

Amended Annual Budget

## **School District No. 85 (Vancouver Island North)**

June 30, 2014

# School District No. 85 (Vancouver Island North)

June 30, 2014

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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. 85 (VANCOUVER ISLAND NORTH) (called the "Board") to adopt the Amended Annual Budget of the Board for the fiscal year 2013/2014 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. 85 (Vancouver Island North) Amended Annual Budget Bylaw for fiscal year 2013/2014.
3. The attached Statement 2 showing the estimated revenue and expense for the 2013/2014 fiscal year and the total budget bylaw amount of \$21,480,721 for the 2013/2014 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 2013/2014.

READ A FIRST TIME THE 17th DAY OF FEBRUARY, 2014;

READ A SECOND TIME THE 17th DAY OF FEBRUARY, 2014;

READ A THIRD TIME, PASSED AND ADOPTED THE 17th DAY OF FEBRUARY, 2014;

(Corporate Seal)

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**Chairperson of the Board**

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**Secretary Treasurer**

I HEREBY CERTIFY this to be a true original of School District No. 85 (Vancouver Island North) Amended Annual Budget Bylaw 2013/2014, adopted by the Board the 17th DAY OF FEBRUARY, 2014.

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**Secretary Treasurer**

# School District No. 85 (Vancouver Island North)

Statement 2

Amended Annual Budget - Revenue and Expense

Year Ended June 30, 2014

	2014 Amended Annual Budget	2013 Amended Annual Budget
<b>Ministry Operating Grant Funded FTE's</b>		
School-Age	1,368,313	1,375,375
Adult	11,000	9,500
Other	3,875	3,250
<b>Total Ministry Operating Grant Funded FTE's</b>	<b>1,383,188</b>	<b>1,388,125</b>
<b>Revenues</b>	\$	\$
Provincial Grants		
Ministry of Education	18,813,555	19,606,303
Other Revenue	407,689	405,000
Rentals and Leases	119,500	105,000
Investment Income	75,300	76,500
Amortization of Deferred Capital Revenue	936,520	914,456
<b>Total Revenue</b>	<b>20,352,564</b>	<b>21,107,259</b>
<b>Expenses</b>		
Instruction	15,350,594	15,485,703
District Administration	989,494	980,541
Operations and Maintenance	4,067,768	4,095,259
Transportation and Housing	774,803	735,298
<b>Total Expense</b>	<b>21,182,659</b>	<b>21,296,801</b>
<b>Net Revenue (Expense)</b>	<b>(830,095)</b>	<b>(189,542)</b>
<b>Budgeted Allocation (Retirement) of Surplus (Deficit)</b>	<b>914,183</b>	<b>855,195</b>
<b>Budgeted Surplus (Deficit), for the year</b>	<b>84,088</b>	<b>665,653</b>
<b>Budgeted Surplus (Deficit), for the year comprised of:</b>		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	84,088	665,653
<b>Budgeted Surplus (Deficit), for the year</b>	<b>84,088</b>	<b>665,653</b>

# School District No. 85 (Vancouver Island North)

Statement 2

Amended Annual Budget - Revenue and Expense

Year Ended June 30, 2014

	2014 Amended Annual Budget	2013 Amended Annual Budget
<b>Budget Bylaw Amount</b>		
Operating - Total Expense	18,797,476	18,987,466
Special Purpose Funds - Total Expense	1,084,389	1,055,363
Special Purpose Funds - Tangible Capital Assets Purchased	148,062	183,498
Capital Fund - Total Expense	1,300,794	1,253,972
Capital Fund - Tangible Capital Assets Purchased from Local Capital	150,000	
<b>Total Budget Bylaw Amount</b>	<b>21,480,721</b>	21,480,299

## Approved by the Board

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Signature of the Chairperson of the Board of Education

Date Signed

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Signature of the Superintendent

Date Signed

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Signature of the Secretary Treasurer

