

Amended Annual Budget

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

June 30, 2020

# School District No. 84 (Vancouver Island West)

June 30, 2020

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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 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 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 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 \$13,288,946 for the 2019/2020 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 2019/2020.

READ A FIRST TIME THE 10th DAY OF FEBRUARY, 2020;

READ A SECOND TIME THE 10th DAY OF FEBRUARY, 2020;

READ A THIRD TIME, PASSED AND ADOPTED THE 10th DAY OF FEBRUARY, 2020;

( 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 2019/2020, adopted by the Board the 10 DAY OF February, 2020.

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

# School District No. 84 (Vancouver Island West)

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

	2020 Amended Annual Budget	2019 Amended Annual Budget
<b>Ministry Operating Grant Funded FTE's</b>		
School-Age	474,375	464,125
<b>Total Ministry Operating Grant Funded FTE's</b>	<u>474,375</u>	<u>464,125</u>
<b>Revenues</b>	\$	\$
Provincial Grants		
Ministry of Education	7,795,048	7,568,966
Tuition	95,000	95,000
Other Revenue	3,583,853	3,024,033
Rentals and Leases	1,000	51,000
Investment Income	20,000	20,000
Amortization of Deferred Capital Revenue	609,984	596,573
<b>Total Revenue</b>	<u>12,104,885</u>	<u>11,355,572</u>
<b>Expenses</b>		
Instruction	9,973,689	8,542,503
District Administration	784,280	741,129
Operations and Maintenance	2,233,607	2,148,204
Transportation and Housing	297,370	290,513
<b>Total Expense</b>	<u>13,288,946</u>	<u>11,722,349</u>
<b>Net Revenue (Expense)</b>	<u>(1,184,061)</u>	<u>(366,777)</u>
<b>Budgeted Allocation (Retirement) of Surplus (Deficit)</b>	965,324	249,113
<b>Budgeted Surplus (Deficit), for the year</b>	<u>(218,737)</u>	<u>(117,664)</u>
<b>Budgeted Surplus (Deficit), for the year comprised of:</b>		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	(218,737)	(117,664)
<b>Budgeted Surplus (Deficit), for the year</b>	<u>(218,737)</u>	<u>(117,664)</u>

# School District No. 84 (Vancouver Island West)


Statement 2

Amended Annual Budget - Revenue and Expense

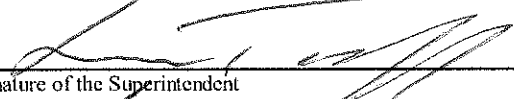
Year Ended June 30, 2020

	2020 Amended Annual Budget	2019 Amended Annual Budget
<b>Budget Bylaw Amount</b>		
Operating - Total Expense	10,918,719	9,183,379
Special Purpose Funds - Total Expense	1,541,506	1,724,733
Capital Fund - Total Expense	828,721	814,237
<b>Total Budget Bylaw Amount</b>	<b>13,288,946</b>	<b>11,722,349</b>

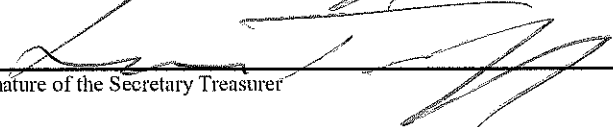
## Approved by the Board

  
\_\_\_\_\_  
Signature of the Chairperson of the Board of Education

*Feb. 18/2020*  
\_\_\_\_\_  
Date Signed

  
\_\_\_\_\_  
Signature of the Superintendent

*February 18/2020*  
\_\_\_\_\_  
Date Signed

  
\_\_\_\_\_  
Signature of the Secretary Treasurer

*February 18/2020*  
\_\_\_\_\_  
Date Signed

# School District No. 84 (Vancouver Island West)

Statement 4

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

Year Ended June 30, 2020

	2020 Amended Annual Budget	2019 Amended Annual Budget
	\$	\$
<b>Surplus (Deficit) for the year</b>	<b>(1,184,061)</b>	<b>(366,777)</b>
<b>Effect of change in Tangible Capital Assets</b>		
Amortization of Tangible Capital Assets	828,721	814,237
<b>Total Effect of change in Tangible Capital Assets</b>	<b>828,721</b>	<b>814,237</b>
	-	-
<b>(Increase) Decrease in Net Financial Assets (Debt)</b>	<b>(355,340)</b>	<b>447,460</b>

# 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, 2020

	Operating Fund	Special Purpose Fund	Capital Fund	2020 Amended Annual Budget
	\$	\$	\$	\$
Accumulated Surplus (Deficit), beginning of year	1,003,741		5,306,195	6,309,936
Changes for the year				
Net Revenue (Expense) for the year	(965,324)		(218,737)	(1,184,061)
Net Changes for the year	(965,324)	-	(218,737)	(1,184,061)
Budgeted Accumulated Surplus (Deficit), end of year	38,417	-	5,087,458	5,125,875

