

Amended Annual Budget

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

June 30, 2019

# School District No. 84 (Vancouver Island West)

June 30, 2019

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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

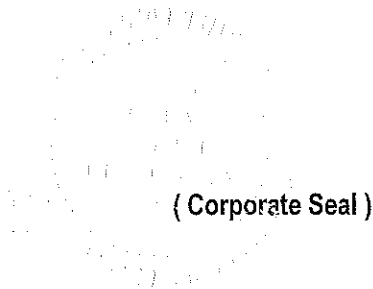
A Bylaw of THE BOARD OF EDUCATION OF SCHOOL DISTRICT NO. 84 (VANCOUVER ISLAND WEST) (called the "Board") to adopt the Amended Annual Budget of the Board for the fiscal year 2018/2019 pursuant to section 113 of the *School Act*, R.S.B.C., 1996, c. 412 as amended from time to time (called the "Act").


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 2018/2019.
3. The attached Statement 2 showing the estimated revenue and expense for the 2018/2019 fiscal year and the total budget bylaw amount of \$11,722,349 for the 2018/2019 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 2018/2019.

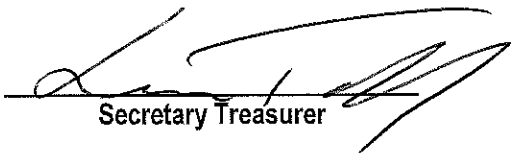
READ A FIRST TIME THE 19th DAY OF FEBRUARY, 2019;

READ A SECOND TIME THE 19th DAY OF FEBRUARY, 2019;

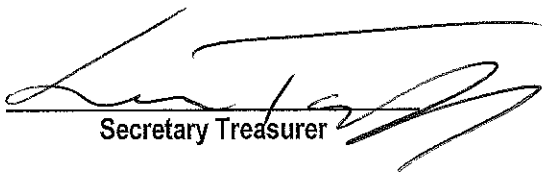
READ A THIRD TIME, PASSED AND ADOPTED THE 19th DAY OF FEBRUARY, 2019;



  
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 2018/2019, adopted by the Board the 19th DAY OF FEBRUARY, 2019.

  
Secretary Treasurer

# School District No. 84 (Vancouver Island West)

Statement 2

Amended Annual Budget - Revenue and Expense

Year Ended June 30, 2019


	2019 Amended Annual Budget	2018 Amended Annual Budget
<b>Ministry Operating Grant Funded FTE's</b>		
School-Age	464,125	416,500
Adult	-	5,000
<b>Total Ministry Operating Grant Funded FTE's</b>	<b>464,125</b>	<b>421,500</b>
<b>Revenues</b>	<b>\$</b>	<b>\$</b>
Provincial Grants		
Ministry of Education	7,568,966	6,720,295
Other		35,000
Tuition	95,000	95,000
Other Revenue	3,024,033	3,175,392
Rentals and Leases	1,000	1,000
Investment Income	20,000	20,515
Amortization of Deferred Capital Revenue	596,573	575,707
Rentals and Leases	50,000	
<b>Total Revenue</b>	<b>11,355,572</b>	<b>10,622,909</b>
<b>Expenses</b>		
Instruction	8,542,503	8,085,348
District Administration	741,129	791,397
Operations and Maintenance	2,148,204	2,121,063
Transportation and Housing	290,513	269,575
<b>Total Expense</b>	<b>11,722,349</b>	<b>11,267,383</b>
<b>Net Revenue (Expense)</b>	<b>(366,777)</b>	<b>(644,474)</b>
<b>Budgeted Allocation (Retirement) of Surplus (Deficit)</b>	<b>249,113</b>	<b>595,502</b>
<b>Budgeted Surplus (Deficit), for the year</b>	<b>(117,664)</b>	<b>(48,972)</b>
<b>Budgeted Surplus (Deficit), for the year comprised of:</b>		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	(117,664)	(48,972)
<b>Budgeted Surplus (Deficit), for the year</b>	<b>(117,664)</b>	<b>(48,972)</b>

# School District No. 84 (Vancouver Island West)

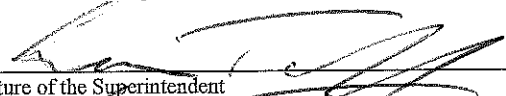
Amended Annual Budget - Revenue and Expense  
Year Ended June 30, 2019

