



BUDGET ADVISORY COMMITTEE MEETING

January 24, 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 – November 29, 2021 Page 2 Chair
- 4. 2021/22 Amended Annual Budget Presentation Page 6 K Mackie
- 5. 2022/23 3 Year Enrollment Estimate Page 45 J Veenbaas
- 6. Questions

Adjournment

Next Meeting: **May 9, 2022**
4:30 pm
Via Video Conference

**BOARD OF EDUCATION
SCHOOL DISTRICT NO. 78 (FRASER-CASCADE)
DRAFT MINUTES OF THE BUDGET ADVISORY
COMMITTEE MEETING
November 29, 2021
Via Zoom Conference Call**

PRESENT:

Board - Committee Members:

Linda Kerr	Trustee	Chair
Cathy Speth	Trustee	
Ron Johnstone	Trustee	

Representatives:

Bruce Becker	Principal	FCPVPA
Greg Lawley	Principal	FCPVPA
Megan Kempenaar	Teacher	FCTA
Lynne Marvell	President	FCTA

Staff:

Balan Moorthy	Superintendent
Ken Mackie	Secretary-Treasurer
Renge Bailie	Assistant Superintendent
Jenny Veenbaas	Assistant Secretary-Treasurer
Laurie Bjorge	Recording Secretary

Regrets:

Cheryl Davidson	Representative	IEC
George Campbell	Representative	IEC
Gord Kearns	Representative	CMAWBC
Patricia Duong	Representative	Student
Vacant	Representative	DPAC
Vacant	Representative	DPAC
Vacant	Representative	CMAWBC

1. Call to Order and Acknowledgement

The Secretary-Treasurer 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'ewlets, Seabird Island, Nlaka'pamux, and the Chawathil people.

2. Election of Chair

Trustee Johnstone nominated Trustee Speth for Chair of the Budget Advisory Committee. There were no other nominations – Trustee Speth becomes Chair by acclamation.

3. **Approval of Agenda – November 29, 2021**

KERR/BECKER

THAT the Agenda be approved as presented.

Carried

4. **Approval of Minutes – April 12, 2021**

KERR/MACKIE

THAT the Minutes of the Budget Advisory Committee meeting held on April 12, 2021 be approved as presented.

Carried

5. **Financial Statement Discussion & Analysis**

The Assistant Secretary-Treasurer reviewed the report for the year ended June 30, 2021. It is meant to explain the background of the organization, strategic plans, goals, and overall financial performance. It is a summary of the allotment of the district's financial resources.

Financial Assets has increased \$ 1,495,000 from 2020.

In Thousands	2021	2020	Change
Cash	\$ 9,665	\$ 6,949	\$ 2,716
Accounts Receivable	866	1,262	(396)
Due from Ministry of Education	50	335	(285)
Investments	-	540	(540)
Total	\$ 10,581	\$ 9,086	\$ 1,495

Financial Liabilities has increased \$2,260,000 from 2020. Most of that amount is explained by a timing difference; the difference of when the year end was and when the expenses occurred and were paid.

In Thousands	2021	2020	Change
Accounts Payable, Accrued and Other Liabilities	\$ 1,711	\$ 791	\$ 920
Employee Future Benefits	1,507	1,521	(14)
Unearned Tuition Benefits	4	11	(7)
Deferred Revenue	961	853	108
Deferred Capital Revenue	22,991	21,738	1,253
Total	\$ 27,174	\$ 24,914	\$ 2,260

Revenues increased by \$599 thousand compared to the prior year and came in \$69 thousand over budget for 2021. Actual enrolment in 20/21 increased to 1668 students from the prior year's 1650 students while the per student funding rates also increased year over year. The unique student supplement increased to \$3.56 million over the prior year's \$3.40 million and the unique geographic supplement increased to \$4.87 million while the prior year was \$4.37 million.

6. Preliminary Budget 2021/2022

The Secretary-Treasurer reviewed the preliminary budget. At this point in the cycle, the district will receive the amended budget funding provided by Ministry. The amended budget will then be submitted to the Ministry by February 28th.

Provincial overview of enrolment shows a 0.4 % growth which equates to 2,269 students. This is the seventh consecutive year of provincial enrolment growth. Special Education funding supports 34,741 students to \$664 million.

The district enrolment comparison was reviewed :

School Name	2021/22	2020/21	2019/20	2018/19	2017/18
Hope Secondary	369.875	352.875	370.94	372.473	377
Boston Bar Elem Secondary	62.75	58.875	49.75	56	52
Coquihalla Elementary	343	305	340	363	369
Harrison Hot Springs Elementary	110	103	104	101	101
Agassiz Elem Secondary	338.938	314.25	311.25	328.375	308
Kent Elementary	263	297	283	293	293
Silver Creek Elementary	146	137	141	148	117
Two Rivers Education Centre	49.25	51	53	50	53
Agassiz Centre for Education	18	8	18	16	13
Fraser Cascade Open Learning	11.125				
Continuing Education	0.25	0.25	1.25	2.125	3
Q'aLaTKu7eM	8	11	8	11	
	1720.188	1638.25	1680.19	1740.973	1686

Since the district enrolment increased this year, the district is no longer in funding protection which is when the government guarantees the district 98.5% of the previous year's funding due to low enrolment.

The Operating Grant allocation is comprised as follows:

- 76% of allocated through basic allocation – common per student amount for every FTE student enrolled by school type
- 16% allocated to recognize unique student enrolment – special needs
- 8% allocated to recognize unique district factors ie, rural, climate, small community
- 0.3% Funding Protection

Labour settlement grants - as a general rule, the salary increases and associated costs have been funded by the Ministry as it usually is significant enough that the costs cannot be absorbed. Teachers have settled at a 2% increase and funding was set aside for the district from the Ministry to support these increases. Support Staff (CMAW) received 2% increase annually for the duration of the agreement. Community Link Funding of \$358,207 is used to support at risk students. Learning Improvement Funds (LIF) of \$76,192 is to support the staff with education assistants. Transportation grants of \$184,576 is to support the rising cost of bussing.

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. This year \$2,349,598 was requested to fund 22.516 FTE staff. This does not include remedy or overhead.

COVID-19 Funding and Initiatives Provincial Grant Funding for start-up of \$53,295 is comprised of frequency cleaning cost of \$32,295, hand hygiene cost of \$1,000, masks costs of \$8,000, filter replacements (Merv 13) \$4,000, and additional ventilation costs of \$8,000. Federal Grant Funding was not provided this year.

The district's surplus of \$5,225,238 includes an unappropriated surplus of \$3,786,433. The 2021/22 preliminary budget forecasted that \$1,094,071 would be required to balance the budget. After a full review of the budget without making any cuts the budget deficit has been reduced to \$0.

Adjournment

/KERR

THAT the meeting be adjourned at 5:15 p.m.

