

Annual Budget

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

June 30, 2018

# School District No. 54 (Bulkley Valley)

June 30, 2018

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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 2017/2018 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 2017/2018.
3. The attached Statement 2 showing the estimated revenue and expense for the 2017/2018 fiscal year and the total budget bylaw amount of \$26,446,637 for the 2017/2018 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 2017/2018.

READ A FIRST TIME THE 18th DAY OF APRIL, 2017;

READ A SECOND TIME THE 18th DAY OF APRIL, 2017;

READ A THIRD TIME, PASSED AND ADOPTED THE 16th DAY OF MAY, 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) Annual Budget Bylaw 2017/2018, adopted by the Board the 16th DAY OF MAY, 2017.

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

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

Annual Budget - Revenue and Expense

Year Ended June 30, 2018

	2018 Annual Budget	2017 Amended Annual Budget
<b>Ministry Operating Grant Funded FTE's</b>		
School-Age	1,985,000	2,002,750
Adult	6,000	6,000
<b>Total Ministry Operating Grant Funded FTE's</b>	<b>1,991,000</b>	<b>2,008,750</b>
<b>Revenues</b>	<b>\$</b>	<b>\$</b>
Provincial Grants		
Ministry of Education	23,187,758	22,288,916
Other	120,000	100,000
Tuition	16,000	16,000
Other Revenue	1,805,759	1,796,790
Rentals and Leases	20,000	15,000
Investment Income	90,300	80,351
Amortization of Deferred Capital Revenue	760,967	747,728
<b>Total Revenue</b>	<b>26,000,784</b>	<b>25,044,785</b>
<b>Expenses</b>		
Instruction	18,324,155	17,863,024
District Administration	1,166,457	1,113,898
Operations and Maintenance	5,253,029	4,986,800
Transportation and Housing	1,177,337	1,155,128
<b>Total Expense</b>	<b>25,920,978</b>	<b>25,118,850</b>
<b>Net Revenue (Expense)</b>	<b>79,806</b>	<b>(74,065)</b>
<b>Budgeted Allocation (Retirement) of Surplus (Deficit)</b>	<b>150,000</b>	
<b>Budgeted Surplus (Deficit), for the year</b>	<b>229,806</b>	<b>(74,065)</b>
<b>Budgeted Surplus (Deficit), for the year comprised of:</b>		
Operating Fund Surplus (Deficit)	7,439	
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	222,367	(74,065)
<b>Budgeted Surplus (Deficit), for the year</b>	<b>229,806</b>	<b>(74,065)</b>

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

Annual Budget - Revenue and Expense

Year Ended June 30, 2018

	2018 Annual Budget	2017 Amended Annual Budget
<b>Budget Bylaw Amount</b>		
Operating - Total Expense	21,837,033	22,118,161
Operating - Tangible Capital Assets Purchased	384,000	60,000
Special Purpose Funds - Total Expense	2,971,686	1,917,178
Special Purpose Funds - Tangible Capital Assets Purchased	141,659	153,718
Capital Fund - Total Expense	1,112,259	1,083,511
Capital Fund - Tangible Capital Assets Purchased from Local Capital		48,000
<b>Total Budget Bylaw Amount</b>	<b>26,446,637</b>	<b>25,380,568</b>

Approved by the Board



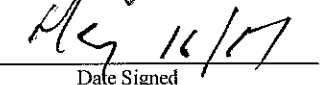
Signature of the Chairperson of the Board of Education



Date Signed



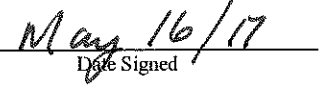
Signature of the Superintendent



Date Signed



Signature of the Secretary Treasurer



Date Signed

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

Annual Budget - Changes in Net Financial Assets (Debt)

Year Ended June 30, 2018

	2018 Annual Budget	2017 Amended Annual Budget
	\$	\$
<b>Surplus (Deficit) for the year</b>	<u>79,806</u>	<u>(74,065)</u>
<b>Effect of change in Tangible Capital Assets</b>		
Acquisition of Tangible Capital Assets		
From Operating and Special Purpose Funds	(525,659)	(213,718)
From Local Capital		(48,000)
<b>Total Acquisition of Tangible Capital Assets</b>	<u>(525,659)</u>	<u>(261,718)</u>
Amortization of Tangible Capital Assets	<u>1,112,259</u>	<u>1,083,511</u>
<b>Total Effect of change in Tangible Capital Assets</b>	<u>586,600</u>	<u>821,793</u>
	<u>-</u>	<u>-</u>
<b>(Increase) Decrease in Net Financial Assets (Debt)</b>	<u><u>666,406</u></u>	<u><u>747,728</u></u>