# School District No. 84 (Vancouver Island West)

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

	2020 Amended Annual Budget	2019 Amended Annual Budget
	\$	\$
<b>Revenues</b>		
Provincial Grants		
Ministry of Education	6,423,542	6,029,233
Tuition	95,000	95,000
Other Revenue	3,413,853	2,889,033
Rentals and Leases	1,000	1,000
Investment Income	20,000	20,000
<b>Total Revenue</b>	<b>9,953,395</b>	<b>9,034,266</b>
<b>Expenses</b>		
Instruction	8,561,393	6,946,980
District Administration	784,280	741,129
Operations and Maintenance	1,411,669	1,336,312
Transportation and Housing	161,377	158,958
<b>Total Expense</b>	<b>10,918,719</b>	<b>9,183,379</b>
<b>Net Revenue (Expense)</b>	<b>(965,324)</b>	<b>(149,113)</b>
<b>Budgeted Prior Year Surplus Appropriation</b>	<b>965,324</b>	<b>249,113</b>
<b>Net Transfers (to) from other funds</b>		
Local Capital		(100,000)
<b>Total Net Transfers</b>	<b>-</b>	<b>(100,000)</b>
<b>Budgeted Surplus (Deficit), for the year</b>	<b>-</b>	<b>-</b>



# School District No. 84 (Vancouver Island West)

Schedule 2A

Amended Annual Budget - Schedule of Operating Revenue by Source  
Year Ended June 30, 2020

	2020 Amended Annual Budget	2019 Amended Annual Budget
	\$	\$
<b>Provincial Grants - Ministry of Education</b>		
Operating Grant, Ministry of Education	9,527,337	8,676,992
ISC/LEA Recovery	(3,287,968)	(2,769,033)
Other Ministry of Education Grants		
Pay Equity	55,087	55,087
Transportation Supplement	57,593	57,593
Carbon Tax Grant	4,500	4,500
Support Staff Benefits Grant	62,899	
FSA Exam Marking	4,094	4,094
<b>Total Provincial Grants - Ministry of Education</b>	<b>6,423,542</b>	<b>6,029,233</b>
<b>Tuition</b>		
International and Out of Province Students	95,000	95,000
<b>Total Tuition</b>	<b>95,000</b>	<b>95,000</b>
<b>Other Revenues</b>		
Funding from First Nations	3,287,968	2,769,033
Miscellaneous		
Kyuuquot Grant	81,385	75,500
Arts Start	2,000	2,000
Outdoor Education	9,000	9,000
Nuchatlaht Tribe	30,000	30,000
Miscellaneous	3,500	3,500
<b>Total Other Revenue</b>	<b>3,413,853</b>	<b>2,889,033</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>9,953,395</b>	<b>9,034,266</b>

# School District No. 84 (Vancouver Island West)

Schedule 2B

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

	2020 Amended Annual Budget	2019 Amended Annual Budget
	\$	\$
<b>Salaries</b>		
Teachers	2,913,234	2,549,118
Principals and Vice Principals	1,416,441	1,282,764
Educational Assistants	452,353	417,228
Support Staff	643,079	653,772
Other Professionals	421,555	388,455
Substitutes	545,163	338,919
<b>Total Salaries</b>	<b>6,391,825</b>	<b>5,630,256</b>
<b>Employee Benefits</b>	<b>1,606,531</b>	<b>1,332,159</b>
<b>Total Salaries and Benefits</b>	<b>7,998,356</b>	<b>6,962,415</b>
<b>Services and Supplies</b>		
Services	650,678	508,578
Student Transportation	38,100	38,100
Professional Development and Travel	434,600	432,600
Rentals and Leases	461,000	238,722
Dues and Fees	36,400	36,400
Insurance	44,000	44,000
Supplies	894,835	564,814
Utilities	360,750	357,750
<b>Total Services and Supplies</b>	<b>2,920,363</b>	<b>2,220,964</b>
<b>Total Operating Expense</b>	<b>10,918,719</b>	<b>9,183,379</b>

