

Annual Budget

School District No. 59 (Peace River South)

June 30, 2020

School District No. 59 (Peace River South)

June 30, 2020

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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 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. 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 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 \$53,731,997 for the 2019/2020 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 2019/2020.

Read a first time the 19th day of June, 2019;

Read a second time the 19th day of June, 2019;

Read a third time, PASSED AND ADOPTED the 19th day of June, 2019;



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 2019/2020 adopted by the Board the 19th day of June, 2019.



Melissa Panoulis, Secretary Treasurer

School District No. 59 (Peace River South)

Annual Budget - Revenue and Expense

Year Ended June 30, 2020

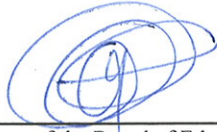
	2020 Annual Budget	2019 Amended Annual Budget
Ministry Operating Grant Funded FTE's		
School-Age	3,590,000	3,645,750
Total Ministry Operating Grant Funded FTE's	3,590,000	3,645,750
Revenues	\$	\$
Provincial Grants		
Ministry of Education	47,423,839	47,070,946
Other	279,460	281,150
Tuition	32,673	32,673
Other Revenue	1,180,000	1,895,300
Rentals and Leases	155,000	166,500
Investment Income	227,549	202,549
Amortization of Deferred Capital Revenue	1,531,097	1,515,831
Total Revenue	50,829,618	51,164,949
Expenses		
Instruction	36,711,165	37,156,045
District Administration	1,973,768	1,999,023
Operations and Maintenance	9,965,377	9,854,108
Transportation and Housing	3,887,548	3,860,783
Total Expense	52,537,858	52,869,959
Net Revenue (Expense)	(1,708,240)	(1,705,010)
Budgeted Allocation (Retirement) of Surplus (Deficit)	2,473,635	1,713,620
Budgeted Surplus (Deficit), for the year	765,395	8,610
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	765,395	8,610
Budgeted Surplus (Deficit), for the year	765,395	8,610

School District No. 59 (Peace River South)

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

	2020 Annual Budget	2019 Amended Annual Budget
Budget Bylaw Amount		
Operating - Total Expense	44,960,303	44,083,357
Operating - Tangible Capital Assets Purchased	1,194,139	440,221
Special Purpose Funds - Total Expense	4,496,332	5,717,778
Capital Fund - Total Expense	3,081,223	3,068,824
Total Budget Bylaw Amount	53,731,997	53,310,180

Approved by the Board



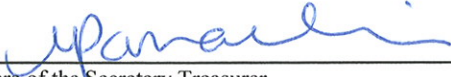
Signature of the Chairperson of the Board of Education

June 19, 2019
Date Signed



Signature of the Superintendent

June 19, 2019
Date Signed



Signature of the Secretary Treasurer

June 19, 2019
Date Signed

School District No. 59 (Peace River South)

Annual Budget - Changes in Net Financial Assets (Debt)

Year Ended June 30, 2020

	2020 Annual Budget	2019 Amended Annual Budget
	\$	\$
Surplus (Deficit) for the year	<u>(1,708,240)</u>	<u>(1,705,010)</u>
Effect of change in Tangible Capital Assets		
Acquisition of Tangible Capital Assets		
From Operating and Special Purpose Funds	(1,194,139)	(440,221)
From Deferred Capital Revenue	<u>(2,109,640)</u>	<u>(2,496,375)</u>
Total Acquisition of Tangible Capital Assets	<u>(3,303,779)</u>	<u>(2,936,596)</u>
Amortization of Tangible Capital Assets	<u>1,962,390</u>	<u>1,949,991</u>
Total Effect of change in Tangible Capital Assets	<u>(1,341,389)</u>	<u>(986,605)</u>
	<u>-</u>	<u>-</u>
(Increase) Decrease in Net Financial Assets (Debt)	<u><u>(3,049,629)</u></u>	<u><u>(2,691,615)</u></u>

School District No. 59 (Peace River South)

