

Annual Budget

## **School District No. 84 (Vancouver Island West)**

June 30, 2017

# School District No. 84 (Vancouver Island West)

June 30, 2017

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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

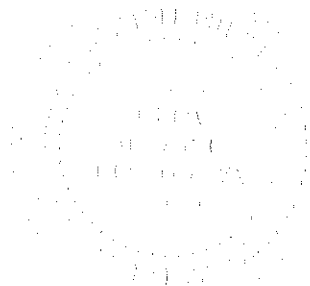
A Bylaw of THE BOARD OF EDUCATION OF SCHOOL DISTRICT NO. 84 (VANCOUVER ISLAND WEST) (called the "Board") to adopt the Annual Budget of the Board for the fiscal year 2016/2017 pursuant to section 113 of the *School Act*, R.S.B.C., 1996, c. 412 as amended from time to time (called the "Act").

1. Board has complied with the provisions of the Act respecting the Annual Budget adopted by this bylaw.
2. This bylaw may be cited as School District No. 84 (Vancouver Island West) 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 \$9,714,928 for the 2016/2017 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 2016/2017.

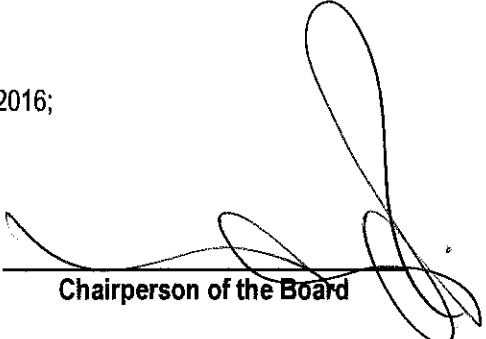
READ A FIRST TIME THE 9th DAY OF MAY, 2016;

READ A SECOND TIME THE 9th DAY OF MAY, 2016;

READ A THIRD TIME, PASSED AND ADOPTED THE 9th DAY OF MAY, 2016;



(Corporate Seal)

  
Chairperson of the Board

  
Secretary Treasurer

I HEREBY CERTIFY this to be a true original of School District No. 84 (Vancouver Island West) Annual Budget Bylaw 2016/2017, adopted by the Board the 9th DAY OF MAY, 2016.

  
Secretary Treasurer

# School District No. 84 (Vancouver Island West)

Annual Budget - Revenue and Expense

Year Ended June 30, 2017

	2017 Annual Budget	2016 Amended Annual Budget
<b>Ministry Operating Grant Funded FTE's</b>		
School-Age	370,000	365,750
<b>Total Ministry Operating Grant Funded FTE's</b>	<b>370,000</b>	<b>365,750</b>
<b>Revenues</b>	<b>\$</b>	<b>\$</b>
Provincial Grants		
Ministry of Education	5,294,411	5,325,946
Other Revenue	3,546,364	2,959,965
Rentals and Leases	1,000	1,000
Investment Income	20,515	21,140
Amortization of Deferred Capital Revenue	536,338	537,750
<b>Total Revenue</b>	<b>9,398,628</b>	<b>8,845,801</b>
<b>Expenses</b>		
Instruction	6,614,220	6,837,521
District Administration	617,056	613,942
Operations and Maintenance	2,007,122	1,922,008
Transportation and Housing	276,530	290,685
<b>Total Expense</b>	<b>9,514,928</b>	<b>9,664,156</b>
<b>Net Revenue (Expense)</b>	<b>(116,300)</b>	<b>(818,355)</b>
<b>Budgeted Allocation (Retirement) of Surplus (Deficit)</b>	<b>166,097</b>	<b>669,458</b>
<b>Budgeted Surplus (Deficit), for the year</b>	<b>49,797</b>	<b>(148,897)</b>
<b>Budgeted Surplus (Deficit), for the year comprised of:</b>		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	49,797	(148,897)
<b>Budgeted Surplus (Deficit), for the year</b>	<b>49,797</b>	<b>(148,897)</b>

