

Amended Annual Budget

School District No. 54 (Bulkley Valley)

June 30, 2020

School District No. 54 (Bulkley Valley)

June 30, 2020

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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 2019/2020 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 2019/2020.
3. The attached Statement 2 showing the estimated revenue and expense for the 2019/2020 fiscal year and the total budget bylaw amount of \$27,301,230 for the 2019/2020 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 2019/2020.

READ A FIRST TIME THE 28th DAY OF JANUARY, 2020;

READ A SECOND TIME THE 28th DAY OF JANUARY, 2020;

READ A THIRD TIME, PASSED AND ADOPTED THE 25th DAY OF FEBRUARY, 2020;


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 2019/2020, adopted by the Board the 25th DAY OF FEBRUARY, 2020.


Secretary Treasurer

School District No. 54 (Bulkley Valley)

Statement 2

Amended Annual Budget - Revenue and Expense
Year Ended June 30, 2020

	2020 Amended Annual Budget	2019 Amended Annual Budget
Ministry Operating Grant Funded FTE's		
School-Age	1,943.625	1,947.750
Adult		0.625
Total Ministry Operating Grant Funded FTE's	<u>1,943.625</u>	<u>1,948.375</u>
Revenues	\$	\$
Provincial Grants		
Ministry of Education	24,035,417	23,218,612
Other	100,000	115,000
Tuition	12,000	8,600
Other Revenue	1,730,638	1,733,305
Rentals and Leases	75,000	50,000
Investment Income	193,640	165,100
Amortization of Deferred Capital Revenue	841,218	821,567
Total Revenue	<u>26,987,913</u>	<u>26,112,184</u>
Expenses		
Instruction	19,074,818	17,913,257
District Administration	1,166,290	1,151,646
Operations and Maintenance	5,081,307	5,805,238
Transportation and Housing	1,447,756	1,172,609
Total Expense	<u>26,770,171</u>	<u>26,042,750</u>
Budgeted Surplus (Deficit), for the year	<u>217,742</u>	<u>69,434</u>
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	217,742	69,434
Budgeted Surplus (Deficit), for the year	<u>217,742</u>	<u>69,434</u>

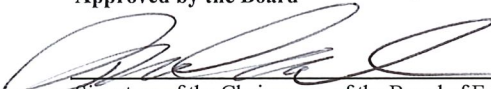
School District No. 54 (Bulkley Valley)

Statement 2

Amended Annual Budget - Revenue and Expense
Year Ended June 30, 2020

	2020 Amended Annual Budget	2019 Amended Annual Budget
Budget Bylaw Amount		
Operating - Total Expense	22,707,758	22,071,108
Operating - Tangible Capital Assets Purchased	389,400	236,000
Special Purpose Funds - Total Expense	2,856,338	2,793,850
Special Purpose Funds - Tangible Capital Assets Purchased	141,659	141,659
Capital Fund - Total Expense	1,206,075	1,177,792
Total Budget Bylaw Amount	27,301,230	26,420,409

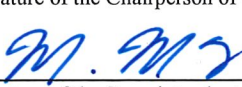
Approved by the Board



Signature of the Chairperson of the Board of Education

FEB 25, 2020

Date Signed



Signature of the Superintendent

FEB 25, 2020

Date Signed



Signature of the Secretary Treasurer

FEB 25, 2020

Date Signed

School District No. 54 (Bulkley Valley)

Statement 4

Amended Annual Budget - Changes in Net Financial Assets (Debt)
Year Ended June 30, 2020

	2020 Amended Annual Budget	2019 Amended Annual Budget
	\$	\$
Surplus (Deficit) for the year	<u>217,742</u>	<u>69,434</u>
Effect of change in Tangible Capital Assets		
Acquisition of Tangible Capital Assets		
From Operating and Special Purpose Funds	<u>(531,059)</u>	<u>(377,659)</u>
Total Acquisition of Tangible Capital Assets	<u>(531,059)</u>	<u>(377,659)</u>
Amortization of Tangible Capital Assets	<u>1,206,075</u>	<u>1,177,792</u>
Total Effect of change in Tangible Capital Assets	<u>675,016</u>	<u>800,133</u>
	<u>-</u>	<u>-</u>
(Increase) Decrease in Net Financial Assets (Debt)	<u><u>892,758</u></u>	<u><u>869,567</u></u>

School District No. 54 (Bulkley Valley)

Schedule 1

Amended Annual Budget - Schedule of Changes in Accumulated Surplus (Deficit) by Fund
 Year Ended June 30, 2020