# School District No. 84 (Vancouver Island West)

Amended 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	2,217,902	804,117	19,990	33,081		214,102	3,289,192
1.07 Library Services			25,991	14,196		4,000	44,187
1.08 Counselling	362,234						362,234
1.10 Special Education	333,098	198,504	346,796			84,707	963,105
1.30 English Language Learning		42,563		27,031			69,594
1.31 Indigenous Education							-
1.41 School Administration		371,257		116,071		41,780	529,108
1.61 Continuing Education							-
1.62 International and Out of Province Students							-
1.64 Other			59,576			2,000	61,576
<b>Total Function 1</b>	<b>2,913,234</b>	<b>1,416,441</b>	<b>452,353</b>	<b>190,379</b>	<b>-</b>	<b>346,589</b>	<b>5,318,996</b>
<b>4 District Administration</b>							
4.11 Educational Administration					113,097		113,097
4.40 School District Governance					99,126		99,126
4.41 Business Administration				48,994	148,434	5,000	202,428
<b>Total Function 4</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>48,994</b>	<b>360,657</b>	<b>5,000</b>	<b>414,651</b>
<b>5 Operations and Maintenance</b>							
5.41 Operations and Maintenance Administration					60,898		60,898
5.50 Maintenance Operations				356,545		189,574	546,119
5.52 Maintenance of Grounds							-
5.56 Utilities							-
<b>Total Function 5</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>356,545</b>	<b>60,898</b>	<b>189,574</b>	<b>607,017</b>
<b>7 Transportation and Housing</b>							
7.70 Student Transportation				47,161		4,000	51,161
<b>Total Function 7</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>47,161</b>	<b>-</b>	<b>4,000</b>	<b>51,161</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>2,913,234</b>	<b>1,416,441</b>	<b>452,353</b>	<b>643,079</b>	<b>421,555</b>	<b>545,163</b>	<b>6,391,825</b>

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

Amended 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 Amended Annual Budget	2019 Amended Annual Budget
	\$	\$	\$	\$	\$	\$
<b>1 Instruction</b>						
1.02 Regular Instruction	3,289,192	885,291	4,174,483	1,176,366	5,350,849	4,653,182
1.07 Library Services	44,187	10,727	54,914		54,914	51,411
1.08 Counselling	362,234	79,691	441,925		441,925	17,722
1.10 Special Education	963,105	191,564	1,154,669	159,250	1,313,919	920,117
1.30 English Language Learning	69,594	15,697	85,291		85,291	80,160
1.31 Indigenous Education	-	-	-	405,500	405,500	337,516
1.41 School Administration	529,108	154,627	683,735	49,450	733,185	668,714
1.61 Continuing Education	-	-	-	10,000	10,000	10,000
1.62 International and Out of Province Students	-	-	-	89,000	89,000	79,000
1.64 Other	61,576	15,234	76,810		76,810	129,158
<b>Total Function 1</b>	<b>5,318,996</b>	<b>1,352,831</b>	<b>6,671,827</b>	<b>1,889,566</b>	<b>8,561,393</b>	<b>6,946,980</b>
<b>4 District Administration</b>						
4.11 Educational Administration	113,097	51,685	164,782	36,000	200,782	191,977
4.40 School District Governance	99,126	13,374	112,500	40,800	153,300	139,957
4.41 Business Administration	202,428	32,169	234,597	195,601	430,198	409,195
<b>Total Function 4</b>	<b>414,651</b>	<b>97,228</b>	<b>511,879</b>	<b>272,401</b>	<b>784,280</b>	<b>741,129</b>
<b>5 Operations and Maintenance</b>						
5.41 Operations and Maintenance Administration	60,898	14,343	75,241	51,100	126,341	123,719
5.50 Maintenance Operations	546,119	129,659	675,778	243,800	919,578	849,843
5.52 Maintenance of Grounds	-	-	-	5,000	5,000	5,000
5.56 Utilities	-	-	-	360,750	360,750	357,750
<b>Total Function 5</b>	<b>607,017</b>	<b>144,002</b>	<b>751,019</b>	<b>660,650</b>	<b>1,411,669</b>	<b>1,336,312</b>
<b>7 Transportation and Housing</b>						
7.70 Student Transportation	51,161	12,470	63,631	97,746	161,377	158,958
<b>Total Function 7</b>	<b>51,161</b>	<b>12,470</b>	<b>63,631</b>	<b>97,746</b>	<b>161,377</b>	<b>158,958</b>
<b>9 Debt Services</b>						
<b>Total Function 9</b>	-	-	-	-	-	-
<b>Total Functions 1 - 9</b>	<b>6,391,825</b>	<b>1,606,531</b>	<b>7,998,356</b>	<b>2,920,363</b>	<b>10,918,719</b>	<b>9,183,379</b>

# School District No. 84 (Vancouver Island West)

Schedule 3

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

	<u>2020 Amended Annual Budget</u>	<u>2019 Amended Annual Budget</u>
	\$	\$
<b>Revenues</b>		
Provincial Grants		
Ministry of Education	1,371,506	1,539,733
Other Revenue	170,000	135,000
Rentals and Leases		50,000
<b>Total Revenue</b>	<u>1,541,506</u>	<u>1,724,733</u>
<b>Expenses</b>		
Instruction	1,412,296	1,595,523
Operations and Maintenance	79,210	79,210
Transportation and Housing	50,000	50,000
<b>Total Expense</b>	<u>1,541,506</u>	<u>1,724,733</u>
<b>Budgeted Surplus (Deficit), for the year</b>	<u>-</u>	<u>-</u>

