



BOARD OF EDUCATION

BUDGET ADVISORY COMMITTEE MEETING

April 12, 2021

4:30 p.m.

Via Zoom Conference Call

AGENDA

1. Call to Order/Acknowledgement of Indigenous Territory
2. Approval of the Agenda
3. Approval of Minutes – January 11, 2021 Attached
4. Preliminary 2021-2022 Budget Attached
5. Questions

Adjournment

Next Meeting: **May 10, 2021**
4:30 pm
Via Zoom Conference Call

**BOARD OF EDUCATION
SCHOOL DISTRICT NO. 78 (FRASER-CASCADE)
DRAFT MINUTES OF THE BUDGET ADVISORY
COMMITTEE MEETING
January 11, 2021
Via Zoom Conference Call**

PRESENT:

Board - Committee Members:

Linda Kerr	Trustee	Chair
Cathy Speth	Trustee	
Ron Johnstone	Trustee	
Wendy Colman-Lawley	Trustee (guest)	

Representatives:

Bruce Becker	Principal	FCPVPA
Greg Lawley	Principal	FCPVPA
Aaron Poulin	Teacher	FCTA
Lynne Marvell	President	FCTA

Staff:

Balan Moorthy	Superintendent
Natalie Lowe	Secretary-Treasurer
Renge Bailie	Assistant Superintendent
Jenny Veenbaas	Assistant Secretary-Treasurer
Laurie Bjorge	Recording Secretary

Regrets:

Cheryl Davidson	Representative	IEC
Vacant	Representative	IEC
Vacant	Representative	DPAC
Vacant	Representative	DPAC
Vacant	Representative	CMAWBC
Vacant	Representative	CMAWBC
Vacant	Representative	Student

1. Call to Order and Acknowledgement

Trustee Johnstone called the meeting to order at 4:30 p.m. via Zoom conference call and acknowledged that the meeting was being held on the traditional ancestral and unceded shared territories of the Cheam, Sts'ailes, Sq'éwlets, Seabird Island, Nlaka'pamux, and the Chawathil people.

2. Approval of Agenda – January 11, 2021

SPETH/MARVELL

THAT the Agenda be approved as presented.

Carried

3. Approval of Minutes – November 30, 2020**JOHNSTONE/SPETH**

THAT the Minutes of the Budget Advisory Committee meeting held on November 30, 2020 be approved as presented.

Carried

4. Amended Annual Budget

The Assistant Secretary-Treasurer reviewed the budget cycle dates. The Amended Budget is due to the Ministry February 28, 2021.

The Secretary-Treasurer noted that the budget is showing increased funding due to additional funding for Covid relief. The Superintendent and Assistant Superintendent are reviewing how Special Education services funding is distributed within the district. CEF funding may be pulled back from schools to the district and re-distributed differently.

A noticeable increase in enrolment is showing since the September 30 1701 enrolment. This is a result of the hard work by our teachers and administrators to encourage students to return to class. Funding is based on the September 1701 enrolment at 1638.75 FTE. Enrolment has increased to 1685.75 FTE. The district has received some money through the Enrolment Decline grant.

The Ministry announced in December the following changes to the district funding:

For enrolment-based funding:

- Basic Student \$12,390,810
- Unique Student Enrolment \$3,560,643

The overall change from the February estimate for enrolment-based funding decreased by \$42,134.

Non-enrolment based funding:

- Supplement for Enrolment Decline - 1% - 4% enrolment decline category
- +\$32,321 (enrolment based). While there still was a decline in enrolment on the September 1701 snapshot, the funding protection was clawed back meaning a decrease of \$221,850
- The Ministry funding formula has changed where they are putting more money into non-enrolment items, and less into enrolment-based funding. As enrolment increases, funding does not.
- Supplement for Unique Geographic Factors has increased by \$115,200
- Supplement to Salary Differential has increased by \$66,288

Overall Summary of Operating Grant funding was a decrease to the District of \$50,175 from the original funding that was announced.

Changes to Special Purpose Funding:

- Classroom Enhancement Funds - the district received the requested CEF funding from the Ministry.

- Total of \$1,874,440
- Staffing of 17.1 FTE amounting to \$1,630,203
- Overhead of \$103,010
- Remedy of \$141,227
- This is an increase, however, these funds have already been implemented and allocated in our current staffing.
- Federal COVID Funds:
 - \$335,741 has been announced to date (anticipated \$596,362 in total)
 - 6 FTE for Distributed Learning teachers
 - Due to delayed hire - 4 FTE are budgeted for .90 of the school year, and 2 FTE are budgeted for .60 of the school year
 - COVID Safe Return to Class cleaning protocol supplies

5. Amended Annual Budget Bylaw

The amended budget incorporates all changes through the revised funding formula and various grants the district receives. The most significant change to the budget is the cost to hire additional staff for online learning.

SPETH/COLMAN-LAWLEY

THAT the proposed 2020/2021 amended budget be forwarded to the Board of Education for approval as presented.

Carried

Adjournment

/SPETH

THAT the meeting be adjourned at 5:11 p.m.

