

Amended Annual Budget

## **School District No. 48 (Sea To Sky)**

June 30, 2017

# School District No. 48 (Sea To Sky)

June 30, 2017

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\*NOTE - Statement 1, Statement 3, Statement 5 and Schedules 4A - 4D are used for Financial Statement reporting only.

## AMENDED ANNUAL BUDGET BYLAW


A Bylaw of THE BOARD OF EDUCATION OF SCHOOL DISTRICT NO. 48 (SEA TO SKY) (called the "Board") to adopt the Amended 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 Amended Annual Budget adopted by this bylaw.
2. This bylaw may be cited as School District No. 48 (Sea To Sky) Amended 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 \$56,214,168 for the 2016/2017 fiscal year was prepared in accordance with the *Act*.
4. Statement 2, 4 and Schedules 1 to 4 are adopted as the Amended Annual Budget of the Board for the fiscal year 2016/2017.

READ A FIRST TIME THE 8th DAY OF FEBRUARY, 2017;

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

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

  
\_\_\_\_\_  
Chairperson of the Board

(Corporate Seal)

  
\_\_\_\_\_  
Secretary Treasurer

I HEREBY CERTIFY this to be a true original of School District No. 48 (Sea To Sky) Amended Annual Budget Bylaw 2016/2017, adopted by the Board the 8th DAY OF FEBRUARY, 2017.

  
\_\_\_\_\_  
Secretary Treasurer

# School District No. 48 (Sea To Sky)

Amended Annual Budget - Revenue and Expense

Year Ended June 30, 2017

	2017 Amended Annual Budget	2016 Amended Annual Budget
<b>Ministry Operating Grant Funded FTE's</b>		
School-Age	4,816,688	4,706,750
Adult	4,000	3,500
<b>Total Ministry Operating Grant Funded FTE's</b>	<b>4,820,688</b>	<b>4,710,250</b>
<b>Revenues</b>	<b>\$</b>	<b>\$</b>
Provincial Grants		
Ministry of Education	48,164,981	46,157,570
Tuition	3,024,640	2,773,800
Other Revenue	1,285,007	2,999,095
Rentals and Leases	285,000	285,000
Investment Income	86,525	86,525
Amortization of Deferred Capital Revenue	2,180,924	2,188,402
<b>Total Revenue</b>	<b>55,027,077</b>	<b>54,490,392</b>
<b>Expenses</b>		
Instruction	41,053,451	40,100,458
District Administration	2,880,652	2,807,570
Operations and Maintenance	10,222,948	10,070,558
Transportation and Housing	1,720,617	3,126,816
<b>Total Expense</b>	<b>55,877,668</b>	<b>56,105,402</b>
<b>Net Revenue (Expense)</b>	<b>(850,591)</b>	<b>(1,615,010)</b>
<b>Budgeted Allocation (Retirement) of Surplus (Deficit)</b>	<b>741,266</b>	<b>1,621,402</b>
<b>Budgeted Surplus (Deficit), for the year</b>	<b>(109,325)</b>	<b>6,392</b>
<b>Budgeted Surplus (Deficit), for the year comprised of:</b>		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	(109,325)	6,392
<b>Budgeted Surplus (Deficit), for the year</b>	<b>(109,325)</b>	<b>6,392</b>

# School District No. 48 (Sea To Sky)

Amended Annual Budget - Revenue and Expense

Year Ended June 30, 2017

	2017 Amended Annual Budget	2016 Amended Annual Budget
<b>Budget Bylaw Amount</b>		
Operating - Total Expense	49,756,893	48,357,348
Special Purpose Funds - Total Expense	2,770,005	4,452,972
Capital Fund - Total Expense	3,350,770	3,295,082
Capital Fund - Tangible Capital Assets Purchased from Local Capital	336,500	333,000
<b>Total Budget Bylaw Amount</b>	<b>56,214,168</b>	<b>56,438,402</b>

Approved by the Board

Signature of the Chairperson of the Board of Education

Date Signed

Signature of the Superintendent

Date Signed

Signature of the Secretary Treasurer

Date Signed

# School District No. 48 (Sea To Sky)

Statement 4

Amended Annual Budget - Changes in Net Financial Assets (Debt)  
Year Ended June 30, 2017

