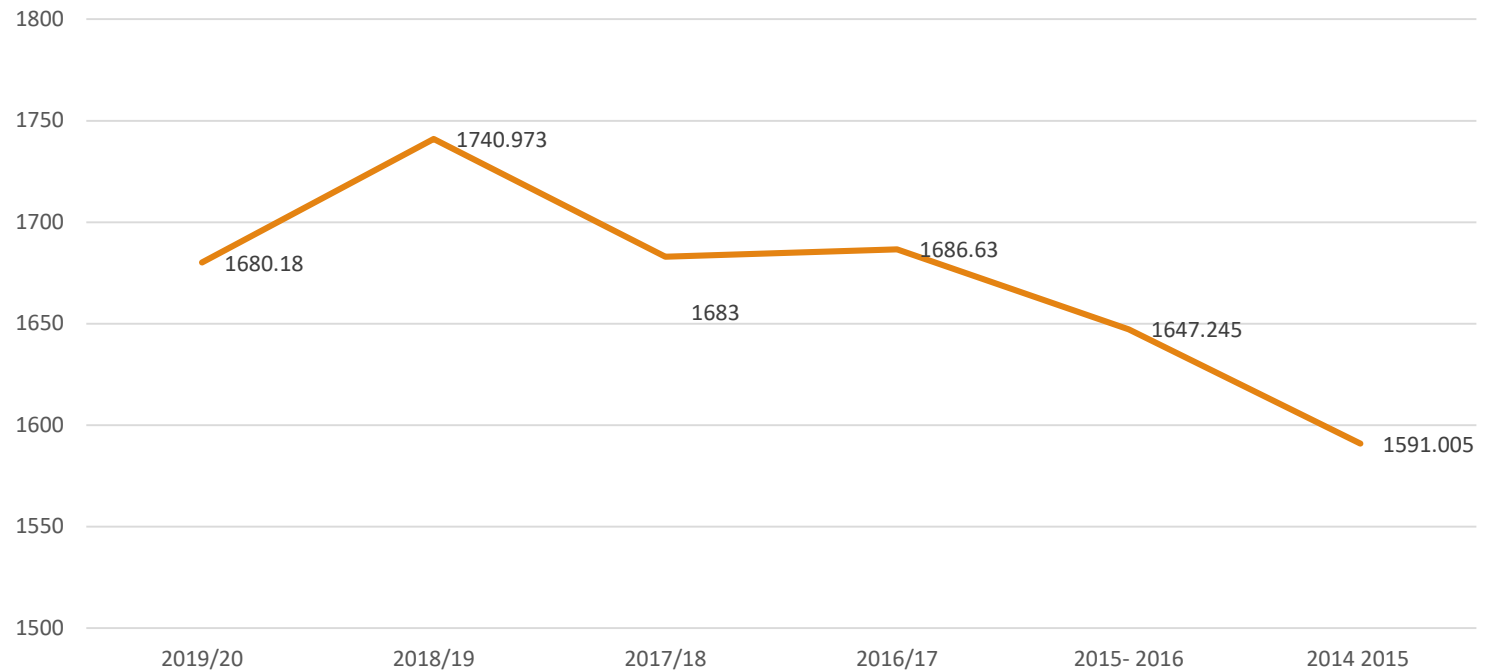
CEF 465.2 M up 32.5M from last year (4200 FTE teachers)

Budget 2019 2020

School Name	Total FTE				
	19/20	18/19	17/18	16/17	15/16
Hope Secondary	370.937	372.437	377	357.00	335.37
Boston Bar Elem-Secondary	49.75	56	52	50.50	59.25
Coquihalla Elementary	340	363	369	377.00	355.00
Harrison Hot Springs Elementary	104	101	101	104.00	93.00
Agassiz Elem-Secondary	311.25	328	308	307.13	317.00
Kent Elementary	283	293	293	298.00	274.00
Silver Creek Elementary	141	148	117	120.00	141.00
Two Rivers Education Centre	53	50	53	56.00	56.13
Agassiz Centre for Education	18	16	13	17.00	16.50
	1670.937	1727.435	1683	1686.63	1647.25
QaLaTKu7eM	8	11			
Continuing Ed	1.25	2	3	2.65	0.00
	1680.187	1740.43	1686.00	1689.28	1647.25

Budget 2019 2020

Enrolment by year



Budget 2019 2020

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 \$1,733,966. After our submission based upon our local language **we received \$1,706,738** 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 2019 2020

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. We are still working on the impacts of the 1995 learning disabled language.

