

Annual Budget

School District No. 27 (Cariboo-Chilcotin)

June 30, 2018

School District No. 27 (Cariboo-Chilcotin)

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. 27 (CARIBOO-CHILCOTIN) (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. 27 (Cariboo-Chilcotin) 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 \$62,991,786 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 30th DAY OF MAY, 2017;

READ A SECOND TIME THE 30th DAY OF MAY, 2017;

READ A THIRD TIME, PASSED AND ADOPTED THE 27th DAY OF JUNE, 2017;

(Corporate Seal)


Chairperson of the Board


Secretary Treasurer

I HEREBY CERTIFY this to be a true original of School District No. 27 (Cariboo-Chilcotin) Annual Budget Bylaw 2017/2018, adopted by the Board the 27th DAY OF JUNE, 2017.


Secretary Treasurer

School District No. 27 (Cariboo-Chilcotin)

Statement 2

Annual Budget - Revenue and Expense

Year Ended June 30, 2018

	2018 Annual Budget	2017 Annual Budget
Ministry Operating Grant Funded FTE's		
School-Age	4,592,000	4,610,000
Adult	20,000	8,000
Total Ministry Operating Grant Funded FTE's	4,612,000	4,618,000
Revenues	\$	\$
Provincial Grants		
Ministry of Education	55,498,919	53,181,281
Other	20,000	179,747
Tuition	15,000	25,000
Other Revenue	3,000,925	2,808,248
Rentals and Leases	110,000	110,000
Investment Income	123,094	169,420
Amortization of Deferred Capital Revenue	2,476,969	2,749,930
Total Revenue	61,244,907	59,223,626
Expenses		
Instruction	44,865,720	42,595,671
District Administration	2,710,850	2,635,620
Operations and Maintenance	10,739,518	11,062,894
Transportation and Housing	4,593,198	4,662,804
Debt Services		4,020
Total Expense	62,909,286	60,961,009
Net Revenue (Expense)	(1,664,379)	(1,737,383)
Budgeted Allocation (Retirement) of Surplus (Deficit)	1,078,130	1,091,690
Budgeted Surplus (Deficit), for the year	(586,249)	(645,693)
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	(586,249)	(645,693)
Budgeted Surplus (Deficit), for the year	(586,249)	(645,693)

School District No. 27 (Cariboo-Chilcotin)

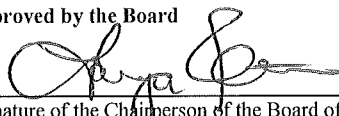
Statement 2

Annual Budget - Revenue and Expense

Year Ended June 30, 2018

	2018 Annual Budget	2017 Annual Budget
Budget Bylaw Amount		
Operating - Total Expense	53,510,040	52,868,030
Special Purpose Funds - Total Expense	6,228,028	4,592,606
Special Purpose Funds - Tangible Capital Assets Purchased	82,500	
Capital Fund - Total Expense	3,171,218	3,500,373
Capital Fund - Tangible Capital Assets Purchased from Local Capital		750,000
Total Budget Bylaw Amount	62,991,786	61,711,009

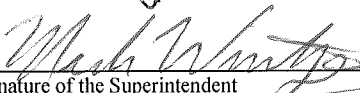
Approved by the Board



Signature of the Chairperson of the Board of Education

27 June 2017

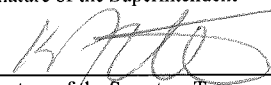
Date Signed



Signature of the Superintendent

JUNE 29, 2017

Date Signed



Signature of the Secretary Treasurer

JUNE 27/17

Date Signed

School District No. 27 (Cariboo-Chilcotin)

Statement 4

Annual Budget - Changes in Net Financial Assets (Debt)

Year Ended June 30, 2018

	2018 Annual Budget	2017 Annual Budget
	\$	\$
Surplus (Deficit) for the year	<u>(1,664,379)</u>	<u>(1,737,383)</u>
Effect of change in Tangible Capital Assets		
Acquisition of Tangible Capital Assets		
From Operating and Special Purpose Funds	(82,500)	
From Local Capital		(750,000)
From Deferred Capital Revenue	<u>(2,100,673)</u>	<u>(2,399,561)</u>
Total Acquisition of Tangible Capital Assets	<u>(2,183,173)</u>	<u>(3,149,561)</u>
Amortization of Tangible Capital Assets	<u>3,171,218</u>	<u>3,496,353</u>
Total Effect of change in Tangible Capital Assets	<u>988,045</u>	<u>346,792</u>
	<u>-</u>	<u>-</u>
	<u>-</u>	<u>-</u>
(Increase) Decrease in Net Financial Assets (Debt)	<u><u>(676,334)</u></u>	<u><u>(1,390,591)</u></u>