**School District No. 54 (Bulkley Valley)**Annual Budget - Operating Revenue and Expense  
Year Ended June 30, 2018

	2018 Annual Budget	2017 Amended Annual Budget
	\$	\$
<b>Revenues</b>		
Provincial Grants		
Ministry of Education	21,144,122	21,250,279
Other	120,000	100,000
Tuition	16,000	16,000
Other Revenue	736,350	764,616
Rentals and Leases	20,000	15,000
Investment Income	75,000	65,266
<b>Total Revenue</b>	<u>22,111,472</u>	<u>22,211,161</u>
<b>Expenses</b>		
Instruction	16,533,753	17,084,621
District Administration	1,166,457	1,113,898
Operations and Maintenance	2,959,486	2,764,514
Transportation and Housing	1,177,337	1,155,128
<b>Total Expense</b>	<u>21,837,033</u>	<u>22,118,161</u>
<b>Net Revenue (Expense)</b>	<u>274,439</u>	93,000
<b>Budgeted Prior Year Surplus Appropriation</b>	<u>150,000</u>	
<b>Net Transfers (to) from other funds</b>		
Tangible Capital Assets Purchased	(384,000)	(60,000)
Local Capital	(33,000)	(33,000)
<b>Total Net Transfers</b>	<u>(417,000)</u>	<u>(93,000)</u>
<b>Budgeted Surplus (Deficit), for the year</b>	<u>7,439</u>	-

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

Annual Budget - Schedule of Operating Revenue by Source

Year Ended June 30, 2018

	2018 Annual Budget	2017 Amended Annual Budget
	\$	\$
<b>Provincial Grants - Ministry of Education</b>		
Operating Grant, Ministry of Education	21,368,743	21,490,166
INAC/LEA Recovery	(724,350)	(739,616)
Other Ministry of Education Grants		
Pay Equity	225,459	225,459
Transportation Supplement	163,737	163,737
Return of Administrative Savings	110,533	110,533
<b>Total Provincial Grants - Ministry of Education</b>	<u>21,144,122</u>	<u>21,250,279</u>
<b>Provincial Grants - Other</b>	<u>120,000</u>	<u>100,000</u>
<b>Tuition</b>		
International and Out of Province Students	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	739,616
Miscellaneous		
Bussing Fees	12,000	10,000
Trades		15,000
<b>Total Other Revenue</b>	<u>736,350</u>	<u>764,616</u>
<b>Rentals and Leases</b>	<u>20,000</u>	<u>15,000</u>
<b>Investment Income</b>	<u>75,000</u>	<u>65,266</u>
<b>Total Operating Revenue</b>	<u>22,111,472</u>	<u>22,211,161</u>



**School District No. 54 (Bulkley Valley)**Annual Budget - Schedule of Operating Expense by Object  
Year Ended June 30, 2018

	2018 Annual Budget	2017 Amended Annual Budget
	\$	\$
<b>Salaries</b>		
Teachers	8,368,169	8,507,283
Principals and Vice Principals	1,396,336	1,510,000
Educational Assistants	1,544,644	1,529,889
Support Staff	2,324,945	2,228,238
Other Professionals	1,034,066	1,020,524
Substitutes	602,172	598,040
<b>Total Salaries</b>	<u>15,270,332</u>	<u>15,393,974</u>
<b>Employee Benefits</b>	<u>3,819,060</u>	<u>3,974,092</u>
<b>Total Salaries and Benefits</b>	<u>19,089,392</u>	<u>19,368,066</u>
<b>Services and Supplies</b>		
Services	397,691	377,302
Student Transportation		1,000
Professional Development and Travel	394,811	381,439
Dues and Fees	40,100	40,200
Insurance	98,500	104,000
Supplies	1,400,530	1,339,154
Utilities	374,009	387,000
Computer Equipment	42,000	120,000
<b>Total Services and Supplies</b>	<u>2,747,641</u>	<u>2,750,095</u>
<b>Total Operating Expense</b>	<u>21,837,033</u>	<u>22,118,161</u>