Carried

Notice of Next Meeting:

April 12, 2021

Via Zoom

PRELIM. BUDGET 2021 2022

S.D.# 78 (Fraser Cascade)

Budget 2021 2022

- Key dates:
 - Feb 17- Minister announces Provincial funding
 - Feb 12 – Enrolment projections due from District
 - Mid March – funding announcement MOE
 - **Mar- April – preliminary budgets developed**
 - April 30 – end of lay-off period
 - May 10 – Board Meeting – first reading of budget
 - June 30- Approved budget due to MOE
 - Sept 30 - Enrolment snapshot
 - Feb 28 – Amended budget due

Budget 2021 2022

Provincial Overview:

- Govt is providing an additional \$260 M in operating grants over the Dec 2020 announcement. This increase in funding is due to anticipated increase in students of 2000 and labour settlement costs
- The MOE is increasing the basic student allocation for standard, alternate and continuing education by 4.3%
- \$37.3M is being added for inclusive ed – 6% increase
- \$4.26M is in Indigenous Ed supplement – 4.7% increase
- \$4.48 M is added for ELL and FLL – 4.4% increase

Budget 2021 2022

- In past if there was funding not spent it would be allocated as an additional grant. Now the Treasury Board is required to approve further spending
- CEF funds -90% of funding announced initially
- Still receiving Pay Equity, Transportation, Community Link, Learning Improvement fund, Annual Facility Grant funds

Budget 2021 2022

- Ministry of Education Goals:
 - Goal 1: Improve Student Achievement and Success
 - Goal 2: Improve Student Outcomes
 - Goal 3: Improve Transitions to Post-Secondary Institutions
- There is a major focus on the Framework for Enhancing Student Learning and an expectation that the funding we receive will be allocated according to the district priorities to ensure that we are meeting our goals as set out in our Strategic Plan.

Budget 2021 2022

- The MOE operating budget has increased primarily to cover off the additional enrolment and meet existing class size and composition requirements
- Government has been making an historical investment in capital which has increased the capital budget to 2.43 billion to date.

Budget 2021 2022

- Carbon tax increased by \$15 per ton since April 2019 to \$50 per ton on April 2021. This will cost the district an anticipated additional \$10,000 per year.
- The district has been diligent in using school enhancement and carbon neutral funds to reduce our utility and operating costs which means that this increase may be offset somewhat by a reduced carbon foot print and reduced utility costs. We have not had to increase our utility budget in years and have not gone over budget even with increasing costs for gas and electricity.

