

Annual Budget

**School District No. 54 (Bulkley Valley)**

June 30, 2017

# School District No. 54 (Bulkley Valley)

June 30, 2017

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\*NOTE - Statement 1, Statement 3, Statement 5, Schedule 1 and Schedules 4A - 4D are used for Financial Statement reporting only.

## ANNUAL BUDGET BYLAW


A Bylaw of THE BOARD OF EDUCATION OF SCHOOL DISTRICT NO. 54 (BULKLEY VALLEY) (called the "Board") to adopt the Annual Budget of the Board for the fiscal year 2016/2017 pursuant to section 113 of the *School Act*, R.S.B.C., 1996, c. 412 as amended from time to time (called the "Act").

1. Board has complied with the provisions of the Act respecting the Annual Budget adopted by this bylaw.
2. This bylaw may be cited as School District No. 54 (Bulkley Valley) Annual Budget Bylaw for fiscal year 2016/2017.
3. The attached Statement 2 showing the estimated revenue and expense for the 2016/2017 fiscal year and the total budget bylaw amount of \$25,003,414 for the 2016/2017 fiscal year was prepared in accordance with the Act.
4. Statement 2, 4 and Schedules 2 to 4 are adopted as the Annual Budget of the Board for the fiscal year 2016/2017.

READ A FIRST TIME THE 17 DAY OF MAY, 2016;

READ A SECOND TIME THE 17 DAY OF MAY, 2016;

READ A THIRD TIME, PASSED AND ADOPTED THE 21 DAY OF JUNE, 2016;

  
Chairperson of the Board

(Corporate Seal)

  
Secretary Treasurer

I HEREBY CERTIFY this to be a true original of School District No. 54 (Bulkley Valley) Annual Budget Bylaw 2016/2017, adopted by the Board the 21 DAY OF JUNE, 2016.

  
Secretary Treasurer

**School District No. 54 (Bulkley Valley)**

Annual Budget - Revenue and Expense

Year Ended June 30, 2017

	2017 Annual Budget	2016 Amended Annual Budget
<b>Ministry Operating Grant Funded FTE's</b>		
School-Age	2,081,000	2,069,375
Adult	2,125	2,125
<b>Total Ministry Operating Grant Funded FTE's</b>	<u>2,083,125</u>	<u>2,071,500</u>
<b>Revenues</b>	<b>\$</b>	<b>\$</b>
Provincial Grants		
Ministry of Education	21,960,891	22,359,767
Other	100,000	100,000
Tuition	16,000	16,000
Other Revenue	1,761,400	1,773,391
Rentals and Leases	20,000	20,000
Investment Income	75,300	65,000
Amortization of Deferred Capital Revenue	753,365	754,047
<b>Total Revenue</b>	<u>24,686,956</u>	<u>25,088,205</u>
<b>Expenses</b>		
Instruction	17,634,776	17,863,167
District Administration	1,031,968	1,031,957
Operations and Maintenance	5,026,964	5,210,296
Transportation and Housing	1,107,988	1,105,933
<b>Total Expense</b>	<u>24,801,696</u>	<u>25,211,353</u>
<b>Budgeted Surplus (Deficit), for the year</b>	<u>(114,740)</u>	<u>(123,148)</u>
<b>Budgeted Surplus (Deficit), for the year comprised of:</b>		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	(114,740)	(123,148)
<b>Budgeted Surplus (Deficit), for the year</b>	<u>(114,740)</u>	<u>(123,148)</u>

**School District No. 54 (Bulkley Valley)**

Annual Budget - Revenue and Expense

Year Ended June 30, 2017

	2017 Annual Budget	2016 Amended Annual Budget
<b>Budget Bylaw Amount</b>		
Operating - Total Expense	21,852,210	22,205,468
Special Purpose Funds - Total Expense	1,879,663	1,926,972
Special Purpose Funds - Tangible Capital Assets Purchased	153,718	153,718
Capital Fund - Total Expense	1,069,823	1,078,913
Capital Fund - Tangible Capital Assets Purchased from Local Capital	48,000	48,000
<b>Total Budget Bylaw Amount</b>	<u>25,003,414</u>	<u>25,413,071</u>