	2019 Amended Annual Budget	2018 Amended Annual Budget
<b>Budget Bylaw Amount</b>		
Operating - Total Expense	9,183,379	9,086,163
Special Purpose Funds - Total Expense	1,724,733	1,406,041
Capital Fund - Total Expense	814,237	775,179
<b>Total Budget Bylaw Amount</b>	<b>11,722,349</b>	<b>11,267,383</b>

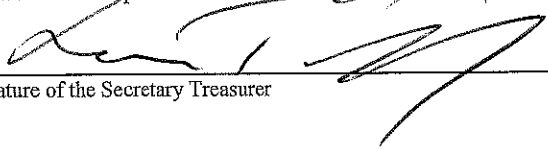
Approved by the Board

  
Signature of the Chairperson of the Board of Education

*Feb 25, 2019*  
Date Signed

  
Signature of the Superintendent

*Feb 26, 2019*  
Date Signed

  
Signature of the Secretary Treasurer

*Feb 26, 2019*  
Date Signed

# School District No. 84 (Vancouver Island West)

Statement 4

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

Year Ended June 30, 2019

	2019 Amended Annual Budget	2018 Amended Annual Budget
	\$	\$
<b>Surplus (Deficit) for the year</b>	<u>(366,777)</u>	<u>(644,474)</u>
<b>Effect of change in Tangible Capital Assets</b>		
Amortization of Tangible Capital Assets	<u>814,237</u>	<u>775,179</u>
<b>Total Effect of change in Tangible Capital Assets</b>	<u>814,237</u>	<u>775,179</u>
	<u>-</u>	<u>-</u>
<b>(Increase) Decrease in Net Financial Assets (Debt)</b>	<u>447,460</u>	<u>130,705</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, 2019

	Operating Fund	Special Purpose Fund	Capital Fund	2019 Amended Annual Budget
	\$	\$	\$	\$
<b>Accumulated Surplus (Deficit), beginning of year</b>	1,036,442		5,423,859	6,460,301
<b>Changes for the year</b>				
Net Revenue (Expense) for the year	(149,113)		(217,664)	(366,777)
Interfund Transfers				
Local Capital	(100,000)		100,000	-
<b>Net Changes for the year</b>	<u>(249,113)</u>	<u>-</u>	<u>(117,664)</u>	<u>(366,777)</u>
<b>Budgeted Accumulated Surplus (Deficit), end of year</b>	<u>787,329</u>	<u>-</u>	<u>5,306,195</u>	<u>6,093,524</u>

# School District No. 84 (Vancouver Island West)

Schedule 2

Amended Annual Budget - Operating Revenue and Expense  
Year Ended June 30, 2019

	2019 Amended Annual Budget	2018 Amended Annual Budget
	\$	\$
<b>Revenues</b>		
Provincial Grants		
Ministry of Education	6,029,233	5,484,454
Other		35,000
Tuition	95,000	95,000
Other Revenue	2,889,033	3,005,207
Rentals and Leases	1,000	1,000
Investment Income	20,000	20,000
<b>Total Revenue</b>	<u>9,034,266</u>	<u>8,640,661</u>
<b>Expenses</b>		
Instruction	6,946,980	6,808,517
District Administration	741,129	791,397
Operations and Maintenance	1,336,312	1,334,206
Transportation and Housing	158,958	152,043
<b>Total Expense</b>	<u>9,183,379</u>	<u>9,086,163</u>
<b>Net Revenue (Expense)</b>	<u>(149,113)</u>	<u>(445,502)</u>
<b>Budgeted Prior Year Surplus Appropriation</b>	<u>249,113</u>	<u>595,502</u>
<b>Net Transfers (to) from other funds</b>		
Local Capital	(100,000)	(150,000)
<b>Total Net Transfers</b>	<u>(100,000)</u>	<u>(150,000)</u>
<b>Budgeted Surplus (Deficit), for the year</b>	<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, 2019