Budget 2021 2022

School District No.78

Enrolment Report - Sept 30

1701 - FTE

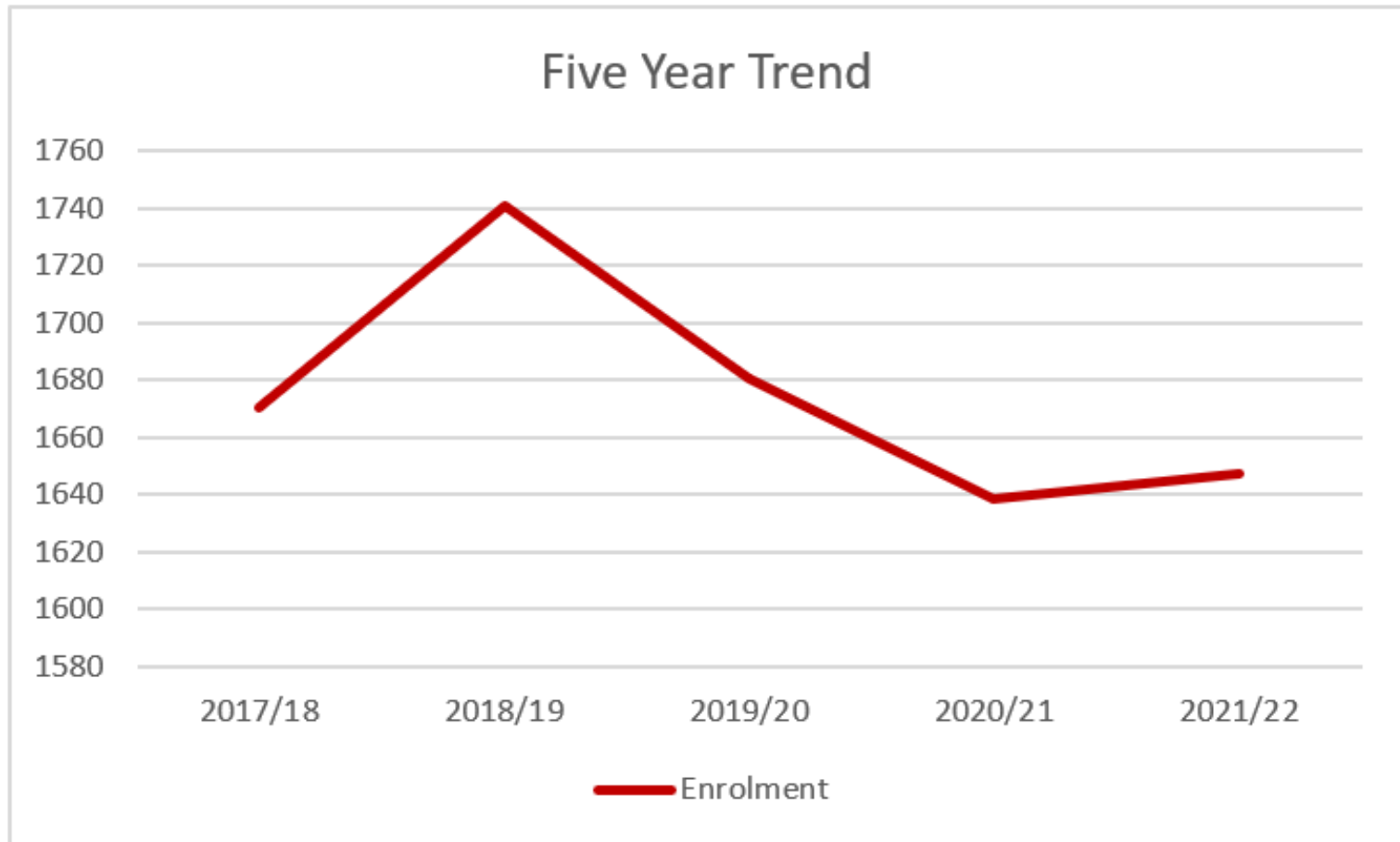
Anticipated

School Name	2021/22	2020/21	2019/20	2018/19	2017/18
Agassiz Centre for Education	8	8	18	16	20
Agassiz Elem Secondary	324.19	314.75	311.25	328.375	305.625
Boston Bar Elem Secondary	60.875	58.875	49.75	56	55.375
Continuing Education	0.25	0.25	1.25	2.125	5.63
Coquihalla Elementary	311	305	340	363	355
Harrison Hot Springs Elementary	108	103	104	101	103
Hope Secondary	363.01	352.875	370.9375	372.4375	359.875
Kent Elementary	265	297	283	293	279
Q'aLaTKu7eM	10	11	8	11	
Silver Creek Elementary	136	137	141	148	137
Two Rivers Education Centre	61	51	53	50	49.76
	1647.325	1638.75	1680.1875	1740.9375	1670.26

Budget 2021 2022

Year	Enrolment	Increase	% Increase
2017/18	1670.26		
2018/19	1740.9375	70.6775	4%
2019/20	1680.1875	-60.75	-4%
2020/21	1638.75	-41.4375	-3%
2021/22	1647.325	8.575	1%

Budget 2021 2022



Budget 2021 2022

OVERVIEW OF PROVINCIAL FUNDING

The Ministry of Education will be providing a total of \$5.756 billion in operating grants to boards of education in the 2021/22 school year.

School Year	Operating Grants (\$ billions)
2020/21 estimated	\$5.495
2021/22 estimated	\$5.756
2022/23	\$5.756*
2023/24	\$5.756*

The General Operating Grants have been estimated using the Funding Allocation System formulae contained in this manual. The calculations are detailed in the following sections.

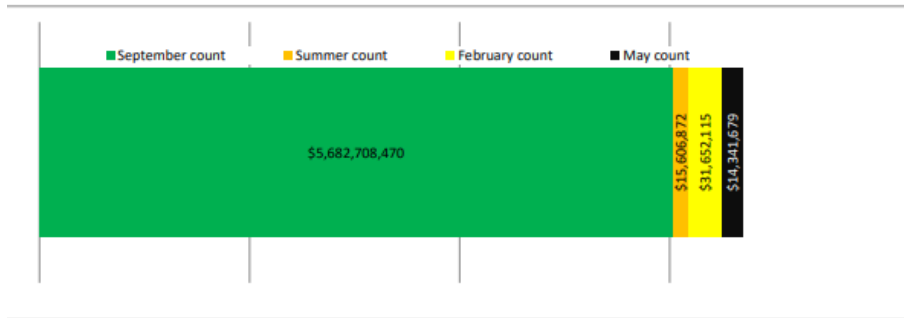
Budget 2021 2022

Supplement	2021/22 Rate Increase	2021/22 Rates
Basic Allocation (standard, continuing education and alternate schools)	\$325.00	\$7,885.00
Basic Allocation (Distributed Learning)	\$260.00	\$6,360.00
Students with Special Needs – Level 1	\$1,850.00	\$44,850.00
Students with Special Needs – Level 2	\$880.00	\$21,280.00
Students with Special Needs – Level 3	\$450.00	\$10,750.00
English / French Language Learners	\$65.00	\$1,585.00
Indigenous Education	\$65.00	\$1,565.00
Non-graduated Adult Education	\$207.00	\$5,030.00
Student Location Factor (elementary)	\$11.52	\$282.45
Student Location Factor (secondary)	\$15.36	\$376.60

Budget 2021 2022

Overview of the 2021/22 Operating Grant Allocation Formula

Allocation of the total Operating Block and Enrolment counts (2021/22 estimated as at March 2021)



Funding Adjustments:

- Districts' preliminary allocations are adjusted after each of the enrolment counts; September 30th, February and May;
- A district's preliminary allocation will increase if actual enrolment is higher than district estimated enrolment; and consequently decline if actual enrolment is lower than district estimated enrolment;
- Funding Protection is calculated following the September enrolment count only – this supplemental grant is calculated *last* and ensures that districts do not experience a funding decline of greater than 1.5% compared to the previous year *for the September count*;
- The full operating block must be allocated to districts by June 30 of the current school year;
- Funding is disbursed in a "just in time" manner to closely match district cash needs.

