

**BOARD OF EDUCATION
SCHOOL DISTRICT NO. 78 (FRASER-CASCADE)**

**DRAFT MINUTES OF THE BUDGET ADVISORY COMMITTEE
May 6, 2024**

PRESENT:

Board - Committee Members:

Cathy Speth	Trustee	Committee Chair
Linda Kerr	Trustee	Committee Member
Heather Stewin	Trustee	Alternate Committee Member
Wendy Clark	Trustee	Non-Voting Observer
Andrea Hensen	Trustee	Non-Voting Observer
Wendy Colman-Lawley	Trustee	Non-Voting Observer

Representatives:

Lynne Marvell	President	FCTA
Greg Lawley	Principal	FCPVPA
Bruce Becker	Principal	FCPVPA

Staff:

Balan Moorthy	Superintendent
Gerry Slykhuis	Secretary Treasurer
Renge Bailie	Assistant Superintendent
Crystal Medlock	Executive Secretary

Regrets:

Megan Kempenaar	Teacher	FCTA
Alicia James	Representative	CMAW
Stephanie Fredette	Representative	IEC
Vacant	Representative	Student
Vacant	Representative	DPAC

1. Call to Order and Acknowledgement

The Zoom meeting was called to order by Cathy Speth at 4:30 p.m.

Trustee Speth acknowledged that the meeting was being held on the traditional ancestral and unceded shared territories of the Cheam, Sts'ailes, Sq'éwlets, Seabird Island, Shxw'owhamel, Nlaka'pamux, and the Chawathil people.

2. Approval of Agenda – May 6, 2024

KERR/MARVELL

THAT the agenda of the May 6, 2024 Budget Advisory Committee be approved as presented.

Carried

3. Approval of Minutes – April 8, 2024

KERR/BECKER

THAT the Minutes of the Budget Advisory Committee meeting held on April 8, 2024, be approved as amended.

Carried

4. 2024/2025 Preliminary Budget Presentation

Balan went over the targeted goals for SD78 for the upcoming 2024-2025 school year: Literacy, Numeracy and Transitions with an additional focus on Indigenous Learners.

Gerry presented a balanced budget for the 2024/2025 school year. He also reviewed the Budget Timelines, Enrolment Projections, and the Operating Grant increases for the upcoming year. Most of the Operating Grant increase will cover the 3.0% general wage increase for next year. He also demonstrated how the methodology for applying the funding for wage increases favours large, urban districts versus small, rural districts. Because we are a small, rural district, we are short about \$100,000 in funding. Gerry explained how the budget was impacted by reserve draws by schools, the Indigenous Education Department, and District funds for the Information Technology project. The budget will be using \$160,000 of Local Capital funds in order to balance.

Adjournment

SPETH/

THAT the meeting be adjourned at 5:18 p.m.

Carried

Notice of Next Meeting: January 6, 2025
 4:30 pm
 Via Zoom Video Conference

BUDGET ADVISORY COMMITTEE MEETING

January 6, 2025

4:30 p.m.

via ZOOM



SCHOOL DISTRICT 78
FRASER-CASCADE

EVERYONE PULLING TOGETHER



2024-2025 AMENDED Budget Review

“In the development of the annual budget, the Board shall provide an opportunity for input from vested interest groups through the Budget Advisory Committee prior to submitting the final budget to the Ministry of Education.”



Amended

Current Year

Sept 30
Student
Count



Ministry Funding
Announcement



Amended Budget
and Bylaw due to
MoECC by **Feb 28**

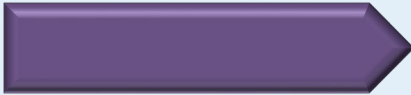
Oct-Jan

Budgets are reviewed & amended to reflect the Sep 30th student count, current staffing, and any events that impact the budget



Jan - Feb

Amended Budget discussed with Budget Advisory Committee, and to the Board of Education for 3 readings



Oct

Nov

Dec

Jan

Feb

Mar

Apr

May

June

Jul

● Budget Advisory
Committee Meetings



Jan - Feb

Preliminary budget planning begins for the next school year including input from staff and the Budget Advisory Committee



Mar - Apr

Budget assumptions developed and presented to the Budget Advisory Committee



May - Jun

To Board of Education for 3 readings



Preliminary Budget due to MoECC by **Jun 30**

Preliminary

Next Year



Ministry Funding
Announcement

CHANGE IN TIMING OF DECEMBER OPERATING GRANT ANNOUNCEMENT

- Typically announced mid-December, the Ministry has delayed the 2024/25 recalculated operating grants until January.
- This delay impacts the Amended Budget preparation timeline.
- **Draft** numbers are being presented to the Budget Committee. Final figures will result in minor adjustments for Board submission.