# School District No. 84 (Vancouver Island West)

Annual Budget - Revenue and Expense

Year Ended June 30, 2017

	2017 Annual Budget	2016 Amended Annual Budget
<b>Budget Bylaw Amount</b>		
Operating - Total Expense	8,161,873	8,325,405
Special Purpose Funds - Total Expense	631,014	616,604
Special Purpose Funds - Tangible Capital Assets Purchased	200,000	
Capital Fund - Total Expense	722,041	722,147
<b>Total Budget Bylaw Amount</b>	<b>9,714,928</b>	<b>9,664,156</b>

**Approved by the Board**

Kathy Kennedy

May 9, 2016

Signature of the Chairperson of the Board of Education

Date Signed

Lawrence Tarasoff

May 9, 2016

Signature of the Superintendent

Date Signed

Lawrence Tarasoff

May 9, 2016

Signature of the Secretary Treasurer

Date Signed

# School District No. 84 (Vancouver Island West)

Statement 4

Annual Budget - Changes in Net Financial Assets (Debt)

Year Ended June 30, 2017

	2017 <b>Annual Budget</b>	2016 Amended Annual Budget
	\$	\$
<b>Surplus (Deficit) for the year</b>	<u>(116,300)</u>	<u>(818,355)</u>
<b>Effect of change in Tangible Capital Assets</b>		
Acquisition of Tangible Capital Assets		
From Operating and Special Purpose Funds	(200,000)	
From Deferred Capital Revenue	<u>(982,000)</u>	(650,000)
<b>Total Acquisition of Tangible Capital Assets</b>	<u>(1,182,000)</u>	(650,000)
Amortization of Tangible Capital Assets	<u>722,041</u>	722,147
<b>Total Effect of change in Tangible Capital Assets</b>	<u>(459,959)</u>	72,147
	<u>-</u>	<u>-</u>
<b>(Increase) Decrease in Net Financial Assets (Debt)</b>	<u><u>(576,259)</u></u>	<u><u>(746,208)</u></u>

# School District No. 84 (Vancouver Island West)

Schedule 2

Annual Budget - Operating Revenue and Expense

Year Ended June 30, 2017

	2017 Annual Budget	2016 Amended Annual Budget
	\$	\$
<b>Revenues</b>		
Provincial Grants		
Ministry of Education	4,861,647	4,901,592
Other Revenue	3,148,129	2,768,355
Rentals and Leases	1,000	1,000
Investment Income	20,000	20,000
<b>Total Revenue</b>	<u>8,030,776</u>	<u>7,690,947</u>
<b>Expenses</b>		
Instruction	6,117,159	6,348,870
District Administration	617,056	613,942
Operations and Maintenance	1,257,877	1,172,657
Transportation and Housing	169,781	189,936
<b>Total Expense</b>	<u>8,161,873</u>	<u>8,325,405</u>
<b>Net Revenue (Expense)</b>	<u>(131,097)</u>	<u>(634,458)</u>
<b>Budgeted Prior Year Surplus Appropriation</b>	<u>166,097</u>	<u>669,458</u>
<b>Net Transfers (to) from other funds</b>		
Local Capital	(35,000)	(35,000)
<b>Total Net Transfers</b>	<u>(35,000)</u>	<u>(35,000)</u>
<b>Budgeted Surplus (Deficit), for the year</b>	<u>-</u>	<u>-</u>

# School District No. 84 (Vancouver Island West)

Schedule 2A

Annual Budget - Schedule of Operating Revenue by Source

Year Ended June 30, 2017

	2017 Annual Budget	2016 Amended Annual Budget
	\$	\$
<b>Provincial Grants - Ministry of Education</b>		
Operating Grant, Ministry of Education	7,861,641	7,521,812
AANDC/LEA Recovery	(3,068,129)	(2,688,355)
Other Ministry of Education Grants		
Pay Equity	55,087	55,087
FSA & Exam Marking	4,348	4,348
Carbon Tax Reimbursement	4,500	4,500
Curriculum Grant	4,200	4,200
<b>Total Provincial Grants - Ministry of Education</b>	<b>4,861,647</b>	<b>4,901,592</b>
<b>Other Revenues</b>		
LEA/Direct Funding from First Nations	3,028,129	2,648,355
Miscellaneous		
Kyuquot Grant	75,500	75,500
Art Start	2,000	2,000
Outdoor Education	9,000	9,000
Nuchatlaht Tribe Grant	30,000	30,000
Miscellaneous	3,500	3,500
<b>Total Other Revenue</b>	<b>3,148,129</b>	<b>2,768,355</b>
<b>Rentals and Leases</b>	<b>1,000</b>	<b>1,000</b>
<b>Investment Income</b>	<b>20,000</b>	<b>20,000</b>
<b>Total Operating Revenue</b>	<b>8,030,776</b>	<b>7,690,947</b>



