

Annual Budget

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

June 30, 2020

# School District No. 87 (Stikine)

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. 87 (STIKINE) (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. 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 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 \$7,585,399 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 6th DAY OF JUNE, 2019;

READ A SECOND TIME THE 6th DAY OF JUNE, 2019;

READ A THIRD TIME, PASSED AND ADOPTED THE 6th DAY OF JUNE, 2019;

(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 2019/2020, adopted by the Board the 6th DAY OF JUNE, 2019.

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Secretary Treasurer

# School District No. 87 (Stikine)

Statement 2

Annual Budget - Revenue and Expense

Year Ended June 30, 2020

	2020 Annual Budget	2019 Amended Annual Budget
<b>Ministry Operating Grant Funded FTE's</b>		
School-Age	164,000	145,125
Adult	1,000	
<b>Total Ministry Operating Grant Funded FTE's</b>	<u>165,000</u>	<u>145,125</u>
<b>Revenues</b>	\$	\$
Provincial Grants		
Ministry of Education	5,719,475	5,353,319
Other Revenue	918,309	1,131,280
Rentals and Leases	152,000	152,000
Investment Income	60,000	60,000
Amortization of Deferred Capital Revenue	404,960	389,558
<b>Total Revenue</b>	<u>7,254,744</u>	<u>7,086,157</u>
<b>Expenses</b>		
Instruction	4,677,445	4,595,931
District Administration	623,750	608,203
Operations and Maintenance	1,628,611	1,587,591
Transportation and Housing	600,013	510,993
<b>Total Expense</b>	<u>7,529,819</u>	<u>7,302,718</u>
<b>Net Revenue (Expense)</b>	<u>(275,075)</u>	<u>(216,561)</u>
<b>Budgeted Allocation (Retirement) of Surplus (Deficit)</b>	253,280	202,244
<b>Budgeted Surplus (Deficit), for the year</b>	<u>(21,795)</u>	<u>(14,317)</u>
<b>Budgeted Surplus (Deficit), for the year comprised of:</b>		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	(21,795)	(14,317)
<b>Budgeted Surplus (Deficit), for the year</b>	<u>(21,795)</u>	<u>(14,317)</u>

# School District No. 87 (Stikine)

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

	2020 Annual Budget	2019 Amended Annual Budget
<b>Budget Bylaw Amount</b>		
Operating - Total Expense	6,038,980	5,786,235
Special Purpose Funds - Total Expense	1,008,504	1,057,028
Special Purpose Funds - Tangible Capital Assets Purchased	55,580	55,580
Capital Fund - Total Expense	482,335	459,455
<b>Total Budget Bylaw Amount</b>	<u>7,585,399</u>	<u>7,358,298</u>

## 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, 2020

	<b>2020</b>	2019 Amended
	<b>Annual Budget</b>	Annual Budget
	\$	\$
<b>Surplus (Deficit) for the year</b>	<u>(275,075)</u>	<u>(216,561)</u>
<b>Effect of change in Tangible Capital Assets</b>		
Acquisition of Tangible Capital Assets		
From Operating and Special Purpose Funds	(55,580)	(55,580)
From Deferred Capital Revenue	<u>(1,108,876)</u>	<u>(878,000)</u>
<b>Total Acquisition of Tangible Capital Assets</b>	<b>(1,164,456)</b>	<b>(933,580)</b>
Amortization of Tangible Capital Assets	<u>482,335</u>	<u>459,455</u>
<b>Total Effect of change in Tangible Capital Assets</b>	<b>(682,121)</b>	<b>(474,125)</b>
	<u>-</u>	<u>-</u>
<b>(Increase) Decrease in Net Financial Assets (Debt)</b>	<u><b>(957,196)</b></u>	<u><b>(690,686)</b></u>

