

BCTF Research Report

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SECTION V
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“More shortfalls than ever”— Growing evidence that the funding formula does not cover the costs of public education

<http://www.bctf.ca/publications.aspx?id=5630>

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New report sheds light on why districts are struggling to balance budgets

A new report by the Centre for Civic Governance of the Columbia Institute¹ sheds light on why districts are struggling to balance their budgets while the Minister of Education claims they received the “highest funding ever.” The \$122 million increase in the current 2008–09 operating grant fell \$15 million short of the \$137 million required to cover increased labour settlement costs. As a result, all school districts but two received less discretionary funding than in the previous two years. Discretionary funding is the amount of funding left over after contractual obligations are met. This left many districts having to use surpluses and/or reduce services to make up for budget shortfalls.

Labour settlement costs increase each year to reflect salary increases or other improvements in working conditions that were negotiated in good faith through the bargaining process. While school boards are obligated to meet these contractual obligations, the Columbia Institute report showed that in 2008–09, the provincial government did not provide sufficient funds to cover increased labour settlement costs.

This will be a significant issue in the next school year (2009–10). The increase in operating grants funding for next year is considerably less (about \$40 million) than in 2008–09. In fact, many districts received no new funding. Table 1 (page 4) reveals that thirty-four districts received no funding increase in the 2009–10 operating grants estimates when compared to the 2008–09 recalculated grants².

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¹ Beresford, C., & Fussell, H. *When more is less: Education funding in BC*. Vancouver, BC: Columbia Institute Centre for Civic Governance. (2009). <http://www.civicgovernance.ca/files/uploads/WhenMoreisLess.pdf>.

² Calculated from figures in Ministry of Education FACTSHEET, released Friday, March 13, 2009.

Calculating how much funding is left after labour settlement costs

Building on the methodology used in the Columbia Institute report, Table 2 (page 5) shows the amount of operating grants funding available to each district in 2009–10, after accounting for labour settlement costs. Columns A (2008–09³) and B (2009–10⁴) of Table 2 show the amount of funding available after subtracting the Labour Settlement Funding amount from the total Operating Grants. Column C shows the change in aggregate funding less labour settlement costs between 2009–10 (Column B) and 2008–09 (Column A).

If a district receives less aggregate funding after removing labour settlement costs in 2009–10 compared to 2008–09, the district faces a potential shortfall.

What about the Summer Learning grant?

Some school districts receive a Summer Learning grant (see Column D). This grant is only included in the recalculated operating grants. Column E in Table 2 shows the amount of operating grants funding available after labour settlement costs, if the Summer Learning grant is included. This estimate assumes the district will receive the same Summer Learning grant in 2009–10 as in 2008–09. It is not known how much of this grant is available to boards to assist with costs unrelated to the Summer Learning program.

Operating grants fall short of covering labour settlement costs in 2009-10

Table 2 (Column C) shows that the provincial shortfall in 2009–10 is \$46.5 million (\$33.7 million, including Summer Learning grants), after accounting for negotiated salary increases. Fifty-four of sixty school districts show a funding shortfall. Only five of these districts move out of a shortfall position, after adjusting for the Summer Learning grant.

How much of the budget shortfalls are due to funding not covering labour settlement costs?

There are many factors that can result in a budget shortfall. Labour settlement costs are a significant factor but not the only one. The actual budget shortfall reported by a district may be much higher than indicated in Table 2, depending on other cost pressures, inflation, or challenges posed by declining enrolment. Or it may be lower if the district has a surplus or other sources of revenue to draw upon. Table 3 (page 6) shows the surplus and unrestricted surplus for each school district in 2007–08, the latest year for which information is available.

The Centre for Civic Governance⁵ is documenting shortfalls reported by districts for 2009–10 (www.civicgovernance.ca/node/560). Twenty districts have reported shortfall figures to date. Of these districts, two (Vancouver and Prince George) report a shortfall close to the amount indicated in Column C, Table 2. Twelve districts reported a shortfall higher than indicated in Table 2. Four districts reported a shortfall less than the amount indicated in Table 2.

