

Annual Budget

School District No. 59 (Peace River South)

June 30, 2016

School District No. 59 (Peace River South)

June 30, 2016

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*NOTE - Statement 1, Statement 3, Statement 5, Schedule 1 and Schedules 4A - 4D are used for Financial Statement reporting only.

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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 2015/2016 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) Amended Annual Budget Bylaw for fiscal year 2015/2016.
3. The attached Statement 2 showing the estimated revenue and expense for the 2015/2016 fiscal year and the total budget bylaw amount of \$49,335,307 for the 2015/2016 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 2015/2016.

Read a first time the 24th day of June, 2015;

Read a second time the 24th day of June, 2015;

Read a third time, PASSED AND ADOPTED the 24th day of June, 2015;



Richard Powell, 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 2015/2016, adopted by the Board the 24th day of June, 2015.


Melissa Panoulis, Secretary Treasurer

School District No. 59 (Peace River South)

Annual Budget - Revenue and Expense

Year Ended June 30, 2016

	2016 Annual Budget	2015 Amended Annual Budget
Ministry Operating Grant Funded FTE's		
School-Age	3,525.750	3,525.750
Adult	1.125	1.125
Total Ministry Operating Grant Funded FTE's	3,526.875	3,526.875
Revenues	\$	\$
Provincial Grants		
Ministry of Education	45,456,676	43,828,850
Other	80,000	91,100
Tuition	40,980	78,592
Other Revenue	497,498	1,583,000
Rentals and Leases	160,000	133,910
Investment Income	140,000	120,000
Amortization of Deferred Capital Revenue	1,411,273	1,454,216
Total Revenue	47,786,427	47,289,668
Expenses		
Instruction	33,086,119	33,687,365
District Administration	1,818,701	1,816,769
Operations and Maintenance	10,264,907	9,520,144
Transportation and Housing	3,806,930	3,704,122
Total Expense	48,976,657	48,728,400
Net Revenue (Expense)	(1,190,230)	(1,438,732)
Budgeted Allocation (Retirement) of Surplus (Deficit)	1,075,201	1,643,344
Budgeted Surplus (Deficit), for the year	(115,029)	204,612
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)		382,372
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	(115,029)	(177,760)
Budgeted Surplus (Deficit), for the year	(115,029)	204,612

School District No. 59 (Peace River South)

Annual Budget - Revenue and Expense
Year Ended June 30, 2016

	2016 Annual Budget	2015 Amended Annual Budget
Budget Bylaw Amount		
Operating - Total Expense	43,281,467	43,031,610
Operating - Tangible Capital Assets Purchased	358,650	259,150
Operating - Reduction of Unfunded Employee Future Benefits		
Special Purpose Funds - Total Expense	2,231,418	3,098,295
Special Purpose Funds - Tangible Capital Assets Purchased		
Capital Fund - Total Expense	3,463,772	2,598,495
Capital Fund - Tangible Capital Assets Purchased from Local Capital		
Budgeted Retirement of Prior Year Deficits		
Total Budget Bylaw Amount	49,335,307	48,987,550

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. 59 (Peace River South)

Statement 4

Annual Budget - Changes in Net Financial Assets (Debt)

Year Ended June 30, 2016

	2016 Annual Budget	2015 Amended Annual Budget
	\$	\$
Surplus (Deficit) for the year	(1,190,230)	(1,438,732)
Effect of change in Tangible Capital Assets		
Acquisition of Tangible Capital Assets		
From Operating and Special Purpose Funds	(358,650)	(259,150)
From Deferred Capital Revenue		(465,889)
Total Acquisition of Tangible Capital Assets	(358,650)	(725,039)
Amortization of Tangible Capital Assets	1,884,952	1,891,126
Total Effect of change in Tangible Capital Assets	1,526,302	1,166,087
	-	-
(Increase) Decrease in Net Financial Assets (Debt)	336,072	(272,645)

School District No. 59 (Peace River South)

