

Amended Annual Budget

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

June 30, 2018

# School District No. 48 (Sea To Sky)

June 30, 2018

## Table of Contents

Bylaw .....	1
Amended Annual Budget - Revenue and Expense - Statement 2 .....	2
Amended Annual Budget - Changes in Net Financial Assets (Debt) - Statement 4 .....	4
Amended Annual Budget - Schedule of Changes in Accumulated Surplus (Deficit) by Fund - Schedule 1 .....	5
Amended Annual Budget - Operating Revenue and Expense - Schedule 2 .....	6
Schedule 2A - Amended Annual Budget - Schedule of Operating Revenue by Source .....	7
Schedule 2B - Amended Annual Budget - Schedule of Operating Expense by Object .....	8
Schedule 2C - Amended Annual Budget - Operating Expense by Function, Program and Object .....	9
Amended Annual Budget - Special Purpose Revenue and Expense - Schedule 3 .....	11
Schedule 3A - Amended Annual Budget - Changes in Special Purpose Funds .....	12
Amended Annual Budget - Capital Revenue and Expense - Schedule 4 .....	14

\*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 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 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 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 \$60,091,532 for the 2017/2018 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 2017/2018.

READ A FIRST TIME THE 14th DAY OF FEBRUARY, 2018;

READ A SECOND TIME THE 14th DAY OF FEBRUARY, 2018;

READ A THIRD TIME, PASSED AND ADOPTED THE 14th DAY OF FEBRUARY, 2018;

  
**ORIGINAL SIGNATURE ON FILE**

*Chairperson of the Board*

**(Corporate Seal)**

**ORIGINAL SIGNATURE ON FILE**

I HEREBY CERTIFY this to be a true original of School District No. 48 (Sea To Sky) Amended Annual Budget Bylaw 2017/2018, adopted by the Board the 14th DAY OF FEBRUARY, 2018.

**ORIGINAL SIGNATURE ON FILE**

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

Amended Annual Budget - Revenue and Expense

Year Ended June 30, 2018

	2018 Amended Annual Budget	2017 Amended Annual Budget
<b>Ministry Operating Grant Funded FTE's</b>		
School-Age	4,972.688	4,816.688
Adult	1.125	4.000
<b>Total Ministry Operating Grant Funded FTE's</b>	<u>4,973.813</u>	<u>4,820.688</u>
<b>Revenues</b>	<b>\$</b>	<b>\$</b>
Provincial Grants		
Ministry of Education	52,897,206	48,164,981
Tuition	2,594,400	3,024,640
Other Revenue	490,099	1,285,007
Rentals and Leases	285,000	285,000
Investment Income	86,525	86,525
Amortization of Deferred Capital Revenue	2,154,299	2,180,924
<b>Total Revenue</b>	<u>58,507,529</u>	<u>55,027,077</u>
<b>Expenses</b>		
Instruction	43,981,323	41,053,451
District Administration	3,577,461	2,880,652
Operations and Maintenance	10,415,051	10,222,948
Transportation and Housing	1,774,418	1,720,617
<b>Total Expense</b>	<u>59,748,253</u>	<u>55,877,668</u>
<b>Net Revenue (Expense)</b>	<u>(1,240,724)</u>	<u>(850,591)</u>
<b>Budgeted Allocation (Retirement) of Surplus (Deficit)</b>	1,075,724	741,266
<b>Budgeted Surplus (Deficit), for the year</b>	<u>(165,000)</u>	<u>(109,325)</u>
<b>Budgeted Surplus (Deficit), for the year comprised of:</b>		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	(165,000)	(109,325)
<b>Budgeted Surplus (Deficit), for the year</b>	<u>(165,000)</u>	<u>(109,325)</u>

# School District No. 48 (Sea To Sky)

Amended Annual Budget - Revenue and Expense

Year Ended June 30, 2018

	2018 Amended Annual Budget	2017 Amended Annual Budget
<b>Budget Bylaw Amount</b>		
Operating - Total Expense	51,635,360	49,756,893
Special Purpose Funds - Total Expense	4,742,564	2,770,005
Capital Fund - Total Expense	3,370,329	3,350,770
Capital Fund - Tangible Capital Assets Purchased from Local Capital	343,279	336,500
<b>Total Budget Bylaw Amount</b>	<b>60,091,532</b>	<b>56,214,168</b>