Carried

Notice of Next Meeting:
January 10, 2022
Via Zoom Conference Call



SCHOOL DISTRICT 78
FRASER-CASCADE
EVERYONE PULLING TOGETHER

Amended 2021 – 2022 Budget

SCHOOL DISTRICT 78 (FRASER-CASCADE)

What we are trying to achieve with these funds

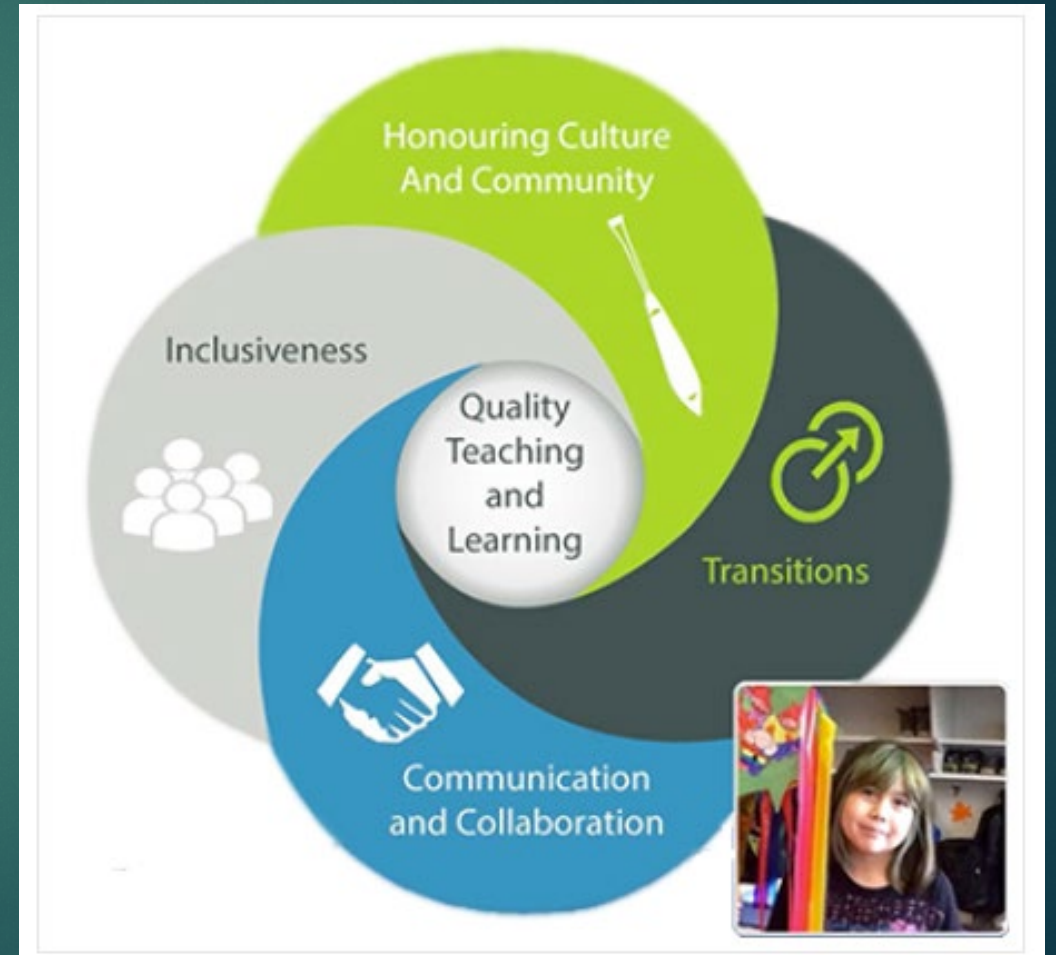
Provide a quality learning experience with the resources needed to be successful

Meeting students where they are in their learning

Engaging, acknowledging and celebrating excellence among students, staff and contributing community members

Creating a safe, respectful and thriving learning environment

Honouring our District's vision statement



Budget Cycle

Key Dates

- ▶ Early 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 19 – 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**



Enrolment Snapshot by School

Sept 30

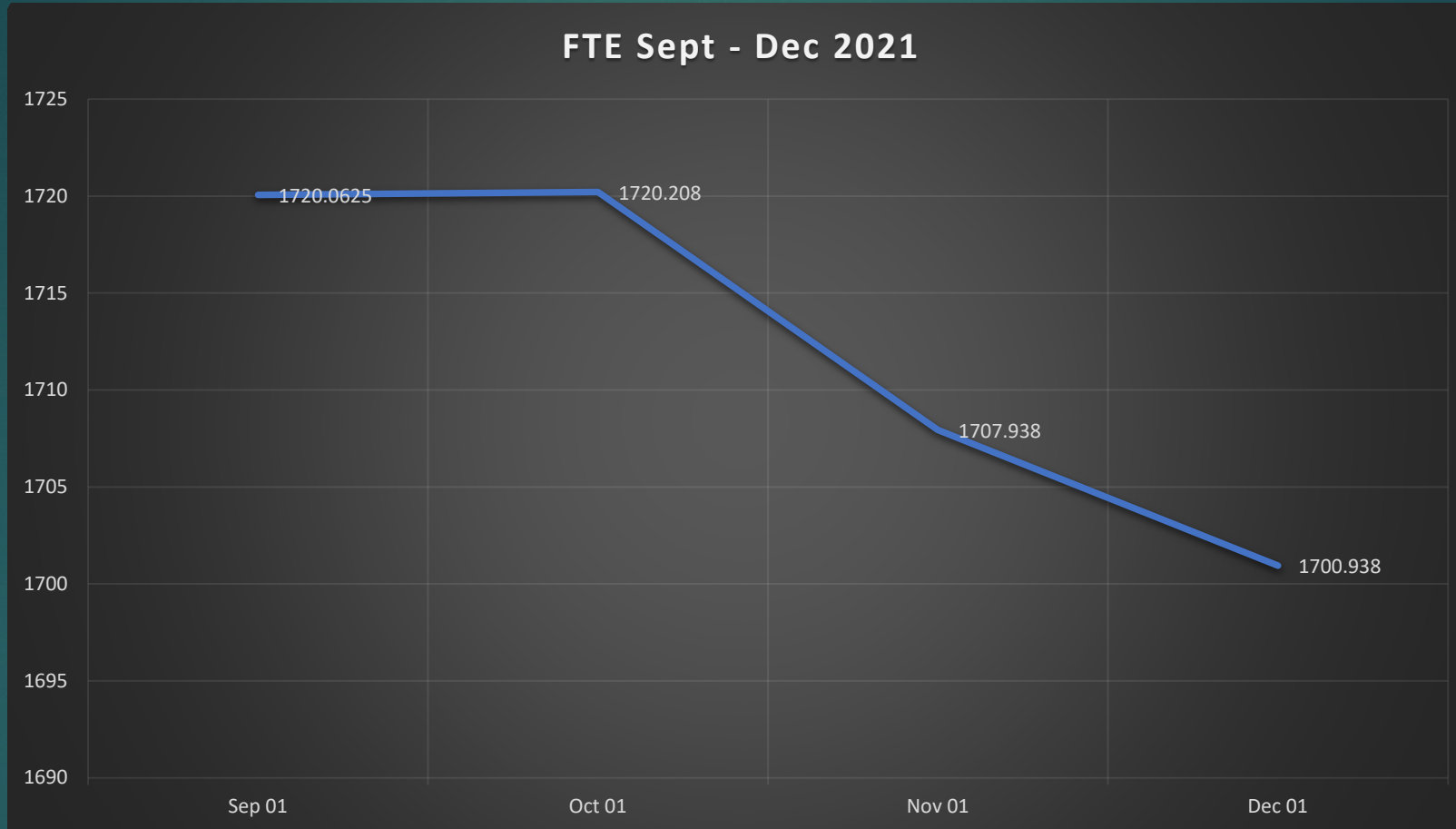
SCHOOL DISTRICT NO. 78 (FRASER CASCADE)