	2019 Amended Annual Budget	2018 Amended Annual Budget
	\$	\$
<b>Provincial Grants - Ministry of Education</b>		
Operating Grant, Ministry of Education	8,676,992	8,261,231
DISC/LEA Recovery	(2,769,033)	(2,960,207)
Other Ministry of Education Grants		
Pay Equity	55,087	55,087
Transportation Supplement	57,593	57,593
Return of Administrative Savings		40,077
Carbon Tax Grant	4,500	4,500
FSA Exam Marking Grant	4,094	4,094
Shoulder Tapper and Access Grant		22,079
<b>Total Provincial Grants - Ministry of Education</b>	<u>6,029,233</u>	<u>5,484,454</u>
<b>Provincial Grants - Other</b>		<u>35,000</u>
<b>Tuition</b>		
International and Out of Province Students	95,000	95,000
<b>Total Tuition</b>	<u>95,000</u>	<u>95,000</u>
<b>Other Revenues</b>		
LEA/Direct Funding from First Nations	2,769,033	2,885,207
Miscellaneous		
Kyuquot Grant	75,500	75,500
Art 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>	<u>2,889,033</u>	<u>3,005,207</u>
<b>Rentals and Leases</b>	<u>1,000</u>	<u>1,000</u>
<b>Investment Income</b>	<u>20,000</u>	<u>20,000</u>
<b>Total Operating Revenue</b>	<u><u>9,034,266</u></u>	<u><u>8,640,661</u></u>

# School District No. 84 (Vancouver Island West)

Schedule 2B

Amended Annual Budget - Schedule of Operating Expense by Object  
Year Ended June 30, 2019

	2019 Amended Annual Budget	2018 Amended Annual Budget
	\$	\$
<b>Salaries</b>		
Teachers	2,549,118	2,477,933
Principals and Vice Principals	1,282,764	1,339,859
Educational Assistants	417,228	418,321
Support Staff	653,772	855,790
Other Professionals	388,455	388,524
Substitutes	338,919	274,000
<b>Total Salaries</b>	<b>5,630,256</b>	<b>5,754,427</b>
<b>Employee Benefits</b>	<b>1,332,159</b>	<b>1,235,177</b>
<b>Total Salaries and Benefits</b>	<b>6,962,415</b>	<b>6,989,604</b>
<b>Services and Supplies</b>		
Services	508,578	468,566
Student Transportation	38,100	37,183
Professional Development and Travel	432,600	368,726
Rentals and Leases	238,722	175,000
Dues and Fees	36,400	36,400
Insurance	44,000	44,000
Supplies	564,814	608,934
Utilities	357,750	357,750
<b>Total Services and Supplies</b>	<b>2,220,964</b>	<b>2,096,559</b>
<b>Total Operating Expense</b>	<b>9,183,379</b>	<b>9,086,163</b>

# School District No. 84 (Vancouver Island West)

Amended Annual Budget - Operating Expense by Function, Program and Object  
Year Ended June 30, 2019

	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	2,363,362	737,193	27,075	14,885		158,721	3,301,236
1.07 Library Services	16,411		3,906	17,142		4,000	41,459
1.08 Counselling	14,198						14,198
1.10 Special Education	155,147	170,590	258,744			30,000	614,481
1.30 English Language Learning		39,338	26,049				65,387
1.31 Aboriginal Education							-
1.41 School Administration		335,643		132,975		10,000	478,618
1.61 Continuing Education							-
1.62 International and Out of Province Students							-
1.64 Other			101,454			2,000	103,454
<b>Total Function 1</b>	<b>2,549,118</b>	<b>1,282,764</b>	<b>417,228</b>	<b>165,002</b>	<b>-</b>	<b>204,721</b>	<b>4,618,833</b>
<b>4 District Administration</b>							
4.11 Educational Administration					109,072		109,072
4.40 School District Governance					87,733		87,733
4.41 Business Administration				47,211	132,919	5,000	185,130
<b>Total Function 4</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>47,211</b>	<b>329,724</b>	<b>5,000</b>	<b>381,935</b>
<b>5 Operations and Maintenance</b>							
5.41 Operations and Maintenance Administration					58,731		58,731
5.50 Maintenance Operations				396,333		125,198	521,531
5.52 Maintenance of Grounds							-
5.56 Utilities							-
<b>Total Function 5</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>396,333</b>	<b>58,731</b>	<b>125,198</b>	<b>580,262</b>
<b>7 Transportation and Housing</b>							
7.70 Student Transportation				45,226		4,000	49,226
<b>Total Function 7</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>45,226</b>	<b>-</b>	<b>4,000</b>	<b>49,226</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>2,549,118</b>	<b>1,282,764</b>	<b>417,228</b>	<b>653,772</b>	<b>388,455</b>	<b>338,919</b>	<b>5,630,256</b>