	Operating Fund	Special Purpose Fund	Capital Fund	2020 Amended Annual Budget
	\$	\$	\$	\$
Accumulated Surplus (Deficit), beginning of year				-
Changes for the year				
Net Revenue (Expense) for the year	422,400	141,659	(346,317)	217,742
Interfund Transfers				
Tangible Capital Assets Purchased	(389,400)	(141,659)	531,059	-
Local Capital	(33,000)		33,000	-
Net Changes for the year	-	-	217,742	217,742
Budgeted Accumulated Surplus (Deficit), end of year	-	-	217,742	217,742

School District No. 54 (Bulkley Valley)

Amended Annual Budget - Operating Revenue and Expense
Year Ended June 30, 2020

Schedule 2

	2020 Amended Annual Budget	2019 Amended Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	21,956,020	21,186,703
Other	100,000	115,000
Tuition	12,000	8,600
Other Revenue	812,138	829,805
Rentals and Leases	75,000	50,000
Investment Income	175,000	150,000
Total Revenue	23,130,158	22,340,108
Expenses		
Instruction	17,263,269	16,152,479
District Administration	1,166,290	1,151,646
Operations and Maintenance	3,117,064	3,594,374
Transportation and Housing	1,161,135	1,172,609
Total Expense	22,707,758	22,071,108
Net Revenue (Expense)	422,400	269,000
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased	(389,400)	(236,000)
Local Capital	(33,000)	(33,000)
Total Net Transfers	(422,400)	(269,000)
Budgeted Surplus (Deficit), for the year	-	-

School District No. 54 (Bulkley Valley)

Schedule 2A

Amended Annual Budget - Schedule of Operating Revenue by Source
Year Ended June 30, 2020

	2020 Amended Annual Budget	2019 Amended Annual Budget
	\$	\$
Provincial Grants - Ministry of Education		
Operating Grant, Ministry of Education	22,102,765	21,526,738
ISC/LEA Recovery	(739,250)	(761,805)
Other Ministry of Education Grants		
Pay Equity		225,459
Funding for Graduated Adults	225,459	
Transportation Supplement	163,737	163,737
Employer Health Tax Grant	170,735	
Support Staff Benefits Grant	32,574	32,574
Total Provincial Grants - Ministry of Education	<u>21,956,020</u>	<u>21,186,703</u>
Provincial Grants - Other	<u>100,000</u>	<u>115,000</u>
Tuition		
International and Out of Province Students	12,000	8,600
Total Tuition	<u>12,000</u>	<u>8,600</u>
Other Revenues		
Funding from First Nations	739,250	761,805
Miscellaneous		
Private School Bussing	25,000	24,000
Trades	35,000	35,000
French Monitor	12,888	9,000
Total Other Revenue	<u>812,138</u>	<u>829,805</u>
Rentals and Leases	<u>75,000</u>	<u>50,000</u>
Investment Income	<u>175,000</u>	<u>150,000</u>
Total Operating Revenue	<u><u>23,130,158</u></u>	<u><u>22,340,108</u></u>

School District No. 54 (Bulkley Valley)

Schedule 2B

Amended Annual Budget - Schedule of Operating Expense by Object
Year Ended June 30, 2020

	2020 Amended Annual Budget	2019 Amended Annual Budget
	\$	\$
Salaries		
Teachers	8,119,705	7,910,704
Principals and Vice Principals	1,826,369	1,561,915
Educational Assistants	1,898,876	1,729,685
Support Staff	2,392,231	2,295,136
Other Professionals	1,182,181	1,121,231
Substitutes	915,079	749,596
Total Salaries	16,334,441	15,368,267
Employee Benefits	3,536,495	3,776,213
Total Salaries and Benefits	19,870,936	19,144,480
Services and Supplies		
Services	419,674	423,698
Professional Development and Travel	405,461	402,850
Dues and Fees	31,700	33,600
Insurance	99,500	98,500
Supplies	1,522,987	1,425,480
Utilities	357,500	542,500
Total Services and Supplies	2,836,822	2,926,628
Total Operating Expense	22,707,758	22,071,108

School District No. 54 (Bulkley Valley)

Amended Annual Budget - Operating Expense by Function, Program and Object
Year Ended June 30, 2020