Enrolment Report - Sept 30

1701 FTE

School Name	2021/22	2020/21	2019/20	2018/19	2017/18
Agassiz Centre for Education	18	8	18	16	20
Agassiz Elem Secondary	338.9375	314.75	311.25	328.375	305.625
Boston Bar Elem Secondary	62.75	58.875	49.75	56	55.375
Continuing Education	0.25	0.25	1.25	2.125	5.63
Coquihalla Elementary	343	305	340	363	355
FC Open Learning	11.125				
Harrison Hot Springs Elementary	110	103	104	101	103
Hope Secondary	369.875	352.875	370.9375	372.4375	359.875
Kent Elementary	263	297	283	293	279
Q'aLaTKu7eM	8	11	8	11	
Silver Creek Elementary	146	137	141	148	137
Two Rivers Education Centre	49.25	51	53	50	49.76
	1,720.1875	1,638.7500	1,680.1875	1,740.9375	1,670.2650

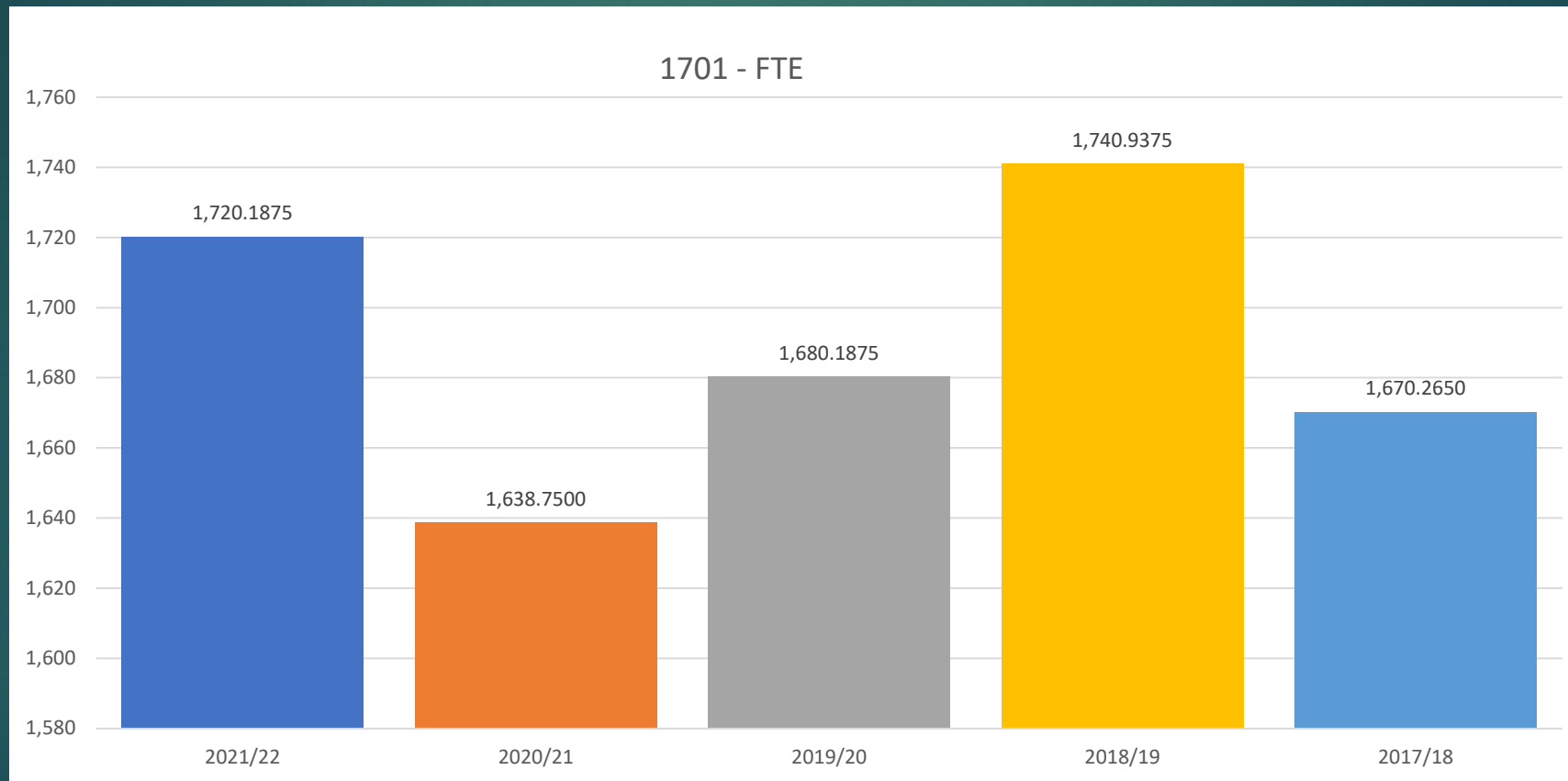
Enrolment since Sept 30



FTE Enrolment Change

Year	Enrolment	Increase	% Increase
2017/18	1670.265		
2018/19	1740.9375	70.6725	4%
2019/20	1680.1875	-60.75	-3%
2020/21	1638.75	-41.4375	-2%
2021/22	1720.1875	81.4375	5%

Enrolment



Enrolment Funding Rates

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

Interim Operating Grant Summary Following the September 2021 Enrolment Count - 2021/22 School Year

School District 78 Fraser-Cascade

September 2021 Enrolment Count

	School-Age Enrolment	Funding Level	Funding	Total Supplement
Standard (Regular) Schools	1,641,5625	\$7,885	\$12,943,720	
Continuing Education	0.0000	\$7,885	\$0	
Alternate Schools	67.2500	\$7,885	\$530,266	
Online Learning	11.1250	\$6,360	\$70,755	
Home Schooling	13	\$250	\$3,250	
Course Challenges	2	\$246	\$492	
Total Enrolment-Based Funding (September)	1,719.9375			\$13,548,483

	Total Enrol. Change	Funding Level	Funding	Total Supplement
1% to 4% Enrolment Decline	81.4375	\$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	3	\$44,850	\$134,550	
Level 2 Special Needs	99	\$21,280	\$2,106,720	
Level 3 Special Needs	81	\$10,750	\$870,750	
English Language Learning	79	\$1,585	\$125,215	
Indigenous Education	670	\$1,565	\$1,048,550	
Adult Education	0.1250	\$5,030	\$629	
Equity of Opportunity Supplement			\$150,267	
Supplement for Unique Student Needs				\$4,436,681

Variance from Provincial Average	-\$2,606	
Estimated Number of Educators	95.559	-\$249,027

	Enrolment	Funding Level	Funding	Total Supplement
FTE Distribution	1,720.0625	\$180.33	\$310,179	
Supplement for Salary Differential				\$61,152

Supplement for Unique Geographic Factors				\$5,203,526
Funding Protection				\$0
Curriculum and Learning Support Fund				\$14,747

September 2021 Enrolment Count, Total **\$23,264,589**

July 2021 Enrolment Count

	Enrolment	Funding Level	Funding	Total Supplement
Summer Learning Grade 1-7	7	\$224	\$1,568	
Summer Learning Grade 8-9	41	\$224	\$9,184	
Summer Learning Grade 10-12	48	\$448	\$21,504	
Supplemental Summer Learning Funding			\$0	
Cross-Enrolment, Grade 8 and 9	0	\$448	\$0	
Summer Learning, Total				\$32,256

