

Amended 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 and Schedules 4A - 4D are used for Financial Statement reporting only.

AMENDED ANNUAL BUDGET BYLAW

A Bylaw of THE BOARD OF EDUCATION OF SCHOOL DISTRICT NO. 54 (BULKLEY VALLEY) (called the "Board") to adopt the Amended 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 Amended Annual Budget adopted by this bylaw.
2. This bylaw may be cited as School District No. 54 (Bulkley Valley) Amended 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 \$25,380,568 for the 2016/2017 fiscal year was prepared in accordance with the Act.
4. Statement 2, 4 and Schedules 1 to 4 are adopted as the Amended Annual Budget of the Board for the fiscal year 2016/2017.

READ A FIRST TIME THE 21st DAY OF FEBRUARY, 2017;

READ A SECOND TIME THE 21st DAY OF FEBRUARY, 2017;

READ A THIRD TIME, PASSED AND ADOPTED THE 21st DAY OF FEBRUARY, 2017;



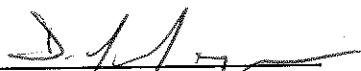
Chairperson of the Board

(Corporate Seal)



Secretary Treasurer

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



Secretary Treasurer

School District No. 54 (Bulkley Valley)

Amended Annual Budget - Revenue and Expense

Year Ended June 30, 2017

	2017 Amended Annual Budget	2016 Amended Annual Budget
Ministry Operating Grant Funded FTE's		
School-Age	2,002.750	2,069.375
Adult	6.000	2.125
Total Ministry Operating Grant Funded FTE's	<u>2,008.750</u>	<u>2,071.500</u>
Revenues	\$	\$
Provincial Grants		
Ministry of Education	22,288,916	22,359,767
Other	100,000	100,000
Tuition	16,000	16,000
Other Revenue	1,796,790	1,773,391
Rentals and Leases	15,000	20,000
Investment Income	80,351	65,000
Amortization of Deferred Capital Revenue	747,728	754,047
Total Revenue	<u>25,044,785</u>	<u>25,088,205</u>
Expenses		
Instruction	17,863,024	17,863,167
District Administration	1,113,898	1,031,957
Operations and Maintenance	4,986,800	5,210,296
Transportation and Housing	1,155,128	1,105,933
Total Expense	<u>25,118,850</u>	<u>25,211,353</u>
Budgeted Surplus (Deficit), for the year	<u>(74,065)</u>	<u>(123,148)</u>
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)	(74,065)	(123,148)
Capital Fund Surplus (Deficit)	(74,065)	(123,148)
Budgeted Surplus (Deficit), for the year	<u>(74,065)</u>	<u>(123,148)</u>


School District No. 54 (Bulkley Valley)

Amended Annual Budget - Revenue and Expense

Year Ended June 30, 2017

	2017 Amended Annual Budget	2016 Amended Annual Budget
Budget Bylaw Amount		
Operating - Total Expense	22,118,161	22,205,468
Operating - Tangible Capital Assets Purchased	60,000	
Special Purpose Funds - Total Expense	1,917,178	1,926,972
Special Purpose Funds - Tangible Capital Assets Purchased	153,718	153,718
Capital Fund - Total Expense	1,083,511	1,078,913
Capital Fund - Tangible Capital Assets Purchased from Local Capital	48,000	48,000
Total Budget Bylaw Amount	<u>25,380,568</u>	<u>25,413,071</u>

Approved by the Board



Signature of the Chairperson of the Board of Education

FEB 21/17

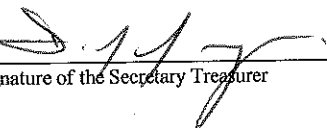
Date Signed



Signature of the Superintendent

FEB 21/17

Date Signed



Signature of the Secretary Treasurer

FEB. 21/17.