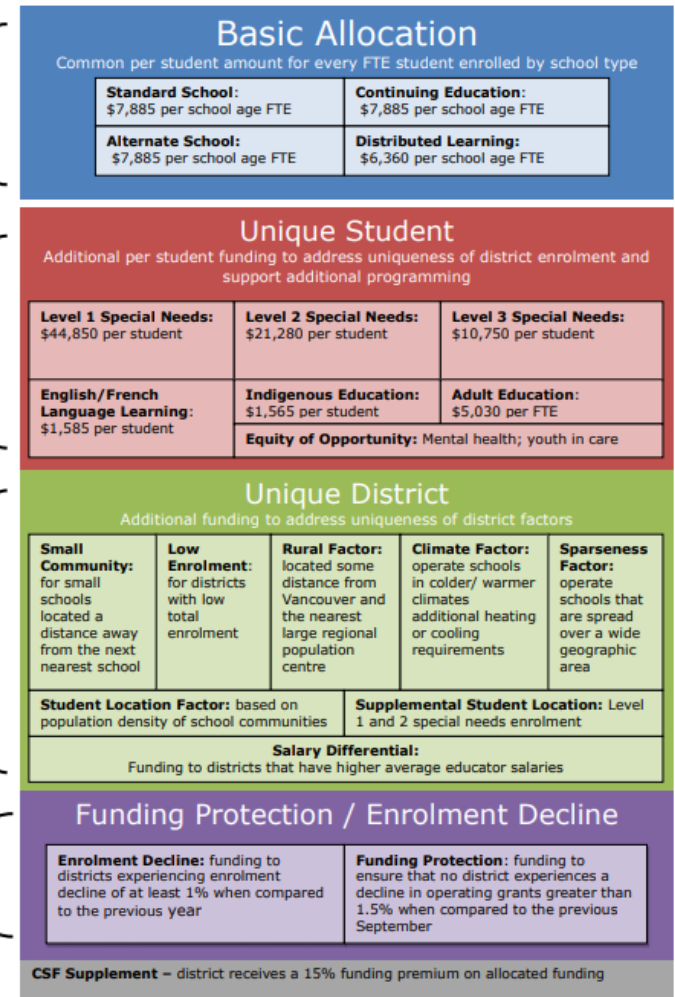
Provincial Totals

76% allocated through the Basic Allocation

16% allocated to recognize unique student enrolment

8% allocated to recognize unique district factors

0.3% allocated to buffer the effects of declining enrolment



Budget 2021 2022

Estimated Operating Grants - 2021/22 School Year

School District 78 Fraser-Cascade

September 2021 Enrolment Count

	School-Age Enrolment	Funding Level	Funding	Total Supplement
Standard (Regular) Schools	1,586.0750	\$7,885	\$12,506,201	
Continuing Education	0.0000	\$7,885	\$0	
Alternate Schools	61.0000	\$7,885	\$480,985	
Distributed Learning	0.0000	\$6,360	\$0	
Home Schooling	15	\$250	\$3,750	
Course Challenges	0	\$246	\$0	
Total Enrolment-Based Funding (September)	1,647.0750			\$12,990,936

	Total Enrol. Change	Funding Level	Funding	Total Supplement
1% to 4% Enrolment Decline	8.5750	\$3,943	\$0	
4%+ Enrolment Decline		\$5,914	\$0	
Significant Cumulative Decline (7%+)	-99.9375	\$3,943	\$0	
Supplement for Enrolment Decline				\$0

	Enrolment	Funding Level	Funding	Total Supplement
Level 1 Special Needs	2	\$44,850	\$89,700	
Level 2 Special Needs	78	\$21,280	\$1,659,840	
Level 3 Special Needs	59	\$10,750	\$634,250	
English Language Learning	86	\$1,585	\$136,310	
Indigenous Education	652	\$1,565	\$1,020,380	
Adult Education	0.2500	\$5,030	\$1,258	
Equity of Opportunity Supplement			\$146,065	

Supplement for Unique Student Needs **\$3,687,803**

Variance from Provincial Average	-1,852		
Estimated Number of Educators	91.518		-169,491

	Enrolment	Funding Level	Funding	Total Supplement
FTE Distribution	1,647.3250	\$180.33	\$297,062	
Supplement for Salary Differential				\$127,571

Supplement for Unique Geographic Factors **\$5,203,526**

Funding Protection **\$0**

Curriculum and Learning Support Fund **\$14,747**

September 2021 Enrolment Count, Total **\$22,024,583**

July 2021 Enrolment Count

	Enrolment	Funding Level	Funding	Total Supplement
Summer Learning Grade 1-7	0	\$224	\$0	
Summer Learning Grade 8-9	0	\$224	\$0	
Summer Learning Grade 10-12	0	\$448	\$0	
Supplemental Summer Learning Funding			\$0	
Cross-Enrolment, Grade 8 and 9	0	\$448	\$0	
Summer Learning, Total				\$0

February 2022 Enrolment Count

	Enrolment	Funding Level	Funding	Total Supplement
School-Age FTE - Continuing Education	0.0000	\$7,885	\$0	
Adult FTE - Continuing Education	0.0000	\$5,030	\$0	
K-Gr 9 School-Age FTE - Distributed Learning	0.0000	\$3,180	\$0	
Gr 10-12 School-Age FTE - Distributed Learning	0.0000	\$6,360	\$0	
Adult FTE - Distributed Learning	0.0000	\$5,030	\$0	
Level 1 Special Needs Enrolment Growth	0	\$22,425	\$0	
Level 2 Special Needs Enrolment Growth	0	\$10,640	\$0	
Level 3 Special Needs Enrolment Growth	0	\$5,375	\$0	
Newcomer Refugees	0.0000	\$3,943	\$0	
ELL Supplement - Newcomer Refugees	0	\$793	\$0	
February 2022 Enrolment Count, Total				\$0