³ Ministry of Education. Table 1A – Provincial Overview of Recalculated 2008/09 Operating Grants. (December 2008)

⁴ Ministry of Education. Table 1A – Provincial Overview of 2009/10 Operating Grant Estimates. (March 2009)

⁵ Centre for Civic Governance. 2009–10 Preliminary Budget Shortfall Table. (April 2009) (<http://www.civicgovernance.ca/node/560>). Accessed on April 22, 2009.

Surrey (\$9.53 million) and Central Okanagan (\$3 million) report significant shortfalls even though Table 2 shows an increase in discretionary funding after labour settlement costs for these districts. This suggests there are other major cost pressures causing the significant shortfalls these two districts are facing.

What next? Pro-active ways to follow up on this report

The information in Table 2 is best used as a starting point to assess the budgetary position of a district, and then investigate further as to how the board is dealing with financial constraints arising from inadequate provincial funding. Follow-up might include finding out how the district is planning to address the shortfall, whether the district has a surplus to put towards the 2009–10 shortfall, what options are being considered to deal with the shortfall, and what type of public consultation process is in place to seek input about the budget. Saanich district⁶, for example, established a well-thought out process for seeking public consultation about how best to deal with a \$3.6 million funding shortfall in 2009–10 (www.sd63.bc.ca/DeptFinance.htm).

The calculations in Table 2 confirm that the findings of the Columbia Institute report for 2008–09 also holds true for 2009–10. Most districts do not receive sufficient operating grants funding to cover increases in labour settlement costs. These findings, combined with the figures compiled by the Centre for Civic Governance on district shortfalls, provide ample evidence that the provincial funding formula does not adequately capture the costs of public education.

This evidence also refutes the message promoted by the Minister of Education that school districts are receiving “the highest funding ever” when in fact, the provincial government is not even providing sufficient funds for most districts to cover the full cost of collective agreements. This leaves school districts in a precarious financial situation, undermines working and learning conditions, and erodes the quality of public education.

Acknowledgement: The author would like to acknowledge the foundational work of Charley Beresford and Heather Fussell, authors of the report “When More is Less: Education Funding in BC,” in demonstrating the importance of the funding gap between operating grants and labour settlement costs.

⁶ For more information on the budget analysis see: School District No. 63 (Saanich) 2009/10 Budget Challenge – Background Information, p. 2-3. (February 10, 2009) Available at <http://www.sd63.bc.ca/resources/DeptFinance/2009-10%20Budget/Backgrounder%202009-10%20Budget.pdf>