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 2019 2020

Our Annual Facility Grant is divided into operating \$107,268-6,848(CAMS)=\$100,420

Capital -\$420,020 (L/Y-\$420,020)

This is \$75,000 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 2019 2020

Revenue Comparison

Name	2019-2020 Final	2018-19 Final Budget	Final Budget Variance
Operating Grant MOE			
School Age FTE Grant	12538305.25	12904421.56	-366116.3125
Total K-12 Additional Enrolment		0	0.6875
Enrolment Decline Supplement	157260	0	157260
ESL/ESD Grant	162955	132060	30895
Aboriginal Education Grant	909150	763830	145320
Level 1 Special Education Rate		38800	3600
Special Education Level 2 Grant	1676600	1610200	66400
Special Education Level 3 Grant	522750	509600	13150
Adult Education Grant	5369.625	9392	-4022.375
Salary Differential Grant	61036	116700	-55664
Unique Geographic Factors	4368365	3964477	403888
Transportation	0	0	0
BC ED. Plan	34769	33235	1534
Summer School	1466	1250	216
	\$20,565,226	\$20,161,566	\$403,660
Other MOE Grants			
Labour Settlement Grant	60000		60000
Pay Equity	229516	229516	0
Community Link Funding	350072	347788	2284
Admin Savings Grant	163264	0	163264
French Grants	10382	10382	0
Strong Start	96000	96000	0
Learning Improvement Fund	78101	75787	2314
Ready Set Learn	12250	12250	0
Classroom Enhancement Fund	1706738	1733966	-27228
Other Grants	184576	184576	0
	\$2,890,899	\$2,690,265	\$200,634
Other Income			
Local Education Agreements	60741	0	60741
International Student fees	38000	24000	14000
Miscellaneous	85000	15000	70000
	\$183,741	\$39,000	\$144,741
Rentals and Leases			
Rental Income	50000	50000	0
	\$50,000	\$50,000	\$0
Investment Income			
Interest Income	175000	120000	55000
	\$175,000	\$120,000	\$55,000
Surplus/(Deficit) Carryforward			
Surplus/(Deficit) Carryforward Unrestricted	629343	533084	96259
Surplus/(Deficit) Carryforward Restricted	1428058	1409125	18933
	\$2,057,401	\$1,942,209	\$115,192
	\$25,922,267	\$25,003,040	\$919,227

Budget 2019 2020

Increases in Rates over 3 years

- Per pupil up from 7301 to 7423 to 7468 =167/FTE
- Level 1 up from 38140 to 38800 to 42200 =4060/FTE
- Level 2 up from 19070to 19400 to 20200 =1130/FTE
- Level 3 up from 9610 to 9800 to 10250 =640/FTE
- ELL up from1395 to 1420 to 1495 =1000/FTE
- AB ed up from 1210 to 1230 to 1450 =240/FTE
- Adult up from 4618 to 4696to 4773 =155/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 2019 2020

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
- 2019/20 75,600 plus benefits =93,744

- 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 2019 2020

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

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. These needs are putting a stress on our available resources

