

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, 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 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 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 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 \$26,809,691 for the 2019/2020 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 2019/2020.

READ A FIRST TIME THE 7th DAY OF MAY, 2019;

READ A SECOND TIME THE 7th DAY OF MAY, 2019;

READ A THIRD TIME, PASSED AND ADOPTED THE 28th DAY OF MAY, 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) Annual Budget Bylaw 2019/2020, adopted by the Board the 28th DAY OF MAY, 2019.

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Secretary Treasurer

# School District No. 78 (Fraser-Cascade)

Annual Budget - Revenue and Expense

Year Ended June 30, 2020

	2020 Annual Budget	2019 Amended Annual Budget
<b>Ministry Operating Grant Funded FTE's</b>		
School-Age	1,740,000	1,738,438
Adult	2,000	2,000
<b>Total Ministry Operating Grant Funded FTE's</b>	<b>1,742,000</b>	<b>1,740,438</b>
<b>Revenues</b>	<b>\$</b>	<b>\$</b>
Provincial Grants		
Ministry of Education	20,077,893	19,505,509
Tuition	24,000	24,000
Other Revenue	3,870,590	3,870,590
Rentals and Leases	50,000	50,000
Investment Income	120,000	120,000
Amortization of Deferred Capital Revenue	882,607	859,112
<b>Total Revenue</b>	<b>25,025,090</b>	<b>24,429,211</b>
<b>Expenses</b>		
Instruction	20,418,022	20,197,186
District Administration	1,279,888	1,222,654
Operations and Maintenance	4,189,277	4,111,211
Transportation and Housing	922,504	884,539
<b>Total Expense</b>	<b>26,809,691</b>	<b>26,415,590</b>
<b>Net Revenue (Expense)</b>	<b>(1,784,601)</b>	<b>(1,986,379)</b>
<b>Budgeted Allocation (Retirement) of Surplus (Deficit)</b>	<b>1,340,794</b>	<b>1,542,012</b>
<b>Budgeted Surplus (Deficit), for the year</b>	<b>(443,807)</b>	<b>(444,367)</b>
<b>Budgeted Surplus (Deficit), for the year comprised of:</b>		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	(443,807)	(444,367)
<b>Budgeted Surplus (Deficit), for the year</b>	<b>(443,807)</b>	<b>(444,367)</b>

# School District No. 78 (Fraser-Cascade)

Annual Budget - Revenue and Expense

Year Ended June 30, 2020

	<b>2020</b>	2019 Amended
	<b>Annual Budget</b>	Annual Budget
<b>Budget Bylaw Amount</b>		
Operating - Total Expense	<b>22,933,290</b>	22,326,670
Special Purpose Funds - Total Expense	<b>2,549,987</b>	2,785,441
Capital Fund - Total Expense	<b>1,326,414</b>	1,303,479
<b>Total Budget Bylaw Amount</b>	<b>26,809,691</b>	26,415,590

## Approved by the Board

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Signature of the Chairperson of the Board of Education \_\_\_\_\_ Date Signed \_\_\_\_\_

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Signature of the Superintendent \_\_\_\_\_ Date Signed \_\_\_\_\_

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Signature of the Secretary Treasurer \_\_\_\_\_ Date Signed \_\_\_\_\_

# School District No. 78 (Fraser-Cascade)

Annual Budget - Changes in Net Financial Assets (Debt)

Year Ended June 30, 2020

	2020 Annual Budget	2019 Amended Annual Budget
	\$	\$
<b>Surplus (Deficit) for the year</b>	<u>(1,784,601)</u>	<u>(1,986,379)</u>
<b>Effect of change in Tangible Capital Assets</b>		
Amortization of Tangible Capital Assets	<u>1,326,414</u>	<u>1,303,479</u>
<b>Total Effect of change in Tangible Capital Assets</b>	<u>1,326,414</u>	<u>1,303,479</u>
	<u>-</u>	<u>-</u>
<b>(Increase) Decrease in Net Financial Assets (Debt)</b>	<u><u>(458,187)</u></u>	<u><u>(682,900)</u></u>

