

Annual Budget

School District No. 59 (Peace River South)

June 30, 2017

School District No. 59 (Peace River South)

June 30, 2017

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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. 59 (Peace River South) (called the "Board") to adopt the 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. The 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. 59 (Peace River South) 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 \$49,483,708 for the 2016/2017 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 2016/2017.


Read a first time the 22nd day of June, 2016;

Read a second time the 22nd day of June, 2016;

Read a third time, PASSED AND ADOPTED the 22nd day of June, 2016;




Tamara Ziemer, Chairperson of the Board



Melissa Panoulis, Secretary Treasurer

I HEREBY CERTIFY this to be a true original of School District No. 59 (Peace River South) Annual Budget Bylaw 2016/2017, adopted by the Board the 22nd day of June, 2016.



Melissa Panoulis, Secretary Treasurer

School District No. 59 (Peace River South)

Statement 2

Annual Budget - Revenue and Expense

Year Ended June 30, 2017

	2017 Annual Budget	2016 Amended Annual Budget
Ministry Operating Grant Funded FTE's		
School-Age	3,490,875	3,490,875
Other	44,500	45,375
Total Ministry Operating Grant Funded FTE's	3,535,375	3,536,250
Revenues	\$	\$
Provincial Grants		
Ministry of Education	44,155,508	45,064,051
Other	167,220	140,785
Tuition	50,515	50,515
Other Revenue	2,060,500	1,330,500
Rentals and Leases	190,000	190,000
Investment Income	140,000	140,000
Amortization of Deferred Capital Revenue	1,416,595	1,447,114
Total Revenue	48,180,338	48,362,965
Expenses		
Instruction	34,380,242	34,084,161
District Administration	1,780,243	1,887,795
Operations and Maintenance	9,448,045	9,795,308
Transportation and Housing	3,637,378	3,799,479
Total Expense	49,245,908	49,566,743
Net Revenue (Expense)	(1,065,570)	(1,203,778)
Budgeted Allocation (Retirement) of Surplus (Deficit)	896,906	1,135,629
Budgeted Surplus (Deficit), for the year	(168,664)	(68,149)
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	(168,664)	(68,149)
Budgeted Surplus (Deficit), for the year	(168,664)	(68,149)

School District No. 59 (Peace River South)

Annual Budget - Revenue and Expense

Year Ended June 30, 2017

	2017 Annual Budget	2016 Amended Annual Budget
Budget Bylaw Amount		
Operating - Total Expense	42,729,697	43,372,170
Operating - Tangible Capital Assets Purchased	237,800	374,050
Special Purpose Funds - Total Expense	3,610,803	3,139,120
Capital Fund - Total Expense	2,905,408	3,055,453
Total Budget Bylaw Amount	49,483,708	49,940,793

Approved by the Board



Signature of the Chairperson of the Board of Education

June 22/2016
Date Signed



Signature of the Superintendent

June 22/2016
Date Signed



Signature of the Secretary Treasurer

June 22/2016
Date Signed

School District No. 59 (Peace River South)

Statement 4

Annual Budget - Changes in Net Financial Assets (Debt)

Year Ended June 30, 2017

	2017 Annual Budget	2016 Amended Annual Budget
	\$	\$
Surplus (Deficit) for the year	<u>(1,065,570)</u>	<u>(1,203,778)</u>
Effect of change in Tangible Capital Assets		
Acquisition of Tangible Capital Assets		
From Operating and Special Purpose Funds	<u>(237,800)</u>	<u>(374,050)</u>
Total Acquisition of Tangible Capital Assets	<u>(237,800)</u>	<u>(374,050)</u>
Amortization of Tangible Capital Assets	<u>1,823,059</u>	<u>1,889,313</u>
Total Effect of change in Tangible Capital Assets	<u>1,585,259</u>	<u>1,515,263</u>
	<u>-</u>	<u>-</u>
	<u>-</u>	<u>-</u>
(Increase) Decrease in Net Financial Assets (Debt)	<u>519,689</u>	<u>311,485</u>

School District No. 59 (Peace River South)

