



BUDGET ADVISORY COMMITTEE MEETING

May 9, 2022
4:30 p.m.
Via Zoom Video Conference

AGENDA

1. Call to Order/Acknowledgement of Indigenous Territory (this meeting is being recorded)
2. Approval of Agenda Page 1 Chair
3. Approval of Minutes – January 24, 2022 Page 2 Chair
4. 2022/23 Annual Budget Presentation Page 5 K Mackie
5. 2022/23 Technology Plan Page 40 K Mackie
6. Questions

Adjournment

Next Meeting: **TBA**
 4:30 pm
 Via Video Conference

**BOARD OF EDUCATION
SCHOOL DISTRICT NO. 78 (FRASER-CASCADE)
DRAFT MINUTES OF THE BUDGET ADVISORY
COMMITTEE MEETING
January 24, 2022
Via Zoom Conference Call**

PRESENT:

Board - Committee Members:

Cathy Speth	Trustee	Chair
Linda Kerr	Trustee	

Board - Guests:

Marilyn Warren	Trustee
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Representatives:

Bruce Becker	Principal	FCVPA
Greg Lawley	Principal	FCVPA
Lynne Marvell	President	FCTA
Patricia Duong	Representative	Student

Staff:

Balan Moorthy	Superintendent
Renge Bailie	Assistant Superintendent
Jenny Veenbaas	Assistant Secretary-Treasurer
Crystal Medlock	Executive Secretary

Regrets:

Ken Mackie	Secretary-Treasurer	
Cheryl Davidson	Representative	
George Campbell	Representative	IEC
Megan Kempenaar	Teacher	IEC
Gord Kearns		FCTA
Vacant	Representative	CMAWBC
Vacant	Representative	DPAC
Vacant	Representative	DPAC
	Representative	CMAWBC

1. Call to Order and Acknowledgement

Trustee Linda Kerr called the meeting to order at 4:36 p.m. via Zoom conference call. She opened by acknowledging that we are living, working and learning on the traditional, ancestral and unceded territory of the Xwchíyò:m, Sts'ailes, Sq'ewlets, Sq'ewqel, Shxw'ōwhámél, Sq'ewá:lxw, nle?kepmxúym'xw, and Chawathil people. The Chawathil people are from the Tíyt Tribe of the upper Stó:lo Nation. The Tíyt Tribes extend down both sides of the Fraser River from Yale to Sq'ewqel and the Peters territory. We thank you for welcoming us and allowing us to carry out the work we are doing today.

**2. Approval of Agenda – January 24, 2022
MARVELL/WARREN**

THAT the Agenda be approved as presented.

Carried

3. **Approval of Minutes – November 29, 2021**
BECKER/KERR

THAT the Minutes of the Budget Advisory Committee meeting held on November 29, 2021 be approved as presented.

Carried

4. **2021/2022 Amended Annual Budget Presentation**
WARREN/KERR

THAT the Budget Advisory Committee recommend to the Board of Education that the proposed 2021/2022 amended annual budget bylaw in the amount of \$31,190,613.00 be approved as presented.

Carried

The Assistant Secretary-Treasurer presented the Amended Annual Budget for the 2021-2022 year. She began by noting that when working on the budget process they always want to ensure that the District is achieving the most for their learners when putting our resources in place. An overview of key dates of the budget cycle was presented along with the funding increases that resulted from the increase in enrolment.

It was explained that preliminary budget is prepared based on estimated enrolment whereas the final budget is based on the confirmed Sept 30th enrolment. The Assistant Secretary-Treasurer noted that many schools have seen an increase in FTE over last years number and that there were two additional programs introduced this year, the Fraser Cascade Open Learning (FCOL) which is an online learning program, as well as the reintroduction of a summer school program. Both these programs were implemented to offer additional learning options for learners that have been affected by the pandemic. The Assistant Secretary-Treasurer highlighted the funding rate increases from the Ministry of Education that relate to the District's enrolment and non-enrolment-based funding. She noted that this year they saw a significant increase in special purpose funding due to the large amount of unique learners in the District. These restricted funds have already been allocated in Inclusive Education staffing that helps support our designated learners needs throughout the District.

An overview of the planned expenditures was presented noting that the majority of planned expenditures are staffing costs with salaries and benefits cost of teachers making up 45% of budgeted expenses and 22% of the budgeted expenditures are the costs of support staff.

Overall the final budget allocates all of our funding received into much needed resources and support for the District's students. It was noted that any surpluses shown in the final budget are a result of restricted surpluses that have accumulated over the past few years and are anticipated to be spent.

5. **2022/2023 3 Year Enrolment Estimate**

WARREN/KERR

THAT the Budget Advisory Committee recommend to the Board of Education that the proposed 2022/2023 3 Year Enrolment Estimate be approved as presented.

Carried

The Assistant Secretary-Treasurer reviewed the 2022/2023 3 Year Enrolment Estimates.

For the upcoming summer school year we've kept the numbers the same as this was the first year we rolled it out and with COVID continuing this year we may need to continue with a summer school program this summer. For the following year we have decreased the numbers hoping that COVID numbers will decrease.

We've put forward the estimate for the 2022/2023 school year to be 1718.00 students, which is a decrease of 2.0 students from the September 2021 enrolment numbers. This number is used to calculate our estimate for funding from the Ministry of Education. The enrolment estimates are used primarily as an estimate for next years funding as well as the next two years following that.

Adjournment

/SPETH

THAT the meeting be adjourned at 5:29 p.m.

Carried

Notice of Next Meeting:

May 9, 2022

Via Zoom Conference Call



Prelim. Budget 2022 2023

S.D.# 78 (Fraser Cascade)