ENROLMENT TRENDS

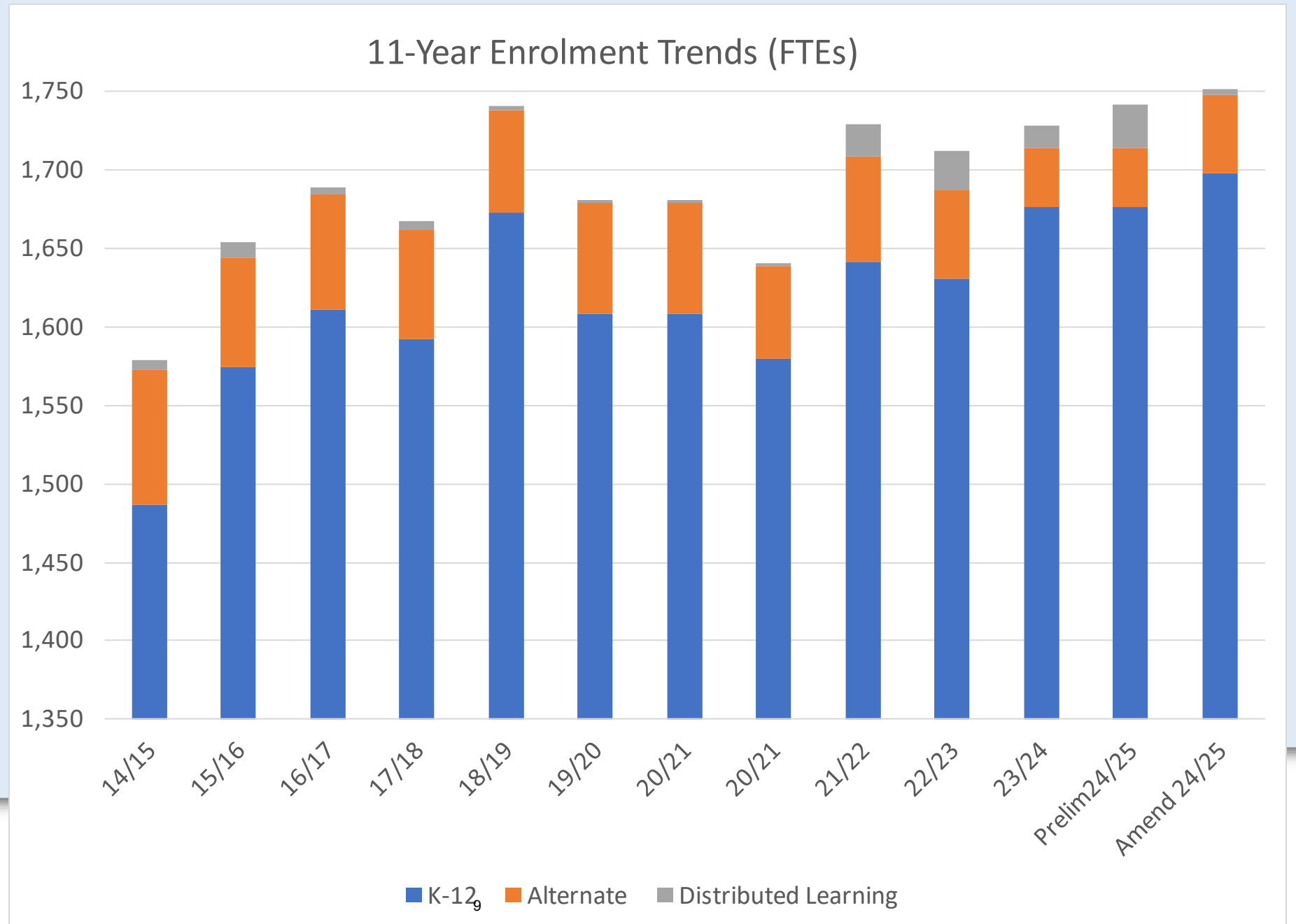
School District #78 (Fraser Cascade)