Schedule 2

Annual Budget - Operating Revenue and Expense

Year Ended June 30, 2017

	2017 Annual Budget	2016 Amended Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	41,002,356	41,598,791
Other	167,220	140,785
Tuition	50,515	50,515
Other Revenue	520,500	490,500
Rentals and Leases	190,000	190,000
Investment Income	140,000	140,000
Total Revenue	<u>42,070,591</u>	<u>42,610,591</u>
Expenses		
Instruction	31,179,497	31,467,058
District Administration	1,780,243	1,887,795
Operations and Maintenance	6,502,610	6,629,682
Transportation and Housing	3,267,347	3,387,635
Total Expense	<u>42,729,697</u>	<u>43,372,170</u>
Net Revenue (Expense)	<u>(659,106)</u>	<u>(761,579)</u>
Budgeted Prior Year Surplus Appropriation	<u>896,906</u>	<u>1,135,629</u>
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased	(237,800)	(374,050)
Total Net Transfers	<u>(237,800)</u>	<u>(374,050)</u>
Budgeted Surplus (Deficit), for the year	<u>-</u>	<u>-</u>

School District No. 59 (Peace River South)

Schedule 2A

Annual Budget - Schedule of Operating Revenue by Source

Year Ended June 30, 2017

	2017 Annual Budget	2016 Amended Annual Budget
	\$	\$
Provincial Grants - Ministry of Education		
Operating Grant, Ministry of Education	39,944,461	40,533,296
Other Ministry of Education Grants		
Pay Equity	944,395	944,395
Carbon Tax Reimbursement	105,000	105,000
Miscellaneous	8,500	16,100
Total Provincial Grants - Ministry of Education	<u>41,002,356</u>	<u>41,598,791</u>
Provincial Grants - Other	<u>167,220</u>	<u>140,785</u>
Tuition		
Offshore Tuition Fees	50,515	50,515
Total Tuition	<u>50,515</u>	<u>50,515</u>
Other Revenues		
Miscellaneous		
Seconded Staff Recoveries	74,000	74,000
Swim Grant	10,000	10,000
Substitute Staff Recoveries	120,000	90,000
Miscellaneous	71,500	144,500
BC Hydro Energy Program	187,000	114,000
Bus Charges	58,000	58,000
Total Other Revenue	<u>520,500</u>	<u>490,500</u>
Rentals and Leases	<u>190,000</u>	<u>190,000</u>
Investment Income	<u>140,000</u>	<u>140,000</u>
Total Operating Revenue	<u>42,070,591</u>	<u>42,610,591</u>

School District No. 59 (Peace River South)

Schedule 2B

Annual Budget - Schedule of Operating Expense by Source

Year Ended June 30, 2017

	2017 Annual Budget	2016 Amended Annual Budget
	\$	\$
Salaries		
Teachers	14,701,710	14,086,473
Principals and Vice Principals	3,237,714	3,241,879
Educational Assistants	2,173,052	2,288,668
Support Staff	5,301,817	5,237,517
Other Professionals	1,345,685	1,410,106
Substitutes	1,563,052	1,665,831
Total Salaries	28,323,030	27,930,474
Employee Benefits	7,108,233	7,428,858
Total Salaries and Benefits	35,431,263	35,359,332
Services and Supplies		
Services	1,563,271	1,698,243
Student Transportation	979,894	1,097,949
Professional Development and Travel	491,430	589,300
Rentals and Leases	20,500	20,500
Dues and Fees	306,381	306,581
Insurance	130,061	179,400
Supplies	2,611,897	2,914,865
Utilities	1,195,000	1,206,000
Total Services and Supplies	7,298,434	8,012,838
Total Operating Expense	42,729,697	43,372,170