Budget 2022 2023

Key Dates

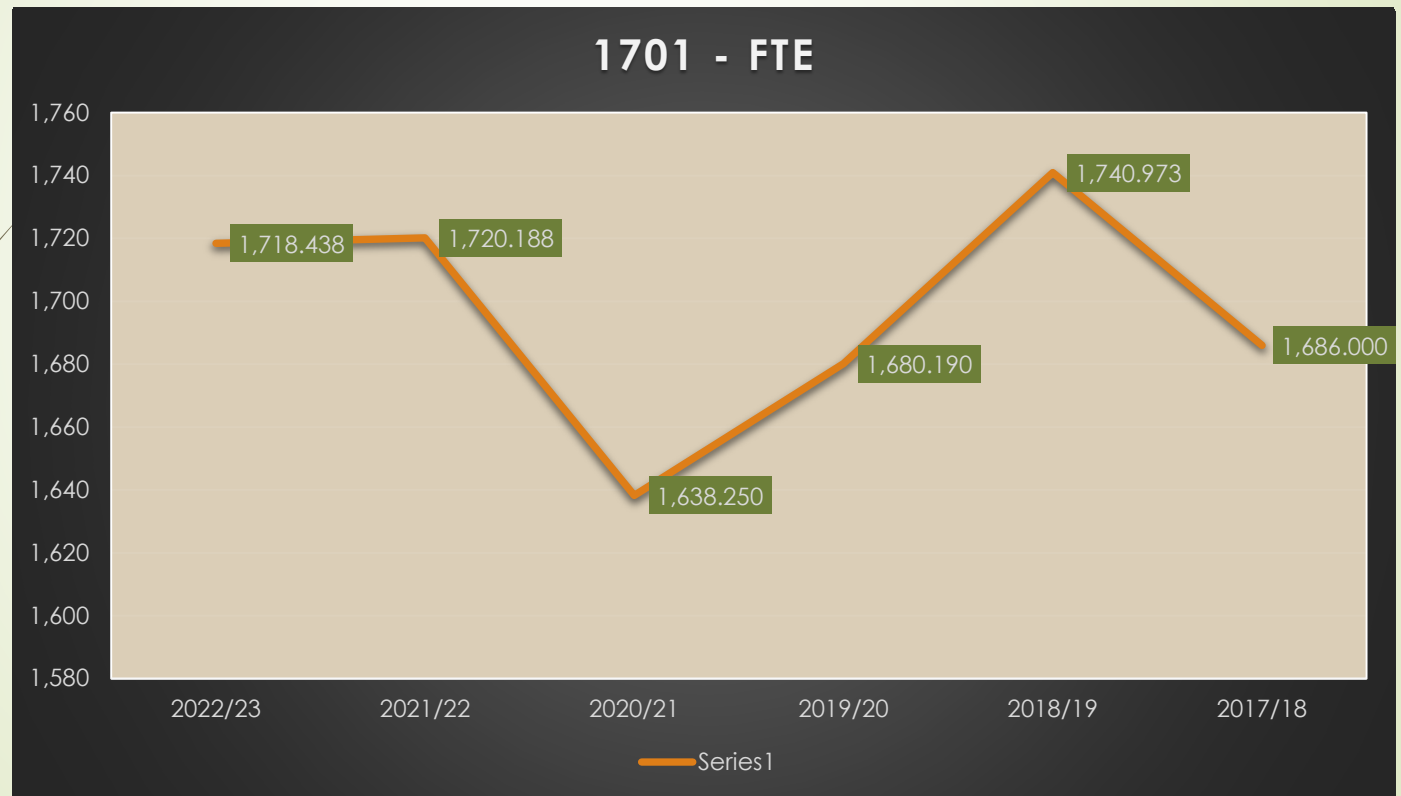
- ▀ Feb - Minister announces Provincial funding
- ▀ Feb 15 – Enrolment projections due from District
- ▀ Mid March – funding announcement MOE
- ▀ Mar- April – preliminary budgets developed
- ▀ April 30 – end of lay-off period
- ▀ May 17 – Board Meeting – first & second reading of budget
- ▀ June 30- Approved budget due to MOE
- ▀ Sept 30 - Enrolment snapshot
- ▀ Dec 15 - amended funding provided
- ▀ Feb 28 – Amended budget due

Budget 2022 2023

Provincial Overview

- Overall provincial growth – up 2,275 FTE (increase of 0.4%)
- Eighth year of enrolment growth provincially
- Special Education funding support for 36,995 students amounting to \$711M (increase of 6%)
- Special Ed Enrolment:
 - Level 1 → 553
 - Level 2 → 27,932
 - Level 3 → 8,500
- **Funding Increase from 2021/22 to 2022/23 is 0.00%**