School District No. 27 (Cariboo-Chilcotin)

Schedule 2

Annual Budget - Operating Revenue and Expense

Year Ended June 30, 2018

	2018 Annual Budget	2017 Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	50,880,151	50,269,520
Other	20,000	70,000
Tuition	15,000	25,000
Other Revenue	1,306,759	1,243,930
Rentals and Leases	110,000	110,000
Investment Income	100,000	148,700
Total Revenue	52,431,910	51,867,150
Expenses		
Instruction	38,949,440	38,341,350
District Administration	2,710,850	2,635,620
Operations and Maintenance	7,960,770	7,985,200
Transportation and Housing	3,888,980	3,905,860
Total Expense	53,510,040	52,868,030
Net Revenue (Expense)	(1,078,130)	(1,000,880)
Budgeted Prior Year Surplus Appropriation	1,078,130	1,091,690
Net Transfers (to) from other funds		
Other		(90,810)
Total Net Transfers	-	(90,810)
Budgeted Surplus (Deficit), for the year	-	-

School District No. 27 (Cariboo-Chilcotin)

Schedule 2A

Annual Budget - Schedule of Operating Revenue by Source

Year Ended June 30, 2018

	2018 Annual Budget	2017 Annual Budget
	\$	\$
Provincial Grants - Ministry of Education		
Operating Grant, Ministry of Education	50,045,557	50,419,848
INAC/LEA Recovery	(983,638)	(1,068,930)
Other Ministry of Education Grants		
Pay Equity	665,837	665,837
Funding for Graduated Adults	10,000	10,000
Transportation Supplement	739,024	-
Carbon Tax Grant	135,497	116,721
Return of Administrative Savings	259,687	-
FSA Prov Exam Funding	8,187	8,696
Additional Supplement Grant	-	117,348
Total Provincial Grants - Ministry of Education	50,880,151	50,269,520
Provincial Grants - Other	20,000	70,000
Tuition		
Continuing Education	15,000	15,000
International and Out of Province Students	-	10,000
Total Tuition	15,000	25,000
Other Revenues		
Other School District/Education Authorities	50,100	50,000
LEA/Direct Funding from First Nations	983,638	1,068,930
Miscellaneous		
Other General Revenue	188,021	125,000
NDIT Grant	50,000	
Scout Island-Outdoor Education Program	10,000	
Vanderhoof Co-op Dividends	25,000	
Total Other Revenue	1,306,759	1,243,930
Rentals and Leases	110,000	110,000
Investment Income	100,000	148,700
Total Operating Revenue	52,431,910	51,867,150

School District No. 27 (Cariboo-Chilcotin)

Schedule 2B

Annual Budget - Schedule of Operating Expense by Object

Year Ended June 30, 2018

	2018 Annual Budget	2017 Annual Budget
	\$	\$
Salaries		
Teachers	21,320,030	20,420,520
Principals and Vice Principals	3,497,760	3,762,520
Educational Assistants	2,799,950	2,714,230
Support Staff	7,182,930	7,182,930
Other Professionals	1,350,960	1,344,320
Substitutes	1,581,370	1,651,240
Total Salaries	37,733,000	37,075,760
Employee Benefits	8,927,130	8,738,460
Total Salaries and Benefits	46,660,130	45,814,220
Services and Supplies		
Services	1,162,420	1,185,170
Student Transportation	69,000	64,300
Professional Development and Travel	544,170	576,340
Rentals and Leases	21,270	21,270
Dues and Fees	63,350	77,350
Insurance	295,150	320,620
Interest	-	-
Supplies	3,125,610	3,223,910
Utilities	1,568,940	1,584,850
Total Services and Supplies	6,849,910	7,053,810
Total Operating Expense	53,510,040	52,868,030

School District No. 27 (Cariboo-Chilcotin)

