

Amended Annual Budget

School District No. 84 (Vancouver Island West)

June 30, 2016

School District No. 84 (Vancouver Island West)

June 30, 2016

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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. 84 (VANCOUVER ISLAND WEST) (called the "Board") to adopt the Amended Annual Budget of the Board for the fiscal year 2015/2016 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. 84 (Vancouver Island West) Amended Annual Budget Bylaw for fiscal year 2015/2016.
3. The attached Statement 2 showing the estimated revenue and expense for the 2015/2016 fiscal year and the total budget bylaw amount of \$9,664,156 for the 2015/2016 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 2015/2016.

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

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

READ A THIRD TIME, PASSED AND ADOPTED THE 9th DAY OF FEBRUARY, 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) Amended Annual Budget Bylaw 2015/2016, adopted by the Board the 9th DAY OF FEBRUARY, 2016.


Secretary Treasurer

School District No. 84 (Vancouver Island West)

Statement 2

Amended Annual Budget - Revenue and Expense

Year Ended June 30, 2016

	2016 Amended Annual Budget	2016 Annual Budget
Ministry Operating Grant Funded FTE's		
School-Age	365,750	380,375
Total Ministry Operating Grant Funded FTE's	365,750	380,375
Revenues	\$	\$
Provincial Grants		
Ministry of Education	5,325,946	5,383,020
Other Revenue	2,959,965	3,086,697
Rentals and Leases	1,000	1,000
Investment Income	21,140	30,515
Amortization of Deferred Capital Revenue	537,750	536,514
Total Revenue	8,845,801	9,037,746
Expenses		
Instruction	6,837,521	6,657,997
District Administration	613,942	601,961
Operations and Maintenance	1,922,008	1,917,081
Transportation and Housing	290,685	271,984
Total Expense	9,664,156	9,449,023
Net Revenue (Expense)	(818,355)	(411,277)
Budgeted Allocation (Retirement) of Surplus (Deficit)	669,458	264,778
Budgeted Surplus (Deficit), for the year	(148,897)	(146,499)
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	(148,897)	(146,499)
Budgeted Surplus (Deficit), for the year	(148,897)	(146,499)

School District No. 84 (Vancouver Island West)

Statement 2

Amended Annual Budget - Revenue and Expense
 Year Ended June 30, 2016

	2016 Amended Annual Budget	2016 Annual Budget
Budget Bylaw Amount		
Operating - Total Expense	8,325,405	8,132,656
Special Purpose Funds - Total Expense	616,604	597,854
Capital Fund - Total Expense	722,147	718,513
Total Budget Bylaw Amount	9,664,156	9,449,023

Approved by the Board

Kathy Kennedy	09-Feb-16
Signature of the Chairperson of the Board of Education	Date Signed
Lawrence Tarasoff	09-Feb-16
Signature of the Superintendent	Date Signed
Lawrence Tarasoff	09-Feb-16
Signature of the Secretary Treasurer	Date Signed

School District No. 84 (Vancouver Island West)

Statement 4

Amended Annual Budget - Changes in Net Financial Assets (Debt)

Year Ended June 30, 2016

	2016 Amended Annual Budget	2016 Annual Budget
	\$	\$
Surplus (Deficit) for the year	<u>(818,355)</u>	<u>(411,277)</u>
Effect of change in Tangible Capital Assets		
Acquisition of Tangible Capital Assets		
From Deferred Capital Revenue	<u>(650,000)</u>	<u>(650,000)</u>
Total Acquisition of Tangible Capital Assets	<u>(650,000)</u>	<u>(650,000)</u>
Amortization of Tangible Capital Assets	<u>722,147</u>	<u>718,513</u>
Total Effect of change in Tangible Capital Assets	<u>72,147</u>	<u>68,513</u>
	<u>-</u>	<u>-</u>
(Increase) Decrease in Net Financial Assets (Debt)	<u><u>(746,208)</u></u>	<u><u>(342,764)</u></u>