School District No. 59 (Peace River South)
 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	12,109,489	859,252	99,263	466,916	140,275	1,017,745	14,692,940
1.03 Career Programs	113,108	81,220			88,947	8,753	292,028
1.07 Library Services	203,594	43,853	121,307			16,434	385,188
1.08 Counselling	485,441			41,160	23,259	13,061	562,921
1.10 Special Education	1,174,625	379,140	1,670,888	118,875	34,623	148,896	3,527,047
1.30 English Language Learning	41,238		18,221			4,018	63,477
1.31 Aboriginal Education	550,790	89,936	244,959	90,398		10,000	986,083
1.41 School Administration	23,425	1,582,701		576,943		64,796	2,247,865
1.62 Off Shore Students							
Total Function 1	14,701,710	3,036,102	2,154,638	1,294,292	287,104	1,283,703	22,757,549
4 District Administration							
4.11 Educational Administration		201,612		16,026	247,516	2,000	467,154
4.40 School District Governance					108,293		108,293
4.41 Business Administration				143,366	356,781		500,147
Total Function 4	-	201,612	-	159,392	712,590	2,000	1,075,594
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration				43,593	260,732	2,000	306,325
5.50 Maintenance Operations				2,158,804		191,573	2,350,377
5.52 Maintenance of Grounds				571,200			571,200
5.56 Utilities							
Total Function 5	-	-	-	2,773,597	260,732	193,573	3,227,902
7 Transportation and Housing							
7.41 Transportation and Housing Administration			18,414	44,161	85,259		129,420
7.70 Student Transportation				1,030,375		83,776	1,132,565
Total Function 7	-	-	18,414	1,074,536	85,259	83,776	1,261,985
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	14,701,710	3,237,714	2,173,052	5,301,817	1,345,685	1,563,052	28,323,030

School District No. 59 (Peace River South)
 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 Annual Budget	2016 Amended Annual Budget
	\$	\$	\$	\$	\$	\$
1 Instruction						
1.02 Regular Instruction	14,692,940	3,550,025	18,242,965	1,788,255	20,031,220	20,138,288
1.03 Career Programs	292,028	70,438	362,466	180,850	543,316	431,457
1.07 Library Services	385,188	104,678	489,866	36,224	526,090	587,527
1.08 Counselling	562,921	135,345	698,266	20,050	718,316	748,927
1.10 Special Education	3,527,047	1,027,978	4,555,025	198,453	4,753,478	4,946,336
1.30 English Language Learning	63,477	16,851	80,328	25,797	106,125	114,442
1.31 Aboriginal Education	986,083	252,060	1,238,143	89,000	1,327,143	1,326,679
1.41 School Administration	2,247,865	533,922	2,781,787	174,466	2,956,253	2,955,846
1.62 Off Shore Students	-	-	-	217,556	217,556	217,556
Total Function 1	22,757,549	5,691,297	28,448,846	2,730,651	31,179,497	31,467,058
4 District Administration						
4.11 Educational Administration	467,154	102,044	569,198	67,700	636,898	644,956
4.40 School District Governance	108,293	3,045	111,338	83,450	194,788	200,788
4.41 Business Administration	500,147	123,060	623,207	325,350	948,557	1,042,051
Total Function 4	1,075,594	228,149	1,303,743	476,500	1,780,243	1,887,795
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	306,325	73,810	380,135	176,736	556,871	611,346
5.50 Maintenance Operations	2,350,377	601,164	2,951,541	937,360	3,888,901	3,975,635
5.52 Maintenance of Grounds	571,200	138,638	709,838	152,000	861,838	836,701
5.56 Utilities	-	-	-	1,195,000	1,195,000	1,206,000
Total Function 5	3,227,902	813,612	4,041,514	2,461,096	6,502,610	6,629,682
7 Transportation and Housing						
7.41 Transportation and Housing Administration	129,420	31,496	160,916	25,700	186,616	202,585
7.70 Student Transportation	1,132,565	343,679	1,476,244	1,604,487	3,080,731	3,185,050
Total Function 7	1,261,985	375,175	1,637,160	1,630,187	3,267,347	3,387,635
9 Debt Services						
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	28,323,030	7,108,233	35,431,263	7,298,434	42,729,697	43,372,170

School District No. 59 (Peace River South)

Schedule 3

Annual Budget - Special Purpose Revenue and Expense

Year Ended June 30, 2017

	<u>2017</u>	<u>2016 Amended</u>
	<u>Annual Budget</u>	<u>Annual Budget</u>
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	2,070,803	2,299,120
Other Revenue	1,540,000	840,000
Total Revenue	<u>3,610,803</u>	<u>3,139,120</u>
Expenses		
Instruction	3,200,745	2,617,103
Operations and Maintenance	410,058	522,017
Total Expense	<u>3,610,803</u>	<u>3,139,120</u>
Budgeted Surplus (Deficit), for the year	<u>-</u>	<u>-</u>