# School District No. 84 (Vancouver Island West)

Schedule 2B

Annual Budget - Schedule of Operating Expense by Source

Year Ended June 30, 2017

	2017 Annual Budget	2016 Amended Annual Budget
	\$	\$
<b>Salaries</b>		
Teachers	2,604,383	2,570,161
Principals and Vice Principals	876,748	866,259
Educational Assistants	375,523	388,669
Support Staff	693,563	707,531
Other Professionals	284,860	360,688
Substitutes	252,041	244,193
<b>Total Salaries</b>	<b>5,087,118</b>	<b>5,137,501</b>
<b>Employee Benefits</b>	<b>1,364,320</b>	<b>1,373,781</b>
<b>Total Salaries and Benefits</b>	<b>6,451,438</b>	<b>6,511,282</b>
<b>Services and Supplies</b>		
Services	364,257	331,766
Student Transportation	37,100	37,100
Professional Development and Travel	322,806	384,841
Rentals and Leases	3,000	3,000
Dues and Fees	36,400	35,400
Insurance	44,000	43,000
Supplies	475,122	662,266
Utilities	427,750	316,750
<b>Total Services and Supplies</b>	<b>1,710,435</b>	<b>1,814,123</b>
<b>Total Operating Expense</b>	<b>8,161,873</b>	<b>8,325,405</b>

# School District No. 84 (Vancouver Island West)

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	2,028,871	565,356	40,091	22,936		145,592	2,802,846
1.07 Library Services	28,635		9,296	8,491		4,000	50,422
1.08 Counselling	30,000						30,000
1.10 Special Education	399,837	51,842	230,493			25,000	707,172
1.30 English Language Learning		31,105	28,653				59,758
1.31 Aboriginal Education	117,040	25,000	15,000				157,040
1.41 School Administration		203,445		152,920		5,415	361,780
1.61 Continuing Education							-
1.64 Other			51,990				51,990
<b>Total Function 1</b>	<b>2,604,383</b>	<b>876,748</b>	<b>375,523</b>	<b>184,347</b>	<b>-</b>	<b>180,007</b>	<b>4,221,008</b>
<b>4 District Administration</b>							
4.11 Educational Administration					88,973		88,973
4.40 School District Governance					76,589		76,589
4.41 Business Administration				45,706	79,983	5,000	130,689
<b>Total Function 4</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>45,706</b>	<b>245,545</b>	<b>5,000</b>	<b>296,251</b>
<b>5 Operations and Maintenance</b>							
5.41 Operations and Maintenance Administration					39,315		39,315
5.50 Maintenance Operations				417,513		63,034	480,547
5.52 Maintenance of Grounds							-
5.56 Utilities							-
<b>Total Function 5</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>417,513</b>	<b>39,315</b>	<b>63,034</b>	<b>519,862</b>
<b>7 Transportation and Housing</b>							
7.41 Transportation and Housing Administration				45,997		4,000	49,997
7.70 Student Transportation							-
<b>Total Function 7</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>45,997</b>	<b>-</b>	<b>4,000</b>	<b>49,997</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>2,604,383</b>	<b>876,748</b>	<b>375,523</b>	<b>693,563</b>	<b>284,860</b>	<b>252,041</b>	<b>5,087,118</b>