# School District No. 87 (Stikine)

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

	2020 Annual Budget	2019 Amended Annual Budget
	\$	\$
<b>Revenues</b>		
Provincial Grants		
Ministry of Education	4,705,391	4,290,711
Other Revenue	868,309	1,081,280
Rentals and Leases	152,000	152,000
Investment Income	60,000	60,000
<b>Total Revenue</b>	<u>5,785,700</u>	<u>5,583,991</u>
<b>Expenses</b>		
Instruction	3,674,112	3,544,074
District Administration	623,750	608,203
Operations and Maintenance	1,141,105	1,122,965
Transportation and Housing	600,013	510,993
<b>Total Expense</b>	<u>6,038,980</u>	<u>5,786,235</u>
<b>Net Revenue (Expense)</b>	<u>(253,280)</u>	<u>(202,244)</u>
<b>Budgeted Prior Year Surplus Appropriation</b>	<u>253,280</u>	<u>202,244</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, 2020

	2020 Annual Budget	2019 Amended Annual Budget
	\$	\$
<b>Provincial Grants - Ministry of Education</b>		
Operating Grant, Ministry of Education	5,355,907	5,192,375
DISC/LEA Recovery	(864,809)	(1,077,780)
Other Ministry of Education Grants		
Pay Equity	124,935	124,935
Transportation Supplement	51,181	51,181
Employer Health Tax	38,177	
<b>Total Provincial Grants - Ministry of Education</b>	<u>4,705,391</u>	<u>4,290,711</u>
<b>Other Revenues</b>		
LEA/Direct Funding from First Nations	864,809	1,077,780
Miscellaneous		
Art Starta	3,500	3,500
<b>Total Other Revenue</b>	<u>868,309</u>	<u>1,081,280</u>
<b>Rentals and Leases</b>	<u>152,000</u>	152,000
<b>Investment Income</b>	<u>60,000</u>	60,000
<b>Total Operating Revenue</b>	<u><u>5,785,700</u></u>	<u><u>5,583,991</u></u>

# School District No. 87 (Stikine)

Schedule 2B

Annual Budget - Schedule of Operating Expense by Object  
Year Ended June 30, 2020

	2020 Annual Budget	2019 Amended Annual Budget
	\$	\$
<b>Salaries</b>		
Teachers	1,462,601	1,272,015
Principals and Vice Principals	595,583	587,988
Educational Assistants	229,199	290,789
Support Staff	643,600	629,823
Other Professionals	331,775	322,815
Substitutes	163,385	163,385
<b>Total Salaries</b>	<u>3,426,143</u>	<u>3,266,815</u>
<b>Employee Benefits</b>	<u>787,152</u>	<u>787,464</u>
<b>Total Salaries and Benefits</b>	<u>4,213,295</u>	<u>4,054,279</u>
<b>Services and Supplies</b>		
Services	461,995	409,495
Student Transportation	504,918	416,162
Professional Development and Travel	266,627	264,094
Dues and Fees	11,900	11,900
Insurance	30,750	30,750
Supplies	309,895	359,955
Utilities	239,600	239,600
<b>Total Services and Supplies</b>	<u>1,825,685</u>	<u>1,731,956</u>
<b>Total Operating Expense</b>	<u>6,038,980</u>	<u>5,786,235</u>

# School District No. 87 (Stikine)

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
	\$	\$	\$	\$	\$	\$	\$
<b>1 Instruction</b>							
1.02 Regular Instruction	1,355,052	403,147			6,470	126,885	1,891,554
1.07 Library Services	18,743						18,743
1.10 Special Education			154,392		40,864	5,000	200,256
1.31 Aboriginal Education	88,806		74,807				163,613
1.41 School Administration		192,436		72,682		4,500	269,618
1.64 Other							-
<b>Total Function 1</b>	<b>1,462,601</b>	<b>595,583</b>	<b>229,199</b>	<b>72,682</b>	<b>47,334</b>	<b>136,385</b>	<b>2,543,784</b>
<b>4 District Administration</b>							
4.11 Educational Administration					122,592		122,592
4.40 School District Governance					63,500		63,500
4.41 Business Administration				32,973	63,668		96,641
<b>Total Function 4</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>32,973</b>	<b>249,760</b>	<b>-</b>	<b>282,733</b>
<b>5 Operations and Maintenance</b>							
5.41 Operations and Maintenance Administration					24,199		24,199
5.50 Maintenance Operations				537,945		27,000	564,945
5.52 Maintenance of Grounds							-
5.56 Utilities							-
<b>Total Function 5</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>537,945</b>	<b>24,199</b>	<b>27,000</b>	<b>589,144</b>
<b>7 Transportation and Housing</b>							
7.70 Student Transportation							-
7.73 Housing					10,482		10,482
<b>Total Function 7</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>10,482</b>	<b>-</b>	<b>10,482</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>1,462,601</b>	<b>595,583</b>	<b>229,199</b>	<b>643,600</b>	<b>331,775</b>	<b>163,385</b>	<b>3,426,143</b>