ENROLMENT BY SCHOOL

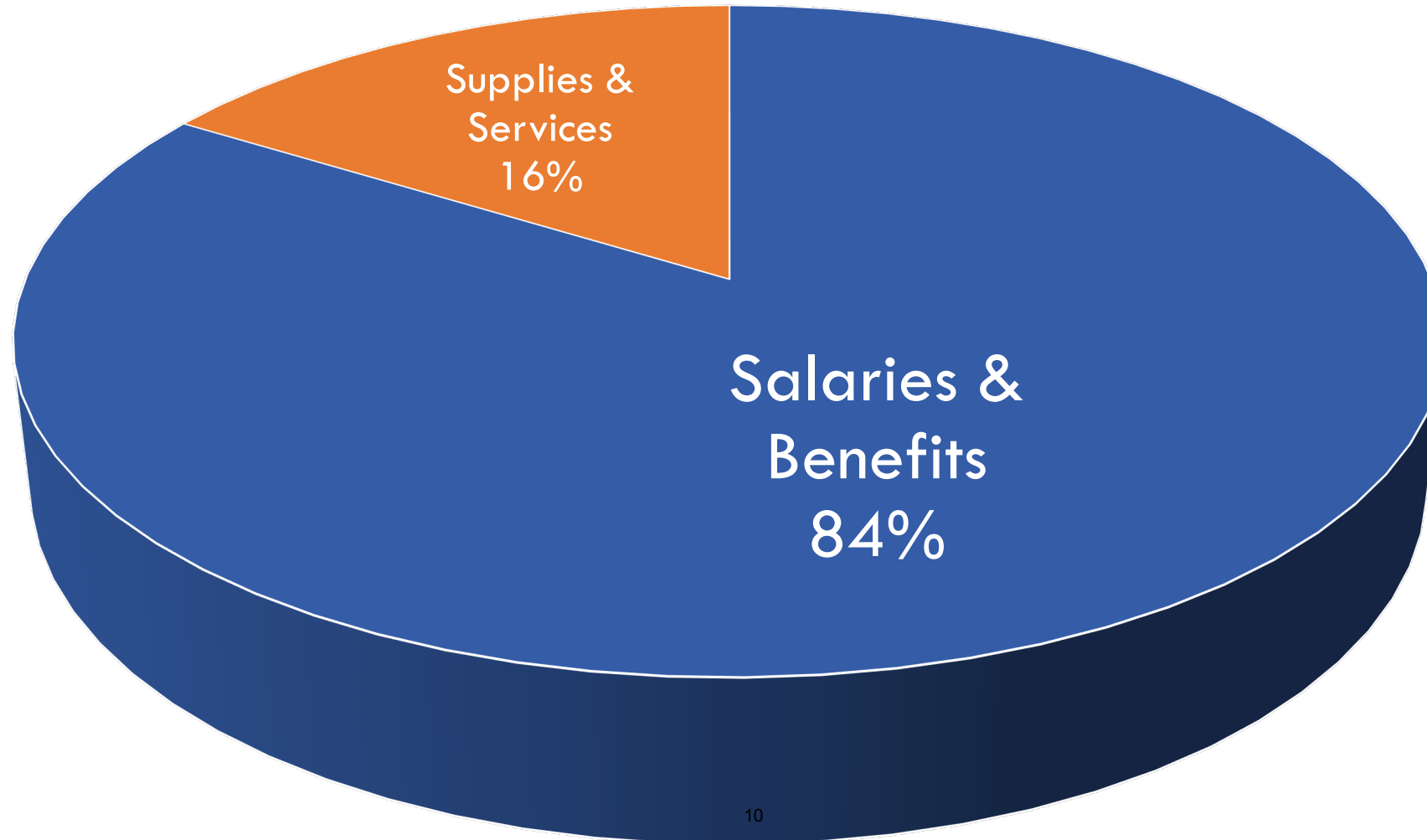
	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25 Prelim	2024/25 Amend
Boston Bar Elementary School	55.4	56.0	49.8	58.9	62.8	58.8	60.1	60.1	53.1
Hope Secondary School	359.9	372.4	370.9	352.9	369.9	361.0	382.1	382.1	390.4
Coquihalla Elementary School	355.0	363.0	340.0	305.0	343.0	357.0	350.0	350.0	362.0
Silver Creek Elementary School	137.0	148.0	141.0	137.0	146.0	145.0	132.0	132.0	133.0
Agassiz Elementary Secondary School	305.6	328.4	311.3	314.8	338.9	337.4	359.4	359.4	352.1
Kent Elementary School	279.0	293.0	283.0	297.0	263.0	248.0	261.0	261.0	278.0
Harrison Hot Springs Elementary School	103.0	101.0	104.0	103.0	110.0	117.0	123.0	123.0	119.0
TREC	49.8	50.0	53.0	51.0	49.3	39.0	23.0	23.0	33.0
ACE	20.0	16.0	18.0	8.0	18.0	17.0	15.0	15.0	17.0
Continuing Education	5.6	2.1	1.3	0.3	0.3	0.1	2.1	2.0	2.0
Fraser Cascade Open Learning					11.1	15.6	5.6	26.0	26.0
Q'aLaTKu7eM	0.0	11.0	8.0	11.0	8.0	6.9	8.3	8.3	7.5
	1670.3	1740.9	1680.2	1638.8	1720.2	1702.7	1721.7	1741.9	1773.1



