

Annual Budget

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

June 30, 2014

# School District No. 54 (Bulkley Valley)

June 30, 2014

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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 2013/2014 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 2013/2014.
3. The attached Statement 2 showing the estimated revenue and expense for the 2013/2014 fiscal year and the total budget bylaw amount of \$25,262,733 for the 2013/2014 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 2013/2014.

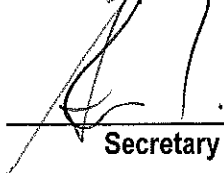
READ A FIRST TIME THE 21 DAY OF MAY, 2013;

READ A SECOND TIME THE 18 DAY OF JUNE, 2013;

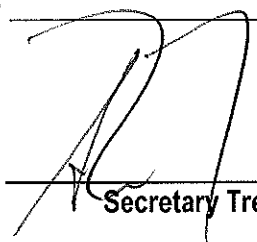
READ A THIRD TIME, PASSED AND ADOPTED THE 18 DAY OF JUNE, 2013;

(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 2013/2014, adopted by the Board the \_\_\_\_\_ DAY OF \_\_\_\_\_, 2013.

  
\_\_\_\_\_  
Secretary Treasurer

# School District No. 54 (Bulkeley Valley)

Annual Budget - Revenue and Expense  
Year Ended June 30, 2014

	2014 Annual Budget	2013 Amended Annual Budget
<b>Ministry Operating Grant Funded FTE's</b>		
School-Age	2,175,625	2,220,313
Adult	3,000	3,375
<b>Total Ministry Operating Grant Funded FTE's</b>	<b>2,178,625</b>	<b>2,223,688</b>

Revenues	\$	\$
Provincial Grants		
Ministry of Education	22,192,328	22,411,425
Other	874,890	1,102,890
Tuition		21,000
Other Revenue	1,072,741	1,072,741
Rentals and Leases	10,000	10,000
Investment Income	45,260	45,260
Amortization of Deferred Capital Revenue	730,199	730,843
<b>Total Revenue</b>	<b>24,925,418</b>	<b>25,394,159</b>

Expenses		
Instruction	17,873,335	18,229,822
District Administration	934,956	1,001,624
Operations and Maintenance	5,035,030	5,211,268
Transportation and Housing	1,145,344	1,165,343
<b>Total Expense</b>	<b>24,988,665</b>	<b>25,608,057</b>

<b>Net Revenue (Expense)</b>	<b>(63,247)</b>	<b>(213,898)</b>
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<b>Budgeted Allocation (Retirement) of Surplus (Deficit)</b>	<b>75,536</b>	
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<b>Budgeted Surplus (Deficit), for the year</b>	<b>(63,247)</b>	<b>(138,362)</b>
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<b>Budgeted Surplus (Deficit), for the year comprised of:</b>		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)	(63,247)	(138,362)
Capital Fund Surplus (Deficit)	(63,247)	(138,362)
<b>Budgeted Surplus (Deficit), for the year</b>	<b>(63,247)</b>	<b>(138,362)</b>

# School District No. 54 (Bulkley Valley)

Annual Budget - Revenue and Expense

Year Ended June 30, 2014

	2014 Annual Budget	2013 Amended Annual Budget
<b>Budget Bylaw Amount</b>		
Operating - Total Expense	22,333,324	22,733,035
Operating - Tangible Capital Assets Purchased		7,000
Special Purpose Funds - Total Expense	1,587,827	1,815,908
Special Purpose Funds - Tangible Capital Assets Purchased	226,068	131,409
Capital Fund - Total Expense	1,067,514	1,059,114
Capital Fund - Tangible Capital Assets Purchased from Local Capital	48,000	51,500
<b>Total Budget Bylaw Amount</b>	<b>25,262,733</b>	<b>25,797,966</b>