Table 1: ESTIMATED SCHOOL DISTRICT OPERATING GRANTS 2009-10

School district		Funding (\$)			Enrolment* (FTE)		
		Estimated grant 2009-10	December Grant 2008-09**	Change	Estimated enrolment 2009-10	December enrolment 2008-09	Change
5	Southeast Kootenay	\$ 47,753,844	\$ 47,679,840	\$ 74,004	5,222	5,357	-135
6	Rocky Mountain	\$ 30,332,755	\$ 30,332,755	0	3,051	3,173	-122
8	Kootenay Lake	\$ 48,067,572	\$ 48,067,572	0	4,737	4,880	-143
10	Arrow Lakes	\$ 7,193,878	\$ 7,193,878	0	554	593	-39
19	Revelstoke	\$ 9,942,034	\$ 9,942,034	0	1,036	1,074	-38
20	Kootenay-Columbia	\$ 35,927,743	\$ 35,927,743	0	4,017	4,142	-125
22	Vernon	\$ 69,248,883	\$ 69,121,552	\$ 127,331	8,364	8,577	-213
23	Central Okanagan	\$ 163,245,561	\$ 157,894,169	\$ 5,351,392	21,452	21,037	415
27	Cariboo-Chilcotin	\$ 53,321,220	\$ 53,321,220	0	5,422	5,625	-203
28	Quesnel	\$ 35,161,700	\$ 35,161,700	0	3,730	3,856	-126
33	Chilliwack	\$ 98,144,923	\$ 96,419,855	\$ 1,725,068	12,528	12,488	40
34	Abbotsford	\$ 141,343,696	\$ 140,103,221	\$ 1,240,475	18,485	18,602	-117
35	Langley	\$ 141,576,413	\$ 139,076,425	\$ 2,499,988	18,276	18,284	-8
36	Surrey	\$ 504,449,263	\$ 493,499,202	\$ 10,950,061	65,243	65,085	158
37	Delta	\$ 122,439,237	\$ 120,924,279	\$ 1,514,958	15,605	15,827	-222
38	Richmond	\$ 167,678,726	\$ 167,380,204	\$ 298,522	21,669	21,903	-234
39	Vancouver	\$ 435,905,901	\$ 434,757,271	\$ 1,148,630	54,977	55,477	-500
40	New Westminster	\$ 50,454,759	\$ 49,632,508	\$ 822,251	6,621	6,618	3
41	Burnaby	\$ 181,861,366	\$ 179,999,544	\$ 1,861,822	23,803	23,829	-26
42	Maple Ridge-Pitt Meadows	\$ 109,481,434	\$ 109,058,022	\$ 423,412	13,935	14,151	-216
43	Coquitlam	\$ 223,333,057	\$ 221,945,172	\$ 1,387,885	29,306	29,687	-381
44	North Vancouver	\$ 119,647,959	\$ 119,647,959	0	15,170	15,631	-461
45	West Vancouver	\$ 47,384,976	\$ 46,376,228	\$ 1,008,748	6,172	6,160	12
46	Sunshine Coast	\$ 33,314,458	\$ 33,314,458	0	3,227	3,383	-156
47	Powell River	\$ 21,266,105	\$ 21,266,105	0	2,179	2,282	-103
48	Sea to Sky	\$ 34,276,496	\$ 34,212,254	\$ 64,242	3,965	4,042	-77
49	Central Coast	\$ 4,900,355	\$ 4,889,913	\$ 10,442	232	239	-7
50	Haida Gwaii/Queen Charlotte	\$ 9,667,784	\$ 9,667,784	0	657	680	-23
51	Boundary	\$ 15,662,804	\$ 15,662,804	0	1,398	1,399	-1
52	Prince Rupert	\$ 25,448,322	\$ 25,448,322	0	2,386	2,491	-105
53	Okanagan Similkameen	\$ 23,590,167	\$ 23,590,167	0	2,516	2,577	-61
54	Bulkley Valley	\$ 22,765,819	\$ 22,765,819	0	2,374	2,426	-52
57	Prince George	\$ 119,252,281	\$ 119,252,281	0	13,709	14,092	-383
58	Nicola-Similkameen	\$ 24,349,920	\$ 24,325,099	\$ 24,821	2,500	2,505	-5
59	Peace River South	\$ 42,062,896	\$ 42,062,896	0	4,037	4,128	-91
60	Peace River North	\$ 52,172,930	\$ 50,291,517	\$ 1,881,413	5,638	5,486	152
61	Greater Victoria	\$ 146,138,345	\$ 145,115,293	\$ 1,023,052	18,788	19,052	-264
62	Sooke	\$ 69,002,723	\$ 67,613,773	\$ 1,388,950	8,258	8,226	32
63	Saanich	\$ 61,571,184	\$ 61,561,839	\$ 9,345	7,421	7,667	-246
64	Gulf Islands	\$ 15,541,187	\$ 15,195,672	\$ 345,515	1,492	1,529	-37
67	Okanagan Skaha	\$ 54,520,758	\$ 54,520,758	0	6,467	6,581	-114
68	Nanaimo-Ladysmith	\$ 114,030,367	\$ 112,633,861	\$ 1,396,506	13,822	13,973	-151
69	Qualicum	\$ 40,091,937	\$ 39,932,497	\$ 159,440	4,595	4,659	-64
70	Alberni	\$ 36,784,329	\$ 36,784,329	0	4,019	4,132	-113
71	Comox Valley	\$ 69,945,874	\$ 69,945,874	0	8,008	8,293	-285
72	Campbell River	\$ 48,588,952	\$ 48,588,952	0	5,385	5,541	-156
73	Kamloops/Thompson	\$ 118,350,795	\$ 118,350,795	0	13,828	14,320	-492
74	Gold Trail	\$ 20,164,759	\$ 20,164,759	0	1,400	1,453	-53
75	Mission	\$ 51,766,174	\$ 51,766,174	0	6,210	6,311	-101
78	Fraser-Cascade	\$ 19,331,227	\$ 19,331,227	0	1,914	1,982	-68
79	Cowichan Valley	\$ 70,113,595	\$ 70,113,595	0	8,260	8,538	-278
81	Fort Nelson	\$ 9,443,951	\$ 9,443,951	0	837	852	-15
82	Coast Mountains	\$ 50,151,265	\$ 50,151,265	0	5,073	5,239	-166
83	North Okanagan Shuswap	\$ 61,516,178	\$ 61,516,178	0	6,813	7,018	-205
84	Vancouver Island West	\$ 6,714,136	\$ 6,714,136	0	424	431	-7
85	Vancouver Island North	\$ 18,322,527	\$ 18,322,527	0	1,485	1,563	-78
87	Stikine	\$ 5,622,701	\$ 5,622,701	0	241	243	-2
91	Nechako Lakes	\$ 49,664,143	\$ 49,664,143	0	4,600	5,253	-653
92	Nisga'a	\$ 6,936,899	\$ 6,936,899	0	451	455	-4
93	Conseil scolaire francophone	\$ 54,486,459	\$ 52,417,612	\$ 2,068,847	4,294	4,172	122
	Holdback for enrolment growth***	\$ 71,062,698					