# School District No. 54 (Bulkley Valley)

Annual Budget - Operating Expense by Function, Program and Object  
Year Ended June 30, 2018

	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	6,916,111	428,013	125,546	154,599	36,778	310,000	7,971,047
1.03 Career Programs	56,200			2,000		12,500	70,700
1.07 Library Services	356,581		68,158			10,000	434,739
1.08 Counseling	240,847					1,500	242,347
1.10 Special Education	720,913	113,475	1,133,390		85,286	115,000	2,168,064
1.31 Aboriginal Education	77,517	108,072	217,550	20,575			423,714
1.41 School Administration		746,776		226,908		30,000	1,003,684
1.64 Other							
<b>Total Function 1</b>	<b>8,368,169</b>	<b>1,396,336</b>	<b>1,544,644</b>	<b>404,082</b>	<b>122,064</b>	<b>479,000</b>	<b>12,314,295</b>
<b>4 District Administration</b>							
4.11 Educational Administration					371,349		371,349
4.40 School District Governance					70,473		70,473
4.41 Business Administration					255,872	29,422	285,294
<b>Total Function 4</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>697,694</b>	<b>29,422</b>	<b>727,116</b>
<b>5 Operations and Maintenance</b>							
5.41 Operations and Maintenance Administration				31,420	123,672		155,092
5.50 Maintenance Operations				1,239,441		35,000	1,274,441
5.52 Maintenance of Grounds				74,927			74,927
5.56 Utilities							
<b>Total Function 5</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,345,788</b>	<b>123,672</b>	<b>35,000</b>	<b>1,504,460</b>
<b>7 Transportation and Housing</b>							
7.41 Transportation and Housing Administration				31,420	90,636		122,056
7.70 Student Transportation				543,655		58,750	602,405
<b>Total Function 7</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>575,075</b>	<b>90,636</b>	<b>58,750</b>	<b>724,461</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>8,368,169</b>	<b>1,396,336</b>	<b>1,544,644</b>	<b>2,324,945</b>	<b>1,034,066</b>	<b>602,172</b>	<b>15,270,332</b>

# School District No. 54 (Bulkley Valley)

Annual Budget - Operating Expense by Function, Program and Object  
Year Ended June 30, 2018

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2018 Annual Budget	2017 Amended Annual Budget
	\$	\$	\$	\$	\$	\$
<b>1 Instruction</b>						
1.02 Regular Instruction	7,971,047	2,053,231	10,024,278	826,171	10,850,449	11,050,432
1.03 Career Programs	70,700	18,112	88,812	98,500	187,312	199,400
1.07 Library Services	434,739	117,884	552,623	33,320	585,943	662,303
1.08 Counselling	242,347	62,981	305,328		305,328	312,000
1.10 Special Education	2,168,064	539,871	2,707,935	46,550	2,754,485	2,966,439
1.31 Aboriginal Education	423,714	112,566	536,280	30,000	566,280	577,248
1.41 School Administration	1,003,684	230,825	1,234,509	46,447	1,280,956	1,313,799
1.64 Other	-	-	-	3,000	3,000	3,000
<b>Total Function 1</b>	<b>12,314,295</b>	<b>3,135,470</b>	<b>15,449,765</b>	<b>1,083,988</b>	<b>16,533,753</b>	<b>17,084,621</b>
<b>4 District Administration</b>						
4.11 Educational Administration	371,349	69,600	440,949	49,250	490,199	456,024
4.40 School District Governance	70,473	1,339	71,812	69,500	141,312	140,175
4.41 Business Administration	285,294	56,540	341,834	193,112	534,946	517,699
<b>Total Function 4</b>	<b>727,116</b>	<b>127,479</b>	<b>854,595</b>	<b>311,862</b>	<b>1,166,457</b>	<b>1,113,898</b>
<b>5 Operations and Maintenance</b>						
5.41 Operations and Maintenance Administration	155,092	32,206	187,298	63,000	250,298	247,500
5.50 Maintenance Operations	1,274,441	321,449	1,595,890	586,132	2,182,022	1,984,014
5.52 Maintenance of Grounds	74,927	20,230	95,157	58,000	153,157	146,000
5.56 Utilities	-	-	-	374,009	374,009	387,000
<b>Total Function 5</b>	<b>1,504,460</b>	<b>373,885</b>	<b>1,878,345</b>	<b>1,081,141</b>	<b>2,959,486</b>	<b>2,764,514</b>
<b>7 Transportation and Housing</b>						
7.41 Transportation and Housing Administration	122,056	26,019	148,075	14,100	162,175	167,600
7.70 Student Transportation	602,405	156,207	758,612	256,550	1,015,162	987,528
<b>Total Function 7</b>	<b>724,461</b>	<b>182,226</b>	<b>906,687</b>	<b>270,650</b>	<b>1,177,337</b>	<b>1,155,128</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>15,270,332</b>	<b>3,819,060</b>	<b>19,089,392</b>	<b>2,747,641</b>	<b>21,837,033</b>	<b>22,118,161</b>