Date Signed

School District No. 54 (Bulkley Valley)

Amended Annual Budget - Schedule of Changes in Accumulated Surplus (Deficit) by Fund
 Year Ended June 30, 2017

	Operating Fund	Special Purpose Fund	Capital Fund	2017 Amended Annual Budget
	\$	\$	\$	\$
Accumulated Surplus (Deficit), beginning of year	1,631,186		9,233,118	10,864,304
Changes for the year				
Net Revenue (Expense) for the year	93,000	153,718	(320,783)	(74,065)
Interfund Transfers				
Tangible Capital Assets Purchased	(60,000)	(153,718)	213,718	-
Local Capital	(33,000)		33,000	-
Net Changes for the year	-	-	(74,065)	(74,065)
Budgeted Accumulated Surplus (Deficit), end of year	1,631,186	-	9,159,053	10,790,239

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

	2017 Amended Annual Budget	2016 Amended Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	21,250,279	21,316,118
Other	100,000	100,000
Tuition	16,000	16,000
Other Revenue	764,616	736,350
Rentals and Leases	15,000	20,000
Investment Income	65,266	50,000
Total Revenue	<u>22,211,161</u>	<u>22,238,468</u>
Expenses		
Instruction	17,084,621	17,245,239
District Administration	1,113,898	1,031,957
Operations and Maintenance	2,764,514	2,822,339
Transportation and Housing	1,155,128	1,105,933
Total Expense	<u>22,118,161</u>	<u>22,205,468</u>
Net Revenue (Expense)	<u>93,000</u>	<u>33,000</u>
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased	(60,000)	
Local Capital	(33,000)	(33,000)
Total Net Transfers	<u>(93,000)</u>	<u>(33,000)</u>
Budgeted Surplus (Deficit), for the year	<u>-</u>	<u>-</u>

School District No. 54 (Bulkley Valley)

Amended Annual Budget - Schedule of Operating Revenue by Source
 Year Ended June 30, 2017

	2017 Amended Annual Budget	2016 Amended Annual Budget
	\$	\$
Provincial Grants - Ministry of Education		
Operating Grant, Ministry of Education	21,490,166	21,815,009
INAC/LEA Recovery	(739,616)	(724,350)
Other Ministry of Education Grants		
Pay Equity	225,459	225,459
Transportation Supplemental	163,737	
Return of Administrative Savings	110,533	
Total Provincial Grants - Ministry of Education	<u>21,250,279</u>	<u>21,316,118</u>
	<u>100,000</u>	<u>100,000</u>
Provincial Grants - Other		
Tuition		
International and Out of Province Students	16,000	16,000
Total Tuition	<u>16,000</u>	<u>16,000</u>
Other Revenues		
LEA/Direct Funding from First Nations	739,616	724,350
Miscellaneous		
Bussing Fees	10,000	12,000
Trades	15,000	
Total Other Revenue	<u>764,616</u>	<u>736,350</u>
	<u>15,000</u>	<u>20,000</u>
Rentals and Leases		
	<u>65,266</u>	<u>50,000</u>
Investment Income		
	<u>22,211,161</u>	<u>22,238,468</u>
Total Operating Revenue		

School District No. 54 (Bulkley Valley)

Amended Annual Budget - Schedule of Operating Expense by Source
 Year Ended June 30, 2017

	2017 Amended Annual Budget	2016 Amended Annual Budget
	\$	\$
Salaries		
Teachers	8,507,283	9,286,024
Principals and Vice Principals	1,510,000	873,100
Educational Assistants	1,529,889	1,714,363
Support Staff	2,228,238	2,441,850
Other Professionals	1,020,524	1,049,745
Substitutes	598,040	472,450
Total Salaries	<u>15,393,974</u>	<u>15,837,532</u>
Employee Benefits	<u>3,974,092</u>	<u>4,096,831</u>
Total Salaries and Benefits	<u>19,368,066</u>	<u>19,934,363</u>
Services and Supplies		
Services	377,302	224,798
Student Transportation	1,000	2,000
Professional Development and Travel	381,439	399,383
Dues and Fees	40,200	40,450
Insurance	104,000	97,500
Supplies	1,339,154	970,974
Utilities	387,000	396,000
Computer Equipment	120,000	140,000
Total Services and Supplies	<u>2,750,095</u>	<u>2,271,105</u>
Total Operating Expense	<u>22,118,161</u>	<u>22,205,468</u>

School District No. 54 (Bulkley Valley)