Anticipated Enrolment in February



Sept 30 Enrolment Snapshot

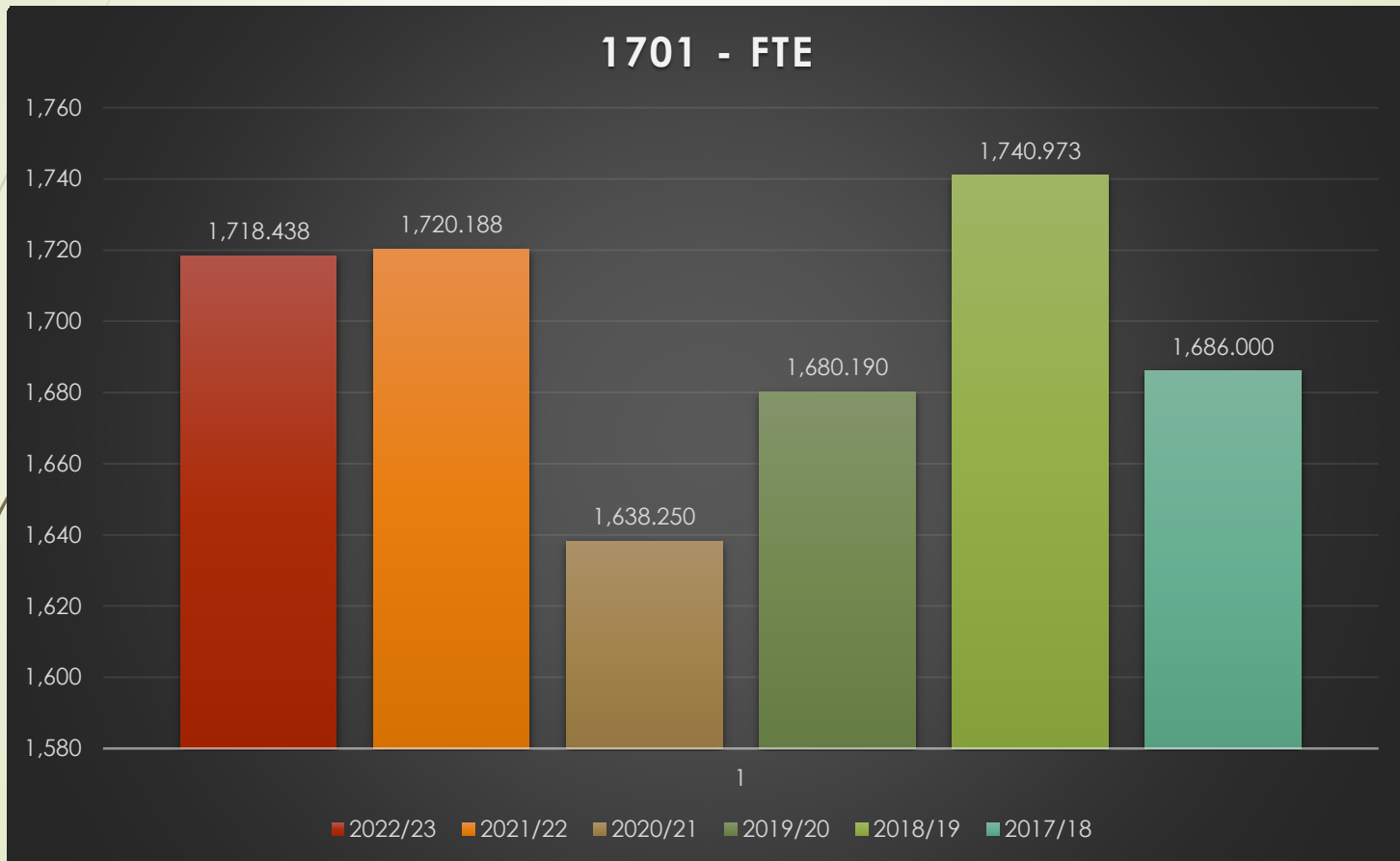
School District No.78

Enrolment Report - Sept 30

1701 - FTE

School Name	2022/23	2021/22	2020/21	2019/20	2018/19	2017/18
Hope Secondary	375.25	369.875	352.875	370.94	372.473	377
Boston Bar Elem Secondary	62.125	62.75	58.875	49.75	56	52
Coquihalla Elementary	340	343	305	340	363	369
Harrison Hot Springs Elementary	115	110	103	104	101	101
Agassiz Elem Secondary	340.4375	338.9375	314.25	311.25	328.375	308
Kent Elementary	247	263	297	283	293	293
Silver Creek Elementary	146	146	137	141	148	117
Two Rivers Education Centre	53	49.25	51	53	50	53
Agassiz Centre for Education	15	18	8	18	16	13
Fraser Cascade Open Learning	15.625	11.125				
Continuing Education	1	0.25	0.25	1.25	2.125	3
Q'aLaTKu7eM	8	8	11	8	11	
	1718.4375	1720.1875	1638.25	1680.19	1740.973	1686

Budget 2022 2023





Budget 2022 2023

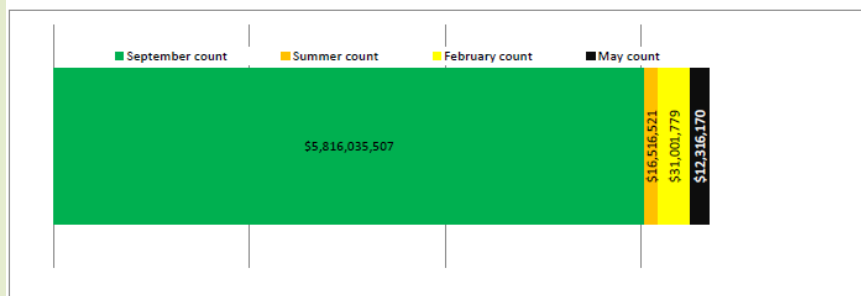
Funding Protection

- Due to the small decrease of students we are currently not in funding protection.

Budget 2022 2023

Overview of the 2022/23 Operating Grant Allocation Formula

Allocation of the total Operating Block and Enrolment counts
(2022/23 estimated as at March 2022)



Funding Adjustments:

- Districts' preliminary allocations are adjusted after each of the enrolment counts; September 29th, 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

Basic Allocation

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

Standard School: \$7,885 per school age FTE	Continuing Education: \$7,885 per school age FTE
Alternate School: \$7,885 per school age FTE	Online Learning: \$6,360 per school age FTE

16% allocated to recognize unique student enrolment

Unique Student

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

Level 1 Special Needs: \$44,850 per student	Level 2 Special Needs: \$21,280 per student	Level 3 Special Needs: \$10,750 per student
English/French Language Learning: \$1,585 per student	Indigenous Education: \$1,565 per student	Adult Education: \$5,030 per FTE
Equity of Opportunity: Mental health; youth in care		

8% allocated to recognize unique district factors

Unique District

Additional funding to address uniqueness of district factors

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

0.2% allocated to buffer the effects of declining enrolment

Funding Protection / Enrolment Decline

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

All Funding information estimated for the 2022/23 School Year

Budget 2022 2023

Supplemental Rate Increases		
Supplement	2022/23 Rate Increase	2022/23 Rates
Basic Allocation (excluding Distributed Learning)	0.00	7,885.00
Basic Allocation (Online Learning)	0.00	6,360.00
Students with Special Needs - Level 1	0.00	44,850.00
Students with Special Needs - Level 2	0.00	21,280.00
Students with Special Needs - Level 3	0.00	10,750.00
English / French Language Learners	0.00	1,585.00
Indigenous Students	0.00	1,565.00
Non-Graduated Adult Students	0.00	5,030.00
Student Location Factor (elementary)	0.00	282.45
Student Location Factor (secondary)	0.00	376.60
Small Community	N/A	N/A
Low Enrolment	N/A	N/A

Budget 2022 2023

Estimated Operating Grants - 2022/23 School Year

School District 78 Fraser-Cascade

September 2022 Enrolment Count

	School-Age Enrolment	Funding Level	Funding	Total Supplement
Standard (Regular) Schools	1,634,8130	\$7,885	\$12,890,501	
Continuing Education	0.0000	\$7,885	\$0	
Alternate Schools	68.0000	\$7,885	\$536,180	
Online Learning	15.6200	\$6,360	\$99,343	
Home Schooling	13	\$250	\$3,250	
Course Challenges	2	\$246	\$492	
Total Enrolment-Based Funding (September)	1,718.4330			\$13,529,766

	Total Enrol. Change	Funding Level	Funding	Total Supplement
1% to 4% Enrolment Decline	-1.5045	\$3,943	\$0	
4%+ Enrolment Decline		\$5,914	\$0	
Significant Cumulative Decline (7%+)	56.2500	\$3,943	\$0	
Supplement for Enrolment Decline				\$0

	Enrolment	Funding Level	Funding	Total Supplement
Level 1 Special Needs	3	\$44,850	\$134,550	
Level 2 Special Needs	93	\$21,280	\$1,979,040	
Level 3 Special Needs	81	\$10,750	\$870,750	
English Language Learning	80	\$1,585	\$126,800	
Indigenous Education	670	\$1,565	\$1,048,550	
Adult Education	0.1250	\$5,030	\$629	
Equity of Opportunity Supplement			\$154,855	

Supplement for Unique Student Needs **\$4,315,174**

Variance from Provincial Average	-\$2,606	
Estimated Number of Educators	95.475	-\$248,808

	Enrolment	Funding Level	Funding	Total Supplement
FTE Distribution	1,718.5580	\$180.33	\$309,908	