Note: shaded columns added by BCTF Research

Full -year provincial totals:				
Operating funding (\$)	2009-10	2008-09	Change	% change
Operating funding (\$)	\$4,551,363,400	\$ 4,467,000,000	\$ 84,363,400	1.85%
Student enrolment	538,274	545,269	-6,996	

Source: Ministry of Education FACTSHEET, released Friday, March 13, 2009. Change in funding and enrolment since 2008-09 added by BCTF Research

* Rounded figures include school-age FTE students and funded adult FTE students.

** December Grant 2008-09 does not include one-time grants, restated to include labour market adjustment funding.

*** The 2009-10 preliminary grants include a \$71.1 million holdback. Holdback funds are distributed to boards of education as enrolment counts are determined during the school year. A portion of these funds will accommodate the Summer Learning program, increased Distributed Learning enrolment, funding for special needs enrolment growth, and funding for new refugee student enrolment.

Table 2: Amount of operating grant funding available to districts, after accounting for Labour Settlement costs

Columns A and B calculate the aggregate funding less labour settlements for 2008–09 (**A**) & 2009–10 (**B**)

Column C shows whether the funding available after labour settlements increases or decreases between 2008–09 and 2009–10.

Column D shows the amount of the Summer Learning grant some districts received in 2008–09. District receiving Summer Learning funds in 2008–09 may also be eligible in 2009–10.

Column E shows the amount of discretionary funding available to a district in 2009–10, should the district receive the same amount of SL grant as 2008–09.

