

Annual Budget

School District No. 59 (Peace River South)

June 30, 2019

School District No. 59 (Peace River South)

June 30, 2019

Table of Contents

Bylaw	1
Annual Budget - Revenue and Expense - Statement 2	2
Annual Budget - Changes in Net Financial Assets (Debt) - Statement 4	4
Annual Budget - Operating Revenue and Expense - Schedule 2	5
Schedule 2A - Annual Budget - Schedule of Operating Revenue by Source	6
Schedule 2B - Annual Budget - Schedule of Operating Expense by Object	7
Schedule 2C - Annual Budget - Operating Expense by Function, Program and Object	8
Annual Budget - Special Purpose Revenue and Expense - Schedule 3	10
Schedule 3A - Annual Budget - Changes in Special Purpose Funds	11
Annual Budget - Capital Revenue and Expense - Schedule 4	13

*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 2018/2019 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 2018/2019
3. The attached Statement 2 showing the estimated revenue and expense for the 2018/2019 fiscal year and the total budget bylaw amount of \$52,428,978 for the 2018/2019 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 2018/2019.

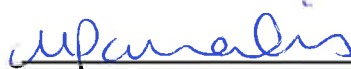
Read a first time the 20th day of June, 2018;

Read a second time the 20th day of June, 2018;

Read a third time, PASSED AND ADOPTED the 20th day of June, 2018;



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 2018/2019 adopted by the Board the 20th day of June, 2018.



Melissa Panoulis, Secretary Treasurer

School District No. 59 (Peace River South)

Annual Budget - Revenue and Expense

Year Ended June 30, 2019

	2019 Annual Budget	2018 Amended Annual Budget
Ministry Operating Grant Funded FTE's		
School-Age	3,533,000	3,555,750
Adult		3,000
Total Ministry Operating Grant Funded FTE's	3,533,000	3,558,750
Revenues	\$	\$
Provincial Grants		
Ministry of Education	46,718,034	47,780,408
Other	267,220	267,300
Tuition	34,000	37,000
Other Revenue	1,604,700	1,708,900
Rentals and Leases	170,000	170,354
Investment Income	182,000	152,000
Amortization of Deferred Capital Revenue	1,491,198	1,464,987
Total Revenue	50,467,152	51,580,949
Expenses		
Instruction	36,364,568	37,150,024
District Administration	1,961,566	2,046,462
Operations and Maintenance	9,694,158	10,177,808
Transportation and Housing	3,905,203	3,724,278
Total Expense	51,925,495	53,098,572
Net Revenue (Expense)	(1,458,343)	(1,517,623)
Budgeted Allocation (Retirement) of Surplus (Deficit)	1,509,610	1,880,462
Budgeted Surplus (Deficit), for the year	51,267	362,839
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	51,267	362,839
Budgeted Surplus (Deficit), for the year	51,267	362,839

School District No. 59 (Peace River South)

Statement 2

Annual Budget - Revenue and Expense

Year Ended June 30, 2019

	2019 Annual Budget	2018 Amended Annual Budget
Budget Bylaw Amount		
Operating - Total Expense	43,622,722	43,812,702
Operating - Tangible Capital Assets Purchased	503,483	808,071
Special Purpose Funds - Total Expense	5,238,526	6,315,624
Capital Fund - Total Expense	3,064,247	2,970,246
Total Budget Bylaw Amount	52,428,978	53,906,643

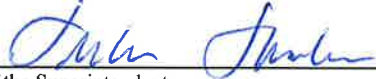
Approved by the Board



Signature of the Chairperson of the Board of Education

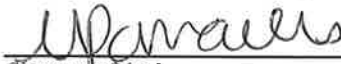
June 26/2018
Date Signed

Signature of the Superintendent



July 3/18
Date Signed

Signature of the Secretary Treasurer



June 26/2018
Date Signed

School District No. 59 (Peace River South)

Statement 4

Annual Budget - Changes in Net Financial Assets (Debt)

Year Ended June 30, 2019

	2019 Annual Budget	2018 Amended Annual Budget
	\$	\$
Surplus (Deficit) for the year	(1,458,343)	(1,517,623)
Effect of change in Tangible Capital Assets		
Acquisition of Tangible Capital Assets		
From Operating and Special Purpose Funds	(503,483)	(808,071)
From Deferred Capital Revenue	(2,548,000)	(2,181,025)
Total Acquisition of Tangible Capital Assets	(3,051,483)	(2,989,096)
Amortization of Tangible Capital Assets	1,945,414	1,912,219
Total Effect of change in Tangible Capital Assets	(1,106,069)	(1,076,877)
	-	-
	-	-
(Increase) Decrease in Net Financial Assets (Debt)	(2,564,412)	(2,594,500)

