Central Okanagan Public Schools
Together We Learn

# FINANCE AND AUDIT COMMITTEE
# PUBLIC MEETING AGENDA

**The Central Okanagan Board of Education acknowledges that this meeting is being held on the Traditional Territory of the Okanagan People.**

**DATE:** Wednesday, November 21, 2018
**TIME:** 4:00 pm
**LOCATION:** School Board Office
1040 Hollywood Road S.
Kelowna, BC

**1. AGENDA**
Additions/Amendments/Deletions

**2. REPORTS/MATTERS ARISING**

**2.1 <u>Finance and Audit Committee Public Meeting Report – September 19, 2018</u>**
Pg. 3 *(Attachment)*

**3. RECOGNITION/PRESENTATIONS/DELEGATIONS**

**4. PUBLIC QUESTION/COMMENT PERIOD**

**5. COMMITTEE MEMBERS QUERIES/COMMENTS**

**6. DISCUSSION/ACTION ITEMS**

**6.1 <u>Financial Update – September 30, 2018</u>**
Pg. 6 *(Attachment)*

**6.2 <u>2018/2019 Budget Timeline and Budget Development Principles</u>**
Pg. 10 *(Attachment)*
**STAFF RECOMMENDATION:**
**THAT: The Finance and Audit Committee recommends to the Board:**

**THAT: The Board of Education approve the 2018/2019 Budget Timeline as presented at the November 21, 2018 Finance and Audit Committee meeting.**

**6.3 <u>Trustee Stipend – Proposed Increase Due to Elimination of Non-Taxable Allowance</u>**
Pg. 14 *(Attachment)*
**STAFF RECOMMENDATION:**
**THAT: The Finance and Audit Committee recommends to the Board:**

**THAT: The Trustee indemnities, effective January 1, 2019, be set as determined at the November 21, 2018 Finance and Audit Committee Meeting.**

## 7. INFORMATION ITEMS

Pg. 47 **7.1 Statement of Financial Information for June 30, 2018**
*(Attachment)*

Pg. 49 **7.2 2019 Economic Stability Dividend (ESD)**
*(Attachment)*

## 8. COMMITTEE CORRESPONDENCE

## 9. ITEMS REQUIRING SPECIAL MENTION

## 10. RECOMMENDATIONS/REFERRALS TO THE BOARD/COORDINATING COMMITTEE/OTHER COMMITTEES

## 11. ITEMS FOR FUTURE FINANCE AND AUDIT COMMITTEE MEETINGS

| September | October | November |
|---|---|---|
| - Presentation: Audited Financial Statements for the Fiscal Year<br>- Audited Financial Statements for the Fiscal Year *(Action Item)* | | - Financial Update at September 30th School District No. 23 (Central Okanagan) Budget Development Principles<br>- School District No. 23 (Central Okanagan) Budget Development Timeline |
| **January** | **February** | **April (1st meeting)** |
| - Amended Annual Budget for the Fiscal Year<br>- Ministry Recalculation Allocation – School District No. 23 and Provincial<br>- Financial Update at December 31st<br>- Budget Survey development<br>- Annual Review of Committee's Mandate, Purpose and Function | - Budget Presentation | - Overview of Budget Allocation<br>- Budget Consultation Input Received<br>- Trustee Indemnity for the 2018/2019 Fiscal Year |
| **April (2nd meeting)** | **May** | **June** |
| - Central Okanagan School District Preliminary Budget Proposal – Superintendent's Budget Recommendations<br>- Financial Report at March 31st | - Auditor's Report to the Finance and Audit Committee – Initial Communication on Audit Planning for the Year<br>- Annual CommunityLINK Allocations<br>- Financial Update – International Education Program | - School District No. 23 (Central Okanagan) Annual Budget for the Fiscal Year |

## 12. FUTURE FINANCE AND AUDIT COMMITTEE MEETINGS

The 2019 Planning and Facilities Committee Meetings will be determined at the November 28, 2018 Public Board Meeting.

## 13. MEDIA QUESTIONS

## 14. ADJOURNMENT

**CENTRAL OKANAGAN PUBLIC SCHOOLS – BOARD COMMITTEE REPORT**

COMMITTEE: Finance and Audit Committee Meeting DATE: September 19, 2018

CHAIRPERSON: Trustee J. Fraser STAFF CONTACT: E. Sadlowski, Secretary-Treasurer/CFO

*The Committee Chairperson acknowledged that the meeting was being held on the Traditional Territory of the Okanagan People.*

**In attendance:**

**Board of Education:**
Trustee J. Fraser (Chairperson)
Trustee R. Cacchioni (Committee Member)
Trustee L. Tiede (Committee Member)
Trustee M. Baxter
Trustee D. Butler

**In attendance:**

**Staff:**
E. Sadlowski, Secretary-Treasurer/CFO
D. Carmichael, Assistant Secretary-Treasurer
K. Kaardal, Superintendent of Schools/CEO
T. Beaudry, Deputy Superintendent
L. Parker, Executive Assistant *(Recorder)*

**Partner Group Representation:**

| | |
|---|---|
| COTA | Susan Bauhart, President |
| COPAC | Sarah Shakespeare, President *(arrived at 4:08)* |
| COPVPA | Mike Dornian, Treasurer |
| CUPE | David Tether, President |
| DSC | No representative |

Guest: Tyler Neels, Grant Thornton LLP

**<u>Agenda/Additions/Amendments/Deletions</u>**

September 19, 2018 Agenda – approved as presented.

**<u>Reports/Matters Arising</u>**

June 20, 2018 Committee Report – received as distributed.

**<u>Presentation</u>**

1. **Presentation: Report to the Finance and Audit Committee – Communication of Audit Results and Audited Financial Statements Fiscal Year 2017/2018**
   The Grant Thornton representative reviewed the Communication of Audit Results and advised the audit of the Central Okanagan Public Schools 2017/2018 has been substantially completed. The final financial statements must be provided electronically to the Ministry of Education by September 30, 2018.

*4:08 The COPAC President arrived at the meeting.*

The Grant Thornton representative advised full cooperation had been received from the District's management staff during the audit process, no illegal or fraudulent acts were identified during the comprehensive audit, management had not sought information from another auditor, and no changes had taken place in accounting or auditing standards.

The Grant Thornton representative reviewed the 2017/2018 audited financial statements with the Committee. The Independent Auditor's Report was outlined as well as Statements 1 to 5, which included the breakdown of Special Purpose Funds.

The Superintendent of Schools/CEO expressed his congratulations to the team and stated that this was the first time since being involved in senior management, in any District that there were no internal control recommendations.

**Discussion/Action Items**

1. **Audited Financial Statements Fiscal Year 2017/2018**

**Outcome:**
**THAT: The Finance and Audit Committee receive the Audited Financial Statements Fiscal Year 2017/2018, as attached to the agenda and as presented at the September 19, 2018 Finance and Audit Committee Public Meeting;**

**AND THAT: The Finance and Audit Committee recommends to the Board of Education:**

**THAT: The Board of Education receive and approve the Audited Financial Statements Fiscal Year 2017/2018.**
**CARRIED**

**Information Items**

1. **2017/2018 Financial Statement Discussion and Analysis Report**
The Assistant Secretary-Treasurer stated that it is now a Ministry requirement to create a financial statement discussion and analysis report that will accompany the audited financial statements each year. Neither a template nor parameters were provided so the department created a draft version for the Committee's review and feedback in June 2018. The report is a living document that will be updated as necessary, as well as annually and submitted with the audited financial statements.

**Recommendations/Referrals to the Board/Coordinating Committee/Other Committees**

***September 26, 2018 Public Board Meeting:***

- *Audited Financial Statements Fiscal Year 2017/2018 (Action Item)*
- *Communication of Audit Results and Audited Financial Statements Fiscal Year 2017/2018 (Information Item)*
- *2017/2018 Financial Statement Discussion and Analysis Report (Information Item)*

**Items for Future Finance and Audit Committee Meetings**

***Public Finance and Audit Meeting:***

- *Regulations 470R – Transportation Services Management – Discussion Item*

| September | October | November |
|---|---|---|
| - Presentation: Audited Financial Statements for the Fiscal Year<br>- Audited Financial Statements for the Fiscal Year *(Action Item)* | - Financial Update at September 30th | - School District No. 23 (Central Okanagan) Budget Development Principles<br>- School District No. 23 (Central Okanagan) Budget Development Timeline |
| **January** | **February** | **April (1st meeting)** |
| - Amended Annual Budget for the Fiscal Year<br>- Ministry Recalculation Allocation – School District No. 23 and Provincial<br>- Financial Update at December 31st<br>- Budget Survey development | - Budget Presentation | - Overview of Budget Allocation<br>- Budget Consultation Input Received<br>- Trustee Indemnity for the 2018/2019 Fiscal Year |

| April (2nd meeting) | May | June |
|---|---|---|
| - Central Okanagan School District Preliminary Budget Proposal – Superintendent's Budget Recommendations<br>- Financial Update at March 31st | - Auditor's Report to the Finance and Audit Committee – Initial Communication on Audit Planning for the Year<br>- Annual CommunityLINK Allocations<br>- Financial Update – International Education Program<br>- Review of Policy 425 and Regulations 425R - Student Fees | - School District No. 23 (Central Okanagan) Annual Budget for the Fiscal Year<br>- Policy 161 –Accumulated Operating Surplus |

**Meeting Schedule**

October 17, 2018 at 4:00 pm    November 21, 2018 at 4:00 pm

**Questions – Please Contact:**

Trustee Julia Fraser, Chairperson    Phone: 250-681-0269    email: julia.fraser@sd23.bc.ca
Eileen Sadlowski, Secretary-Treasurer/CFO    Phone: 250-470-3224    email: eileen.sadlowski@sd23.bc.ca

______________________________
Julia Fraser, Chairperson

Central Okanagan Public Schools
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# Financial Update
# Date: September 30, 2018

**Background**
The Office of the Auditor General of BC, in their May 2016 report '*Improving Budgeting and Expenditure Management in the Public Education System*' recommended that every school district 'regularly report forecasted results compared with actual budget results to the school board (or committee of the board), and provide an accompanying discussion and analysis, as necessary, to fully communicate financial performance and key risks'.

**Financial Performance**
The District's fiscal year runs from July 1 to June 30 each year. The accompanying document analyzes the financial revenue and expenditures for the three months ending September 30, 2018. Comparison is provided to the 2018/2019 preliminary annual budget submitted in February 2018. Other items of note for the 2018/2019 financial year include:

Overall funded student enrolment was higher than anticipated resulting in an expected increase in projected operating grants. This increase as well as a healthy unappropriated surplus from the 2018 fiscal year has allowed some additional teachers to be added to the system to support classroom composition as well as an increase in our English Language Learner (ELL) student population.

The month of September is early to forecast as effectively only one month had been completed and we are not yet at our full complement of staffing.

Illness replacement is minimal to the end of September and is trending as expected.

Benefit costs are lower during this period of the year as a number of employees have reached their annual maximum for CPP and EI. The elimination of the provincial MSP is expected to save the District approximately $500,000 however it is expected that increases to the provincial carbon tax will balance out these savings.

In September we added 3 bus routes (cost estimated at $60,000/route), of these, 2 were included in the 2018/2019 preliminary annual budget.

Revenue from outside sources is as expected year to date. International enrolment is at 370 FTE at the end of September and is expected to rise to the projected 400 FTE by the end of the year.

1040 Hollywood Rd. South, Kelowna, BC, V1X 4N2 | www.sd23.bc.ca | Phone (250) 860-8888 | Fax (250) 860-9799

In our April 2018 Classroom Enhancement Fund (CEF) submission for funding, we requested funding to support 145 FTE teachers. Of this, 112.6 FTE are enrolling teachers. Since then, we plan to request an additional 2 FTE to better support classroom composition. If these additional FTE are supported under CEF, savings will be created in the Operating Fund.

**Key Financial Risks**

Key financial risks for our District include the cost of sick leave and benefits, as well as unexpected cost increases in some major spending categories (utilities, insurance).

Cost of sick leave is budgeted using historical patterns applied to current staffing levels. The financial risk of overspending is mitigated through incorporating contingencies within staffing budgets to minimize the impact of unforeseen costs.

For other major spending categories, risk is mitigated through careful monitoring and if necessary, underspending in other discretionary areas to offset increasing costs.

Department and school budgets are actively reviewed by management and where areas of concern have been identified, department management have met to discuss ways of completing the year within the allotted budget.