School District No. 59 (Peace River South)

Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2017

	Annual Facility Grant	Learning Improvement Fund	Aboriginal Education Technology	Special Education Equipment	Special Education Technology	School Generated Funds	Strong Start	Ready, Set, Learn	OLEP
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	100,000		10,000	15,000		500,000			
Add: Restricted Grants									
Provincial Grants - Ministry of Education	310,058	820,825		898	113,044		192,000	39,200	111,000
Other	310,058	820,825		898	113,044	1,250,000	192,000	39,200	111,000
Less: Allocated to Revenue	410,058	820,825	10,000	15,898	113,044	1,500,000	192,000	39,200	111,000
Deferred Revenue, end of year	-	-	-	-	-	750,000	-	-	-
Revenues	410,058	820,825	10,000	15,898	113,044	1,500,000	192,000	39,200	111,000
Provincial Grants - Ministry of Education									
Other Revenue	410,058	820,825	10,000	15,898	113,044	1,500,000	192,000	39,200	111,000
Expenses									
Salaries									
Teachers		656,660			83,657				29,883
Principals and Vice Principals		164,165							21,186
Educational Assistants							124,537	9,443	
Support Staff							6,295	11,700	
Other Professionals									
Substitutes									
Employee Benefits		820,825			83,657		130,832	21,143	51,069
Services and Supplies	410,058		10,000	15,898	19,663	1,500,000	51,861	4,795	13,424
	410,058	820,825	10,000	15,898	9,724	1,500,000	9,307	13,262	46,507
					113,044	1,500,000	192,000	39,200	111,000
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 59 (Peace River South)

Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2017

	CommunityLINK	Attendance Support and Wellness	Early Learning	TOTAL
	\$	\$	\$	\$
Deferred Revenue, beginning of year				
		25,000	60,000	710,000
Add: Restricted Grants				
Provincial Grants - Ministry of Education	358,778			1,945,803
Other			30,000	1,280,000
	358,778	-	30,000	3,225,803
Less: Allocated to Revenue				
Deferred Revenue, end of year		25,000	50,000	3,610,803
	358,778			2,070,803
	358,778		40,000	1,540,000
			40,000	3,610,803
Revenues				
Provincial Grants - Ministry of Education	358,778			2,070,803
Other Revenue			40,000	1,540,000
	358,778		40,000	3,610,803
Expenses				
Salaries				
Teachers	4,556			774,756
Principals and Vice Principals				164,165
Educational Assistants	185,403			206,589
Support Staff	26,813			151,350
Other Professionals	12,926			28,664
Substitutes				11,700
	229,698			1,337,224
Employee Benefits	71,849			161,592
Services and Supplies	57,231		40,000	2,111,987
	358,778		40,000	3,610,803
Net Revenue (Expense)				

School District No. 59 (Peace River South)

Schedule 4

Annual Budget - Capital Revenue and Expense

Year Ended June 30, 2017

	2017 Annual Budget			2016 Amended Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
Revenues				
Provincial Grants				
Ministry of Education	1,082,349		1,082,349	1,166,140
Amortization of Deferred Capital Revenue	1,416,595		1,416,595	1,447,114
Total Revenue	2,498,944	-	2,498,944	2,613,254
Expenses				
Operations and Maintenance	1,082,349		1,082,349	1,166,140
Amortization of Tangible Capital Assets				
Operations and Maintenance	1,453,028		1,453,028	1,477,469
Transportation and Housing	370,031		370,031	411,844
Total Expense	2,905,408	-	2,905,408	3,055,453
Net Revenue (Expense)	(406,464)	-	(406,464)	(442,199)
Net Transfers (to) from other funds				
Tangible Capital Assets Purchased	237,800		237,800	374,050
Total Net Transfers	237,800	-	237,800	374,050
Other Adjustments to Fund Balances				
Total Other Adjustments to Fund Balances	-	-	-	
Budgeted Surplus (Deficit), for the year	(168,664)	-	(168,664)	(68,149)