Approved by the Board



Signature of the Chairperson of the Board of Education

JUNE 21, 2016

Date Signed

Signature of the Superintendent

JUNE 21, 2016

Date Signed



Signature of the Secretary Treasurer

JUNE 21, 2016

Date Signed

**School District No. 54 (Bulkley Valley)**

Annual Budget - Changes in Net Financial Assets (Debt)

Year Ended June 30, 2017

	2017 Annual Budget	2016 Amended Annual Budget
	\$	\$
<b>Surplus (Deficit) for the year</b>	<u>(114,740)</u>	<u>(123,148)</u>
<b>Effect of change in Tangible Capital Assets</b>		
Acquisition of Tangible Capital Assets		
From Operating and Special Purpose Funds	(153,718)	(153,718)
From Local Capital	<u>(48,000)</u>	<u>(48,000)</u>
<b>Total Acquisition of Tangible Capital Assets</b>	<u>(201,718)</u>	<u>(201,718)</u>
Amortization of Tangible Capital Assets	<u>1,069,823</u>	<u>1,078,913</u>
<b>Total Effect of change in Tangible Capital Assets</b>	<u>868,105</u>	<u>877,195</u>
	<u>-</u>	<u>-</u>
<b>(Increase) Decrease in Net Financial Assets (Debt)</b>	<u><u>753,365</u></u>	<u><u>754,047</u></u>

**School District No. 54 (Bulkley Valley)**

Annual Budget - Operating Revenue and Expense

Year Ended June 30, 2017

	2017 Annual Budget	2016 Amended Annual Budget
	\$	\$
<b>Revenues</b>		
Provincial Grants		
Ministry of Education	20,954,860	21,316,118
Other	100,000	100,000
Tuition	16,000	16,000
Other Revenue	734,350	736,350
Rentals and Leases	20,000	20,000
Investment Income	60,000	50,000
<b>Total Revenue</b>	<u>21,885,210</u>	<u>22,238,468</u>
<b>Expenses</b>		
Instruction	16,864,223	17,245,239
District Administration	1,031,968	1,031,957
Operations and Maintenance	2,848,031	2,822,339
Transportation and Housing	1,107,988	1,105,933
<b>Total Expense</b>	<u>21,852,210</u>	<u>22,205,468</u>
<b>Net Revenue (Expense)</b>	<u>33,000</u>	<u>33,000</u>
<b>Net Transfers (to) from other funds</b>		
Local Capital	(33,000)	(33,000)
<b>Total Net Transfers</b>	<u>(33,000)</u>	<u>(33,000)</u>
<b>Budgeted Surplus (Deficit), for the year</b>	<u>-</u>	<u>-</u>

**School District No. 54 (Bulkley Valley)**Annual Budget - Schedule of Operating Revenue by Source  
Year Ended June 30, 2017

	2017 Annual Budget	2016 Amended Annual Budget
	\$	\$
<b>Provincial Grants - Ministry of Education</b>		
Operating Grant, Ministry of Education	21,393,272	21,815,009
AANDC/LEA Recovery	(724,350)	(724,350)
Other Ministry of Education Grants		
Pay Equity	225,459	225,459
Funding for Graduated Adults	9,701	
Additional Supplement	50,778	
<b>Total Provincial Grants - Ministry of Education</b>	<u>20,954,860</u>	<u>21,316,118</u>
<b>Provincial Grants - Other</b>	<u>100,000</u>	<u>100,000</u>
<b>Tuition</b>		
Offshore Tuition Fees	16,000	16,000
<b>Total Tuition</b>	<u>16,000</u>	<u>16,000</u>
<b>Other Revenues</b>		
LEA/Direct Funding from First Nations	724,350	724,350
Miscellaneous		
Bussing Fees	10,000	12,000
<b>Total Other Revenue</b>	<u>734,350</u>	<u>736,350</u>
<b>Rentals and Leases</b>	<u>20,000</u>	<u>20,000</u>
<b>Investment Income</b>	<u>60,000</u>	<u>50,000</u>
<b>Total Operating Revenue</b>	<u>21,885,210</u>	<u>22,238,468</u>



**School District No. 54 (Bulkley Valley)**Annual Budget - Schedule of Operating Expense by Source  
Year Ended June 30, 2017