	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	6,714,827	431,408	114,414	174,640	82,444	509,392	8,027,125
1.03 Career Programs	23,487			10,000		70,000	103,487
1.07 Library Services	306,885	105,040	67,522			7,750	487,197
1.08 Counselling	247,589	-	-	-	-	2,500	250,089
1.10 Special Education	715,358	133,501	1,453,565	4,489	94,614	157,107	2,558,634
1.31 Indigenous Education	111,559	155,973	263,375	11,969	4,500	4,500	547,376
1.41 School Administration		1,000,447		262,476		32,470	1,295,393
1.62 International and Out of Province Students							-
1.64 Other							-
Total Function 1	8,119,705	1,826,369	1,898,876	463,574	177,058	783,719	13,269,301
4 District Administration							
4.11 Educational Administration					447,137		447,137
4.40 School District Governance					85,874		85,874
4.41 Business Administration				44,871	221,961	3,500	270,332
Total Function 4	-	-	-	44,871	754,972	3,500	803,343
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration				29,113	156,650		185,763
5.50 Maintenance Operations				1,222,472		87,791	1,310,263
5.52 Maintenance of Grounds				56,392			56,392
5.56 Utilities							-
Total Function 5	-	-	-	1,307,977	156,650	87,791	1,552,418
7 Transportation and Housing							
7.41 Transportation and Housing Administration				27,346	93,501		120,847
7.70 Student Transportation				548,463		40,069	588,532
Total Function 7	-	-	-	575,809	93,501	40,069	709,379
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	8,119,705	1,826,369	1,898,876	2,392,231	1,182,181	915,079	16,334,441

School District No. 54 (Bulkley Valley)

Amended Annual Budget - Operating Expense by Function, Program and Object
Year Ended June 30, 2020

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2020 Amended Annual Budget	2019 Amended Annual Budget
	\$	\$	\$	\$	\$	\$
1 Instruction						
1.02 Regular Instruction	8,027,125	1,738,879	9,766,004	919,788	10,685,792	10,240,786
1.03 Career Programs	103,487	6,698	110,185	47,000	157,185	145,617
1.07 Library Services	487,197	103,445	590,642	32,317	622,959	619,645
1.08 Counselling	250,089	66,108	316,197	-	316,197	271,949
1.10 Special Education	2,558,634	563,105	3,121,739	47,250	3,168,989	2,892,383
1.31 Indigenous Education	547,376	112,313	659,689	76,127	735,816	597,351
1.41 School Administration	1,295,393	229,378	1,524,771	46,560	1,571,331	1,378,748
1.62 International and Out of Province Students	-	-	-	5,000	5,000	-
1.64 Other	-	-	-	-	-	6,000
Total Function 1	13,269,301	2,819,926	16,089,227	1,174,042	17,263,269	16,152,479
4 District Administration						
4.11 Educational Administration	447,137	74,751	521,888	36,500	558,388	504,405
4.40 School District Governance	85,874	4,447	90,321	66,500	156,821	146,307
4.41 Business Administration	270,332	68,199	338,531	112,550	451,081	500,934
Total Function 4	803,343	147,397	950,740	215,550	1,166,290	1,151,646
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	185,763	45,752	231,515	68,650	300,165	318,918
5.50 Maintenance Operations	1,310,263	324,000	1,634,263	514,932	2,149,195	2,538,369
5.52 Maintenance of Grounds	56,392	15,812	72,204	88,000	160,204	194,587
5.56 Utilities	-	385,564	385,564	507,500	507,500	542,500
Total Function 5	1,552,418	771,128	2,323,546	1,179,082	3,117,064	3,594,374
7 Transportation and Housing						
7.41 Transportation and Housing Administration	120,847	32,859	153,706	14,100	167,806	161,783
7.70 Student Transportation	588,532	150,749	739,281	254,048	993,329	1,010,826
Total Function 7	709,379	183,608	892,987	268,148	1,161,135	1,172,609
9 Debt Services						
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	16,334,441	3,536,495	19,870,936	2,836,822	22,707,758	22,071,108

School District No. 54 (Bulkley Valley)

Schedule 3

Amended Annual Budget - Special Purpose Revenue and Expense
Year Ended June 30, 2020

	<u>2020 Amended Annual Budget</u>	<u>2019 Amended Annual Budget</u>
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	2,079,397	2,031,909
Other Revenue	918,500	903,500
Investment Income	100	100
Total Revenue	<u>2,997,997</u>	<u>2,935,509</u>
Expenses		
Instruction	1,811,549	1,760,778
Operations and Maintenance	1,044,789	1,033,072
Total Expense	<u>2,856,338</u>	<u>2,793,850</u>
Net Revenue (Expense)	<u>141,659</u>	<u>141,659</u>
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased	(141,659)	(141,659)
Total Net Transfers	<u>(141,659)</u>	<u>(141,659)</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, 2020