# School District No. 84 (Vancouver Island West)

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 Annual Budget	2016 Amended Annual Budget
	\$	\$	\$	\$	\$	\$
<b>1 Instruction</b>						
1.02 Regular Instruction	2,802,846	753,759	3,556,605	413,881	3,970,486	3,982,862
1.07 Library Services	50,422	17,925	68,347	7,000	75,347	100,547
1.08 Counselling	30,000	6,000	36,000		36,000	36,000
1.10 Special Education	707,172	185,326	892,498	131,250	1,023,748	1,162,314
1.30 English Language Learning	59,758	14,646	74,404		74,404	74,410
1.31 Aboriginal Education	157,040	34,363	191,403	143,404	334,807	392,237
1.41 School Administration	361,780	102,547	464,327	28,750	493,077	506,699
1.61 Continuing Education	-		-	10,000	10,000	20,000
1.64 Other	51,990	32,800	84,790	14,500	99,290	73,801
<b>Total Function 1</b>	<b>4,221,008</b>	<b>1,147,366</b>	<b>5,368,374</b>	<b>748,785</b>	<b>6,117,159</b>	<b>6,348,870</b>
<b>4 District Administration</b>						
4.11 Educational Administration	88,973	40,559	129,532	29,000	158,532	161,407
4.40 School District Governance	76,589	6,109	82,698	40,800	123,498	133,419
4.41 Business Administration	130,689	29,237	159,926	175,100	335,026	319,116
<b>Total Function 4</b>	<b>296,251</b>	<b>75,905</b>	<b>372,156</b>	<b>244,900</b>	<b>617,056</b>	<b>613,942</b>
<b>5 Operations and Maintenance</b>						
5.41 Operations and Maintenance Administration	39,315	8,373	47,688	51,100	98,788	147,523
5.50 Maintenance Operations	480,547	120,992	601,539	174,800	776,339	703,384
5.52 Maintenance of Grounds	-		-	5,000	5,000	5,000
5.56 Utilities	-		-	377,750	377,750	316,750
<b>Total Function 5</b>	<b>519,862</b>	<b>129,365</b>	<b>649,227</b>	<b>608,650</b>	<b>1,257,877</b>	<b>1,172,657</b>
<b>7 Transportation and Housing</b>						
7.41 Transportation and Housing Administration	49,997	11,684	61,681	108,100	169,781	35,869
7.70 Student Transportation	-		-		-	154,067
<b>Total Function 7</b>	<b>49,997</b>	<b>11,684</b>	<b>61,681</b>	<b>108,100</b>	<b>169,781</b>	<b>189,936</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>5,087,118</b>	<b>1,364,320</b>	<b>6,451,438</b>	<b>1,710,435</b>	<b>8,161,873</b>	<b>8,325,405</b>

# School District No. 84 (Vancouver Island West)

Annual Budget - Special Purpose Revenue and Expense

Year Ended June 30, 2017

	<u>2017</u>	<u>2016 Amended</u>
	<u>Annual Budget</u>	<u>Annual Budget</u>
	\$	\$
<b>Revenues</b>		
Provincial Grants		
Ministry of Education	432,764	424,354
Other Revenue	398,235	191,610
Investment Income	15	640
<b>Total Revenue</b>	<u>831,014</u>	<u>616,604</u>
<b>Expenses</b>		
Instruction	497,061	488,651
Operations and Maintenance	85,953	85,953
Transportation and Housing	48,000	42,000
<b>Total Expense</b>	<u>631,014</u>	<u>616,604</u>
<b>Net Revenue (Expense)</b>	<u>200,000</u>	-
<b>Net Transfers (to) from other funds</b>		
Tangible Capital Assets Purchased	(200,000)	
<b>Total Net Transfers</b>	<u>(200,000)</u>	-
<b>Budgeted Surplus (Deficit), for the year</b>	<u>-</u>	<u>-</u>