School District No. 59 (Peace River South)

Schedule 2

Annual Budget - Operating Revenue and Expense

Year Ended June 30, 2019

	2019 Annual Budget	2018 Amended Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	41,540,675	41,573,757
Other	267,220	267,300
Tuition	34,000	37,000
Other Revenue	424,700	541,900
Rentals and Leases	170,000	170,354
Investment Income	180,000	150,000
Total Revenue	<u>42,616,595</u>	<u>42,740,311</u>
Expenses		
Instruction	31,611,777	31,510,526
District Administration	1,961,566	2,046,462
Operations and Maintenance	6,670,080	6,947,855
Transportation and Housing	3,379,299	3,307,859
Total Expense	<u>43,622,722</u>	<u>43,812,702</u>
Net Revenue (Expense)	<u>(1,006,127)</u>	<u>(1,072,391)</u>
Budgeted Prior Year Surplus Appropriation	<u>1,509,610</u>	<u>1,880,462</u>
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased	(503,483)	(808,071)
Total Net Transfers	<u>(503,483)</u>	<u>(808,071)</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, 2019

	2019 Annual Budget	2018 Amended Annual Budget
	\$	\$
Provincial Grants - Ministry of Education		
Operating Grant, Ministry of Education	40,082,351	39,874,389
Other Ministry of Education Grants		
Pay Equity	944,395	944,395
Transportation Supplement	441,458	441,458
Return of Administrative Savings		205,328
Carbon Tax Grant	95,000	95,000
Access Grant		5,000
FSA Marker Grant	8,187	8,187
Adjustment to Operating Grant	(30,716)	
Total Provincial Grants - Ministry of Education	<u>41,540,675</u>	<u>41,573,757</u>
Provincial Grants - Other	<u>267,220</u>	<u>267,300</u>
Tuition		
International and Out of Province Students	34,000	37,000
Total Tuition	<u>34,000</u>	<u>37,000</u>
Other Revenues		
Miscellaneous		
Seconded Staff Recoveries	82,400	119,600
Swim Grant	10,000	10,000
Substitute Staff Recoveries	120,000	140,000
Miscellaneous	167,300	212,300
Energy Rebate Programs		15,000
Bus Charges	45,000	45,000
Total Other Revenue	<u>424,700</u>	<u>541,900</u>
Rentals and Leases	<u>170,000</u>	<u>170,354</u>
Investment Income	<u>180,000</u>	<u>150,000</u>
Total Operating Revenue	<u>42,616,595</u>	<u>42,740,311</u>

School District No. 59 (Peace River South)

Schedule 2B

Annual Budget - Schedule of Operating Expense by Object

Year Ended June 30, 2019

	2019 Annual Budget	2018 Amended Annual Budget
	\$	\$
Salaries		
Teachers	14,959,734	14,388,287
Principals and Vice Principals	3,307,400	3,074,806
Educational Assistants	2,589,148	2,681,217
Support Staff	5,435,721	5,535,165
Other Professionals	1,446,807	1,631,094
Substitutes	1,461,963	1,734,539
Total Salaries	29,200,773	29,045,108
Employee Benefits	6,911,035	6,820,311
Total Salaries and Benefits	36,111,808	35,865,419
Services and Supplies		
Services	1,632,659	1,686,754
Student Transportation	1,030,460	1,118,573
Professional Development and Travel	410,289	553,100
Rentals and Leases	23,000	22,500
Dues and Fees	299,995	282,455
Insurance	182,300	181,075
Supplies	2,543,582	2,742,197
Utilities	1,388,629	1,360,629
Total Services and Supplies	7,510,914	7,947,283
Total Operating Expense	43,622,722	43,812,702

School District No. 59 (Peace River South)

Annual Budget - Operating Expense by Function, Program and Object
Year Ended June 30, 2019

