

Annual Budget

School District No. 54 (Bulkley Valley)

June 30, 2013

School District No. 54 (Bulkley Valley)

June 30, 2013

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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 2012/2013 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 2012/2013.
3. The attached Statement 2 showing the estimated revenue and expense for the 2012/2013 fiscal year and the total budget bylaw amount of \$25,490,758 for the 2012/2013 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 2012/2013.

READ A FIRST TIME THE 15th DAY OF MAY, 2012;

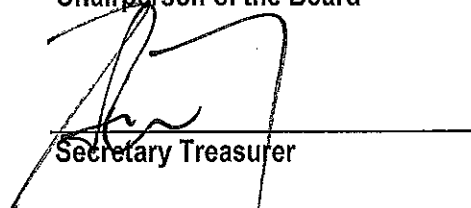
READ A SECOND TIME THE 19th DAY OF JUNE, 2012;

READ A THIRD TIME, PASSED AND ADOPTED THE 19th DAY OF JUNE, 2012;

(Corporate Seal)

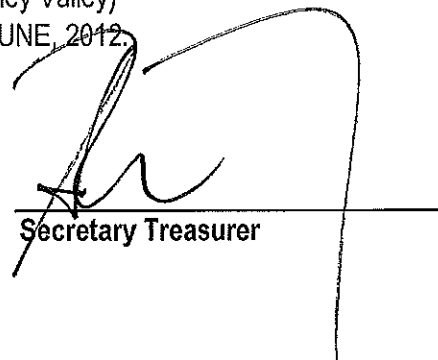


Chairperson of the Board



Secretary Treasurer

I HEREBY CERTIFY this to be a true original of School District No. 54 (Bulkley Valley) Annual Budget Bylaw 2012/2013, adopted by the Board the 19th DAY OF JUNE, 2012.



Secretary Treasurer

School District No. 54 (Bulkley Valley)

Statement 2

Annual Budget - Revenue and Expense

Year Ended June 30, 2013

	2013 Annual Budget	2012 Amended Annual Budget
Ministry Operating Grant Funded FTE's		
School-Age	2,267,000	2,305,000
Adult	6,000	1,375
Total Ministry Operating Grant Funded FTE's	2,273,000	2,306,375
Revenue	\$	\$
Provincial Grants		
Ministry of Education	22,766,366	22,124,635
Other Revenue	2,118,505	1,240,115
Rentals and Leases	10,000	20,000
Investment Income	45,250	40,000
Amortization of Deferred Capital Revenue	727,773	
Total Revenue	25,667,894	23,424,750
Expense		
Instruction	18,212,526	18,347,412
District Administration	989,325	984,014
Operations and Maintenance	3,894,992	2,948,269
Transportation and Housing	1,088,746	1,108,555
Amortization of Capital Assets	1,047,260	
Total Expense	25,232,849	23,388,250
Net Revenue (Expense)	435,045	36,500
Budgeted Reduction of Unfunded Employee Future Benefits	(48,000)	
Budgeted Transfers (to) from other funds (2012 only)		(36,500)
Budgeted Surplus (Deficit), for the year	387,045	-
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	387,045	
Budgeted Surplus (Deficit), for the year	387,045	-

School District No. 54 (Bulkley Valley)

Annual Budget - Revenue and Expense

Year Ended June 30, 2013

	2013 Annual Budget	2012 Amended Annual Budget
Budget Bylaw Amount		
Operating - Total Expense	22,588,499	23,388,250
Operating - Capital Assets Purchased	7,000	
Operating - Reduction of Unfunded Employee Future Benefits	48,000	
Special Purpose Funds - Total Expense	1,597,090	
Special Purpose Funds - Capital Assets Purchased	151,409	
Capital Fund - Total Expense	1,047,260	
Capital Fund - Assets Purchased from Local Capital	51,500	
Local Capital and Other Transfers		36,500
Total Budget Bylaw Amount	25,490,758	23,424,750

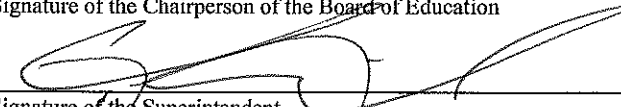
Approved by the Board



Signature of the Chairperson of the Board of Education

June 28/12

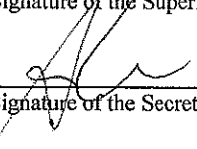
Date Signed



Signature of the Superintendent

June 28/12

Date Signed



Signature of the Secretary Treasurer

JUNE 28/12.