SD #	School District Name	A	B	C	D	E
		2008-2009 Aggregate funding less labour settlements funds	2009-2010 Aggregate funding less labour settlements funds	Difference (amount of discretionary funds the district has available)	Summer learning grant in 2008-09	Difference in discretionary funds with 2009-10 SL grant
5	Southeast Kootenay	\$ 42,836,432	\$ 42,045,511	\$ (790,921)	\$ 46,000	\$ (744,921)
6	Rocky Mountain	\$ 27,490,831	\$ 26,516,628	\$ (974,203)	0	
8	Kootenay Lake	\$ 42,931,486	\$ 41,889,540	\$ (1,041,946)	0	
10	Arrow Lakes	\$ 6,477,150	\$ 6,361,389	\$ (115,761)	0	
19	Revelstoke	\$ 8,913,713	\$ 8,732,870	\$ (180,843)	0	
20	Kootenay-Columbia	\$ 31,883,430	\$ 31,001,866	\$ (881,564)	\$ 6,800	\$ (874,764)
22	Vernon	\$ 61,900,313	\$ 60,758,654	\$ (1,141,659)	\$ 14,800	\$ (1,126,859)
23	Central Okanagan	\$ 140,704,916	\$ 143,188,063	\$ 2,483,147	0	
27	Cariboo-Chilcotin	\$ 48,239,133	\$ 47,232,618	\$ (1,006,515)	0	
28	Quesnel	\$ 31,658,396	\$ 31,020,293	\$ (638,103)	\$ 14,000	\$ (624,103)
33	Chilliwack	\$ 86,173,047	\$ 86,106,232	\$ (66,815)	\$ 71,431	\$ 4,616
34	Abbotsford	\$ 125,911,018	\$ 124,553,724	\$ (1,357,294)	\$ 305,963	\$ (1,051,331)
35	Langley	\$ 122,646,481	\$ 122,401,063	\$ (245,418)	\$ 268,200	\$ 22,782
36	Surrey	\$ 441,187,503	\$ 442,795,602	\$ 1,608,099	\$ 1,948,000	\$ 3,556,099
37	Delta	\$ 107,058,423	\$ 106,263,220	\$ (795,203)	\$ 78,200	\$ (717,003)
38	Richmond	\$ 150,406,668	\$ 147,525,293	\$ (2,881,375)	\$ 1,435,800	\$ (1,445,575)
39	Vancouver	\$ 392,016,808	\$ 384,858,760	\$ (7,158,048)	\$ 3,863,200	\$ (3,294,848)
40	New Westminster	\$ 44,031,244	\$ 43,864,957	\$ (166,287)	\$ 188,400	\$ 22,113
41	Burnaby	\$ 160,388,745	\$ 158,800,717	\$ (1,588,028)	\$ 1,705,600	\$ 117,572
42	Maple Ridge-Pitt Meadows	\$ 97,009,109	\$ 95,301,812	\$ (1,707,297)	\$ 291,600	\$ (1,415,697)
43	Coquitlam	\$ 198,326,498	\$ 195,389,622	\$ (2,936,876)	\$ 870,800	\$ (2,066,076)
44	North Vancouver	\$ 105,695,695	\$ 103,135,170	\$ (2,560,525)	\$ 526,550	\$ (2,033,975)
45	West Vancouver	\$ 40,695,831	\$ 40,688,602	\$ (7,229)	\$ 134,800	\$ 127,571
46	Sunshine Coast	\$ 29,956,155	\$ 29,368,125	\$ (588,030)	0	
47	Powell River	\$ 19,189,808	\$ 18,808,401	\$ (381,407)	\$ 65,800	\$ (315,607)
48	Sea to Sky	\$ 31,080,538	\$ 30,540,312	\$ (540,226)	\$ 30,806	\$ (509,420)
49	Central Coast	\$ 4,507,221	\$ 4,431,697	\$ (75,524)	0	
50	Haida Gwaii/Queen Charlotte	\$ 8,719,976	\$ 8,551,720	\$ (168,256)	0	
