

Annual Budget

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

June 30, 2019

# School District No. 54 (Bulkley Valley)

June 30, 2019

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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 2018/2019 pursuant to section 113 of the *School Act*, R.S.B.C., 1996, c. 412 as amended from time to time (called the "Act").

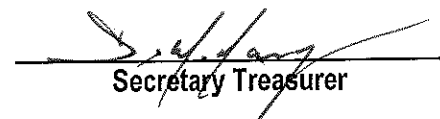
1. Board has complied with the provisions of the Act respecting the Annual Budget adopted by this bylaw.
2. This bylaw may be cited as School District No. 54 (Bulkley Valley) Annual Budget Bylaw for fiscal year 2018/2019.
3. The attached Statement 2 showing the estimated revenue and expense for the 2018/2019 fiscal year and the total budget bylaw amount of \$25,946,070 for the 2018/2019 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 2018/2019.

READ A FIRST TIME THE 17th DAY OF APRIL, 2018;

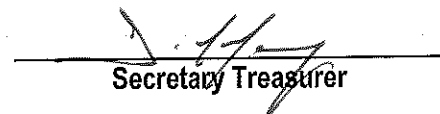
READ A SECOND TIME THE 15th DAY OF MAY, 2018;

READ A THIRD TIME, PASSED AND ADOPTED THE 15th DAY OF MAY, 2018;

  
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 2018/2019, adopted by the Board the 15 DAY OF MAY, 2018.

  
Secretary Treasurer

# School District No. 54 (Bulkley Valley)

Annual Budget - Revenue and Expense

Year Ended June 30, 2019

	2019 Annual Budget	2018 Amended Annual Budget
<b>Ministry Operating Grant Funded FTE's</b>		
School-Age	1,991,000	1,978,370
Adult	1,250	1,250
<b>Total Ministry Operating Grant Funded FTE's</b>	<u>1,992,250</u>	<u>1,979,620</u>
	\$	\$
<b>Revenues</b>		
Provincial Grants		
Ministry of Education	22,829,202	23,156,157
Other	115,000	115,000
Tuition	16,000	
Other Revenue	1,715,188	1,733,160
Rentals and Leases	25,000	20,000
Investment Income	115,100	110,100
Amortization of Deferred Capital Revenue	817,866	782,610
<b>Total Revenue</b>	<u>25,633,356</u>	<u>25,917,027</u>
<b>Expenses</b>		
Instruction	17,672,503	18,208,054
District Administration	1,171,531	1,100,218
Operations and Maintenance	5,569,222	5,308,042
Transportation and Housing	1,200,155	1,163,122
<b>Total Expense</b>	<u>25,613,411</u>	<u>25,779,436</u>
<b>Budgeted Surplus (Deficit), for the year</b>	<u>19,945</u>	<u>137,591</u>
<b>Budgeted Surplus (Deficit), for the year comprised of:</b>		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	19,945	137,591
<b>Budgeted Surplus (Deficit), for the year</b>	<u>19,945</u>	<u>137,591</u>

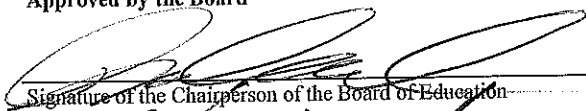
**School District No. 54 (Bulkley Valley)**

Annual Budget - Revenue and Expense

Year Ended June 30, 2019

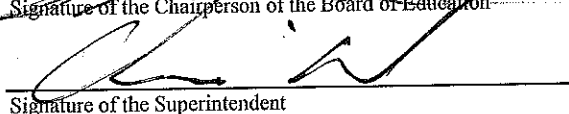
	2019 Annual Budget	2018 Amended Annual Budget
<b>Budget Bylaw Amount</b>		
Operating - Total Expense	22,022,908	21,820,908
Operating - Tangible Capital Assets Purchased	191,000	307,000
Special Purpose Funds - Total Expense	2,411,923	2,816,850
Special Purpose Funds - Tangible Capital Assets Purchased	141,659	141,659
Capital Fund - Total Expense	1,178,580	1,141,678
<b>Total Budget Bylaw Amount</b>	<u>25,946,070</u>	<u>26,228,095</u>