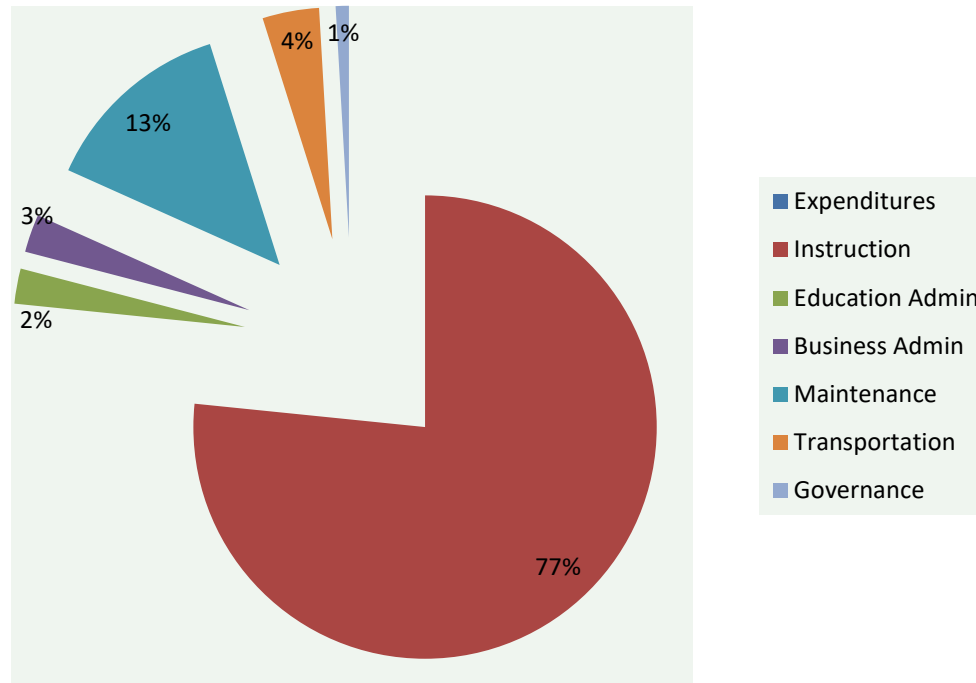
Budget 2019 2020

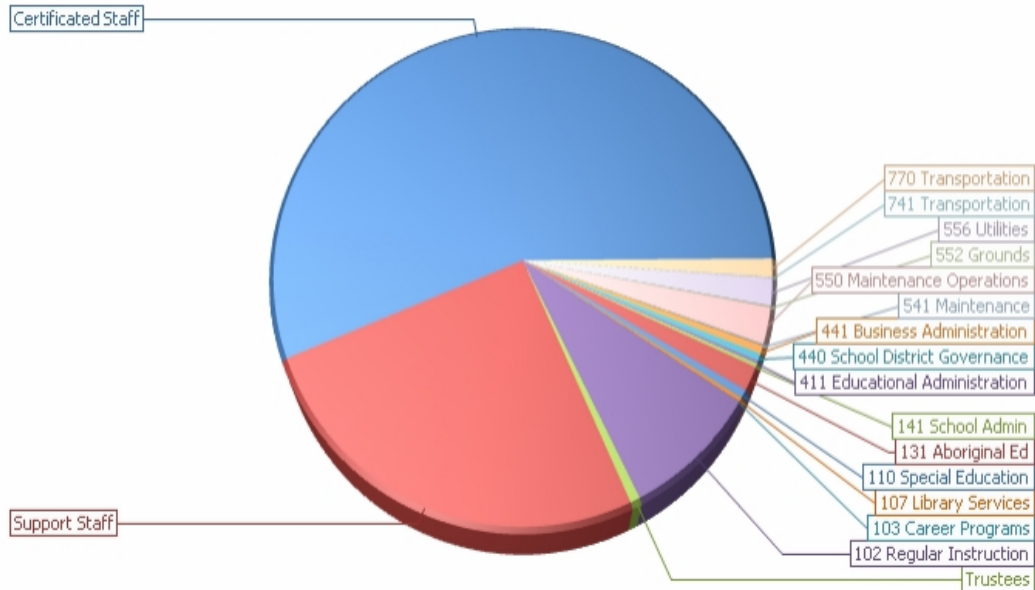
Priority for upcoming year:

- Review of our teacher and support staffing as our enrolment has fallen
- Review of new formula and its on-going district implications
- Review of our special needs to ensure we have adequate resources assigned for our low incidence students

The district may have to review some of the additional funding that has been allocated to supplement services in schools as they may no longer be affordable.