Date Signed

# School District No. 85 (Vancouver Island North)

Statement 4

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

Year Ended June 30, 2014

	2014 Amended Annual Budget	2013 Amended Annual Budget
	\$	\$
<b>Surplus (Deficit) for the year</b>	<u>(830,095)</u>	<u>(189,542)</u>
<b>Effect of change in Tangible Capital Assets</b>		
Acquisition of Tangible Capital Assets		
From Operating and Special Purpose Funds	(148,062)	(183,498)
From Local Capital	(150,000)	(250,000)
From Deferred Capital Revenue	(536,784)	(520,171)
<b>Total Acquisition of Tangible Capital Assets</b>	<u>(834,846)</u>	<u>(953,669)</u>
Amortization of Tangible Capital Assets	<u>1,300,794</u>	<u>1,253,972</u>
<b>Total Effect of change in Tangible Capital Assets</b>	<u>465,948</u>	<u>300,303</u>
	<u>-</u>	<u>-</u>
	<u>-</u>	<u>-</u>
<b>(Increase) Decrease in Net Financial Assets (Debt)</b>	<u><u>(364,147)</u></u>	<u><u>110,761</u></u>

# School District No. 85 (Vancouver Island North)

Schedule 1

Amended Annual Budget - Schedule of Changes in Accumulated Surplus (Deficit) by Fund  
Year Ended June 30, 2014

	<b>Operating Fund</b>	<b>Special Purpose Fund</b>	<b>Capital Fund</b>	<b>2014 Amended Annual Budget</b>
	\$	\$	\$	\$
<b>Accumulated Surplus (Deficit), beginning of year</b>	1,731,171		10,412,396	<b>12,143,567</b>
<b>Changes for the year</b>				
Net Revenue (Expense) for the year	(614,183)	148,062	(363,974)	<b>(830,095)</b>
Interfund Transfers				
Tangible Capital Assets Purchased		(148,062)	148,062	-
Local Capital	(300,000)		300,000	-
<b>Net Changes for the year</b>	<b>(914,183)</b>	<b>-</b>	<b>84,088</b>	<b>(830,095)</b>
<b>Budgeted Accumulated Surplus (Deficit), end of year</b>	<b>816,988</b>	<b>-</b>	<b>10,496,484</b>	<b>11,313,472</b>

# School District No. 85 (Vancouver Island North)

Schedule 2

Amended Annual Budget - Operating Revenue and Expense

Year Ended June 30, 2014

	2014 Amended Annual Budget	2013 Amended Annual Budget
	\$	\$
<b>Revenues</b>		
Provincial Grants		
Ministry of Education	17,983,793	18,247,271
Other Revenue	5,000	5,000
Rentals and Leases	119,500	105,000
Investment Income	75,000	75,000
<b>Total Revenue</b>	<b>18,183,293</b>	<b>18,432,271</b>
<b>Expenses</b>		
Instruction	14,266,205	14,430,340
District Administration	989,494	980,541
Operations and Maintenance	2,905,730	2,967,293
Transportation and Housing	636,047	609,292
<b>Total Expense</b>	<b>18,797,476</b>	<b>18,987,466</b>
<b>Net Revenue (Expense)</b>	<b>(614,183)</b>	<b>(555,195)</b>
<b>Budgeted Prior Year Surplus Appropriation</b>	<b>914,183</b>	<b>855,195</b>
<b>Net Transfers (to) from other funds</b>		
Local Capital	(300,000)	(300,000)
<b>Total Net Transfers</b>	<b>(300,000)</b>	<b>(300,000)</b>
<b>Budgeted Surplus (Deficit), for the year</b>	<b>-</b>	<b>-</b>



# School District No. 85 (Vancouver Island North)

Schedule 2A

Amended Annual Budget - Schedule of Operating Revenue by Source

Year Ended June 30, 2014

	2014 Amended Annual Budget	2013 Amended Annual Budget
	\$	\$
<b>Provincial Grants - Ministry of Education</b>		
Operating Grant, Ministry of Education	17,858,577	18,132,055
Other Ministry of Education Grants		
Pay Equity	115,216	115,216
QTL	10,000	
<b>Total Provincial Grants - Ministry of Education</b>	<b>17,983,793</b>	<b>18,247,271</b>
<b>Other Revenues</b>		
Miscellaneous		
Sale of Assets	5,000	5,000
<b>Total Other Revenue</b>	<b>5,000</b>	<b>5,000</b>
<b>Rentals and Leases</b>	<b>119,500</b>	<b>105,000</b>
<b>Investment Income</b>	<b>75,000</b>	<b>75,000</b>
<b>Total Operating Revenue</b>	<b>18,183,293</b>	<b>18,432,271</b>