Approved by the Board

  
 \_\_\_\_\_  
 Signature of the Chairperson of the Board of Education

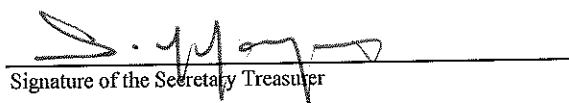
MAY 15, 2018

Date Signed

  
 \_\_\_\_\_  
 Signature of the Superintendent

MAY 15, 2018

Date Signed

  
 \_\_\_\_\_  
 Signature of the Secretary Treasurer

MAY 15, 2018

Date Signed

# School District No. 54 (Bulkley Valley)

Statement 4

Annual Budget - Changes in Net Financial Assets (Debt)

Year Ended June 30, 2019

	2019 Annual Budget	2018 Amended Annual Budget
	\$	\$
<b>Surplus (Deficit) for the year</b>	<u>19,945</u>	<u>137,591</u>
<b>Effect of change in Tangible Capital Assets</b>		
Acquisition of Tangible Capital Assets		
From Operating and Special Purpose Funds	<u>(332,659)</u>	<u>(448,659)</u>
<b>Total Acquisition of Tangible Capital Assets</b>	<u>(332,659)</u>	<u>(448,659)</u>
Amortization of Tangible Capital Assets	<u>1,178,580</u>	<u>1,141,678</u>
<b>Total Effect of change in Tangible Capital Assets</b>	<u>845,921</u>	<u>693,019</u>
	<u>-</u>	<u>-</u>
	<u>-</u>	<u>-</u>
<b>(Increase) Decrease in Net Financial Assets (Debt)</b>	<u>865,866</u>	<u>830,610</u>

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

Annual Budget - Operating Revenue and Expense

Year Ended June 30, 2019

	2019 Annual Budget	2018 Amended Annual Budget
	\$	\$
<b>Revenues</b>		
Provincial Grants	21,194,220	21,115,720
Ministry of Education	115,000	115,000
Other	16,000	
Tuition	796,688	815,188
Other Revenue	25,000	20,000
Rentals and Leases	100,000	95,000
Investment Income	22,246,908	22,160,908
<b>Total Revenue</b>	<b>22,246,908</b>	<b>22,160,908</b>
<b>Expenses</b>	16,258,235	16,421,391
Instruction	1,171,531	1,100,218
District Administration	3,392,987	3,136,177
Operations and Maintenance	1,200,155	1,163,122
Transportation and Housing	22,022,908	21,820,908
<b>Total Expense</b>	<b>224,000</b>	<b>340,000</b>
<b>Net Revenue (Expense)</b>		
<b>Net Transfers (to) from other funds</b>	(191,000)	(307,000)
Tangible Capital Assets Purchased	(33,000)	(33,000)
Local Capital	(224,000)	(340,000)
<b>Total Net Transfers</b>	<b>-</b>	<b>-</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, 2019

	2019 Annual Budget	2018 Amended Annual Budget
	\$	\$
<b>Provincial Grants - Ministry of Education</b>		
Operating Grant, Ministry of Education	21,557,712	21,368,679
DISC/LEA Recovery	(752,688)	(752,688)
Other Ministry of Education Grants		
Pay Equity	225,459	225,459
Transportation Supplement	163,737	163,737
Return of Administrative Savings		110,533
<b>Total Provincial Grants - Ministry of Education</b>	<u>21,194,220</u>	<u>21,115,720</u>
<b>Provincial Grants - Other</b>	<u>115,000</u>	<u>115,000</u>
<b>Tuition</b>		
International and Out of Province Students	16,000	
<b>Total Tuition</b>	<u>16,000</u>	-
<b>Other Revenues</b>		
LEA/Direct Funding from First Nations	752,688	752,688
Miscellaneous		
Bussing Fees	24,000	24,000
Trades	20,000	20,000
French Monitor	-	18,500
<b>Total Other Revenue</b>	<u>796,688</u>	<u>815,188</u>
<b>Rentals and Leases</b>	<u>25,000</u>	<u>20,000</u>
<b>Investment Income</b>	<u>100,000</u>	<u>95,000</u>
<b>Total Operating Revenue</b>	<u><u>22,246,908</u></u>	<u><u>22,160,908</u></u>