# School District No. 87 (Stikine)

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
	\$	\$	\$	\$	\$	\$
<b>1 Instruction</b>						
1.02 Regular Instruction	1,891,554	399,829	2,291,383	359,387	2,650,770	2,448,336
1.07 Library Services	18,743	4,199	22,942	800	23,742	22,581
1.10 Special Education	200,256	58,916	259,172	10,424	269,596	350,859
1.31 Aboriginal Education	163,613	49,829	213,442	106,883	320,325	317,402
1.41 School Administration	269,618	66,411	336,029	68,650	404,679	399,896
1.64 Other	-	-	-	5,000	5,000	5,000
<b>Total Function 1</b>	<b>2,543,784</b>	<b>579,184</b>	<b>3,122,968</b>	<b>551,144</b>	<b>3,674,112</b>	<b>3,544,074</b>
<b>4 District Administration</b>						
4.11 Educational Administration	122,592	25,183	147,775	9,600	157,375	151,920
4.40 School District Governance	63,500	5,460	68,960	50,700	119,660	118,894
4.41 Business Administration	96,641	29,129	125,770	220,945	346,715	337,389
<b>Total Function 4</b>	<b>282,733</b>	<b>59,772</b>	<b>342,505</b>	<b>281,245</b>	<b>623,750</b>	<b>608,203</b>
<b>5 Operations and Maintenance</b>						
5.41 Operations and Maintenance Administration	24,199	7,514	31,713	28,580	60,293	59,448
5.50 Maintenance Operations	564,945	137,529	702,474	127,338	829,812	812,517
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>589,144</b>	<b>145,043</b>	<b>734,187</b>	<b>406,918</b>	<b>1,141,105</b>	<b>1,122,965</b>
<b>7 Transportation and Housing</b>						
7.70 Student Transportation	-	-	-	505,918	505,918	430,533
7.73 Housing	10,482	3,153	13,635	80,460	94,095	80,460
<b>Total Function 7</b>	<b>10,482</b>	<b>3,153</b>	<b>13,635</b>	<b>586,378</b>	<b>600,013</b>	<b>510,993</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>3,426,143</b>	<b>787,152</b>	<b>4,213,295</b>	<b>1,825,685</b>	<b>6,038,980</b>	<b>5,786,235</b>

# School District No. 87 (Stikine)

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

	<b>2020</b>	2019 Amended
	<b>Annual Budget</b>	Annual Budget
	\$	\$
<b>Revenues</b>		
Provincial Grants		
Ministry of Education	1,014,084	1,062,608
Other Revenue	50,000	50,000
<b>Total Revenue</b>	<b>1,064,084</b>	1,112,608
<b>Expenses</b>		
Instruction	1,003,333	1,051,857
Operations and Maintenance	5,171	5,171
<b>Total Expense</b>	<b>1,008,504</b>	1,057,028
<b>Net Revenue (Expense)</b>	<b>55,580</b>	55,580
<b>Net Transfers (to) from other funds</b>		
Tangible Capital Assets Purchased	(55,580)	(55,580)
<b>Total Net Transfers</b>	<b>(55,580)</b>	(55,580)
<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, 2020