Date Signed

School District No. 54 (Bulkley Valley)

Annual Budget - Change in Net Financial Assets (Debt)

Year Ended June 30, 2013

Statement 4

	2013 Annual Budget
	\$
Surplus (Deficit) for the year	<u>435,045</u>
Effect of change in Tangible Capital Assets	
Acquisition of Tangible Capital Assets	
From Operating and Special Purpose Funds	(158,409)
From Local Capital	(51,500)
From Deferred Capital Revenue	<u>(496,623)</u>
Total Acquisition of Tangible Capital Assets	<u>(706,532)</u>
Amortization of Tangible Capital Assets	<u>1,047,260</u>
Total Effect of change in Tangible Capital Assets	<u>340,728</u>
	<u>-</u>
(Increase) Decrease in Net Financial Assets (Debt)	<u><u>775,773</u></u>

School District No. 54 (Bulkley Valley)

Schedule 2

Annual Budget - Operating Revenue and Expense

Year Ended June 30, 2013

	2013 Annual Budget	2012 Amended Annual Budget
	\$	\$
Revenue		
Provincial Grants		
Ministry of Education	21,423,744	22,124,635
Other Revenue	1,216,255	1,240,115
Rentals and Leases	10,000	20,000
Investment Income	30,000	40,000
Total Revenue	<u>22,679,999</u>	<u>23,424,750</u>
Expense		
Instruction	17,642,122	18,347,412
District Administration	989,325	984,014
Operations and Maintenance	2,868,306	2,948,269
Transportation and Housing	1,088,746	1,108,555
Total Expense	<u>22,588,499</u>	<u>23,388,250</u>
Net Revenue (Expense)	<u>91,500</u>	<u>36,500</u>
Budgeted Reduction of Unfunded Employee Future Benefits	<u>(48,000)</u>	
Net Transfers (to) from other funds		
Capital Assets Purchased	(7,000)	
Local Capital	(36,500)	(36,500)
Total Net Transfers	<u>(43,500)</u>	<u>(36,500)</u>
Budgeted Surplus (Deficit), for the year	<u>-</u>	<u>-</u>

School District No. 54 (Bulkley Valley)

Schedule 2A

Annual Budget - Schedule of Operating Revenue by Source

Year Ended June 30, 2013

	2013 Annual Budget	2012 Amended Annual Budget
	\$	\$
Provincial Grants - Ministry of Education		
Operating Grant, Ministry of Education	22,397,040	22,683,159
AANDC/LEA Recovery	(1,198,755)	(1,198,755)
Other Ministry of Education Grants		
Pay Equity	225,459	225,459
Strong Start		96,000
Community Link		210,632
Ready, Set, Learn		14,700
French Language		85,468
Foundation, Skills, Assessment		7,972
Total Provincial Grants - Ministry of Education	21,423,744	22,124,635
Other Revenue		
LEA/Direct Funding from First Nations	1,198,755	1,198,755
Miscellaneous		
Bussing Fees	17,500	20,000
French Monitor		21,360
Total Other Revenue	1,216,255	1,240,115
Rentals and Leases	10,000	20,000
Investment Income	30,000	40,000
Total Operating Revenue	22,679,999	23,424,750

School District No. 54 (Bulkley Valley)

Schedule 2B

Annual Budget - Schedule of Operating Expense by Source
Year Ended June 30, 2013

	2013 Annual Budget	2012 Amended Annual Budget
	\$	\$
Salaries		
Teachers	9,188,984	9,464,525
Principals and Vice Principals	1,668,455	1,526,513
Educational Assistants	1,533,965	1,808,914
Support Staff	2,379,603	2,491,019
Other Professionals	974,572	1,013,517
Substitutes	564,500	527,500
Total Salaries	16,310,079	16,831,988
Employee Benefits	3,827,169	3,994,254
Total Salaries and Benefits	20,137,248	20,826,242
Services and Supplies		
Services	384,800	374,425
Professional Development and Travel	105,500	101,000
Dues and Fees	33,200	33,200
Insurance	102,300	91,200
Supplies	1,262,951	1,367,183
Utilities	562,500	595,000
Total Services and Supplies	2,451,251	2,562,008
Total Operating Expense	22,588,499	23,388,250