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-Grade 9 School-Age FTE - Online Learning	0.0000	\$3,180	\$0	
Grade 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 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-Grade 9 School-Age FTE - Online Learning	0.0000	\$2,120	\$0	
Grade 10-12 School-Age FTE - Online Learning	0.0000	\$6,360	\$0	
Adult FTE - Online Learning	0.0000	\$5,030	\$0	
May 2022 Enrolment Count, Total*				\$0

2021/22 Full-Year Estimated Operating Grant Total

\$23,296,845

Estimated 2021/22 Operating Grant from Indigenous Services Canada	\$4,340,448
Estimated 2021/22 Operating Grant from Ministry of Education	\$18,956,397

*Note: Highlighted sections are estimated and will be updated following the February and May enrolment counts

	2021-2022 Final				2021-2022 Preliminary		
	FTE's	\$/FTE	Funding	Change vs 21/22	FTE's	\$/FTE	Funding
				Prelim Budget			
Ministry Grants (\$'s)							
Standard (Regular) Students	1641.5625	7,885	12,943,720	437,519	1586.0750	7,885	12,506,201
Continuing Education	0.0000	7,885	0	0	0.0000	7,885	0
February Recount	0	7,885	0	0	0	7,885	0
Alternate Schools	67.2500	7,885	530,266	49,281	61.0000	7,885	480,985
Distributed Learning	11.1250	6,360	70,755	70,755	0.0000	6,360	0
Home Schooling	13.0000	250	3,250	-500	15.0000	250	3,750
Course Challenges	2.0000	246	492	492	0.0000	246	0
	1734.9375		13,548,484	557,547	1662.0750		12,990,936
Enrollment Decline Supplement							
1 to 4 % Decline	81.4375	3,943	0	0	8.5750	3,943	0
> 4 % Decline	0.0000	5,914	0	0	0.0000	5,914	0
Significant Cumulative Decline (7+ %)	-99.9375	3,943	0	0	-99.9375	3,943	0
TOTAL ENROLMENT DECLINE SUPPLEMENT			0	0			0
Unique student needs							
SE Level 1	3	44,850	134,550	44,850	2	44,850	89,700
SE Level 2	99	21,280	2,106,720	446,880	78	21,280	1,659,840
February Recount	0	10,640	0	0	0	10,640	0
SE Level 3	81	10,750	870,750	236,500	59	10,750	634,250
February Recount	0	5,375	0	0	0	5,375	0
ELL	79	1,585	125,215	-11,095	86	1,585	136,310
Indigenous Education	670	1,565	1,048,550	28,170	652	1,565	1,020,380
Adult Students	0.1250	5,030	629	-629	0.2500	5,030	1,258
February Recount	0	5,030	0	0	0	5,030	0
May Recount	0	5,030	0	0	0	5,030	0
Equity of Opportunity Supplement			150,267	4,202			146,065
TOTAL UNIQUE STUDENT NEEDS			4,436,681	748,878			3,687,803

	2021-2022 Final			Change vs 21/22	2021-2022 Preliminary		
	FTE's	\$/FTE	Funding		Prelim Budget	FTE's	\$/FTE
	Salary Differential						
Variance from Provincial Average	95.559	-2,606	-249,027	-79,535	91.518	-1,852	-169,491
FTE Distribution	1,720.063	180.33	310,179	13,117	1,647.325	180.33	297,062
TOTAL SALARY DIFFERENTIAL			61,152	-66,419			127,571
Unique Geographic factors							
Small Community Supplement			2,171,168	0			2,171,168
Low Enrolment Factor			1,665,625	0			1,665,625
Rural Factor			102,317	0			102,317
Climate Factor			45,233	0			45,233
Sparseness Factor			13,987	0			13,987
Student Location Factor			1,112,196	0			1,112,196
Supplemental Student Location Factor			93,000	0			93,000
TOTAL UNIQUE GEOGRAPHIC FACTORS			5,203,526	0			5,203,526
Funding Protection			0	0			0
Summer 2021 Learning			32,256	32,256			0
Curruculum and Learning Support Fund			14,747	0			14,747
Ministry Operating Grant			23,296,845	1,272,263			22,024,583
LEA clawback			-4,340,448	-106,468			-4,233,980
Ministry Funding			18,956,397	1,165,795			17,790,603

	2021-2022 Final			Change vs 21/22	2021-2022 Preliminary		
	FTE's	\$/FTE	Funding		Prelim Budget	FTE's	\$/FTE
	Pay equity			229,516	0		
Transportation Investment Plan			184,576	0			184,576
Labour Settlement Funding			20,454	20,454			0
Seat Belt Pilot Program			18,000	18,000			0
							0
Total Ministry Funding			19,408,943	1,204,249			18,204,695
LEA's			4,340,448	106,468			4,233,980
MCFD - Mental Health			0	0			0
Tuition			12,000	0			12,000
Miscellaneous			15,000	0			15,000
Lease income			50,000	0			50,000
Interest			100,000	0			100,000
Total Other Revenue Received			4,517,448	106,468			4,410,980
REVENUE ON SCHEDULE 2A			23,926,391	1,310,717			22,615,675
Appropriations			533,960	-560,211			1,094,171
School Surplus			691,769	691,769			0
Total Prior Year Surplus Budgetted			1,225,729	131,558			1,094,171
Total Revenue			25,152,120	1,442,275			23,709,846

	2021-2022 Final			Change vs 21/22 Prelim Budget	2021-2022 Preliminary		
	FTE's	\$/FTE	Funding		FTE's	\$/FTE	Funding
SPECIAL PURPOSE GRANTS							
Community Links Grant			362,397	0		362,397	
Strong Start			96,000	0		96,000	
Ready,Set, Learn			12,250	0		12,250	
Learning Improvement Fund			76,683	0		76,683	
OLEP			10,382	0		10,382	
Scholarships			13,000	0		13,000	
BCTEA			110,900	50,159		60,741	
Classroom Enhancement Fund			2,349,598	719,395		1,630,203	
Classroom Enhancement Fund - Overhead			103,010	-100		103,110	
Classroom Enhancement Fund - Remedies			216,838	75,611		141,227	
Mental Health Grant			134,657	134,657		0	
COVID Restart (Mtce & Supplies)			53,295	53,295		0	
Schools			600,000	0		600,000	
AFG			105,005	-2,263		107,268	
			66,181				
Total Revenue Received			4,310,196	1,030,754		3,213,261	
	0		29,438,313	2,449,026	0	26,923,107	
Amortization of Capital Assets			1,473,642	93,316		1,380,326	
	0		30,911,955	2,542,342	0	28,303,433	

Changes to Enrolment Based Funding

Dec 2020 Announcement

- ▶ Enrolment-Based Funding
 - ▶ Basic Student \$13,548,483
 - ▶ Unique Student Enrolment \$4,436,681
- ▶ Overall change from estimates in June/21 for Enrolment-based funding increased by \$1,306,425

Changes to Non-Enrolment Based Funding

Dec 2020 Announcement

- ▶ Supplement for Enrolment Decline
 - 1% - 4% enrolment decline category
 - ▶ +\$0 (enrolment based)
- ▶ Supplement for Unique Geographic Factors
 - ▶ No change over the preliminary
- ▶ Supplement to Salary Differential
 - ▶ decreased by \$66,419