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

	2020 Annual Budget	2019 Amended Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	42,491,174	41,581,835
Other	279,460	281,150
Tuition	32,673	32,673
Other Revenue	497,500	547,800
Rentals and Leases	155,000	166,500
Investment Income	225,000	200,000
Total Revenue	<u>43,680,807</u>	<u>42,809,958</u>
Expenses		
Instruction	32,500,568	31,943,643
District Administration	1,973,768	1,999,023
Operations and Maintenance	6,974,476	6,694,838
Transportation and Housing	3,511,491	3,445,853
Total Expense	<u>44,960,303</u>	<u>44,083,357</u>
Net Revenue (Expense)	<u>(1,279,496)</u>	<u>(1,273,399)</u>
Budgeted Prior Year Surplus Appropriation	<u>2,473,635</u>	<u>1,713,620</u>
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased	(1,194,139)	(440,221)
Total Net Transfers	<u>(1,194,139)</u>	<u>(440,221)</u>
Budgeted Surplus (Deficit), for the year	<u>-</u>	<u>-</u>

School District No. 59 (Peace River South)

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

	2020 Annual Budget	2019 Amended Annual Budget
	\$	\$
Provincial Grants - Ministry of Education		
Operating Grant, Ministry of Education	40,679,084	40,057,795
Other Ministry of Education Grants		
Pay Equity	944,395	944,395
Transportation Supplement	441,458	441,458
Carbon Tax Grant	95,000	95,000
FSA Marker Grant	8,187	8,187
Early Action Initiative		35,000
Employer Health Tax	323,050	
Total Provincial Grants - Ministry of Education	<u>42,491,174</u>	<u>41,581,835</u>
Provincial Grants - Other	<u>279,460</u>	<u>281,150</u>
Tuition		
International and Out of Province Students	32,673	32,673
Total Tuition	<u>32,673</u>	<u>32,673</u>
Other Revenues		
Miscellaneous		
Seconded Staff Recoveries	135,000	195,300
Swim Grant	10,000	10,000
Substitute Staff Recoveries	120,000	110,000
Miscellaneous	182,500	182,500
Bus Charges	50,000	50,000
Total Other Revenue	<u>497,500</u>	<u>547,800</u>
Rentals and Leases	<u>155,000</u>	<u>166,500</u>
Investment Income	<u>225,000</u>	<u>200,000</u>
Total Operating Revenue	<u><u>43,680,807</u></u>	<u><u>42,809,958</u></u>

School District No. 59 (Peace River South)Annual Budget - Schedule of Operating Expense by Object
Year Ended June 30, 2020

	2020 Annual Budget	2019 Amended Annual Budget
	\$	\$
Salaries		
Teachers	15,291,215	15,153,191
Principals and Vice Principals	3,615,513	3,230,095
Educational Assistants	2,839,487	2,860,556
Support Staff	5,622,798	5,381,885
Other Professionals	1,504,475	1,473,623
Substitutes	1,245,619	1,059,158
Total Salaries	30,119,107	29,158,508
Employee Benefits	7,370,793	7,270,983
Total Salaries and Benefits	37,489,900	36,429,491
Services and Supplies		
Services	1,538,759	1,677,190
Student Transportation	1,095,931	1,093,810
Professional Development and Travel	417,369	435,430
Rentals and Leases	25,000	23,000
Dues and Fees	314,839	323,249
Insurance	182,950	182,300
Supplies	2,470,975	2,530,307
Utilities	1,424,580	1,388,580
Total Services and Supplies	7,470,403	7,653,866
Total Operating Expense	44,960,303	44,083,357

School District No. 59 (Peace River South)