**School District No. 84 (Vancouver Island West)**

Annual Budget - Changes in Special Purpose Funds  
Year Ended June 30, 2017

	Annual Facility Grant	Learning Improvement Fund	Special Education Equipment	Scholarships and Bursaries	School Generated Funds	Strong Start	Ready, Set, Learn	OLEP	CommunityLINK
	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Deferred Revenue, beginning of year</b>					88,881				
<b>Add:</b> Restricted Grants									
Provincial Grants - Ministry of Education	85,953	160,027	1,722	2,820		32,000	9,800	6,605	126,657
Other				250	150,000				
Investment Income				15					
	85,953	160,027	1,722	265	150,000	32,000	9,800	6,605	126,657
<b>Less:</b> Allocated to Revenue	85,953	160,027	1,722	250	150,000	32,000	9,800	6,605	126,657
<b>Deferred Revenue, end of year</b>	-	-	-	<b>2,835</b>	<b>88,881</b>	-	-	-	-
<b>Revenues</b>									
Provincial Grants - Ministry of Education	85,953	160,027	1,722	235	150,000	32,000	9,800	6,605	126,657
Other Revenue				15					
Investment Income				250	150,000	32,000	9,800	6,605	126,657
<b>Expenses</b>									
Salaries									
Teachers		106,000						5,500	15,000
Educational Assistants		25,761				23,000			81,404
Support Staff	55,000								
	55,000	131,761	-	-	-	23,000	-	5,500	96,404
Employee Benefits	10,725	28,266				4,000		1,105	19,500
Services and Supplies	20,228		1,722	250	150,000	5,000	9,800		10,753
	85,953	160,027	1,722	250	150,000	32,000	9,800	6,605	126,657
<b>Net Revenue (Expense) before Interfund Transfers</b>	-	-	-	-	-	-	-	-	-
<b>Interfund Transfers</b>									
Tangible Capital Assets Purchased									
<b>Net Revenue (Expense)</b>	-	-	-	-	-	-	-	-	-

# School District No. 84 (Vancouver Island West)

Annual Budget - Changes in Special Purpose Funds  
Year Ended June 30, 2017

	Service Delivery Transformation	Employee Housing	TOTAL
	\$	\$	\$
<b>Deferred Revenue, beginning of year</b>	25,000	189,214	305,915
<b>Add:</b> Restricted Grants			
Provincial Grants - Ministry of Education			422,764
Other	60,000		210,250
Investment Income	1,000		1,015
	-	61,000	634,029
<b>Less:</b> Allocated to Revenue	10,000	248,000	831,014
<b>Deferred Revenue, end of year</b>	<b>15,000</b>	<b>2,214</b>	<b>108,930</b>
<b>Revenues</b>			
Provincial Grants - Ministry of Education	10,000		432,764
Other Revenue		248,000	398,235
Investment Income			15
	10,000	248,000	831,014
<b>Expenses</b>			
Salaries			126,500
Teachers			130,165
Educational Assistants		15,000	70,000
Support Staff		15,000	326,665
Employee Benefits	10,000	3,000	66,596
Services and Supplies	10,000	30,000	237,753
	10,000	48,000	631,014
<b>Net Revenue (Expense) before Interfund Transfers</b>	-	200,000	200,000
<b>Interfund Transfers</b>			
Tangible Capital Assets Purchased		(200,000)	(200,000)
	-	(200,000)	(200,000)
<b>Net Revenue (Expense)</b>	-	-	-

# School District No. 84 (Vancouver Island West)

Schedule 4

Annual Budget - Capital Revenue and Expense

Year Ended June 30, 2017

	2017 Annual Budget			2016 Amended Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
<b>Revenues</b>				
Provincial Grants				
Investment Income		500	500	500
Amortization of Deferred Capital Revenue	536,338		536,338	537,750
<b>Total Revenue</b>	<b>536,338</b>	<b>500</b>	<b>536,838</b>	<b>538,250</b>
<b>Expenses</b>				
Amortization of Tangible Capital Assets				
Operations and Maintenance	663,292		663,292	663,398
Transportation and Housing	58,749		58,749	58,749
<b>Total Expense</b>	<b>722,041</b>	<b>-</b>	<b>722,041</b>	<b>722,147</b>
<b>Net Revenue (Expense)</b>	<b>(185,703)</b>	<b>500</b>	<b>(185,203)</b>	<b>(183,897)</b>
<b>Net Transfers (to) from other funds</b>				
Tangible Capital Assets Purchased	200,000		200,000	
Local Capital		35,000	35,000	35,000
<b>Total Net Transfers</b>	<b>200,000</b>	<b>35,000</b>	<b>235,000</b>	<b>35,000</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>14,297</b>	<b>35,500</b>	<b>49,797</b>	<b>(148,897)</b>