**School District No. 54 (Bulkley Valley)**  
 Annual Budget - Schedule of Operating Expense by Object  
 Year Ended June 30, 2019

	2019 Annual Budget	2018 Amended Annual Budget
	\$	\$
<b>Salaries</b>		
Teachers	8,013,621	8,222,983
Principals and Vice Principals	1,543,246	1,417,711
Educational Assistants	1,573,255	1,570,957
Support Staff	2,489,581	2,355,433
Other Professionals	1,087,578	983,883
Substitutes	578,250	685,750
<b>Total Salaries</b>	<u>15,285,531</u>	<u>15,236,717</u>
<b>Employee Benefits</b>	<u>3,730,737</u>	<u>3,638,272</u>
<b>Total Salaries and Benefits</b>	<u>19,016,268</u>	<u>18,874,989</u>
<b>Services and Supplies</b>		
Services	437,110	421,691
Professional Development and Travel	395,850	385,700
Dues and Fees	40,200	40,100
Insurance	98,500	98,500
Supplies	1,318,326	1,399,376
Utilities	542,500	420,898
Computer Equipment	174,154	179,654
<b>Total Services and Supplies</b>	<u>3,006,640</u>	<u>2,945,919</u>
<b>Total Operating Expense</b>	<u>22,022,908</u>	<u>21,820,908</u>

# School District No. 54 (Bulkley Valley)

Annual Budget - Operating Expense by Function, Program and Object  
Year Ended June 30, 2019

	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	6,536,380	381,448	113,312	159,565	37,514	347,000	7,575,219
1.03 Career Programs	56,200					12,500	68,700
1.07 Library Services	356,578		67,408			12,000	435,986
1.08 Counselling	240,845					4,000	244,845
1.10 Special Education	746,101	115,745	1,159,402	4,176	86,992	91,000	2,203,416
1.31 Aboriginal Education	77,517	110,233	233,133	12,528		4,000	437,411
1.41 School Administration		935,820		232,291		24,000	1,192,111
1.64 Other							
<b>Total Function 1</b>	<b>8,013,621</b>	<b>1,543,246</b>	<b>1,573,255</b>	<b>408,560</b>	<b>124,506</b>	<b>494,500</b>	<b>12,157,688</b>
<b>4 District Administration</b>							
4.11 Educational Administration					372,623		372,623
4.40 School District Governance					70,680		70,680
4.41 Business Administration				41,814	259,035		300,849
<b>Total Function 4</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>41,814</b>	<b>702,338</b>	<b>-</b>	<b>744,152</b>
<b>5 Operations and Maintenance</b>							
5.41 Operations and Maintenance Administration				25,250	172,377		197,627
5.50 Maintenance Operations				1,325,499		50,000	1,375,499
5.52 Maintenance of Grounds				73,103			73,103
5.56 Utilities							
<b>Total Function 5</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,423,852</b>	<b>172,377</b>	<b>50,000</b>	<b>1,646,229</b>
<b>7 Transportation and Housing</b>							
7.41 Transportation and Housing Administration				25,250	88,357		113,607
7.70 Student Transportation				590,105		33,750	623,855
<b>Total Function 7</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>615,355</b>	<b>88,357</b>	<b>33,750</b>	<b>737,462</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>8,013,621</b>	<b>1,543,246</b>	<b>1,573,255</b>	<b>2,489,581</b>	<b>1,087,578</b>	<b>578,250</b>	<b>15,285,531</b>

# School District No. 54 (Bulkley Valley)

Annual Budget - Operating Expense by Function, Program and Object  
Year Ended June 30, 2019