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## Operating Fund

| | | Fund | Actual to Sept 30, 2018 | Forecast to Year End | 2018/2019 Annual Budget | Forecast (Over) Under | Forecast Variance % | Commentary |
|---|---|---|---|---|---|---|---|---|
| Instruction | Salaries & Benefits | | 17,753,275 | 177,532,751 | 170,652,868 | (6,879,882) | -4.03% | Overall student enrolment was higher than expected (resulting in increased teachers FTE) at preliminary budget, final budget will be adjusted for this increase. |
| | Services and Supplies | | 2,211,505 | 10,415,571 | 10,415,571 | 0 | 0.00% | Spending progressing as expected |
| | Total | 1 | 19,964,780 | 187,948,322 | 181,068,439 | (6,879,882) | -3.80% | |
| District Administration | Salaries & Benefits | | 981,108 | 3,924,433 | 4,637,936 | 713,503 | 15.38% | Wages & benefits lower than budgeted as not all anticipated wage freezes have been removed yet |
| | Services and Supplies | | 638,594 | 1,535,550 | 1,535,550 | 0 | 0.00% | Spending progressing as expected |
| | Total | 4 | 1,619,703 | 5,459,983 | 6,173,486 | 713,503 | 15.38% | |
| Operations & Maintenance | Salaries & Benefits | | 3,246,402 | 13,000,000 | 14,717,200 | 1,717,200 | 11.67% | Salaries lower than expected due to unfilled postings in trades |
| | Services and Supplies | | 1,500,980 | 8,641,499 | 8,641,499 | 0 | 0.00% | Spending progressing as expected |
| | Total | 5 | 4,747,382 | 21,641,499 | 23,358,699 | 1,717,200 | 7.35% | |
| Transportation | Salaries & Benefits | | 295,928 | 2,990,000 | 2,994,649 | 4,649 | 0.16% | An additional bus route was added in late September (2 already in preliminary) , otherwise bussing salaries progressing as expected |
| | Services and Supplies | | 310,497 | 1,069,500 | 1,069,500 | 0 | 0.00% | Spending progressing as expected |
| | Total | 7 | 606,425 | 4,059,500 | 4,064,149 | 4,649 | 0.11% | |
| **TOTALS** | | | **26,938,288** | **219,109,304** | **214,664,773** | **(4,444,531)** | **-2.07%** | |

## Capital Fund

| | | Fund | Actual to Sept 30, 2018 | Forecast to Year End | 2018/2019 Annual Budget | Forecast (Over) Under | Forecast Variance % | Commentary |
|---|---|---|---|---|---|---|---|---|
| Capital Assets | Local Capital | 03 | $ 297,974 | $ 3,770,000 | $ 3,774,341 | $ 4,341 | 0.12% | Additions relate primarily to the District's school refresh program and school based capital purchases |
| | Bylaw Capital | 99 | 1,319,505 | 13,195,051 | 13,378,351 | 183,300 | 1.37% | Amortization adjusted once FS were finalized |
| **TOTALS** | | | **$ 1,617,479** | **$ 16,965,051** | **$ 17,152,692** | **$ 187,641** | **1.09%** | |

## Special Purpose Funds

| | Fund | Actual to Sept 30, 2018 | Forecast to Year End | 2018/2019 Annual Budget | % of Budget Spent | Forecast (Over) Under |
|---|---|---|---|---|---|---|
| Annual Facilities | 55/6 | $ 839,121 | $ 1,146,445 | $ 785,351 | 106.85% | Includes 17/18 AFG carry fwd to be spent by March 2019 |
| Learning Improv-Support Staff | 97 | 11,326 | 786,854 | 786,854 | 1.44% | Expected to fully spend by June 30, 2019 |
| Special Education Equipment | 72 | - | 30,187 | 30,000 | 0.00% | Spending will progress as expected througout the year |
| Service Delivery Transformation | 91 | 12,208 | 91,684 | - | 0.00% | Must be fully spent by June 30, 2019 |
| School Generated | 89 | 643,293 | 7,300,000 | 7,300,000 | 8.81% | Spending progressing as expected |
| Strong Start | 94 | 35,885 | 256,000 | 256,000 | 14.02% | Spending progressing as expected |
| Ready Set Learn | 95 | 5,863 | 75,950 | 75,950 | 7.72% | Spending progressing as expected |
| Official Languages (French) | 96 | 37,169 | 308,871 | 308,871 | 12.03% | Spending progressing as expected |
| Community Link | 85 | 31,659 | 1,269,380 | 1,269,380 | 2.49% | Prior year carry forward to be spent by June 30, 2019 |
| Coding & Curric Implementation | 86 | - | 23,164 | - | 0.00% | Must be fully spent by June 30, 2019 |
| Classroom Enhancement | 71 | 1,327,025 | 13,394,755 | 13,253,506 | 10.01% | Additional CEF funding will be requested, additional teachers added for composition |
| Provincial Resource Project | 88 | 60,799 | 182,129 | 182,423 | 33.33% | Expected to fully spend by June 30, 2019 |
| **TOTALS** | | **$ 3,004,348** | **$ 24,865,419** | **$ 24,248,335** | **12.39%** | |

## Total Budget Bylaw $ 256,065,800

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## Bylaw Capital Projects

| Bylaw Capital Projects | Fund | Actual to Sept 30, 2018 | Ministry COA Budget | Balances Still to Withdraw | % of Budget Spent | Forecast (Over) Under |
|---|---|---|---|---|---|---|
| Annual Facilities Grant | 56 | $ 621,260 | $ 3,075,143 | $ 2,453,883 | 20.20% | Expected to fully spend by March 31, 2019 |
| Canyon Falls Middle | 33 | 8,151,303 | 31,806,058 | $ 23,654,755 | 25.63% | Must be fully spent by March 31, 2019, will request extension as required. |
| Lake Country Middle | 33 | 9,679 | 28,852,848 | $ 28,843,169 | 0.03% | Must be fully spent by June 1, 2021, will request extension as required. |
| Dust Collectors | 34 | 144,946 | 1,300,000 | $ 1,155,054 | 11.15% | To be spent by March 31, 2019. |
| PLE Playground | 34 | - | 105,000 | $ 105,000 | 0.00% | To be spent by March 31, 2019. |
| Replacement Buses | 34 | 963,136 | 1,979,624 | $ 1,016,488 | 48.65% | To be spent by March 31, 2019. |
| TOTALS | | $ 9,890,323 | $ 67,118,673 | $ 57,228,350 | 14.74% | |

## Other Information

| Other Information | | | 2018/2019 Figures (30-Sept-18) | 2017/2018 Figures | Notes |
|---|---|---|---|---|---|
| Appropriated Surplus | | | 0 | 4,869,680 | |
| Unappropriated Surplus | | | 0 | 2,519,656 | |
| | **Total Surplus** | | **$ -** | **$ 7,389,336** | |
| | | | | | |
| Staffing FTE | Teachers | MBF | 1,382.51 | 1,347.34 | |
| | Principal/Vice Principals | MBF | 94.00 | 94.00 | |
| | Educational Assistants | | 510.00 | 493.00 | Additional CEAs |
| | Support Staff | | 498.00 | 495.00 | Ab Ed. clerical + school support |
| | Other Professionals | | 39.00 | 38.00 | Assistant Director of Operations |
| | **Total Staffing FTE** | | **2,523.51** | **2,467.34** | |
| | | | | | |
| Funded Students (FTE) | | | | | |
| | School Age | | 22,279.6000 | 21,810.1875 | |
| | Continuing Education (CE) | | 0.0000 | 0.0000 | |
| | Alternate Schools | | 255.0000 | 194.0000 | |
| | Distributed Learning (DL) | | 154.5000 | 79.1250 | |
| | **Total Enrolment Based Funding** | | **22,689.1000** | **22,083.3125** | |
| | | | | | |
| | Level 1 Special Needs | | 18.0000 | 14.0000 | |
| | Level 2 Special Needs | | 901.0000 | 847.0000 | |
| | Level 3 Special Needs | | 222.0000 | 255.0000 | |
| | English Language Learners | | 604.0000 | 527.0000 | |
| | Aboriginal Education | | 2,680.0000 | 2,500.0000 | |
| | Adult Education | | 4.6250 | 7.6250 | |
| | **Supplemental for Unique Student Needs** | | **4,429.6250** | **4,150.6250** | |
| | | | | | |
| | CE - Feb/May (Recount) | | 0.0000 | 32.0000 | |
| | DL - Feb/May (Recount) | | 0.0000 | 381.8750 | |
| | Level 2 Special Needs | | 0.0000 | 27.0000 | |
| | ELL Supplement - Newcomer Refugees | | 0.0000 | 4.0000 | |
| | **Total Feb & May Enrolment Counts** | | **0.0000** | **444.8750** | |
| | | | | | |
| | International Education | | **400.0000** | **400.0000** | |
| | | | | | |
| | **Total Student FTE** | | **27,518.7250** | **27,078.8125** | |

000009

CENTRAL OKANAGAN PUBLIC SCHOOLS
1040 Hollywood Road S., Kelowna, BC V1X 4N2
Tel. (250) 860-8888, Fax (250) 860-9799, www.sd23.bc.ca

# Memorandum

**Date:** November 21, 2018
**To:** Board of Education
**From:** Delta Carmichael, Assistant Secretary-Treasurer

## Action: 2018/2019 Budget Timeline and Budget Development Principles

**1.0 ISSUE STATEMENT**
Approval of 2018/2019 Budget Timeline.

**2.0 RELEVANT BOARD MOTION/DIRECTION**
None.

**3.0 BACKGROUND**
The Budget timeline is provided as a guide for the Board, staff and the public to use in the ongoing development of the budget. It outlines the significant dates and deadlines pertaining to both the amendments of the current year's budget as well as the development of next year's budget.

**4.0 POINTS FOR CONSIDERATION**

a) The timeline (Appendix A) has been developed based on previous years schedules as well as anticipated proposed board meeting dates.

b) There are a number of uncertainties facing the budget development in 2018/2019 which may require alternate plans to be implemented either during the development process or after it has been completed. These uncertainties include:

- Funding available (Funding Formula Review)
- Staffing requirements including availability of specialty teachers
- Space requirements
- Impact on student course schedules
- Impact on other employee staffing levels

c) The Budget Principles were developed a number of years ago and serve as a guideline when making budget decisions (see Appendix B).

d) The public finance presentation will take place in February 2019 as an information session for the public providing them with the most up to date information we have at that time.

**5.0 OPTIONS FOR ACTION**
Approve the 2018/2019 Budget Timeline as presented.

**6.0 SUPERINTENDENT'S COMMENTS**
None.

**7.0 STAFF RECOMMENDATIONS**
**THAT: the Finance and Audit Committee recommend to the Board of Education:**

> **THAT: The Board of Education approve the 2018/2019 Budget Timeline as presented at the November 21, 2018 Finance and Audit Committee meeting.**

**8.0 APPENDICES**
A. 2018/2019 Budget Timeline
B. 2018/2019 Budget Development Principles

**Central Okanagan Public Schools**
**Budget Development Timeline**
**Fiscal Year Ending June 30, 2019**

Appendix A

| Year | **Date** | **Meeting** | **2018/2019 (Current Year)** | **2019/2020 (Next Year)** |
|---|---|---|---|---|
| | | | | |
| 2018 | Sept 19 | Finance Committee | Review 2017/2018 Financial Statements | |
| | Sept 26 | Board Meeting | Approve 2017/2018 Financial Statements | |
| | Sept 28 | | Forward 2017/2018 Financial Statements to Ministry | |
| | | | | |
| | Nov 21 | Finance Committee | | Finalize Timeline/Discuss Consultation Process |
| | | | | |
| 2019 | Jan 23 | Finance Committee | Review 2018/2019 Amended Budget | Discussion of Budget Survey Questions / Presentation |
| (Proposed) | | | | |
| | Feb 1 | | | Provincial Funding Details / Request for Budget Input Begins |
| | | | | |
| | Feb 4 | Finance Presentation | | 7:00 pm HRES* (TBC) |
| | Feb 20 | Finance Committee | | Submissions From Partner Groups |
| | Feb 27 | Board Meeting | Adopt 2018/2019 Amended Budget | |
| | | | | |
| | Mar 1 | | | 2019/2020 Funding Details & Initial District Enrol Numbers Reviewed |
| | Mar 13 | Finance Committee (if needed) | | Submissions from Partner Groups |
| | | | | |
| *March 18 - 29th, 2019 - SPRING BREAK* | | | | |
| | | | | |
| | Apr 3 | Finance Committee | | Superintendent/CEO Budget Report |
| | Apr 11 | Board Meeting | | Superintendent/CEO Budget Report (Information Item) |
| | Apr 17 | Finance Committee | | Superintendent/CEO Budget Report |
| | Arpil 24 | Board Meeting | | Budget Recommendations / Tentative Budget Set |
| | | | | |
| | May 15 | Finance/Audit Committee | Preliminary Audit Planning Report | |
| | May 29 | | | Final Day for Staff Adjustment / Teacher Layoff |
| | | | | |
| | Jun 19 | Finance Committee | | Review 2019/2020 Budget |
| | Jun 26 | Board Meeting | | Adopt 2019/2020 Budget Bylaw |
| | Jun 30 | | | 2019/2020 Budget to Ministry |
| | Jun 30 | | Fiscal Year Complete | |
| | | | | |
| *August 6 - 16, 2019 - YEAR END AUDIT* | | | | |
| | | | | |
| | Sept 18 | Finance Committee | Review 2018/2019 Financial Statements | |
| | Sept 25 | Board Meeting | Approve 2018/2019 Financial Statements | |
| | Sept 30 | | Forward 2018/2019 Financial Statements to Ministry | |

* All Partner Groups and the general public will be invited to attend.
Additional Budget Presentation/Information is available from the Assistant Secretary Treasurer upon request.

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# *Central Okanagan Public Schools*
# *Budget Development Principles*

*The underlying principles for all budget decisions will be that:*

- *The students come first.*
- *Every budget allocation will be aligned to meet the District's Mission, Vision and Values, and Goals. Consideration must also be given to the individual school goals.*
- *The District will obtain the most effective results for the dollars spent.*
- *The Board must meet legal requirements; therefore, the budget will be balanced and all statutory requirements will be met.*

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# Memorandum

**Date:** November 21, 2018
**To:** Board of Education
**From:** Delta Carmichael, Assistant Secretary-Treasurer

## Action: Trustee Stipend - Proposed Increase Due to Elimination of Non-Taxable Allowance

### 1.0 BACKGROUND

Prior to 2019, an exemption was available to certain individuals for a non-accountable allowance that was paid to cover expenses connected with carrying out work-related duties. This non-accountable allowance was excluded from income unless it exceeds one-half of the individual's salary and other remuneration.

The exemption was available for:

- Elected members of provincial and territorial legislative assemblies and officers of incorporated municipalities;
- Officers, elected by popular vote, of municipal utilities boards, commissions, corporations, or similar bodies; and
- Members of public or separate school boards, or of similar bodies governing a school district.