Amended 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
	\$	\$	\$	\$	\$	\$	\$
1 Instruction							
1.02 Regular Instruction	7,047,283	275,000	125,000	145,000	40,000	342,532	7,974,815
1.03 Career Programs	55,000			5,000		16,000	76,000
1.07 Library Services	200,000	225,000	65,000			10,000	500,000
1.08 Counselling	245,000					1,500	246,500
1.10 Special Education	850,000	140,000	1,140,889		90,000	115,000	2,335,889
1.31 Aboriginal Education	110,000	100,000	199,000	14,238		4,258	427,496
1.41 School Administration		770,000		215,000		30,000	1,015,000
1.64 Other							
Total Function 1	8,507,283	1,510,000	1,529,889	379,238	130,000	519,290	12,575,700
4 District Administration							
4.11 Educational Administration					347,424		347,424
4.40 School District Governance					69,100		69,100
4.41 Business Administration				40,000	255,000		295,000
Total Function 4	-	-	-	40,000	671,524	-	711,524
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration				30,000	124,000		154,000
5.50 Maintenance Operations				1,145,000		30,000	1,175,000
5.52 Maintenance of Grounds				62,000			62,000
5.56 Utilities							
Total Function 5	-	-	-	1,237,000	124,000	30,000	1,391,000
7 Transportation and Housing							
7.41 Transportation and Housing Administration				30,000	95,000		125,000
7.70 Student Transportation				542,000		48,750	590,750
Total Function 7	-	-	-	572,000	95,000	48,750	715,750
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	8,507,283	1,510,000	1,529,889	2,228,238	1,070,524	598,040	15,393,974

School District No. 54 (Bulkley Valley)

Amended 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 Amended Annual Budget	2016 Amended Annual Budget
	\$	\$	\$	\$	\$	\$
1 Instruction						
1.02 Regular Instruction	7,974,815	2,120,753	10,095,568	954,864	11,050,432	11,084,462
1.03 Career Programs	76,000	16,400	92,400	107,000	199,400	171,823
1.07 Library Services	500,000	127,300	627,300	35,003	662,303	589,976
1.08 Counselling	246,500	65,500	312,000		312,000	335,835
1.10 Special Education	2,335,889	584,000	2,919,889	46,550	2,966,439	3,092,687
1.31 Aboriginal Education	427,496	107,264	534,760	42,488	577,248	620,990
1.41 School Administration	1,015,000	251,500	1,266,500	47,299	1,313,799	1,347,466
1.64 Other	-	-	-	3,000	3,000	2,000
Total Function 1	12,575,700	3,272,717	15,848,417	1,236,204	17,084,621	17,245,239
4 District Administration						
4.11 Educational Administration	347,424	65,000	412,424	43,600	456,024	437,341
4.40 School District Governance	69,100	1,375	70,475	69,700	140,175	136,466
4.41 Business Administration	295,000	52,000	347,000	170,699	517,699	458,150
Total Function 4	711,524	118,375	829,899	283,999	1,113,898	1,031,957
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	154,000	30,000	184,000	63,500	247,500	229,941
5.50 Maintenance Operations	1,175,000	355,000	1,530,000	454,014	1,984,014	2,053,705
5.52 Maintenance of Grounds	62,000	18,000	80,000	66,000	146,000	142,693
5.56 Utilities	-	-	-	387,000	387,000	396,000
Total Function 5	1,391,000	403,000	1,794,000	970,514	2,764,514	2,822,339
7 Transportation and Housing						
7.41 Transportation and Housing Administration	125,000	28,000	153,000	14,600	167,600	146,732
7.70 Student Transportation	590,750	152,000	742,750	244,778	987,528	959,201
Total Function 7	715,750	180,000	895,750	259,378	1,155,128	1,105,933
9 Debt Services						
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	15,393,974	3,974,092	19,368,066	2,750,095	22,118,161	22,205,468

School District No. 54 (Bulkley Valley)

Amended Annual Budget - Special Purpose Revenue and Expense
Year Ended June 30, 2017

	2017 Amended Annual Budget	2016 Amended Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	1,038,637	1,043,649
Other Revenue	1,032,174	1,037,041
Investment Income	85	
Total Revenue	<u>2,070,896</u>	<u>2,080,690</u>
Expenses		
Instruction	778,403	617,928
Operations and Maintenance	1,138,775	1,309,044
Total Expense	<u>1,917,178</u>	<u>1,926,972</u>
Net Revenue (Expense)	<u>153,718</u>	<u>153,718</u>
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased	(153,718)	(153,718)
Total Net Transfers	<u>(153,718)</u>	<u>(153,718)</u>
Budgeted Surplus (Deficit), for the year	<u>-</u>	<u>-</u>