School District No. 84 (Vancouver Island West)

Schedule 1

Amended Annual Budget - Schedule of Changes in Accumulated Surplus (Deficit) by Fund
Year Ended June 30, 2016

	Operating Fund	Special Purpose Fund	Capital Fund	2016 Amended Annual Budget
	\$	\$	\$	\$
Accumulated Surplus (Deficit), beginning of year	1,035,406		5,654,264	6,689,670
Changes for the year				
Net Revenue (Expense) for the year	(634,458)		(183,897)	(818,355)
Interfund Transfers				
Local Capital	(35,000)		35,000	-
Net Changes for the year	(669,458)	-	(148,897)	(818,355)
Budgeted Accumulated Surplus (Deficit), end of year	365,948	-	5,505,367	5,871,315

School District No. 84 (Vancouver Island West)

Schedule 2

Amended Annual Budget - Operating Revenue and Expense

Year Ended June 30, 2016

	2016 Amended Annual Budget	2016 Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	4,901,592	4,958,666
Other Revenue	2,768,355	2,913,212
Rentals and Leases	1,000	1,000
Investment Income	20,000	30,000
Total Revenue	<u>7,690,947</u>	<u>7,902,878</u>
Expenses		
Instruction	6,348,870	6,169,126
District Administration	613,942	601,961
Operations and Maintenance	1,172,657	1,171,334
Transportation and Housing	189,936	190,235
Total Expense	<u>8,325,405</u>	<u>8,132,656</u>
Net Revenue (Expense)	<u>(634,458)</u>	<u>(229,778)</u>
Budgeted Prior Year Surplus Appropriation	<u>669,458</u>	<u>264,778</u>
Net Transfers (to) from other funds		
Local Capital	(35,000)	(35,000)
Total Net Transfers	<u>(35,000)</u>	<u>(35,000)</u>
Budgeted Surplus (Deficit), for the year	<u>-</u>	<u>-</u>

School District No. 84 (Vancouver Island West)

Schedule 2A

Amended Annual Budget - Schedule of Operating Revenue by Source

Year Ended June 30, 2016

	2016 Amended Annual Budget	2016 Annual Budget
	\$	\$
Provincial Grants - Ministry of Education		
Operating Grant, Ministry of Education	7,521,812	7,727,943
AANDC/LEA Recovery	(2,688,355)	(2,833,212)
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	
Total Provincial Grants - Ministry of Education	4,901,592	4,958,666
Other Revenues		
LEA/Direct Funding from First Nations	2,648,355	2,793,212
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
Total Other Revenue	2,768,355	2,913,212
Rentals and Leases	1,000	1,000
Investment Income	20,000	30,000
Total Operating Revenue	7,690,947	7,902,878

School District No. 84 (Vancouver Island West)

Schedule 2B

Amended Annual Budget - Schedule of Operating Expense by Source
Year Ended June 30, 2016

	2016 Amended Annual Budget	2016 Annual Budget
	\$	\$
Salaries		
Teachers	2,570,161	2,561,019
Principals and Vice Principals	866,259	848,667
Educational Assistants	388,669	257,267
Support Staff	707,531	697,113
Other Professionals	360,688	339,226
Substitutes	244,193	265,415
Total Salaries	5,137,501	4,968,707
Employee Benefits	1,373,781	1,368,207
Total Salaries and Benefits	6,511,282	6,336,914
Services and Supplies		
Services	331,766	321,319
Student Transportation	37,100	37,100
Professional Development and Travel	384,841	379,858
Rentals and Leases	3,000	3,000
Dues and Fees	35,400	35,400
Insurance	43,000	43,000
Supplies	662,266	614,315
Utilities	316,750	361,750
Total Services and Supplies	1,814,123	1,795,742
Total Operating Expense	8,325,405	8,132,656

School District No. 84 (Vancouver Island West)