Effective January 1, 2019, non-accountable allowances paid to elected members of legislative assemblies, certain municipal officers and certain other individuals will be fully included in income.

The government stated that the current exemption for non-accountable allowances paid to elected members of legislative assemblies, certain municipal officers and certain other individuals provides an unfair advantage over other Canadians (Appendix A). For this reason, Budget 2017 announced that these non-accountable allowances will be required to be included as income.

### 2.0 POINTS FOR CONSIDERATION

In order to provide relevant, comparable information to the Board, staff conducted an informal survey of other comparable sized districts and local municipalities to confirm how they plan to address the elimination of the non-accountable allowance paid to elected officials. See Appendix B for a summary of additional District's responses.

## DISTRICTS

### School District #41 (Burnaby)

The newly elected board have not yet made a decision on this topic. District contact stated the board will most likely gross up salaries by 20-23% to offset the additional tax burden.

### School District #34 (Abbotsford)

The newly elected board have not yet made a decision on this topic.

### School District #43 (Coquitlam)

This district is unique in that trustee remuneration is tied directly to municipal council remuneration. Where municipality increases their council remuneration, trustee remuneration is automatically adjusted.

### School District #73 (Kamloops/Thompson)

The newly elected board have not yet made a decision on this topic.

## MUNICIPALITIES

### City of Kelowna

Based on recommendations set forth in May 2018, effective January 1, 2019 there will be an 11% ($11,830) increase to the mayor's annual pay and a 9% (3,050) increase to each Councilor.

### City of West Kelowna

No information provided at this time.

### City of Vernon

Based on the recommendations of the Council Remuneration Committee, effective January 1, 2019, the mayor and council will receive an 11% increase to offset the federal policy change.

## OPTIONS TO CONSIDER

Two options available to trustees include:

1. Adjust trustee gross pay so net pay remains unchanged. Total annual cost to the District is approximately $12,799;

| | Trustee | | Vice Chair | | Chair | |
|---|---|---|---|---|---|---|
| | Now | Proposed | Now | Proposed | Now | Proposed |
| Salary | 18,964 | 20,607 | 19,924 | 21,764 | 21,381 | 23,522 |
| 1/3 Tax Free | 6,321 | 0 | 6,641 | 0 | 7,127 | 0 |
| Net before Tax | 12,643 | 20,607 | 13,283 | 21,764 | 14,254 | 23,522 |
| Tax | (2,529) | (4,171) | (2,657) | (4,497) | (2,851) | (4,992) |
| **Net Annual Pay** | **16,436** | **16,436** | **17,267** | **17,267** | **18,530** | **18,530** |
| | | | | | | |
| Pay Increase | | 1,643 | | 1,840 | | 2,141 |
| Additional CPP | | 81 | | 91 | | 106 |
| **Total Increase** | | **1,724** | | **1,931** | | **2,247** |
| | | | | | | |
| | | | | | **Total District Costs** | **12,799** |

2. Leave trustee gross pay as is and continue to reimburse certain expenses as per Policy 190 – Trustee Expenses (Appendix C). Further expenses that may be covered include, but are not limited to:
    - Additional vehicle insurance
    - Expenses related to "home office" (i.e.: printers and printing supplies, utilities, maintenance, internet connections
    - Monthly fees relating to mobile or wireless device

Currently, trustees are reimbursed for reasonable in district travel at the current BC School Trustee Association rate that also corresponds to the Canada Revenue Agency rate.

## 3.0 ADDITIONAL INFORMATION

For information on previous BCSTA Trustee compensation surveys, please see Appendix D.

## 4.0 STAFF RECOMMENDATION

**THAT: The Finance and Audit Committee recommends to the Board:**

**THAT: The Trustee indemnities, effective January 1, 2019, be set as determined at the November 21, 2018 Finance and Audit Committee Meeting.**

## 5.0 APPENDIX

A. Canada Revenue Agency Bulletin – Changes to Non Accountable Allowances
B. Policy 190 – Trustee Expenses
C. District responses to Informal Survey
D. BCSTA 2017 Trustee Compensation Surveys

CISION

# What you need to know: Changes to the Non-accountable allowances paid to elected members of legislative assemblies, certain municipal officers, and members of public or separate school boards

Français

NEWS PROVIDED BY
**Canada Revenue Agency**
Sep 25, 2018, 15:23 ET

OTTAWA, Sept. 25, 2018 /CNW/ - For 2019 and subsequent tax years, non-accountable allowances paid to elected members of legislative assemblies, certain municipal officers and certain other individuals will be fully included in income.

This change is part of the Government of Canada's plan to make sure all taxpayers pay their share. It was announced in Budget 2017 and will start in 2019 and continue in subsequent tax years.

This change will help ensure that similar kinds of income are treated consistently.

If you are directly affected, the information below will give you a better idea of what the change means for you.

**Non-accountable allowances for income tax purposes**

Generally, a non-accountable allowance paid to an individual for work-related expenses is considered a taxable benefit and is included as income for tax purposes. An allowance is considered non-accountable if the individual does not have to provide details or submit receipts to justify the amount they paid.

**Understanding the current exemption for non-accountable allowances**

Prior to 2019, an exemption is available to certain individuals for a non-accountable allowance that is paid to cover expenses connected with carrying out work-related duties. This non-accountable allowance is excluded from income unless it exceeds one-half of the individual's salary and other remuneration.

If the non-accountable allowance paid exceeds one-half of the individual's salary and other remuneration, the excess amount is a taxable benefit and included as income.

The exemption is available for:

- elected members of provincial and territorial legislative assemblies and officers of incorporated municipalities;
- officers, elected by popular vote, of municipal utilities boards, commissions, corporations, or similar bodies; and
- members of public or separate school boards, or of similar bodies governing a school district.

**Understanding the changes to non-accountable allowances**

For 2019 and subsequent tax years, non-accountable allowances paid to elected members of legislative assemblies, certain municipal officers and certain other individuals will be fully included in income.

**Why this change was made**

The current exemption for non-accountable allowances paid to elected members of legislative assemblies, certain municipal officers and certain other individuals provides an unfair advantage over other Canadians. For this reason, Budget 2017 announced that these non-accountable allowances will be required to be included as income.

Additional information on this change can be found in Tax Measures: Supplementary Information published with Budget 2017.

**Making sure organizations have time to prepare**

In order to provide affected organizations sufficient time to adjust their compensation schemes, Budget 2017 announced that this measure will apply to the 2019 and subsequent tax years.

**Changes for employers**

Currently in order to complete the employee's T4 slip, an employer must identify both the taxable and exempt share of the allowance when a non-accountable allowance is paid to elected members of legislative assemblies, certain municipal officers and certain other individuals. The amounts are distinguished because only the taxable share is reported in box 14, "Employment Income," and subject to income tax and Canada Pension Plan (CPP) deductions at source.

For 2019 and subsequent tax years, the full amount of the allowance will be included in box 14 and subject to income tax and CPP deductions at source. Generally, amounts paid to elected or appointed officials are not subject to employment insurance premiums.

**The input tax credit or partial GST/HST rebate for employers**

Where an employer pays an allowance to an employee, an input tax credit or a partial GST/HST rebate may be available. For more information, see GST/HST memorandum 9-3, Allowances.

We are currently reviewing how this change will affect GST/HST Policy Statement P 097R2, Expense allowances of elected municipal officers and school board members.

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SOURCE Canada Revenue Agency

For further information: Media Relations - 613-948-8366

**Related Links**

http://www.cra-arc.gc.ca/

## Organization Profile

**Canada Revenue Agency**

**Also from this source:**

J5 countries host data 'challenge,' closing in on enablers of tax evasion

Tax Tip - What's new for CRA BizApp

Tax Tip - Canada Revenue Agency announces maximum pensionable earnings for 2019

## Related organization profiles

**Government of Canada**

Canada

**Also from this source:**

/R E M I N D E R -- Media Advisory - Media Technical Briefing on Cannabis/

Media Advisory - Media Technical Briefing on Cannabis

Media Advisory - Media Technical Briefings on Cannabis

# 190 – TRUSTEE EXPENSES

## Introduction

Trustees will be reimbursed, as outlined in this policy, for costs incurred in performing their duties.

In order to enable trustees to gain greater knowledge and experience relative to their responsibilities, the Board of Education supports their attendance at appropriate conventions, seminars and courses within the budget limitations established by the Board.

Expense claims will be submitted recognizing the fundamental principle that expenses paid from public funds have been incurred prudently and meet the test of appropriateness and reasonableness.

## 1. Board Business

### a) In-District Expenses

Each year a budget shall be set to cover in-district expenses.

The following expenses shall be covered by the one-third tax-free indemnity expense allowance:

i) additional vehicle insurance;
ii) annual credit card fees and credit card interest;
iii) expenses related to the creation of a 'home office' (e.g. printers and printing supplies, utilities, maintenance, internet connection);
iv) monthly fees relating to any mobile or wireless device.

Actual reasonable costs for travel for in-district Board business may be claimed at the current BC School Trustees Association's rate but shall not exceed the acceptable reimbursement rate established by the Revenue Canada Agency.

Trustees may request reimbursement for Board business telephone calls and meals for other people, when on official Board business. Receipts are to be provided.

The School District will only provide office supplies to assist trustees directly in their duties (e.g. School District e-mail account, office stationery).

Once a term, if requested, a trustee will be provided with a mobile or wireless device. Any provided device must be returned to the School District when the trustee's term ends or he/she discontinues using the device for School District business.

The Board Chair will be supplied a basic cell phone to conduct board business.

**b) Conferences, Seminars, and Workshops**

Each year, a budget shall be set for the costs of trustees attending the BC School Trustees Association (BCSTA) Annual General Meeting, the BC Public School Employers' Association (BCPSEA) Annual General Meeting, the BCSTA Trustee Academies and BCSTA Branch meetings. Trustees who are claiming expenses directly from the organization will not claim expenses under this section.

**c) Other Expenses**

Authorized miscellaneous expenses must be claimed using a Cheque Requisition Form, with appropriate receipts attached.

**2. Trustee Personal Travel/Seminar Budget**

2.1 A separate budget shall be set annually and each trustee shall be allocated 1/7 of this budget.

2.2 Within this budget allocation, trustees may each choose to attend the conferences, annual general meetings or seminars which they deem to be beneficial to their duties.

2.3 In the year of trustee elections, trustees will receive a maximum of 5/12 of their annual personal travel budget to November 30. The remaining 7/12 shall be retained for the new Board.

2.4 Trustees may carry forward, from year to year, a surplus in their travel budget, to a maximum of four year's annual allocation, to enable them to attend distant conferences.

2.5 A trustee may carry forward, from year to year, a deficit in his/her travel budget, provided this is eliminated by the trustee on the completion of his/her term.

2.6 After attending conferences, seminars or workshops at Board expense, trustees shall submit a report to the Board, if requested.

## 3. Travel Outside of the Central Okanagan (whether on Board business or using personal budget)

3.1 The per kilometre reimbursement rate will be the same rate as determined by the BCSTA but shall not exceed the acceptable reimbursement rate established by the Revenue Canada Agency.

3.2 All out-of-valley travel to destinations other than the Fraser Valley, Lower Mainland or Victoria will be reimbursed at the lower of the per kilometer rate or the lowest airfare rate available at the time of travel when air transportation is available and practical.

3.3 The amount to be reimbursed for automobile travel to the Fraser Valley and the Lower Mainland shall be reimbursed at the rate established by the Board of Education.

3.4 For purposes of this policy, the 'Fraser Valley' is defined as being within the boundaries of the following school districts:

School District No. 33 (Chilliwack), School District No. 34 (Abbotsford), School District No. 75 (Mission) and School District No. 78 (Fraser-Cascade).

3.5 For purposes of this policy the 'Lower Mainland' is defined as being within the boundaries of the following school districts:

School District No. 35 (Langley), School District No. 36 (Surrey), School District No. 37 (Delta), School District No. 38 (Richmond), School District No. 39 (Vancouver), School District No. 40 (New Westminster), School District No. 41 (Burnaby), School District No. 42 (Maple Ridge-Pitt Meadows), School District No. 43 (Coquitlam), School District No. 44 (North Vancouver), and School District No. 45 (West Vancouver).

3.6 Automobile travel to Victoria will be reimbursed at the rate established by the Board of Education (including ferry costs).

3.7 Trustees may claim for taxis, parking fees, local mileage and airport improvement fees. Receipts are to be provided (except for local mileage).

*Lodging*

3.8 Accommodation may be claimed based on the 'single' rate of the convention hotel or on the standard government approved rate. Hotel charges such as valet service, personal telephone calls and in-room movies are the responsibility of the trustee.

3.9 If staying with a friend or relative, $30.00 per night may be claimed without a receipt.

3.10 The cost of extra nights is the responsibility of the trustee.

*Meals*

3.11 For meals not covered by the convention fees, trustees may claim the BCSTA per diem rate in effect at the time for actual meals.

## 4. Payment of Expenses

4.1 Expenses must be submitted on a timely basis, preferably once a month. Only expenses submitted on the correct forms shall be considered. Expense claims that are submitted three months after the occurrence of the event or expense will not be paid unless approved by the Board.

4.2 Trustees may request an advance for out-of-town business engagements of two or more days.

4.3 The Superintendent, or designate, shall scrutinize each trustee expense claim. The Board shall resolve any discrepancy in interpreting and applying this policy.

## 5. Expenses Paid by Outside Organizations

5.1 Trustees who are elected or appointed by the Board to officially represent the Board of Education at provincial meetings of the BCSTA Provincial Council or the BC Public Schools Employers' Association Representative

Council or serving on BCSTA, BCPSEA, or Ministry of Education committees, will be compensated by those organizations in accordance with their expense policies. Trustees are responsible for claiming expenses directly from those organizations and will not be reimbursed by the Board.