# School District No. 84 (Vancouver Island West)

Amended Annual Budget - Operating Expense by Function, Program and Object  
Year Ended June 30, 2019

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2019 Amended Annual Budget	2018 Amended Annual Budget
	\$	\$	\$	\$	\$	\$
<b>1 Instruction</b>						
1.02 Regular Instruction	3,301,236	753,894	4,055,130	598,052	4,653,182	4,353,110
1.07 Library Services	41,459	9,952	51,411		51,411	75,706
1.08 Counselling	14,198	3,524	17,722		17,722	36,000
1.10 Special Education	614,481	146,386	760,867	159,250	920,117	1,061,557
1.30 English Language Learning	65,387	14,773	80,160		80,160	82,202
1.31 Aboriginal Education	-	-	-	337,516	337,516	388,069
1.41 School Administration	478,618	141,746	620,364	48,350	668,714	637,446
1.61 Continuing Education	-	-	-	10,000	10,000	10,000
1.62 International and Out of Province Students	-	-	-	79,000	79,000	62,000
1.64 Other	103,454	25,704	129,158		129,158	102,427
<b>Total Function 1</b>	<b>4,618,833</b>	<b>1,095,979</b>	<b>5,714,812</b>	<b>1,232,168</b>	<b>6,946,980</b>	<b>6,808,517</b>
<b>4 District Administration</b>						
4.11 Educational Administration	109,072	46,905	155,977	36,000	191,977	184,263
4.40 School District Governance	87,733	11,424	99,157	40,800	139,957	133,574
4.41 Business Administration	185,130	28,465	213,595	195,600	409,195	473,560
<b>Total Function 4</b>	<b>381,935</b>	<b>86,794</b>	<b>468,729</b>	<b>272,400</b>	<b>741,129</b>	<b>791,397</b>
<b>5 Operations and Maintenance</b>						
5.41 Operations and Maintenance Administration	58,731	13,888	72,619	51,100	123,719	129,942
5.50 Maintenance Operations	521,531	123,512	645,043	204,800	849,843	841,514
5.52 Maintenance of Grounds	-	-	-	5,000	5,000	5,000
5.56 Utilities	-	-	-	357,750	357,750	357,750
<b>Total Function 5</b>	<b>580,262</b>	<b>137,400</b>	<b>717,662</b>	<b>618,650</b>	<b>1,336,312</b>	<b>1,334,206</b>
<b>7 Transportation and Housing</b>						
7.70 Student Transportation	49,226	11,986	61,212	97,746	158,958	152,043
<b>Total Function 7</b>	<b>49,226</b>	<b>11,986</b>	<b>61,212</b>	<b>97,746</b>	<b>158,958</b>	<b>152,043</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>5,630,256</b>	<b>1,332,159</b>	<b>6,962,415</b>	<b>2,220,964</b>	<b>9,183,379</b>	<b>9,086,163</b>

# School District No. 84 (Vancouver Island West)

Amended Annual Budget - Special Purpose Revenue and Expense  
Year Ended June 30, 2019

	<u>2019 Amended Annual Budget</u>	<u>2018 Amended Annual Budget</u>
	\$	\$
<b>Revenues</b>		
Provincial Grants		
Ministry of Education	1,539,733	1,235,841
Other Revenue	135,000	170,185
Investment Income		15
Rental Income	50,000	
<b>Total Revenue</b>	<u>1,724,733</u>	<u>1,406,041</u>
<b>Expenses</b>		
Instruction	1,595,523	1,276,831
Operations and Maintenance	79,210	79,210
Transportation and Housing	50,000	50,000
<b>Total Expense</b>	<u>1,724,733</u>	<u>1,406,041</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, 2019