May 2022 Enrolment Count

	Enrolment	Funding Level	Funding	Total Supplement
School-Age FTE - Continuing Education	0.0000	\$7,885	\$0	
Adult FTE - Continuing Education	0.0000	\$5,030	\$0	
K-Gr 9 School-Age FTE - Distributed Learning	0.0000	\$2,120	\$0	
Gr 10-12 School-Age FTE - Distributed Learning	0.0000	\$6,360	\$0	
Adult FTE - Distributed Learning	0.0000	\$5,030	\$0	
May 2022 Enrolment Count, Total				\$0

2021/22 Full-Year Estimated Total

\$22,024,583

Estimated 2021/22 Operating Grant from Indigenous Services Canada	\$4,233,980
Estimated 2021/22 Operating Grant from Ministry of Education	\$17,790,603

Budget 2021 2022

	Prelim Budget 2021-2022	Final Budget 2020-2021	Current Yr / Prior Yr Final Budget Variance
Operating Grant MOE			
	\$22,024,583	\$21,002,009	\$1,022,574
Other MOE Grants			
Labour Settlement Grant	-	\$ 503,351	-\$ 503,351
Pay Equity	\$ 229,516	\$ 229,516	-
Agreement Support Benefits	-	\$ 28,671	-\$ 28,671
Community Link Funding	\$ 362,397	\$ 358,207	\$ 4,190
District Capacity / ELF	-	\$ 5,359	-\$ 5,359
Admin Savings Grant	-	\$ 40,000	-\$ 40,000
French Grants	\$ 10,382	\$ 10,382	-
Strong Start	\$ 96,000	\$ 96,000	-
Learning Improvement Fund	\$ 76,683	\$ 76,192	\$ 491
Ready Set Learn	\$ 12,250	\$ 12,250	-
Classroom Enhancement Fund	\$ 1,874,440	\$ 1,874,440	-
Federal COVID Funding	-	\$ 335,741	-\$ 335,741
Prov COVID Funding	-	\$ 157,714	-\$ 157,714
Other Grants	\$ 184,576	\$ 184,576	-
Transportation		\$ 184,576	-
	\$2,846,244	\$3,912,399	(\$1,066,155)
Other Income			
Local Education Agreements	\$ 60,741	\$ 60,741	-
International Student Fees	\$ 12,000	\$ 12,000	-
Miscellaneous	\$ 15,000	\$ 15,000	-
	\$87,741	\$87,741	\$0
Rentals and Leases			
Rental Income	\$ 50,000	\$ 50,000	-
	\$50,000	\$50,000	\$0
Investment Income			
Interest Income	\$ 100,000	\$ 100,000	-
	\$100,000	\$100,000	\$0
Surplus/(Deficit) Carryforward			
Surplus/(Deficit) Carryforward Unrestricted	-\$ 969	\$ 629,343	-\$ 630,312
Surplus/(Deficit) Carryforward Restricted	\$ 1,443,917	\$ 1,678,396	-\$ 234,479
	\$1,442,948	\$2,307,739	(\$864,791)
	\$26,551,516	\$27,459,888	(\$908,372)

Budget 2021 2022

- Inflation continues to be a factor in our budget as we see increasing costs across the board. Government is charging us more in carbon tax and MSP employer tax is a larger burden than just the premium costs were.
- The new funding formula is not as responsive to changes in enrolment as there is a larger fixed component in the formula than used to exist.

Budget 2021 2022

- Learning Improvement fund
 - \$75,685 for support staff
 - Plan submitted to MOE in fall
 - We have been advised specifically to ensure this process is collaborative with our union signing off

Budget 2021 2022

- The 2002 class size language which calls for inclusive education teachers to support our identified students through a ratio is being managed differently next year.
- In order to raise the completion rates of our inclusive education students:

This year the district is beginning the process of centralizing our inclusive education teachers to better be able to manage staff and ensure that the staff are deployed where required. To begin the process, a few staff, not qualified in special education are moving back into classroom positions and other staff with qualifications will be hired to take on the role of inclusive education or early literacy staff. The district is hiring 15.3 CEF staff, including librarians and counsellor.

Budget 2021 2022

- Some of the funding to address the language has been allocated. The District will have to show the impacts of the language in order to access the funding. Our share in 2021/22 was \$1,467,183 for staffing. This does not include the overhead component of \$103,010.

Budget 2021 2022

- Our average teacher salary has been as follows:
 - 2015/16 72,747
 - 2016/17 73,657
 - 2017/18 74,099 plus benefits
 - 2018/19 75,214
 - 2019/20 75,600
 - 2020/21 79,700
 - 2021/22 82,350

- Excluded staff increases have not been factored into next year's budget as they have not been approved by PSEC.

Budget 2021 2022

Money for programs:

- | | |
|---|-----------------------------------|
| • Part time Trades Coordinator | \$ 0 (rule change on dual credit) |
| • Funding for trades program | \$ 35,000 |
| • Block release for Mountain School | \$13,000 |
| • Additional Principal time for various roles | \$40,000 |
| • Swim/Activity Programs | \$30,000 |
| • Distance Learning Program | \$120,000 |
| • New Counsellor | \$100,000 (from CEF) |

Total

\$338,000

Budget 2021 2022

- Budget Recap

- Technology demands:

- We have maintained our technology evergreen plan. Every second year a school receives funding for upgrades. A total of \$70,000 per year is set aside. We are using some for an initiative with SD 23 to provide better student data.