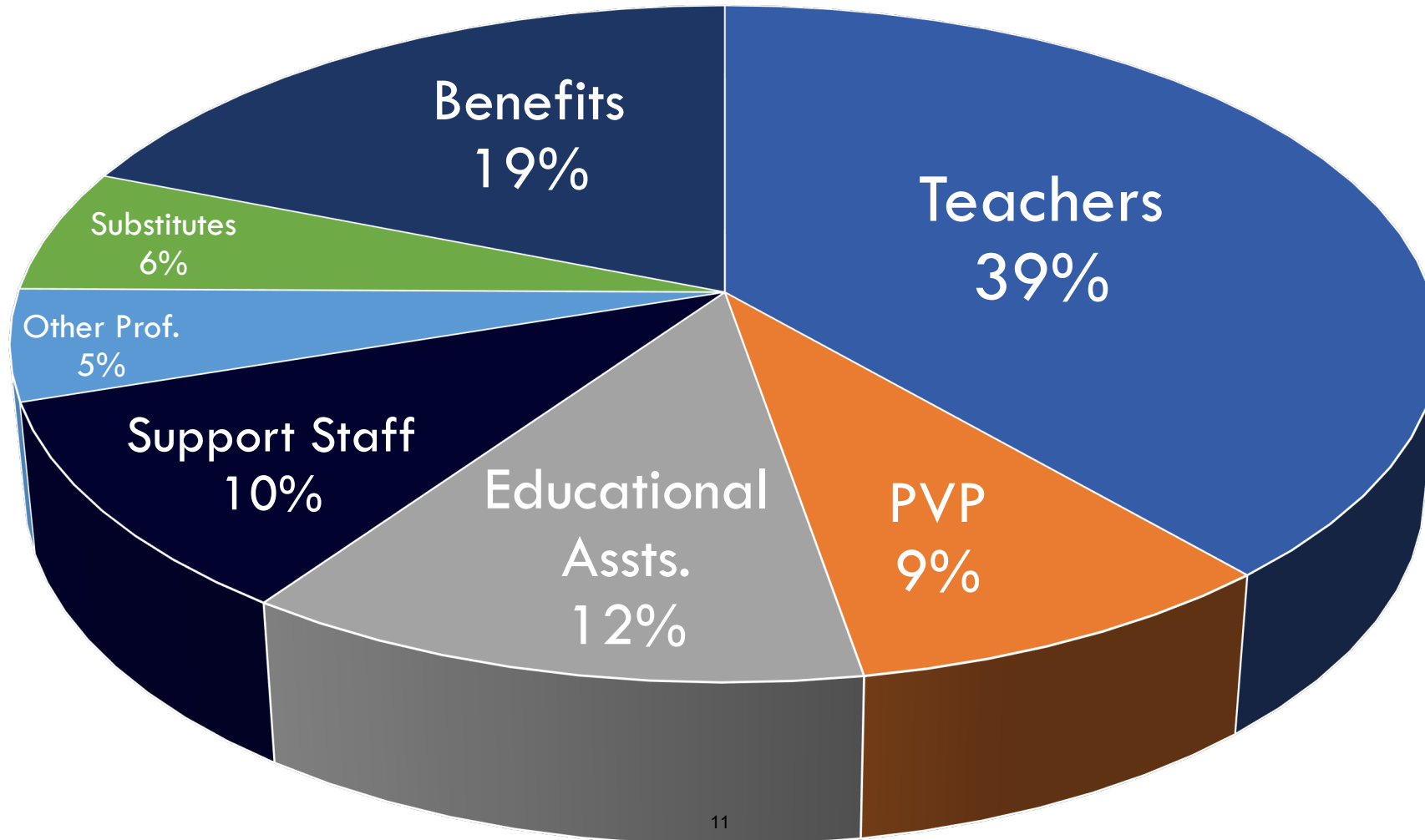
11-YEAR ENROLMENT TRENDS



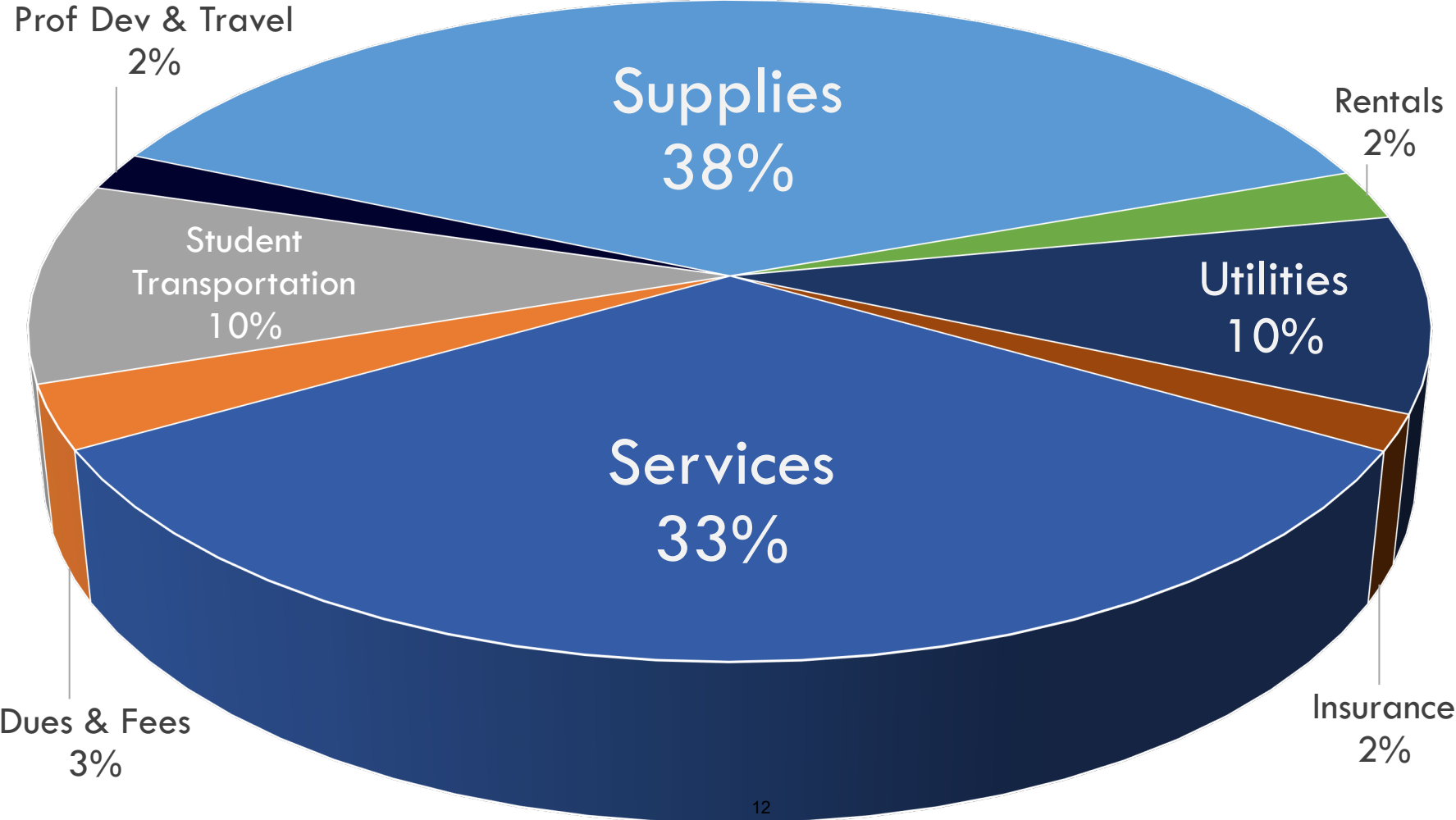
2024/25 AMENDED BUDGET — EXPENDITURES



2024/25 AMENDED BUDGET — SALARIES & BENEFITS



2024/25 AMENDED BUDGET – SUPPLIES & SERVICES



2024/25 AMENDED BUDGET COMPARISON

School District #78 (Fraser Cascade) 2024/25 PRELIMINARY vs AMENDED BUDGET COMPARISON

