

Annual Budget

## **School District No. 87 (Stikine)**

June 30, 2018

# School District No. 87 (Stikine)

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. 87 (STIKINE) (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. 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. 87 (Stikine) 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 \$7,226,541 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 8th DAY OF JUNE, 2017;

READ A SECOND TIME THE 8th DAY OF JUNE, 2017;

READ A THIRD TIME, PASSED AND ADOPTED THE 8th DAY OF JUNE, 2017;

(Corporate Seal)

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Chairperson of the Board

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Secretary Treasurer

I HEREBY CERTIFY this to be a true original of School District No. 87 (Stikine) Annual Budget Bylaw 2017/2018, adopted by the Board the 8th DAY OF JUNE, 2017.

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Secretary Treasurer

# School District No. 87 (Stikine)

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	168,000	180,250
<b>Total Ministry Operating Grant Funded FTE's</b>	<u>168,000</u>	<u>180,250</u>
<b>Revenues</b>	\$	\$
Provincial Grants		
Ministry of Education	5,221,808	5,336,318
Other Revenue	1,000,581	1,060,202
Rentals and Leases	152,000	152,000
Investment Income	45,000	45,000
Amortization of Deferred Capital Revenue	379,066	372,103
<b>Total Revenue</b>	<u>6,798,455</u>	<u>6,965,623</u>
<b>Expenses</b>		
Instruction	4,451,426	4,359,846
District Administration	642,662	675,857
Operations and Maintenance	1,562,224	1,581,543
Transportation and Housing	514,649	490,628
<b>Total Expense</b>	<u>7,170,961</u>	<u>7,107,874</u>
<b>Net Revenue (Expense)</b>	<u>(372,506)</u>	<u>(142,251)</u>
<b>Budgeted Allocation (Retirement) of Surplus (Deficit)</b>	391,735	157,422
<b>Budgeted Surplus (Deficit), for the year</b>	<u>19,229</u>	<u>15,171</u>
<b>Budgeted Surplus (Deficit), for the year comprised of:</b>		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	19,229	15,171
<b>Budgeted Surplus (Deficit), for the year</b>	<u>19,229</u>	<u>15,171</u>

# School District No. 87 (Stikine)

Annual Budget - Revenue and Expense  
Year Ended June 30, 2018

	<b>2018</b>	2017 Amended
	<b>Annual Budget</b>	Annual Budget
<b>Budget Bylaw Amount</b>		
Operating - Total Expense	<b>6,011,495</b>	5,842,487
Special Purpose Funds - Total Expense	<b>729,049</b>	836,924
Special Purpose Funds - Tangible Capital Assets Purchased	<b>55,580</b>	56,531
Capital Fund - Total Expense	<b>430,417</b>	428,463
<b>Total Budget Bylaw Amount</b>	<b>7,226,541</b>	7,164,405

## Approved by the Board

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Signature of the Chairperson of the Board of Education \_\_\_\_\_ Date Signed \_\_\_\_\_

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Signature of the Superintendent \_\_\_\_\_ Date Signed \_\_\_\_\_

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Signature of the Secretary Treasurer \_\_\_\_\_ Date Signed \_\_\_\_\_

# School District No. 87 (Stikine)

Annual Budget - Changes in Net Financial Assets (Debt)  
Year Ended June 30, 2018

	<b>2018</b>	2017 Amended
	<b>Annual Budget</b>	Annual Budget
	\$	\$
<b>Surplus (Deficit) for the year</b>	<u>(372,506)</u>	<u>(142,251)</u>
<b>Effect of change in Tangible Capital Assets</b>		
Acquisition of Tangible Capital Assets		
From Operating and Special Purpose Funds	<u>(55,580)</u>	<u>(56,531)</u>
<b>Total Acquisition of Tangible Capital Assets</b>	<u>(55,580)</u>	<u>(56,531)</u>
Amortization of Tangible Capital Assets	<u>430,417</u>	<u>428,463</u>
<b>Total Effect of change in Tangible Capital Assets</b>	<u>374,837</u>	<u>371,932</u>
	<u>-</u>	<u>-</u>
<b>(Increase) Decrease in Net Financial Assets (Debt)</b>	<u><u>2,331</u></u>	<u><u>229,681</u></u>