	2017 Annual Budget	2016 Amended Annual Budget
	\$	\$
<b>Salaries</b>		
Teachers	8,520,384	9,286,024
Principals and Vice Principals	1,354,502	873,100
Educational Assistants	1,678,878	1,714,363
Support Staff	2,381,437	2,441,850
Other Professionals	981,795	1,049,745
Substitutes	548,008	472,450
<b>Total Salaries</b>	<b>15,465,004</b>	<b>15,837,532</b>
<b>Employee Benefits</b>	<b>3,935,237</b>	<b>4,096,831</b>
<b>Total Salaries and Benefits</b>	<b>19,400,241</b>	<b>19,934,363</b>
<b>Services and Supplies</b>		
Services	298,002	224,798
Student Transportation	1,000	2,000
Professional Development and Travel	379,974	399,383
Dues and Fees	40,200	40,450
Insurance	98,000	97,500
Supplies	1,125,793	970,974
Utilities	386,000	396,000
Computer Equipment	123,000	140,000
<b>Total Services and Supplies</b>	<b>2,451,969</b>	<b>2,271,105</b>
<b>Total Operating Expense</b>	<b>21,852,210</b>	<b>22,205,468</b>

**School District No. 54 (Bulkley Valley)**

Annual Budget - Operating Expense by Function, Program and Object  
 Year Ended June 30, 2017

	Teachers Salaries	Principals and Vice Principals Salaries	Educational Assistants Salaries	Support Staff Salaries	Other Professionals Salaries	Substitutes Salaries	Total Salaries
	\$	\$	\$	\$	\$	\$	\$
<b>1 Instruction</b>							
1.02 Regular Instruction	6,854,393	389,421	120,752	157,325	52,000	307,000	7,880,891
1.03 Career Programs	76,088			5,000		11,000	92,088
1.07 Library Services	350,003		68,108			10,000	428,111
1.08 Counselling	270,111					2,000	272,111
1.10 Special Education	859,789	106,176	1,291,018		81,967	110,000	2,448,950
1.31 Aboriginal Education	110,000	100,000	199,000	14,238		4,258	427,496
1.41 School Administration		738,905		229,225		27,500	1,015,630
1.64 Other							
<b>Total Function 1</b>	<b>8,520,384</b>	<b>1,354,502</b>	<b>1,678,878</b>	<b>405,788</b>	<b>133,967</b>	<b>471,758</b>	<b>12,565,277</b>
<b>4 District Administration</b>							
4.11 Educational Administration					330,472		330,472
4.40 School District Governance					69,091		69,091
4.41 Business Administration				40,446	243,798		284,244
<b>Total Function 4</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>40,446</b>	<b>643,361</b>	<b>-</b>	<b>683,807</b>
<b>5 Operations and Maintenance</b>							
5.41 Operations and Maintenance Administration				24,431	118,215		142,646
5.50 Maintenance Operations				1,298,419		30,000	1,328,419
5.52 Maintenance of Grounds				61,668			61,668
5.56 Utilities							
<b>Total Function 5</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,384,518</b>	<b>118,215</b>	<b>30,000</b>	<b>1,532,733</b>
<b>7 Transportation and Housing</b>							
7.41 Transportation and Housing Administration				24,431	86,252		110,683
7.70 Student Transportation				526,254		46,250	572,504
<b>Total Function 7</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>550,685</b>	<b>86,252</b>	<b>46,250</b>	<b>683,187</b>
<b>9 Debt Services</b>							
<b>Total Function 9</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Functions 1 - 9</b>	<b>8,520,384</b>	<b>1,354,502</b>	<b>1,678,878</b>	<b>2,381,437</b>	<b>981,795</b>	<b>548,008</b>	<b>15,465,004</b>

**School District No. 54 (Bulkley Valley)**

Annual Budget - Operating Expense by Function, Program and Object  
Year Ended June 30, 2017