OPERATING FUND	2024/25 Preliminary Budget	2024/25 Amended Budget	Increase (Decrease)	%
REVENUE				
Provincial Grants, Ministry of Education	23,617,486	24,405,239	787,753	3.3%
LEA/Direct Funding From First Nations	4,322,163	4,417,599	95,436	2.2%
Provincial Grants, Other	72,000	32,600	(39,400)	-54.7%
International Student Tuition	32,427	12,000	(20,427)	-63.0%
Other Revenue	115,600	216,630	101,030	87.4%
Rentals & Leases	90,000	110,000	20,000	22.2%
Investment Income	400,000	400,000	-	0.0%
Total Revenue	28,649,676	29,594,068	944,392	3.3%



2024/25 AMENDED BUDGET COMPARISON

School District #78 (Fraser Cascade) 2024/25 PRELIMINARY vs AMENDED BUDGET COMPARISON

OPERATING FUND	2024/25 Preliminary Budget	2024/25 Amended Budget	Increase (Decrease)	%
EXPENSE				
Salaries				
Teachers	9,988,327	9,897,368	(90,959)	-0.9%
Principals & Vice-Principals	2,195,722	2,216,608	20,886	1.0%
Education Assistants	3,094,404	3,157,010	62,606	2.0%
Support Staff	2,593,707	2,611,566	17,859	0.7%
Other Professionals	1,296,303	1,356,989	60,686	4.7%
Substitutes	1,461,275	1,510,275	49,000	3.4%
Total Salaries	20,629,738	20,749,816	120,078	0.6%
Employee Benefits	4,678,962	4,847,357	168,395	3.6%
Total Salary & Benefits	25,308,700	25,597,173	288,473	1.1%
Services & Supplies	4,201,111	4,941,274	740,163	17.6%
Total Expense	29,509,811	30,538,447	1,028,636	3.5%

2024/25 AMENDED BUDGET COMPARISON

School District #78 (Fraser Cascade) 2024/25 PRELIMINARY vs AMENDED BUDGET COMPARISON

OPERATING FUND	2024/25 Preliminary Budget	2024/25 Amended Budget	Increase (Decrease)	%
Net Revenue (Expense)	(860,135)	(944,379)	(84,244)	-0.3%
Capital Asset Purchases	(160,000)	(868,500)	(708,500)	
Drawn from School Surpluses	216,040	280,487	64,447	
Drawn from Indigenous Ed Surplus	633,595	623,392	(10,203)	
Drawn from Operating Reserves	10,500	150,500	140,000	
Drawn from Local Capital Reserves	160,000	758,500	598,500	
Surplus (Deficit) for Year	-	-	-	



CAPITAL ASSET PURCHASES

<u>Capital Expenditures</u>	2024-25 Preliminary Budget	2024-25 Amended Budget
Vehicle - Maintenance	\$ 60,000	\$ 69,500
Bus Hoist	75,000	77,000
Vehicle-Inclusive Ed.	25,000	-
Lawn Tractor		12,000
Portable-ICY Team		200,000
Renos & Portable-Board Office		400,000
IT Refresh Project (remainder)		110,000
	\$ 160,000	\$ 868,500



FUND ACCOUNTING

Operating Funds



Instruction
School & District Administration
Operations & Maintenance
Transportation

Special Purpose Funds



Funds provided by a third party for the sole purpose to carry out a function or activity, e.g. school generated funds, scholarships, ministry-designated activities.

Capital Funds



For the purpose of acquiring land, buildings, and major equipment.

SPECIAL PURPOSE FUNDS – SUMMARY OF CHANGES TO FUNDING

Fund	2024-25 Funding Preliminary	2024-25 Funding Amended	Funding Increase (Decrease)
Annual Facilities Grant	\$ 107,288	\$ 107,288	\$ -
Learning Improvement Fund	96,439	96,439	-
School Trust & Scholarship Funds	740,000	525,000	(215,000)
Strong Start/Ready Set Learn	108,250	108,250	-
French Language (OLEP)	6,591	10,733	4,142
Community Link	385,353	392,453	7,100
Classroom Enhancement Funds	3,562,133	3,881,206	319,073
First Nations Student Transportation	125,706	76,475	(49,231)
Mental Health in Schools	57,000	57,000	-
Student & Family Affordability	-	-	-
Early Care & Learning	175,000	175,000	-
Feeding Futures Fund	350,000	350,000	-
ERASE	94,710	85,000	(9,710)
Integrated Child & Youth	250,359	257,130	6,771
	\$ ¹⁸ 6,058,829	\$ 6,121,974	\$ 63,145