Approved by the Board



Signature of the Chairperson of the Board of Education

Date Signed

JUNE 18, 2013

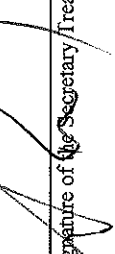
Signature of the Superintendent



Date Signed

JUNE 18, 2013

Signature of the Secretary/Treasurer



Date Signed

JUNE 18, 2013

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

Annual Budget - Changes in Net Financial Assets (Debt)  
Year Ended June 30, 2014

	2014 Annual Budget	2013 Amended Annual Budget
	\$	\$
<b>Surplus (Deficit) for the year</b>	<b>(63,247)</b>	<b>(213,898)</b>
<b>Effect of change in Tangible Capital Assets</b>		
Acquisition of Tangible Capital Assets		
From Operating and Special Purpose Funds	(226,068)	(138,409)
From Local Capital	(48,000)	(51,500)
From Deferred Capital Revenue	(447,421)	(1,811,671)
<b>Total Acquisition of Tangible Capital Assets</b>	<b>(721,489)</b>	<b>(2,001,580)</b>
Amortization of Tangible Capital Assets	1,067,514	1,059,114
<b>Total Effect of change in Tangible Capital Assets</b>	<b>346,025</b>	<b>(942,466)</b>
	-	-
	-	-
<b>(Increase) Decrease in Net Financial Assets (Debt)</b>	<b>282,778</b>	<b>(1,156,364)</b>

# School District No. 54 (Bulkley Valley)

Annual Budget - Operating Revenue and Expense  
Year Ended June 30, 2014

	2014 Annual Budget	2013 Amended Annual Budget
	\$	\$
<b>Revenues</b>		
Provincial Grants		
Ministry of Education	21,253,583	21,567,258
Tuition	21,000	21,000
Other Revenue	1,072,741	1,072,741
Rentals and Leases	10,000	10,000
Investment Income	30,000	30,000
<b>Total Revenue</b>	<b>22,366,324</b>	<b>22,700,999</b>
<b>Expenses</b>		
Instruction	17,408,051	17,652,173
District Administration	934,956	1,001,624
Operations and Maintenance	2,844,973	2,913,895
Transportation and Housing	1,145,344	1,165,343
<b>Total Expense</b>	<b>22,333,324</b>	<b>22,733,035</b>
<b>Net Revenue (Expense)</b>	<b>33,000</b>	<b>(32,036)</b>
<b>Budgeted Prior Year Surplus Appropriation</b>	<b>-</b>	<b>75,536</b>
<b>Net Transfers (to) from other funds</b>		
Tangible Capital Assets - Work in Progress		(7,000)
Local Capital	(33,000)	(36,500)
<b>Total Net Transfers</b>	<b>(33,000)</b>	<b>(43,500)</b>
<b>Budgeted Surplus (Deficit), for the year</b>	<b>-</b>	<b>-</b>

# School District No. 54 (Bulkley Valley)

Annual Budget - Schedule of Operating Revenue by Source  
Year Ended June 30, 2014

	2014 Annual Budget	2013 Amended Annual Budget
	\$	\$
<b>Provincial Grants - Ministry of Education</b>		
Operating Grant, Ministry of Education	22,083,365	22,397,040
AANDC/LEA Recovery	(1,055,241)	(1,055,241)
Other Ministry of Education Grants		
Pay Equity	225,459	225,459
<b>Total Provincial Grants - Ministry of Education</b>	<b>21,253,583</b>	<b>21,567,258</b>
<b>Tuition</b>		
Offshore Tuition Fees		21,000
<b>Total Tuition</b>	<b>-</b>	<b>21,000</b>
<b>Other Revenues</b>		
LEA/Direct Funding from First Nations	1,055,241	1,055,241
Miscellaneous		
Bussing Fees	17,500	17,500
<b>Total Other Revenue</b>	<b>1,072,741</b>	<b>1,072,741</b>
<b>Rentals and Leases</b>		
	10,000	10,000
<b>Investment Income</b>		
	30,000	30,000
<b>Total Operating Revenue</b>	<b>22,366,324</b>	<b>22,700,999</b>



