

Annual Budget

**School District No. 59 (Peace River South)**

June 30, 2018

# School District No. 59 (Peace River South)

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. 59 (Peace River South) (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. 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 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 \$52,381,897 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 21st day of June, 2017;

Read a second time the 21st day of June, 2017;

Read a third time, PASSED AND ADOPTED the 21st day of June, 2017;



Tamara Ziemer, Chairperson of the Board



Candace Clouthier, Acting Secretary Treasurer

I HEREBY CERTIFY this to be a true original of School District No. 59 (Peace River South) Annual Budget Bylaw 2017/2018, adopted by the Board the 21st day of June, 2017.



Candace Clouthier, Acting Secretary Treasurer

# School District No. 59 (Peace River South)

Statement 2

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	3,406,000	3,527,125
Adult	3,000	3,625
<b>Total Ministry Operating Grant Funded FTE's</b>	<b>3,409,000</b>	<b>3,530,750</b>
<b>Revenues</b>	<b>\$</b>	<b>\$</b>
Provincial Grants		
Ministry of Education	47,358,387	44,949,304
Other	168,000	168,000
Tuition	35,000	40,584
Other Revenue	1,627,300	1,709,300
Rentals and Leases	170,354	170,354
Investment Income	130,000	140,000
Amortization of Deferred Capital Revenue	1,463,711	1,416,829
<b>Total Revenue</b>	<b>50,952,752</b>	<b>48,594,371</b>
<b>Expenses</b>		
Instruction	36,228,741	34,650,902
District Administration	1,994,091	1,765,830
Operations and Maintenance	10,003,320	9,657,248
Transportation and Housing	3,724,245	3,638,248
<b>Total Expense</b>	<b>51,950,397</b>	<b>49,712,228</b>
<b>Net Revenue (Expense)</b>	<b>(997,645)</b>	<b>(1,117,857)</b>
<b>Budgeted Allocation (Retirement) of Surplus (Deficit)</b>	<b>983,175</b>	<b>1,142,713</b>
<b>Budgeted Surplus (Deficit), for the year</b>	<b>(14,470)</b>	<b>24,856</b>
<b>Budgeted Surplus (Deficit), for the year comprised of:</b>		
Operating Fund Surplus (Deficit)		108,400
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	(14,470)	(83,544)
<b>Budgeted Surplus (Deficit), for the year</b>	<b>(14,470)</b>	<b>24,856</b>

# School District No. 59 (Peace River South)

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	43,080,481	43,567,716
Operating - Tangible Capital Assets Purchased	431,500	334,650
Special Purpose Funds - Total Expense	5,902,208	3,227,140
Capital Fund - Total Expense	2,967,708	2,917,372
<b>Total Budget Bylaw Amount</b>	<b>52,381,897</b>	<b>50,046,878</b>

Approved by the Board



Signature of the Chairperson of the Board of Education

June 21, 2017  
Date Signed



Signature of the Superintendent

June 21, 2017  
Date Signed



Signature of the Secretary Treasurer

June 21, 2017  
Date Signed

# School District No. 59 (Peace River South)

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>(997,645)</u>	<u>(1,117,857)</u>
<b>Effect of change in Tangible Capital Assets</b>		
Acquisition of Tangible Capital Assets		
From Operating and Special Purpose Funds	(431,500)	(334,650)
From Deferred Capital Revenue	<u>(2,136,025)</u>	
<b>Total Acquisition of Tangible Capital Assets</b>	<u>(2,567,525)</u>	<u>(334,650)</u>
Amortization of Tangible Capital Assets	<u>1,909,681</u>	1,835,023
<b>Total Effect of change in Tangible Capital Assets</b>	<u>(657,844)</u>	<u>1,500,373</u>
	<u>-</u>	<u>-</u>
<b>(Increase) Decrease in Net Financial Assets (Debt)</b>	<u><u>(1,655,489)</u></u>	<u><u>382,516</u></u>

# School District No. 59 (Peace River South)

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	41,471,152	41,754,815
Other	168,000	168,000
Tuition	35,000	40,584
Other Revenue	554,300	594,300
Rentals and Leases	170,354	170,354
Investment Income	130,000	140,000
<b>Total Revenue</b>	<b>42,528,806</b>	<b>42,868,053</b>
<b>Expenses</b>		
Instruction	30,812,268	31,887,110
District Administration	1,994,091	1,765,830
Operations and Maintenance	6,966,361	6,657,698
Transportation and Housing	3,307,761	3,257,078
<b>Total Expense</b>	<b>43,080,481</b>	<b>43,567,716</b>
<b>Net Revenue (Expense)</b>	<b>(551,675)</b>	<b>(699,663)</b>
<b>Budgeted Prior Year Surplus Appropriation</b>	<b>983,175</b>	<b>1,142,713</b>
<b>Net Transfers (to) from other funds</b>		
Tangible Capital Assets Purchased	(431,500)	(334,650)
<b>Total Net Transfers</b>	<b>(431,500)</b>	<b>(334,650)</b>
<b>Budgeted Surplus (Deficit), for the year</b>	<b>-</b>	<b>108,400</b>