# School District No. 85 (Vancouver Island North)

Schedule 2B

Amended Annual Budget - Schedule of Operating Expense by Source  
Year Ended June 30, 2014

	2014 Amended Annual Budget	2013 Amended Annual Budget
	\$	\$
<b>Salaries</b>		
Teachers	6,292,464	6,509,400
Principals and Vice Principals	1,399,231	1,384,880
Educational Assistants	1,411,363	1,419,645
Support Staff	2,284,424	2,284,729
Other Professionals	668,138	667,271
Substitutes	651,249	662,564
<b>Total Salaries</b>	<b>12,706,869</b>	<b>12,928,489</b>
<b>Employee Benefits</b>	<b>3,238,638</b>	<b>3,138,839</b>
<b>Total Salaries and Benefits</b>	<b>15,945,507</b>	<b>16,067,328</b>
<b>Services and Supplies</b>		
Services	663,446	675,091
Student Transportation	47,286	45,790
Professional Development and Travel	402,064	376,194
Rentals and Leases	13,900	10,200
Dues and Fees	18,999	19,298
Insurance	73,672	57,400
Supplies	871,342	978,565
Utilities	761,260	757,600
<b>Total Services and Supplies</b>	<b>2,851,969</b>	<b>2,920,138</b>
<b>Total Operating Expense</b>	<b>18,797,476</b>	<b>18,987,466</b>

# School District No. 85 (Vancouver Island North)

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

Year Ended June 30, 2014

	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	4,910,630	529,709		97,714		286,902	5,824,955
1.03 Career Programs							-
1.07 Library Services	197,299			84,195		13,088	294,582
1.08 Counselling	176,609					7,947	184,556
1.10 Special Education	897,084	89,951	1,298,242	15,929	83,278	115,126	2,499,610
1.30 English Language Learning	110,842					8,988	119,830
1.31 Aboriginal Education		74,959	113,121	26,852		6,999	221,931
1.41 School Administration		704,612		400,254		71,733	1,176,599
1.64 Other							-
<b>Total Function 1</b>	<b>6,292,464</b>	<b>1,399,231</b>	<b>1,411,363</b>	<b>624,944</b>	<b>83,278</b>	<b>510,783</b>	<b>10,322,063</b>
<b>4 District Administration</b>							
4.11 Educational Administration					303,518	1,500	305,018
4.40 School District Governance					79,575		79,575
4.41 Business Administration				124,627	117,635	1,246	243,508
<b>Total Function 4</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>124,627</b>	<b>500,728</b>	<b>2,746</b>	<b>628,101</b>
<b>5 Operations and Maintenance</b>							
5.41 Operations and Maintenance Administration				65,617	60,094	6,562	132,273
5.50 Maintenance Operations				1,071,241		107,124	1,178,365
5.52 Maintenance of Grounds				38,512		1,155	39,667
5.56 Utilities							-
<b>Total Function 5</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,175,370</b>	<b>60,094</b>	<b>114,841</b>	<b>1,350,305</b>
<b>7 Transportation and Housing</b>							
7.41 Transportation and Housing Administration				45,694	24,038	914	70,646
7.70 Student Transportation				313,789		21,965	335,754
<b>Total Function 7</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>359,483</b>	<b>24,038</b>	<b>22,879</b>	<b>406,400</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>6,292,464</b>	<b>1,399,231</b>	<b>1,411,363</b>	<b>2,284,424</b>	<b>668,138</b>	<b>651,249</b>	<b>12,706,869</b>