# School District No. 87 (Stikine)

Annual Budget - Operating 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	4,487,179	4,562,863
Other Revenue	950,581	940,202
Rentals and Leases	152,000	152,000
Investment Income	30,000	30,000
<b>Total Revenue</b>	<u>5,619,760</u>	<u>5,685,065</u>
<b>Expenses</b>		
Instruction	3,727,548	3,538,435
District Administration	642,662	675,857
Operations and Maintenance	1,126,636	1,137,567
Transportation and Housing	514,649	490,628
<b>Total Expense</b>	<u>6,011,495</u>	<u>5,842,487</u>
<b>Net Revenue (Expense)</b>	<u>(391,735)</u>	<u>(157,422)</u>
<b>Budgeted Prior Year Surplus Appropriation</b>	<u>391,735</u>	<u>157,422</u>
<b>Budgeted Surplus (Deficit), for the year</b>	<u><u>-</u></u>	<u><u>-</u></u>

# School District No. 87 (Stikine)

Schedule 2A

Annual Budget - Schedule of Operating Revenue by Source  
Year Ended June 30, 2018

	<b>2018</b>	2017 Amended
	<b>Annual Budget</b>	Annual Budget
	\$	\$
<b>Provincial Grants - Ministry of Education</b>		
Operating Grant, Ministry of Education	5,230,825	5,296,130
INAC/LEA Recovery	(947,081)	(936,702)
Other Ministry of Education Grants		
Pay Equity	124,935	124,935
Transportation Supplement	51,181	51,181
Return of Administrative Savings	27,319	27,319
<b>Total Provincial Grants - Ministry of Education</b>	<b>4,487,179</b>	4,562,863
<b>Other Revenues</b>		
LEA/Direct Funding from First Nations	947,081	936,702
Miscellaneous		
Art Starts	3,500	3,500
<b>Total Other Revenue</b>	<b>950,581</b>	940,202
<b>Rentals and Leases</b>	<b>152,000</b>	152,000
<b>Investment Income</b>	<b>30,000</b>	30,000
<b>Total Operating Revenue</b>	<b>5,619,760</b>	5,685,065



# School District No. 87 (Stikine)

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

	2018 Annual Budget	2017 Amended Annual Budget
	\$	\$
<b>Salaries</b>		
Teachers	1,514,921	1,289,061
Principals and Vice Principals	463,097	458,260
Educational Assistants	252,828	242,548
Support Staff	645,111	634,783
Other Professionals	429,875	522,883
Substitutes	163,385	163,385
<b>Total Salaries</b>	<u>3,469,217</u>	<u>3,310,920</u>
<b>Employee Benefits</b>	<u>845,329</u>	<u>809,655</u>
<b>Total Salaries and Benefits</b>	<u>4,314,546</u>	<u>4,120,575</u>
<b>Services and Supplies</b>		
Services	408,995	388,995
Student Transportation	416,162	383,381
Professional Development and Travel	279,097	254,097
Dues and Fees	12,200	12,200
Insurance	31,000	31,000
Supplies	309,895	412,639
Utilities	239,600	239,600
<b>Total Services and Supplies</b>	<u>1,696,949</u>	<u>1,721,912</u>
<b>Total Operating Expense</b>	<u>6,011,495</u>	<u>5,842,487</u>