# School District No. 59 (Peace River South)

Schedule 2A

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	39,776,971	40,060,134
Other Ministry of Education Grants		
Pay Equity	944,395	944,395
Transportation Supplement	441,458	441,458
Carbon Tax Grant	95,000	95,000
Return of Administrative Savings	205,328	205,328
Miscellaneous	8,000	8,500
<b>Total Provincial Grants - Ministry of Education</b>	<b>41,471,152</b>	<b>41,754,815</b>
<b>Provincial Grants - Other</b>	<b>168,000</b>	<b>168,000</b>
<b>Tuition</b>		
International and Out of Province Students	35,000	40,584
<b>Total Tuition</b>	<b>35,000</b>	<b>40,584</b>
<b>Other Revenues</b>		
Miscellaneous		
Seconded Staff Recoveries	181,000	181,000
Swim Grant	10,000	10,000
Substitute Staff Recoveries	130,000	130,000
Miscellaneous	173,300	203,300
Energy Program Recoveries	15,000	25,000
Bus Charges	45,000	45,000
<b>Total Other Revenue</b>	<b>554,300</b>	<b>594,300</b>
<b>Rentals and Leases</b>	<b>170,354</b>	<b>170,354</b>
<b>Investment Income</b>	<b>130,000</b>	<b>140,000</b>
<b>Total Operating Revenue</b>	<b>42,528,806</b>	<b>42,868,053</b>



**School District No. 59 (Peace River South)**

Schedule 2B

Annual Budget - Schedule of Operating Expense by Object  
Year Ended June 30, 2018

	2018 Annual Budget	2017 Amended Annual Budget
	\$	\$
<b>Salaries</b>		
Teachers	14,577,322	14,377,360
Principals and Vice Principals	3,117,517	3,333,697
Educational Assistants	2,262,645	2,399,398
Support Staff	5,563,636	5,434,572
Other Professionals	1,609,118	1,330,458
Substitutes	1,855,336	1,615,508
<b>Total Salaries</b>	<b>28,985,574</b>	<b>28,490,993</b>
<b>Employee Benefits</b>	<b>6,821,314</b>	<b>7,174,907</b>
<b>Total Salaries and Benefits</b>	<b>35,806,888</b>	<b>35,665,900</b>
<b>Services and Supplies</b>		
Services	1,582,635	1,620,581
Student Transportation	1,050,417	1,082,606
Professional Development and Travel	436,887	565,488
Rentals and Leases	23,000	20,500
Dues and Fees	333,844	325,565
Insurance	168,625	175,350
Supplies	2,287,556	2,904,726
Utilities	1,390,629	1,207,000
<b>Total Services and Supplies</b>	<b>7,273,593</b>	<b>7,901,816</b>
<b>Total Operating Expense</b>	<b>43,080,481</b>	<b>43,567,716</b>

# School District No. 59 (Peace River South)

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	11,967,960	829,172	199,845	485,281	154,359	1,204,289	14,840,906
1.03 Career Programs	44,888	53,435			92,966	5,975	197,264
1.07 Library Services	182,385		115,102			19,976	317,463
1.08 Counselling	486,595			62,408	23,354	17,569	589,926
1.10 Special Education	1,404,657	110,654	1,653,193	149,864	30,543	173,570	3,522,481
1.30 English Language Learning	18,168		27,972			6,360	52,500
1.31 Aboriginal Education	452,524	194,816	247,830	91,444	5,359	10,000	1,001,973
1.41 School Administration	20,145	1,725,128		577,497		83,757	2,406,527
1.62 International and Out of Province Students							-
<b>Total Function 1</b>	<b>14,577,322</b>	<b>2,913,205</b>	<b>2,243,942</b>	<b>1,366,494</b>	<b>306,581</b>	<b>1,521,496</b>	<b>22,929,040</b>
<b>4 District Administration</b>							
4.11 Educational Administration		204,312		16,349	386,634	2,000	609,295
4.40 School District Governance					109,919		109,919
4.41 Business Administration				146,275	442,955		589,230
<b>Total Function 4</b>	<b>-</b>	<b>204,312</b>	<b>-</b>	<b>162,624</b>	<b>939,508</b>	<b>2,000</b>	<b>1,308,444</b>
<b>5 Operations and Maintenance</b>							
5.41 Operations and Maintenance Administration				44,467	265,532	2,000	311,999
5.50 Maintenance Operations				2,425,683		244,333	2,670,016
5.52 Maintenance of Grounds				452,254			452,254
5.56 Utilities							-
<b>Total Function 5</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,922,404</b>	<b>265,532</b>	<b>246,333</b>	<b>3,434,269</b>
<b>7 Transportation and Housing</b>							
7.41 Transportation and Housing Administration				45,047	97,497		142,544
7.70 Student Transportation			18,703	1,067,067		85,507	1,171,277
<b>Total Function 7</b>	<b>-</b>	<b>-</b>	<b>18,703</b>	<b>1,112,114</b>	<b>97,497</b>	<b>85,507</b>	<b>1,313,821</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>14,577,322</b>	<b>3,117,517</b>	<b>2,262,645</b>	<b>5,563,636</b>	<b>1,609,118</b>	<b>1,855,336</b>	<b>28,985,574</b>