Overall Summary of Operating Grant funding was an increase to the District of \$1,272,263

Changes to Special Purpose Funding

Dec 2020 Announcement

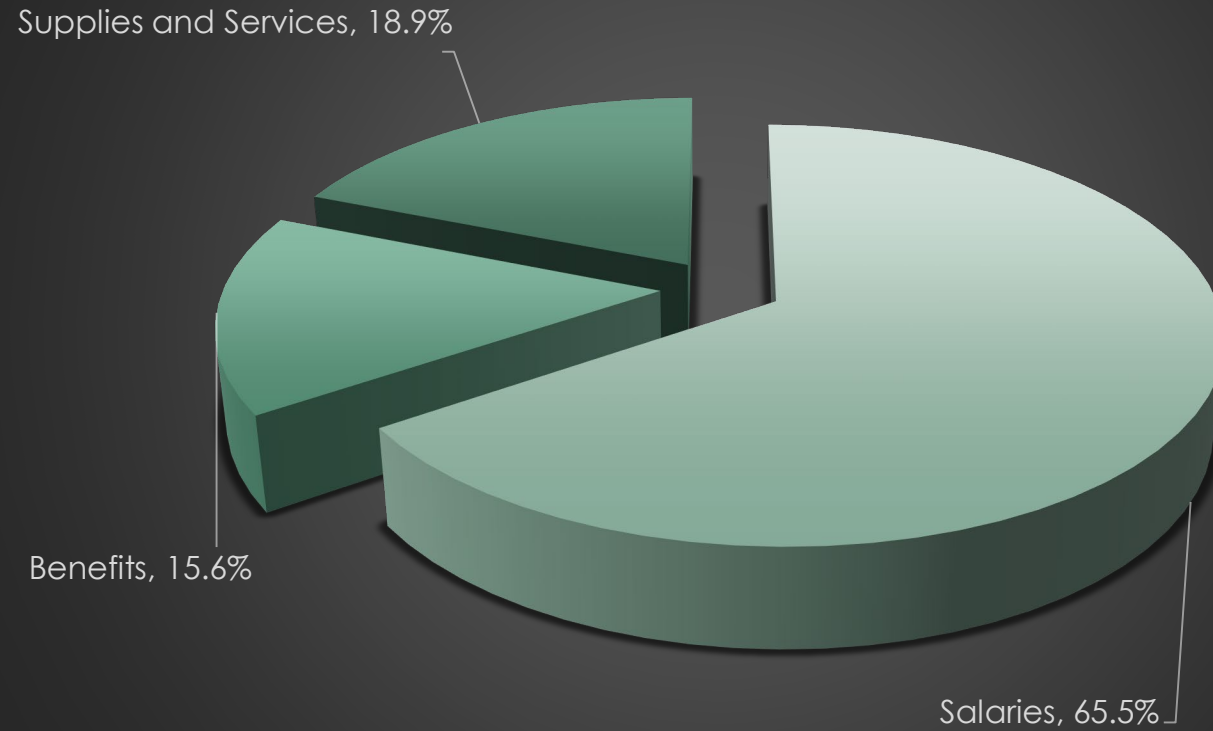
▶ Classroom Enhancement Funds

- ▶ Total of \$2,669,446 up \$794,906
 - ▶ Staffing of 22.5 FTE amounting to \$2,349,598
 - ▶ Overhead of \$103,010
 - ▶ Remedy of \$216,838
- ▶ This is an increase however, these funds have already been implemented and allocated in our current staffing

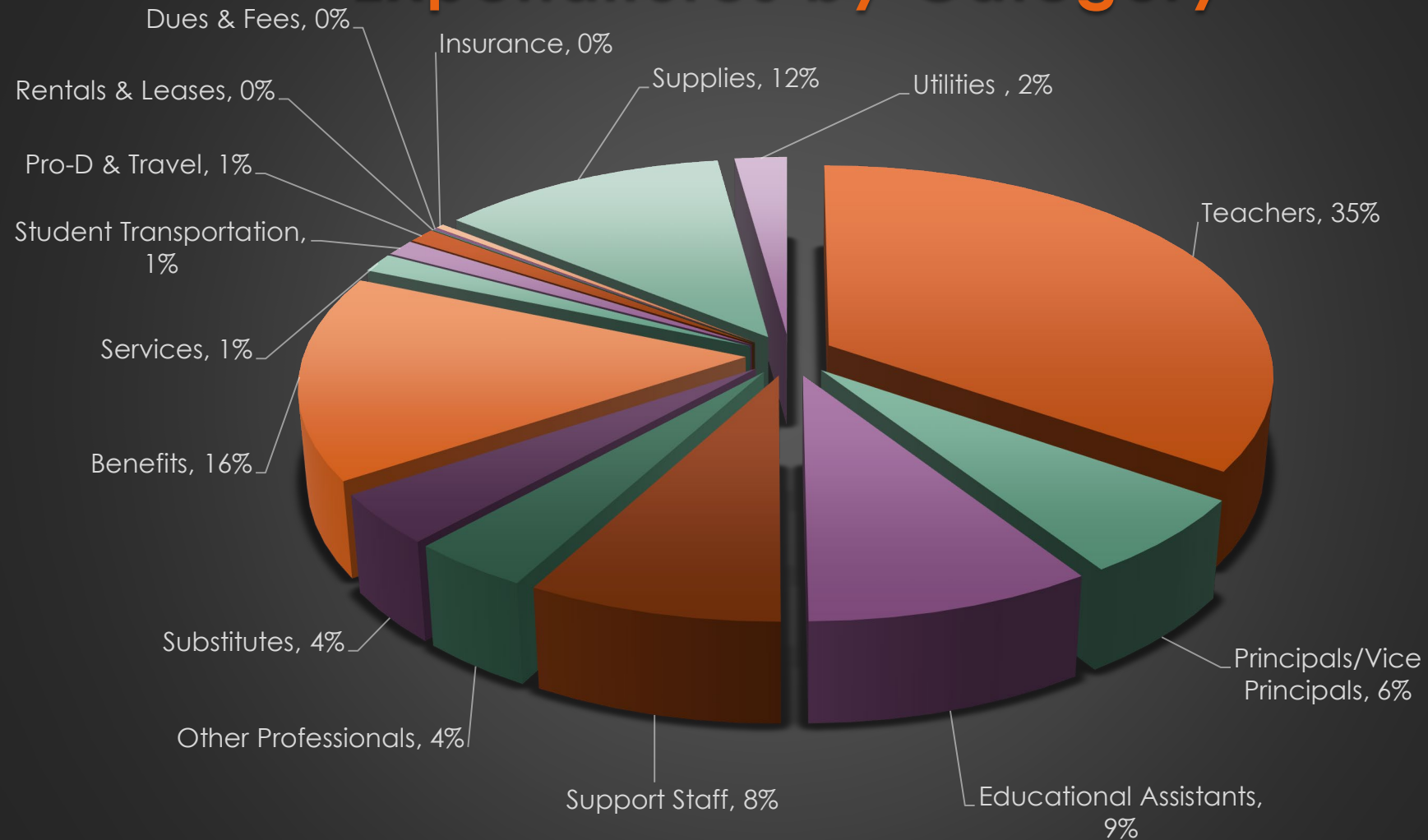
▶ Provincial COVID Funds

- ▶ \$53,295 has been announced to date
 - ▶ COVID Safe Return to Class cleaning protocol supplies