School District No. 54 (Bulkley Valley)

Annual Budget - Operating Expense by Function, Program and Object
 Year Ended June 30, 2013

	Teachers Salaries	Principals and Vice Principals Salaries	Educational Assistants Salaries	Support Staff Salaries	Other Professionals Salaries	Substitutes Salaries	Total Salaries
	\$	\$	\$	\$	\$	\$	\$
1 Instruction							
1.02 Regular Instruction	7,510,034	742,322	150,156	206,066	69,942	302,000	8,980,520
1.03 Career Programs	-	-	-	21,070	-	20,500	41,570
1.07 Library Services	386,900	-	76,605	-	-	12,000	475,505
1.08 Counselling	273,750	-	-	-	-	-	273,750
1.10 Special Education	956,300	101,120	1,036,641	2,950	81,967	85,000	2,263,978
1.31 Aboriginal Education	62,000	83,724	270,563	10,534	5,000	5,000	431,821
1.41 School Administration	-	741,289	-	230,623	-	18,000	989,912
1.64 Other	-	-	-	-	-	-	-
Total Function 1	9,188,984	1,668,455	1,533,965	471,243	151,909	442,500	13,457,056
4 District Administration							
4.11 Educational Administration	-	-	-	-	297,748	-	297,748
4.40 School District Governance	-	-	-	-	68,407	-	68,407
4.41 Business Administration	-	-	-	36,970	269,582	-	306,552
Total Function 4	-	-	-	36,970	635,737	-	672,707
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration	-	-	-	20,248	107,127	-	127,375
5.50 Maintenance Operations	-	-	-	1,265,149	-	53,000	1,318,149
5.52 Maintenance of Grounds	-	-	-	68,448	-	-	68,448
5.56 Utilities	-	-	-	-	-	-	-
Total Function 5	-	-	-	1,353,845	107,127	53,000	1,513,972
7 Transportation and Housing							
7.41 Transportation and Housing Administration	-	-	-	20,248	79,799	-	100,047
7.70 Student Transportation	-	-	-	497,297	-	69,000	566,297
Total Function 7	-	-	-	517,545	79,799	69,000	666,344
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	9,188,984	1,668,455	1,533,965	2,379,603	974,572	564,500	16,310,079

School District No. 54 (Bulkley Valley)

Annual Budget - Operating Expense by Function, Program and Object
 Year Ended June 30, 2013

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2013 Annual Budget	2012 Amended Annual Budget
	\$	\$	\$	\$	\$	\$
1 Instruction						
1.02 Regular Instruction	8,980,520	2,133,587	11,114,107	729,664	11,843,771	12,240,532
1.03 Career Programs	41,570	6,000	47,570	12,500	60,070	71,331
1.07 Library Services	475,505	117,305	592,810	39,000	631,810	649,659
1.08 Counselling	273,750	65,700	339,450	339,450	339,450	310,843
1.10 Special Education	2,263,978	558,226	2,822,204	36,500	2,858,704	3,237,553
1.31 Aboriginal Education	431,821	103,052	534,873	104,287	639,160	657,720
1.41 School Administration	989,912	223,245	1,213,157	54,000	1,267,157	1,177,774
1.64 Other	-	-	-	2,000	2,000	2,000
Total Function 1	13,457,056	3,207,115	16,664,171	977,951	17,642,122	18,347,412
4 District Administration						
4.11 Educational Administration	297,748	59,550	357,298	41,600	398,898	393,739
4.40 School District Governance	68,407	1,300	69,707	52,500	122,207	126,707
4.41 Business Administration	306,552	64,268	370,820	97,400	468,220	463,568
Total Function 4	672,707	125,118	797,825	191,500	989,325	984,014
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	127,375	27,095	154,470	71,800	226,270	206,883
5.50 Maintenance Operations	1,318,149	304,561	1,622,710	315,000	1,937,710	1,995,930
5.52 Maintenance of Grounds	68,448	14,378	82,826	59,000	141,826	150,456
5.56 Utilities	-	-	-	562,500	562,500	595,000
Total Function 5	1,513,972	346,034	1,860,006	1,008,300	2,868,306	2,948,269
7 Transportation and Housing						
7.41 Transportation and Housing Administration	100,047	21,629	121,676	10,000	131,676	126,712
7.70 Student Transportation	566,297	127,273	693,570	263,500	957,070	981,843
Total Function 7	666,344	148,902	815,246	273,500	1,088,746	1,108,555
9 Debt Services						
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	16,310,079	3,827,169	20,137,248	2,451,251	22,588,499	23,388,250