**6. Review of Trustee Expenses**

Bi-annually, a sub-committee comprising of the Board Chair, Vice-Chair and the Finance and Legal Committee Chair, shall review all Trustee Expenses for the previous 6 months. The sub-committee shall make recommendations to the Board regarding changes to Policy or practice.

Dated Agreed: April 23, 1980
Date Amended: December 10, 1980; November 26, 1986; January 10, 1990;
May 27, 1992; June 8, 1994; June 26, 1996; May 23, 2001

Date Reviewed/Amended: November 13, 2002
Date Amended: September 22, 2004; April 27, 2005; February 8, 2006;
March 11, 2009; September 10, 2014; November 26, 2014; June 8, 2016
November 2, 2016
Related Documents:

**BCASBO Responses**
**Elimnation of Non Taxable Allowances for Trustees**

| District # | Name | Name | Position | No Change | New Board | Change | Comments |
|---|---|---|---|---|---|---|---|
| 59 | Peace River South | Melissa Panoulias | Secretary Treasurer | - | 1 | - | |
| 10 | Arrow Lakes | Shelly Woolf | Asst Secretary Treasurer | 1 | - | - | |
| 72 | Campbell River | Kevin Patrick | | - | 1 | - | |
| 28 | Quesnel | Bettina Ketcham | Secretary Treasurer | - | - | 1 | City Council did the same so board followed suit |
| 70 | Alberni | Lindsay Cheetham | Secretary Treasurer | 1 | - | - | |
| 33 | Chilliwack | Gerry Slykhuis | Secretary Treasurer | - | 1 | - | |
| 5 | Southeast Kootenay | Robert Norum | Secretary Treasurer | 1 | - | - | Bringing in auditors to provide tax advice to trustees (home office etc.) |
| 20 | Kootenay-Columbia | Natalie Verigin | Secretary Treasurer | 1 | - | - | Waiting to see what others do, have a policy in place (election vs non election year) |
| 19 | Revelstoke | Bruce Tisdale | Secretary Treasurer | - | - | 1 | |
| 61 | Victoria | Katrina Stride | Associate Secretary Treasurer | - | - | 1 | $1,500 increase Jan 1st |
| | Mission | Corien Becker | Secretary Treasurer | - | 1 | - | |
| 36 | Surrey | Simon Ayres | Asst Secretary Treasurer | - | - | 1 | |
| 60 | Peace River North | Brenda Hooker | Secretary Treasurer | - | - | 1 | |
| 6 | Rocky Mountain | Dale Culler | Secretary Treasurer | - | 1 | - | |
| 27 | Cariboo-Chilcotin | Kevin Futcher | Secretary Treasurer | 1 | - | - | |
| 52 | Prince Rupert | Cam McIntyre | Secretary Treasurer | 1 | - | - | Policy is to update every 2 yrs to the ave of a defined group of districts |
| 82 | Coast Mountains | Alanna Cameron | Secretary Treasurer | - | 1 | - | |

**BRITISH COLUMBIA BOARDS OF EDUCATION**
**Trustee Compensation - Devices (Board Chair)**
**2017 Survey (Compiled by BCSTA as of December 22, 2017)**

**Please note that survey results are confidential and are for internal member use only. Other reproduction or circulation of the survey results is not authorized.**

| Board of education | Which of the following devices does your school district provide to Board Chairs? | | | | |
|---|---|---|---|---|---|
| | Desktop computer | Laptop | Tablet/iPad | Mobile phone | Other (please specify) |
| SD05 (Southeast Kootenay) | | Laptop | | | |
| SD06 (Rocky Mountain) | | Laptop | | | |
| SD10 (Arrow Lakes) | | Laptop | | | Cost share on mobile phone (50% of monthly expense reimbursed) |
| SD19 (Revelstoke) | | | | | |
| SD20 (Kootenay-Columbia) | | | Tablet/iPad | | |
| SD22 (Vernon) | | Laptop | | | |
| SD23 (Central Okanagan) | | Laptop | | Mobile phone | printer if needed |
| SD27 (Cariboo-Chilcotin) | | Laptop | | Mobile phone | |
| SD28 (Quesnel) | | | | | |
| SD33 (Chilliwack) | | Laptop | | Mobile phone | |
| SD34 (Abbotsford) | | Laptop | Tablet/iPad | Mobile phone | |
| SD35 (Langley) | | | Tablet/iPad | | |
| SD36 (Surrey) | | Laptop | Tablet/iPad | Mobile phone | Laptop or Desktop provided |
| SD37 (Delta) | | Laptop | Tablet/iPad | | |
| SD38 (Richmond) | | Laptop | | Mobile phone | printer |
| SD39 (Vancouver) | | | Tablet/iPad | | The Chair is reimbursed the monthly plan of her personal cell phone |
| SD40 (New Westminster) | | | | | |
| SD41 (Burnaby) | | | | | no devices are provided; Trustees receive a tech allowance |
| SD42 (Maple Ridge-Pitt Meadows) | | Laptop | | Mobile phone | |
| SD43 (Coquitlam) | | | Tablet/iPad | | |
| SD44 (North Vancouver) | | | Tablet/iPad | | Printer is also provided. Paper stock & toner are provided upon request. |
| SD45 (West Vancouver) | | Laptop | | | |
| SD46 (Sunshine Coast) | | Laptop | | | |
| SD47 (Powell River) | | | Tablet/iPad | | |
| SD48 (Sea to Sky) | | Laptop | | Mobile phone | |
| SD50 (Haida Gwaii) | | Laptop | | | |
| SD51 (Boundary) | | | | | Laptop or Tablet/ipad (Individual Trustee choice) |
| SD52 (Prince Rupert) | | Laptop | | | |
| SD53 (Okanagan Similkameen) | | | Tablet/iPad | | |
| SD54 (Bulkley Valley) | | Laptop | | Mobile phone | |
| SD57 (Prince George) | | Laptop | | Mobile phone | |

**BRITISH COLUMBIA BOARDS OF EDUCATION**
**Trustee Compensation - Devices (Board Chair)**
**2017 Survey (Compiled by BCSTA as of December 22, 2017)**

**Please note that survey results are confidential and are for internal member use only. Other reproduction or circulation of the survey results is not authorized.**

| Board of education | Which of the following devices does your school district provide to Board Chairs? | | | | |
|---|---|---|---|---|---|
| | Desktop computer | Laptop | Tablet/iPad | Mobile phone | Other (please specify) |
| SD58 (Nicola-Similkameen) | | | Tablet/iPad | Mobile phone | |
| SD59 (Peace River South) | | | | | |
| SD60 (Peace River North) | | Laptop | | | |
| SD61 (Greater Victoria) | | | | Mobile phone | |
| SD62 (Sooke) | | Laptop | | Mobile phone | |
| SD63 (Saanich) | | | | Mobile phone | |
| SD64 (Gulf Islands) | | Laptop | | | Internet |
| SD67 (Okanagan Skaha) | | | Tablet/iPad | Mobile phone | |
| SD69 (Qualicum) | | | | Mobile phone | |
| SD70 (Alberni) | | | | | |
| SD71 (Comox Valley) | | Laptop | Tablet/iPad | | |
| SD73 (Kamloops/Thompson) | | | | | The Board will provide the necessary equipment to enable trustees to effectively perform their duties and responsibilities. |
| SD74 (Gold Trail) | | Laptop | | | |
| SD75 (Mission) | | Laptop | | | Can choose other computing device if preferrec |
| SD78 (Fraser-Cascade) | | | Tablet/iPad | | if the trustee wants a laptop it is taken from their pro-d budget |
| SD79 (Cowichan Valley) | | Laptop | | Mobile phone | |
| SD82 (Coast Mountains) | | Laptop | | | |
| SD84 (Vancouver Island West) | | | | | |
| SD85 (Vancouver Island North) | | | | | |
| SD87 (Stikine) | | | | | |
| SD91 (Nechako Lakes) | | Laptop | | | |
| SD92 (Nisga'a) | | Laptop | | | |
| SD93 (Conseil Scolaire Francophone) | | Laptop | | | |

**BRITISH COLUMBIA BOARDS OF EDUCATION**
**Trustee Compensation - Devices (Vice Chair)**
**2017 Survey (Compiled by BCSTA as of December 22, 2017)**



| Board of education | Which of the following devices does your school district provide to Vice Chairs? | | | | |
|---|---|---|---|---|---|
| | Desktop computer | Laptop | Tablet/iPad | Mobile phone | Other (please specify) |
| SD05 (Southeast Kootenay) | | Laptop | | | |
| SD06 (Rocky Mountain) | | Laptop | | | |
| SD10 (Arrow Lakes) | | Laptop | | | |
| SD19 (Revelstoke) | | | | | |
| SD20 (Kootenay-Columbia) | | | Tablet/iPad | | |
| SD22 (Vernon) | | Laptop | | | |
| SD23 (Central Okanagan) | | Laptop | | Mobile phone | printer if needed. |
| SD27 (Cariboo-Chilcotin) | | Laptop | | Mobile phone | |
| SD28 (Quesnel) | | | | | |
| SD33 (Chilliwack) | | Laptop | | | |
| SD34 (Abbotsford) | | Laptop | Tablet/iPad | Mobile phone | |
| SD35 (Langley) | | | Tablet/iPad | | |
| SD36 (Surrey) | | Laptop | Tablet/iPad | Mobile phone | Laptop or desktop provided |
| SD37 (Delta) | | Laptop | | | |
| SD38 (Richmond) | | Laptop | | Mobile phone | printer |
| SD39 (Vancouver) | | | Tablet/iPad | | The Vice Chairperson is reimbursed the monthly plan of her personal cell phone. |
| SD40 (New Westminster) | | | | | |
| SD41 (Burnaby) | | | | | no devices are provided; Trustees receive a tech allowance |
| SD42 (Maple Ridge-Pitt Meadows) | | Laptop | | | |
| SD43 (Coquitlam) | | | Tablet/iPad | | |
| SD44 (North Vancouver) | | | Tablet/iPad | | Printer is also provided. Paper stock & toner are provided upon request. |
| SD45 (West Vancouver) | | Laptop | | | |
| SD46 (Sunshine Coast) | | Laptop | | | |
| SD47 (Powell River) | | | Tablet/iPad | | |
| SD48 (Sea to Sky) | | Laptop | | | |
| SD50 (Haida Gwaii) | | Laptop | | | |
| SD51 (Boundary) | | | | | Laptop or Tablet/ipad (Individual's choice) |
| SD52 (Prince Rupert) | | | | | |
| SD53 (Okanagan Similkameen) | | | Tablet/iPad | | |
| SD54 (Bulkley Valley) | | Laptop | | | |
| SD57 (Prince George) | | Laptop | | Mobile phone | |
| SD58 (Nicola-Similkameen) | | | Tablet/iPad | | |
| SD59 (Peace River South) | | | | | |
| SD60 (Peace River North) | | Laptop | | Mobile phone | |

**BRITISH COLUMBIA BOARDS OF EDUCATION**
**Trustee Compensation - Devices (Vice Chair)**
**2017 Survey (Compiled by BCSTA as of December 22, 2017)**

**Please note that survey results are confidential and are for internal member use only. Other reproduction or circulation of the survey results is not authorized.**

| Board of education | Which of the following devices does your school district provide to Vice Chairs? | | | | |
|---|---|---|---|---|---|
| | Desktop computer | Laptop | Tablet/iPad | Mobile phone | Other (please specify) |
| SD61 (Greater Victoria) | | | | | |
| SD62 (Sooke) | | Laptop | | | |
| SD63 (Saanich) | | | | Mobile phone | |
| SD64 (Gulf Islands) | | Laptop | | | Internet |
| SD67 (Okanagan Skaha) | | | Tablet/iPad | | |
| SD69 (Qualicum) | | | | Mobile phone | |
| SD70 (Alberni) | | | | | |
| SD71 (Comox Valley) | | Laptop | Tablet/iPad | | |
| SD73 (Kamloops/Thompson) | | | | | The Board will provide the necessary equipment to enable trustees to effectively perform their duties and responsibilities. |
| SD74 (Gold Trail) | | Laptop | | | |
| SD75 (Mission) | | Laptop | | | Can choose other computing device if preferred |
| SD78 (Fraser-Cascade) | | | Tablet/iPad | | |
| SD79 (Cowichan Valley) | | | Tablet/iPad | | |
| SD82 (Coast Mountains) | | Laptop | | | |
| SD84 (Vancouver Island West) | | | | | |
| SD85 (Vancouver Island North) | | | | | |
| SD87 (Stikine) | | | | | |
| SD91 (Nechako Lakes) | | Laptop | | | |
| SD92 (Nisga'a) | | Laptop | | | |
| SD93 (Conseil Scolaire Francophone) | | Laptop | | | |