	2017 Amended Annual Budget	2016 Amended Annual Budget
	\$	\$
<b>Surplus (Deficit) for the year</b>	<b>(850,591)</b>	<b>(1,615,010)</b>
<b>Effect of change in Tangible Capital Assets</b>		
Acquisition of Tangible Capital Assets		
From Local Capital	(336,500)	(333,000)
From Deferred Capital Revenue	(1,390,468)	(438,000)
<b>Total Acquisition of Tangible Capital Assets</b>	<b>(1,726,968)</b>	<b>(771,000)</b>
Amortization of Tangible Capital Assets	2,626,749	2,515,010
<b>Total Effect of change in Tangible Capital Assets</b>	<b>899,781</b>	<b>1,744,010</b>
	-	-
<b>(Increase) Decrease in Net Financial Assets (Debt)</b>	<b>49,190</b>	<b>129,000</b>

# School District No. 48 (Sea To Sky)

Amended Annual Budget - Schedule of Changes in Accumulated Surplus (Deficit) by Fund  
Year Ended June 30, 2017

	Operating Fund	Special Purpose Fund	Capital Fund	2017 Amended Annual Budget
	\$	\$	\$	\$
<b>Accumulated Surplus (Deficit), beginning of year</b>	1,671,351	-	10,193,147	11,864,498
<b>Changes for the year</b>				
Net Revenue (Expense) for the year	(404,766)		(445,825)	(850,591)
Interfund Transfers				
Local Capital	(336,500)		336,500	-
<b>Net Changes for the year</b>	<u>(741,266)</u>	-	<u>(109,325)</u>	<u>(850,591)</u>
<b>Budgeted Accumulated Surplus (Deficit), end of year</b>	<u>930,085</u>	-	<u>10,083,822</u>	<u>11,013,907</u>

# School District No. 48 (Sea To Sky)

Amended Annual Budget - Operating Revenue and Expense  
Year Ended June 30, 2017

	2017 Amended Annual Budget	2016 Amended Annual Budget
	\$	\$
<b>Revenues</b>		
Provincial Grants		
Ministry of Education	45,560,955	43,575,026
Tuition	3,024,640	2,773,800
Other Revenue	395,007	348,595
Rentals and Leases	285,000	285,000
Investment Income	86,525	86,525
<b>Total Revenue</b>	<u>49,352,127</u>	<u>47,068,946</u>
<b>Expenses</b>		
Instruction	38,495,071	37,506,591
District Administration	2,880,652	2,807,570
Operations and Maintenance	6,991,254	6,878,342
Transportation and Housing	1,389,916	1,164,845
<b>Total Expense</b>	<u>49,756,893</u>	<u>48,357,348</u>
<b>Net Revenue (Expense)</b>	<u>(404,766)</u>	<u>(1,288,402)</u>
<b>Budgeted Prior Year Surplus Appropriation</b>	<u>741,266</u>	<u>1,621,402</u>
<b>Net Transfers (to) from other funds</b>		
Local Capital	(336,500)	(333,000)
<b>Total Net Transfers</b>	<u>(336,500)</u>	<u>(333,000)</u>
<b>Budgeted Surplus (Deficit), for the year</b>	<u>-</u>	<u>-</u>



# School District No. 48 (Sea To Sky)

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

	2017 Amended Annual Budget	2016 Amended Annual Budget
	\$	\$
<b>Provincial Grants - Ministry of Education</b>		
Operating Grant, Ministry of Education	44,638,267	42,967,757
Other Ministry of Education Grants		
Pay Equity	371,793	371,793
Transportation Supplemental	265,534	
Return of Administrative Savings	224,674	
Enrollment Adjustments	-	217,080
FSA Scoring	8,187	8,696
Curriculum Implementation Planning	-	9,700
Carbon Tax Reimbursement	52,500	-
<b>Total Provincial Grants - Ministry of Education</b>	<u>45,560,955</u>	<u>43,575,026</u>
<b>Tuition</b>		
International and Out of Province Students	2,828,800	2,691,000
International Student Medical Fees	195,840	82,800
<b>Total Tuition</b>	<u>3,024,640</u>	<u>2,773,800</u>
<b>Other Revenues</b>		
Other School District/Education Authorities	176,107	187,495
Miscellaneous		
Contributions from PAC's & Schools	30,000	96,500
Trades Training Initiatives (CES & ACE-IT Grants)	46,800	39,600
Well Ahead, DASH & SOGI Initiatives	33,300	25,000
International Program Ancillary Revenue	108,800	-
<b>Total Other Revenue</b>	<u>395,007</u>	<u>348,595</u>
<b>Rentals and Leases</b>	<u>285,000</u>	<u>285,000</u>
<b>Investment Income</b>	<u>86,525</u>	<u>86,525</u>
<b>Total Operating Revenue</b>	<u><u>49,352,127</u></u>	<u><u>47,068,946</u></u>