Budget 2019 2020





Category	Amount	Percentage
Certificated Staff	\$14,561,727	56%
Support Staff	\$6,577,154	25%
Trustees	\$155,163	1%
102 Regular Instruction	\$2,206,550	9%
103 Career Programs	\$2,500	0%
107 Library Services	\$55,709	0%
110 Special Education	\$144,486	1%
131 Aboriginal Ed	\$405,205	2%
141 School Admin	\$62,100	0%
411 Educational Administration	\$46,258	0%
440 School District Governance	\$117,782	0%
441 Business Administration	\$139,589	1%
541 Maintenance	\$27,500	0%
550 Maintenance Operations	\$611,600	2%
552 Grounds	\$22,179	0%
556 Utilities	\$464,100	2%
741 Transportation	\$8,064	0%
770 Transportation	\$314,601	1%
Total Expenditures	\$25,922,267	

Budget 2019 2020

Reserve/Contingency/Surplus

- We have approximately \$3.5 M unrestricted surplus
- The District is tapping into the unrestricted surplus to balance the budget
- We **did not** reduce staff this year in spite of our overall reduction in students so there will be an impact on budget surplus use. We are, however, managing to stay within our initial budget forecast.

Budget 2018 2019- reserve info

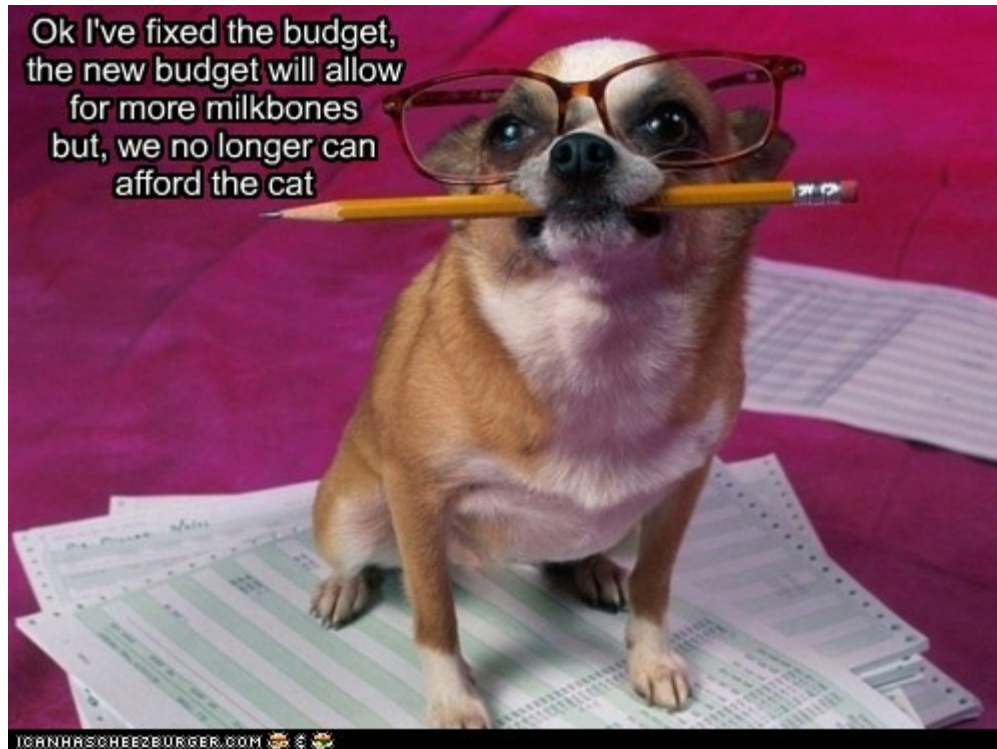
	June 30,2018/19	
Internally restricted	\$ 1,089,718	\$
Unrestricted	3,396,684	
To local capital		
Operating fund balance	4,486,402	4,605,491
Schools	507,059	
Ab Ed	348,097	
Outdoor education academy	282	
Modular unit	125,000	
Trustee Prod	29,280	
Innovative Practices/ Tech plan	30,000	
Truck Purchase	50,000	
	1,089,718	

Budget 2019 2020

On the Horizon

- review of our funding formula – quantum to remain the same
- 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: we did get small school grant funding for this year for our new school so will be using part to fund the over expenditure from last year.**
- Provision of audit information at budget committee
- Provincial 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

Ok I've fixed the budget,
the new budget will allow
for more milkbones
but, we no longer can
afford the cat



Amended Annual Budget

School District No. 78 (Fraser-Cascade)

June 30, 2020

School District No. 78 (Fraser-Cascade)

June 30, 2020

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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 2019/2020 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 2019/2020.
3. The attached Statement 2 showing the estimated revenue and expense for the 2019/2020 fiscal year and the total budget bylaw amount of \$27,922,861 for the 2019/2020 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 2019/2020.