Approved by   
**ORIGINAL SIGNATURE ON FILE**

Signature of the Chairperson of the Board of Education Date Signed

  
**ORIGINAL SIGNATURE ON FILE**

Signature of the Superintendent Date Signed

  
**ORIGINAL SIGNATURE ON FILE**

Signature of the Secretary Treasurer Date Signed

# School District No. 48 (Sea To Sky)

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

	2018 Amended Annual Budget	2017 Amended Annual Budget
	\$	\$
<b>Surplus (Deficit) for the year</b>	<b>(1,240,724)</b>	<b>(850,591)</b>
<b>Effect of change in Tangible Capital Assets</b>		
Acquisition of Tangible Capital Assets		
From Local Capital	(343,279)	(336,500)
From Deferred Capital Revenue	(1,197,811)	(1,390,468)
<b>Total Acquisition of Tangible Capital Assets</b>	<b>(1,541,090)</b>	<b>(1,726,968)</b>
Amortization of Tangible Capital Assets	2,662,578	2,626,749
<b>Total Effect of change in Tangible Capital Assets</b>	<b>1,121,488</b>	<b>899,781</b>
	-	-
<b>(Increase) Decrease in Net Financial Assets (Debt)</b>	<b>(119,236)</b>	<b>49,190</b>

# School District No. 48 (Sea To Sky)

Schedule 1

Amended Annual Budget - Schedule of Changes in Accumulated Surplus (Deficit) by Fund  
Year Ended June 30, 2018

	Operating Fund \$	Special Purpose Fund \$	Capital Fund \$	2018 Amended Annual Budget \$
<b>Accumulated Surplus (Deficit), beginning of year</b>	2,756,743	-	10,260,006	13,016,749
<b>Changes for the year</b>				
Net Revenue (Expense) for the year	(732,445)		(508,279)	(1,240,724)
Interfund Transfers				
Local Capital	(343,279)		343,279	-
<b>Net Changes for the year</b>	<u>(1,075,724)</u>	-	<u>(165,000)</u>	<u>(1,240,724)</u>
<b>Budgeted Accumulated Surplus (Deficit), end of year</b>	<u><u>1,681,019</u></u>	-	<u><u>10,095,006</u></u>	<u><u>11,776,025</u></u>

# School District No. 48 (Sea To Sky)

Schedule 2

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

	2018 Amended Annual Budget	2017 Amended Annual Budget
	\$	\$
<b>Revenues</b>		
Provincial Grants		
Ministry of Education	47,586,891	45,560,955
Tuition	2,594,400	3,024,640
Other Revenue	350,099	395,007
Rentals and Leases	285,000	285,000
Investment Income	86,525	86,525
<b>Total Revenue</b>	<b>50,902,915</b>	<b>49,352,127</b>
<b>Expenses</b>		
Instruction	39,764,897	38,495,071
District Administration	3,242,461	2,880,652
Operations and Maintenance	7,232,703	6,991,254
Transportation and Housing	1,395,299	1,389,916
<b>Total Expense</b>	<b>51,635,360</b>	<b>49,756,893</b>
<b>Net Revenue (Expense)</b>	<b>(732,445)</b>	<b>(404,766)</b>
<b>Budgeted Prior Year Surplus Appropriation</b>	<b>1,075,724</b>	<b>741,266</b>
<b>Net Transfers (to) from other funds</b>		
Local Capital	(343,279)	(336,500)
<b>Total Net Transfers</b>	<b>(343,279)</b>	<b>(336,500)</b>
<b>Budgeted Surplus (Deficit), for the year</b>	<b>-</b>	<b>-</b>