# School District No. 78 (Fraser-Cascade)

Annual Budget - Operating Revenue and Expense

Year Ended June 30, 2020

	2020 Annual Budget	2019 Amended Annual Budget
	\$	\$
<b>Revenues</b>		
Provincial Grants		
Ministry of Education	17,929,906	17,122,068
Tuition	24,000	24,000
Other Revenue	3,468,590	3,468,590
Rentals and Leases	50,000	50,000
Investment Income	120,000	120,000
<b>Total Revenue</b>	<u>21,592,496</u>	<u>20,784,658</u>
<b>Expenses</b>		
Instruction	17,975,303	17,519,013
District Administration	1,279,888	1,222,654
Operations and Maintenance	2,887,177	2,825,461
Transportation and Housing	790,922	759,542
<b>Total Expense</b>	<u>22,933,290</u>	<u>22,326,670</u>
<b>Net Revenue (Expense)</b>	<u>(1,340,794)</u>	<u>(1,542,012)</u>
<b>Budgeted Prior Year Surplus Appropriation</b>	<u>1,340,794</u>	<u>1,542,012</u>
<b>Budgeted Surplus (Deficit), for the year</b>	<u><u>-</u></u>	<u><u>-</u></u>

**School District No. 78 (Fraser-Cascade)**Annual Budget - Schedule of Operating Revenue by Source  
Year Ended June 30, 2020

	2020 Annual Budget	2019 Amended Annual Budget
	\$	\$
<b>Provincial Grants - Ministry of Education</b>		
Operating Grant, Ministry of Education	20,806,140	20,161,566
DISC/LEA Recovery	(3,453,590)	(3,453,590)
Other Ministry of Education Grants		
Pay Equity	229,516	229,516
Transportation Supplement	184,576	184,576
Employer Health Tax	163,264	
<b>Total Provincial Grants - Ministry of Education</b>	<b>17,929,906</b>	17,122,068
<b>Tuition</b>		
International and Out of Province Students	24,000	24,000
<b>Total Tuition</b>	<b>24,000</b>	24,000
<b>Other Revenues</b>		
LEA/Direct Funding from First Nations	3,453,590	3,453,590
Miscellaneous		
District Entered	15,000	15,000
<b>Total Other Revenue</b>	<b>3,468,590</b>	3,468,590
<b>Rentals and Leases</b>	<b>50,000</b>	50,000
<b>Investment Income</b>	<b>120,000</b>	120,000
<b>Total Operating Revenue</b>	<b>21,592,496</b>	20,784,658



# School District No. 78 (Fraser-Cascade)

Schedule 2B

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

	2020 Annual Budget	2019 Amended Annual Budget
	\$	\$
<b>Salaries</b>		
Teachers	7,666,694	7,386,569
Principals and Vice Principals	1,663,150	1,520,000
Educational Assistants	2,099,120	2,035,547
Support Staff	2,236,050	2,138,132
Other Professionals	716,505	680,191
Substitutes	813,942	897,486
<b>Total Salaries</b>	<b>15,195,461</b>	<b>14,657,925</b>
<b>Employee Benefits</b>	<b>3,833,069</b>	<b>3,751,701</b>
<b>Total Salaries and Benefits</b>	<b>19,028,530</b>	<b>18,409,626</b>
<b>Services and Supplies</b>		
Services	464,705	470,214
Student Transportation	252,752	267,752
Professional Development and Travel	266,468	268,621
Rentals and Leases	15,000	40,000
Dues and Fees	76,700	34,700
Insurance	93,326	93,326
Supplies	2,271,709	2,278,331
Utilities	464,100	464,100
<b>Total Services and Supplies</b>	<b>3,904,760</b>	<b>3,917,044</b>
<b>Total Operating Expense</b>	<b>22,933,290</b>	<b>22,326,670</b>