Supplement for Salary Differential **\$61,100**

Supplement for Unique Geographic Factors **\$5,228,541**

Funding Protection **\$0**

Curriculum and Learning Support Fund **\$15,479**

September 2022 Enrolment Count, Total **\$23,150,060**

July 2022 Enrolment Count

	Enrolment	Funding Level	Funding	Total Supplement
Summer Learning Grade 1-7	5	\$224	\$1,120	
Summer Learning Grade 8-9	40	\$224	\$8,960	
Summer Learning Grade 10-12	45	\$448	\$20,160	
Supplemental Summer Learning Funding			\$0	
Cross-Enrolment, Grade 8 and 9	0	\$448	\$0	
Summer Learning, Total				\$30,240

February 2023 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 - Online Learning	0.0000	\$3,180	\$0	
Gr 10-12 School-Age FTE - Online Learning	0.0000	\$6,360	\$0	
Adult FTE - Online 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 2023 Enrolment Count, Total				\$0

May 2023 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 - Online Learning	0.0000	\$2,120	\$0	
Gr 10-12 School-Age FTE - Online Learning	0.0000	\$6,360	\$0	
Adult FTE - Online Learning	0.0000	\$5,030	\$0	
May 2023 Enrolment Count, Total				\$0

2022/23 Full-Year Estimated Total

2022/23 Full-Year Estimated Total	\$23,180,300
Estimated 2022/23 Operating Grant from Indigenous Services Canada	\$4,340,448
Estimated 2022/23 Operating Grant from Ministry of Education	\$18,839,852

Budget 2022 2023

Funding	2022-2023 Prelim Budget	2021-2022 Amended Budget	Increase/ (Decrease)
Operating Grant MOE			
	18,839,852	18,956,402	-116,550
Other MOE Grants			
Pay Equity	\$229,516	\$229,516	\$0
Transportation Grant	\$184,576	\$184,576	\$0
Labour Settlement Grant	\$0	\$20,454	-\$20,454
Other Grants	\$0	\$18,000	-\$18,000
	\$414,092	\$452,546	-\$38,454
Other Income			
Learning Improvement Fund	\$78,900	\$76,683	\$2,217
Strong Start	\$96,000	\$96,000	\$0
Ready Set Learn	\$12,250	\$12,250	\$0
French Grants	\$6,591	\$10,382	-\$3,791
Community Link Funding	\$362,397	\$362,397	\$0
Classroom Enhancement Fund	\$2,349,598	\$2,349,598	\$0
Classroom Enhancement Fund - Overhead	\$103,010	\$103,010	\$0
BCTEA Funding	\$120,000	\$110,900	\$9,100
Mental Health Grant	\$57,000	\$134,657	-\$77,657
Prov COVID Funding	\$0	\$53,295	-\$53,295
Scholarships	\$8,000	\$13,000	-\$5,000
Classroom Enhancement Fund - Remedies	\$225,000	\$216,838	\$8,162
Schools	\$350,000	\$600,000	-\$250,000
AFG	\$107,288	\$105,005	\$2,283
	\$3,876,034	\$4,244,015	-\$367,981
Other Income			
Local Education Agreements	\$4,340,448	\$4,340,448	\$0
International Student Fees	\$12,000	\$12,000	\$0
Miscellaneous	\$15,000	\$15,000	\$0
	\$4,367,448	\$4,367,448	\$0
Rentals and Leases			
Rental Income	\$50,000	\$50,000	\$0
	\$50,000	\$50,000	\$0
Investment Income			
Interest Income	\$100,000	\$100,000	\$0
	\$100,000	\$100,000	\$0
Surplus/(Deficit) Carryforward			
Surplus/(Deficit) Carryforward Unrestricted		\$0	\$0
Surplus/(Deficit) Carryforward Restricted	\$300,000	\$0	\$300,000
	\$300,000	\$0	\$300,000
	\$27,947,426	\$28,170,411	-\$184,531



Budget 2022 2023

Other MOE Grants

- ▶ Labour Settlement Grants (Teachers & CMAW) - Contract negotiations have begun. It is unknown at this point what impact wage increases will have on the budget, but if increases occur they will be funded in separate grants from the government.
- ▶ Community Link Funding of \$362,397 is used to support at risk students
- ▶ Learning Improvement Funds (LIF) of \$78,900 to support the staff with EA's
- ▶ Transportation grants \$184,576 to support the rising cost of bussing