Breakdown of Budgetted Expenditures



Expenditures by Category



Salaries and Benefits

- ▶ 45% of budgeted expenses are Teachers
- ▶ 22% of budgeted expenses are Support Staff
- ▶ Teachers
 - ▶ 132.3 FTE with an average budgeted salary of \$81,766 plus \$18,806
 - ▶ This amounts to salaries of \$10,818,157 and \$2,488,034 in benefits



USE OF ACCUMULATED SURPLUS

- ▶ With the Amended Budget we added the prior year surplus amounts as follows:

- ▶ 2020/2021 Surpluses

▶ School Surplus	\$691,769	
▶ Indigenous Education Surplus	\$526,041	
▶ FC Mountain School Surplus	\$ 14,496	
▶ Trustees Surplus	\$ 33,116	
▶ Teacher Mentoring	\$ 40,000	\$1,305,422

- ▶ 2021/22 Unallocated Revenue (\$ 79,736)

- ▶ 2021/22 Amended Budget use of Surplus \$1,225,729

Amended Annual Budget

School District No. 78 (Fraser-Cascade)

June 30, 2022

DRAFT - Not Finalized
January 20, 2022 10:03



Questions?

Thank you

"Everyone Pulling Together to Improve the Achievement of all Learners"



Amended 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 and Schedules 4A - 4D are used for Financial Statement reporting only.

AMENDED ANNUAL BUDGET BYLAW

A Bylaw of THE BOARD OF EDUCATION OF SCHOOL DISTRICT NO. 78 (FRASER-CASCADE) (called the "Board") to adopt the Amended Annual Budget of the Board for the fiscal year 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 Amended Annual Budget adopted by this bylaw.
2. This bylaw may be cited as School District No. 78 (Fraser-Cascade) Amended Annual Budget Bylaw for fiscal year 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 \$30,935,958 for the 2021/2022 fiscal year was prepared in accordance with the *Act*.
4. Statement 2, 4 and Schedules 1 to 4 are adopted as the Amended Annual Budget of the Board for the fiscal year 2021/2022.

READ A FIRST TIME THE 15th DAY OF FEBRUARY, 2022;

READ A SECOND TIME THE 15th DAY OF FEBRUARY, 2022;

READ A THIRD TIME, PASSED AND ADOPTED THE 15th DAY OF FEBRUARY, 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) Amended Annual Budget Bylaw 2021/2022, adopted by the Board the 15th DAY OF FEBRUARY, 2022.

Secretary Treasurer

School District No. 78 (Fraser-Cascade)

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

	2022 Amended Annual Budget	2021 Amended Annual Budget
Ministry Operating Grant Funded FTE's		
School-Age	1,719,938	1,638,500
Adult	0.125	0.250
Total Ministry Operating Grant Funded FTE's	1,720,063	1,638,750
Revenues		
	\$	\$
Provincial Grants		
Ministry of Education	23,106,139	20,979,626
Tuition	12,000	12,000
Other Revenue	4,968,448	4,861,980
Rentals and Leases	50,000	50,000
Investment Income	100,000	100,000
Amortization of Deferred Capital Revenue	1,019,513	966,226
Total Revenue	29,256,100	26,969,832
Expenses		
Instruction	24,103,236	22,451,142
District Administration	1,616,669	1,358,180
Operations and Maintenance	4,017,255	4,320,786
Transportation and Housing	1,102,924	1,008,765
Total Expense	30,840,084	29,138,873
Net Revenue (Expense)	(1,583,984)	(2,169,041)
Budgeted Allocation (Retirement) of Surplus (Deficit)	1,225,729	1,676,373
Budgeted Surplus (Deficit), for the year	(358,255)	(492,668)
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	(358,255)	(492,668)
Budgeted Surplus (Deficit), for the year	(358,255)	(492,668)

School District No. 78 (Fraser-Cascade)

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

	2022 Amended Annual Budget	2021 Amended Annual Budget
Budget Bylaw Amount		
Operating - Total Expense	25,152,120	23,862,655
Special Purpose Funds - Total Expense	4,214,322	3,817,324
Special Purpose Funds - Tangible Capital Assets Purchased	95,874	
Capital Fund - Total Expense	1,473,642	1,458,894
Total Budget Bylaw Amount	30,935,958	29,138,873

Approved by the Board

Signature of the Chairman of the Board _____ Date _____
Signature of the Superintendent _____ Date _____
Signature of the Secretary/Treasurer _____ Date _____

DRAFT

School District No. 78 (Fraser-Cascade)

Amended Annual Budget - Changes in Net Financial Assets (Debt)
Year Ended June 30, 2022

	2022 Amended Annual Budget	2021 Amended Annual Budget
	\$	\$
Surplus (Deficit) for the year	<u>(1,583,984)</u>	<u>(2,169,041)</u>
Effect of change in Tangible Capital Assets		
Acquisition of Tangible Capital Assets		
From Operating and Special Purpose Funds	<u>(95,874)</u>	
Total Acquisition of Tangible Capital Assets	<u>(95,874)</u>	-
Amortization of Tangible Capital Assets	<u>1,473,642</u>	1,458,894
Total Effect of change in Tangible Capital Assets	<u>1,377,768</u>	<u>1,458,894</u>
	<u>-</u>	<u>-</u>
(Increase) Decrease in Net Financial Assets (Debt)	<u><u>(206,216)</u></u>	<u><u>(710,147)</u></u>

School District No. 78 (Fraser-Cascade)

Amended Annual Budget - Schedule of Changes in Accumulated Surplus (Deficit) by Fund
 Year Ended June 30, 2022

	Operating Fund	Special Purpose Fund	Capital Fund	2022 Amended Annual Budget
	\$	\$	\$	\$
Accumulated Surplus (Deficit), beginning of year	5,225,238	-	8,781,113	14,006,351
Changes for the year				
Net Revenue (Expense) for the year	(1,225,729)	95,874	(454,129)	(1,583,984)
Interfund Transfers				
Tangible Capital Assets Purchased		(95,874)	95,874	-
Net Changes for the year	(1,225,729)	-	(358,255)	(1,583,984)
Budgeted Accumulated Surplus (Deficit), end of year	3,999,509	-	8,422,858	12,422,367

School District No. 78 (Fraser-Cascade)

Schedule 2

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

	2022 Amended Annual Budget	2021 Amended Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	19,408,943	17,775,302
Tuition	12,000	12,000
Other Revenue	4,355,448	4,248,980
Rentals and Leases	50,000	50,000
Investment Income	100,000	100,000
Total Revenue	23,926,391	22,186,282
Expenses		
Instruction	19,898,045	18,741,086
District Administration	1,616,669	1,358,180
Operations and Maintenance	2,719,255	2,937,020
Transportation and Housing	918,151	826,369
Total Expense	25,152,120	23,862,655
Net Revenue (Expense)	(1,225,729)	(1,676,373)
Budgeted Prior Year Surplus Appropriation	1,225,729	1,676,373
Budgeted Surplus (Deficit), for the year	-	-

School District No. 78 (Fraser-Cascade)