READ A FIRST TIME THE 21st DAY OF JANUARY, 2020;

READ A SECOND TIME THE 21st DAY OF JANUARY, 2020;

READ A THIRD TIME, PASSED AND ADOPTED THE 18th DAY OF FEBRUARY, 2020;

(Corporate Seal)

Chairperson of the Board

Secretary Treasurer

I HEREBY CERTIFY this to be a true original of School District No. 78 (Fraser-Cascade) Amended Annual Budget Bylaw 2019/2020, adopted by the Board the 18th DAY OF FEBRUARY, 2020.

Secretary Treasurer

School District No. 78 (Fraser-Cascade)

Statement 2

Amended Annual Budget - Revenue and Expense
Year Ended June 30, 2020

	2020 Amended Annual Budget	2019 Amended Annual Budget
Ministry Operating Grant Funded FTE's		
School-Age	1,678,938	1,738,438
Adult	1,125	2,000
Other	-	-
Total Ministry Operating Grant Funded FTE's	1,680,063	1,740,438
Revenues	\$	\$
Provincial Grants		
Ministry of Education	19,685,188	19,505,509
Federal Grants	70,000	
Tuition	38,000	24,000
Other Revenue	4,566,946	3,870,590
Rentals and Leases	50,000	50,000
Investment Income	175,000	120,000
Amortization of Deferred Capital Revenue	889,114	859,112
Total Revenue	25,474,248	24,429,211
Expenses		
Instruction	21,306,552	20,197,186
District Administration	1,425,158	1,222,654
Operations and Maintenance	4,229,786	4,111,211
Transportation and Housing	961,365	884,539
Total Expense	27,922,861	26,415,590
Net Revenue (Expense)	(2,448,613)	(1,986,379)
Budgeted Allocation (Retirement) of Surplus (Deficit)	1,957,401	1,542,012
Budgeted Surplus (Deficit), for the year	(491,212)	(444,367)
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	(491,212)	(444,367)
Budgeted Surplus (Deficit), for the year	(491,212)	(444,367)

School District No. 78 (Fraser-Cascade)

Amended Annual Budget - Revenue and Expense
Year Ended June 30, 2020

	2020 Amended Annual Budget	2019 Amended Annual Budget
Budget Bylaw Amount		
Operating - Total Expense	23,507,983	22,326,670
Special Purpose Funds - Total Expense	3,034,552	2,785,441
Capital Fund - Total Expense	1,380,326	1,303,479
Total Budget Bylaw Amount	27,922,861	26,415,590

Approved by the Board

Signature of the Chairperson of the Board of Education _____ DRAFT
Signature of the Superintendent _____ DRAFT
Signature of the Secretary/Treasurer _____ DRAFT

School District No. 78 (Fraser-Cascade)

Amended Annual Budget - Changes in Net Financial Assets (Debt)
Year Ended June 30, 2020

	2020 Amended Annual Budget	2019 Amended Annual Budget
	\$	\$
Surplus (Deficit) for the year	<u>(2,448,613)</u>	<u>(1,986,379)</u>
Effect of change in Tangible Capital Assets		
Amortization of Tangible Capital Assets	<u>1,380,326</u>	<u>1,303,479</u>
Total Effect of change in Tangible Capital Assets	<u>1,380,326</u>	<u>1,303,479</u>
	<u>-</u>	<u>-</u>
(Increase) Decrease in Net Financial Assets (Debt)	<u><u>(1,068,287)</u></u>	<u><u>(682,900)</u></u>

School District No. 78 (Fraser-Cascade)

Amended Annual Budget - Schedule of Changes in Accumulated Surplus (Deficit) by Fund
Year Ended June 30, 2020

	Operating Fund	Special Purpose Fund	Capital Fund	2020 Amended Annual Budget
	\$	\$	\$	\$
Accumulated Surplus (Deficit), beginning of year	1,957,401		491,212	2,448,613
Changes for the year				
Net Revenue (Expense) for the year	(1,957,401)		(491,212)	(2,448,613)
Net Changes for the year	<u>(1,957,401)</u>	<u>-</u>	<u>(491,212)</u>	<u>(2,448,613)</u>
Budgeted Accumulated Surplus (Deficit), end of year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