BUDGETED ALLOCATION OF SURPLUS

Amended Budget 2024/25 - Budgeted Allocation of Surplus

	Balances Jun.30/24	Included in 2024/25 Budget	Budgeted Balance Jun.30/25
SCHOOLS			
Boston Bar Elementary School	52,178	59,106	-6,928
Hope Secondary School	48,237	48,237	0
Coquihalla Elementary School	62,145	32,065	30,080
Silver Creek Elementary School	10,906	0	10,906
Agassiz Elementary Secondary School	170,088	78,000	92,088
Kent Elementary School	15,200	15,200	0
Harrison Hot Springs Elementary School	47,879	47,879	0
	406,633	280,487	126,146
DISTRICT:			
Indigenous Ed.	81,407	81,407	0
Indigenous Ed. (Extra Carryforward)	541,985	541,985	0
Trustee Pro-D	48,466	10,500	37,966
	671,858	633,892	37,966
<u>TOTAL INTERNALLY RESTRICTED</u>			
	1,078,491	914,379	164,112
<u>UNRESTRICTED SURPLUS</u>			
Governance Strat Plan		30,000	
IT Optimization		110,000	
			3,697,892
<u>LOCAL CAPITAL</u>			
Capital Purchases	879,576	158,500	121,076
ICY Portable		200,000	
DEO Renos & Portable		400,000	
GRAND TOTAL	\$ 5,795,959	\$ 1,812,879	\$ 3,983,080





**NEXT MEETING:
APRIL 7, 2025
4:30 PM VIA ZOOM**





SCHOOL DISTRICT 78
FRASER-CASCADE
EVERYONE PULLING TOGETHER

2024/25 Amended Operating Budget Report



School District #78 (Fraser Cascade)

2024/25 PRELIMINARY vs AMENDED BUDGET COMPARISON

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Surplus (Deficit) for Year	-	-	-	



Amended Operating Budget Report

Explanation of Changes from the Preliminary 2024/25 Budget

January 6, 2025

Each year we develop two budgets: a Preliminary Budget in the Spring where we quantify the big strategic decisions, particularly around staffing; and an Amended Budget in the following Fall/Winter where we adjust for any estimation and assumption errors in the Preliminary Budget.

At this point in the year, we have clearer enrolment and staffing numbers, and we also have final numbers for the previous year, so the estimates are much more accurate.

Below are the detailed explanations for the changes from the Preliminary Operating Budget to the Amended Operating Budget. We are focused on the Operating Budget only because the budgets for the other funds are largely determined by the funding sources.

REVENUES:

- **Operating Grant – \$788,000**
 - \$299,000 - K-12 enrolment increase
 - \$664,000 - Special Needs student enrolment increase
 - \$41,000 - Indigenous student enrolment increase
 - (\$13,000) – ELL student enrolment decrease
 - (\$95,000) – LEA recoveries. This is offset by an increase in LEA billings to First Nations
 - (\$78,000) – Salary Differential funding
 - (\$30,000) – Labour Settlement/Benefit funding rolled into operating grant
- **LEA Funding from First Nations - \$95,000** – Increases in rates/enrolments of indigenous students covered under an LEA agreement. This increase was offset by recoveries from our Operating Grant.
- **Provincial Grants, Other (\$39,000)** – A reduced number of students participating in trades programs has resulted in less Skilled Trades BC grants.
- **Other Revenue \$101,000** – The remaining grants from the Microsoft Class Action were received amounting to \$112,000.

- **Rentals & Leases- \$20,000** – Additional daycares have provided more rental income.
- **Investment Income- \$0** – The increase in cash balances due to advances for the daycare capital projects are reducing as the projects proceed. Also, interest rates have dropped, and government has reduced what they are paying on funds invested with them. We therefore anticipate no increase to what was initially budgeted.

SALARIES & BENEFITS:

Teachers – (\$91,000)

- (\$78,000) - during the transition last year at HSS/TREC, the admin was unable to cover as much teaching time. This is not required this year.
- \$98,000 – there was a net increase of one school division this year due to increased enrolment.
- \$108,000 – Indigenous Ed. added a Graduation Coach position and increased the time for a language teacher.
- (\$140,000) – the FCTA president is paid by the School District, and the cost of their wages & benefits is billed to the union. The funds for last year were not received until the current fiscal year, creating a one time credit to wages for this year.
- (\$97,000) – we were unsuccessful in recruiting a psychologist position this year and have contracted out this work. Additional funds were added to the Services budget that offsets this.