	Annual Facility Grant	Learning Improvement Fund	School Generated Funds	Strong Start	Ready, Set, Learn	OLEP	CommunityLINK	Classroom Enhancement Fund - Overhead	Classroom Enhancement Fund - Staffing
	\$	\$	\$	\$		\$	\$	\$	\$
<b>Deferred Revenue, beginning of year</b>	-	-	87,880	45,045	15,050	1,553	-	-	-
<b>Add:</b> Restricted Grants									
Provincial Grants - Ministry of Education	60,751	20,298		32,000	9,800	-	556,737	7,050	327,448
Other			50,000						
	60,751	20,298	50,000	32,000	9,800	-	556,737	7,050	327,448
<b>Less:</b> Allocated to Revenue	60,751	20,298	50,000	32,000	9,800	-	556,737	7,050	327,448
<b>Deferred Revenue, end of year</b>	-	-	<b>87,880</b>	<b>45,045</b>	<b>15,050</b>	<b>1,553</b>	-	-	-
<b>Revenues</b>									
Provincial Grants - Ministry of Education	60,751	20,298		32,000	9,800		556,737	7,050	327,448
Other Revenue			50,000						
	60,751	20,298	50,000	32,000	9,800	-	556,737	7,050	327,448
<b>Expenses</b>									
Salaries									
Teachers									262,220
Educational Assistants		15,187					209,031		
Support Staff							18,450		
	-	15,187	-	-	-	-	227,481	-	262,220
Employee Benefits		5,111					72,756		65,228
Services and Supplies	5,171		50,000	32,000	9,800		256,500	7,050	
	5,171	20,298	50,000	32,000	9,800	-	556,737	7,050	327,448
<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 - Changes in Special Purpose Funds

Year Ended June 30, 2020

	<u>TOTAL</u>
	\$
<b>Deferred Revenue, beginning of year</b>	<b>149,528</b>
<b>Add:</b> Restricted Grants	
Provincial Grants - Ministry of Education	1,014,084
Other	50,000
	<u>1,064,084</u>
<b>Less:</b> Allocated to Revenue	<u>1,064,084</u>
<b>Deferred Revenue, end of year</b>	<u>149,528</u>
<b>Revenues</b>	
Provincial Grants - Ministry of Education	1,014,084
Other Revenue	50,000
	<u>1,064,084</u>
<b>Expenses</b>	
Salaries	
Teachers	262,220
Educational Assistants	224,218
Support Staff	18,450
	<u>504,888</u>
Employee Benefits	143,095
Services and Supplies	360,521
	<u>1,008,504</u>
<b>Net Revenue (Expense) before Interfund Transfers</b>	<u>55,580</u>
<b>Interfund Transfers</b>	
Tangible Capital Assets Purchased	(55,580)
	<u>(55,580)</u>
<b>Net Revenue (Expense)</b>	<u>-</u>

# School District No. 87 (Stikine)

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	
	\$	\$	\$	\$
<b>Revenues</b>				
Amortization of Deferred Capital Revenue	404,960		404,960	389,558
<b>Total Revenue</b>	<b>404,960</b>	-	<b>404,960</b>	389,558
<b>Expenses</b>				
Amortization of Tangible Capital Assets				
Operations and Maintenance	482,335		482,335	459,455
<b>Total Expense</b>	<b>482,335</b>	-	<b>482,335</b>	459,455
<b>Net Revenue (Expense)</b>	<b>(77,375)</b>	-	<b>(77,375)</b>	(69,897)
<b>Net Transfers (to) from other funds</b>				
Tangible Capital Assets Purchased	55,580		55,580	55,580
<b>Total Net Transfers</b>	<b>55,580</b>	-	<b>55,580</b>	55,580
<b>Other Adjustments to Fund Balances</b>				
Total Other Adjustments to Fund Balances	-	-	-	
<b>Budgeted Surplus (Deficit), for the year</b>	<b>(21,795)</b>	-	<b>(21,795)</b>	(14,317)