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2017 Annual Budget	2016 Amended Annual Budget
	\$	\$	\$	\$	\$	\$
<b>1 Instruction</b>						
1.02 Regular Instruction	7,880,891	2,041,031	9,921,922	836,526	10,758,448	11,084,462
1.03 Career Programs	92,088	30,183	122,271	65,000	187,271	171,823
1.07 Library Services	428,111	116,458	544,569	35,003	579,572	589,976
1.08 Counselling	272,111	70,689	342,800		342,800	335,835
1.10 Special Education	2,448,950	630,863	3,079,813	46,550	3,126,363	3,092,687
1.31 Aboriginal Education	427,496	107,264	534,760	35,488	570,248	620,990
1.41 School Administration	1,015,630	234,592	1,250,222	47,299	1,297,521	1,347,466
1.64 Other	-	-	-	2,000	2,000	2,000
<b>Total Function 1</b>	<b>12,565,277</b>	<b>3,231,080</b>	<b>15,796,357</b>	<b>1,067,866</b>	<b>16,864,223</b>	<b>17,245,239</b>
<b>4 District Administration</b>						
4.11 Educational Administration	330,472	62,790	393,262	41,100	434,362	437,341
4.40 School District Governance	69,091	1,375	70,466	66,700	137,166	136,466
4.41 Business Administration	284,244	57,647	341,891	118,549	460,440	458,150
<b>Total Function 4</b>	<b>683,807</b>	<b>121,812</b>	<b>805,619</b>	<b>226,349</b>	<b>1,031,968</b>	<b>1,031,957</b>
<b>5 Operations and Maintenance</b>						
5.41 Operations and Maintenance Administration	142,646	29,302	171,948	62,350	234,298	229,941
5.50 Maintenance Operations	1,328,419	361,025	1,689,444	393,354	2,082,798	2,053,705
5.52 Maintenance of Grounds	61,668	17,267	78,935	66,000	144,935	142,693
5.56 Utilities	-	-	-	386,000	386,000	396,000
<b>Total Function 5</b>	<b>1,532,733</b>	<b>407,594</b>	<b>1,940,327</b>	<b>907,704</b>	<b>2,848,031</b>	<b>2,822,339</b>
<b>7 Transportation and Housing</b>						
7.41 Transportation and Housing Administration	110,683	23,228	133,911	15,500	149,411	146,732
7.70 Student Transportation	572,504	151,523	724,027	234,550	958,577	959,201
<b>Total Function 7</b>	<b>683,187</b>	<b>174,751</b>	<b>857,938</b>	<b>250,050</b>	<b>1,107,988</b>	<b>1,105,933</b>
<b>9 Debt Services</b>						
<b>Total Function 9</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Functions 1 - 9</b>	<b>15,465,004</b>	<b>3,935,237</b>	<b>19,400,241</b>	<b>2,451,969</b>	<b>21,852,210</b>	<b>22,205,468</b>

**School District No. 54 (Bulkley Valley)**Annual Budget - Special Purpose Revenue and Expense  
Year Ended June 30, 2017

	2017 Annual Budget	2016 Amended Annual Budget
	\$	\$
<b>Revenues</b>		
Provincial Grants		
Ministry of Education	1,006,031	1,043,649
Other Revenue	1,027,050	1,037,041
Investment Income	300	-
<b>Total Revenue</b>	<u>2,033,381</u>	<u>2,080,690</u>
<b>Expenses</b>		
Instruction	770,553	617,928
Operations and Maintenance	1,109,110	1,309,044
<b>Total Expense</b>	<u>1,879,663</u>	<u>1,926,972</u>
<b>Net Revenue (Expense)</b>	<u>153,718</u>	<u>153,718</u>
<b>Net Transfers (to) from other funds</b>		
Tangible Capital Assets Purchased	(153,718)	(153,718)
<b>Total Net Transfers</b>	<u>(153,718)</u>	<u>(153,718)</u>
<b>Budgeted Surplus (Deficit), for the year</b>	<u>-</u>	<u>-</u>

**School District No. 54 (Bulkley Valley)**  
 Annual Budget - Changes in Special Purpose Funds  
 Year Ended June 30, 2017