# School District No. 85 (Vancouver Island North)

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

Year Ended June 30, 2014

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2014 Amended Annual Budget	2013 Amended Annual Budget
	\$	\$	\$	\$	\$	\$
<b>1 Instruction</b>						
1.02 Regular Instruction	5,824,955	1,423,583	7,248,538	687,469	7,936,007	8,100,561
1.03 Career Programs	-		-	8,500	8,500	8,500
1.07 Library Services	294,582	74,868	369,450	29,733	399,183	401,003
1.08 Counselling	184,556	45,047	229,603	5,500	235,103	244,604
1.10 Special Education	2,499,610	658,977	3,158,587	162,956	3,321,543	3,361,829
1.30 English Language Learning	119,830	29,073	148,903	17,384	166,287	164,215
1.31 Aboriginal Education	221,931	59,249	281,180	338,760	619,940	691,132
1.41 School Administration	1,176,599	301,958	1,478,557	55,485	1,534,042	1,412,496
1.64 Other	-		-	45,600	45,600	46,000
<b>Total Function 1</b>	<b>10,322,063</b>	<b>2,592,755</b>	<b>12,914,818</b>	<b>1,351,387</b>	<b>14,266,205</b>	<b>14,430,340</b>
<b>4 District Administration</b>						
4.11 Educational Administration	305,018	84,682	389,700	39,124	428,824	429,332
4.40 School District Governance	79,575	5,883	85,458	42,599	128,057	126,779
4.41 Business Administration	243,508	67,605	311,113	121,500	432,613	424,430
<b>Total Function 4</b>	<b>628,101</b>	<b>158,170</b>	<b>786,271</b>	<b>203,223</b>	<b>989,494</b>	<b>980,541</b>
<b>5 Operations and Maintenance</b>						
5.41 Operations and Maintenance Administration	132,273	36,723	168,996	59,245	228,241	209,606
5.50 Maintenance Operations	1,178,365	327,149	1,505,514	326,535	1,832,049	1,912,374
5.52 Maintenance of Grounds	39,667	11,013	50,680	33,500	84,180	87,713
5.56 Utilities	-		-	761,260	761,260	757,600
<b>Total Function 5</b>	<b>1,350,305</b>	<b>374,885</b>	<b>1,725,190</b>	<b>1,180,540</b>	<b>2,905,730</b>	<b>2,967,293</b>
<b>7 Transportation and Housing</b>						
7.41 Transportation and Housing Administration	70,646	19,613	90,259	6,250	96,509	94,915
7.70 Student Transportation	335,754	93,215	428,969	110,569	539,538	514,377
<b>Total Function 7</b>	<b>406,400</b>	<b>112,828</b>	<b>519,228</b>	<b>116,819</b>	<b>636,047</b>	<b>609,292</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>12,706,869</b>	<b>3,238,638</b>	<b>15,945,507</b>	<b>2,851,969</b>	<b>18,797,476</b>	<b>18,987,466</b>

# School District No. 85 (Vancouver Island North)

Schedule 3

Amended Annual Budget - Special Purpose Revenue and Expense  
Year Ended June 30, 2014

	<u>2014 Amended Annual Budget</u>	<u>2013 Amended Annual Budget</u>
	\$	\$
<b>Revenues</b>		
Provincial Grants		
Ministry of Education	829,762	838,861
Other Revenue	402,689	400,000
<b>Total Revenue</b>	<u>1,232,451</u>	<u>1,238,861</u>
<b>Expenses</b>		
Instruction	1,084,389	1,055,363
<b>Total Expense</b>	<u>1,084,389</u>	<u>1,055,363</u>
<b>Net Revenue (Expense)</b>	<u>148,062</u>	<u>183,498</u>
<b>Net Transfers (to) from other funds</b>		
Tangible Capital Assets Purchased	(148,062)	(183,498)
<b>Total Net Transfers</b>	<u>(148,062)</u>	<u>(183,498)</u>
<b>Budgeted Surplus (Deficit), for the year</b>	<u>-</u>	<u>-</u>

# School District No. 85 (Vancouver Island North)

Amended Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2014

	Annual Facility Grant	Learning Improvement Fund	Special Education Equipment	School Generated Funds	Strong Start	Ready, Set, Learn	OLEP	CommunityLINK	Literacy Society
	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Deferred Revenue, beginning of year</b>	98,516		1,557	282,428		16,041	13,319		18,689
<b>Add:</b> Restricted Grants									
Provincial Grants - Ministry of Education	43,546	229,963	5,381	350,000	96,000	19,600	10,224	296,553	
Other									
Investment Income									
	43,546	229,963	5,381	350,000	96,000	19,600	10,224	296,553	-
<b>Less:</b> Allocated to Revenue	142,062	229,963	6,000	380,000	96,000	35,641	23,543	296,553	18,689
<b>Deferred Revenue, end of year</b>	-	-	938	252,428	-	-	-	-	-
<b>Revenues</b>									
Provincial Grants - Ministry of Education	142,062	229,963	6,000		96,000	35,641	23,543	296,553	
Other Revenue				380,000					18,689
	142,062	229,963	6,000	380,000	96,000	35,641	23,543	296,553	18,689
<b>Expenses</b>									
Salaries									
Teachers		170,369						110,001	
Educational Assistants		29,529						129,600	
Substitutes						10,000	10,000	6,000	
	-	199,898	-	-	-	10,000	10,000	245,601	-
Employee Benefits		30,065				1,500	1,500	45,670	
Services and Supplies				380,000	96,000	24,141	12,043	5,282	18,689
	-	229,963	-	380,000	96,000	35,641	23,543	296,553	18,689
<b>Net Revenue (Expense) before Interfund Transfers</b>	142,062	-	6,000	-	-	-	-	-	-
<b>Interfund Transfers</b>									
Tangible Capital Assets Purchased	(142,062)		(6,000)						
	(142,062)	-	(6,000)	-	-	-	-	-	-
<b>Net Revenue (Expense)</b>	-	-	-	-	-	-	-	-	-