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

Schedule 2A

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

	2018 Amended Annual Budget	2017 Amended Annual Budget
	\$	\$
<b>Provincial Grants - Ministry of Education</b>		
Operating Grant, Ministry of Education	46,697,263	44,638,267
Other Ministry of Education Grants		
Pay Equity	371,793	371,793
Funding for Graduated Adults	3,031	-
Transportation Supplement	265,534	265,534
Return of Administrative Savings	224,674	224,674
Carbon Tax Grant	52,500	52,500
Enrollment Adjustments	(36,600)	-
FSA Scoring	8,696	8,187
<b>Total Provincial Grants - Ministry of Education</b>	<u>47,586,891</u>	<u>45,560,955</u>
<b>Tuition</b>		
International and Out of Province Students	2,392,000	2,828,800
International Student Medical Fees	202,400	195,840
<b>Total Tuition</b>	<u>2,594,400</u>	<u>3,024,640</u>
<b>Other Revenues</b>		
Other School District/Education Authorities	189,620	176,107
Miscellaneous		
Contributions from PAC's & Schools	14,000	30,000
Trades Training Initiatives / ACE-IT Grants	54,479	46,800
Well Ahead, DASH & SOGI Initiatives	-	33,300
International Program Ancillary Revenue	92,000	108,800
<b>Total Other Revenue</b>	<u>350,099</u>	<u>395,007</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>50,902,915</u></u>	<u><u>49,352,127</u></u>

# School District No. 48 (Sea To Sky)

Schedule 2B

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

	2018 Amended Annual Budget	2017 Amended Annual Budget
	\$	\$
<b>Salaries</b>		
Teachers	20,064,728	19,406,652
Principals and Vice Principals	3,214,475	3,108,523
Educational Assistants	2,553,682	2,335,472
Support Staff	4,714,209	4,638,704
Other Professionals	2,093,005	1,842,117
Substitutes	1,165,000	1,100,000
<b>Total Salaries</b>	<b>33,805,099</b>	<b>32,431,468</b>
<b>Employee Benefits</b>	<b>8,956,176</b>	<b>9,245,082</b>
<b>Total Salaries and Benefits</b>	<b>42,761,275</b>	<b>41,676,550</b>
<b>Services and Supplies</b>		
Services	1,899,652	1,545,860
Student Transportation	544,400	544,400
Professional Development and Travel	1,251,059	805,732
Rentals and Leases	202,193	196,393
Dues and Fees	613,688	651,598
Insurance	165,000	165,000
Supplies	2,413,895	2,623,140
Utilities	1,784,198	1,548,220
<b>Total Services and Supplies</b>	<b>8,874,085</b>	<b>8,080,343</b>
<b>Total Operating Expense</b>	<b>51,635,360</b>	<b>49,756,893</b>

# School District No. 48 (Sea To Sky)

Amended 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	15,570,131	813,195	235,271	197,898		1,165,000	17,981,495
1.03 Career Programs	108,447			26,873			135,320
1.07 Library Services	531,412		79,643				611,055
1.08 Counselling	609,777	13,735		18,962			642,474
1.10 Special Education	2,422,861	109,883	2,238,768				4,771,512
1.30 English Language Learning	712,623	5,494					718,117
1.31 Aboriginal Education	71,378	137,953		47,629			256,960
1.41 School Administration		1,765,053		531,187			2,296,240
1.62 International and Out of Province Students		298,507		73,987	117,991		490,485
1.64 Other	38,099	70,655					108,754
<b>Total Function 1</b>	<b>20,064,728</b>	<b>3,214,475</b>	<b>2,553,682</b>	<b>896,536</b>	<b>117,991</b>	<b>1,165,000</b>	<b>28,012,412</b>
<b>4 District Administration</b>							
4.11 Educational Administration				10,452	751,789		762,241
4.40 School District Governance					111,063		111,063
4.41 Business Administration				216,196	772,740		988,936
<b>Total Function 4</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>226,648</b>	<b>1,635,592</b>	<b>-</b>	<b>1,862,240</b>
<b>5 Operations and Maintenance</b>							
5.41 Operations and Maintenance Administration				124,634	248,154		372,788
5.50 Maintenance Operations				2,702,214	91,268		2,793,482
5.52 Maintenance of Grounds				171,991			171,991
5.56 Utilities							-
<b>Total Function 5</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,998,839</b>	<b>339,422</b>	<b>-</b>	<b>3,338,261</b>
<b>7 Transportation and Housing</b>							
7.70 Student Transportation				592,186			592,186
<b>Total Function 7</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>592,186</b>	<b>-</b>	<b>-</b>	<b>592,186</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>20,064,728</b>	<b>3,214,475</b>	<b>2,553,682</b>	<b>4,714,209</b>	<b>2,093,005</b>	<b>1,165,000</b>	<b>33,805,099</b>