# School District No. 78 (Fraser-Cascade)

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
	\$	\$	\$	\$	\$	\$	\$
<b>1 Instruction</b>							
1.02 Regular Instruction	6,252,398	577,059		159,551		672,529	7,661,537
1.03 Career Programs		50,000		20,000			70,000
1.07 Library Services	175,874	51,200					227,074
1.08 Counselling	173,652	12,800					186,452
1.10 Special Education	879,138	51,200	1,663,189			98,213	2,691,740
1.30 English Language Learning	93,712						93,712
1.31 Aboriginal Education	91,920		435,931			11,500	539,351
1.41 School Administration		920,891		265,531			1,186,422
<b>Total Function 1</b>	<b>7,666,694</b>	<b>1,663,150</b>	<b>2,099,120</b>	<b>445,082</b>	<b>-</b>	<b>782,242</b>	<b>12,656,288</b>
<b>4 District Administration</b>							
4.11 Educational Administration					364,520		364,520
4.40 School District Governance					89,725		89,725
4.41 Business Administration				139,231	186,334		325,565
<b>Total Function 4</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>139,231</b>	<b>640,579</b>	<b>-</b>	<b>779,810</b>
<b>5 Operations and Maintenance</b>							
5.41 Operations and Maintenance Administration					37,963		37,963
5.50 Maintenance Operations				1,243,503		10,000	1,253,503
5.52 Maintenance of Grounds				37,419			37,419
5.56 Utilities							-
<b>Total Function 5</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,280,922</b>	<b>37,963</b>	<b>10,000</b>	<b>1,328,885</b>
<b>7 Transportation and Housing</b>							
7.41 Transportation and Housing Administration				65,928	37,963		103,891
7.70 Student Transportation				304,887		21,700	326,587
<b>Total Function 7</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>370,815</b>	<b>37,963</b>	<b>21,700</b>	<b>430,478</b>
<b>9 Debt Services</b>							
<b>Total Function 9</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Functions 1 - 9</b>	<b>7,666,694</b>	<b>1,663,150</b>	<b>2,099,120</b>	<b>2,236,050</b>	<b>716,505</b>	<b>813,942</b>	<b>15,195,461</b>

# School District No. 78 (Fraser-Cascade)

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 Annual Budget	2019 Amended Annual Budget
	\$	\$	\$	\$	\$	\$
<b>1 Instruction</b>						
1.02 Regular Instruction	7,661,537	1,849,573	9,511,110	1,709,098	11,220,208	10,904,202
1.03 Career Programs	70,000		70,000	2,500	72,500	52,500
1.07 Library Services	227,074	53,858	280,932	38,500	319,432	313,638
1.08 Counselling	186,452	44,589	231,041		231,041	227,493
1.10 Special Education	2,691,740	721,598	3,413,338	75,390	3,488,728	3,410,768
1.30 English Language Learning	93,712	22,491	116,203		116,203	114,686
1.31 Aboriginal Education	539,351	152,840	692,191	301,316	993,507	1,093,507
1.41 School Administration	1,186,422	295,162	1,481,584	52,100	1,533,684	1,402,219
<b>Total Function 1</b>	<b>12,656,288</b>	<b>3,140,111</b>	<b>15,796,399</b>	<b>2,178,904</b>	<b>17,975,303</b>	<b>17,519,013</b>
<b>4 District Administration</b>						
4.11 Educational Administration	364,520	86,998	451,518	49,826	501,344	482,840
4.40 School District Governance	89,725	1,000	90,725	130,500	221,225	221,225
4.41 Business Administration	325,565	92,165	417,730	139,589	557,319	518,589
<b>Total Function 4</b>	<b>779,810</b>	<b>180,163</b>	<b>959,973</b>	<b>319,915</b>	<b>1,279,888</b>	<b>1,222,654</b>
<b>5 Operations and Maintenance</b>						
5.41 Operations and Maintenance Administration	37,963	8,637	46,600	27,499	74,099	69,864
5.50 Maintenance Operations	1,253,503	373,051	1,626,554	651,600	2,278,154	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
<b>Total Function 5</b>	<b>1,328,885</b>	<b>392,914</b>	<b>1,721,799</b>	<b>1,165,378</b>	<b>2,887,177</b>	<b>2,825,461</b>
<b>7 Transportation and Housing</b>						
7.41 Transportation and Housing Administration	103,891	28,415	132,306	8,063	140,369	132,196
7.70 Student Transportation	326,587	91,466	418,053	232,500	650,553	627,346
<b>Total Function 7</b>	<b>430,478</b>	<b>119,881</b>	<b>550,359</b>	<b>240,563</b>	<b>790,922</b>	<b>759,542</b>
<b>9 Debt Services</b>						
<b>Total Function 9</b>	-	-	-	-	-	-
<b>Total Functions 1 - 9</b>	<b>15,195,461</b>	<b>3,833,069</b>	<b>19,028,530</b>	<b>3,904,760</b>	<b>22,933,290</b>	<b>22,326,670</b>

# School District No. 78 (Fraser-Cascade)

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

	<b>2020</b>	2019 Amended
	<b>Annual Budget</b>	Annual Budget
	\$	\$
<b>Revenues</b>		
Provincial Grants		
Ministry of Education	2,147,987	2,383,441
Other Revenue	402,000	402,000
<b>Total Revenue</b>	<b>2,549,987</b>	2,785,441
<b>Expenses</b>		
Instruction	2,442,719	2,678,173
Operations and Maintenance	107,268	107,268
<b>Total Expense</b>	<b>2,549,987</b>	2,785,441
<b>Budgeted Surplus (Deficit), for the year</b>	<b>-</b>	-