# School District No. 48 (Sea To Sky)

Schedule 2B

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

	2017 Amended Annual Budget	2016 Amended Annual Budget
	\$	\$
<b>Salaries</b>		
Teachers	19,406,652	19,437,943
Principals and Vice Principals	3,108,523	2,647,814
Educational Assistants	2,335,472	2,256,533
Support Staff	4,638,704	4,615,907
Other Professionals	1,842,117	1,783,506
Substitutes	1,100,000	1,240,000
<b>Total Salaries</b>	<b>32,431,468</b>	<b>31,981,703</b>
<b>Employee Benefits</b>	<b>9,245,082</b>	<b>8,283,321</b>
<b>Total Salaries and Benefits</b>	<b>41,676,550</b>	<b>40,265,024</b>
<b>Services and Supplies</b>		
Services	1,545,860	1,908,310
Student Transportation	544,400	457,558
Professional Development and Travel	805,732	932,461
Rentals and Leases	196,393	194,423
Dues and Fees	651,598	433,824
Insurance	165,000	165,000
Supplies	2,623,140	2,662,928
Utilities	1,548,220	1,337,820
<b>Total Services and Supplies</b>	<b>8,080,343</b>	<b>8,092,324</b>
<b>Total Operating Expense</b>	<b>49,756,893</b>	<b>48,357,348</b>

# School District No. 48 (Sea To Sky)

Amended 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
	\$	\$	\$	\$	\$	\$	\$
<b>1 Instruction</b>							
1.02 Regular Instruction	16,320,833	762,183	220,512	228,849		931,001	18,463,378
1.03 Career Programs	64,174			26,022		3,415	93,611
1.07 Library Services	259,991		85,836			13,836	359,663
1.08 Counselling	452,662			17,311		24,089	494,062
1.10 Special Education	1,687,844	356,426	1,997,607			93,806	4,135,683
1.30 English Language Learning	216,110	30,646	31,517	46,738		11,501	289,774
1.31 Aboriginal Education	59,906	129,102		502,525		3,188	238,934
1.41 School Administration		1,485,319		55,918	109,974		1,987,844
1.62 International and Out of Province Students		292,551					458,443
1.64 Other	345,132	52,296				19,164	416,592
<b>Total Function 1</b>	<b>19,406,652</b>	<b>3,108,523</b>	<b>2,335,472</b>	<b>877,363</b>	<b>109,974</b>	<b>1,100,000</b>	<b>26,937,984</b>
<b>4 District Administration</b>							
4.11 Educational Administration				10,452	665,616		676,068
4.40 School District Governance					110,500		110,500
4.41 Business Administration				212,499	619,972		832,471
<b>Total Function 4</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>222,951</b>	<b>1,396,088</b>	<b>-</b>	<b>1,619,039</b>
<b>5 Operations and Maintenance</b>							
5.41 Operations and Maintenance Administration				122,327	245,562		367,889
5.50 Maintenance Operations				2,665,978	90,493		2,756,471
5.52 Maintenance of Grounds				168,995			168,995
5.56 Utilities							-
<b>Total Function 5</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,957,300</b>	<b>336,055</b>	<b>-</b>	<b>3,293,355</b>
<b>7 Transportation and Housing</b>							
7.70 Student Transportation				581,090			581,090
<b>Total Function 7</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>581,090</b>	<b>-</b>	<b>-</b>	<b>581,090</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>19,406,652</b>	<b>3,108,523</b>	<b>2,335,472</b>	<b>4,638,704</b>	<b>1,842,117</b>	<b>1,100,000</b>	<b>32,431,468</b>