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

	2022 Amended Annual Budget	2021 Amended Annual Budget
	\$	\$
Provincial Grants - Ministry of Education		
Operating Grant, Ministry of Education	23,296,845	21,002,009
ISC/LEA Recovery	(4,340,448)	(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	20,454	28,671
Teachers' Labour Settlement Funding		503,351
Early Career Mentorship Funding		40,000
Seat Belt Pilot Funding	18,000	20,000
Early Learning Framework		1,159
Total Provincial Grants - Ministry of Education	19,408,943	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	4,340,448	4,233,980
Miscellaneous		
Miscellaneous	15,000	15,000
Total Other Revenue	4,355,448	4,248,980
Rentals and Leases	50,000	50,000
Investment Income	100,000	100,000
Total Operating Revenue	23,926,391	22,186,282

School District No. 78 (Fraser-Cascade)

Schedule 2B

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

	2022 Amended Annual Budget	2021 Amended Annual Budget
	\$	\$
Salaries		
Teachers	8,709,223	7,950,503
Principals and Vice Principals	1,607,419	1,654,687
Educational Assistants	2,274,068	2,136,555
Support Staff	2,024,555	2,300,272
Other Professionals	959,936	806,009
Substitutes	978,209	999,817
Total Salaries	16,553,410	15,847,843
Employee Benefits	3,963,746	3,936,705
Total Salaries and Benefits	20,517,156	19,784,548
Services and Supplies		
Services	369,934	455,645
Student Transportation	266,252	246,752
Professional Development and Travel	283,550	266,901
Rentals and Leases	15,000	15,000
Dues and Fees	38,700	38,700
Insurance	93,326	93,326
Supplies	3,017,274	2,422,683
Utilities	550,928	539,100
Total Services and Supplies	4,634,964	4,078,107
Total Operating Expense	25,152,120	23,862,655

School District No. 78 (Fraser-Cascade)

Amended 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
	\$	\$	\$	\$	\$	\$	\$
1 Instruction							
1.02 Regular Instruction	7,014,427	159,594	103,510			729,673	8,007,204
1.03 Career Programs				22,458			22,458
1.07 Library Services	167,293						167,293
1.08 Counselling	207,277						207,277
1.10 Special Education	984,986	138,164	1,661,864			110,000	2,895,014
1.30 English Language Learning	81,766						81,766
1.31 Indigenous Education	139,002	68,879	470,570			11,500	689,951
1.41 School Administration		1,171,903		375,042			1,546,945
1.61 Continuing Education	114,472			8,166			122,638
Total Function 1	8,709,223	1,538,540	2,235,944	405,666	-	851,173	13,740,546
4 District Administration							
4.11 Educational Administration		68,879			387,504		456,383
4.40 School District Governance					161,370		161,370
4.41 Business Administration				144,053	245,876	8,808	398,737
Total Function 4	-	68,879	-	144,053	794,750	8,808	1,016,490
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration					93,652		93,652
5.50 Maintenance Operations				1,071,005		96,528	1,167,533
5.52 Maintenance of Grounds				38,976			38,976
5.56 Utilities							-
Total Function 5	-	-	-	1,109,981	93,652	96,528	1,300,161
7 Transportation and Housing							
7.41 Transportation and Housing Administration				58,240	71,534		129,774
7.70 Student Transportation			38,124	306,615		21,700	366,439
Total Function 7	-	-	38,124	364,855	71,534	21,700	496,213
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	8,709,223	1,607,419	2,274,068	2,024,555	959,936	978,209	16,553,410

School District No. 78 (Fraser-Cascade)

Amended Annual Budget - Operating Expense by Function, Program and Object
Year Ended June 30, 2022

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2022 Amended Annual Budget	2021 Amended Annual Budget
	\$	\$	\$	\$	\$	\$
1 Instruction						
1.02 Regular Instruction	8,007,204	1,840,429	9,847,633	1,981,450	11,829,083	12,153,293
1.03 Career Programs	22,458	6,513	28,971	7,500	36,471	77,500
1.07 Library Services	167,293	38,477	205,770	33,500	239,270	174,124
1.08 Counselling	207,277	47,674	254,951		254,951	199,454
1.10 Special Education	2,895,014	747,342	3,642,356	76,390	3,718,746	3,428,034
1.30 English Language Learning	81,766	18,806	100,572		100,572	108,711
1.31 Indigenous Education	689,951	183,589	873,540	716,997	1,590,537	1,307,448
1.41 School Administration	1,546,945	366,581	1,913,526	39,600	1,953,126	1,292,522
1.61 Continuing Education	122,638	28,697	151,335	23,954	175,289	
Total Function 1	13,740,546	3,278,108	17,018,654	2,879,391	19,898,045	18,741,086
4 District Administration						
4.11 Educational Administration	456,383	105,027	561,410	105,097	666,507	521,585
4.40 School District Governance	161,370	1,000	162,370	142,732	305,102	230,387
4.41 Business Administration	398,737	105,115	503,852	141,208	645,060	606,208
Total Function 4	1,016,490	211,142	1,227,632	389,037	1,616,669	1,358,180
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	93,652	20,603	114,255	27,500	141,755	75,833
5.50 Maintenance Operations	1,167,533	309,988	1,477,521	561,600	2,039,121	2,247,410
5.52 Maintenance of Grounds	38,976	11,303	50,279	24,000	74,279	74,677
5.56 Utilities	-	-	-	464,100	464,100	539,100
Total Function 5	1,300,161	341,894	1,642,055	1,077,200	2,719,255	2,937,020
7 Transportation and Housing						
7.41 Transportation and Housing Administration	129,774	32,627	162,401	8,064	170,465	143,919
7.70 Student Transportation	366,439	99,975	466,414	281,272	747,686	682,450
Total Function 7	496,213	132,602	628,815	289,336	918,151	826,369
9 Debt Services						
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	16,553,410	3,963,746	20,517,156	4,634,964	25,152,120	23,862,655

School District No. 78 (Fraser-Cascade)

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

	<u>2022 Amended Annual Budget</u>	<u>2021 Amended Annual Budget</u>
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	3,697,196	3,204,324
Other Revenue	613,000	613,000
Total Revenue	<u>4,310,196</u>	<u>3,817,324</u>
Expenses		
Instruction	4,205,191	3,710,056
Operations and Maintenance	9,131	107,268
Total Expense	<u>4,214,322</u>	<u>3,817,324</u>
Net Revenue (Expense)	<u>95,874</u>	-
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased	(95,874)	
Total Net Transfers	<u>(95,874)</u>	-
Budgeted Surplus (Deficit), for the year	<u>-</u>	<u>-</u>

School District No. 78 (Fraser-Cascade)