- Transportation grant

- We have continued to receive a transportation grant of \$184,576 to supplement our transportation system and extra-curricular transportation

Swim Program

With the agreement in place in Hope, we are using some of the funding currently allotted for swimming for other activities including outdoor education. It has definitely assisted in our programming and transportation costs

Budget 2021 2022

- The District continues to be conservative in budget approach to try to ensure that the impacts of the changes in funding and costs do not mean any major cuts.
- We are managing \$40,000 in mentorship funds for the FCTA to provide mentorship to teachers who are looking to improve their practice. This money is to be used for release time and pro-d to help struggling staff or those who just want new ideas.

Budget 2021 2022

- The District has a full complement of trades people now. We have an electrician, carpenter, plumber and HVAC trades person. A portion of their salary will be covered by the in house capital work we will be able to undertake using our capital project funding.
- The District has continued to maintain the low administration overhead to keep the focus on the classroom needs.

Budget 2021 2022

- Reserve/Contingency/Surplus
 - We have approximately \$4.6 M in surplus
 - The District is tapping into the unrestricted surplus to balance the budget
 - The District has approved a surplus policy to help guide the Board in their future decision making.
 - The District will also put some rules in place regarding the budget committee's role as an audit committee
 - Our auditors have been appointed for a three year term – they are KPMG out of Langley and Chilliwack. Their contract expires after this year

Budget 2021 2022

- Next Steps:
 - Schools work on individual budgets
 - Resolve personnel issues – leaves, lay-offs etc. by April 30
 - This year we are not required to provide MOE with our initial Classroom Enhancement Fund plan to meet the reinstated language.
 - Meet again to finalize budget
 - Approval of Preliminary Budget by June 30, 2021

Budget 2021 2022



“I can’t turn down the thermostat. We don’t have a committee or budget for that.”

Annual Budget

School District No. 78 (Fraser-Cascade)

June 30, 2022

School District No. 78 (Fraser-Cascade)

June 30, 2022

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

ANNUAL BUDGET BYLAW

A Bylaw of THE BOARD OF EDUCATION OF SCHOOL DISTRICT NO. 78 (FRASER-CASCADE) (called the "Board") to adopt the Annual Budget of the Board for the fiscal year 2021/2022 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 Annual Budget adopted by this bylaw.
2. This bylaw may be cited as School District No. 78 (Fraser-Cascade) Annual Budget Bylaw for fiscal year 2021/2022.
3. The attached Statement 2 showing the estimated revenue and expense for the 2021/2022 fiscal year and the total budget bylaw amount of \$27,999,186 for the 2021/2022 fiscal year was prepared in accordance with the *Act*.
4. Statement 2, 4 and Schedules 2 to 4 are adopted as the Annual Budget of the Board for the fiscal year 2021/2022.

READ A FIRST TIME THE 27th DAY OF APRIL, 2021;

READ A SECOND TIME THE 27th DAY OF APRIL, 2021;

READ A THIRD TIME, PASSED AND ADOPTED THE 18th DAY OF MAY, 2021;

(Corporate Seal)

Chairperson of the Board

Secretary Treasurer

I HEREBY CERTIFY this to be a true original of School District No. 78 (Fraser-Cascade) Annual Budget Bylaw 2021/2022, adopted by the Board the 18th DAY OF MAY, 2021.

Secretary Treasurer

School District No. 78 (Fraser-Cascade)

Statement 2

Annual Budget - Revenue and Expense

Year Ended June 30, 2022

	2022 Annual Budget	2021 Amended Annual Budget
Ministry Operating Grant Funded FTE's		
School-Age	1,647,075	1,368,500
Adult	0.250	0.250
Total Ministry Operating Grant Funded FTE's	<u>1,647.325</u>	<u>1,368.750</u>
Revenues	\$	\$
Provincial Grants		
Ministry of Education	20,500,709	20,979,626
Tuition	12,000	12,000
Other Revenue	4,861,980	4,861,980
Rentals and Leases	50,000	50,000
Investment Income	100,000	100,000
Amortization of Deferred Capital Revenue	1,029,261	966,226
Total Revenue	<u>26,553,950</u>	<u>26,969,832</u>
Expenses		
Instruction	21,413,093	22,451,142
District Administration	1,367,195	1,358,180
Operations and Maintenance	4,173,244	4,320,786
Transportation and Housing	1,045,654	1,008,765
Total Expense	<u>27,999,186</u>	<u>29,138,873</u>
Net Revenue (Expense)	<u>(1,445,236)</u>	<u>(2,169,041)</u>
Budgeted Allocation (Retirement) of Surplus (Deficit)	1,094,171	1,676,373
Budgeted Surplus (Deficit), for the year	<u>(351,065)</u>	<u>(492,668)</u>
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	(351,065)	(492,668)
Budgeted Surplus (Deficit), for the year	<u>(351,065)</u>	<u>(492,668)</u>

School District No. 78 (Fraser-Cascade)

Annual Budget - Revenue and Expense

Year Ended June 30, 2022

	2022 Annual Budget	2021 Amended Annual Budget
Budget Bylaw Amount		
Operating - Total Expense	23,709,846	23,862,655
Special Purpose Funds - Total Expense	2,909,014	3,817,324
Capital Fund - Total Expense	1,380,326	1,458,894
Total Budget Bylaw Amount	<u>27,999,186</u>	<u>29,138,873</u>

Approved by the Board

Signature of person of the _____
 Signature of Superintendent _____
 Signature of Secretary/Treasurer _____

DRAFT

School District No. 78 (Fraser-Cascade)

Annual Budget - Changes in Net Financial Assets (Debt)