# School District No. 78 (Fraser-Cascade)

Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2020

	Annual Facility Grant	Learning Improvement Fund	Scholarships and Bursaries	School Generated Funds	Strong Start	Ready, Set, Learn	OLEP	CommunityLINK	Classroom Enhancement Fund - Overhead
	\$	\$	\$	\$	\$		\$	\$	\$
<b>Deferred Revenue, beginning of year</b>									
<b>Add:</b> Restricted Grants									
Provincial Grants - Ministry of Education	107,268	75,787			96,000	12,250	10,382	350,072	116,063
Other			2,000	400,000					
	107,268	75,787	2,000	400,000	96,000	12,250	10,382	350,072	116,063
<b>Less:</b> Allocated to Revenue	107,268	75,787	2,000	400,000	96,000	-	10,382	350,072	116,063
<b>Deferred Revenue, end of year</b>	-	-	-	-	-	<b>12,250</b>	-	-	-
<b>Revenues</b>									
Provincial Grants - Ministry of Education	107,268	75,787			96,000		10,382	350,072	116,063
Other Revenue			2,000	400,000					
	107,268	75,787	2,000	400,000	96,000	-	10,382	350,072	116,063
<b>Expenses</b>									
Salaries									
Teachers								7,660	
Educational Assistants		57,535			68,662			201,192	
Other Professionals									50,000
Substitutes									
	-	57,535	-	-	68,662	-	-	208,852	50,000
Employee Benefits		16,742			20,599			102,124	5,000
Services and Supplies	107,268	1,510		400,000	6,739		10,382	39,096	61,063
Scholarships and Bursaries			2,000						
	107,268	75,787	2,000	400,000	96,000	-	10,382	350,072	116,063
<b>Net Revenue (Expense)</b>	-	-	-	-	-	-	-	-	-

# School District No. 78 (Fraser-Cascade)

Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2020

	Classroom Enhancement Fund - Staffing	Classroom Enhancement Fund - Remedies	TOTAL
	\$	\$	\$
<b>Deferred Revenue, beginning of year</b>			-
<b>Add:</b> Restricted Grants			
Provincial Grants - Ministry of Education	1,296,415	96,000	2,160,237
Other			402,000
	1,296,415	96,000	2,562,237
<b>Less:</b> Allocated to Revenue	1,296,415	96,000	2,549,987
<b>Deferred Revenue, end of year</b>	-	-	12,250
<b>Revenues</b>			
Provincial Grants - Ministry of Education	1,296,415	96,000	2,147,987
Other Revenue			402,000
	1,296,415	96,000	2,549,987
<b>Expenses</b>			
Salaries			
Teachers	1,027,339		1,034,999
Educational Assistants			327,389
Other Professionals			50,000
Substitutes		81,000	81,000
	1,027,339	81,000	1,493,388
Employee Benefits	269,076	15,000	428,541
Services and Supplies			626,058
Scholarships and Bursaries			2,000
	1,296,415	96,000	2,549,987
<b>Net Revenue (Expense)</b>	-	-	-

# School District No. 78 (Fraser-Cascade)

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

	2020 Annual Budget			2019 Amended Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
<b>Revenues</b>				
Amortization of Deferred Capital Revenue	882,607		882,607	859,112
<b>Total Revenue</b>	<b>882,607</b>	-	<b>882,607</b>	859,112
<b>Expenses</b>				
Amortization of Tangible Capital Assets				
Operations and Maintenance	1,194,832		1,194,832	1,178,482
Transportation and Housing	131,582		131,582	124,997
<b>Total Expense</b>	<b>1,326,414</b>	-	<b>1,326,414</b>	1,303,479
<b>Net Revenue (Expense)</b>	<b>(443,807)</b>	-	<b>(443,807)</b>	(444,367)
<b>Net Transfers (to) from other funds</b>				
<b>Total Net Transfers</b>	-	-	-	-
<b>Other Adjustments to Fund Balances</b>				
<b>Total Other Adjustments to Fund Balances</b>	-	-	-	
<b>Budgeted Surplus (Deficit), for the year</b>	<b>(443,807)</b>	-	<b>(443,807)</b>	(444,367)