# School District No. 48 (Sea To Sky)

Amended 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 Amended Annual Budget	2017 Amended Annual Budget
	\$	\$	\$	\$	\$	\$
<b>1 Instruction</b>						
1.02 Regular Instruction	17,981,495	4,162,630	22,144,125	2,189,398	24,333,523	24,911,616
1.03 Career Programs	135,320	41,149	176,469	60,011	236,480	148,347
1.07 Library Services	611,055	174,457	785,512	107,711	893,223	580,903
1.08 Counselling	642,474	165,309	807,783	5,000	812,783	629,036
1.10 Special Education	4,771,512	1,800,867	6,572,379	173,731	6,746,110	5,915,935
1.30 English Language Learning	718,117	179,339	897,456	3,500	900,956	381,634
1.31 Aboriginal Education	256,960	54,202	311,162	819,453	1,130,615	1,102,375
1.41 School Administration	2,296,240	657,677	2,953,917	426,756	3,380,673	3,006,579
1.62 International and Out of Province Students	490,485	112,149	602,634	593,800	1,196,434	1,295,733
1.64 Other	108,754	25,346	134,100		134,100	522,913
<b>Total Function 1</b>	<b>28,012,412</b>	<b>7,373,125</b>	<b>35,385,537</b>	<b>4,379,360</b>	<b>39,764,897</b>	<b>38,495,071</b>
<b>4 District Administration</b>						
4.11 Educational Administration	762,241	160,063	922,304	241,500	1,163,804	1,059,664
4.40 School District Governance	111,063	5,674	116,737	76,753	193,490	192,678
4.41 Business Administration	988,936	203,528	1,192,464	692,703	1,885,167	1,628,310
<b>Total Function 4</b>	<b>1,862,240</b>	<b>369,265</b>	<b>2,231,505</b>	<b>1,010,956</b>	<b>3,242,461</b>	<b>2,880,652</b>
<b>5 Operations and Maintenance</b>						
5.41 Operations and Maintenance Administration	372,788	99,090	471,878	141,526	613,404	612,588
5.50 Maintenance Operations	2,793,482	805,978	3,599,460	1,084,145	4,683,605	4,459,400
5.52 Maintenance of Grounds	171,991	50,005	221,996	269,500	491,496	461,046
5.56 Utilities	-	-	-	1,444,198	1,444,198	1,458,220
<b>Total Function 5</b>	<b>3,338,261</b>	<b>955,073</b>	<b>4,293,334</b>	<b>2,939,369</b>	<b>7,232,703</b>	<b>6,991,254</b>
<b>7 Transportation and Housing</b>						
7.70 Student Transportation	592,186	258,713	850,899	544,400	1,395,299	1,389,916
<b>Total Function 7</b>	<b>592,186</b>	<b>258,713</b>	<b>850,899</b>	<b>544,400</b>	<b>1,395,299</b>	<b>1,389,916</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>33,805,099</b>	<b>8,956,176</b>	<b>42,761,275</b>	<b>8,874,085</b>	<b>51,635,360</b>	<b>49,756,893</b>

# School District No. 48 (Sea To Sky)

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

	<u>2018 Amended Annual Budget</u>	<u>2017 Amended Annual Budget</u>
	\$	\$
<b>Revenues</b>		
Provincial Grants		
Ministry of Education	4,602,564	1,880,005
Other Revenue	140,000	890,000
<b>Total Revenue</b>	<u>4,742,564</u>	<u>2,770,005</u>
<b>Expenses</b>		
Instruction	4,216,426	2,558,380
District Administration	335,000	-
Operations and Maintenance	191,138	211,625
<b>Total Expense</b>	<u>4,742,564</u>	<u>2,770,005</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, 2018