Year Ended June 30, 2022

	2022 Annual Budget	2021 Amended Annual Budget
	\$	\$
Surplus (Deficit) for the year	<u>(1,445,236)</u>	<u>(2,169,041)</u>
Effect of change in Tangible Capital Assets		
Amortization of Tangible Capital Assets	1,380,326	1,458,894
Total Effect of change in Tangible Capital Assets	<u>1,380,326</u>	<u>1,458,894</u>
	<u>-</u>	<u>-</u>
(Increase) Decrease in Net Financial Assets (Debt)	<u><u>(64,910)</u></u>	<u><u>(710,147)</u></u>

School District No. 78 (Fraser-Cascade)

Annual Budget - Operating Revenue and Expense

Year Ended June 30, 2022

	2022 Annual Budget	2021 Amended Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	18,204,695	17,775,302
Tuition	12,000	12,000
Other Revenue	4,248,980	4,248,980
Rentals and Leases	50,000	50,000
Investment Income	100,000	100,000
Total Revenue	<u>22,615,675</u>	<u>22,186,282</u>
Expenses		
Instruction	18,672,088	18,741,086
District Administration	1,367,195	1,358,180
Operations and Maintenance	2,829,503	2,937,020
Transportation and Housing	841,060	826,369
Total Expense	<u>23,709,846</u>	<u>23,862,655</u>
Net Revenue (Expense)	<u>(1,094,171)</u>	<u>(1,676,373)</u>
Budgeted Prior Year Surplus Appropriation	<u>1,094,171</u>	<u>1,676,373</u>
Budgeted Surplus (Deficit), for the year	<u>-</u>	<u>-</u>

School District No. 78 (Fraser-Cascade)

Schedule 2A

Annual Budget - Schedule of Operating Revenue by Source
Year Ended June 30, 2022

	2022 Annual Budget	2021 Amended Annual Budget
	\$	\$
Provincial Grants - Ministry of Education		
Operating Grant, Ministry of Education	22,024,583	21,002,009
ISC/LEA Recovery	(4,233,980)	(4,233,980)
Other Ministry of Education Grants		
Pay Equity	229,516	229,516
Student Transportation Fund	184,576	184,576
Support Staff Benefits Grant		28,671
Teachers' Labour Settlement Funding		503,351
Early Career Mentorship Funding		40,000
Seat Belt Pilot Funding		20,000
Early Learning Framework		1,159
Total Provincial Grants - Ministry of Education	18,204,695	17,775,302
Tuition		
International and Out of Province Students	12,000	12,000
Total Tuition	12,000	12,000
Other Revenues		
Funding from First Nations	4,233,980	4,233,980
Miscellaneous		
Miscellaneous	15,000	15,000
Total Other Revenue	4,248,980	4,248,980
Rentals and Leases	50,000	50,000
Investment Income	100,000	100,000
Total Operating Revenue	22,615,675	22,186,282

School District No. 78 (Fraser-Cascade)

Schedule 2B

Annual Budget - Schedule of Operating Expense by Object
Year Ended June 30, 2022

	2022 Annual Budget	2021 Amended Annual Budget
	\$	\$
Salaries		
Teachers	8,360,789	7,950,503
Principals and Vice Principals	1,637,804	1,654,687
Educational Assistants	1,767,190	2,136,555
Support Staff	2,229,273	2,300,272
Other Professionals	818,532	806,009
Substitutes	931,626	999,817
Total Salaries	15,745,214	15,847,843
Employee Benefits	3,951,915	3,936,705
Total Salaries and Benefits	19,697,129	19,784,548
Services and Supplies		
Services	448,016	455,645
Student Transportation	246,752	246,752
Professional Development and Travel	262,530	266,901
Rentals and Leases	15,000	15,000
Dues and Fees	38,700	38,700
Insurance	93,326	93,326
Interest	-	-
Supplies	2,444,293	2,422,683
Utilities	464,100	539,100
Total Services and Supplies	4,012,717	4,078,107
Total Operating Expense	23,709,846	23,862,655

School District No. 78 (Fraser-Cascade)