Schedule 2

Annual Budget - Operating Revenue and Expense
Year Ended June 30, 2016

	2016 Annual Budget	2015 Amended Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	41,686,438	41,148,186
Other	80,000	91,100
Tuition	40,980	78,592
Other Revenue	457,498	458,000
Rentals and Leases	160,000	133,910
Investment Income	140,000	120,000
Total Revenue	42,564,916	42,029,788
Expenses		
Instruction	31,354,759	30,911,696
District Administration	1,818,701	1,816,769
Operations and Maintenance	6,712,921	6,991,208
Transportation and Housing	3,395,086	3,311,937
Total Expense	43,281,467	43,031,610
Net Revenue (Expense)	(716,551)	(1,001,822)
Budgeted Prior Year Surplus Appropriation	1,075,201	1,643,344
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased	(358,650)	(259,150)
Total Net Transfers	(358,650)	(259,150)
Budgeted Surplus (Deficit), for the year	-	382,372

School District No. 59 (Peace River South)

Schedule 2A

Annual Budget - Schedule of Operating Revenue by Source
Year Ended June 30, 2016

	2016 Annual Budget	2015 Amended Annual Budget
	\$	\$
Provincial Grants - Ministry of Education		
Operating Grant, Ministry of Education	40,578,543	40,498,572
Strike Savings Recovery		(1,171,517)
Other Ministry of Education Grants		
Pay Equity	944,395	944,395
Labour Settlement Funding		697,128
Carbon Tax Reimbursement	105,000	105,000
Miscellaneous	8,500	8,500
LNG Grant	50,000	66,108
Total Provincial Grants - Ministry of Education	41,686,438	41,148,186
Provincial Grants - Other	80,000	91,100
Tuition		
Offshore Tuition Fees	40,980	78,592
Total Tuition	40,980	78,592
Other Revenues		
Miscellaneous		
Seconded Staff Recoveries	74,000	74,000
Swim Grant	10,000	10,000
Substitute Staff Recoveries	90,000	90,000
Miscellaneous	124,498	125,000
BC Hydro Energy Program	114,000	114,000
Bus Charges	45,000	45,000
Total Other Revenue	457,498	458,000
Rentals and Leases	160,000	133,910
Investment Income	140,000	120,000
Total Operating Revenue	42,564,916	42,029,788

School District No. 59 (Peace River South)

Schedule 2B

Annual Budget - Schedule of Operating Expense by Source
Year Ended June 30, 2016

	2016 Annual Budget	2015 Amended Annual Budget
	\$	\$
Salaries		
Teachers	14,200,274	13,427,644
Principals and Vice Principals	3,342,486	3,761,955
Educational Assistants	2,307,528	2,367,459
Support Staff	5,218,955	5,333,823
Other Professionals	1,315,675	1,179,057
Substitutes	1,637,879	1,579,427
Total Salaries	28,022,797	27,649,365
Employee Benefits	7,457,674	7,349,035
Total Salaries and Benefits	35,480,471	34,998,400
Services and Supplies		
Services	1,651,517	1,943,778
Student Transportation	1,047,664	1,078,809
Professional Development and Travel	589,876	630,410
Rentals and Leases	21,300	23,600
Dues and Fees	367,565	369,813
Insurance	179,450	179,650
Supplies	2,737,624	2,606,150
Utilities	1,206,000	1,201,000
Total Services and Supplies	7,800,996	8,033,210
Total Operating Expense	43,281,467	43,031,610

School District No. 59 (Peace River South)

Schedule 2C

Annual Budget - Operating Expense by Function, Program and Object
Year Ended June 30, 2016