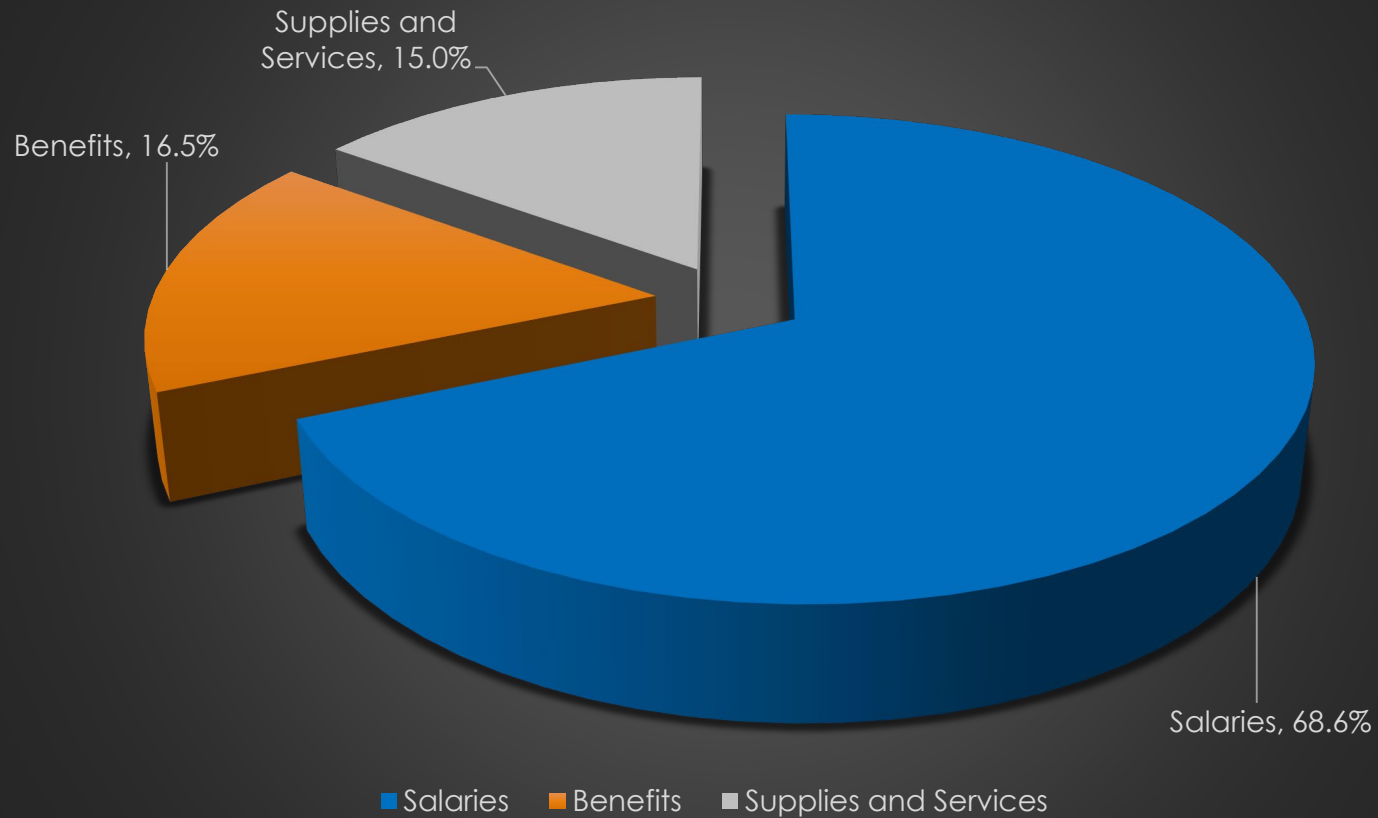
Budget 2022 2023

Classroom Enhancement Funds and Remedy

- The district has implemented the 2002 class size language which calls for smaller classes in many cases and more resources for classes with more than three identified special needs students in a class
- The funding to address the language has been allocated. The District has received the same funding as was received in 2021/22 - \$2,349,598 to fund 22.516 FTE staff
- This does not include remedy or overhead

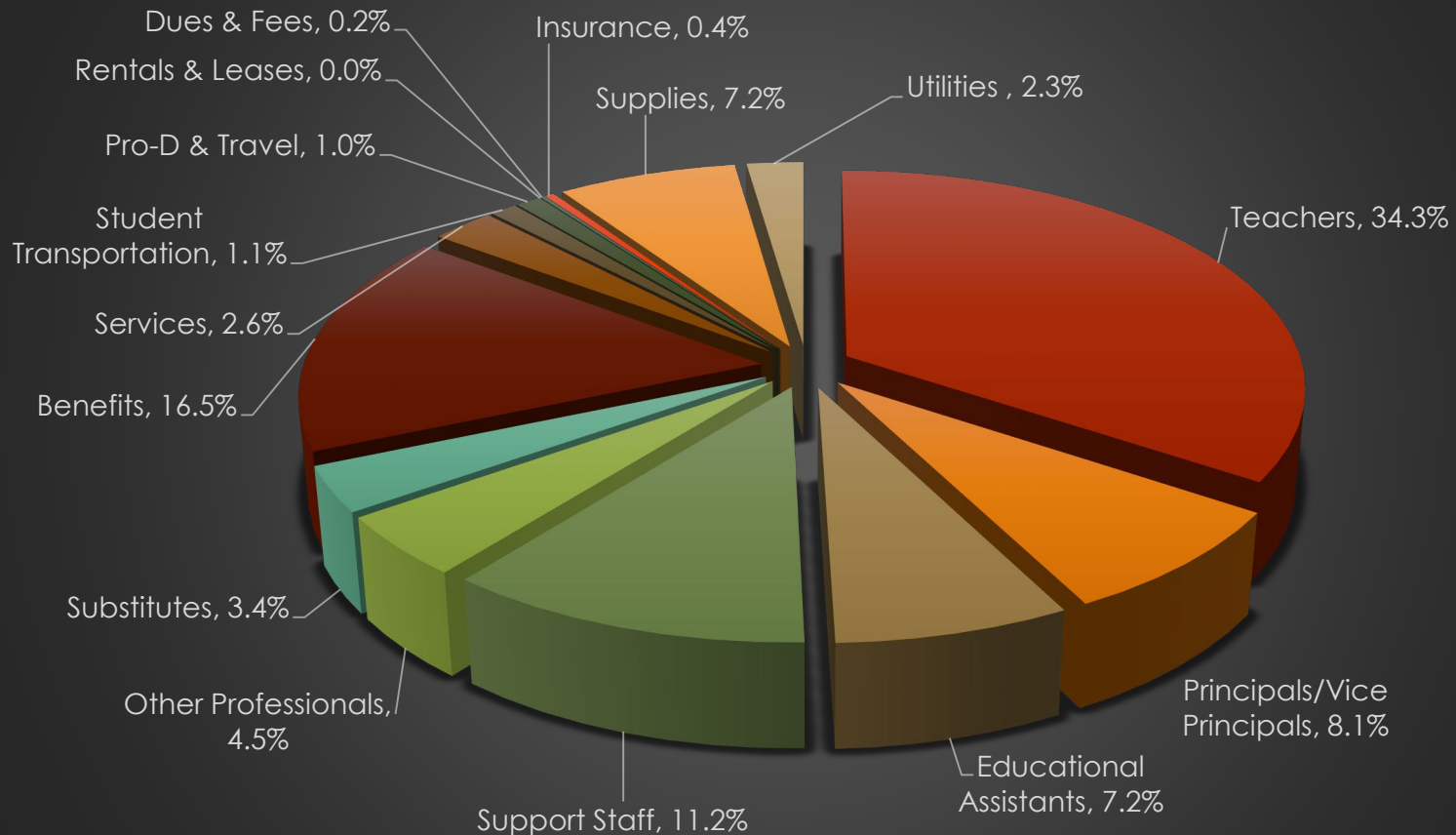
Budget 2022 2023

Breakdown of Budgetted Expenditures



Budget 2022 2023

Operating Expenditures by Category



Budget 2022 2023

Year	Average Teacher Salary	Average Teacher Salary including Benefits
2016 / 2017	\$73,657	\$91,609
2017 / 2018	\$74,360	\$91,127
2018 / 2019	\$75,214	\$91,761
2019 / 2020	\$77,257	\$93,744
2020 / 2021	\$79,700	\$98,828
2021 / 2022	\$81,766	\$100,872
2022 / 2023	\$83,793	\$103,065

- The increase in the average teacher salary includes the salary increments only.
- Teacher and Support staff contracts are presently being negotiated and any increase agreed to will be provided by a special grant from the Ministry



Budget 2021 2022

Surplus

- The government gave us 0% funding for the 2022/23 school year. This is due to the fact that several districts have large accumulated surplus and this will force all districts to start using their accumulated surplus.
- Due to this \$0.00 increase the district has to absorb all the cost increases including:
 - Teacher Increments \$265.000
 - Fuel Cost Increase \$ 50,000
 - TTOC & Casual Sick Days required by the ESA \$ 50,000
 - Trustee Elections Increase \$ 10,000

The government has required districts to develop a Accumulated Surplus Policy in which is specified what surplus balances should be maintained.