Annual Budget - Operating Expense by Function, Program and Object

Year Ended June 30, 2022

	Teachers Salaries	Principals and Vice Principals Salaries	Educational Assistants Salaries	Support Staff Salaries	Other Professionals Salaries	Substitutes Salaries	Total Salaries	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2022 Annual Budget	2021 Amended Annual Budget
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
1 Instruction													
1.02 Regular Instruction	6,676,323	281,327		175,414		683,090	7,816,154	7,816,154	1,866,278	9,682,432	2,063,845	11,746,277	12,153,293
1.03 Career Programs		60,000		13,000			73,000	73,000		73,000	7,500	80,500	77,500
1.07 Library Services	112,348	53,540					165,888	165,888	39,644	205,532	33,500	239,032	174,124
1.08 Counselling	116,590	71,580					188,170	188,170	45,161	233,331		233,331	199,454
1.10 Special Education	1,183,773	214,684	1,263,408			110,000	2,771,865	2,771,865	791,382	3,563,247	82,486	3,645,733	3,428,034
1.30 English Language Learning	90,585						90,585	90,585	21,740	112,325		112,325	108,711
1.31 Indigenous Education	98,820		503,782	292,204		11,500	906,306	906,306	179,453	1,085,759	124,939	1,210,698	1,307,448
1.41 School Administration		956,673					956,673	956,673	305,305	1,261,978	40,100	1,302,078	1,292,522
1.61 Continuing Education	82,350						82,350	82,350	19,764	102,114		102,114	
Total Function 1	8,360,789	1,637,804	1,767,190	480,618	-	804,590	13,050,991	13,050,991	3,268,727	16,319,718	2,352,370	18,672,088	18,741,086
4 District Administration													
4.11 Educational Administration					385,645		385,645	385,645	92,385	478,030	55,097	533,127	521,585
4.40 School District Governance					161,370		161,370	161,370	1,000	162,370	109,616	271,986	230,387
4.41 Business Administration				144,053	190,201	8,808	343,062	343,062	89,922	432,984	129,098	562,082	606,208
Total Function 4	-	-	-	144,053	737,216	8,808	890,077	890,077	183,307	1,073,384	293,811	1,367,195	1,358,180
5 Operations and Maintenance													
5.41 Operations and Maintenance Administration					40,658		40,658	40,658	9,250	49,908	27,500	77,408	75,833
5.50 Maintenance Operations				1,196,306		96,528	1,292,834	1,292,834	358,892	1,651,726	561,600	2,213,326	2,247,410
5.52 Maintenance of Grounds				38,976			38,976	38,976	11,693	50,669	24,000	74,669	74,677
5.56 Utilities							-	-		-	464,100	464,100	539,100
Total Function 5	-	-	-	1,235,282	40,658	96,528	1,372,468	1,372,468	379,835	1,752,303	1,077,200	2,829,503	2,937,020
7 Transportation and Housing													
7.41 Transportation and Housing Administration				58,240	40,658		98,898	98,898	26,722	125,620	8,064	133,684	143,919
7.70 Student Transportation				311,080		21,700	332,780	332,780	93,324	426,104	281,272	707,376	682,450
7.73 Housing							-	-		-		-	-
Total Function 7	-	-	-	369,320	40,658	21,700	431,678	431,678	120,046	551,724	289,336	841,060	826,369
9 Debt Services													
9.92 Interest on Bank Loans							-	-		-		-	-
9.94 Interest on Temporary Borrowing							-	-		-		-	-
Total Function 9	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Functions 1 - 9	8,360,789	1,637,804	1,767,190	2,229,273	818,532	931,626	15,745,214	15,745,214	3,951,915	19,697,129	4,012,717	23,709,846	23,862,655

School District No. 78 (Fraser-Cascade)

Annual Budget - Special Purpose Revenue and Expense
Year Ended June 30, 2022

	2022	2021 Amended
	Annual Budget	Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	2,296,014	3,204,324
Other Revenue	613,000	613,000
Total Revenue	2,909,014	3,817,324
Expenses		
Instruction	2,741,005	3,710,056
Operations and Maintenance	107,268	107,268
Transportation and Housing	60,741	
Total Expense	2,909,014	3,817,324
Budgeted Surplus (Deficit), for the year	-	-

School District No. 78 (Fraser-Cascade)

Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2022

	Annual Facility Grant	Learning Improvement Fund	Scholarships and Bursaries	School Generated Funds	Strong Start	Ready, Set, Learn	OLEP	CommunityLINK	Classroom Enhancement Fund - Overhead	Classroom Enhancement Fund - Staffing	First Nation Student Transportation	TOTAL
	\$	\$	\$	\$	\$		\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year												-
Add: Restricted Grants												
Provincial Grants - Ministry of Education	107,268	76,683	13,000	600,000	96,000	12,250	10,382	362,397	103,110	1,467,183	60,741	2,909,014
	107,268	76,683	13,000	600,000	96,000	12,250	10,382	362,397	103,110	1,467,183	60,741	2,909,014
Less: Allocated to Revenue	107,268	76,683	13,000	600,000	96,000	12,250	10,382	362,397	103,110	1,467,183	60,741	2,909,014
Deferred Revenue, end of year	-	-	-	-	-	-	-	-	-	-	-	-
Revenues												
Provincial Grants - Ministry of Education	107,268	76,683			96,000	12,250	10,382	362,397	103,110	1,467,183	60,741	2,296,014
Other Revenue			13,000	600,000								613,000
	107,268	76,683	13,000	600,000	96,000	12,250	10,382	362,397	103,110	1,467,183	60,741	2,909,014
Expenses												
Salaries												
Teachers								8,235		1,189,853		1,198,088
Principals and Vice Principals								78,076				78,076
Support Staff		59,327			71,585			150,112	72,500		15,340	368,864
Substitutes						8,125						8,125
	-	59,327	-	-	71,585	8,125	-	236,423	72,500	1,189,853	15,340	1,653,153
Employee Benefits		17,356			21,415			60,409	20,500	277,330		397,010
Services and Supplies	107,268			600,000	3,000	4,125	10,382	65,565	10,110		45,401	845,851
Bursaries and Scholarships			13,000									13,000
	107,268	76,683	13,000	600,000	96,000	12,250	10,382	362,397	103,110	1,467,183	60,741	2,909,014
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-	-	-	-

School District No. 78 (Fraser-Cascade)

Annual Budget - Capital Revenue and Expense
 Year Ended June 30, 2022

	2022 Annual Budget			2021 Amended Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
Revenues				
Amortization of Deferred Capital Revenue	1,029,261		1,029,261	966,226
Total Revenue	1,029,261	-	1,029,261	966,226
Expenses				
Amortization of Tangible Capital Assets				
Operations and Maintenance	1,236,473		1,236,473	1,276,498
Transportation and Housing	143,853		143,853	182,396
Total Expense	1,380,326	-	1,380,326	1,458,894
Net Revenue (Expense)	(351,065)	-	(351,065)	(492,668)
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	(351,065)	-	(351,065)	(492,668)