School District No. 78 (Fraser-Cascade)

Amended Annual Budget - Operating Revenue and Expense
Year Ended June 30, 2020

	2020 Amended Annual Budget	2019 Amended Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	17,263,636	17,122,068
Federal Grants	70,000	
Tuition	38,000	24,000
Other Revenue	3,953,946	3,468,590
Rentals and Leases	50,000	50,000
Investment Income	175,000	120,000
Total Revenue	21,550,582	20,784,658
Expenses		
Instruction	18,379,268	17,519,013
District Administration	1,425,158	1,222,654
Operations and Maintenance	2,886,046	2,825,461
Transportation and Housing	817,511	759,542
Total Expense	23,507,983	22,326,670
Net Revenue (Expense)	(1,957,401)	(1,542,012)
Budgeted Prior Year Surplus Appropriation	1,957,401	1,542,012
Budgeted Surplus (Deficit), for the year	-	-

School District No. 78 (Fraser-Cascade)

Schedule 2A

Amended Annual Budget - Schedule of Operating Revenue by Source
Year Ended June 30, 2020

	2020 Amended Annual Budget	2019 Amended Annual Budget
	\$	\$
Provincial Grants - Ministry of Education		
Operating Grant, Ministry of Education	20,565,226	20,161,566
ISC/LEA Recovery	(3,938,946)	(3,453,590)
Other Ministry of Education Grants		
Pay Equity	229,516	229,516
Transportation Supplement	184,576	184,576
Employer Health Tax Grant	163,264	-
Labour Settlement Grant	60,000	-
Total Provincial Grants - Ministry of Education	17,263,636	17,122,068
Federal Grants	70,000	
Tuition		
International and Out of Province Students	38,000	24,000
Total Tuition	38,000	24,000
Other Revenues		
Funding from First Nations	3,938,946	3,453,590
Miscellaneous		
Miscellaneous	15,000	15,000
Total Other Revenue	3,953,946	3,468,590
Rentals and Leases	50,000	50,000
Investment Income	175,000	120,000
Total Operating Revenue	21,550,582	20,784,658

School District No. 78 (Fraser-Cascade)

Schedule 2B

Amended Annual Budget - Schedule of Operating Expense by Object
Year Ended June 30, 2020

	2020 Amended Annual Budget	2019 Amended Annual Budget
	\$	\$
Salaries		
Teachers	7,834,524	7,386,569
Principals and Vice Principals	1,680,080	1,520,000
Educational Assistants	2,122,773	2,035,547
Support Staff	2,284,410	2,138,132
Other Professionals	814,047	680,191
Substitutes	795,402	897,486
Total Salaries	15,531,236	14,657,925
Employee Benefits	3,914,723	3,751,701
Total Salaries and Benefits	19,445,959	18,409,626
Services and Supplies		
Services	468,189	470,214
Student Transportation	268,252	267,752
Professional Development and Travel	276,250	268,621
Rentals and Leases	15,000	40,000
Dues and Fees	36,700	34,700
Insurance	93,326	93,326
Interest	-	-
Supplies	2,440,207	2,278,331
Utilities	464,100	464,100
Total Services and Supplies	4,062,024	3,917,044
Total Operating Expense	23,507,983	22,326,670

School District No. 78 (Fraser-Cascade)

Amended Annual Budget - Operating Expense by Function, Program and Object
 Year Ended June 30, 2020