# School District No. 54 (Bulkley Valley)

Annual Budget - Schedule of Operating Expense by Source  
Year Ended June 30, 2014

	2014 Annual Budget \$	2013 Amended Annual Budget \$
<b>Salaries</b>		
Teachers	8,949,935	9,027,961
Principals and Vice Principals	1,667,917	1,660,024
Educational Assistants	1,489,730	1,530,290
Support Staff	2,377,803	2,380,762
Other Professionals	926,568	976,710
Substitutes	627,730	629,250
<b>Total Salaries</b>	<b>16,039,683</b>	<b>16,204,997</b>
<b>Employee Benefits</b>	<b>3,858,754</b>	<b>3,980,653</b>
<b>Total Salaries and Benefits</b>	<b>19,898,437</b>	<b>20,185,650</b>
<b>Services and Supplies</b>		
Services	306,600	420,900
Professional Development and Travel	233,000	107,500
Dues and Fees	37,200	33,700
Insurance	102,300	102,300
Supplies	1,253,287	1,315,485
Utilities	502,500	567,500
<b>Total Services and Supplies</b>	<b>2,434,887</b>	<b>2,547,385</b>
<b>Total Operating Expense</b>	<b>22,333,324</b>	<b>22,733,035</b>

# School District No. 54 (Bulkley Valley)

Annual Budget - Operating Expense by Function, Program and Object  
Year Ended June 30, 2014

	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	7,410,560	793,555	120,081	203,086	69,942	345,754	8,942,978
1.03 Career Programs	36,000			21,070		20,500	77,570
1.07 Library Services	360,000		76,605			12,000	448,605
1.08 Counselling	234,000					1,704	235,704
1.10 Special Education	828,000	101,120	1,044,844	2,950	81,967	100,000	2,158,881
1.31 Aboriginal Education	81,375	91,008	248,200	10,533	6,000		437,116
1.41 School Administration		682,234		226,318		20,022	928,574
1.64 Other							
<b>Total Function 1</b>	<b>8,949,935</b>	<b>1,667,917</b>	<b>1,489,730</b>	<b>463,957</b>	<b>151,909</b>	<b>505,980</b>	<b>13,229,428</b>
<b>4 District Administration</b>							
4.11 Educational Administration					299,848		299,848
4.40 School District Governance					68,407		68,407
4.41 Business Administration				36,970	217,478		254,448
<b>Total Function 4</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>36,970</b>	<b>585,733</b>	<b>-</b>	<b>622,703</b>
<b>5 Operations and Maintenance</b>							
5.41 Operations and Maintenance Administration				20,248	107,527		127,775
5.50 Maintenance Operations				1,260,121		53,000	1,313,121
5.52 Maintenance of Grounds				68,448			68,448
5.56 Utilities							
<b>Total Function 5</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,348,817</b>	<b>107,527</b>	<b>53,000</b>	<b>1,509,344</b>
<b>7 Transportation and Housing</b>							
7.41 Transportation and Housing Administration				20,248	81,399		101,647
7.70 Student Transportation				507,811		68,750	576,561
<b>Total Function 7</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>528,059</b>	<b>81,399</b>	<b>68,750</b>	<b>678,208</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>8,949,935</b>	<b>1,667,917</b>	<b>1,489,730</b>	<b>2,377,803</b>	<b>926,568</b>	<b>627,730</b>	<b>16,039,683</b>

# School District No. 54 (Bulkley Valley)

Annual Budget - Operating Expense by Function, Program and Object  
Year Ended June 30, 2014