School District No. 54 (Bulkley Valley)

Annual Budget - Special Purpose Revenue and Expense
Year Ended June 30, 2013

Schedule 3

	<u>2013</u> <u>Annual Budget</u>
	\$
Revenue	
Provincial Grants	
Ministry of Education	845,999
Other Revenue	902,250
Investment Income	250
Total Revenue	<u>1,748,499</u>
Expense	
Instruction	570,404
Operations and Maintenance	<u>1,026,686</u>
Total Expense	<u>1,597,090</u>
Net Revenue (Expense)	<u>151,409</u>
Net Transfers (to) from other funds	
Capital Assets Purchased	<u>(151,409)</u>
Total Net Transfers	<u>(151,409)</u>
Budgeted Surplus (Deficit), for the year	<u><u>-</u></u>

School District No. 54 (Bulkeley Valley)

Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2013

	Annual Facility Grant	Learning Improvement Fund	Special Education Equipment	School Generated Funds	Strong Start	Ready, Set, Learn	OLEP	Community/LINK	Scholarships District Entered
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	-	-	3,492	474,885	-	-	-	-	71,291
Deferred Revenue, beginning of year, as restated	-	-	3,492	474,885	-	-	-	-	71,291
Add: Restricted Grants									
Provincial Grants - Ministry of Education District Entered	151,409	287,790	-	1,000,000	96,000	14,700	85,468	210,632	2,500
Less: Allocated to Revenue	151,409	287,790	-	1,000,000	96,000	14,700	85,468	210,632	2,500
Deferred Revenue, end of year	-	-	3,492	1,474,885	-	-	-	-	71,291
Revenue	151,409	287,790	-	900,000	96,000	14,700	85,468	210,632	2,250
Provincial Grants - Ministry of Education									
Other Revenue	151,409	287,790	-	900,000	96,000	14,700	85,468	210,632	250
Investment Income	-	-	-	-	-	-	-	-	2,500
Expense									
Salaries									
Teachers		146,000							
Educational Assistants		65,625			59,194		21,900	19,768	
Support Staff					12,081			124,882	
Substitutes							2,000		
Employee Benefits		211,625			71,275		23,900	144,650	
Services and Supplies		53,415			19,801		5,256	40,482	
		22,750		900,000	4,924	14,700	56,312	25,500	2,500
		287,790		900,000	96,000	14,700	85,468	210,632	2,500
Net Revenue (Expense) before Interfund Transfers	151,409	-	-	-	-	-	-	-	-
Interfund Transfers									
Capital Assets Purchased	(151,409)								
	(151,409)								
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 54 (Bulkley Valley)

Annual Budget - Capital Revenue and Expense

Year Ended June 30, 2013

	2013 Annual Budget		
	Invested in Capital Assets	Local Capital	Fund Balance
	\$	\$	\$
Revenue			
Provincial Grants			
Ministry of Education	496,623	-	496,623
Investment Income		15,000	15,000
Amortization of Deferred Capital Revenue	727,773		727,773
Total Revenue	1,224,396	15,000	1,239,396
Expense			
Amortization of Capital Assets	1,047,260		1,047,260
Total Expense	1,047,260	-	1,047,260
Net Revenue (Expense)	177,136	15,000	192,136
Net Transfers (to) from other funds			
Capital Assets Purchased	158,409		158,409
Local Capital		36,500	36,500
Total Net Transfers	158,409	36,500	194,909
Other Adjustments to Fund Balances			
Capital Assets Purchased from Local Capital	51,500	(51,500)	-
Total Other Adjustments to Fund Balances	51,500	(51,500)	-
Budgeted Surplus (Deficit), for the year	387,045	-	387,045