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

Amended Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2020

	Annual Facility Grant	Learning Improvement Fund	Scholarships and Bursaries	School Generated Funds	Strong Start	Ready, Set, Learn	OLEP	CommunityLINK	Classroom Enhancement Fund - Overhead
	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Deferred Revenue, beginning of year</b>			2,546	215,766					
<b>Add:</b> Restricted Grants									
Provincial Grants - Ministry of Education	79,210	35,677	-	-	32,000	7,350	5,696	129,504	237,905
	79,210	35,677	-	-	32,000	7,350	5,696	129,504	237,905
<b>Less:</b> Allocated to Revenue	79,210	35,677	-	120,000	32,000	7,350	5,696	129,504	237,905
<b>Deferred Revenue, end of year</b>	-	-	<b>2,546</b>	<b>95,766</b>	-	-	-	-	-
<b>Revenues</b>	79,210	35,677	-	120,000	32,000	7,350	5,696	129,504	237,905
Provincial Grants - Ministry of Education	79,210	35,677	-	120,000	32,000	7,350	5,696	129,504	237,905
Other Revenue									
<b>Expenses</b>									
Salaries									
Teachers									
Principals and Vice Principals							5,000	15,000	30,000
Educational Assistants		25,000			23,000			83,000	142,905
Support Staff									
Substitutes	50,000								5,000
Employee Benefits	12,000	6,000							
Services and Supplies	17,210	4,677		120,000	4,000	7,350	696	20,000	20,000
	79,210	35,677	-	120,000	32,000	7,350	5,696	129,504	237,905
<b>Net Revenue (Expense)</b>	-	-	-	-	-	-	-	-	-

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

Amended Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2020

	Classroom Enhancement Fund - Staffing	Classroom Enhancement Fund - Remedies	First Nation Student Transportation	Mental Health in Schools	Changing Results for Young Children	Service Delivery Transformation	Employee Housing	TOTAL
	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year								421,750
Add: Restricted Grants								
Provincial Grants - Ministry of Education	706,757	62,166	16,550	32,500	1,191	25,000	178,438	1,346,506
	706,757	62,166	16,550	32,500	1,191	-	-	1,346,506
Less: Allocated to Revenue								
Deferred Revenue, end of year	706,757	62,166	16,550	32,500	1,191	25,000	50,000	1,541,506
	-	-	-	-	-	-	128,438	226,750
<b>Revenues</b>								
Provincial Grants - Ministry of Education	706,757	62,166	16,550	32,500	1,191	25,000	50,000	1,371,506
Other Revenue	706,757	62,166	16,550	32,500	1,191	25,000	50,000	1,70,000
<b>Expenses</b>								
Salaries								620,000
Teachers								83,000
Principals and Vice Principals								190,905
Educational Assistants								60,000
Support Staff								60,000
Substitutes	570,000	55,000	-	-	-	-	10,000	1,013,905
Employee Benefits	136,757	7,166	16,550	32,500	1,191	25,000	3,000	210,619
Services and Supplies	706,757	62,166	16,550	32,500	1,191	25,000	37,000	316,982
	-	-	-	-	-	-	50,000	1,541,506
<b>Net Revenue (Expense)</b>								

# School District No. 84 (Vancouver Island West)

Schedule 4

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

	2020 Amended Annual Budget			2019 Amended Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
<b>Revenues</b>				
Amortization of Deferred Capital Revenue	609,984		609,984	596,573
<b>Total Revenue</b>	<b>609,984</b>	-	<b>609,984</b>	596,573
<b>Expenses</b>				
Amortization of Tangible Capital Assets				
Operations and Maintenance	742,728		742,728	732,682
Transportation and Housing	85,993		85,993	81,555
<b>Total Expense</b>	<b>828,721</b>	-	<b>828,721</b>	814,237
<b>Net Revenue (Expense)</b>	<b>(218,737)</b>	-	<b>(218,737)</b>	(217,664)
<b>Net Transfers (to) from other funds</b>				
Local Capital			-	100,000
<b>Total Net Transfers</b>	-	-	-	100,000
<b>Other Adjustments to Fund Balances</b>				
<b>Total Other Adjustments to Fund Balances</b>	-	-	-	
<b>Budgeted Surplus (Deficit), for the year</b>	<b>(218,737)</b>	-	<b>(218,737)</b>	(117,664)