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2014 Annual Budget	2013 Amended Annual Budget
	\$	\$	\$	\$	\$	\$
<b>I Instruction</b>						
1.02 Regular Instruction	8,942,978	2,131,634	11,074,612	789,100	11,863,712	11,775,751
1.03 Career Programs	77,570	15,272	92,842	12,500	105,342	96,092
1.07 Library Services	448,605	110,781	559,386	37,000	596,386	664,075
1.08 Counselling	235,704	56,160	291,864		291,864	294,830
1.10 Special Education	2,158,881	531,500	2,690,381	36,000	2,726,381	2,852,084
1.31 Aboriginal Education	437,116	107,562	544,678	79,687	624,365	700,775
1.41 School Administration	928,574	216,427	1,145,001	53,000	1,198,001	1,266,566
1.64 Other	-	-	-	2,000	2,000	2,000
<b>Total Function 1</b>	<b>13,229,428</b>	<b>3,169,336</b>	<b>16,398,764</b>	<b>1,009,287</b>	<b>17,408,051</b>	<b>17,652,173</b>
<b>4 District Administration</b>						
4.11 Educational Administration	299,848	56,971	356,819	46,100	402,919	398,420
4.40 School District Governance	68,407	1,300	69,707	52,700	122,407	122,407
4.41 Business Administration	254,448	52,782	307,230	102,400	409,630	480,797
<b>Total Function 4</b>	<b>622,703</b>	<b>111,053</b>	<b>733,756</b>	<b>201,200</b>	<b>934,956</b>	<b>1,001,624</b>
<b>5 Operations and Maintenance</b>						
5.41 Operations and Maintenance Administration	127,775	26,707	154,482	73,600	228,082	227,881
5.50 Maintenance Operations	1,313,121	344,410	1,657,531	312,300	1,969,831	1,973,954
5.52 Maintenance of Grounds	68,448	17,112	85,560	59,000	144,560	144,560
5.56 Utilities	-	-	-	502,500	502,500	567,500
<b>Total Function 5</b>	<b>1,509,344</b>	<b>388,229</b>	<b>1,897,573</b>	<b>947,400</b>	<b>2,844,973</b>	<b>2,913,895</b>
<b>7 Transportation and Housing</b>						
7.41 Transportation and Housing Administration	101,647	21,743	123,390	12,500	135,890	135,889
7.70 Student Transportation	576,561	168,393	744,954	264,500	1,009,454	1,029,454
<b>Total Function 7</b>	<b>678,208</b>	<b>190,136</b>	<b>868,344</b>	<b>277,000</b>	<b>1,145,344</b>	<b>1,165,343</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>16,039,683</b>	<b>3,858,754</b>	<b>19,898,437</b>	<b>2,434,887</b>	<b>22,333,324</b>	<b>22,733,035</b>

# School District No. 54 (Bulkley Valley)

Annual Budget - Special Purpose Revenue and Expense

Year Ended June 30, 2014

Schedule 3

	2014 Annual Budget	2013 Amended Annual Budget
	\$	\$
<b>Revenues</b>		
Provincial Grants		
Ministry of Education	938,745	844,167
Other	874,890	1,102,890
Investment Income	260	260
<b>Total Revenue</b>	<u>1,813,895</u>	<u>1,947,317</u>
<b>Expenses</b>		
Instruction	465,284	577,649
Operations and Maintenance	1,122,543	1,238,259
<b>Total Expense</b>	<u>1,587,827</u>	<u>1,815,908</u>
<b>Net Revenue (Expense)</b>	<u>226,068</u>	<u>131,409</u>
<b>Net Transfers (to) from other funds</b>		
Tangible Capital Assets Purchased	(226,068)	(131,409)
<b>Total Net Transfers</b>	<u>(226,068)</u>	<u>(131,409)</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, 2014