# School District No. 87 (Stikine)

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	1,365,941	302,037			12,938	126,885	1,807,801
1.07 Library Services	61,978				38,624	5,000	105,602
1.10 Special Education			180,598				180,598
1.31 Aboriginal Education	87,002		72,230				159,232
1.41 School Administration		161,060		70,182		4,500	235,742
1.64 Other					78,650		78,650
<b>Total Function 1</b>	<b>1,514,921</b>	<b>463,097</b>	<b>252,828</b>	<b>70,182</b>	<b>130,212</b>	<b>136,385</b>	<b>2,567,625</b>
<b>4 District Administration</b>							
4.11 Educational Administration					115,871		115,871
4.40 School District Governance					63,500		63,500
4.41 Business Administration				55,704	73,854		129,558
<b>Total Function 4</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>55,704</b>	<b>253,225</b>	<b>-</b>	<b>308,929</b>
<b>5 Operations and Maintenance</b>							
5.41 Operations and Maintenance Administration					33,115		33,115
5.50 Maintenance Operations				519,225		27,000	546,225
5.52 Maintenance of Grounds							-
5.56 Utilities							-
<b>Total Function 5</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>519,225</b>	<b>33,115</b>	<b>27,000</b>	<b>579,340</b>
<b>7 Transportation and Housing</b>							
7.70 Student Transportation							-
7.73 Housing					13,323		13,323
<b>Total Function 7</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>13,323</b>	<b>-</b>	<b>13,323</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>1,514,921</b>	<b>463,097</b>	<b>252,828</b>	<b>645,111</b>	<b>429,875</b>	<b>163,385</b>	<b>3,469,217</b>

# School District No. 87 (Stikine)

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	1,807,801	408,367	2,216,168	325,887	2,542,055	2,344,734
1.07 Library Services	105,602	15,319	120,921	800	121,721	254,776
1.10 Special Education	180,598	68,577	249,175	10,424	259,599	118,874
1.31 Aboriginal Education	159,232	55,505	214,737	106,883	321,620	319,418
1.41 School Administration	235,742	67,101	302,843	66,120	368,963	366,134
1.64 Other	78,650	19,390	98,040	15,550	113,590	134,499
<b>Total Function 1</b>	<b>2,567,625</b>	<b>634,259</b>	<b>3,201,884</b>	<b>525,664</b>	<b>3,727,548</b>	<b>3,538,435</b>
<b>4 District Administration</b>						
4.11 Educational Administration	115,871	23,259	139,130	9,600	148,730	146,091
4.40 School District Governance	63,500	3,993	67,493	50,700	118,193	118,433
4.41 Business Administration	129,558	35,236	164,794	210,945	375,739	411,333
<b>Total Function 4</b>	<b>308,929</b>	<b>62,488</b>	<b>371,417</b>	<b>271,245</b>	<b>642,662</b>	<b>675,857</b>
<b>5 Operations and Maintenance</b>						
5.41 Operations and Maintenance Administration	33,115	9,279	42,394	28,080	70,474	87,974
5.50 Maintenance Operations	546,225	135,599	681,824	123,338	805,162	798,593
5.52 Maintenance of Grounds	-	-	-	25,000	25,000	25,000
5.56 Utilities	-	-	-	226,000	226,000	226,000
<b>Total Function 5</b>	<b>579,340</b>	<b>144,878</b>	<b>724,218</b>	<b>402,418</b>	<b>1,126,636</b>	<b>1,137,567</b>
<b>7 Transportation and Housing</b>						
7.70 Student Transportation	-	-	-	417,162	417,162	384,381
7.73 Housing	13,323	3,704	17,027	80,460	97,487	106,247
<b>Total Function 7</b>	<b>13,323</b>	<b>3,704</b>	<b>17,027</b>	<b>497,622</b>	<b>514,649</b>	<b>490,628</b>
<b>9 Debt Services</b>						
<b>Total Function 9</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Functions 1 - 9</b>	<b>3,469,217</b>	<b>845,329</b>	<b>4,314,546</b>	<b>1,696,949</b>	<b>6,011,495</b>	<b>5,842,487</b>

# School District No. 87 (Stikine)

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	734,629	773,455
Other Revenue	50,000	120,000
<b>Total Revenue</b>	<b>784,629</b>	893,455
<b>Expenses</b>		
Instruction	723,878	821,411
Operations and Maintenance	5,171	15,513
<b>Total Expense</b>	<b>729,049</b>	836,924
<b>Net Revenue (Expense)</b>	<b>55,580</b>	56,531
<b>Net Transfers (to) from other funds</b>		
Tangible Capital Assets Purchased	(55,580)	(56,531)
<b>Total Net Transfers</b>	<b>(55,580)</b>	(56,531)
<b>Budgeted Surplus (Deficit), for the year</b>	<b>-</b>	-