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
	\$	\$	\$	\$	\$	\$	\$
1 Instruction							
1.02 Regular Instruction	16,102,830	1,292,146	295,360	815,980		950,000	19,456,316
1.03 Career Programs	214,930			73,750	38,220	3,600	330,500
1.07 Library Services	467,390		133,420	40,560		2,000	643,370
1.08 Counselling	451,060	51,380					502,440
1.10 Special Education	3,357,420		1,697,000	55,440		96,050	5,205,910
1.30 English Language Learning	150,130		131,810			16,500	298,440
1.31 Aboriginal Education	576,270	99,090	542,360	35,870		19,500	1,273,090
1.41 School Administration	-	1,704,454		342,250		17,270	2,063,974
1.60 Summer School						15,150	15,150
1.61 Continuing Education							-
1.62 International and Out of Province Students							-
1.64 Other						24,440	24,440
Total Function 1	21,320,030	3,147,070	2,799,950	1,363,850	38,220	1,144,510	29,813,630
4 District Administration							
4.11 Educational Administration		350,690		41,490	380,320	120,000	892,500
4.40 School District Governance					95,950		95,950
4.41 Business Administration				305,210	520,380	11,500	837,090
Total Function 4	-	350,690	-	346,700	996,650	131,500	1,825,540
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration					235,190	990	236,180
5.50 Maintenance Operations				3,117,300		98,000	3,215,300
5.52 Maintenance of Grounds				281,030		74,650	355,680
5.56 Utilities							-
Total Function 5	-	-	-	3,398,330	235,190	173,640	3,807,160
7 Transportation and Housing							
7.41 Transportation and Housing Administration				116,260	80,900	5,620	202,780
7.70 Student Transportation				1,957,790		126,100	2,083,890
7.73 Housing							-
Total Function 7	-	-	-	2,074,050	80,900	131,720	2,286,670
9 Debt Services							
9.92 Interest on Bank Loans							-
9.94 Interest on Temporary Borrowing							-
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	21,320,030	3,497,760	2,799,950	7,182,930	1,350,960	1,581,370	37,733,000

School District No. 27 (Cariboo-Chilcotin)

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 Annual Budget
	\$	\$	\$	\$	\$	\$
1 Instruction						
1.02 Regular Instruction	19,456,316	4,563,080	24,019,396	912,740	24,932,136	23,664,950
1.03 Career Programs	330,500	82,200	412,700	42,910	455,610	426,240
1.07 Library Services	643,370	158,830	802,200	654,090	1,456,290	1,620,450
1.08 Counselling	502,440	123,360	625,800	3,400	629,200	1,001,650
1.10 Special Education	5,205,910	1,272,340	6,478,250	154,300	6,632,550	6,514,380
1.30 English Language Learning	298,440	70,760	369,200	25,320	394,520	426,920
1.31 Aboriginal Education	1,273,090	298,560	1,571,650	49,750	1,621,400	1,673,000
1.41 School Administration	2,063,974	515,450	2,579,424	78,710	2,658,134	2,855,160
1.60 Summer School	15,150	2,430	17,580	1,280	18,860	-
1.61 Continuing Education	-	-	-	-	-	-
1.62 International and Out of Province Students	-	-	-	2,950	2,950	4,750
1.64 Other	24,440	500	24,940	122,850	147,790	153,850
Total Function 1	29,813,630	7,087,510	36,901,140	2,048,300	38,949,440	38,341,350
4 District Administration						
4.11 Educational Administration	892,500	187,440	1,079,940	60,500	1,140,440	1,135,490
4.40 School District Governance	95,950	-	95,950	114,360	210,310	244,340
4.41 Business Administration	837,090	207,540	1,044,630	315,470	1,360,100	1,255,790
Total Function 4	1,825,540	394,980	2,220,520	490,330	2,710,850	2,635,620
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	236,180	56,920	293,100	244,010	537,110	515,850
5.50 Maintenance Operations	3,215,300	767,790	3,983,090	1,344,660	5,327,750	5,350,880
5.52 Maintenance of Grounds	355,680	73,070	428,750	126,220	554,970	561,620
5.56 Utilities	-	-	-	1,540,940	1,540,940	1,556,850
Total Function 5	3,807,160	897,780	4,704,940	3,255,830	7,960,770	7,985,200
7 Transportation and Housing						
7.41 Transportation and Housing Administration	202,780	49,810	252,590	24,270	276,860	282,260
7.70 Student Transportation	2,083,890	497,050	2,580,940	881,180	3,462,120	3,453,600
7.73 Housing	-	-	-	150,000	150,000	170,000
Total Function 7	2,286,670	546,860	2,833,530	1,055,450	3,888,980	3,905,860
9 Debt Services						
9.92 Interest on Bank Loans	-	-	-	-	-	-
9.94 Interest on Temporary Borrowing	-	-	-	-	-	-
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	37,733,000	8,927,130	46,660,130	6,849,910	53,510,040	52,868,030