51	Boundary	\$ 14,217,841	\$ 13,722,399	\$ (495,442)	0	
52	Prince Rupert	\$ 22,752,128	\$ 22,091,799	\$ (660,329)	0	
53	Okanagan Similkameen	\$ 21,074,061	\$ 20,648,063	\$ (425,998)	0	
54	Bulkley Valley	\$ 20,239,046	\$ 19,839,734	\$ (399,312)	0	
57	Prince George	\$ 107,953,018	\$ 105,723,062	\$ (2,229,956)	\$ 35,800	\$ (2,194,156)
58	Nicola-Similkameen	\$ 21,883,369	\$ 21,471,883	\$ (411,486)	\$ 22,400	\$ (389,086)
59	Peace River South	\$ 37,643,563	\$ 36,950,274	\$ (693,289)	0	
60	Peace River North	\$ 45,020,982	\$ 46,038,634	\$ 1,017,652	\$ 15,200	\$ 1,032,852
61	Greater Victoria	\$ 130,038,488	\$ 128,214,474	\$ (1,824,014)	\$ 272,000	\$ (1,552,014)
62	Sooke	\$ 60,060,937	\$ 60,168,515	\$ 107,578	\$ 50,400	\$ 157,978
63	Saanich	\$ 54,217,072	\$ 53,024,779	\$ (1,192,293)	0	
64	Gulf Islands	\$ 13,865,157	\$ 13,954,210	\$ 89,053	0	
67	Okanagan Skaha	\$ 48,584,835	\$ 47,591,490	\$ (993,345)	\$ 69,600	\$ (923,745)
68	Nanaimo-Ladysmith	\$ 100,371,728	\$ 99,652,562	\$ (719,166)	\$ 19,400	\$ (699,766)
69	Qualicum	\$ 35,899,194	\$ 35,314,312	\$ (584,882)	\$ 38,400	\$ (546,482)
70	Alberni	\$ 33,091,955	\$ 32,424,341	\$ (667,614)	\$ 50,200	\$ (617,414)
71	Comox Valley	\$ 62,211,749	\$ 60,930,038	\$ (1,281,711)	\$ 33,000	\$ (1,248,711)
72	Campbell River	\$ 43,688,629	\$ 42,759,502	\$ (929,127)	\$ 48,400	\$ (880,727)
73	Kamloops Thompson	\$ 106,568,735	\$ 104,406,987	\$ (2,161,748)	\$ 119,400	\$ (2,042,348)
74	Gold Trail	\$ 18,124,017	\$ 17,625,290	\$ (498,727)	0	
75	Mission	\$ 46,359,418	\$ 45,379,555	\$ (979,863)	\$ 21,600	\$ (958,263)
78	Fraser-Cascade	\$ 17,485,029	\$ 17,141,099	\$ (343,930)	\$ 11,000	\$ (332,930)
79	Cowichan Valley	\$ 63,078,723	\$ 61,828,580	\$ (1,250,143)	\$ 44,000	\$ (1,206,143)
81	Fort Nelson	\$ 8,665,350	\$ 8,366,389	\$ (298,961)	0	
82	Coast Mountains	\$ 45,173,486	\$ 43,953,179	\$ (1,220,307)	\$ 24,000	\$ (1,196,307)
83	North Okanagan-Shuswap	\$ 55,531,444	\$ 54,447,402	\$ (1,084,042)	0	
84	Vancouver Island West	\$ 6,080,499	\$ 5,966,943	\$ (113,556)	0	
85	Vancouver Island North	\$ 16,681,382	\$ 16,124,655	\$ (556,727)	0	
87	Stikine	\$ 5,245,202	\$ 5,173,214	\$ (71,988)	0	
91	Nechako Lakes	\$ 44,541,222	\$ 43,663,368	\$ (877,854)	\$ 1,600	\$ (876,254)
92	Nisga'a	\$ 6,291,304	\$ 6,056,642	\$ (234,662)	\$ 33,400	\$ (201,262)
93	Conseil scolaire francophone	\$ 48,441,366	\$ 49,782,721	\$ 1,341,355	0	
Provincial total		\$ 3,969,117,497	\$ 3,922,568,556	\$ (46,548,941)	\$ 12,776,550	\$ (33,772,391)