# School District No. 85 (Vancouver Island North)

Amended Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2014

	<u>Scholarships</u>	<u>TOTAL</u>
	\$	\$
<b>Deferred Revenue, beginning of year</b>	30,780	<b>461,330</b>
<b>Add:</b> Restricted Grants		
Provincial Grants - Ministry of Education		1,051,267
Other	2,000	<b>2,000</b>
Investment Income	100	<b>100</b>
	<u>2,100</u>	<u><b>1,053,367</b></u>
<b>Less:</b> Allocated to Revenue	4,000	<b>1,232,451</b>
<b>Deferred Revenue, end of year</b>	<u><b>28,880</b></u>	<u><b>282,246</b></u>
<b>Revenues</b>		
Provincial Grants - Ministry of Education		829,762
Other Revenue	4,000	<b>402,689</b>
	<u>4,000</u>	<u><b>1,232,451</b></u>
<b>Expenses</b>		
Salaries		
Teachers		280,370
Educational Assistants		159,129
Substitutes		26,000
	<u>-</u>	<u><b>465,499</b></u>
Employee Benefits		78,735
Services and Supplies	4,000	<b>540,155</b>
	<u>4,000</u>	<u><b>1,084,389</b></u>
<b>Net Revenue (Expense) before Interfund Transfers</b>	<u>-</u>	<u><b>148,062</b></u>
<b>Interfund Transfers</b>		
Tangible Capital Assets Purchased		(148,062)
	<u>-</u>	<u><b>(148,062)</b></u>
<b>Net Revenue (Expense)</b>	<u><u>-</u></u>	<u><u>-</u></u>

# School District No. 85 (Vancouver Island North)

Schedule 4

Amended Annual Budget - Capital Revenue and Expense

Year Ended June 30, 2014

	2014 Amended Annual Budget			2013 Amended Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
<b>Revenues</b>				
Provincial Grants				
Ministry of Education			-	520,171
Investment Income		300	300	1,500
Amortization of Deferred Capital Revenue	936,520		936,520	914,456
<b>Total Revenue</b>	<b>936,520</b>	<b>300</b>	<b>936,820</b>	1,436,127
<b>Expenses</b>				
Amortization of Tangible Capital Assets				
Operations and Maintenance	1,162,038		1,162,038	1,127,966
Transportation and Housing	138,756		138,756	126,006
<b>Total Expense</b>	<b>1,300,794</b>	<b>-</b>	<b>1,300,794</b>	1,253,972
<b>Net Revenue (Expense)</b>	<b>(364,274)</b>	<b>300</b>	<b>(363,974)</b>	182,155
<b>Net Transfers (to) from other funds</b>				
Tangible Capital Assets Purchased	148,062		148,062	183,498
Local Capital		300,000	300,000	300,000
<b>Total Net Transfers</b>	<b>148,062</b>	<b>300,000</b>	<b>448,062</b>	483,498
<b>Other Adjustments to Fund Balances</b>				
Tangible Capital Assets Purchased from Local Capital	150,000	(150,000)	-	
<b>Total Other Adjustments to Fund Balances</b>	<b>150,000</b>	<b>(150,000)</b>	<b>-</b>	
<b>Budgeted Surplus (Deficit), for the year</b>	<b>(66,212)</b>	<b>150,300</b>	<b>84,088</b>	665,653