Amended Annual Budget - Operating Expense by Function, Program and Object

Year Ended June 30, 2016

	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	1,943,851	554,126	39,681	22,917		135,534	2,696,109
1.07 Library Services	29,185		5,345	32,156		4,000	70,686
1.08 Counselling	30,000						30,000
1.10 Special Education	449,984	51,842	273,767			28,000	803,593
1.30 English Language Learning		31,105	28,357				59,462
1.31 Aboriginal Education	117,141	25,000	15,000				157,141
1.41 School Administration		204,186		160,840		5,415	370,441
1.61 Continuing Education							-
1.64 Other			26,519			2,000	28,519
Total Function 1	2,570,161	866,259	388,669	215,913	-	174,949	4,215,951
4 District Administration							
4.11 Educational Administration					110,451		110,451
4.40 School District Governance					76,589		76,589
4.41 Business Administration				45,234	72,733	5,000	122,967
Total Function 4	-	-	-	45,234	259,773	5,000	310,007
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration					72,275		72,275
5.50 Maintenance Operations				400,862		60,244	461,106
5.52 Maintenance of Grounds							-
5.56 Utilities							-
Total Function 5	-	-	-	400,862	72,275	60,244	533,381
7 Transportation and Housing							
7.41 Transportation and Housing Administration					28,640		28,640
7.70 Student Transportation				45,522		4,000	49,522
Total Function 7	-	-	-	45,522	28,640	4,000	78,162
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	2,570,161	866,259	388,669	707,531	360,688	244,193	5,137,501

School District No. 84 (Vancouver Island West)

Amended Annual Budget - Operating Expense by Function, Program and Object

Year Ended June 30, 2016

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2016 Amended Annual Budget	2016 Annual Budget
	\$	\$	\$	\$	\$	\$
1 Instruction						
1.02 Regular Instruction	2,696,109	757,293	3,453,402	529,460	3,982,862	4,010,424
1.07 Library Services	70,686	21,361	92,047	8,500	100,547	109,158
1.08 Counselling	30,000	6,000	36,000		36,000	36,000
1.10 Special Education	803,593	208,171	1,011,764	150,550	1,162,314	946,147
1.30 English Language Learning	59,462	14,948	74,410		74,410	73,053
1.31 Aboriginal Education	157,141	34,561	191,702	200,535	392,237	323,090
1.41 School Administration	370,441	95,530	465,971	40,728	506,699	552,742
1.61 Continuing Education	-		-	20,000	20,000	10,000
1.64 Other	28,519	25,082	53,601	20,200	73,801	108,512
Total Function 1	4,215,951	1,162,946	5,378,897	969,973	6,348,870	6,169,126
4 District Administration						
4.11 Educational Administration	110,451	21,956	132,407	29,000	161,407	140,194
4.40 School District Governance	76,589	6,030	82,619	50,800	133,419	133,455
4.41 Business Administration	122,967	25,549	148,516	170,600	319,116	328,312
Total Function 4	310,007	53,535	363,542	250,400	613,942	601,961
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	72,275	20,148	92,423	55,100	147,523	145,790
5.50 Maintenance Operations	461,106	118,478	579,584	123,800	703,384	658,794
5.52 Maintenance of Grounds	-		-	5,000	5,000	5,000
5.56 Utilities	-		-	316,750	316,750	361,750
Total Function 5	533,381	138,626	672,007	500,650	1,172,657	1,171,334
7 Transportation and Housing						
7.41 Transportation and Housing Administration	28,640	7,229	35,869		35,869	35,928
7.70 Student Transportation	49,522	11,445	60,967	93,100	154,067	154,307
Total Function 7	78,162	18,674	96,836	93,100	189,936	190,235
9 Debt Services						
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	5,137,501	1,373,781	6,511,282	1,814,123	8,325,405	8,132,656

School District No. 84 (Vancouver Island West)

Amended Annual Budget - Special Purpose Revenue and Expense
Year Ended June 30, 2016