	Annual Facility Grant	Learning Improvement Fund	Special Education Equipment	Scholarships and Bursaries	Service Delivery Transformation	School Generated Funds	Strong Start	Ready, Set, Learn	OLEP
	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Deferred Revenue, beginning of year</b>	-	-	66,058	32,590	28,278	116,339	11,404	24,013	-
<b>Add: Restricted Grants</b>									
Provincial Grants - Ministry of Education	191,138	181,828	-	15,000	-	125,000	96,000	22,050	105,714
Other	191,138	181,828	-	15,000	-	125,000	96,000	22,050	105,714
<b>Less: Allocated to Revenue</b>	191,138	181,828	66,058	15,000	28,278	125,000	107,404	46,063	105,714
<b>Deferred Revenue, end of year</b>	-	-	-	<b>32,590</b>	-	<b>116,339</b>	-	-	-
<b>Revenues</b>									
Provincial Grants - Ministry of Education	191,138	181,828	66,058	15,000	28,278	125,000	107,404	46,063	105,714
Other Revenue	191,138	181,828	66,058	15,000	28,278	125,000	107,404	46,063	105,714
<b>Expenses</b>									
Salaries	-	123,248	-	-	-	-	-	-	17,396
Teachers	-	123,248	-	-	-	-	-	-	17,396
Educational Assistants	-	123,248	-	-	-	-	-	-	17,396
Support Staff	-	123,248	-	-	-	-	-	-	17,396
Employee Benefits	191,138	58,580	66,058	15,000	28,278	125,000	107,404	46,063	84,571
Services and Supplies	191,138	58,580	66,058	15,000	28,278	125,000	107,404	46,063	84,571
District Entered	191,138	58,580	66,058	15,000	28,278	125,000	107,404	46,063	84,571
<b>Net Revenue (Expense)</b>	-	-	-	-	-	-	-	-	-

# School District No. 48 (Sea To Sky)

Amended Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2018

	CommunityLINK	Coding and Curriculum Implementation	Classroom Enhancement Fund - Overhead	Classroom Enhancement Fund - Staffing	TOTAL
	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	33,609	42,128	-	-	354,419
<b>Add:</b> Restricted Grants					
Provincial Grants - Ministry of Education	287,620		335,000	3,177,724	4,397,074
Other					140,000
	287,620	-	335,000	3,177,724	4,537,074
<b>Less:</b> Allocated to Revenue	321,229	42,128	335,000	3,177,724	4,742,564
<b>Deferred Revenue, end of year</b>	-	-	-	-	148,929
<b>Revenues</b>					
Provincial Grants - Ministry of Education	321,229	42,128	335,000	3,177,724	4,602,564
Other Revenue					140,000
	321,229	42,128	335,000	3,177,724	4,742,564
<b>Expenses</b>					
Salaries					
Teachers	75,916	15,183		2,542,179	2,650,674
Educational Assistants					123,248
Support Staff	42,064				42,064
	117,980	15,183	-	2,542,179	2,815,986
Employee Benefits	38,972	3,796		635,545	740,640
Services and Supplies	164,277	23,149	335,000		1,185,938
District Entered					-
	321,229	42,128	335,000	3,177,724	4,742,564
<b>Net Revenue (Expense)</b>	-	-	-	-	-

# School District No. 48 (Sea To Sky)

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

	2018 Amended Annual Budget			2017 Amended Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
<b>Revenues</b>				
Provincial Grants				
Ministry of Education	707,751		707,751	724,021
Amortization of Deferred Capital Revenue	2,154,299		2,154,299	2,180,924
<b>Total Revenue</b>	<b>2,862,050</b>	<b>-</b>	<b>2,862,050</b>	<b>2,904,945</b>
<b>Expenses</b>				
Operations and Maintenance	707,751		707,751	724,021
Amortization of Tangible Capital Assets				
Operations and Maintenance	2,283,459		2,283,459	2,296,048
Transportation and Housing	379,119		379,119	330,701
<b>Total Expense</b>	<b>3,370,329</b>	<b>-</b>	<b>3,370,329</b>	<b>3,350,770</b>
<b>Net Revenue (Expense)</b>	<b>(508,279)</b>	<b>-</b>	<b>(508,279)</b>	<b>(445,825)</b>
<b>Net Transfers (to) from other funds</b>				
Local Capital		343,279	343,279	336,500
<b>Total Net Transfers</b>	<b>-</b>	<b>343,279</b>	<b>343,279</b>	<b>336,500</b>
<b>Other Adjustments to Fund Balances</b>				
Tangible Capital Assets Purchased from Local Capital	343,279	(343,279)	-	
<b>Total Other Adjustments to Fund Balances</b>	<b>343,279</b>	<b>(343,279)</b>	<b>-</b>	
<b>Budgeted Surplus (Deficit), for the year</b>	<b>(165,000)</b>	<b>-</b>	<b>(165,000)</b>	<b>(109,325)</b>