Most districts specify between 5% and 8% of their previous year's operating budget amount, Fraser Cascade has an accumulated surplus of 14.9% of the 2021/22 Operating Budget.

Budget 2022 2023

Surplus (continued)

The Operating Surplus at the end of 2020/2021 was \$5,225,238

Included in this surplus are the following appropriated amounts:

School 2020/21 Surplus	\$691,769
Indigenous Education Surplus	\$526,041
Trustees Pro-D	\$ 33,116
Outdoor Education Academy	\$ 14,496

This leaves our unappropriated surplus at \$3,786,433 (14.9% of the 2021/22 Operating Budget)

Over the last few years the operating surplus has been used to balance the budget but wasn't needed. This year we are running a very tight budget with no excess.

Budget 2022 2023

Surplus (continued)

Due to this tight budget, no funding from the province and wanting to ensure all students in this district have the greatest opportunity to succeed, we are asking the Board to assist with the shortfall for a balanced budget by allocating \$300,000 from the district accumulated operating surplus.

This surplus usage should be offset by the surplus realized in the 2021/22 school yearend.



Budget 2022 2023

Recommendation:

- THAT the Budget Committee recommend the 2022/23 Annual Budget to the Board of Education for 1st and 2nd reading at the May 17th Board Meeting.

Annual Budget

School District No. 78 (Fraser-Cascade)

June 30, 2023

School District No. 78 (Fraser-Cascade)

June 30, 2023

Table of Contents

Bylaw	1
Annual Budget - Revenue and Expense - Statement 2	2
Annual Budget - Changes in Net Financial Assets (Debt) - Statement 4	4
Annual Budget - Operating Revenue and Expense - Schedule 2	5
Schedule 2A - Annual Budget - Schedule of Operating Revenue by Source	6
Schedule 2B - Annual Budget - Schedule of Operating Expense by Object	7
Schedule 2C - Annual Budget - Operating Expense by Function, Program and Object	8
Annual Budget - Special Purpose Revenue and Expense - Schedule 3	10
Schedule 3A - Annual Budget - Changes in Special Purpose Funds	11
Annual Budget - Capital Revenue and Expense - Schedule 4	13

*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 2022/2023 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. The Board has complied with the provisions of the *Act*, Ministerial Orders, and Ministry of Education Policies 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 2022/2023.
3. The attached Statement 2 showing the estimated revenue and expense for the 2022/2023 fiscal year and the total budget bylaw amount of \$29,447,875 for the 2022/2023 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 2022/2023.

READ A FIRST TIME THE 17th DAY OF MAY, 2022;

READ A SECOND TIME THE 17th DAY OF MAY, 2022;

READ A THIRD TIME, PASSED AND ADOPTED THE 21st DAY OF JUNE, 2022;

(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 2022/2023, adopted by the Board the 21st DAY OF JUNE, 2022.

Secretary Treasurer

School District No. 78 (Fraser-Cascade)

Statement 2

Annual Budget - Revenue and Expense

Year Ended June 30, 2023

	2023 Annual Budget	2022 Amended Annual Budget
Ministry Operating Grant Funded FTE's		
School-Age	1,718,433	1,719,938
Adult	0.125	0.125
Total Ministry Operating Grant Funded FTE's	1,718,558	1,720,063
Revenues	\$	\$
Provincial Grants		
Ministry of Education	22,771,978	23,106,139
Tuition	12,000	12,000
Other Revenue	4,713,448	4,968,448
Rentals and Leases	50,000	50,000
Investment Income	100,000	100,000
Amortization of Deferred Capital Revenue	1,088,281	1,019,513
Total Revenue	28,735,707	29,256,100
Expenses		
Instruction	22,881,352	24,357,891
District Administration	1,523,061	1,616,669
Operations and Maintenance	3,779,204	4,017,255
Transportation and Housing	1,166,101	1,102,924
Total Expense	29,349,718	31,094,739
Net Revenue (Expense)	(614,011)	(1,838,639)
Budgeted Allocation (Retirement) of Surplus (Deficit)	300,000	1,480,384
Budgeted Surplus (Deficit), for the year	(314,011)	(358,255)
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	(314,011)	(358,255)
Budgeted Surplus (Deficit), for the year	(314,011)	(358,255)

School District No. 78 (Fraser-Cascade)

Statement 2

Annual Budget - Revenue and Expense

Year Ended June 30, 2023

	2023 Annual Budget	2022 Amended Annual Budget
Budget Bylaw Amount		
Operating - Total Expense	24,071,392	25,406,775
Special Purpose Funds - Total Expense	3,777,877	4,214,322
Special Purpose Funds - Tangible Capital Assets Purchased	98,157	95,874
Capital Fund - Total Expense	1,500,449	1,473,642
Total Budget Bylaw Amount	29,447,875	31,190,613

Approved by the Board

Signature of the Board President		
Signature of the Superintendent		Date Signed
Signature of the Secretary/Treasurer		Date Signed

DRAFT

School District No. 78 (Fraser-Cascade)

Statement 4

Annual Budget - Changes in Net Financial Assets (Debt)

Year Ended June 30, 2023

	2023 Annual Budget	2022 Amended Annual Budget
	\$	\$
Surplus (Deficit) for the year	(614,011)	(1,838,639)
Effect of change in Tangible Capital Assets		
Acquisition of Tangible Capital Assets		
From Operating and Special Purpose Funds	(98,157)	(95,874)
Total Acquisition of Tangible Capital Assets	(98,157)	(95,874)
Amortization of Tangible Capital Assets	1,500,449	1,473,642
Total Effect of change in Tangible Capital Assets	1,402,292	1,377,768
	-	-
(Increase) Decrease in Net Financial Assets (Debt)	788,281	(460,871)

School District No. 78 (Fraser-Cascade)

Schedule 2

Annual Budget - Operating Revenue and Expense

Year Ended June 30, 2023

	2023 Annual Budget \$	2022 Amended Annual Budget \$
Revenues		
Provincial Grants		
Ministry of Education	19,253,944	19,408,943
Tuition	12,000	12,000
Other Revenue	4,355,448	4,355,448
Rentals and Leases	50,000	50,000
Investment Income	100,000	100,000
Total Revenue	23,771,392	23,926,391
Expenses		
Instruction	19,112,606	20,152,700
District Administration	1,523,061	1,616,669
Operations and Maintenance	2,442,128	2,719,255
Transportation and Housing	993,597	918,151
Total Expense	24,071,392	25,406,775
Net Revenue (Expense)	(300,000)	(1,480,384)
Budgeted Prior Year Surplus Appropriation	300,000	1,480,384
Budgeted Surplus (Deficit), for the year	-	-