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
	\$	\$	\$	\$	\$	\$	\$
I Instruction							
1.02 Regular Instruction	12,597,752	1,060,796	41,973	560,183	147,869	582,122	14,990,695
1.03 Career Programs	67,782	138,716			108,534	4,318	319,350
1.07 Library Services	194,024		132,333			17,208	343,565
1.08 Counselling	524,629			64,592	24,330	14,684	628,235
1.10 Special Education	1,350,699		2,305,811	82,884	83,264	221,006	4,043,664
1.30 English Language Learning	34,600		53,997			3,604	92,201
1.31 Aboriginal Education	507,179	320,150	284,674	112,291	5,466	5,000	1,234,760
1.41 School Administration	14,550	1,762,966		565,304		84,959	2,427,779
1.62 International and Out of Province Students							
Total Function 1	15,291,215	3,282,628	2,818,788	1,385,254	369,463	932,901	24,080,249
4 District Administration							
4.11 Educational Administration		332,885		16,923	160,131	2,000	511,939
4.40 School District Governance					118,521		118,521
4.41 Business Administration				148,333	490,994		639,327
Total Function 4	-	332,885	-	165,256	769,646	2,000	1,269,787
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration				46,014	277,899	1,000	324,913
5.50 Maintenance Operations				2,454,651		221,268	2,675,919
5.52 Maintenance of Grounds				422,438			422,438
5.56 Utilities							
Total Function 5	-	-	-	2,923,103	277,899	222,268	3,423,270
7 Transportation and Housing							
7.41 Transportation and Housing Administration				49,226	87,467		136,693
7.70 Student Transportation			20,699	1,099,959		88,450	1,209,108
Total Function 7	-	-	20,699	1,149,185	87,467	88,450	1,345,801
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	15,291,215	3,615,513	2,839,487	5,622,798	1,504,475	1,245,619	30,119,107

School District No. 59 (Peace River South)

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 Annual Budget	2019 Amended Annual Budget
	\$	\$	\$	\$	\$	\$
1 Instruction						
1.02 Regular Instruction	14,990,695	3,624,869	18,615,564	1,604,935	20,220,499	19,857,303
1.03 Career Programs	319,350	71,206	390,556	148,769	539,325	458,164
1.07 Library Services	343,565	88,527	432,092	60,097	492,189	476,981
1.08 Counselling	628,235	143,522	771,757	18,180	789,937	784,504
1.10 Special Education	4,043,664	1,102,177	5,145,841	235,067	5,380,908	5,466,508
1.30 English Language Learning	92,201	25,323	117,524	11,940	129,464	151,370
1.31 Aboriginal Education	1,234,760	308,359	1,543,119	154,089	1,697,208	1,493,091
1.41 School Administration	2,427,779	528,052	2,955,831	121,648	3,077,479	3,061,863
1.62 International and Out of Province Students	-	-	-	173,559	173,559	193,859
Total Function 1	24,080,249	5,892,035	29,972,284	2,528,284	32,500,568	31,943,643
4 District Administration						
4.11 Educational Administration	511,939	106,663	618,602	76,050	694,652	718,844
4.40 School District Governance	118,521	6,991	125,512	83,750	209,262	221,457
4.41 Business Administration	639,327	148,427	787,754	282,100	1,069,854	1,058,722
Total Function 4	1,269,787	262,081	1,531,868	441,900	1,973,768	1,999,023
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	324,913	74,734	399,647	219,250	618,897	620,523
5.50 Maintenance Operations	2,675,919	660,828	3,336,747	919,400	4,256,147	4,027,087
5.52 Maintenance of Grounds	422,438	103,414	525,852	149,000	674,852	658,648
5.56 Utilities	-	-	-	1,424,580	1,424,580	1,388,580
Total Function 5	3,423,270	838,976	4,262,246	2,712,230	6,974,476	6,694,838
7 Transportation and Housing						
7.41 Transportation and Housing Administration	136,693	32,776	169,469	45,400	214,869	205,718
7.70 Student Transportation	1,209,108	344,925	1,554,033	1,742,589	3,296,622	3,240,135
Total Function 7	1,345,801	377,701	1,723,502	1,787,989	3,511,491	3,445,853
9 Debt Services						
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	30,119,107	7,370,793	37,489,900	7,470,403	44,960,303	44,083,357

School District No. 59 (Peace River South)

Annual Budget - Special Purpose Revenue and Expense

Year Ended June 30, 2020

	2020 <u>Annual Budget</u>	2019 Amended <u>Annual Budget</u>
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	3,813,832	4,370,278
Other Revenue	<u>682,500</u>	<u>1,347,500</u>
Total Revenue	<u>4,496,332</u>	<u>5,717,778</u>
Expenses		
Instruction	4,210,597	5,212,402
Operations and Maintenance	<u>285,735</u>	<u>505,376</u>
Total Expense	<u>4,496,332</u>	<u>5,717,778</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, 2020