**School District No. 48 (Sea To Sky)**

Amended 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 Amended Annual Budget	2016 Amended Annual Budget
	\$	\$	\$	\$	\$	\$
<b>1 Instruction</b>						
1.02 Regular Instruction	18,463,378	4,724,886	23,188,264	1,723,352	24,911,616	25,005,969
1.03 Career Programs	93,611	31,633	125,244	23,103	148,347	128,027
1.07 Library Services	359,663	117,476	477,139	103,764	580,903	642,766
1.08 Counselling	494,062	132,474	626,536	2,500	629,036	675,519
1.10 Special Education	4,135,683	1,635,467	5,771,150	144,785	5,915,935	5,613,835
1.30 English Language Learning	289,774	83,260	373,034	8,600	381,634	428,969
1.31 Aboriginal Education	238,934	53,935	292,869	809,506	1,102,375	991,761
1.41 School Administration	1,987,844	629,489	2,617,333	389,246	3,006,579	2,662,828
1.62 International and Out of Province Students	458,443	112,970	571,413	724,320	1,295,733	1,057,844
1.64 Other	416,592	106,321	522,913		522,913	299,073
<b>Total Function 1</b>	<b>26,937,984</b>	<b>7,627,911</b>	<b>34,565,895</b>	<b>3,929,176</b>	<b>38,495,071</b>	<b>37,506,591</b>
<b>4 District Administration</b>						
4.11 Educational Administration	676,068	152,096	828,164	231,500	1,059,664	979,492
4.40 School District Governance	110,500	5,925	116,425	76,253	192,678	167,617
4.41 Business Administration	832,471	219,456	1,051,927	576,383	1,628,310	1,660,461
<b>Total Function 4</b>	<b>1,619,039</b>	<b>377,477</b>	<b>1,996,516</b>	<b>884,136</b>	<b>2,880,652</b>	<b>2,807,570</b>
<b>5 Operations and Maintenance</b>						
5.41 Operations and Maintenance Administration	367,889	103,173	471,062	141,526	612,588	648,063
5.50 Maintenance Operations	2,756,471	821,244	3,577,715	881,685	4,459,400	4,421,441
5.52 Maintenance of Grounds	168,995	50,851	219,846	241,200	461,046	501,018
5.56 Utilities	-	-	-	1,458,220	1,458,220	1,307,820
<b>Total Function 5</b>	<b>3,293,355</b>	<b>975,268</b>	<b>4,268,623</b>	<b>2,722,631</b>	<b>6,991,254</b>	<b>6,878,342</b>
<b>7 Transportation and Housing</b>						
7.70 Student Transportation	581,090	264,426	845,516	544,400	1,389,916	1,164,845
<b>Total Function 7</b>	<b>581,090</b>	<b>264,426</b>	<b>845,516</b>	<b>544,400</b>	<b>1,389,916</b>	<b>1,164,845</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>32,431,468</b>	<b>9,245,082</b>	<b>41,676,550</b>	<b>8,080,343</b>	<b>49,756,893</b>	<b>48,357,348</b>

# School District No. 48 (Sea To Sky)

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

	<u>2017 Amended Annual Budget</u>	<u>2016 Amended Annual Budget</u>
	\$	\$
<b>Revenues</b>		
Provincial Grants		
Ministry of Education	1,880,005	1,802,472
Other Revenue	890,000	2,650,500
<b>Total Revenue</b>	<u>2,770,005</u>	<u>4,452,972</u>
<b>Expenses</b>		
Instruction	2,558,380	2,593,867
Operations and Maintenance	211,625	249,105
Transportation and Housing		1,610,000
<b>Total Expense</b>	<u>2,770,005</u>	<u>4,452,972</u>
<b>Budgeted Surplus (Deficit), for the year</b>	<u>-</u>	<u>-</u>

**School District No. 48 (Sea To Sky)**  
 Amended Annual Budget - Changes in Special Purpose Funds  
 Year Ended June 30, 2017