Amended Annual Budget - Changes in Special Purpose Funds

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
	\$	\$	\$	\$	\$		\$	\$	\$
Deferred Revenue, beginning of year	-	-	56,086	643,417	31,813	12,688	6,579	16,128	-
Add: Restricted Grants									
Provincial Grants - Ministry of Education	105,005	76,683			96,000	12,250	10,382	362,397	103,010
Other			13,000	600,000					
	105,005	76,683	13,000	600,000	96,000	12,250	10,382	362,397	103,010
Less: Allocated to Revenue Recovered	105,005	76,683	13,000	600,000	96,000	12,250	10,382	362,397	103,010
Deferred Revenue, end of year	-	-	56,086	643,417	31,813	12,688	6,579	16,128	-
Revenues									
Provincial Grants - Ministry of Education	105,005	76,683			96,000	12,250	10,382	362,397	103,010
Other Revenue			13,000	600,000					
	105,005	76,683	13,000	600,000	96,000	12,250	10,382	362,397	103,010
Expenses									
Salaries									
Teachers									
Principals and Vice Principals								127,314	
Educational Assistants					74,732			110,287	
Support Staff		59,906							
Other Professionals									82,500
	-	59,906	-	-	74,732	-	-	237,601	82,500
Employee Benefits		16,777			21,268			59,992	20,510
Services and Supplies	9,131		13,000	600,000		12,250	10,382	64,804	
	9,131	76,683	13,000	600,000	96,000	12,250	10,382	362,397	103,010
Net Revenue (Expense) before Interfund Transfers	95,874	-	-	-	-	-	-	-	-
Interfund Transfers									
Tangible Capital Assets Purchased	(95,874)								
	(95,874)	-	-	-	-	-	-	-	-
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 78 (Fraser-Cascade)

Amended Annual Budget - Changes in Special Purpose Funds
Year Ended June 30, 2022

	Classroom Enhancement Fund - Staffing	Classroom Enhancement Fund - Remedies	First Nation Student Transportation	Mental Health in Schools	Changing Results for Young Children	Safe Return to School / Restart: Health & Safety Grant	Service Delivery Transformation	TOTAL
	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	-	-	126,215	39,869	11,843	-	16,312	960,950
Add: Restricted Grants								
Provincial Grants - Ministry of Education	2,349,598	216,838	110,900	134,657		53,295		3,631,015
Other								613,000
	2,349,598	216,838	110,900	134,657	-	53,295	-	4,244,015
Less: Allocated to Revenue	2,349,598	216,838	110,900	174,526	10,000	53,295	16,312	4,310,196
Recovered			80,601					80,601
Deferred Revenue, end of year	-	-	45,614	-	1,843	-	-	814,168
Revenues								
Provincial Grants - Ministry of Education	2,349,598	216,838	110,900	174,526	10,000	53,295	16,312	3,697,196
Other Revenue								613,000
	2,349,598	216,838	110,900	174,526	10,000	53,295	16,312	4,310,196
Expenses								
Salaries								
Teachers	1,925,339	183,595						2,108,934
Principals and Vice Principals				68,879				196,193
Educational Assistants				67,626				252,645
Support Staff						25,035		84,941
Other Professionals								82,500
	1,925,339	183,595	-	136,505	-	25,035	-	2,725,213
Employee Benefits	424,259	33,243		38,021		7,260		621,330
Services and Supplies			110,900		10,000	21,000	16,312	867,779
	2,349,598	216,838	110,900	174,526	10,000	53,295	16,312	4,214,322
Net Revenue (Expense) before Interfund Transfers	-	-	-	-	-	-	-	95,874
Interfund Transfers								
Tangible Capital Assets Purchased								(95,874)
	-	-	-	-	-	-	-	(95,874)
Net Revenue (Expense)	-	-	-	-	-	-	-	-

School District No. 78 (Fraser-Cascade)

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

	2022 Amended Annual Budget			2021 Amended Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
Revenues				
Amortization of Deferred Capital Revenue	1,019,513		1,019,513	966,226
Total Revenue	1,019,513	-	1,019,513	966,226
Expenses				
Amortization of Tangible Capital Assets				
Operations and Maintenance	1,288,869		1,288,869	1,276,498
Transportation and Housing	184,773		184,773	182,396
Total Expense	1,473,642	-	1,473,642	1,458,894
Net Revenue (Expense)	(454,129)	-	(454,129)	(492,668)
Net Transfers (to) from other funds				
Tangible Capital Assets Purchased	95,874		95,874	
Total Net Transfers	95,874	-	95,874	-
Other Adjustments to Fund Balances				
Total Other Adjustments to Fund Balances	-	-	-	
Budgeted Surplus (Deficit), for the year	(358,255)	-	(358,255)	(492,668)

Step 1: Enter your school district number here: Fraser-Cascade
 Ministry of Education enrolment trend estimates are automatically filled once a school district number is entered above.

Step 2: Enter your district's enrolment estimates in the shaded cells of the District column for each of the three years displayed.

	2021/22 Interim Base	Estimated Enrolment						Notes
		2022/23		2023/24		2024/25		
		District	Ministry*	District	Ministry*	District	Ministry*	
July Enrolment Count								
Summer Learning: Grades 1-7 Headcount Enrolment	7	5	7	2	7	0	7	
Summer Learning: Grades 8-9 Course Enrolment	41	40	41	20	41	0	41	
Summer Learning: Grades 10-12 Course Enrolment	48	45	48	25	48	0	48	
Grade 8 & 9 Cross-Enrolment Courses	0	0	0	0	0	0	0	
September Enrolment Count - School-Age Basic Allocation								
K-12 Standard (Regular) Schools FTE (School-Age)	1,641.5625	1,634.8130	1,672.7853	1,653.3750	1,707.7927	1,656.0000	1,733.3386	
Continuing Education FTE (School-Age)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	
Alternate Schools FTE (School-Age)	67.2500	68.0000	67.2500	62.0000	67.2500	58.0000	67.2500	
Distributed Learning FTE (School-Age)	11.1250	15.6250	11.1250	17.5000	11.1250	19.5000	11.1250	
Total Estimated School-Age Enrolment	1,719.9375	1,718.4380	1,751.1603	1,732.8750	1,786.1677	1,733.5000	1,811.7136	
Change from Previous Year		-1.4995	31.2228	14.4370	35.0074	0.6250	25.5459	
September Enrolment Count - Unique Student Needs								
Level 1 Special Needs FTE	3	3	3	3	3	3	3	
Level 2 Special Needs FTE	99	93	105	95	111	98	117	
Level 3 Special Needs FTE	81	81	95	91	111	95	130	
English Language Learning FTE	79	80	80	82	81	84	82	
Indigenous Education FTE	670	670	678	672	686	675	694	
Adult Education FTE (Non-Graduates only)	0.1250	0.1250	0.1250	0.1250	0.1250	0.1250	0.1250	Do not include Graduated Adult enrolment

Step 3: Enter estimates for the cause of your district's student movement for 2022/23. Include any relevant key assumptions that your district has made in its estimates in the Comments column.

September 2022 Enrolment Count - Estimated School-Age Enrolment Movement		
Please provide additional detail for the Change from Previous Year line above by indicating the reasons that your district anticipates enrolment change in the lines below:		
	2022/23	Comments:
Net provincial in-migration		Our estimation considers the actual enrolment as of Dec 31, 2021 which indicates higher enrolment than in September. This new information paired with previous trends results in an increased future enrolment.
Net international in-migration		
Net migration to/from independent schools		
Net other entrances/exits (to/from other districts, graduates, Kindergarten)		
Total Estimated School-Age Enrolment Movement	0.0000	

Step 4: Our district has considered all of the factors noted in the checklist provided in developing this estimate.

Yes: No:

Step 5: Please provide a contact for follow-up questions:

Name:
 Title:
 Email address:

Step 6: When you have completed this form, please e-mail it to Michael Lebrun, Funding Analyst, Ministry of Education at: <mailto:Michael.Lebrun@gov.bc.ca?subject=SD 78 Enrolment Estimates> no later than Monday, February 15, 2022