**School District No. 59 (Peace River South)**  
 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	14,840,906	3,354,370	18,195,276	1,516,339	19,711,615	20,141,324
1.03 Career Programs	197,264	47,567	244,831	167,208	412,039	604,531
1.07 Library Services	317,463	83,156	400,619	30,766	431,385	527,151
1.08 Counseling	589,926	130,412	720,338	16,800	737,138	747,905
1.10 Special Education	3,522,481	977,689	4,500,170	238,898	4,739,068	5,126,213
1.30 English Language Learning	52,500	14,441	66,941	67,314	134,255	122,722
1.31 Aboriginal Education	1,001,973	252,293	1,254,266	89,500	1,343,766	1,342,600
1.41 School Administration	2,406,527	540,286	2,946,813	119,849	3,066,662	3,038,324
1.62 International and Out of Province Students	-	-	-	236,340	236,340	236,340
<b>Total Function 1</b>	<b>22,929,040</b>	<b>5,400,214</b>	<b>28,329,254</b>	<b>2,483,014</b>	<b>30,812,268</b>	<b>31,887,110</b>
<b>4 District Administration</b>						
4.11 Educational Administration	609,295	121,074	730,369	68,150	798,519	629,288
4.40 School District Governance	109,919	3,045	112,964	80,450	193,414	196,925
4.41 Business Administration	589,230	130,078	719,308	282,850	1,002,158	939,617
<b>Total Function 4</b>	<b>1,308,444</b>	<b>254,197</b>	<b>1,562,641</b>	<b>431,450</b>	<b>1,994,091</b>	<b>1,765,830</b>
<b>5 Operations and Maintenance</b>						
5.41 Operations and Maintenance Administration	311,999	67,598	379,597	220,850	600,447	610,715
5.50 Maintenance Operations	2,670,016	631,825	3,301,841	960,700	4,262,541	3,972,646
5.52 Maintenance of Grounds	452,254	103,990	556,244	156,500	712,744	867,337
5.56 Utilities	-	-	-	1,390,629	1,390,629	1,207,000
<b>Total Function 5</b>	<b>3,434,269</b>	<b>803,413</b>	<b>4,237,682</b>	<b>2,728,679</b>	<b>6,966,361</b>	<b>6,657,698</b>
<b>7 Transportation and Housing</b>						
7.41 Transportation and Housing Administration	142,544	32,219	174,763	46,800	221,563	194,599
7.70 Student Transportation	1,171,277	331,271	1,502,548	1,583,650	3,086,198	3,062,479
<b>Total Function 7</b>	<b>1,313,821</b>	<b>363,490</b>	<b>1,677,311</b>	<b>1,630,450</b>	<b>3,307,761</b>	<b>3,257,078</b>
<b>9 Debt Services</b>						
<b>Total Function 9</b>	-	-	-	-	-	-
<b>Total Functions 1 - 9</b>	<b>28,985,574</b>	<b>6,821,314</b>	<b>35,806,888</b>	<b>7,273,593</b>	<b>43,080,481</b>	<b>43,567,716</b>

# School District No. 59 (Peace River South)

Schedule 3

Annual Budget - Special Purpose Revenue and Expense

Year Ended June 30, 2018

	<b>2018</b>	2017 Amended
	<b>Annual Budget</b>	Annual Budget
	\$	\$
<b>Revenues</b>		
Provincial Grants		
Ministry of Education	<b>4,829,208</b>	2,112,140
Other Revenue	<b>1,073,000</b>	1,115,000
<b>Total Revenue</b>	<b>5,902,208</b>	3,227,140
<b>Expenses</b>		
Instruction	<b>5,416,473</b>	2,763,792
Operations and Maintenance	<b>485,735</b>	463,348
<b>Total Expense</b>	<b>5,902,208</b>	3,227,140
<b>Budgeted Surplus (Deficit), for the year</b>	<b>-</b>	-