**BRITISH COLUMBIA BOARDS OF EDUCATION**
**Trustee Compensation - Devices (Board Members)**
**2017 Survey (Compiled by BCSTA as of December 22, 2017)**



| Board of education | Which of the following devices does your school district provide to Board Members? | | | | |
|---|---|---|---|---|---|
| | Desktop computer | Laptop | Tablet/iPad | Mobile phone | Other (please specify) |
| SD05 (Southeast Kootenay) | | Laptop | | | |
| SD06 (Rocky Mountain) | | Laptop | | | |
| SD10 (Arrow Lakes) | | Laptop | | | |
| SD19 (Revelstoke) | | | | | |
| SD20 (Kootenay-Columbia) | | | Tablet/iPad | | |
| SD22 (Vernon) | | Laptop | | | |
| SD23 (Central Okanagan) | | Laptop | | Mobile phone | printer if needed. |
| SD27 (Cariboo-Chilcotin) | | Laptop | | Mobile phone | |
| SD28 (Quesnel) | | | | | |
| SD33 (Chilliwack) | | Laptop | | | |
| SD34 (Abbotsford) | | Laptop | Tablet/iPad | Mobile phone | |
| SD35 (Langley) | | | Tablet/iPad | | |
| SD36 (Surrey) | | Laptop | Tablet/iPad | Mobile phone | Laptop or desktop provided |
| SD37 (Delta) | | Laptop | | | |
| SD38 (Richmond) | | Laptop | | Mobile phone | |
| SD39 (Vancouver) | | | Tablet/iPad | | One Trustee is provided a VSB mobile phone. All other Trustees are reimbursed the monthly plan of their personal mobile phones. |
| SD40 (New Westminster) | | | | | |
| SD41 (Burnaby) | | | | | none; they receive a tech allowance |
| SD42 (Maple Ridge-Pitt Meadows) | | Laptop | | | |
| SD43 (Coquitlam) | | | Tablet/iPad | | |
| SD44 (North Vancouver) | | | Tablet/iPad | | Printer is also provided. Paper stock & toner are provided upon request. |
| SD45 (West Vancouver) | | Laptop | | | |
| SD46 (Sunshine Coast) | | Laptop | | | |
| SD47 (Powell River) | | | Tablet/iPad | | |
| SD48 (Sea to Sky) | | Laptop | | | |
| SD50 (Haida Gwaii) | | Laptop | | | |
| SD51 (Boundary) | | | | | Laptop or Tablet/ipad (Individual's choice) |

**BRITISH COLUMBIA BOARDS OF EDUCATION**
**Trustee Compensation - Devices (Board Members)**
**2017 Survey (Compiled by BCSTA as of December 22, 2017)**

**Please note that survey results are confidential and are for internal member use only. Other reproduction or circulation of the survey results is not authorized.**

| Board of education | Which of the following devices does your school district provide to Board Members? | | | | |
|---|---|---|---|---|---|
| | Desktop computer | Laptop | Tablet/iPad | Mobile phone | Other (please specify) |
| SD52 (Prince Rupert) | | | | | |
| SD53 (Okanagan Similkameen) | | | Tablet/iPad | | |
| SD54 (Bulkley Valley) | | Laptop | Tablet/iPad | | |
| SD57 (Prince George) | | Laptop | | Mobile phone | |
| SD58 (Nicola-Similkameen) | | | Tablet/iPad | | |
| SD59 (Peace River South) | | | | | |
| SD60 (Peace River North) | | Laptop | | Mobile phone | |
| SD61 (Greater Victoria) | | | | | |
| SD62 (Sooke) | | Laptop | | | |
| SD63 (Saanich) | | | | | We will be providing chromebooks shortly as we move to electronic Board packs. |
| SD64 (Gulf Islands) | | Laptop | | | Internet |
| SD67 (Okanagan Skaha) | | | Tablet/iPad | | |
| SD69 (Qualicum) | | | | Mobile phone | |
| SD70 (Alberni) | | | | | |
| SD71 (Comox Valley) | | Laptop | Tablet/iPad | | |
| SD73 (Kamloops/Thompson) | | | | | The Board will provide the necessary equipment to enable trustees to effectively perform their duties and responsibilities. |
| SD74 (Gold Trail) | | Laptop | | | |
| SD75 (Mission) | | Laptop | | | Can choose other computing device if preferred |
| SD78 (Fraser-Cascade) | | | Tablet/iPad | | or they can have a laptop from pro-d funds |
| SD79 (Cowichan Valley) | | | Tablet/iPad | | |
| SD82 (Coast Mountains) | | Laptop | | | |
| SD84 (Vancouver Island West) | | | | | |
| SD85 (Vancouver Island North) | | | | | |
| SD87 (Stikine) | | | | | |
| SD91 (Nechako Lakes) | | Laptop | | | |
| SD92 (Nisga'a) | | Laptop | | | |
| SD93 (Conseil Scolaire Francophone) | | Laptop | | | |

**BRITISH COLUMBIA BOARDS OF EDUCATION**
**Trustee Compensation - Details on Budget and Related Guidelines on Provision**
**2017 Survey (Compiled by BCSTA as of December 22, 2017)**

**Please note that survey results are confidential and are for internal member use only. Other reproduction or circulation of the survey results is not authorized.**

| Board of education | Please provide the details on the budget and related guidelines on provision: |
|---|---|
| SD05 (Southeast Kootenay) | |
| SD06 (Rocky Mountain) | Annual cost of laptops is approximately 200 per year per trustee; 9 trustees = 1800 |
| SD10 (Arrow Lakes) | |
| SD19 (Revelstoke) | N/A |
| SD20 (Kootenay-Columbia) | |
| SD22 (Vernon) | trustees to return laptop to the district at the end of their term. |
| SD23 (Central Okanagan) | One Mobile Device Provided. Laptop OR Mobile Phone |
| SD27 (Cariboo-Chilcotin) | Each term a new laptop and cell phone is loaned to each board member. Must be returned at the end of the term. |
| SD28 (Quesnel) | n/a |
| SD33 (Chilliwack) | |
| SD34 (Abbotsford) | Board Policy: Sufficient funds will be set annually to cover expenses where normally all trustees participate, such as BCSTA, retreats, meeting with Ministry; Trustees may expend funds as allocated to them within the allowance set by policy at their discretion to the max of their budget amount. No trustee shall exceed his or her budgetary allotment without express approval of the Board. |
| SD35 (Langley) | |
| SD36 (Surrey) | Policy 2925 |
| SD37 (Delta) | |
| SD38 (Richmond) | |
| SD39 (Vancouver) | |
| SD40 (New Westminster) | |
| SD41 (Burnaby) | |
| SD42 (Maple Ridge-Pitt Meadows) | SD42 Policy 2925: Provision of Resources |
| SD43 (Coquitlam) | |
| SD44 (North Vancouver) | |
| SD45 (West Vancouver) | Trustees are provided the same laptops received by all staff |
| SD46 (Sunshine Coast) | |
| SD47 (Powell River) | replacement cycle as needed (likely once a term) |
| SD48 (Sea to Sky) | |
| SD50 (Haida Gwaii) | |
| SD51 (Boundary) | We supply one device for the 4 year term. |
| SD52 (Prince Rupert) | |
| SD53 (Okanagan Similkameen) | |
| SD54 (Bulkley Valley) | District provides a budget for Governance of the Board. The budget is supervised by the Secretary Treasurer |

**BRITISH COLUMBIA BOARDS OF EDUCATION**
**Trustee Compensation - Details on Budget and Related Guidelines on Provision**
**2017 Survey (Compiled by BCSTA as of December 22, 2017)**

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| Board of education | Please provide the details on the budget and related guidelines on provision: |
|---|---|
| SD57 (Prince George) | Currently trustees are provided a taxable allowance to support their mobile phone which allows them to choose the device, carrier, and plan that best meets their needs. This is under review. Laptops are owned by the district and are to be returned to the district when a trustee's term of office is over |
| SD58 (Nicola-Similkameen) | |
| SD59 (Peace River South) | |
| SD60 (Peace River North) | |
| SD61 (Greater Victoria) | Budget provided for initial purchase of device, as well as ongoing monthly charges. |
| SD62 (Sooke) | |
| SD63 (Saanich) | |
| SD64 (Gulf Islands) | |
| SD67 (Okanagan Skaha) | Stipend-Trustees $80,428 Benefits - Trustees 1,609 Contracts - General 8,000 Contracts - Professional 23,000 Advertising 500 Travel 42,000 Association Dues/Fees 39,500 Supplies - General 3,000 Total $198,037 |
| SD69 (Qualicum) | |
| SD70 (Alberni) | we don't normally supply these items, but on occasion have supplied laptops or tablets to Board members |
| SD71 (Comox Valley) | A board member has to option of either a Laptop or a Tablet |
| SD73 (Kamloops/Thompson) | Varies. . . more costs at the start of a trustees term. Not a significant cost to the district and the board retains ownership of the equipment. |
| SD74 (Gold Trail) | |
| SD75 (Mission) | Currently $10,000 overall supplies budget (for all trustees combined) |
| SD78 (Fraser-Cascade) | |
| SD79 (Cowichan Valley) | |
| SD82 (Coast Mountains) | provided at the beginning of each term on office |
| SD84 (Vancouver Island West) | None provided |
| SD85 (Vancouver Island North) | |
| SD87 (Stikine) | |
| SD91 (Nechako Lakes) | trustees are also allowed $50 monthly internet access reimbursement |
| SD92 (Nisga'a) | Remuneration..80,000 Travel...30,000 Dues and Fees..11,000 Board meeting costs...5,000 election, bi-election costs..2,500 |
| SD93 (Conseil Scolaire Francophone) | |

**BRITISH COLUMBIA BOARDS OF EDUCATION**
**Trustee Compensation - Mileage**
**2017 Survey (Compiled by BCSTA as of December 22, 2017)**

**Please note that survey results are confidential and are for internal member use only. Other reproduction or circulation of the survey results is not authorized.**

| Board of education | Trustee mileage allowance (if $0.54/km, enter: 0.54): | Mileage allowance tied to: | Other (please specify) | Comments/restrictions on trustee mileage allowance: |
|---|---|---|---|---|
| SD05 (Southeast Kootenay) | 0.53 | N/A | | |
| SD06 (Rocky Mountain) | 0.53 | Staff rate | | Most economical method must be utilized |
| SD10 (Arrow Lakes) | Same as CRA. | BCSTA rate of $0.54/km (CRA maximum) | | |
| SD19 (Revelstoke) | 0.54 | BCSTA rate of $0.54/km (CRA maximum) | | |
| SD19 (Revelstoke) | | | | |
| SD20 (Kootenay-Columbia) | 0.54 | BCSTA rate of $0.54/km (CRA maximum) | | payments are to the maxiumum of $ 3500 for pro d and travel expenses per trustee (requests for increase through board |
| SD22 (Vernon) | 0.54 | Other (please specify) | policy | |
| SD23 (Central Okanagan) | 0.54 | BCSTA rate of $0.54/km (CRA maximum) | | |
| SD27 (Cariboo-Chilcotin) | 0.53 | Staff rate | | |
| SD28 (Quesnel) | 0.54 | BCSTA rate of $0.54/km (CRA maximum) | | A portion of trustee stipends is intended to cover expenses. For Trustees, when travel exceeds 500 km per month, any additional travel will be reimbursed at the mileage rate as established by BCSTA. Trustees must submit a travel log. |
| SD33 (Chilliwack) | 0.54 | N/A | | For out of district expenses only. |
| SD34 (Abbotsford) | 0.54 | BCSTA rate of $0.54/km (CRA maximum) | | N/A |
| SD35 (Langley) | 0.54 | BCSTA rate of $0.54/km (CRA maximum) | | |
| SD36 (Surrey) | 0.54 | Other (please specify) | CRA Maximum/STA Rate | |
| SD37 (Delta) | 0.54 | Staff rate | | only for travel outside of Delta |
| SD38 (Richmond) | 0.54 | BCSTA rate of $0.54/km (CRA maximum) | | |
| SD39 (Vancouver) | 0.54 | Staff rate | | per VSB Policy |
| SD40 (New Westminster) | 0.54 | BCSTA rate of $0.54/km (CRA maximum) | | |
| SD41 (Burnaby) | 0.54 | BCSTA rate of $0.54/km (CRA maximum) | | |
| SD42 (Maple Ridge-Pitt Meadows) | 0.54 | Staff rate | | Out of district travel |

**BRITISH COLUMBIA BOARDS OF EDUCATION**
**Trustee Compensation - Mileage**
**2017 Survey (Compiled by BCSTA as of December 22, 2017)**

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| Board of education | Trustee mileage allowance (if $0.54/km, enter: 0.54): | Mileage allowance tied to: | Other (please specify) | Comments/restrictions on trustee mileage allowance: |
|---|---|---|---|---|
| SD43 (Coquitlam) | 0.55 | Staff rate | | |
| SD44 (North Vancouver) | 0.54 | BCSTA rate of $0.54/km (CRA maximum) | | Only allowed to be charged when travelling out of town on Trustee/Board business. No in-town mileage is paid. |
| SD45 (West Vancouver) | 0.54 | Other (please specify) | CRA, BCSTA & BCTF rates, but never to exceed CRA | n/a |
| SD46 (Sunshine Coast) | 0.54 | Staff rate | | |
| SD47 (Powell River) | 0.53 | Staff rate | | applies to out of town travel or in town for special meetings or events but not regularly scheduled occasions |
| SD48 (Sea to Sky) | 0.52 | Other (please specify) | Province of BC rate | 1/3 of their remuneration is for reimbursement and therefore non taxable to account for mileage expense for up to 2 board meetings per month for 10 months |
| SD50 (Haida Gwaii) | 0.53 | Other (please specify) | MoE | n/a |
| SD51 (Boundary) | 0.54 | BCSTA rate of $0.54/km (CRA maximum) | | |
| SD52 (Prince Rupert) | 0.54 | BCSTA rate of $0.54/km (CRA maximum) | | |
| SD53 (Okanagan Similkameen) | 0.54 | BCSTA rate of $0.54/km (CRA maximum) | | N/A |
| SD54 (Bulkley Valley) | 0.54 | Staff rate | | N/A |
| SD57 (Prince George) | 0.53 | Other (please specify) | Same rate for staff and trustees. Rate is determined in accordance with provincial government guidelines as set April 1 each year, effective July 1 of the same year | |
| SD58 (Nicola-Similkameen) | 0.54 | BCSTA rate of $0.54/km (CRA maximum) | | na |
| SD59 (Peace River South) | 0.54 | BCSTA rate of $0.54/km (CRA maximum) | | |
| SD60 (Peace River North) | 0.52 | Staff rate | | must be for Board business. We have 4 Zones so we pay Trustees to travel into the Board office for meetings |
| SD61 (Greater Victoria) | 0.53 | Other (please specify) | Current Provincial Government Rate | |