	Teachers Salaries	Principals and Vice Principals Salaries	Educational Assistants Salaries	Support Staff Salaries	Other Professionals Salaries	Substitutes Salaries	Total Salaries
	\$	\$	\$	\$	\$	\$	\$
1 Instruction							
1.02 Regular Instruction	6,419,415	551,096		148,480		567,080	7,686,071
1.03 Career Programs		50,000		20,000			70,000
1.07 Library Services	108,849	51,200					160,049
1.08 Counselling	127,156	72,200					199,356
1.10 Special Education	1,002,924	51,200	1,686,842			98,213	2,839,179
1.30 English Language Learning	84,260						84,260
1.31 Indigenous Education	91,920	-	435,931	279,843		11,500	819,194
1.41 School Administration		904,384					904,384
Total Function 1	7,834,524	1,680,080	2,122,773	448,323	-	676,793	12,762,493
4 District Administration							
4.11 Educational Administration					367,427		367,427
4.40 School District Governance					154,163		154,163
4.41 Business Administration				173,929	216,531		390,460
Total Function 4	-	-	-	173,929	738,121	-	912,050
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration					37,963		37,963
5.50 Maintenance Operations				1,245,010		96,909	1,341,919
5.52 Maintenance of Grounds				37,419			37,419
5.56 Utilities							-
Total Function 5	-	-	-	1,282,429	37,963	96,909	1,417,301
7 Transportation and Housing							
7.41 Transportation and Housing Administration				65,928	37,963		103,891
7.70 Student Transportation				313,801		21,700	335,501
Total Function 7	-	-	-	379,729	37,963	21,700	439,392
9 Debt Services							
9.92 Interest on Bank Loans							-
9.94 Interest on Temporary Borrowing							-
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	7,834,524	1,680,080	2,122,773	2,284,410	814,047	795,402	15,531,236

School District No. 78 (Fraser-Cascade)

Amended Annual Budget - Operating Expense by Function, Program and Object
Year Ended June 30, 2020

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2020 Amended Annual Budget	2019 Amended Annual Budget
	\$	\$	\$	\$	\$	\$
1 Instruction						
1.02 Regular Instruction	7,686,071	1,882,084	9,568,155	1,941,356	11,509,511	10,904,202
1.03 Career Programs	70,000		70,000	2,500	72,500	52,500
1.07 Library Services	160,049	37,772	197,821	45,901	243,722	313,638
1.08 Counselling	199,356	46,943	246,299		246,299	227,493
1.10 Special Education	2,839,179	755,160	3,594,339	75,390	3,669,729	3,410,768
1.30 English Language Learning	84,260	20,222	104,482		104,482	114,686
1.31 Indigenous Education	819,194	152,840	972,034	305,205	1,277,239	1,093,507
1.41 School Administration	904,384	294,302	1,198,686	57,100	1,255,786	1,402,219
Total Function 1	12,762,493	3,189,323	15,951,816	2,427,452	18,379,268	17,519,013
4 District Administration						
4.11 Educational Administration	367,427	87,660	455,087	46,258	501,345	482,840
4.40 School District Governance	154,163	1,000	155,163	117,782	272,945	221,225
4.41 Business Administration	390,460	120,819	511,279	139,589	650,868	518,589
Total Function 4	912,050	209,479	1,121,529	303,629	1,425,158	1,222,654
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	37,963	8,637	46,600	27,500	74,100	69,864
5.50 Maintenance Operations	1,341,919	373,503	1,715,422	561,600	2,277,022	2,220,674
5.52 Maintenance of Grounds	37,419	11,226	48,645	22,179	70,824	70,823
5.56 Utilities	-	-	-	464,100	464,100	464,100
Total Function 5	1,417,301	393,366	1,810,667	1,075,379	2,886,046	2,825,461
7 Transportation and Housing						
7.41 Transportation and Housing Administration	103,891	28,415	132,306	8,064	140,370	132,196
7.70 Student Transportation	335,501	94,140	429,641	247,500	677,141	627,346
Total Function 7	439,392	122,555	561,947	255,564	817,511	759,542
9 Debt Services						
9.92 Interest on Bank Loans			-		-	-
9.94 Interest on Temporary Borrowing			-		-	-
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	15,531,236	3,914,723	19,445,959	4,062,024	23,507,983	22,326,670

School District No. 78 (Fraser-Cascade)

Amended Annual Budget - Special Purpose Revenue and Expense
Year Ended June 30, 2020

	<u>2020 Amended Annual Budget</u>	<u>2019 Amended Annual Budget</u>
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	2,421,552	2,383,441
Other Revenue	613,000	402,000
Total Revenue	<u>3,034,552</u>	<u>2,785,441</u>
Expenses		
Instruction	2,927,284	2,678,173
Operations and Maintenance	107,268	107,268
Total Expense	<u>3,034,552</u>	<u>2,785,441</u>
Budgeted Surplus (Deficit), for the year	<u>-</u>	<u>-</u>