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2019 Annual Budget	2018 Amended Annual Budget
	\$	\$	\$	\$	\$	\$
<b>1 Instruction</b>						
1.02 Regular Instruction	7,575,219	1,899,175	9,474,394	822,202	10,296,596	10,707,017
1.03 Career Programs	68,700	15,050	83,750	87,500	171,250	190,774
1.07 Library Services	435,986	113,864	549,850	33,558	583,408	628,023
1.08 Counseling	244,845	60,811	305,656		305,656	291,123
1.10 Special Education	2,203,416	548,126	2,751,542	48,050	2,799,592	2,689,307
1.31 Aboriginal Education	437,411	108,353	545,764	39,000	584,764	570,632
1.41 School Administration	1,192,111	273,022	1,465,133	46,836	1,511,969	1,339,515
1.64 Other	-	-	-	5,000	5,000	5,000
<b>Total Function 1</b>	<b>12,157,688</b>	<b>3,018,401</b>	<b>15,176,089</b>	<b>1,082,146</b>	<b>16,258,235</b>	<b>16,421,391</b>
<b>4 District Administration</b>						
4.11 Educational Administration	372,623	67,899	440,522	49,250	489,772	442,361
4.40 School District Governance	70,680	1,343	72,023	76,500	148,523	141,523
4.41 Business Administration	300,849	60,925	361,774	171,462	533,236	516,334
<b>Total Function 4</b>	<b>744,152</b>	<b>130,167</b>	<b>874,319</b>	<b>297,212</b>	<b>1,171,531</b>	<b>1,100,218</b>
<b>5 Operations and Maintenance</b>						
5.41 Operations and Maintenance Administration	197,627	39,822	237,449	70,000	307,449	260,437
5.50 Maintenance Operations	1,375,499	332,028	1,707,527	646,132	2,353,659	2,302,249
5.52 Maintenance of Grounds	73,103	18,276	91,379	98,000	189,379	152,593
5.56 Utilities	-	-	-	542,500	542,500	420,898
<b>Total Function 5</b>	<b>1,646,229</b>	<b>390,126</b>	<b>2,036,355</b>	<b>1,356,632</b>	<b>3,392,987</b>	<b>3,136,177</b>
<b>7 Transportation and Housing</b>						
7.41 Transportation and Housing Administration	113,607	23,858	137,465	14,100	151,565	161,208
7.70 Student Transportation	623,855	168,185	792,040	256,550	1,048,590	1,001,914
<b>Total Function 7</b>	<b>737,462</b>	<b>192,043</b>	<b>929,505</b>	<b>270,650</b>	<b>1,200,155</b>	<b>1,163,122</b>
<b>9 Debt Services</b>						
<b>Total Function 9</b>	-	-	-	-	-	-
<b>Total Functions 1 - 9</b>	<b>15,285,531</b>	<b>3,730,737</b>	<b>19,016,268</b>	<b>3,006,640</b>	<b>22,022,908</b>	<b>21,820,908</b>

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

Annual Budget - Special Purpose Revenue and Expense

Year Ended June 30, 2019

	2019 Annual Budget	2018 Amended Annual Budget
	\$	\$
<b>Revenues</b>		
Provincial Grants		
Ministry of Education	1,634,982	2,040,437
Other Revenue	918,500	917,972
Investment Income	100	100
<b>Total Revenue</b>	<b>2,553,582</b>	<b>2,958,509</b>
<b>Expenses</b>		
Instruction	1,414,268	1,786,663
Operations and Maintenance	997,655	1,030,187
<b>Total Expense</b>	<b>2,411,923</b>	<b>2,816,850</b>
<b>Net Revenue (Expense)</b>	<b>141,659</b>	<b>141,659</b>
<b>Net Transfers (to) from other funds</b>		
Tangible Capital Assets Purchased	(141,659)	(141,659)
<b>Total Net Transfers</b>	<b>(141,659)</b>	<b>(141,659)</b>
<b>Budgeted Surplus (Deficit), for the year</b>	<b>-</b>	<b>-</b>