# School District No. 59 (Peace River South)

Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2018

	Annual Facility Grant	Learning Improvement Fund	Aboriginal Education Technology	Special Education Equipment	Service Delivery Transformation	School Generated Funds	Strong Start	Ready, Set, Learn	OLEP
	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Deferred Revenue, beginning of year</b>	200,000	25,000	9,658	11,274	25,000	402,500	-	-	-
<b>Add: Restricted Grants</b>									
Provincial Grants - Ministry of Education	285,735	159,551	-	-	-	1,015,000	192,000	39,200	111,000
Other	285,735	159,551	-	-	-	1,015,000	192,000	39,200	111,000
<b>Less: Allocated to Revenue</b>	485,735	184,551	9,658	5,000	25,000	1,043,000	192,000	39,200	111,000
<b>Deferred Revenue, end of year</b>	-	-	-	6,274	-	374,500	-	-	-
<b>Revenues</b>	485,735	184,551	9,658	5,000	25,000	1,043,000	192,000	39,200	111,000
Provincial Grants - Ministry of Education	485,735	184,551	9,658	5,000	25,000	1,043,000	192,000	39,200	111,000
Other Revenue	-	-	-	-	-	-	-	-	-
<b>Expenses</b>									
Salaries									
Teachers		20,375							30,197
Educational Assistants		120,986							27,489
Support Staff							125,840		
Other Professionals							10,391	9,446	
Substitutes		141,361					136,231	21,146	68,221
Employee Benefits		43,190					43,643	4,417	17,260
Services and Supplies	485,735		9,658	5,000	25,000	1,043,000	12,126	13,637	25,519
	485,735	184,551	9,658	5,000	25,000	1,043,000	192,000	39,200	111,000
<b>Net Revenue (Expense)</b>	-	-	-	-	-	-	-	-	-

**School District No. 59 (Peace River South)**

Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2018

	CommunityLINK	Coding and Curriculum Implementation	Priority Measures	Classroom Enhancement Fund	Early Learning	TOTAL
	\$	\$	\$	\$	\$	\$
<b>Deferred Revenue, beginning of year</b>	67,000	55,067	83,573	-	34,000	913,072
<b>Add:</b> Restricted Grants						
Provincial Grants - Ministry of Education	361,243			3,318,794		4,467,523
Other	361,243			3,318,794		5,482,523
<b>Less: Allocated to Revenue</b>	428,203	55,067	83,573	3,210,221	30,000	5,902,208
<b>Deferred Revenue, end of year</b>	40	-	-	108,573	4,000	493,387
<b>Revenues</b>						
Provincial Grants - Ministry of Education	428,203	55,067	83,573	3,210,221	30,000	4,829,208
Other Revenue	428,203	55,067	83,573	3,210,221	30,000	1,073,000
<b>Expenses</b>						
Salaries						
Teachers	4,605		68,112	2,230,660		2,353,949
Educational Assistants	219,795					368,270
Support Staff	27,123		29,182			182,145
Other Professionals	14,107					33,944
Substitutes		17,200		148,011		187,446
Employee Benefits	265,630	17,200	68,112	2,407,853		3,125,754
Services and Supplies	76,083	2,801	15,461	538,962		741,817
	86,490	35,066		263,406	30,000	2,034,637
	428,203	55,067	83,573	3,210,221	30,000	5,902,208
<b>Net Revenue (Expense)</b>	-	-	-	-	-	-

# School District No. 59 (Peace River South)

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>				
Provincial Grants				
Ministry of Education	1,058,027		1,058,027	1,082,349
Amortization of Deferred Capital Revenue	1,463,711		1,463,711	1,416,829
<b>Total Revenue</b>	<b>2,521,738</b>	-	<b>2,521,738</b>	<b>2,499,178</b>
<b>Expenses</b>				
Operations and Maintenance	1,058,027		1,058,027	1,082,349
Amortization of Tangible Capital Assets				
Operations and Maintenance	1,493,197		1,493,197	1,453,853
Transportation and Housing	416,484		416,484	381,170
<b>Total Expense</b>	<b>2,967,708</b>	-	<b>2,967,708</b>	<b>2,917,372</b>
<b>Net Revenue (Expense)</b>	<b>(445,970)</b>	-	<b>(445,970)</b>	<b>(418,194)</b>
<b>Net Transfers (to) from other funds</b>				
Tangible Capital Assets Purchased	431,500		431,500	334,650
<b>Total Net Transfers</b>	<b>431,500</b>	-	<b>431,500</b>	<b>334,650</b>
<b>Other Adjustments to Fund Balances</b>				
<b>Total Other Adjustments to Fund Balances</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Budgeted Surplus (Deficit), for the year</b>	<b>(14,470)</b>	-	<b>(14,470)</b>	<b>(83,544)</b>