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

Annual Budget - Special Purpose Revenue and Expense

Year Ended June 30, 2018

	2018 Annual Budget	2017 Amended Annual Budget
	\$	\$
<b>Revenues</b>		
Provincial Grants		
Ministry of Education	2,043,636	1,038,637
Other Revenue	1,069,409	1,032,174
Investment Income	300	85
<b>Total Revenue</b>	<u>3,113,345</u>	<u>2,070,896</u>
<b>Expenses</b>		
Instruction	1,790,402	778,403
Operations and Maintenance	1,181,284	1,138,775
<b>Total Expense</b>	<u>2,971,686</u>	<u>1,917,178</u>
<b>Net Revenue (Expense)</b>	<u>141,659</u>	<u>153,718</u>
<b>Net Transfers (to) from other funds</b>		
Tangible Capital Assets Purchased	(141,659)	(153,718)
<b>Total Net Transfers</b>	<u>(141,659)</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, 2018

	Annual Facility Grant	Learning Improvement Fund	Aboriginal Education Technology	Special Education Equipment	Scholarships and Bursaries	Service Delivery Transformation	Special Education Technology	School Generated Funds	Strong Start
<b>Deferred Revenue, beginning of year</b>	\$ -	\$ -	\$ -	\$ 1,311	\$ 63,057	\$ 25,000	\$ -	\$ 577,573	\$ -
<b>Add:</b>									
Restricted Grants									
Provincial Grants - Ministry of Education	141,659	85,647	-	1,311	3,266	-	-	900,000	96,000
Other Investment Income	-	-	-	-	100	-	-	-	-
	141,659	85,647	-	1,311	3,366	-	-	900,000	96,000
<b>Less: Allocated to Revenue</b>									
<b>Deferred Revenue, end of year</b>	\$ -	\$ -	\$ -	\$ 1,311	\$ 55,673	\$ 25,000	\$ -	\$ 1,000,000	\$ 96,000
	-	-	-	-	-	-	-	477,573	-
<b>Revenues</b>	141,659	85,647	-	1,311	10,450	-	-	1,000,000	96,000
Provincial Grants - Ministry of Education									
Other Revenue	141,659	85,647	-	1,311	10,450	-	-	1,000,000	96,000
Investment Income	-	-	-	-	300	-	-	-	-
<b>Expenses</b>	141,659	85,647	-	1,311	10,750	-	-	1,000,000	96,000
Salaries									
Teachers									
Educational Assistants									
Support Staff	67,439	67,439	-	-	-	-	-	-	67,261
Substitutes	-	-	-	-	10,750	-	-	-	1,465
Employee Benefits									
Services and Supplies	18,208	18,208	-	-	-	-	-	-	15,432
<b>Net Revenue (Expense) before Interfund Transfers</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	-	-	-	-	-	-	-	-	-
<b>Interfund Transfers</b>	141,659	-	-	-	-	-	-	-	-
Tangible Capital Assets Purchased	(141,659)	-	-	-	-	-	-	-	-
	(141,659)	-	-	-	-	-	-	-	-
<b>Net Revenue (Expense)</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	-	-	-	-	-	-	-	-	-

**School District No. 54 (Bulkley Valley)**  
 Annual Budget - Changes in Special Purpose Funds  
 Year Ended June 30, 2018