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

	Annual Facility Grant	Learning Improvement Fund	Special Education Equipment	Scholarships and Bursaries	Service Delivery Transformation	School Generated Funds	Strong Start	Ready, Set, Learn	OLEP
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year				63,865	25,000	568,005			43,034
Add: Restricted Grants									
Provincial Grants - Ministry of Education	153,718	441,973	1,311	3,701		900,000	96,000	8,575	85,640
Other				85					
Investment Income				3,786		900,000	96,000	8,575	85,640
Less: Allocated to Revenue	153,718	441,973	1,311	5,250		1,000,000	96,000	8,575	85,640
Deferred Revenue, end of year	-	-	1,311	62,401	25,000	468,005	-	-	43,034
Revenues									
Provincial Grants - Ministry of Education	153,718	441,973		5,165		1,000,000	96,000	8,575	85,640
Other Revenue				85					
Investment Income				5,250		1,000,000	96,000	8,575	85,640
Expenses									
Salaries									
Teachers		268,935							
Educational Assistants		71,053					67,261		30,000
Support Staff							1,465		
Substitutes		18,000							2,000
Employee Benefits		357,988					68,726		32,000
Services and Supplies		83,985					15,432		8,640
Tangible Capital Assets Purchased				5,250		1,000,000	11,842	8,575	45,000
Net Revenue (Expense) before Interfund Transfers	-	441,973	-	5,250	-	1,000,000	96,000	8,575	85,640
Interfund Transfers	153,718	-	-	-	-	-	-	-	-
Tangible Capital Assets Purchased	(153,718)	-	-	-	-	-	-	-	-
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

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

	CommunityLINK	Coding and Curriculum Implementation	MCA	Ministry Other	TOTAL
	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year			163,252	64,641	927,797
Add: Restricted Grants					
Provincial Grants - Ministry of Education	215,479	37,252		10,561	1,039,948
Other					914,262
Investment Income	215,479	37,252	-	10,561	1,954,295
	215,479	37,252	-	27,009	2,070,896
Less: Allocated to Revenue					
Deferred Revenue, end of year	-	-	163,252	48,193	811,196
Revenues					
Provincial Grants - Ministry of Education	215,479	37,252			1,038,637
Other Revenue				27,009	1,032,174
Investment Income					85
	215,479	37,252	-	27,009	2,070,896
Expenses					
Salaries					
Teachers	20,000				318,935
Educational Assistants	127,270				265,584
Support Staff					1,465
Substitutes		20,000			40,000
	147,270	20,000	-	-	625,984
Employee Benefits	39,362	5,000			152,419
Services and Supplies	28,847	12,252		27,009	1,138,775
	215,479	37,252	-	27,009	1,917,178
Net Revenue (Expense) before Interfund Transfers	-	-	-	-	153,718
Interfund Transfers					
Tangible Capital Assets Purchased					(153,718)
					(153,718)
Net Revenue (Expense)					-

School District No. 54 (Bulkley Valley)

Amended Annual Budget - Capital Revenue and Expense

Year Ended June 30, 2017

	2017 Amended Annual Budget			2016 Amended Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
Revenues				
Investment Income		15,000	15,000	15,000
Amortization of Deferred Capital Revenue	747,728		747,728	754,047
Total Revenue	747,728	15,000	762,728	769,047
Expenses				
Amortization of Tangible Capital Assets				
Operations and Maintenance	1,083,511		1,083,511	1,078,913
Total Expense	1,083,511	-	1,083,511	1,078,913
Net Revenue (Expense)	(335,783)	15,000	(320,783)	(309,866)
Net Transfers (to) from other funds				
Tangible Capital Assets Purchased	213,718		213,718	153,718
Local Capital		33,000	33,000	33,000
Total Net Transfers	213,718	33,000	246,718	186,718
Other Adjustments to Fund Balances				
Tangible Capital Assets Purchased from Local Capital	48,000	(48,000)	-	
Total Other Adjustments to Fund Balances	48,000	(48,000)	-	
Budgeted Surplus (Deficit), for the year	(74,065)	-	(74,065)	(123,148)