	2016 Amended Annual Budget	2016 Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	424,354	424,354
Other Revenue	191,610	173,485
Investment Income	640	15
Total Revenue	616,604	597,854
Expenses		
Instruction	488,651	488,871
Operations and Maintenance	85,953	85,983
Transportation and Housing	42,000	23,000
Total Expense	616,604	597,854
Budgeted Surplus (Deficit), for the year	-	-

School District No. 84 (Vancouver Island West)

Amended Annual Budget - Changes in Special Purpose Funds
Year Ended June 30, 2016

	Annual Facility Grant	Aboriginal Education Technology	Special Education Equipment	Scholarships and Bursaries	School Generated Funds	Strong Start	Ready, Set, Learn	OLEP	CommunityLINK
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year					88,881				
Add: Restricted Grants									
Provincial Grants - Ministry of Education	85,953	162,204	1,722	235	150,000	32,000	9,800	6,605	126,070
Other				15					
Investment Income	85,953	162,204	1,722	250	150,000	32,000	9,800	6,605	126,070
Less: Allocated to Revenue	85,953	162,204	1,722	250	150,000	32,000	9,800	6,605	126,070
Deferred Revenue, end of year	-	-	-	2,820	88,881	-	-	-	-
Revenues									
Provincial Grants - Ministry of Education	85,953	162,204	1,722	235	150,000	32,000	9,800	6,605	126,070
Other Revenue				15					
Investment Income	85,953	162,204	1,722	250	150,000	32,000	9,800	6,605	126,070
Expenses									
Salaries									
Teachers		108,000						5,500	15,000
Educational Assistants		27,000				23,000			80,817
Support Staff	35,000								
Employee Benefits	35,000	135,000	-	-	-	23,000	-	5,500	95,817
Services and Supplies	7,497	27,204	1,722	250	150,000	4,000	9,800	1,105	19,500
	43,456	162,204	1,722	250	150,000	5,000	9,800	6,605	10,753
	85,953	162,204	1,722	250	150,000	32,000	9,800	6,605	126,070
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 84 (Vancouver Island West)

Amended Annual Budget - Changes in Special Purpose Funds
Year Ended June 30, 2016

	Service Delivery Transformation	Employee Housing	TOTAL
Deferred Revenue, beginning of year	\$ 25,000	\$ 189,214	\$ 305,915
Add: Restricted Grants			
Provincial Grants - Ministry of Education			424,354
Other		72,000	222,235
Investment Income		625	640
	-	72,625	647,229
Less: Allocated to Revenue	-	42,000	616,604
Deferred Revenue, end of year	25,000	219,839	336,540
Revenues			
Provincial Grants - Ministry of Education			424,354
Other Revenue		41,375	191,610
Investment Income		625	640
	-	42,000	616,604
Expenses			
Salaries			128,500
Teachers			130,817
Educational Assistants		15,000	50,000
Support Staff		15,000	309,317
	-		
Employee Benefits		4,000	63,306
Services and Supplies		23,000	243,981
	-	42,000	616,604
Net Revenue (Expense)	-	-	-

School District No. 84 (Vancouver Island West)

Schedule 4

Amended Annual Budget - Capital Revenue and Expense

Year Ended June 30, 2016

	2016 Amended Annual Budget			2016 Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
Revenues				
Provincial Grants				
Investment Income		500	500	500
Amortization of Deferred Capital Revenue	537,750		537,750	536,514
Total Revenue	537,750	500	538,250	537,014
Expenses				
Amortization of Tangible Capital Assets				
Operations and Maintenance	663,398		663,398	659,764
Transportation and Housing	58,749		58,749	58,749
Total Expense	722,147	-	722,147	718,513
Net Revenue (Expense)	(184,397)	500	(183,897)	(181,499)
Net Transfers (to) from other funds				
Local Capital		35,000	35,000	35,000
Total Net Transfers	-	35,000	35,000	35,000
Other Adjustments to Fund Balances				
Total Other Adjustments to Fund Balances	-	-	-	
Budgeted Surplus (Deficit), for the year	(184,397)	35,500	(148,897)	(146,499)