School District No. 78 (Fraser-Cascade)

Schedule 2A

Annual Budget - Schedule of Operating Revenue by Source
Year Ended June 30, 2023

	2023 Annual Budget	2022 Amended Annual Budget
	\$	\$
Provincial Grants - Ministry of Education		
Operating Grant, Ministry of Education	23,180,300	23,296,845
ISC/LEA Recovery	(4,340,448)	(4,340,448)
Other Ministry of Education Grants		
Pay Equity	229,516	229,516
Student Transportation Fund	184,576	184,576
Support Staff Benefits Grant		20,454
Seat Belt Pilot Funding		18,000
Total Provincial Grants - Ministry of Education	19,253,944	19,408,943
Tuition		
International and Out of Province Students	12,000	12,000
Total Tuition	12,000	12,000
Other Revenues		
Funding from First Nations	4,340,448	4,340,448
Miscellaneous		
Miscellaneous	15,000	15,000
Total Other Revenue	4,355,448	4,355,448
Rentals and Leases	50,000	50,000
Investment Income	100,000	100,000
Total Operating Revenue	23,771,392	23,926,391

School District No. 78 (Fraser-Cascade)

Schedule 2B

Annual Budget - Schedule of Operating Expense by Object
Year Ended June 30, 2023

	2023 Annual Budget	2022 Amended Annual Budget
	\$	\$
Salaries		
Teachers	8,447,507	8,709,223
Principals and Vice Principals	1,939,616	1,607,419
Educational Assistants	2,218,966	2,274,068
Support Staff	2,001,444	2,024,555
Other Professionals	1,086,223	959,936
Substitutes	840,055	978,209
Total Salaries	16,533,811	16,553,410
Employee Benefits	3,976,877	3,963,746
Total Salaries and Benefits	20,510,688	20,517,156
Services and Supplies		
Services	620,134	624,589
Student Transportation	266,252	266,252
Professional Development and Travel	250,434	283,550
Rentals and Leases	1,000	15,000
Dues and Fees	38,700	38,700
Insurance	93,326	93,326
Interest	1,739,930	3,017,274
Supplies	550,928	550,928
Total Services and Supplies	3,560,704	4,889,619
Total Operating Expense	24,071,392	25,406,775

School District No. 78 (Fraser-Cascade)

Schedule 2C

Annual Budget - Operating Expense by Function, Program and Object

Year Ended June 30, 2023

	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	6,945,350	162,787	102,777			686,519	7,897,433
1.03 Career Programs				22,458			22,458
1.07 Library Services	104,406						104,406
1.08 Counselling	212,415						212,415
1.10 Special Education	917,198	264,184	1,645,619	-			2,827,001
1.30 English Language Learning	83,793						83,793
1.31 Indigenous Education	100,552	134,636	470,570	-		11,500	717,258
1.41 School Administration		1,378,009		371,469			1,749,478
1.61 Continuing Education	83,793			8,166			91,959
Total Function 1	8,447,507	1,939,616	2,218,966	402,093	-	698,019	13,706,201
4 District Administration							
4.11 Educational Administration					406,372		406,372
4.40 School District Governance					161,370		161,370
4.41 Business Administration				144,053	252,720	8,808	405,581
Total Function 4	-	-	-	144,053	820,462	8,808	973,323
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration					169,272		169,272
5.50 Maintenance Operations				1,032,830		111,528	1,144,358
5.52 Maintenance of Grounds				19,488			19,488
5.56 Utilities							-
Total Function 5	-	-	-	1,052,318	169,272	111,528	1,333,118
7 Transportation and Housing							
7.41 Transportation and Housing Administration				58,240	96,489		154,729
7.70 Student Transportation				344,740		21,700	366,440
Total Function 7	-	-	-	402,980	96,489	21,700	521,169
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	8,447,507	1,939,616	2,218,966	2,001,444	1,086,223	840,055	16,533,811

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School District No. 78 (Fraser-Cascade)

Schedule 2C

Annual Budget - Operating Expense by Function, Program and Object

Year Ended June 30, 2023

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2023 Annual Budget	2022 Amended Annual Budget
	\$	\$	\$	\$	\$	\$
1 Instruction						
1.02 Regular Instruction	7,897,433	1,825,244	9,722,677	1,747,931	11,470,608	12,083,738
1.03 Career Programs	22,458	6,513	28,971	7,500	36,471	36,471
1.07 Library Services	104,406	24,013	128,419	33,500	161,919	239,270
1.08 Counselling	212,415	48,856	261,271	-	261,271	254,951
1.10 Special Education	2,827,001	763,561	3,590,562	76,390	3,666,952	3,718,746
1.30 English Language Learning	83,793	19,272	103,065		103,065	100,572
1.31 Indigenous Education	717,258	189,212	906,470	153,331	1,059,801	1,590,537
1.41 School Administration	1,749,478	410,888	2,160,366	54,600	2,214,966	1,953,126
1.61 Continuing Education	91,959	21,640	113,599	23,954	137,553	175,289
Total Function 1	13,706,201	3,309,199	17,015,400	2,097,206	19,112,606	20,152,700
4 District Administration						
4.11 Educational Administration	406,372	89,402	495,774	105,138	600,912	666,507
4.40 School District Governance	161,370	1,000	162,370	119,616	281,986	305,102
4.41 Business Administration	405,581	97,374	502,955	137,208	640,163	645,060
Total Function 4	973,323	187,776	1,161,099	361,962	1,523,061	1,616,669
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	169,272	37,240	206,512	27,500	234,012	141,755
5.50 Maintenance Operations	1,144,358	298,918	1,443,276	251,600	1,694,876	2,039,121
5.52 Maintenance of Grounds	19,488	5,652	25,140	24,000	49,140	74,279
5.56 Utilities	-	-	-	464,100	464,100	464,100
Total Function 5	1,333,118	341,810	1,674,928	767,200	2,442,128	2,719,255
7 Transportation and Housing						
7.41 Transportation and Housing Administration	154,729	38,117	192,846	8,064	200,910	170,465
7.70 Student Transportation	366,440	99,975	466,415	326,272	792,687	747,686
Total Function 7	521,169	138,092	659,261	334,336	993,597	918,151
9 Debt Services						
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	16,533,811	3,976,877	20,510,688	3,560,704	24,071,392	25,406,775

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School District No. 78 (Fraser-Cascade)