School District No. 78 (Fraser-Cascade)

Amended Annual Budget - Changes in Special Purpose Funds

School District No. 78 (Fraser-Cascade)

Amended Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2020

	Annual Facility Grant	Learning Improvement Fund	Scholarships and Bursaries	Special Education Technology	School Generated Funds	Strong Start	Ready, Set, Learn	OLEP
	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year			48,351	21,968	629,114	56,001	2,658	
Add: Restricted Grants								
Provincial Grants - Ministry of Education	107,268	78,101				96,000	12,250	10,382
Other			13,000		600,000			
	107,268	78,101	13,000	-	600,000	96,000	12,250	10,382
Less: Allocated to Revenue	107,268	78,101	13,000	-	600,000	96,000	12,250	10,382
Deferred Revenue, end of year	-	-	48,351	21,968	629,114	56,001	2,658	-
Revenues								
Provincial Grants - Ministry of Education	107,268	78,101				96,000	12,250	10,382
Other Revenue			13,000		600,000			
	107,268	78,101	13,000	-	600,000	96,000	12,250	10,382
Expenses								
Salaries								
Teachers								
Educational Assistants						70,418		
Support Staff		56,579						
Other Professionals								
Substitutes							6,500	
	-	56,579	-	-	-	70,418	6,500	-
Employee Benefits		16,974				21,126	1,500	
Services and Supplies	107,268	4,548			600,000	4,456	4,250	10,382
Bursaries and Scholarships			13,000					
	107,268	78,101	13,000	-	600,000	96,000	12,250	10,382
Net Revenue (Expense)	-	-	-	-	-	-	-	-

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School District No. 78 (Fraser-Cascade)

Amended Annual Budget - Changes in Special Purpose Funds

School District No. 78 (Fraser-Cascade)

Amended Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2020

	CommunityLINK	Classroom Enhancement Fund - Overhead	Classroom Enhancement Fund - Staffing	Classroom Enhancement Fund - Remedies	First Nation Student Transportation	TOTAL
	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year			72,034			830,126
Add: Restricted Grants						
Provincial Grants - Ministry of Education	350,072	115,556	1,477,233	113,949	60,741	2,421,552
Other						613,000
	350,072	115,556	1,477,233	113,949	60,741	3,034,552
Less: Allocated to Revenue	350,072	115,556	1,477,233	113,949	60,741	3,034,552
Deferred Revenue, end of year	-	-	72,034	-	-	830,126
Revenues						
Provincial Grants - Ministry of Education	350,072	115,556	1,477,233	113,949	60,741	2,421,552
Other Revenue						613,000
	350,072	115,556	1,477,233	113,949	60,741	3,034,552
Expenses						
Salaries						
Teachers	7,660		1,206,398			1,214,058
Educational Assistants	212,960					283,378
Support Staff					15,340	71,919
Other Professionals		50,000				50,000
Substitutes				98,949		105,449
	220,620	50,000	1,206,398	98,949	15,340	1,724,804
Employee Benefits	60,356	5,000	270,835	15,000		390,791
Services and Supplies	69,096	60,556			45,401	905,957
Bursaries and Scholarships						13,000
	350,072	115,556	1,477,233	113,949	60,741	3,034,552
Net Revenue (Expense)	-	-	-	-	-	-

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School District No. 78 (Fraser-Cascade)

Amended Annual Budget - Capital Revenue and Expense
 Year Ended June 30, 2020

	2020 Amended Annual Budget			2019 Amended Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
Revenues				
Amortization of Deferred Capital Revenue	889,114		889,114	859,112
Total Revenue	889,114	-	889,114	859,112
Expenses				
Amortization of Tangible Capital Assets				
Operations and Maintenance	1,236,472		1,236,472	1,178,482
Transportation and Housing	143,854		143,854	124,997
Total Expense	1,380,326	-	1,380,326	1,303,479
Net Revenue (Expense)	(491,212)	-	(491,212)	(444,367)
Net Transfers (to) from other funds				
Total Net Transfers	-	-	-	-
Other Adjustments to Fund Balances				
Total Other Adjustments to Fund Balances	-	-	-	
Budgeted Surplus (Deficit), for the year	(491,212)	-	(491,212)	(444,367)