

Annual Budget

School District No. 78 (Fraser-Cascade)

June 30, 2017

School District No. 78 (Fraser-Cascade)

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. 78 (FRASER-CASCADE) (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. 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. 78 (Fraser-Cascade) 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 \$22,937,627 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 10th DAY OF MAY, 2016;

READ A SECOND TIME THE 31st DAY OF MAY, 2016;

READ A THIRD TIME, PASSED AND ADOPTED THE 21st DAY OF JUNE, 2016;

(Corporate Seal)

Original signed by Board Chair

Chairperson of the Board

Original signed by Sec-Treas

Secretary Treasurer

I HEREBY CERTIFY this to be a true original of School District No. 78 (Fraser-Cascade) Annual Budget Bylaw 2016/2017, adopted by the Board the 21st DAY OF JUNE, 2016.

Original signed by Sec-Treas

Secretary Treasurer

School District No. 78 (Fraser-Cascade)

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	1,653,000	1,643,750
Adult	3,500	3,500
Total Ministry Operating Grant Funded FTE's	1,656,500	1,647,250
Revenues	\$	\$
Provincial Grants		
Ministry of Education	16,765,345	16,952,566
Tuition	24,000	24,000
Other Revenue	3,727,922	3,380,301
Rentals and Leases	50,000	50,000
Investment Income	100,000	120,000
Amortization of Deferred Capital Revenue	802,092	725,669
Total Revenue	21,469,359	21,252,536
Expenses		
Instruction	17,317,077	17,176,675
District Administration	1,048,570	1,047,178
Operations and Maintenance	3,729,435	3,628,256
Transportation and Housing	842,545	851,415
Total Expense	22,937,627	22,703,524
Net Revenue (Expense)	(1,468,268)	(1,450,988)
Budgeted Allocation (Retirement) of Surplus (Deficit)	1,166,905	1,154,840
Budgeted Surplus (Deficit), for the year	(301,363)	(296,148)
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	(301,363)	(296,148)
Budgeted Surplus (Deficit), for the year	(301,363)	(296,148)

School District No. 78 (Fraser-Cascade)

Annual Budget - Revenue and Expense

Year Ended June 30, 2017

	2017 Annual Budget	2016 Amended Annual Budget
Budget Bylaw Amount		
Operating - Total Expense	20,361,865	20,209,376
Special Purpose Funds - Total Expense	1,472,307	1,472,331
Capital Fund - Total Expense	1,103,455	1,021,817
Total Budget Bylaw Amount	22,937,627	22,703,524

Approved by the Board

Original signed by Board Chair	June 23, 2016
Signature of the Chairperson of the Board of Education	Date Signed
Original signed by Superintendent	June 23, 2016
Signature of the Superintendent	Date Signed
Original signed by Secretary-Treasurer	June 23, 2016
Signature of the Secretary Treasurer	Date Signed

School District No. 78 (Fraser-Cascade)

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	(1,468,268)	(1,450,988)
Effect of change in Tangible Capital Assets		
Amortization of Tangible Capital Assets	1,103,455	1,021,817
Total Effect of change in Tangible Capital Assets	1,103,455	1,021,817
	-	-
(Increase) Decrease in Net Financial Assets (Debt)	(364,813)	(429,171)

School District No. 78 (Fraser-Cascade)

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	15,799,038	15,984,235
Tuition	24,000	24,000
Other Revenue	3,221,922	2,876,301
Rentals and Leases	50,000	50,000
Investment Income	100,000	120,000
Total Revenue	19,194,960	19,054,536
Expenses		
Instruction	15,961,169	15,820,743
District Administration	1,048,570	1,047,178
Operations and Maintenance	2,615,035	2,606,494
Transportation and Housing	737,091	734,961
Total Expense	20,361,865	20,209,376
Net Revenue (Expense)	(1,166,905)	(1,154,840)
Budgeted Prior Year Surplus Appropriation	1,166,905	1,154,840
Budgeted Surplus (Deficit), for the year	-	-

School District No. 78 (Fraser-Cascade)

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	18,776,444	18,616,020
AANDC/LEA Recovery	(3,206,922)	(2,861,301)
Other Ministry of Education Grants		
Pay Equity	229,516	229,516
Total Provincial Grants - Ministry of Education	15,799,038	15,984,235
Tuition		
Offshore Tuition Fees	24,000	24,000
Total Tuition	24,000	24,000
Other Revenues		
LEA/Direct Funding from First Nations	3,206,922	2,861,301
Miscellaneous		
Outside Grants	15,000	15,000
Total Other Revenue	3,221,922	2,876,301
Rentals and Leases	50,000	50,000
Investment Income	100,000	120,000
Total Operating Revenue	19,194,960	19,054,536