	Annual Facility Grant	Learning Improvement Fund	School Generated Funds	Strong Start	Ready, Set, Learn	OLEP	Community/Link	Classroom Enhancement Fund - Overhead	Classroom Enhancement Fund - Staffing
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year			620,000				50,000		
Add: Restricted Grants									
Provincial Grants - Ministry of Education	285,735	152,650		193,678	41,293	107,793	366,623	328,961	2,287,099
Other	285,735	152,650	665,000	193,678	41,293	107,793	366,623	328,961	2,287,099
Less: Allocated to Revenue	285,735	152,650	650,000	193,678	41,293	107,793	416,623	328,961	2,287,099
Deferred Revenue, end of year	-	-	635,000	-	-	-	-	-	-
Revenues									
Provincial Grants - Ministry of Education	285,735	152,650	650,000	193,678	41,293	107,793	416,623	328,961	2,287,099
Other Revenue	285,735	152,650	650,000	193,678	41,293	107,793	416,623	328,961	2,287,099
Expenses									
Salaries									
Teachers									
Principals and Vice Principals							18,801	113,872	1,840,301
Educational Assistants						28,440	12,767	9,804	
Support Staff		115,656		130,246			194,363		
Other Professionals				10,763	9,785		28,073	16,952	
Substitutes				11,700	11,700	10,000	38,205	77,225	
Employee Benefits				141,009	21,485	38,440	254,004	256,058	1,840,301
Services and Supplies	285,735	36,994	650,000	45,171	4,788	10,650	73,273	57,046	446,798
	285,735	152,650	650,000	7,498	15,020	58,703	89,346	15,857	
				193,678	41,293	107,793	416,623	328,961	2,287,099
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 59 (Peace River South)
 Annual Budget - Changes in Special Purpose Funds
 Year Ended June 30, 2020

	Early Learning Funds	Career Ed Grants	TOTAL
Deferred Revenue, beginning of year	\$ 47,500	\$ 8,500	\$ 726,000
Add: Restricted Grants			
Provincial Grants - Ministry of Education	20,000	15,000	3,763,832
Other	20,000	15,000	700,000
			4,463,832
Less: Allocated to Revenue	15,000	17,500	4,496,332
Deferred Revenue, end of year	52,500	6,000	693,500
Revenues			
Provincial Grants - Ministry of Education	15,000	17,500	3,813,832
Other Revenue	15,000	17,500	682,500
			4,496,332
Expenses			
Salaries			
Teachers			1,972,974
Principals and Vice Principals			22,571
Educational Assistants			338,459
Support Staff			175,271
Other Professionals			58,753
Substitutes			98,925
			2,666,953
Employee Benefits			674,720
Services and Supplies	15,000	17,500	1,154,659
	15,000	17,500	4,496,332
Net Revenue (Expense)	-	-	-

School District No. 59 (Peace River South)

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

	2020 Annual Budget			2019 Amended Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
Revenues				
Provincial Grants				
Ministry of Education	1,118,833		1,118,833	1,118,833
Investment Income		2,549	2,549	2,549
Amortization of Deferred Capital Revenue	1,531,097		1,531,097	1,515,831
Total Revenue	2,649,930	2,549	2,652,479	2,637,213
Expenses				
Operations and Maintenance	1,118,833		1,118,833	1,118,833
Amortization of Tangible Capital Assets				
Operations and Maintenance	1,586,333		1,586,333	1,535,061
Transportation and Housing	376,057		376,057	414,930
Total Expense	3,081,223	-	3,081,223	3,068,824
Net Revenue (Expense)	(431,293)	2,549	(428,744)	(431,611)
Net Transfers (to) from other funds				
Tangible Capital Assets Purchased	1,194,139		1,194,139	440,221
Total Net Transfers	1,194,139	-	1,194,139	440,221
Other Adjustments to Fund Balances				
Total Other Adjustments to Fund Balances	-	-	-	
Budgeted Surplus (Deficit), for the year	762,846	2,549	765,395	8,610