	Ready, Set, Learn	OLEP	CommunityLINK	Rural Education		Coding and Curriculum Implementation	Priority Measures	Classroom Enhancement Fund		Ministry Other	MCA
				Enhancement Fund	Fund			Enhancement Fund	Fund		
Deferred Revenue, beginning of year	\$					\$ 17,252				\$ 63,057	\$ 165,260
Add: Restricted Grants											
Provincial Grants - Ministry of Education	8,575	85,640	217,585					2,240,258		14,706	1,500
Other Investment Income											
Less: Allocated to Revenue											
Deferred Revenue, end of year	8,575	85,640	217,585			17,252		1,389,967		58,959	-
								850,291		18,804	166,760
<b>Revenues</b>											
Provincial Grants - Ministry of Education	8,575	85,640	217,585			17,252		1,389,967		58,959	-
Other Revenue											
Investment Income											
<b>Expenses</b>											
Salaries											
Teachers											
Educational Assistants		22,500	22,000					1,083,307			
Support Staff			127,376								
Substitutes		2,500				7,000		25,000			
Employee Benefits		9,640	39,362			252		281,660			
Services and Supplies	8,575	51,000	28,847			10,000				58,959	
	8,575	85,640	217,585			17,252		1,389,967		58,959	
<b>Net Revenue (Expense) before Interfund Transfers</b>											
<b>Interfund Transfers</b>											
Tangible Capital Assets Purchased											
<b>Net Revenue (Expense)</b>											

**School District No. 54 (Bulkley Valley)**  
 Annual Budget - Changes in Special Purpose Funds  
 Year Ended June 30, 2018

	<u>TOTAL</u>
Deferred Revenue, beginning of year	\$ 912,510
<b>Add: Restricted Grants</b>	
Provincial Grants - Ministry of Education	2,875,364
Other	917,972
Investment Income	1,600
	<u>3,794,936</u>
<b>Less: Allocated to Revenue</b>	<u>3,113,345</u>
<b>Deferred Revenue, end of year</b>	<u>1,594,101</u>
<b>Revenues</b>	
Provincial Grants - Ministry of Education	2,043,636
Other Revenue	1,069,409
Investment Income	300
	<u>3,113,345</u>
<b>Expenses</b>	
Salaries	
Teachers	1,127,807
Educational Assistants	262,076
Support Staff	1,465
Substitutes	34,500
	<u>1,425,848</u>
Employee Benefits	364,554
Services and Supplies	1,181,284
	<u>2,971,686</u>
<b>Net Revenue (Expense) before Interfund Transfers</b>	<u>141,659</u>
<b>Interfund Transfers</b>	
Tangible Capital Assets Purchased	<u>(141,659)</u>
	<u>(141,659)</u>
<b>Net Revenue (Expense)</b>	<u>0</u>

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

Annual Budget - Capital Revenue and Expense

Year Ended June 30, 2018

	2018 Annual Budget			2017 Amended Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
<b>Revenues</b>				
Investment Income		15,000	15,000	15,000
Amortization of Deferred Capital Revenue	760,967		760,967	747,728
<b>Total Revenue</b>	<b>760,967</b>	<b>15,000</b>	<b>775,967</b>	<b>762,728</b>
<b>Expenses</b>				
Amortization of Tangible Capital Assets				
Operations and Maintenance	1,112,259		1,112,259	1,083,511
<b>Total Expense</b>	<b>1,112,259</b>	<b>-</b>	<b>1,112,259</b>	<b>1,083,511</b>
<b>Net Revenue (Expense)</b>	<b>(351,292)</b>	<b>15,000</b>	<b>(336,292)</b>	<b>(320,783)</b>
<b>Net Transfers (to) from other funds</b>				
Tangible Capital Assets Purchased	525,659		525,659	213,718
Local Capital		33,000	33,000	33,000
<b>Total Net Transfers</b>	<b>525,659</b>	<b>33,000</b>	<b>558,659</b>	<b>246,718</b>
<b>Other Adjustments to Fund Balances</b>				
<b>Total Other Adjustments to Fund Balances</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Budgeted Surplus (Deficit), for the year</b>	<b>174,367</b>	<b>48,000</b>	<b>222,367</b>	<b>(74,065)</b>