School District No. 78 (Fraser-Cascade)

Schedule 2B

Annual Budget - Schedule of Operating Expense by Source
Year Ended June 30, 2017

	2017 Annual Budget	2016 Amended Annual Budget
	\$	\$
Salaries		
Teachers	7,028,283	7,230,705
Principals and Vice Principals	1,554,000	1,363,620
Educational Assistants	1,726,125	1,802,045
Support Staff	1,946,747	1,950,850
Other Professionals	660,514	590,694
Substitutes	737,762	739,718
Total Salaries	13,653,431	13,677,632
Employee Benefits	3,405,954	3,444,059
Total Salaries and Benefits	17,059,385	17,121,691
Services and Supplies		
Services	291,669	348,169
Student Transportation	69,500	71,500
Professional Development and Travel	257,017	257,017
Rentals and Leases	45,500	45,500
Dues and Fees	34,700	34,700
Insurance	93,185	93,500
Supplies	2,046,809	1,754,199
Utilities	464,100	483,100
Total Services and Supplies	3,302,480	3,087,685
Total Operating Expense	20,361,865	20,209,376

School District No. 78 (Fraser-Cascade)

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	5,883,020	603,336	114,144			515,493	7,115,993
1.03 Career Programs	103,000						103,000
1.07 Library Services	108,834	46,800					155,634
1.08 Counselling	201,661	11,700					213,361
1.10 Special Education	604,608	46,800	1,244,486			98,213	1,994,107
1.30 English Language Learning	74,800						74,800
1.31 Aboriginal Education	52,360		367,495			8,000	427,855
1.41 School Administration		845,364		308,701			1,154,065
Total Function 1	7,028,283	1,554,000	1,726,125	308,701	-	621,706	11,238,815
4 District Administration							
4.11 Educational Administration					298,463		298,463
4.40 School District Governance					82,275		82,275
4.41 Business Administration				129,145	153,929	1,250	284,324
Total Function 4	-	-	-	129,145	534,667	1,250	665,062
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration					29,125		29,125
5.50 Maintenance Operations				1,130,239	67,597	93,106	1,290,942
5.52 Maintenance of Grounds				34,709			34,709
5.56 Utilities							-
Total Function 5	-	-	-	1,164,948	96,722	93,106	1,354,776
7 Transportation and Housing							
7.41 Transportation and Housing Administration				61,152	29,125		90,277
7.70 Student Transportation				282,801		21,700	304,501
Total Function 7	-	-	-	343,953	29,125	21,700	394,778
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	7,028,283	1,554,000	1,726,125	1,946,747	660,514	737,762	13,653,431

School District No. 78 (Fraser-Cascade)

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	7,115,993	1,699,955	8,815,948	1,299,517	10,115,465	10,174,083
1.03 Career Programs	103,000	23,888	126,888	37,500	164,388	173,500
1.07 Library Services	155,634	36,767	192,401	33,500	225,901	257,134
1.08 Counselling	213,361	51,060	264,421		264,421	233,738
1.10 Special Education	1,994,107	529,099	2,523,206	71,500	2,594,706	2,641,582
1.30 English Language Learning	74,800	17,952	92,752		92,752	92,752
1.31 Aboriginal Education	427,855	122,815	550,670	464,771	1,015,441	815,440
1.41 School Administration	1,154,065	284,930	1,438,995	49,100	1,488,095	1,432,514
Total Function 1	11,238,815	2,766,466	14,005,281	1,955,888	15,961,169	15,820,743
4 District Administration						
4.11 Educational Administration	298,463	71,588	370,051	48,685	418,736	418,736
4.40 School District Governance	82,275	1,000	83,275	79,535	162,810	162,810
4.41 Business Administration	284,324	80,699	365,023	102,001	467,024	465,632
Total Function 4	665,062	153,287	818,349	230,221	1,048,570	1,047,178
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	29,125	6,626	35,751	17,225	52,976	78,138
5.50 Maintenance Operations	1,290,942	359,351	1,650,293	377,545	2,027,838	1,973,349
5.52 Maintenance of Grounds	34,709	10,412	45,121	25,000	70,121	71,907
5.56 Utilities	-	-	-	464,100	464,100	483,100
Total Function 5	1,354,776	376,389	1,731,165	883,870	2,615,035	2,606,494
7 Transportation and Housing						
7.41 Transportation and Housing Administration	90,277	24,972	115,249	9,000	124,249	123,870
7.70 Student Transportation	304,501	84,840	389,341	223,501	612,842	611,091
Total Function 7	394,778	109,812	504,590	232,501	737,091	734,961
9 Debt Services						
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	13,653,431	3,405,954	17,059,385	3,302,480	20,361,865	20,209,376