	Annual Facility Grant	Learning Improvement Fund	Scholarships and Bursaries	School Generated Funds	Strong Start	Ready, Set, Learn	OLEP	CommunityLINK	Classroom Enhancement Fund - Overhead
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year		13,925	63,195	534,915		489	3,683	75,506	
Add: Restricted Grants									
Provincial Grants - Ministry of Education	141,659	81,381	-	900,000	96,000	12,250	85,640	222,180	91,606
Other	141,659	81,381	-	900,000	96,000	12,250	85,640	222,180	91,606
Less: Allocated to Revenue	141,659	95,306	3,600	900,000	96,000	12,739	89,323	222,180	91,606
Deferred Revenue, end of year	-	-	59,595	534,915	-	-	-	75,506	-
Revenues									
Provincial Grants - Ministry of Education	141,659	95,306	3,500	900,000	96,000	12,739	89,323	222,180	91,606
Other Revenue			100						
Investment Income	141,659	95,306	3,600	900,000	96,000	12,739	89,323	222,180	91,606
Expenses									
Salaries									
Teachers									
Educational Assistants		76,860			68,786	1,772	34,100	21,017	47,985
Support Staff								132,755	
Substitutes							3,177		30,872
Employee Benefits		76,860			68,786	1,772	37,277	153,772	78,857
Services and Supplies		18,446			19,714	450	6,922	33,408	12,749
Net Revenue (Expense) before Interfund Transfers		95,306	3,600	900,000	96,000	12,739	89,323	222,180	91,606
Interfund Transfers									
Tangible Capital Assets Purchased	(141,659)								
Net Revenue (Expense)	(141,659)								

School District No. 54 (Bulkley Valley)
 Amended Annual Budget - Changes in Special Purpose Funds
 Year Ended June 30, 2020

	Classroom Enhancement Fund - Staffing	Classroom Enhancement Fund - Remedies	First Nation Student Transportation	Mental Health in Schools	MCA	Ministry Other	TOTAL
	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year		4,735			173,411	59,691	929,550
Add: Restricted Grants							
Provincial Grants - Ministry of Education	1,254,736	29,679	8,934	32,500			2,056,565
Other	1,254,736	29,679	8,934	32,500		15,000	915,000
Less: Allocated to Revenue	1,254,736	34,414	8,934	32,500		15,000	2,971,565
Deferred Revenue, end of year	-	-	-	-	173,411	59,691	903,118
Revenues							
Provincial Grants - Ministry of Education	1,254,736	34,414	8,934	32,500			2,079,397
Other Revenue						15,000	918,500
Investment Income							100
Expenses							
Salaries							
Teachers	1,008,700						1,063,817
Educational Assistants							280,173
Support Staff							47,985
Substitutes							76,742
Employee Benefits							
Services and Supplies	242,982	6,661		1,500			342,832
Tangible Capital Assets Purchased	3,054		8,934	16,060		15,000	1,044,789
Deferred Revenue	1,254,736	34,414	8,934	32,500		15,000	2,856,338
Net Revenue (Expense) before Interfund Transfers	-	-	-	-	-	-	141,659
Interfund Transfers							
Tangible Capital Assets Purchased							(141,659)
Net Revenue (Expense)							-

School District No. 54 (Bulkley Valley)

Amended Annual Budget - Capital Revenue and Expense
Year Ended June 30, 2020

Schedule 4

	2020 Amended Annual Budget			2019 Amended Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
Revenues				
Investment Income		18,540	18,540	15,000
Amortization of Deferred Capital Revenue	841,218		841,218	821,567
Total Revenue	841,218	18,540	859,758	836,567
Expenses				
Amortization of Tangible Capital Assets				
Operations and Maintenance	919,454		919,454	1,177,792
Transportation and Housing	286,621		286,621	
Total Expense	1,206,075	-	1,206,075	1,177,792
Net Revenue (Expense)	(364,857)	18,540	(346,317)	(341,225)
Net Transfers (to) from other funds				
Tangible Capital Assets Purchased	531,059		531,059	377,659
Local Capital		33,000	33,000	33,000
Total Net Transfers	531,059	33,000	564,059	410,659
Other Adjustments to Fund Balances				
Total Other Adjustments to Fund Balances	-	-	-	
Budgeted Surplus (Deficit), for the year	166,202	51,540	217,742	69,434