	Annual Facility Grant	Learning Improvement Fund	Special Education Equipment	Scholarships and Bursaries	Service Delivery Transformation	School Generated Funds	Strong Start	Ready, Set, Learn	OLEP
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	4,217	-	68,071	32,540	28,278	488,293	13,586	27,488	-
<b>Add: Restricted Grants</b>									
Provincial Grants - Ministry of Education	207,408	898,660	-	30,000	-	860,000	96,000	19,600	105,714
Other	207,408	898,660	-	30,000	-	860,000	96,000	19,600	105,714
<b>Less: Allocated to Revenue</b>									
Deferred Revenue, end of year	-	-	68,071	32,540	28,278	488,293	109,586	47,088	105,714
<b>Revenues</b>									
Provincial Grants - Ministry of Education	211,625	898,660	68,071	30,000	28,278	860,000	109,586	47,088	105,714
Other Revenue	211,625	898,660	68,071	30,000	28,278	860,000	109,586	47,088	105,714
<b>Expenses</b>									
Salaries	-	-	-	-	-	-	-	-	-
Teachers	-	565,270	-	-	-	-	-	-	-
Educational Assistants	-	120,118	-	-	-	-	-	-	-
Support Staff	-	685,388	-	-	-	-	-	-	-
Employee Benefits	211,625	213,272	68,071	30,000	28,278	860,000	109,586	47,088	86,667
Services and Supplies	211,625	898,660	68,071	30,000	28,278	860,000	109,586	47,088	105,714
<b>Net Revenue (Expense)</b>									
	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-

**School District No. 48 (Sea To Sky)**  
 Amended Annual Budget - Changes in Special Purpose Funds  
 Year Ended June 30, 2017

	CommunityLINK	Coding and Curriculum Implementation	TOTAL
	\$	\$	\$
Deferred Revenue, beginning of year	65,830	-	728,303
Add: Restricted Grants			
Provincial Grants - Ministry of Education	285,086	60,067	1,672,535
Other	285,086	60,067	2,562,535
Less: Allocated to Revenue	350,916	60,067	2,770,005
Deferred Revenue, end of year	-	-	520,833
Revenues			
Provincial Grants - Ministry of Education	350,916	60,067	1,880,005
Other Revenue	350,916	60,067	2,770,005
Expenses			
Salaries			
Teachers	74,880		655,126
Educational Assistants	41,280		120,118
Support Staff	116,160		41,280
			816,524
Employee Benefits	40,842		469,810
Services and Supplies	193,914	60,067	1,483,671
	350,916	60,067	2,770,005
Net Revenue (Expense)	-	-	-

# School District No. 48 (Sea To Sky)

Schedule 4

Amended Annual Budget - Capital Revenue and Expense

Year Ended June 30, 2017

	2017 Amended Annual Budget			2016 Amended Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
<b>Revenues</b>				
Provincial Grants				
Ministry of Education	724,021		724,021	780,072
Amortization of Deferred Capital Revenue	2,180,924		2,180,924	2,188,402
<b>Total Revenue</b>	<b>2,904,945</b>	<b>-</b>	<b>2,904,945</b>	<b>2,968,474</b>
<b>Expenses</b>				
Operations and Maintenance	724,021		724,021	780,072
Amortization of Tangible Capital Assets				
Operations and Maintenance	2,296,048		2,296,048	2,163,039
Transportation and Housing	330,701		330,701	351,971
<b>Total Expense</b>	<b>3,350,770</b>	<b>-</b>	<b>3,350,770</b>	<b>3,295,082</b>
<b>Net Revenue (Expense)</b>	<b>(445,825)</b>	<b>-</b>	<b>(445,825)</b>	<b>(326,608)</b>
<b>Net Transfers (to) from other funds</b>				
Local Capital		336,500	336,500	333,000
<b>Total Net Transfers</b>	<b>-</b>	<b>336,500</b>	<b>336,500</b>	<b>333,000</b>
<b>Other Adjustments to Fund Balances</b>				
Tangible Capital Assets Purchased from Local Capital	336,500	(336,500)	-	
<b>Total Other Adjustments to Fund Balances</b>	<b>336,500</b>	<b>(336,500)</b>	<b>-</b>	
<b>Budgeted Surplus (Deficit), for the year</b>	<b>(109,325)</b>	<b>-</b>	<b>(109,325)</b>	<b>6,392</b>