	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	11,745,168	1,089,209	125,022	460,165	122,828	1,060,328	14,602,720
1.03 Career Programs	64,444			35,403	70,077	6,214	176,138
1.07 Library Services	198,858	42,418	99,296			15,754	356,326
1.08 Counselling	473,963					13,625	510,722
1.10 Special Education	1,257,166	279,590	1,759,361	117,738	35,606	166,155	3,615,616
1.30 English Language Learning	25,701		25,801			1,446	52,948
1.31 Aboriginal Education	407,749	239,646	279,625	87,666	5,100	10,000	1,029,786
1.41 School Administration	27,225	1,478,288		551,565		88,791	2,145,869
1.62 Off Shore Students							
Total Function 1	14,200,274	3,129,151	2,289,105	1,252,537	256,745	1,362,313	22,490,125
4 District Administration							
4.11 Educational Administration		213,335		15,874	192,907		422,116
4.40 School District Governance					105,745		105,745
4.41 Business Administration				142,029	443,951		585,980
Total Function 4	-	213,335	-	157,903	742,603	-	1,113,841
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration				43,611	235,955	2,000	281,566
5.50 Maintenance Operations				2,167,741		189,756	2,357,497
5.52 Maintenance of Grounds				566,016			566,016
5.56 Utilities							
Total Function 5	-	-	-	2,777,368	235,955	191,756	3,205,079
7 Transportation and Housing							
7.41 Transportation and Housing Administration				44,179	80,372		124,551
7.70 Student Transportation			18,423	986,968		83,810	1,089,201
Total Function 7	-	-	18,423	1,031,147	80,372	83,810	1,213,752
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	14,200,274	3,342,486	2,307,528	5,218,955	1,315,675	1,637,879	28,022,797

School District No. 59 (Peace River South)

Annual Budget - Operating Expense by Function, Program and Object
Year Ended June 30, 2016

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2016 Annual Budget	2015 Amended Annual Budget
	\$	\$	\$	\$	\$	\$
1 Instruction						
1.02 Regular Instruction	14,602,720	3,904,479	18,507,199	1,722,371	20,229,570	19,661,455
1.03 Career Programs	176,138	48,274	224,412	220,807	445,219	540,339
1.07 Library Services	356,326	100,329	456,655	33,257	489,912	536,713
1.08 Counselling	510,722	127,291	638,013	15,100	653,113	716,014
1.10 Special Education	3,615,616	1,082,963	4,698,579	221,993	4,920,572	4,738,283
1.30 English Language Learning	52,948	16,001	68,949	30,313	99,262	82,698
1.31 Aboriginal Education	1,029,786	268,568	1,298,354	86,111	1,384,465	1,451,079
1.41 School Administration	2,145,869	498,139	2,644,008	212,638	2,856,646	2,908,915
1.62 Off Shore Students	-	-	-	276,000	276,000	276,000
Total Function 1	22,490,125	6,046,044	28,536,169	2,818,590	31,354,759	30,911,696
4 District Administration						
4.11 Educational Administration	422,116	96,724	518,840	75,700	594,540	695,219
4.40 School District Governance	105,745	2,919	108,664	91,600	200,264	212,106
4.41 Business Administration	585,980	136,877	722,857	301,040	1,023,897	909,444
Total Function 4	1,113,841	236,520	1,350,361	468,340	1,818,701	1,816,769
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	281,566	68,171	349,737	222,400	572,137	492,080
5.50 Maintenance Operations	2,357,497	603,600	2,961,097	1,116,528	4,077,625	4,434,661
5.52 Maintenance of Grounds	566,016	134,143	700,159	157,000	857,159	863,467
5.56 Utilities	-	-	-	1,206,000	1,206,000	1,201,000
Total Function 5	3,205,079	805,914	4,010,993	2,701,928	6,712,921	6,991,208
7 Transportation and Housing						
7.41 Transportation and Housing Administration	124,551	30,107	154,658	45,100	199,758	198,454
7.70 Student Transportation	1,089,201	339,089	1,428,290	1,767,038	3,195,328	3,113,483
Total Function 7	1,213,752	369,196	1,582,948	1,812,138	3,395,086	3,311,937
9 Debt Services						
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	28,022,797	7,457,674	35,480,471	7,800,996	43,281,467	43,031,610

School District No. 59 (Peace River South)