Principals & Vice Principals – \$21,000

- \$0 - The Indigenous Ed. Budget previously paid for a portion of one of our district VPs. This has been discontinued, resulting in a \$40,000 transfer from targeted funding to regular operating. No overall impact on total salaries.
- \$12,000 - One of our Admin worked the month of July to cover the summer school Read 'n Rec duties.
- \$14,000 - one our retiring Admin finished at the end of July resulting in one month of wages.
- (\$4,000) – Wage increases were less than initially estimated.

Education Assistants – \$63,000

- (\$142,000) - we did a detailed analysis on average hours worked per year by EAs. The estimates we used last year were too high resulting in this adjustment in the current year.
- \$198,000 – we hired a number of additional EAs this year due to the increase in funded students.
- \$10,000 – StrongStart coordinators are categorized under the EA category. Most of their wages are covered under special purpose funds. This amount represents the costs covered by operating funding.

Support – \$18,000

- (\$45,000) - we did a detailed analysis on average hours worked per year by 10-month staff. The estimates we used last year were too high resulting in this adjustment in the current year.
- \$21,000 - a short bus run was added for Coquihalla students

- \$23,000 – clerical support has been added for the Inclusive Ed. Department. This cost represents half a year only.
- \$18,000 – salary continuance for an employee who left last year.

Other Professionals – \$61,000

- \$19,000 – wage increases were higher than estimated
- \$42,000 – additional staffing for support for student information systems and HR, This cost represents half a year only.

Substitutes – \$49,000

- \$49,000 – estimated increase in sub costs

Benefits – \$168,000

- \$17,000 – Net change in benefits due to various salary changes
- (\$39,000) – teacher allowances were budgeted twice under benefits and salaries.
- \$190,000 – accrual for Employee Future Benefits were missed in the Preliminary Budget.

SUPPLIES & SERVICES:

Following is a breakdown of the accounts that make up the Supplies & Services amount:

OPERATING FUND	2024/25 Preliminary Budget	2024/25 Amended Budget	Increase (Decrease)	%
SERVICE & SUPPLIES BREAKDOWN:				
Services	1,148,209	1,649,834	501,625	43.7%
Student Transportation	136,023	153,523	17,500	12.9%
Professional Development & Travel	434,492	484,579	50,087	11.5%
Rentals & Leases	70,000	93,000	23,000	32.9%
Dues & Fees	145,560	122,080	(23,480)	-16.1%
Insurance	83,000	86,900	3,900	4.7%
Supplies	1,661,827	1,877,358	215,531	13.0%
Utilities	522,000	474,000	(48,000)	-9.2%
Total Services & Supplies	4,201,111	4,941,274	740,163	17.6%

Services – \$502,000

- \$155,000 – we were unsuccessful in recruiting a psychologist position this year and have contracted out this work. This cost is partially offset by savings in the Salaries & Benefits accounts.
- \$50,000 – Deaf & Hard of Hearing teacher contract with SD33.
- \$87,000 – changes to Indigenous Ed. Budget
- \$30,000 – Strategic Plan development contract
- \$51,000 – School budget changes
- \$20,000 – International Student fees underbudgeted
- \$109,000 – various department increases to reflect prior year actual costs

Student Transportation – \$18,000

- Adjustment to budget to reflect prior year actual costs

Professional Development & Travel – \$50,000

- (\$55,000) – changes to Indigenous Ed. Budget
- \$27,000 – support for Literacy and Numeracy Specialists
- \$9,000 – increase in annual PVP Pro-D funding
- \$15,000 – School budget changes
- \$41,000 – error in Education Admin budget
- \$13,000 – various adjustments to Department budgets

Rentals & Leases – \$23,000

- \$25,000 – Boston Bar housing not included in Preliminary Budget

Dues & Fees – (\$23,000)

- (\$47,000) – Careers UFV fees were overestimated in the Preliminary Budget
- \$9,000 – Focused Education Resources buying group fees not included in Preliminary Budget
- \$15,000 – various budget adjustments to better reflect actual costs

Supplies – \$216,000

- \$55,000 – Increase in Technology budget to cover evergreening plan for schools
- \$150,000 – increase in School budgets
- \$24,000 – Literacy and Numeracy Department supplies
- (\$12,000) – decrease in Maintenance & Transportation budgets

Utilities – (\$48,000)

- (\$48,000) – Budget adjusted to reflect actual costs