	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	12,212,147	956,009	113,615	550,305	142,289	805,092	14,779,457
1.03 Career Programs	56,128	55,158			106,092	6,030	223,408
1.07 Library Services	203,394		127,130			19,824	350,348
1.08 Counselling	520,524			63,664	23,817	15,488	623,493
1.10 Special Education	1,390,759		2,019,799	118,550	72,767	204,420	3,806,295
1.30 English Language Learning	25,594		57,880			9,314	92,788
1.31 Aboriginal Education	532,263	168,525	251,649	110,676	5,512	10,500	1,079,125
1.41 School Administration	18,925	1,767,413		562,118		82,636	2,431,092
1.62 International and Out of Province Students							-
Total Function 1	14,959,734	2,947,105	2,570,073	1,405,313	350,477	1,153,304	23,386,006
4 District Administration							
4.11 Educational Administration		360,295		16,672	182,880	2,000	561,847
4.40 School District Governance					108,625		108,625
4.41 Business Administration				149,131	443,469		592,600
Total Function 4	-	360,295	-	165,803	734,974	2,000	1,263,072
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration				45,340	274,511	1,500	321,351
5.50 Maintenance Operations				2,288,095		217,956	2,506,051
5.52 Maintenance of Grounds				425,335			425,335
5.56 Utilities							-
Total Function 5	-	-	-	2,758,770	274,511	219,456	3,252,737
7 Transportation and Housing							
7.41 Transportation and Housing Administration				45,933	86,845		132,778
7.70 Student Transportation			19,075	1,059,902		87,203	1,166,180
Total Function 7	-	-	19,075	1,105,835	86,845	87,203	1,298,958
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	14,959,734	3,307,400	2,589,148	5,435,721	1,446,807	1,461,963	29,200,773

School District No. 59 (Peace River South)
 Annual Budget - Operating Expense by Function, Program and Object
 Year Ended June 30, 2019

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2019 Annual Budget	2018 Amended Annual Budget
	\$	\$	\$	\$	\$	\$
1 Instruction						
1.02 Regular Instruction	14,779,457	3,444,978	18,224,435	1,729,556	19,953,991	19,724,071
1.03 Career Programs	223,408	51,442	274,850	164,189	439,039	432,882
1.07 Library Services	350,348	92,898	443,246	46,250	489,496	507,664
1.08 Counselling	623,493	135,587	759,080	18,590	777,670	720,765
1.10 Special Education	3,806,295	1,071,843	4,878,138	233,278	5,111,416	5,200,447
1.30 English Language Learning	92,788	26,579	119,367	20,113	139,480	134,269
1.31 Aboriginal Education	1,079,125	251,762	1,330,887	98,761	1,429,648	1,426,605
1.41 School Administration	2,431,092	531,997	2,963,089	139,743	3,102,832	3,195,618
1.62 International and Out of Province Students	-	-	-	168,205	168,205	168,205
Total Function 1	23,386,006	5,607,086	28,993,092	2,618,685	31,611,777	31,510,526
4 District Administration						
4.11 Educational Administration	561,847	108,814	670,661	66,950	737,611	764,953
4.40 School District Governance	108,625	3,045	111,670	107,000	218,670	193,414
4.41 Business Administration	592,600	122,485	715,085	290,200	1,005,285	1,088,095
Total Function 4	1,263,072	234,344	1,497,416	464,150	1,961,566	2,046,462
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	321,351	65,582	386,933	227,200	614,133	608,705
5.50 Maintenance Operations	2,506,051	571,379	3,077,430	922,900	4,000,330	4,291,325
5.52 Maintenance of Grounds	425,335	94,653	519,988	147,000	666,988	687,196
5.56 Utilities	-	-	-	1,388,629	1,388,629	1,360,629
Total Function 5	3,252,737	731,614	3,984,351	2,685,729	6,670,080	6,947,855
7 Transportation and Housing						
7.41 Transportation and Housing Administration	132,778	28,627	161,405	31,750	193,155	206,889
7.70 Student Transportation	1,166,180	309,364	1,475,544	1,710,600	3,186,144	3,100,970
Total Function 7	1,298,958	337,991	1,636,949	1,742,350	3,379,299	3,307,859
9 Debt Services						
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	29,200,773	6,911,035	36,111,808	7,510,914	43,622,722	43,812,702

School District No. 59 (Peace River South)

Annual Budget - Special Purpose Revenue and Expense
Year Ended June 30, 2019

	<u>2019</u>	<u>2018 Amended</u>
	<u>Annual Budget</u>	<u>Annual Budget</u>
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	4,058,526	5,148,624
Other Revenue	1,180,000	1,167,000
Total Revenue	<u>5,238,526</u>	<u>6,315,624</u>
Expenses		
Instruction	4,752,791	5,639,498
Operations and Maintenance	485,735	676,126
Total Expense	<u>5,238,526</u>	<u>6,315,624</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, 2019