**BRITISH COLUMBIA BOARDS OF EDUCATION**
**Trustee Compensation - Mileage**
**2017 Survey (Compiled by BCSTA as of December 22, 2017)**

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| Board of education | Trustee mileage allowance (if $0.54/km, enter: 0.54): | Mileage allowance tied to: | Other (please specify) | Comments/restrictions on trustee mileage allowance: |
|---|---|---|---|---|
| SD62 (Sooke) | 0.54 | BCSTA rate of $0.54/km (CRA maximum) | | Mileage outside of district area only is reimbursed. |
| SD63 (Saanich) | 0.53 | Staff rate | | excludes travel to regularly scheduled committee and Board meetings |
| SD64 (Gulf Islands) | 0.54 | BCSTA rate of $0.54/km (CRA maximum) | | |
| SD67 (Okanagan Skaha) | 0.54 | BCSTA rate of $0.54/km (CRA maximum) | | |
| SD69 (Qualicum) | 0.54 | BCSTA rate of $0.54/km (CRA maximum) | | |
| SD70 (Alberni) | 0.53 | Staff rate | | |
| SD71 (Comox Valley) | 0.53 | Staff rate | | |
| SD73 (Kamloops/Thompson) | 0.54 | BCSTA rate of $0.54/km (CRA maximum) | | Trustees attending to Board related business within their electoral area will be reimbursed for travel costs in excess of fifteen kilometers (15km) one way or thirty kilometers (30km) round trip. |
| SD74 (Gold Trail) | 0.54 | BCSTA rate of $0.54/km (CRA maximum) | | |
| SD75 (Mission) | 0.54 | BCSTA rate of $0.54/km (CRA maximum) | | |
| SD78 (Fraser-Cascade) | 0.53 | BCSTA rate of $0.54/km (CRA maximum) | | None. Just asked to carpool when necessary |
| SD79 (Cowichan Valley) | 0.54 | BCSTA rate of $0.54/km (CRA maximum) | | |
| SD82 (Coast Mountains) | 0.52 | Staff rate | | n/a |
| SD84 (Vancouver Island West) | 0.53 | Staff rate | | |
| SD85 (Vancouver Island North) | 0.53 | N/A | | Will increase to $0.54/km on July 1/18 |
| SD87 (Stikine) | 0.54 | BCSTA rate of $0.54/km (CRA maximum) | | |
| SD91 (Nechako Lakes) | 0.54 | BCSTA rate of $0.54/km (CRA maximum) | | |

**BRITISH COLUMBIA BOARDS OF EDUCATION**
**Trustee Compensation - Mileage**
**2017 Survey (Compiled by BCSTA as of December 22, 2017)**

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| Board of education | Trustee mileage allowance (if $0.54/km, enter: 0.54): | Mileage allowance tied to: | Other (please specify) | Comments/restrictions on trustee mileage allowance: |
|---|---|---|---|---|
| SD92 (Nisga'a) | 0.54 | BCSTA rate of $0.54/km (CRA maximum) | | The rates should be tied to the BCPSEA travel guidelines. |
| SD93 (Conseil Scolaire Francophone) | 0.53 | N/A | | |

**BRITISH COLUMBIA BOARDS OF EDUCATION**
**Trustee Compensation - Remuneration**
**2017 Survey (Compiled by BCSTA as of December 22, 2017)**

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| Board of education | Remuneration and expenses allowance (if $15,000, enter: 15000): Chair | Vice Chair | Trustee | Other Payments | Comments on remuneration and expense allowance (especially if 'Other payments' have been indicated): | How are remuneration increases determined? (e.g., based on Provincial Consumer Price Index) |
|---|---|---|---|---|---|---|
| SD05 (Southeast Kootenay) | $ 16,224.00 | $ 13,655.00 | $ 13,520.00 | | | Stakeholder committee |
| SD06 (Rocky Mountain) | $ 15,011.00 | $ 12,231.00 | $ 11,119.00 | | | Rates are adjusted each July 1 by the Consumer Price Index (CPI) for British Columbia for the preceding calendar year. |
| SD10 (Arrow Lakes) | $ 13,100.00 | $ 11,600.00 | $ 10,600.00 | Mileage | Where a Trustee lives a significant distance - mileage is paid to Trustees to attend Board functions including regular meetings, and committees. | Consideration for changes will be tied to the CPI. |
| SD19 (Revelstoke) | $ 9,475.00 | $ 8,882.00 | $ 8,290.00 | | | Indexed to Teachers pay increases |
| SD20 (Kootenay-Columbia) | $ 14,355.00 | $ 12,229.00 | $ 11,165.00 | | $ 3500 available for pro d/travel | increased by the BC Consumer price index 12 month average % change as of November each year |
| SD22 (Vernon) | $ 17,964.00 | $ 16,443.00 | $ 15,215.00 | | one-third of the annual indemnity shall be considered an allowance for expenses incidental. allowance for expenses shall be paid in December. taxable portion of the annual indemnity shall be paid in twelve equal installments. | The trustee indemnity adjustment shall be made to the base (15215) only effective Dec 1 of each year. this adjustment will reflect the cohort average. |
| SD23 (Central Okanagan) | $ 20,941.00 | $ 19,514.00 | $ 18,574.00 | | | Consumer Price Index |
| SD27 (Cariboo-Chilcotin) | $ 16,000.00 | $ 13,500.00 | $ 12,500.00 | 120 | Up to $120 per day for extra meeting/conference | Percentage of annual wage increases of each employee group. |
| SD28 (Quesnel) | $ 13,734.00 | $ 12,589.00 | $ 11,445.00 | 420 | $420 annual computer connectivity reimbursement is paid to each trustee | As per Board Policy & Procedures 131 - Trustee Remuneration, at the March public Board meeting the Secretary informs the Board of the BC Consumer Price Index as of December 1 of the previous year along with any recent wage settlements involving the QDTA, CUPE Local 4990 and excluded staff. Trustees then vote on whether to receive a change to their remuneration |
| SD33 (Chilliwack) | $ 20,705.00 | $ 19,763.00 | $ 18,222.00 | 600 | Communication Allowance 600.00 Cell phone provided to Chair. Laptop provided to all Trustees. | Based on Provincial CPI. |
| SD34 (Abbotsford) | $ 27,500.00 | $ 25,000.00 | $ 22,500.00 | per receipts | Expenses are covered per receipts provided | As per policy 1.130, Indemnities for School Trustees based on the average of the indemnity rates paid in equal sized school districts. |
| SD35 (Langley) | $ 26,185.00 | $ 25,085.00 | $ 24,085.00 | | | Public committee setup to review |
| SD36 (Surrey) | $ 38,400.00 | $ 35,900.00 | $ 33,400.00 | | | Vancouver Consumer Price Index |
| SD37 (Delta) | $ 27,718.00 | $ 26,279.00 | $ 25,089.00 | actual travel expenses outside of Delta | Travel within Delta is considered to be covered by the non-taxable one-third of the trustee remuneration | Based on average of metro districts excluding Surrey and Vancouver or annual CPI for Vancouver whichever is greater |
| SD38 (Richmond) | $ 25,292.00 | $ 24,113.00 | $ 23,068.00 | | | Adjusted annually by the CPI (Vancouver) rate |
| SD39 (Vancouver) | $ 28,899.00 | $ 26,677.00 | $ 26,677.00 | | 1/3 non-taxable 2/3 taxable | Based on Vancouver Consumer Price Index |
| SD40 (New Westminster) | $ 25,139.00 | $ 23,593.00 | $ 22,055.00 | | | Metro CPI |
| SD41 (Burnaby) | $ 26,692.00 | $ 25,827.00 | $ 24,962.00 | 1000 | Other payment relates to annual technology allowance | Vancouver CPI |
| SD42 (Maple Ridge-Pitt Meadows) | $ 22,632.00 | $ 21,132.00 | $ 19,632.00 | 750 | Annual automobile allowance is for district travel only. SD42 Policy: 2925 Provision of Resources | Based on Metro Vancouver Consumer Price Index |
| SD43 (Coquitlam) | $ 46,927.00 | $ 44,794.00 | $ 42,661.00 | | | Based on average of Coquitlam, Port Moody and Port Coquitlam councillors' indemnities; adjusted annually |
| SD44 (North Vancouver) | $ 24,771.00 | $ 23,471.00 | $ 22,734.00 | 1200 | Technology and connectivity fee paid at $100 per month. | by Vancouver CPI |

**BRITISH COLUMBIA BOARDS OF EDUCATION**
**Trustee Compensation - Remuneration**
**2017 Survey (Compiled by BCSTA as of December 22, 2017)**

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| Board of education | Remuneration and expenses allowance (if $15,000, enter: 15000): Chair | Vice Chair | Trustee | Other Payments | Comments on remuneration and expense allowance (especially if 'Other payments' have been indicated): | How are remuneration increases determined? (e.g., based on Provincial Consumer Price Index) |
|---|---|---|---|---|---|---|
| SD45 (West Vancouver) | $ 24,557.00 | $ 22,862.00 | $ 22,297.00 | | Travel allowance $1000/yr; Internet allowance $420/yr | Trustee Stipend adjusted each July 01 if necessary to reflect increase in provincial CPI |
| SD46 (Sunshine Coast) | $ 18,767.52 | $ 16,442.16 | $ 14,777.16 | N/A | | increases occur annually to align with Vancouver CPI with periodic review |
| SD47 (Powell River) | $ 15,647.00 | $ 13,451.00 | $ 12,078.00 | 600 | approximately $50 per month to cover home internet use to support wireless agendas and board correspondence | Policy has admin to review amount annually and make recommendations based on the average of any increases provided to non union staff |
| SD48 (Sea to Sky) | $ 15,260.00 | $ 12,260.00 | 11260-13900 | | | Average of previous two years change in the Provincial Consumer Price Index |
| SD50 (Haida Gwaii) | $ 12,680.00 | $ 11,279.00 | $ 10,302.00 | 100/full-day meeting | $100/day for attendance at all day meetings, $50/day for less than full day meetings | Based on teacher increases |
| SD51 (Boundary) | $ 13,308.00 | $ 12,068.00 | $ 10,820.00 | | | Teachers' Salary Increase |
| SD52 (Prince Rupert) | $ 13,427.00 | $ 11,909.00 | $ 10,808.00 | 900 | $75/month ($900) communication allowance | Increased every 2 years to the average of identified Northern districts |
| SD53 (Okanagan Similkameen) | $ 11,348.00 | $ 9,209.00 | $ 9,209.00 | 0 | N/A | possibly |
| SD54 (Bulkley Valley) | $ 12,659.00 | $ 10,549.00 | $ 9,494.00 | | N/A | Consumer price index on yearly basis |
| SD57 (Prince George) | $ 18,270.00 | $ 16,770.00 | $ 15,270.00 | | Effective July 1, 2017, reflecting a 1.5% increase. This is the first increase since December 2014. | Reviewed annually in accordance with Policy 8230, Regulation 2 which reads: The annual remuneration for trustees will be reviewed by the Management and Finance Committee on an annual basis prior to March 31, commencing in 2015, within the following guidelines: 2.1 Remuneration for the Chairperson will be increased by 1.5%. 2.2 Remuneration for the Vice-Chairperson will be $1,500 less than that of the Chairperson. 2.3 Remuneration for trustees will be $3,000 less than that of the Chairperson. |
| SD58 (Nicola-Similkameen) | $ 17,238.00 | $ 15,738.00 | $ 14,238.00 | | | Yearly CPI |
| SD59 (Peace River South) | $ 16,787.75 | $ 15,787.75 | $ 14,787.75 | | | Based on Canadian CPI |
| SD60 (Peace River North) | $ 19,968.84 | $ 21,550.79 | $ 15,325.00 | 45092 | The Vice-Chair has higher travel due to the Zones in our District. The BCSTA expenses are included in "Other" along with a small donation to each PAC, a small amount of Trustee supplies and a small amount of benefits on salaries | By Board review and motion |
| SD61 (Greater Victoria) | $ 23,486.00 | $ 21,986.00 | $ 20,486.00 | | | Adjusted on an annual basis to reflect inflation rate as per Statistic Canada's Consumer Price Index. |
| SD62 (Sooke) | $ 17,000.00 | $ 16,000.00 | $ 15,000.00 | | | Review of other districts remuneration. |
| SD63 (Saanich) | $ 15,000.00 | $ 10,928.00 | $ 10,928.00 | reimbursement of other expenses as incurred | Reimbursement of travel expenses including meal per diems and mileage. Trustees may also claim the cost of one printer cartridge per year and the incremental cost of business use vehicle insurance. The chair and vice chair may claim cell phone costs. | Per policy, annual percentage increases match annual percentage increases received by CUPE support staff. |
| SD64 (Gulf Islands) | $ 15,995.00 | $ 14,853.00 | $ 13,710.00 | | | Based on the Provincial Consumer Price Index July 1 of every year. |
| SD67 (Okanagan Skaha) | $ 13,597.00 | $ 12,503.00 | $ 10,866.00 | | | Based on Provincial Consumer Price Index |
| SD69 (Qualicum) | $ 16,610.00 | $ 15,226.00 | $ 13,842.00 | | | BC CPI |

**BRITISH COLUMBIA BOARDS OF EDUCATION**
**Trustee Compensation - Remuneration**
**2017 Survey (Compiled by BCSTA as of December 22, 2017)**