Schedule 3

Annual Budget - Special Purpose Revenue and Expense
Year Ended June 30, 2016

	2016	2015 Amended
	Annual Budget	Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	2,191,418	1,973,295
Other Revenue	40,000	1,125,000
Total Revenue	2,231,418	3,098,295
Expenses		
Instruction	1,731,360	2,775,669
Operations and Maintenance	500,058	322,626
Total Expense	2,231,418	3,098,295
Budgeted Surplus (Deficit), for the year	-	-

School District No. 59 (Peace River South)

Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2016

	Annual Facility Grant	Learning Improvement Fund	Aboriginal Education Technology	Special Education Equipment	Special Education Technology	Strong Start	Ready, Set, Learn	OLEP	CommunityLINK
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	190,000		10,000	14,000					
Add: Restricted Grants									
Provincial Grants - Ministry of Education	310,058	851,713		5,637	110,791	192,000	39,200	111,000	357,019
Other	310,058	851,713	-	5,637	110,791	192,000	39,200	111,000	357,019
Less: Allocated to Revenue	500,058	851,713	10,000	19,637	110,791	192,000	39,200	111,000	357,019
Deferred Revenue, end of year	-	-	-	-	-	-	-	-	-
Revenues	500,058	851,713	10,000	19,637	110,791	192,000	39,200	111,000	357,019
Provincial Grants - Ministry of Education	500,058	851,713	10,000	19,637	110,791	192,000	39,200	111,000	357,019
Other Revenue									
Expenses									
Salaries									
Teachers		546,557			82,475			31,226	23,464
Educational Assistants		129,333						20,985	165,279
Support Staff						127,178			26,565
Other Professionals						2,967	8,901		12,186
Substitutes							11,700		
Employee Benefits		675,890			82,475	130,145	20,601	52,211	227,494
Services and Supplies	500,058	175,823	10,000	19,637	20,246	49,995	4,625	14,501	70,746
	500,058	851,713	10,000	19,637	110,791	192,000	39,200	111,000	357,019
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 59 (Peace River South)

Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2016

	Attendance Support and Wellness	Early Learning	TOTAL
	\$	\$	\$
Deferred Revenue, beginning of year	25,000	60,000	299,000
Add: Restricted Grants			
Provincial Grants - Ministry of Education		30,000	1,977,418
Other	-	30,000	2,007,418
Less: Allocated to Revenue	-	40,000	2,231,418
Deferred Revenue, end of year	25,000	50,000	75,000
Revenues			
Provincial Grants - Ministry of Education		40,000	2,191,418
Other Revenue	-	40,000	40,000
			2,231,418
Expenses			
Salaries			
Teachers			683,722
Educational Assistants			315,597
Support Staff			153,743
Other Professionals			24,054
Substitutes			11,700
			1,188,816
Employee Benefits			335,936
Services and Supplies		40,000	706,666
		40,000	2,231,418
Net Revenue (Expense)	-	-	-

School District No. 59 (Peace River South)

Schedule 4

Annual Budget - Capital Revenue and Expense
Year Ended June 30, 2016

	2016 Annual Budget			2015 Amended Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
Revenues				
Provincial Grants				
Ministry of Education	1,578,820		1,578,820	707,369
Amortization of Deferred Capital Revenue	1,411,273		1,411,273	1,454,216
Total Revenue	2,990,093	-	2,990,093	2,161,585
Expenses				
Operations and Maintenance	1,578,820		1,578,820	707,369
Amortization of Tangible Capital Assets				
Operations and Maintenance	1,473,108		1,473,108	1,498,941
Transportation and Housing	411,844		411,844	392,185
Total Expense	3,463,772	-	3,463,772	2,598,495
Net Revenue (Expense)	(473,679)	-	(473,679)	(436,910)
Net Transfers (to) from other funds				
Tangible Capital Assets Purchased	358,650		358,650	259,150
Total Net Transfers	358,650	-	358,650	259,150
Other Adjustments to Fund Balances				
Total Other Adjustments to Fund Balances	-	-	-	-
Budgeted Surplus (Deficit), for the year	(115,029)	-	(115,029)	(177,760)