BCTF table with data from Ministry of Education: TABLE 1A - PROVINCIAL OVERVIEW OF RECALCULATED 2008/09 OPERATING GRANTS, December 2008 and TABLE 1A - PROVINCIAL OVERVIEW OF 2009/10 OPERATING GRANT ESTIMATES, March 2009.

Table 3: School District restricted/unrestricted surplus(deficit), BC, 2006–07 and 2007–08

BC SCHOOL DISTRICT	surplus(deficit), end of year, 2006–07	internally restricted	unrestricted
5 Southeast Kootenay	\$4,142,603	\$2,555,117	\$1,587,486
6 Rocky Mountain	\$3,239,776	\$2,442,508	\$797,268
8 Kootenay Lake	(\$883,316)	\$389,946	(\$1,273,262)
10 Arrow Lakes	\$871,201	\$575,469	\$295,732
19 Revelstoke	\$450,792	\$449,620	\$1,172
20 Kootenay-Columbia	\$2,134,463	\$1,129,920	\$1,004,543
22 Vernon	\$4,030,960	\$3,979,715	\$51,245
23 Central Okanagan	\$7,293,953	\$5,499,685	\$1,794,268
27 Cariboo-Chilcotin	\$2,474,858	\$2,007,130	\$467,728
28 Quesnel	\$880,434	\$880,434	0
33 Chilliwack	\$6,017,440	\$3,995,762	\$2,021,678
34 Abbotsford	\$10,975,645	\$10,973,152	\$2,493
35 Langley	\$4,187,458	\$4,154,161	\$33,297
36 Surrey	\$11,318,284	\$6,657,577	\$4,660,707
37 Delta	\$8,395,612	\$7,841,495	\$554,117
38 Richmond	\$6,648,175	\$6,065,414	\$582,761
39 Vancouver	\$6,519,117	\$6,519,117	0
40 New Westminster	\$826,104	\$826,104	0
41 Burnaby	\$5,052,421	\$4,005,312	\$1,047,109
42 Maple Ridge-Pitt Meadows	\$6,344,602	\$4,545,673	\$1,798,929
43 Coquitlam	\$2,477,963	\$2,477,963	0
44 North Vancouver	\$6,030,638	\$6,029,797	\$841
45 West Vancouver	\$3,759,093	\$1,794,513	\$1,964,580
46 Sunshine Coast	\$3,444,068	\$1,550,284	\$1,893,784
47 Powell River	\$591,829	\$349,423	\$242,406
48 Sea to Sky	\$2,804,158	\$1,813,716	\$990,442
49 Central Coast	\$225,286	\$160,779	\$64,507
50 Haida Gwaii/Queen Charlotte	\$983,950	\$282,327	\$701,623
51 Boundary	\$2,373,907	\$1,134,770	\$1,239,137
52 Prince Rupert	\$1,029,315	\$362,779	\$666,536
53 Okanagan Similkameen	\$1,212,888	\$800,111	\$412,777
54 Bulkley Valley	\$2,529,440	\$238,303	\$2,291,137
57 Prince George	\$14,256,026	\$13,843,510	\$412,516
58 Nicola-Similkameen	\$5,162,528	\$2,008,837	\$3,153,691
59 Peace River South	\$1,169,493	\$1,068,917	\$100,576
60 Peace River North	\$2,388,810	\$2,295,474	\$93,336
61 Greater Victoria	\$18,403,451	\$18,198,733	\$204,718
62 Sooke	\$1,940,087	\$1,940,087	0
63 Saanich	\$9,788,790	\$9,249,445	\$539,345
64 Gulf Islands	\$12,812	0	\$12,812
67 Okanagan-Skaha	\$591,938	\$591,472	\$466
68 Nanaimo-Ladysmith	\$1,400,390	\$1,101,178	\$299,212
69 Qualicum	\$1,276,687	0	\$1,276,687
70 Alberni	\$734,807	\$176,662	\$558,145
71 Comox Valley	\$3,844,831	\$3,844,831	0
72 Campbell River	\$4,239,740	\$2,675,218	\$1,564,522
73 Kamloops Thompson	\$2,213,783	\$1,968,714	\$245,069
74 Gold Trail	\$888,464	\$1,661,870	(\$773,404)
75 Mission	\$420,390	\$420,390	0
78 Fraser-Cascade	\$269,279	\$185,805	\$83,474
79 Cowichan Valley	\$1,899,662	\$1,382,800	\$516,862
81 Fort Nelson	\$1,162,340	0	\$1,162,340
82 Coast Mountains	\$419,113	\$376,207	\$42,906
83 North Okanagan-Shuswap	\$1,785,092	\$1,285,499	\$499,593
84 Vancouver Island West	\$717,822	\$5,000	\$712,822
85 Vancouver Island North	\$1,412,912	\$807,893	\$605,019
87 Stikine	\$542,452	\$232,444	\$310,008
91 Nechako Lakes	\$6,086,042	\$6,086,042	0
92 Nisga'a	\$961,113	\$33,006	\$928,107
93 Conseil scolaire francophone	\$8,860,586	\$7,162,280	\$1,698,306
TOTALS	\$202,371,971	\$163,928,110	\$38,443,863