Schedule 3

Annual Budget - Special Purpose Revenue and Expense
Year Ended June 30, 2023

	2023	2022 Amended
	Annual Budget	Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	3,518,034	3,697,196
Other Revenue	358,000	613,000
Total Revenue	3,876,034	4,310,196
Expenses		
Instruction	3,768,746	4,205,191
Operations and Maintenance	9,131	9,131
Total Expense	3,777,877	4,214,322
Net Revenue (Expense)	98,157	95,874
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased	(98,157)	(95,874)
Total Net Transfers	(98,157)	(95,874)
Budgeted Surplus (Deficit), for the year	-	-

School District No. 78 (Fraser-Cascade)

Schedule 3A

Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2023

	Annual Facility Grant	Learning Improvement Fund	Scholarships and Bursaries	School Generated Funds	Strong Start	Ready, Set, Learn	OLEP	CommunityLINK	Classroom Enhancement Fund - Overhead
Deferred Revenue, beginning of year	\$ -	\$ -	\$ 57,000	\$ 630,420	\$ -	-	\$ -	\$ -	\$ -
Add: Restricted Grants									
Provincial Grants - Ministry of Education	107,288	78,900			96,000	12,250	6,591	362,397	103,010
Other			8,000	350,000					
	107,288	78,900	8,000	350,000	96,000	12,250	6,591	362,397	103,010
Less: Allocated to Revenue	107,288	78,900	8,000	350,000	96,000	12,250	6,591	362,397	103,010
Deferred Revenue, end of year	-	-	57,000	630,420	-	-	-	-	-
Revenues									
Provincial Grants - Ministry of Education	107,288	78,900			96,000	12,250	6,591	362,397	103,010
Other Revenue			8,000	350,000					
	107,288	78,900	8,000	350,000	96,000	12,250	6,591	362,397	103,010
Expenses									
Salaries									
Teachers									
Principals and Vice Principals								64,380	
Educational Assistants		61,824			72,238			110,286	
Other Professionals									82,500
	-	61,824	-	-	72,238	-	-	174,666	82,500
Employee Benefits		17,076			20,762			46,147	20,510
Services and Supplies	9,131		8,000	350,000	3,000	12,250	6,591	141,584	
	9,131	78,900	8,000	350,000	96,000	12,250	6,591	362,397	103,010
Net Revenue (Expense) before Interfund Transfers	98,157	-	-	-	-	-	-	-	-
Interfund Transfers									
Tangible Capital Assets Purchased	(98,157)								
	(98,157)	-	-	-	-	-	-	-	-
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 78 (Fraser-Cascade)

Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2023

Schedule 3A

	Classroom Enhancement Fund - Staffing	Classroom Enhancement Fund - Remedies	First Nation Student Transportation	Mental Health in Schools	TOTAL
	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	-	-	80,000	-	767,420
Add: Restricted Grants					
Provincial Grants - Ministry of Education	2,349,598	225,000	100,000	57,000	3,498,034
Other					358,000
	2,349,598	225,000	100,000	57,000	3,856,034
Less: Allocated to Revenue	2,349,598	225,000	120,000	57,000	3,876,034
Deferred Revenue, end of year	-	-	60,000	-	747,420
Revenues					
Provincial Grants - Ministry of Education	2,349,598	225,000	120,000	57,000	3,518,034
Other Revenue					358,000
	2,349,598	225,000	120,000	57,000	3,876,034
Expenses					
Salaries					
Teachers	1,909,301	188,595			2,097,896
Principals and Vice Principals					64,380
Educational Assistants			35,953	44,186	324,487
Other Professionals					82,500
	1,909,301	188,595	35,953	44,186	2,569,263
Employee Benefits	440,297	36,405	10,427	12,814	604,438
Services and Supplies			73,620		604,176
	2,349,598	225,000	120,000	57,000	3,777,877
Net Revenue (Expense) before Interfund Transfers	-	-	-	-	98,157
Interfund Transfers					
Tangible Capital Assets Purchased					(98,157)
	-	-	-	-	(98,157)
Net Revenue (Expense)	-	-	-	-	-

School District No. 78 (Fraser-Cascade)

Schedule 4

Annual Budget - Capital Revenue and Expense

Year Ended June 30, 2023

	2023 Annual Budget			2022 Amended Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
Revenues				
Amortization of Deferred Capital Revenue	1,088,281		1,088,281	1,019,513
Total Revenue	1,088,281	-	1,088,281	1,019,513
Expenses				
Amortization of Tangible Capital Assets				
Operations and Maintenance	1,327,945		1,327,945	1,288,869
Transportation and Housing	172,504		172,504	184,773
Total Expense	1,500,449	-	1,500,449	1,473,642
Net Revenue (Expense)	(412,168)	-	(412,168)	(454,129)
Net Transfers (to) from other funds				
Tangible Capital Assets Purchased	98,157		98,157	95,874
Total Net Transfers	98,157	-	98,157	95,874
Other Adjustments to Fund Balances				
Total Other Adjustments to Fund Balances	-	-	-	
Budgeted Surplus (Deficit), for the year	(314,011)	-	(314,011)	(358,255)

Budget 2022 2023

Technology

SUBJECT: Technology Plan

Summary of the Issues:

- Some critical technology in the district is old, including the wireless network hardware, school computers and servers.
- The district nor the school's budgets will provide enough money over time to keep the district's hardware up to date and to add modern devices to allow students the opportunity to know how to use them (i.e. 3D printers, etc.)
- It is critical in education today to ensure hardware is in place to allow students the best opportunity to be prepared for the world after school.
- The Ministry of Education and Child Care has provided us with a \$0 increase in the 2022/23 budget putting us even further behind as we have no funds available to apply to our technology upgrades.
- The district's operating surplus is under great pressure from the Ministry to be spent. The technology upgrade plan would be an appropriated surplus expenditure in that it's a one-time expenditure and would not be dependant on future surpluses.
- We have also asked the schools for a portion of their school surplus to assist in this upgrade plan. The school surplus funds are public funds and make up part of the total district accumulated surplus. They are funds that are to be spent on students but are accumulated as a combined result of good fiscal management by our Principals and the district over funding the schools. The funds that will be donated from the schools amounts to \$130,000 and will be strictly used for technology in the district.
- This plan would be best implemented over multiple years as it would allow for a set amount each year and would allow for a stepped age of equipment.



Budget 2022 2023

Technology (continued)

The Technology Plan would be a 4 year plan, at \$200,000 per year from accumulated operating surplus. The plan is to be developed and administered by the District Technology Committee and would replace the worst and most critical technology first.



Budget 2022 2023

Technology (continued)

Recommendation:

- THAT the Budget Committee recommend THAT the Board of Education approve allocating \$200,000 each year for 4 years from it's accumulated operating surplus for the district technology plan.



Questions?