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| Board of education | Remuneration and expenses allowance (if $15,000, enter: 15000): Chair | Vice Chair | Trustee | Other Payments | Comments on remuneration and expense allowance (especially if 'Other payments' have been indicated): | How are remuneration increases determined? (e.g., based on Provincial Consumer Price Index) |
|---|---|---|---|---|---|---|
| SD70 (Alberni) | $ 16,267.00 | $ 14,911.00 | $ 13,556.00 | approved expenses | Trustees have SD Master Cards, to be used while on Board business. Expenses are approved before reimbursing Trustee | Comparison to like size districts (SD20, SD59, SD69) |
| SD71 (Comox Valley) | $ 16,500.00 | $ 15,050.00 | $ 13,550.00 | 0 | | Based on Other Van Island Trustee increases |
| SD73 (Kamloops/Thompson) | $ 21,804.00 | $ 20,718.00 | $ 19,632.00 | | | Percentage of employee group increases in the previous year. 10% Exempt staff and PVP's, 50% Teachers, 40% Support Staff. |
| SD74 (Gold Trail) | $ 12,443.00 | $ 12,443.00 | $ 10,383.00 | yes | FPEC Rep: 1,000; BCSTA/BCPSEA Rep: 1,000; Alternate reps: 200/mtg; Communication allowance: Co-Chairs 1,200; trustees 1,000 | BC Consumer Price Index |
| SD75 (Mission) | $ 19,426.00 | $ 17,611.00 | $ 16,392.00 | | | |
| SD78 (Fraser-Cascade) | $ 13,828.00 | $ 12,675.00 | $ 11,523.00 | $40 for internet | | Vancouver CPI |
| SD79 (Cowichan Valley) | $ 12,000.00 | $ 11,000.00 | $ 10,000.00 | | | Remuneration is not tied to any factors. |
| SD82 (Coast Mountains) | $ 14,444.00 | $ 12,560.00 | $ 11,304.00 | | n/a | Trustee remuneration shall be reviewed annually in December and be tied to the B.C.Consumer Price Index. Increases may be deferred by Board resolution. |
| SD84 (Vancouver Island West) | $ 12,000.00 | $ 10,750.00 | $ 9,000.00 | none | Remuneration only. Expenses dealt with as per district employee travel rates policy. | None in past 10 years +. No policy on this. |
| SD85 (Vancouver Island North) | $ 13,597.00 | $ 12,464.00 | $ 11,332.00 | | | Prior year BC CPI |
| SD87 (Stikine) | $ 10,000.00 | $ 8,600.00 | $ 7,550.00 | $150 per full day meeting | Plus $150 per full day meeting ($75 per 1/2 day meeting) | Board review and resolution |
| SD91 (Nechako Lakes) | $ 13,000.00 | $ 12,000.00 | $ 11,000.00 | n/a | | comparison to other districts of same size |
| SD92 (Nisga'a) | $ 11,628.00 | $ 10,980.00 | $ 10,344.00 | Yes | Other payments is for: official duties of the Board outside the monthly meetings are: $100 per day plus an additional $100 per day for travel to these meetings that are outside the District. | To be reviewed each September |
| SD93 (Conseil Scolaire Francophone) | $ 17,000.00 | $ 16,000.00 | $ 15,000.00 | | | |

**BRITISH COLUMBIA BOARDS OF EDUCATION**
**Trustee Compensation - Meals**
**2017 Survey (Compiled by BCSTA as of December 22, 2017)**

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| Board of education | Meal Allowance (if $10.00, enter: 10) Note: BCSTA's meal allowance rates are as follows: breakfast $10, lunch $17, dinner $23. | | | | Comments on meal allowance: |
|---|---|---|---|---|---|
| | Breakfast | Lunch | Dinner | Full day | |
| SD05 (Southeast Kootenay) | 20 | 25 | 35 | 80 | |
| SD06 (Rocky Mountain) | 13 in district; 16 out of district | 15 in district; 19 out of district | 19 in district; 25 out of district | 39 in district; 50 out of district | |
| SD10 (Arrow Lakes) | 10 | 17 | 23 | 50 | |
| SD19 (Revelstoke) | 10 | 17 | 23 | | |
| SD20 (Kootenay-Columbia) | 10 | 17 | 23 | 50 | |
| SD22 (Vernon) | 10 | 15 | 20 | 45 | for major conferences, i.e. BCSTA AGM daily allowance is increased to 60 |
| SD23 (Central Okanagan) | 10 | 17 | 23 | 50 | |
| SD27 (Cariboo-Chilcotin) | 10 | 15 | 25 | 50 | Or there is an option to pay on actual receipt. |
| SD28 (Quesnel) | 10 | 17 | 23 | 50 | n/a |
| SD33 (Chilliwack) | 10 | 17 | 24.5 | 51.5 | |
| SD34 (Abbotsford) | $10 (or receipts) | $15 (or receipts) | $25 (or receipts) | N/A | N/A |
| SD35 (Langley) | 10 | 12 | 20 | 8 | same as staff |
| SD36 (Surrey) | 18 | 24 | 33 | | |
| SD37 (Delta) | actual cost up to $10 | actual cost up to $17 | actual cost up to $23 | $50 | |
| SD38 (Richmond) | 10 | 17 | 23 | 50 | |
| SD39 (Vancouver) | $10 | $15 | $25 | $50 | per VSB policy |
| SD40 (New Westminster) | | | | No specified limit | |
| SD41 (Burnaby) | 10 | 15 | 25 | 50 | |
| SD42 (Maple Ridge-Pitt Meadows) | 10 | 14 | 30 | 54 | SD42 Policy 4410: Travel Expenses |
| SD43 (Coquitlam) | 10 | 10 | 20 | 40 | There is also $10/day allowance for incidentals |
| SD44 (North Vancouver) | 20 | 20 | 30 | 50 | Full day is capped at $50. Individual meals have the above set rates. |
| SD45 (West Vancouver) | 12 | 15 | 25 | 52 | n/a |
| SD46 (Sunshine Coast) | 10 | 17 | 23 | 50 | |
| SD47 (Powell River) | 10 | 15 | 20 | 50 | Under review as it hasn't changed in a very long time and may be too low given current prices |
| SD48 (Sea to Sky) | 10 | 17 | 23 | | Same as BCSTA rates. |
| SD50 (Haida Gwaii) | 22.75 | 22.75 | 30.5 | 51.5 | |
| SD51 (Boundary) | 10 | 17 | 23 | 50 | |
| SD52 (Prince Rupert) | 10 | 17 | 23 | 50 | Follows current BCSTA policy |
| SD53 (Okanagan Similkameen) | 10 | 17 | 23 | 150 | N/A |
| SD54 (Bulkley Valley) | 15 | 20 | 25 | 60 | N/A |
| SD57 (Prince George) | 22 | 22 | 28.5 | 49 | |

**BRITISH COLUMBIA BOARDS OF EDUCATION**
**Trustee Compensation - Meals**
**2017 Survey (Compiled by BCSTA as of December 22, 2017)**

**Please note that survey results are confidential and are for internal member use only. Other reproduction or circulation of the survey results is not authorized.**

| Board of education | Meal Allowance (if $10.00, enter: 10) Note: BCSTA's meal allowance rates are as follows: breakfast $10, lunch $17, dinner $23. | | | | Comments on meal allowance: |
|---|---|---|---|---|---|
| | Breakfast | Lunch | Dinner | Full day | |
| SD58 (Nicola-Similkameen) | 9 | 15 | 21 | 50 | very hard to get a meal in Vancouver for $21 |
| SD59 (Peace River South) | 15 | 20 | 25 | 60 | |
| SD60 (Peace River North) | 11 | 19 | 26 | 56 | |
| SD61 (Greater Victoria) | 10 | 15 | 25 | 50 | |
| SD62 (Sooke) | 10 | 17 | 23 | 50 | |
| SD63 (Saanich) | 10 | 17 | 23 | 50 | |
| SD64 (Gulf Islands) | 10 | 15 | 25 | 50 | |
| SD67 (Okanagan Skaha) | 15 | 25 | 35 | 75 | |
| SD69 (Qualicum) | 10 | 17 | 23 | 50 | |
| SD70 (Alberni) | 10 | 17 | 23 | 50 | |
| SD71 (Comox Valley) | 11.5 | 15 | 25 | 51.5 | |
| SD73 (Kamloops/Thompson) | 15 | 17.5 | 27.5 | $60 | Breakfast - if travel starts before 7:00 AM or ends after 7:00 AM, Lunch - if travel starts before 12:00 noon or ends after 12:00 noon, Dinner - if travel starts before 6:00 PM or ends after 6:00 PM. |
| SD74 (Gold Trail) | 10 (in district amounts) | 12 | 18 | 40 | out of district amounts: breakfast: 15; lunch: 18; dinner: 27; full day: 60 |
| SD75 (Mission) | 10 | 15 | 25 | | |
| SD78 (Fraser-Cascade) | 11.5 | 17.25 | 28.75 | 57.5 | |
| SD79 (Cowichan Valley) | 10 | 15 | 25 | 50 | Extra $7 per day allowed for incidentals |
| SD82 (Coast Mountains) | 10 | 12 | 28 | 50 | n/a |
| SD84 (Vancouver Island West) | 15 | 17 | 25 | 57 | |
| SD85 (Vancouver Island North) | 9 | 15 | 21 | 50 | |
| SD87 (Stikine) | 14 | 19 | 27 | 60 | |
| SD91 (Nechako Lakes) | 10 | 15 | 20 | 50 | per diem includes $5 for incidentals |
| SD92 (Nisga'a) | 10 | 12 | 28 | 50 | Should be the BCPSEA rates |
| SD93 (Conseil Scolaire Francophone) | 18 | 22 | 28 | | |

**BRITISH COLUMBIA BOARDS OF EDUCATION**
**Trustee Compensation - Professional Development**
**2017 Survey (Compiled by BCSTA as of December 22, 2017)**

**Please note that survey results are confidential and are for internal member use only. Other reproduction or circulation of the survey results is not authorized.**

| Board of education | Annual trustee professional development allowance (if $1,000, enter: 1000) | Comments on annual trustee professional development allowance: |
|---|---|---|
| SD05 (Southeast Kootenay) | 1500 | |
| SD06 (Rocky Mountain) | 3000 | includes travel, meals and accommodations |
| SD10 (Arrow Lakes) | | |
| SD19 (Revelstoke) | 3000 | Can be used by Board Chair and Vice Chair to off set cell phone expenses. |
| SD19 (Revelstoke) | | |
| SD20 (Kootenay-Columbia) | 3500 | |
| SD22 (Vernon) | | annual travel, meals and pro-d is 3000 mileage varies from annual 350 to 600 depending on travel distance from home to district office |
| SD23 (Central Okanagan) | 1500 | Unused portion can be carried forward to a max of 4 years annual allocation. ($ 6000) |
| SD27 (Cariboo-Chilcotin) | | Trustees are encouraged to attend BCSTA events. |
| SD28 (Quesnel) | 15000 | The District Trustee Governance Budget is approximately $15,000 per year to cover the seven trustees. The Board must decided how these monies are allocated. |
| SD33 (Chilliwack) | 2500 | |
| SD34 (Abbotsford) | See below | Not an allowance, per se - but a $14,000 annual budget for all trustees. |
| SD35 (Langley) | 0 | included in expense amount |
| SD36 (Surrey) | 4000 | Policy 2900 |
| SD37 (Delta) | $5,000 chair, $4,200 vice chair & $2,000 trustee | |
| SD38 (Richmond) | 1000 | |
| SD39 (Vancouver) | $3,000 | |
| SD40 (New Westminster) | No specified limit | |
| SD41 (Burnaby) | no set limit | |
| SD42 (Maple Ridge-Pitt Meadows) | | SD42 Policy 2900: Trustee Professional Development and Attendance at Conferences |
| SD42 (Maple Ridge-Pitt Meadows) | | SD42 Policy 2900: Trustee Professional Development and Attendance at Conferences |
| SD42 (Maple Ridge-Pitt Meadows) | | |
| SD43 (Coquitlam) | | |
| SD44 (North Vancouver) | | No formal amount has been set. |
| SD45 (West Vancouver) | 2500 | The allowance of 2,500 is for all trustees together, not 2,500 each |

**BRITISH COLUMBIA BOARDS OF EDUCATION**
**Trustee Compensation - Professional Development**
**2017 Survey (Compiled by BCSTA as of December 22, 2017)**