	Annual Facility Grant	Learning Improvement Fund	Special Education Equipment	School Generated Funds	Strong Start	Ready, Set, Learn	OLEP	CommunityLINK	Scholarships
	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Deferred Revenue, beginning of year</b>			10,136	550,224					71,963
<b>Add:</b> Restricted Grants									
Provincial Grants - Ministry of Education	244,156	287,789		1,000,000	96,000	14,700	85,468	210,632	
Provincial Grants - Other				1,000,000					
Other									
Investment Income									
<b>Less: Allocated to Revenue</b>									
<b>Deferred Revenue, end of year</b>	244,156	287,789	10,136	678,224	96,000	14,700	85,468	210,632	3,271
									260
									3,531
									3,150
									<b>72,344</b>
<b>Revenues</b>									
Provincial Grants - Ministry of Education	244,156	287,789		872,000	96,000	14,700	85,468	210,632	2,890
Provincial Grants - Other				872,000					260
Investment Income									3,150
<b>Expenses</b>									
Salaries									
Teachers		162,000							
Educational Assistants		67,640			53,653		23,257	19,768	
Support Staff					12,084			124,882	
Substitutes							2,000		
Employee Benefits		229,640			65,737		25,257	144,650	
Services and Supplies	18,088	47,739			18,563		5,581	40,482	
District Entered		10,410			11,700	14,700	54,630	25,500	
	18,088	287,789		872,000	96,000	14,700	85,468	210,632	3,150
									3,150
<b>Net Revenue (Expense) before Interfund Transfers</b>	226,068								
<b>Interfund Transfers</b>									
Tangible Capital Assets Purchased	(226,068)								
	(226,068)								
<b>Net Revenue (Expense)</b>									

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

Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2014

	MCA	TOTAL
<b>Deferred Revenue, beginning of year</b>	\$ 157,182	\$ 789,505
<b>Add: Restricted Grants</b>		
Provincial Grants - Ministry of Education		938,745
Provincial Grants - Other		1,000,000
Other		3,271
Investment Income		260
	-	1,942,276
	-	1,813,895
<b>Less: Allocated to Revenue</b>		
<b>Deferred Revenue, end of year</b>	<u>157,182</u>	<u>917,886</u>
<b>Revenues</b>		
Provincial Grants - Ministry of Education		938,745
Provincial Grants - Other		874,890
Investment Income		260
	-	1,813,895
<b>Expenses</b>		
Salaries		
Teachers		205,025
Educational Assistants		121,293
Support Staff		136,966
Substitutes		2,000
Employee Benefits		465,284
Services and Supplies		112,365
District Entered		1,007,028
	-	3,150
	-	1,587,827
<b>Net Revenue (Expense) before Interfund Transfers</b>	-	226,068
<b>Interfund Transfers</b>		
Tangible Capital Assets Purchased		(226,068)
	-	(226,068)
<b>Net Revenue (Expense)</b>	-	-

# School District No. 54 (Bulkley Valley)

Schedule 4

Annual Budget - Capital Revenue and Expense

Year Ended June 30, 2014

	2014 Annual Budget			2013 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	730,199		730,199	730,843
<b>Total Revenue</b>	<b>730,199</b>	<b>15,000</b>	<b>745,199</b>	<b>745,843</b>
<b>Expenses</b>				
Amortization of Tangible Capital Assets				
Operations and Maintenance	1,067,514		1,067,514	1,059,114
<b>Total Expense</b>	<b>1,067,514</b>	<b>-</b>	<b>1,067,514</b>	<b>1,059,114</b>
<b>Net Revenue (Expense)</b>	<b>(337,315)</b>	<b>15,000</b>	<b>(322,315)</b>	<b>(313,271)</b>
<b>Net Transfers (to) from other funds</b>				
Tangible Capital Assets Purchased	226,068		226,068	138,409
Local Capital		33,000	33,000	36,500
<b>Total Net Transfers</b>	<b>226,068</b>	<b>33,000</b>	<b>259,068</b>	<b>174,909</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>(63,247)</b>	<b>-</b>	<b>(63,247)</b>	<b>(138,362)</b>