# School District No. 87 (Stikine)

Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2018

	Annual Facility Grant	Learning Improvement Fund	Service Delivery Transformation	School Generated Funds	Strong Start	Ready, Set, Learn	OLEP	CommunityLINK	Coding and Curriculum Implementation
	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Deferred Revenue, beginning of year</b>	-	-	24,156	108,303	22,645	15,050	19,830	-	24,063
<b>Add:</b> Restricted Grants									
Provincial Grants - Ministry of Education	60,751	20,966		50,000	32,000	9,800	-	551,519	
	60,751	20,966	-	50,000	32,000	9,800	-	551,519	-
<b>Less:</b> Allocated to Revenue	60,751	20,966	10,000	50,000	32,000	9,800	-	551,519	24,063
<b>Deferred Revenue, end of year</b>	-	-	<b>14,156</b>	<b>108,303</b>	<b>22,645</b>	<b>15,050</b>	<b>19,830</b>	-	-
<b>Revenues</b>									
Provincial Grants - Ministry of Education	60,751	20,966	10,000		32,000	9,800		551,519	24,063
Other Revenue				50,000					
	60,751	20,966	10,000	50,000	32,000	9,800	-	551,519	24,063
<b>Expenses</b>									
Salaries									
Teachers								41,024	
Educational Assistants		17,406						186,388	
Support Staff								16,195	
	-	17,406	-	-	-	-	-	243,607	-
Employee Benefits		3,560						72,073	
Services and Supplies	5,171		10,000	50,000	32,000	9,800		235,839	24,063
	5,171	20,966	10,000	50,000	32,000	9,800	-	551,519	24,063
<b>Net Revenue (Expense) before Interfund Transfers</b>	<b>55,580</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Interfund Transfers</b>									
Tangible Capital Assets Purchased	(55,580)								
	(55,580)	-	-	-	-	-	-	-	-
<b>Net Revenue (Expense)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**School District No. 87 (Stikine)**

Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2018

	<b>Priority Measures</b>	<b>TOTAL</b>
	\$	\$
<b>Deferred Revenue, beginning of year</b>	25,530	239,577
<b>Add:</b> Restricted Grants		
Provincial Grants - Ministry of Education		725,036
	-	725,036
<b>Less:</b> Allocated to Revenue	25,530	784,629
<b>Deferred Revenue, end of year</b>	-	179,984
<b>Revenues</b>		
Provincial Grants - Ministry of Education	25,530	734,629
Other Revenue		50,000
	25,530	784,629
<b>Expenses</b>		
Salaries		
Teachers	20,697	61,721
Educational Assistants		203,794
Support Staff		16,195
	20,697	281,710
Employee Benefits	4,833	80,466
Services and Supplies		366,873
	25,530	729,049
<b>Net Revenue (Expense) before Interfund Transfers</b>	-	55,580
<b>Interfund Transfers</b>		
Tangible Capital Assets Purchased		(55,580)
	-	(55,580)
<b>Net Revenue (Expense)</b>	-	-

# School District No. 87 (Stikine)

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>				
Investment Income		15,000	15,000	15,000
Amortization of Deferred Capital Revenue	379,066		379,066	372,103
<b>Total Revenue</b>	<b>379,066</b>	<b>15,000</b>	<b>394,066</b>	<b>387,103</b>
<b>Expenses</b>				
Amortization of Tangible Capital Assets				
Operations and Maintenance	430,417		430,417	428,463
<b>Total Expense</b>	<b>430,417</b>	<b>-</b>	<b>430,417</b>	<b>428,463</b>
<b>Net Revenue (Expense)</b>	<b>(51,351)</b>	<b>15,000</b>	<b>(36,351)</b>	<b>(41,360)</b>
<b>Net Transfers (to) from other funds</b>				
Tangible Capital Assets Purchased	55,580		55,580	56,531
<b>Total Net Transfers</b>	<b>55,580</b>	<b>-</b>	<b>55,580</b>	<b>56,531</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>4,229</b>	<b>15,000</b>	<b>19,229</b>	<b>15,171</b>