**Please note that survey results are confidential and are for internal member use only. Other reproduction or circulation of the survey results is not authorized.**

| Board of education | Annual trustee professional development allowance (if $1,000, enter: 1000) | Comments on annual trustee professional development allowance: |
|---|---|---|
| SD46 (Sunshine Coast) | | Guideline for trustee professional development: • Trustee personal professional development is important for the development and trusteeship of individuals on the board. • There is a distinction between personal professional development and board professional development, which would include the BCSTA Academy and Annual General Meeting. • Committee members support a cap for personal professional development. Once that cap is reached, trustees may apply for additional funds. • Trustees engaging in personal professional development shall report back to the board in a timely manner. • The board should consider bringing professional development opportunities to the coast to save on travel expenses. • In cases where the parent organization pays for travel expenses directly or reimburses the district, those costs trustee will not go towards a trustee's personal PD claim." |
| SD47 (Powell River) | | Pro D as required, no set limit |
| SD48 (Sea to Sky) | | |
| SD50 (Haida Gwaii) | 0 | |
| SD51 (Boundary) | 2500 | Travel Costs and Registration |
| SD52 (Prince Rupert) | | Currently being reviewed by the Board of Education |
| SD53 (Okanagan Similkameen) | N/A | N/A |
| SD54 (Bulkley Valley) | 1500 | Also allows for Zone meetings, Academy and AGM |
| SD57 (Prince George) | 3500 | Annual budget for trustee professional development is $28,000. This represents $3,500 for each of 7 trustees, with the remaining $3,500 available at the discretion of the Board of Education |
| SD58 (Nicola-Similkameen) | 1500 | na |
| SD59 (Peace River South) | 0 | |
| SD60 (Peace River North) | Travel and Pro-d budget is $50,000 usually underspent | usually around $35,000 expended |
| SD61 (Greater Victoria) | 2000 | |
| SD62 (Sooke) | 1000 | |
| SD63 (Saanich) | | These is not a specific allocation for PD, but there is an overall budget allocation of $26,500 used for conferences, seminars, etc. |
| SD64 (Gulf Islands) | | |
| SD67 (Okanagan Skaha) | | |
| SD69 (Qualicum) | | |
| SD70 (Alberni) | | don't have one. |
| SD71 (Comox Valley) | approx $1,000 | The above is an approx. amount, trustees are eligible to attend other Pro-D functions with prior approval. |
| SD73 (Kamloops/Thompson) | No set dollar value (see comment below) | School trustees shall be allowed to attend two (2) professional development seminars during each year of service to the School District. |
| SD74 (Gold Trail) | 2500 | |
| SD75 (Mission) | 1500 | |
| SD75 (Mission) | | |

**BRITISH COLUMBIA BOARDS OF EDUCATION**
**Trustee Compensation - Professional Development**
**2017 Survey (Compiled by BCSTA as of December 22, 2017)**

**Please note that survey results are confidential and are for internal member use only. Other reproduction or circulation of the survey results is not authorized.**

| Board of education | Annual trustee professional development allowance (if $1,000, enter: 1000) | Comments on annual trustee professional development allowance: |
|---|---|---|
| SD78 (Fraser-Cascade) | 3000 | Carry over within their term any outstanding allowance not spent |
| SD79 (Cowichan Valley) | Not a fixed amount per trustee. | Fluctuates from year to year based on available opportunities |
| SD82 (Coast Mountains) | 0 | n/a |
| SD84 (Vancouver Island West) | N/A | Covered as required |
| SD85 (Vancouver Island North) | | |
| SD87 (Stikine) | 5600 | |
| SD91 (Nechako Lakes) | n/a | n/a |
| SD92 (Nisga'a) | NONE | Should be standardized across the Province with an extra travel allowance for Northern Trustees and funded by BCSTA |
| SD93 (Conseil Scolaire Francophone) | | |

CENTRAL OKANAGAN PUBLIC SCHOOLS
1040 Hollywood Road S., Kelowna, BC V1X 4N2
Tel. (250) 860-8888, Fax (250) 860-9799, www.sd23.bc.ca

# Memorandum

**Date:** November 21, 2018
**To:** Board of Education
**From:** Delta Carmichael, Assistant Secretary-Treasurer

## Information: Statement of Financial Information (SOFI) for June 30, 2018

**1.0 RELEVANT BOARD MOTION/DIRECTION**
None.

**2.0 BACKGROUND**
Per the Financial Information Act, the District must prepare, on an annual basis, a Statement of Financial Information. This statement must be filed with the Ministry of Education by December 31 of each year and must include a schedule showing:

i. in respect of each employee earning more than a prescribed amount, the total remuneration paid to the employee and total amount paid for the employee's expenses, and;
ii. a consolidated total of all remuneration paid to all other employees;

**3.0 INFORMATION STATEMENT**
Once the audited financial statements have been finalized, the District prepares the SOFI report (Appendix A) and has several processes in place to capture the appropriate information to support this report. This year, the Ministry suggested some changes/additions to this report. All changes/additions were incorporated into the June 30, 2018 SOFI report. The Full Report is available on the District's website (Board of Education – Committees – Finance and Audit).

**4.0 OPTIONS FOR ACTION**
None.

**5.0 SECRETARY-TREASURER/CFO'S COMMENTS**
None.

**6.0 NEXT STEP**
The Statement of Financial Information for June 30, 2018 will be brought forward to the next Board of Education meeting as an information item. The report will then be signed and forwarded to the Ministry of Education before the December 31, 2018 deadline.

**7.0 APPENDICES**
A. Statement of Financial Information for the Year Ending June 30, 2018

**The entire SOFI Report is posted to District's website (Board of Education - Committees - Finance and Audit).**

Central Okanagan Public Schools

Together We Learn

# STATEMENT OF FINANCIAL INFORMATION

## For the Year Ending June 30, 2018

Central Okanagan Public Schools
Together We Learn

CENTRAL OKANAGAN PUBLIC SCHOOLS
1040 Hollywood Road S., Kelowna, BC V1X 4N2
Tel. (250) 860-8888, Fax (250) 860-9799, www.sd23.bc.ca

# Memorandum

**Date:** November 21, 2018
**To:** Board of Education
**From:** Delta Carmichael, Assistant Secretary-Treasurer

**Information: 2019 Economic Stability Dividend (ESD)**

## 1.0 RELEVANT BOARD MOTION/DIRECTION

None.

## 2.0 BACKGROUND

As part of the 2014 Economic Stability Mandate, the provincial government committed to introducing a shared benefit that activates an ongoing general wage increase when GDP growth exceeds the Economic Forecast Council (EFC) forecasts. The wage increase is calculated based on 50% of the positive difference between the EFC forecast and the data released by Statistics Canada.

## 3.0 INFORMATION STATEMENT

As outlined in Appendix A, the Economic Stability Dividend applies to both the teachers and support staff at a .75% ESD increase plus the scheduled 1.0% general wage increase. Both of these increases are to be applied to the current salary grid effective May 1, 2019. An estimate of the cost is illustrated below. The additional costs for May and June 2019 will be covered by funding received from the Ministry of Education in late June 2019.

| Description | Teacher Cost | Support Staff Cost | Teacher Cost | Support Staff Cost |
|---|---|---|---|---|
| Budgeted Total Salary | 108,181,141 | 36,841,492 | 107,396,292 | 35,181,608 |
| ESD % | 0.75% | 0.75% | 0.40% | 0.40% |
| Salary Costs | 811,359 | 276,311 | 429,585 | 140,726 |
| Benefit Upload @ 16% | 129,817 | 44,210 | 68,734 | 22,516 |
| **Total Annual Costs** | **941,176** | **320,521** | **498,319** | **163,243** |
| Monthly Cost | 94,118 | 32,052 | 49,832 | 16,324 |
| May & June Cost | 188,235 | 64,104 | 99,664 | 32,649 |
| | Est. 2 Mth Cost | 252,339 | Est. 2 Mth Cost | 132,312 |
| | To Receive fr MOE | (250,000) | Received fr MOE | (134,530) |
| | | 2,339 | Difference | (2,218) |

## 4.0 OPTIONS FOR ACTION

None.

## 5.0 SUPERINTENDENT'S COMMENTS

None.

## 6.0 NEXT STEP

The economic stability dividend increase of .75% as presented will be applied to both the teachers and support staff current salary grid effective May 1, 2019.

## 7.0 APPENDICES

A. BCPSEA Bulletin dated November 9, 2018 – Economic Stability Dividend 2019

@issue

**2018-06** November 9, 2018 By E-mail: Two Pages plus Attachments

# Economic Stability Dividend 2019

As part of the 2014 Economic Stability Mandate, the provincial government committed to introducing a shared benefit that activates an ongoing general wage increase when GDP growth exceeds the Economic Forecast Council (EFC) forecasts. The wage increase is calculated based on 50% of the positive difference between the EFC forecast and the data released by Statistics Canada.

Statistics Canada recently reported that the BC economy grew by 3.8% in 2017, exceeding the forecast provided by the EFC of 2.3%. The difference of 1.5% translates into an increase of 0.75% for unionized provincial public sector employees who have reached agreements under the government's Economic Stability Mandate for collective bargaining (please see the Ministry of Finance news release of November 8, 2018 for further detail). This is the final dividend under the 2014 Mandate; all four dividends total 1.95% and over the five-year term, employees will have received 7.45% in cumulative wage increases, including the 5.5% negotiated under the Economic Stability Mandate.

The collective agreement reached between BCPSEA and the BC Teachers' Federation (BCTF) (July 1, 2013 – June 30, 2019) and the Provincial Framework Agreement reached between BCPSEA and the K-12 Presidents' Council and Support Staff Unions (July 1, 2014 – June 30, 2019) both contain a letter of agreement (see attached) that entitles employees to eligible increases under the Economic Stability Dividend. Employees covered by these agreements will receive the dividend effective May 1, 2019. The dividend is cumulative and is in addition to the general wage increases contained in the teacher and support staff collective agreements.

## How Will the ESD be Applied?

**Teachers:** The increase of 0.75% ESD plus the scheduled 1.0% general wage increase will need to be applied to the current salary grids. The new grids will take effect May 1, 2019.

BCPSEA will revise the teacher salary grids, and will provide electronic copies to school districts. Districts that have already printed collective agreements will have to re-issue updated salary grids as an addendum.

**Support Staff:** The increase of 0.75% ESD plus the scheduled 1.0% general wage increase will need to be applied to the current salary grids. For support staff grids, districts will be required to create the new salary grid for May 1, 2019 and revise all subsequent salary grids with the cumulative changes. BCPSEA will provide an excel template at a later date to assist districts with this process.

Attachment: LoU — Economic Stability Dividend (per teacher and support staff collective agreements)

## Attachment: Re Economic Stability Dividend

*Definitions*

1. In this Letter of Agreement:

“Collective agreement year” means each twelve (12) month period commencing on the first day of the renewed collective agreement. For example, the collective agreement year for a collective agreement that commences on April 1, 2014 is April 1, 2014 to March 31, 2015 and each period from April 1 to March 31 for the term of the collective agreement.

“Economic Forecast Council” means the Economic Forecast Council appointed under s. 4 of the *Budget Transparency and Accountability Act*, [S.B.C. 2000] c. 23;

“Forecast GDP” means the average forecast for British Columbia’s real GDP growth made by the Economic Forecast Council and as reported in the annual February budget of the government;

“Fiscal year” means the fiscal year of the government as defined in the *Financial Administration Act* [1996 S.B.C.] c. 138 as ‘the period from April 1 in one year to March 31 in the next year’;

“Calendar year” Is a twelve (12) month period starting January 1$^{st}$ and ending December 31$^{st}$ of the same year based upon the Gregorian calendar.

“GDP” or “Gross Domestic Product” for the purposes of this LOA means the expenditure side value of all goods and services produced in British Columbia for a given year as stated in the BC Economic Accounts;

“GWI” or “General Wage Increase” means a general wage increase resulting from the formula set out in this LOA and applied as a percentage increase to all wage rates in the collective agreement on the first pay day after the commencement of the eleventh (11$^{th}$) month in a collective agreement year;

“Real GDP” means the GDP for the previous fiscal year expressed in constant dollars and adjusted for inflation produced by Statistics Canada’s Provincial and Territorial Gross Domestic Product by Income and by Expenditure Accounts (also known as the provincial and territorial economic accounts) and published as “Real Gross Domestic Product at Market Prices” currently in November of each year.

*The Economic Stability Dividend*

2. The Economic Stability Dividend shares the benefits of economic growth between employees in the public sector and the Province contingent on growth in BC’s real GDP.

3. Employees will receive a general wage increase (GWI) equal to one-half (1/2) of any percentage gain in real GDP above the forecast of the Economic Forecast Council for the relevant calendar year.

4. For greater clarity and as an example only, if real GDP were one percent (1%) above forecast real GDP then employees would be entitled to a GWI of one-half of one percent (0.5%).

*Annual Calculation and publication of the Economic Stability Dividend*

5. The Economic Stability Dividend will be calculated on an annual basis by the Minister of Finance for each collective agreement year commencing in 2015/16 to 2018/2019 and published through the PSEC Secretariat.

6. The timing in each calendar year will be as follows:

   (i) February Budget – Forecast GDP for the upcoming calendar year;
   (ii) November of the following calendar year – Real GDP published for the previous calendar year;
   (iii) November - Calculation by the Minister of Finance of fifty percent (50%) of the difference between the Forecast GDP and the Real GDP for the previous calendar year;
   (iv) Advice from the PSEC Secretariat to employers' associations, employers and unions of the percentage allowable General Wage Increase, if any, for each bargaining unit or group with authorization to employers to implement the Economic Growth Dividend.

7. For greater clarity and as an example only:

   For collective agreement year 3 (2016/17):

   (i) February 2015 – Forecast GDP for calendar 2015;
   (ii) November 2016 – Real GDP published for calendar 2015;
   (iii) November 2016 - Calculation of the fifty percent (50%) of the difference between the 2015 Forecast GDP and the 2015 Real GDP by the Minister of Finance through the PSEC Secretariat;
   (iv) Direction from the PSEC Secretariat to employers' associations, employers and unions of the percentage allowable General Wage Increase, if any, for each bargaining unit or group with authorization to employers to implement the Economic Growth Dividend
   (v) Payment will be made concurrent with the General Wage Increases on the first pay period after respectively May, 1, 2016, May 1, 2017, May 1, 2018 and May 1, 2019.

*Availability of the Economic Stability Dividend*

8. The Economic Stability Dividend will be provided for each of the following collective agreement years: 2015/16 (based on 2014 GDP); 2016/17 (based on 2015 GDP); 2017/18 (based on 2016 GDP); and, 2018/19 (based on 2017 GDP).

*Allowable Method of Payment of the Economic Stability Dividend*

9. Employers must apply the Economic Stability Dividend as a percentage increase only on collective agreements wage rates and for no other purpose or form.