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

Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2019

	Annual Facility Grant	Learning Improvement Fund	Scholarships and Bursaries	School Generated Funds	Strong Start	Ready, Set, Learn	OLEP	CommunityLINK Fund - Staffing	Classroom Enhancement Fund - Staffing
	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Deferred Revenue, beginning of year</b>			67,554	570,370					
<b>Add: Restricted Grants</b>									
Provincial Grants - Ministry of Education	141,659	83,552	3,500	900,000	96,000	8,575	85,640	219,823	999,733
Other Investment Income			100						
	141,659	83,552	3,600	900,000	96,000	8,575	85,640	219,823	999,733
<b>Less: Allocated to Revenue</b>									
<b>Deferred Revenue, end of year</b>	-	-	67,554	570,370	-	-	-	-	-
<b>Revenues</b>	141,659	83,552	3,500	900,000	96,000	8,575	85,640	219,823	999,733
Provincial Grants - Ministry of Education			3,500	900,000					
Other Revenue			100						
Investment Income			3,600						
	141,659	83,552	3,600	900,000	96,000	8,575	85,640	219,823	999,733
<b>Expenses</b>									
Salaries									
Teachers									
Educational Assistants		63,032			66,835		34,147	19,380	787,786
Substitutes		3,500			2,000		2,500	2,000	15,000
		66,532			68,835		36,647	161,380	802,786
Employee Benefits		17,020			18,045		8,537	37,539	196,947
Services and Supplies			3,600	900,000	9,120	8,575	40,456	20,904	
		83,552	3,600	900,000	96,000	8,575	85,640	219,823	999,733
<b>Net Revenue (Expense) before Interfund Transfers</b>	141,659	-	-	-	-	-	-	-	-
<b>Interfund Transfers</b>									
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, 2019

	MCA	Ministry Other	TOTAL
Deferred Revenue, beginning of year	\$ 168,735	\$ 57,720	\$ 864,379
Add: Restricted Grants			
Provincial Grants - Ministry of Education		15,000	1,634,982
Other			903,500
Investment Income		15,000	100
	-	15,000	2,553,582
Less: Allocated to Revenue		15,000	2,553,582
Deferred Revenue, end of year	168,735	57,720	864,379
Revenues			
Provincial Grants - Ministry of Education		15,000	1,634,982
Other Revenue			918,500
Investment Income		100	100
	-	15,000	2,553,582
Expenses			
Salaries			
Teachers			841,313
Educational Assistants			269,867
Substitutes			25,000
	-	-	1,136,180
Employee Benefits			278,088
Services and Supplies		15,000	997,655
	-	15,000	2,411,923
Net Revenue (Expense) before Interfund Transfers	-	-	141,659
Interfund Transfers			
Tangible Capital Assets Purchased			(141,659)
	-	-	(141,659)
Net Revenue (Expense)	-	-	-

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

Annual Budget - Capital Revenue and Expense

Year Ended June 30, 2019

	2019 Annual Budget			2018 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	817,866		817,866	782,610
<b>Total Revenue</b>	<b>817,866</b>	<b>15,000</b>	<b>832,866</b>	<b>797,610</b>
<b>Expenses</b>				
Amortization of Tangible Capital Assets				
Operations and Maintenance	1,178,580		1,178,580	1,141,678
<b>Total Expense</b>	<b>1,178,580</b>	<b>-</b>	<b>1,178,580</b>	<b>1,141,678</b>
<b>Net Revenue (Expense)</b>	<b>(360,714)</b>	<b>15,000</b>	<b>(345,714)</b>	<b>(344,068)</b>
<b>Net Transfers (to) from other funds</b>				
Tangible Capital Assets Purchased	332,659		332,659	448,659
Local Capital		33,000	33,000	33,000
<b>Total Net Transfers</b>	<b>332,659</b>	<b>33,000</b>	<b>365,659</b>	<b>481,659</b>
<b>Other Adjustments to Fund Balances</b>				
Total Other Adjustments to Fund Balances	-	-	-	-
<b>Budgeted Surplus (Deficit), for the year</b>	<b>(28,055)</b>	<b>48,000</b>	<b>19,945</b>	<b>137,591</b>