	Annual Facility Grant	Learning Improvement Fund	Scholarships and Bursaries	School Generated Funds	Strong Start	Ready, Set, Learn	OIEP	CommunityLINK	Classroom Enhancement Fund - Overhead
	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Deferred Revenue, beginning of year</b>			2,546	190,766					
<b>Add: Restricted Grants</b>									
Provincial Grants - Ministry of Education	79,210	32,106		160,000	32,000	9,800	5,696	128,503	239,100
Other									
Rental Income									
	79,210	32,106	-	160,000	32,000	9,800	5,696	128,503	239,100
<b>Less: Allocated to Revenue</b>									
<b>Deferred Revenue, end of year</b>	-	-	2,546	215,766	32,000	9,800	5,696	128,503	239,100
<b>Revenues</b>	79,210	32,106		135,000	32,000	9,800	5,696	128,503	239,100
Provincial Grants - Ministry of Education									
Other Revenue				135,000					
Rental Income									
	79,210	32,106	-	135,000	32,000	9,800	5,696	128,503	239,100
<b>Expenses</b>									
Salaries									
Teachers									
Principals and Vice Principals							5,000	15,000	30,000
Educational Assistants								83,000	144,100
Support Staff		25,000			23,000				
Substitutes									5,000
Employee Benefits		25,000			23,000		5,000	98,000	179,100
Services and Supplies	79,210	7,106		135,000	5,000	9,800	696	20,000	20,000
	79,210	32,106	-	135,000	32,000	9,800	5,696	128,503	239,100
<b>Net Revenue (Expense)</b>	-	-	-	-	-	-	-	-	-

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

Amended Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2019

	Classroom Enhancement Fund - Staffing and Remedies	Service Delivery Transformation	Employee Housing	TOTAL
	\$	\$	\$	\$
Deferred Revenue, beginning of year				
<b>Add:</b> Restricted Grants				
Provincial Grants - Ministry of Education	1,013,318		178,438	1,539,733
Other				160,000
Rental Income	1,013,318	-	50,000	1,749,733
<b>Less:</b> Allocated to Revenue	1,013,318	-	50,000	1,724,733
<b>Deferred Revenue, end of year</b>	<b>-</b>	<b>25,000</b>	<b>178,438</b>	<b>421,750</b>
<b>Revenues</b>	<b>1,013,318</b>	<b>-</b>	<b>50,000</b>	<b>1,539,733</b>
Provincial Grants - Ministry of Education				135,000
Other Revenue				50,000
Rental Income	1,013,318	-	50,000	1,724,733
<b>Expenses</b>				
Salaries				
Teachers	800,000			850,000
Principals and Vice Principals				83,000
Educational Assistants				192,100
Support Staff	13,318		10,000	10,000
Substitutes				18,318
Employee Benefits	813,318	-	10,000	1,153,418
Services and Supplies	200,000		3,000	255,802
	1,013,318	-	37,000	315,513
			50,000	1,724,733
<b>Net Revenue (Expense)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

# School District No. 84 (Vancouver Island West)

Schedule 4

Amended Annual Budget - Capital Revenue and Expense

Year Ended June 30, 2019

	2019 Amended Annual Budget			2018 Amended Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
<b>Revenues</b>				
Investment Income			-	500
Amortization of Deferred Capital Revenue	596,573		596,573	575,707
<b>Total Revenue</b>	<b>596,573</b>	<b>-</b>	<b>596,573</b>	<b>576,207</b>
<b>Expenses</b>				
Amortization of Tangible Capital Assets				
Operations and Maintenance	732,682		732,682	707,647
Transportation and Housing	81,555		81,555	67,532
<b>Total Expense</b>	<b>814,237</b>	<b>-</b>	<b>814,237</b>	<b>775,179</b>
<b>Net Revenue (Expense)</b>	<b>(217,664)</b>	<b>-</b>	<b>(217,664)</b>	<b>(198,972)</b>
<b>Net Transfers (to) from other funds</b>				
Local Capital		100,000	100,000	150,000
<b>Total Net Transfers</b>	<b>-</b>	<b>100,000</b>	<b>100,000</b>	<b>150,000</b>
<b>Other Adjustments to Fund Balances</b>				
Total Other Adjustments to Fund Balances	-	-	-	
<b>Budgeted Surplus (Deficit), for the year</b>	<b>(217,664)</b>	<b>100,000</b>	<b>(117,664)</b>	<b>(48,972)</b>