	Annual Facility Grant	Learning Improvement Fund	Aboriginal Education Technology	School Generated Funds	Strong Start	Ready, Set, Learn	OLEP	CommunityLINK	Classroom Enhancement Fund - Overhead
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	200,000		1,275	430,000				50,000	
Add: Restricted Grants									
Provincial Grants - Ministry of Education	285,735	155,349	-	1,020,000	192,000	36,750	107,793	363,865	328,961
Other	285,735	155,349	-	1,020,000	192,000	36,750	107,793	363,865	328,961
Less: Allocated to Revenue	485,735	155,349	1,275	1,150,000	192,000	36,750	107,793	413,865	328,961
Deferred Revenue, end of year	-	-	-	300,000	-	-	-	-	-
Revenues	485,735	155,349	1,275	1,150,000	192,000	36,750	107,793	413,865	328,961
Provincial Grants - Ministry of Education	485,735	155,349	1,275	1,150,000	192,000	36,750	107,793	413,865	328,961
Other Revenue									
Expenses									
Salaries									
Teachers							10,777	18,529	
Principals and Vice Principals								11,684	
Educational Assistants		120,837					28,034	221,548	
Support Staff					128,341			27,669	13,935
Other Professionals					10,705	9,732		48,541	
Substitutes						11,700	2,500		203,822
Employee Benefits						21,432	41,311	279,430	266,298
Services and Supplies	485,735	34,512	1,275	1,150,000	39,172	4,707	10,897	74,124	53,164
	485,735	155,349	1,275	1,150,000	13,782	10,611	55,585	60,311	9,499
					192,000	36,750	107,793	413,865	328,961
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 59 (Peace River South)

Annual Budget - Changes in Special Purpose Funds
Year Ended June 30, 2019

	Classroom Enhancement Fund - Staffing	Early Learning	Coding and Curriculum Implementation	Service Delivery Transformation	TOTAL
	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year		35,500	10,000	25,800	752,575
Add: Restricted Grants					
Provincial Grants - Ministry of Education	2,300,998				3,771,451
Other	2,300,998				1,020,000
					4,791,451
Less: Allocated to Revenue		30,000	10,000	25,800	5,238,526
Deferred Revenue, end of year		5,500	-	-	305,500
Revenues					
Provincial Grants - Ministry of Education	2,300,998		10,000	25,800	4,058,526
Other Revenue	2,300,998	30,000	10,000	25,800	1,180,000
		30,000	10,000	25,800	5,238,526
Expenses					
Salaries					
Teachers	1,887,617				1,916,923
Principals and Vice Principals					11,684
Educational Assistants					370,419
Support Staff					169,945
Other Professionals					68,978
Substitutes					218,022
	1,887,617				2,755,971
Employee Benefits	413,381				629,957
Services and Supplies		30,000	10,000	25,800	1,852,598
	2,300,998	30,000	10,000	25,800	5,238,526
Net Revenue (Expense)					

School District No. 59 (Peace River South)

Schedule 4

Annual Budget - Capital Revenue and Expense

Year Ended June 30, 2019

	2019 Annual Budget			2018 Amended Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
Revenues				
Provincial Grants				
Ministry of Education	1,118,833		1,118,833	1,058,027
Investment Income		2,000	2,000	2,000
Amortization of Deferred Capital Revenue	1,491,198		1,491,198	1,464,987
Total Revenue	2,610,031	2,000	2,612,031	2,525,014
Expenses				
Operations and Maintenance	1,118,833		1,118,833	1,058,027
Amortization of Tangible Capital Assets				
Operations and Maintenance	1,419,510		1,419,510	1,495,800
Transportation and Housing	525,904		525,904	416,419
Total Expense	3,064,247	-	3,064,247	2,970,246
Net Revenue (Expense)	(454,216)	2,000	(452,216)	(445,232)
Net Transfers (to) from other funds				
Tangible Capital Assets Purchased	503,483		503,483	808,071
Total Net Transfers	503,483	-	503,483	808,071
Other Adjustments to Fund Balances				
Total Other Adjustments to Fund Balances	-	-	-	
Budgeted Surplus (Deficit), for the year	49,267	2,000	51,267	362,839