School District No. 78 (Fraser-Cascade)

Schedule 3

Annual Budget - Special Purpose Revenue and Expense
Year Ended June 30, 2017

	2017	2016 Amended
	Annual Budget	Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	966,307	968,331
Other Revenue	506,000	504,000
Total Revenue	1,472,307	1,472,331
Expenses		
Instruction	1,355,908	1,355,932
Operations and Maintenance	116,399	116,399
Total Expense	1,472,307	1,472,331
Budgeted Surplus (Deficit), for the year	-	-

School District No. 78 (Fraser-Cascade)

Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2017

	Annual Facility Grant \$	Learning Improvement Fund \$	Special Education Equipment \$	Scholarships and Bursaries \$	School Generated Funds \$	Strong Start \$	Ready, Set, Learn \$	OLEP \$	CommunityLINK \$
Deferred Revenue, beginning of year			8,217	18,077	471,803	51,864	5,215	7,363	
Add: Restricted Grants									
Provincial Grants - Ministry of Education	116,399	386,079				96,200	12,250	9,723	343,579
Other				1,500	500,000				
	116,399	386,079	-	1,500	500,000	96,200	12,250	9,723	343,579
Less: Allocated to Revenue	116,399	386,079	3,000	6,000	500,000	90,000	12,250	15,000	343,579
Deferred Revenue, end of year	-	-	5,217	13,577	471,803	58,064	5,215	2,086	-
Revenues									
Provincial Grants - Ministry of Education	116,399	386,079	3,000			90,000	12,250	15,000	343,579
Other Revenue				6,000	500,000				
	116,399	386,079	3,000	6,000	500,000	90,000	12,250	15,000	343,579
Expenses									
Salaries									
Teachers		257,000							12,000
Principals and Vice Principals									88,000
Educational Assistants		60,000				70,000			160,000
	-	317,000	-	-	-	70,000	-	-	260,000
Employee Benefits		69,079				15,000			65,000
Services and Supplies	116,399		3,000		500,000	5,000	12,250	15,000	18,579
Scholarships				6,000					
	116,399	386,079	3,000	6,000	500,000	90,000	12,250	15,000	343,579
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 78 (Fraser-Cascade)

Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2017

	Service Delivery Transformation	District Band	TOTAL
	\$	\$	\$
Deferred Revenue, beginning of year	25,000	3,204	590,743
Add: Restricted Grants			
Provincial Grants - Ministry of Education			964,230
Other			501,500
	-	-	1,465,730
Less: Allocated to Revenue	-	-	1,472,307
Deferred Revenue, end of year	<u>25,000</u>	<u>3,204</u>	<u>584,166</u>
Revenues			
Provincial Grants - Ministry of Education			966,307
Other Revenue			506,000
	-	-	1,472,307
Expenses			
Salaries			
Teachers			269,000
Principals and Vice Principals			88,000
Educational Assistants			290,000
	-	-	647,000
Employee Benefits			149,079
Services and Supplies			670,228
Scholarships			6,000
	-	-	1,472,307
Net Revenue (Expense)	<u>-</u>	<u>-</u>	<u>-</u>

School District No. 78 (Fraser-Cascade)

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				
Amortization of Deferred Capital Revenue	802,092		802,092	725,669
Total Revenue	802,092	-	802,092	725,669
Expenses				
Amortization of Tangible Capital Assets				
Operations and Maintenance	998,001		998,001	905,363
Transportation and Housing	105,454		105,454	116,454
Total Expense	1,103,455	-	1,103,455	1,021,817
Net Revenue (Expense)	(301,363)	-	(301,363)	(296,148)
Net Transfers (to) from other funds				
Total Net Transfers	-	-	-	-
Other Adjustments to Fund Balances				
Total Other Adjustments to Fund Balances	-	-	-	-
Budgeted Surplus (Deficit), for the year	(301,363)	-	(301,363)	(296,148)