surplus(deficit), end of year, 2007–08	internally restricted	unrestricted
\$3,314,606	\$1,842,682	\$1,471,924
\$3,245,992	\$2,383,208	\$862,784
(\$334,474)	\$301,788	\$636,262
\$697,334	\$587,637	\$109,697
\$229,492	\$229,492	0
\$1,770,670	\$1,770,670	0
\$3,973,167	\$3,973,167	0
\$6,617,999	\$5,439,285	\$1,178,714
\$3,130,486	\$2,521,176	\$609,310
\$468,189	\$344,647	\$123,542
\$6,316,014	\$4,567,340	\$1,748,674
\$10,821,541	\$10,814,119	\$7,422
\$1,766,028	\$1,757,666	\$8,362
\$10,418,739	\$8,485,434	\$1,933,305
\$6,855,127	\$6,301,011	\$554,116
\$7,900,271	\$7,900,271	0
\$15,807,352	\$15,807,352	0
\$133,260	\$765,332	(\$632,072)
\$7,019,570	\$6,249,025	\$770,545
\$4,384,975	\$2,374,891	\$2,010,084
\$1,497,245	\$1,497,245	0
\$2,941,439	\$2,940,303	\$1,136
\$1,824,337	\$787,196	\$1,037,141
\$3,385,638	\$1,857,095	\$1,528,543
\$903,861	\$616,002	\$287,859
\$2,722,693	\$2,180,012	\$542,681
\$1,113,829	\$793,706	\$320,123
\$171,381	\$122,434	\$48,947
\$1,563,610	\$818,068	\$745,542
\$433,189	\$183,938	\$249,251
\$1,158,426	\$855,396	\$303,030
\$1,679,783	\$283,782	\$1,396,001
\$14,724,948	\$14,724,948	0
\$5,854,315	\$3,261,175	\$2,593,140
\$2,078,199	\$1,812,550	\$264,649
\$2,566,367	\$2,416,220	\$150,147
\$19,907,983	\$19,634,530	\$353,373
\$1,860,131	\$1,860,131	0
\$10,159,086	\$9,892,974	\$266,112
\$45,670	0	\$45,670
\$791,367	\$788,946	\$2,421
\$1,724,979	\$1,357,939	\$367,040
\$1,004,895	0	\$1,004,895
\$197,896	\$132,000	\$65,896
\$3,087,582	\$3,087,582	0
\$4,035,938	\$2,547,406	\$1,488,532
\$1,389,425	\$1,389,425	0
\$1,349,331	\$1,672,735	(\$323,404)
\$245,221	\$245,221	0
\$320,161	\$336,500	(\$16,339)
\$2,064,073	\$1,591,264	\$472,809
\$740,781	\$214,596	\$526,185
\$1,422,513	\$1,143,522	\$278,991
\$1,501,050	\$1,123,457	\$377,593
\$845,333	\$280,852	\$564,481
\$1,647,873	\$1,647,873	\$0
\$868,831	\$558,733	\$310,098
\$5,219,364	\$5,219,364	0
\$727,720	\$643,797	\$83,923
\$7,132,335	\$1,099,734	\$6,032,601
\$207,445,136	\$176,034,844	\$32,761,736

SOURCE: SD audited financial statements as at June 30, 2007 and 2008, Schedule A1.