	Annual Facility Grant	Learning Improvement Fund	Special Education Equipment	Scholarships and Bursaries	School Generated Funds	Strong Start	Ready, Set, Learn	OLEP	CommunityLINK
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year				61,487	512,074				
Add: Restricted Grants									
Provincial Grants - Ministry of Education	153,718	441,973	4,082			96,000	14,700	85,640	214,000
Other				1,000	900,000				
Investment Income				300					
	153,718	441,973	4,082	1,300	900,000	96,000	14,700	85,640	214,000
Less: Allocated to Revenue									
Deferred Revenue, end of year				7,350	1,000,000	96,000	14,700	85,640	214,000
				55,437	412,074				
<b>Revenues</b>	153,718	441,973		7,050	1,000,000	96,000	14,700	85,640	214,000
Provincial Grants - Ministry of Education									
Other Revenue				7,050	1,000,000				
Investment Income				300					
<b>Expenses</b>	153,718	441,973		7,350	1,000,000	96,000	14,700	85,640	214,000
Salaries									
Teachers		278,408							22,500
Principals and Vice Principals									7,500
Educational Assistants		69,602				57,000			135,000
Support Staff						12,750			
Substitutes									2,000
Employee Benefits		348,010				69,750		32,000	157,000
Services and Supplies		93,963				18,800		8,640	42,390
		441,973		7,350	1,000,000	7,450	14,700	45,000	14,610
				7,350	1,000,000	96,000	14,700	85,640	214,000
<b>Net Revenue (Expense) before Interfund Transfers</b>	153,718								
<b>Interfund Transfers</b>	(153,718)								
Tangible Capital Assets Purchased	(153,718)								
<b>Net Revenue (Expense)</b>									

**School District No. 54 (Bulkeley Valley)**  
 Annual Budget - Changes in Special Purpose Funds  
 Year Ended June 30, 2017

	Service Delivery Transformation	Ministry Other	TOTAL
Deferred Revenue, beginning of year	\$ 25,000	\$ 71,050	\$ 669,611
<b>Add: Restricted Grants</b>			
Provincial Grants - Ministry of Education			1,010,113
Other		2,000	903,000
Investment Income	-	2,000	300
			1,913,413
<b>Less: Allocated to Revenue</b>			
Deferred Revenue, end of year	25,000	53,050	2,033,381
			549,643
<b>Revenues</b>			
Provincial Grants - Ministry of Education			1,006,031
Other Revenue		20,000	1,027,050
Investment Income			300
		20,000	2,033,381
<b>Expenses</b>			
Salaries			322,908
Teachers			7,500
Principals and Vice Principals			261,602
Educational Assistants			12,750
Support Staff			2,000
Substitutes			606,760
Employee Benefits			163,793
Services and Supplies	20,000		1,109,110
		20,000	1,879,663
<b>Net Revenue (Expense) before Interfund Transfers</b>			153,718
<b>Interfund Transfers</b>			
Tangible Capital Assets Purchased			(153,718)
			(153,718)
<b>Net Revenue (Expense)</b>			-

**School District No. 54 (Bulkley Valley)**

Annual Budget - Capital Revenue and Expense

Year Ended June 30, 2017

	2017 Annual Budget			2016 Amended Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
<b>Revenues</b>				
Provincial Grants				
Investment Income		15,000	15,000	15,000
Amortization of Deferred Capital Revenue	753,365		753,365	754,047
<b>Total Revenue</b>	<b>753,365</b>	<b>15,000</b>	<b>768,365</b>	<b>769,047</b>
<b>Expenses</b>				
Amortization of Tangible Capital Assets				
Operations and Maintenance	1,069,823		1,069,823	1,078,913
<b>Total Expense</b>	<b>1,069,823</b>	<b>-</b>	<b>1,069,823</b>	<b>1,078,913</b>
<b>Net Revenue (Expense)</b>	<b>(316,458)</b>	<b>15,000</b>	<b>(301,458)</b>	<b>(309,866)</b>
<b>Net Transfers (to) from other funds</b>				
Tangible Capital Assets Purchased	153,718		153,718	153,718
Local Capital		33,000	33,000	33,000
<b>Total Net Transfers</b>	<b>153,718</b>	<b>33,000</b>	<b>186,718</b>	<b>186,718</b>
<b>Other Adjustments to Fund Balances</b>				
Tangible Capital Assets Purchased from Local Capital	48,000	(48,000)	-	
<b>Total Other Adjustments to Fund Balances</b>	<b>48,000</b>	<b>(48,000)</b>	<b>-</b>	
<b>Budgeted Surplus (Deficit), for the year</b>	<b>(114,740)</b>	<b>-</b>	<b>(114,740)</b>	<b>(123,148)</b>