School District No. 27 (Cariboo-Chilcotin)

Schedule 3

Annual Budget - Special Purpose Revenue and Expense

Year Ended June 30, 2018

	2018	2017
	Annual Budget	Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	4,618,768	2,911,761
Other		109,747
Other Revenue	1,683,666	1,559,318
Investment Income	8,094	11,780
Total Revenue	<u>6,310,528</u>	<u>4,592,606</u>
Expenses		
Instruction	5,916,280	4,254,321
Operations and Maintenance	311,748	338,285
Total Expense	<u>6,228,028</u>	<u>4,592,606</u>
Net Revenue (Expense)	<u>82,500</u>	-
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased	(82,500)	
Total Net Transfers	<u>(82,500)</u>	-
Budgeted Surplus (Deficit), for the year	<u>-</u>	<u>-</u>

School District No. 27 (Cariboo-Chilcotin)

Annual Budget - Changes in Special Purpose Funds
Year Ended June 30, 2018

	Annual Facility Grant	Learning Improvement Fund	Aboriginal Education Technology	Special Education Equipment	Scholarships and Bursaries	Service Delivery Transformation	Special Education Technology	School Generated Funds	Related Entities
Deferred Revenue, beginning of year	\$ -	201,559	264,310	36,700	2,980	-	-	593,235	-
Add: Restricted Grants									
Provincial Grants - Ministry of Education	311,748	200,586	-	1,720	-	-	-	-	-
Provincial Grants - Other	-	-	-	-	-	-	-	-	-
Other	-	300	2,325	350	789	-	-	1,654,920	-
Investment Income	311,748	200,886	2,325	2,070	789	-	-	1,654,920	-
Less: Allocated to Revenue	311,748	402,445	89,425	7,500	850	-	-	1,683,605	-
Deferred Revenue, end of year	-	-	177,210	31,270	2,919	-	-	564,550	-
Revenues	311,748	402,145	87,100	7,150	61	-	-	1,683,605	-
Provincial Grants - Ministry of Education									
Other Revenue		300	2,325	350	789	-	-	1,683,605	-
Investment Income	311,748	402,445	89,425	7,500	850	-	-	1,683,605	-
Expenses									
Salaries			10,500						
Teachers		162,550							
Principals and Vice Principals		159,440							
Educational Assistants									
Support Staff									
Other Professionals									
Substitutes		321,990	10,500						
Employee Benefits		80,455	1,425						
Services and Supplies	311,748	-	2,500		850			1,683,605	
Net Revenue (Expense) before Interfund Transfers	-	-	75,000	7,500	-	-	-	-	-
Interfund Transfers									
Tangible Capital Assets Purchased			(75,000)	(7,500)					
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 27 (Cariboo-Chilcotin)

Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2018

	Strong Start	Ready, Set, Learn	OLEP	CommunityLINK	Rural Education Enhancement Fund	Coding and Curriculum Implementation	Priority Measures	Classroom Enhancement Fund	Nenqayni Wellness Centre PRP
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	6,230	8,930	15,500	86,330	-	38,000	129,945	-	-
Add: Restricted Grants									
Provincial Grants - Ministry of Education	224,000	51,450	112,433	654,209	-	-	-	2,140,238	333,639
Provincial Grants - Other									
Investment Income	480	110	240	360	-	60	500	1,500	350
	224,480	51,560	112,673	654,569	-	60	500	2,141,738	334,009
	229,990	56,780	128,173	661,830	-	28,050	130,445	2,141,738	334,009
Less: Allocated to Revenue	720	3,710	-	79,069	-	10,010	-	-	-
Deferred Revenue, end of year									
Revenues									
Provincial Grants - Ministry of Education	229,510	56,670	127,933	661,470	-	27,990	129,945	2,140,238	333,639
Other Revenue									
Investment Income	480	110	240	360	-	60	500	1,500	350
	229,990	56,780	128,173	661,830	-	28,050	130,445	2,141,738	334,009
Expenses									
Salaries									
Teachers	9,230	24,420	18,350			18,590	104,795	1,570,500	168,640
Principals and Vice Principals									11,010
Educational Assistants	150,830	27,650		366,530				73,770	55,808
Support Staff								67,625	4,750
Other Professionals									
Substitutes	4,500	2,000	1,000	15,000					12,500
	164,560	26,420	47,000	381,530	-	18,590	104,795	1,711,895	232,708
Employee Benefits	41,430	5,860	9,950	95,300		4,460	25,650	420,348	60,650
Services and Supplies	24,000	24,500	71,223	185,000		5,000		9,495	20,651
	229,990	56,780	128,173	661,830	-	28,050	130,445	2,141,738	334,009
Net Revenue (Expense) before Interfund Transfers	-	-	-	-	-	-	-	-	-
Interfund Transfers									
Tangible Capital Assets Purchased									
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 27 (Cariboo-Chilcotin)

Annual Budget - Changes in Special Purpose Funds
Year Ended June 30, 2018

	Creating Connections (Min of Justice)	Health Promo School Coord (Min of Health)	Communities That Care (MCFD)	Artists in Schools (ArtStarts)	TOTAL
Deferred Revenue, beginning of year	\$ 73,040	\$ 23,300	\$ 58,490	\$ 270	\$ 1,538,819
Add: Restricted Grants					
Provincial Grants - Ministry of Education					4,030,043
Provincial Grants - Other		27,000			27,000
Other	400	170	120	16,150	1,671,070
Investment Income	400	27,170	120	16,190	5,756,207
Less: Allocated to Revenue	30,000	23,050	35,010	15,880	6,310,528
Deferred Revenue, end of year	43,440	27,420	23,600	580	964,498
Revenues					
Provincial Grants - Ministry of Education	29,600	22,880	34,890	15,840	4,618,768
Other Revenue	400	170	120	40	1,683,666
Investment Income	30,000	23,050	35,010	15,880	6,310,528
Expenses					
Salaries					
Teachers		17,620			2,094,695
Principals and Vice Principals					11,010
Educational Assistants			24,500		784,758
Support Staff					78,520
Other Professionals					67,625
Substitutes				380	45,880
Employee Benefits		17,620	24,500	380	3,082,488
Services and Supplies	30,000	4,230	9,010		758,768
	30,000	1,200	1,500	15,500	2,386,772
		23,050	35,010	15,880	6,228,028
Net Revenue (Expense) before Interfund Transfers	-	-	-	-	82,500
Interfund Transfers					
Tangible Capital Assets Purchased					(82,500)
Net Revenue (Expense)					(82,500)

School District No. 27 (Cariboo-Chilcotin)

Schedule 4

Annual Budget - Capital Revenue and Expense

Year Ended June 30, 2018

	2018 Annual Budget			2017 Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
Revenues				
Other Revenue		10,500	10,500	5,000
Investment Income		15,000	15,000	8,940
Amortization of Deferred Capital Revenue	2,476,969		2,476,969	2,749,930
Total Revenue	2,476,969	25,500	2,502,469	2,763,870
Expenses				
Amortization of Tangible Capital Assets				
Operations and Maintenance	2,467,000		2,467,000	2,739,409
Transportation and Housing	704,218		704,218	756,944
Debt Services				
Capital Lease Interest		-	-	4,020
Total Expense	3,171,218	-	3,171,218	3,500,373
Net Revenue (Expense)	(694,249)	25,500	(668,749)	(736,503)
Net Transfers (to) from other funds				
Tangible Capital Assets Purchased	82,500		82,500	
Capital Lease Payment		-	-	90,810
Total Net Transfers	82,500	-	82,500	90,810
Other Adjustments to Fund Balances				
Total Other Adjustments to Fund Balances	-	-	-	-
Budgeted Surplus (Deficit), for the year	(611,749)	25,500	(586,249)	(645,693)