

Amended Annual Budget

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

June 30, 2017

# School District No. 85 (Vancouver Island North)

June 30, 2017

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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 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 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 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 \$21,669,160 for the 2016/2017 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 2016/2017.

READ A FIRST TIME THE 14th DAY OF FEBRUARY, 2017;

READ A SECOND TIME THE 14th DAY OF FEBRUARY, 2017;

READ A THIRD TIME, PASSED AND ADOPTED THE 14th DAY OF FEBRUARY, 2017;

( 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 2016/2017, adopted by the Board the 14th DAY OF FEBRUARY, 2017.

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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, 2017

	2017 Amended Annual Budget	2016 Amended Annual Budget
<b>Ministry Operating Grant Funded FTE's</b>		
School-Age	1,359,875	1,326,125
Adult	7,250	8,875
<b>Total Ministry Operating Grant Funded FTE's</b>	<b>1,367,125</b>	<b>1,335,000</b>
<b>Revenues</b>	\$	\$
Provincial Grants		
Ministry of Education	18,675,186	18,749,621
Other Revenue	348,000	328,000
Rentals and Leases	119,500	119,500
Investment Income	75,200	75,300
Amortization of Deferred Capital Revenue	949,470	945,262
<b>Total Revenue</b>	<b>20,167,356</b>	<b>20,217,683</b>
<b>Expenses</b>		
Instruction	15,539,427	15,095,192
District Administration	1,112,648	1,113,672
Operations and Maintenance	4,039,345	4,054,824
Transportation and Housing	752,915	770,847
<b>Total Expense</b>	<b>21,444,335</b>	<b>21,034,535</b>
<b>Net Revenue (Expense)</b>	<b>(1,276,979)</b>	<b>(816,852)</b>
<b>Budgeted Allocation (Retirement) of Surplus (Deficit)</b>	<b>1,127,883</b>	<b>964,344</b>
<b>Budgeted Surplus (Deficit), for the year</b>	<b>(149,096)</b>	<b>147,492</b>
<b>Budgeted Surplus (Deficit), for the year comprised of:</b>		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	(149,096)	147,492
<b>Budgeted Surplus (Deficit), for the year</b>	<b>(149,096)</b>	<b>147,492</b>

# School District No. 85 (Vancouver Island North)

Amended Annual Budget - Revenue and Expense

Year Ended June 30, 2017

	2017 Amended Annual Budget	2016 Amended Annual Budget
<b>Budget Bylaw Amount</b>		
Operating - Total Expense	18,922,132	18,468,768
Special Purpose Funds - Total Expense	1,198,612	1,235,591
Special Purpose Funds - Tangible Capital Assets Purchased	124,825	82,106
Capital Fund - Total Expense	1,323,591	1,330,176
Capital Fund - Tangible Capital Assets Purchased from Local Capital	100,000	500,000
<b>Total Budget Bylaw Amount</b>	<b>21,669,160</b>	21,616,641

## 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, 2017

	<b>2017 Amended Annual Budget</b>	2016 Amended Annual Budget
	\$	\$
<b>Surplus (Deficit) for the year</b>	<u>(1,276,979)</u>	<u>(816,852)</u>
<b>Effect of change in Tangible Capital Assets</b>		
Acquisition of Tangible Capital Assets		
From Operating and Special Purpose Funds	(124,825)	(82,106)
From Local Capital	<u>(100,000)</u>	<u>(500,000)</u>
<b>Total Acquisition of Tangible Capital Assets</b>	<u>(224,825)</u>	<u>(582,106)</u>
Amortization of Tangible Capital Assets	<u>1,323,591</u>	<u>1,330,176</u>
<b>Total Effect of change in Tangible Capital Assets</b>	<u>1,098,766</u>	<u>748,070</u>
	<u>-</u>	<u>-</u>
<b>(Increase) Decrease in Net Financial Assets (Debt)</b>	<u><u>(178,213)</u></u>	<u><u>(68,782)</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, 2017

	Operating Fund	Special Purpose Fund	Capital Fund	2017 Amended Annual Budget
	\$	\$	\$	\$
<b>Accumulated Surplus (Deficit), beginning of year</b>	1,176,005		10,944,057	<b>12,120,062</b>
<b>Changes for the year</b>				
Net Revenue (Expense) for the year	(1,027,883)	124,825	(373,921)	<b>(1,276,979)</b>
Interfund Transfers				
Tangible Capital Assets Purchased		(124,825)	124,825	-
Local Capital	(100,000)		100,000	-
<b>Net Changes for the year</b>	<b>(1,127,883)</b>	-	<b>(149,096)</b>	<b>(1,276,979)</b>
<b>Budgeted Accumulated Surplus (Deficit), end of year</b>	<b>48,122</b>	-	<b>10,794,961</b>	<b>10,843,083</b>

# School District No. 85 (Vancouver Island North)

Schedule 2

Amended Annual Budget - Operating Revenue and Expense

Year Ended June 30, 2017

	2017 Amended Annual Budget	2016 Amended Annual Budget
	\$	\$
<b>Revenues</b>		
Provincial Grants		
Ministry of Education	17,694,749	17,754,924
Other Revenue	5,000	5,000
Rentals and Leases	119,500	119,500
Investment Income	75,000	75,000
<b>Total Revenue</b>	<b>17,894,249</b>	<b>17,954,424</b>
<b>Expenses</b>		
Instruction	14,378,706	13,941,003
District Administration	1,112,648	1,113,672
Operations and Maintenance	2,796,218	2,782,698
Transportation and Housing	634,560	631,395
<b>Total Expense</b>	<b>18,922,132</b>	<b>18,468,768</b>
<b>Net Revenue (Expense)</b>	<b>(1,027,883)</b>	<b>(514,344)</b>
<b>Budgeted Prior Year Surplus Appropriation</b>	<b>1,127,883</b>	<b>964,344</b>
<b>Net Transfers (to) from other funds</b>		
Local Capital	(100,000)	(450,000)
<b>Total Net Transfers</b>	<b>(100,000)</b>	<b>(450,000)</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, 2017

	2017 Amended Annual Budget	2016 Amended Annual Budget
	\$	\$
<b>Provincial Grants - Ministry of Education</b>		
Operating Grant, Ministry of Education	17,372,097	17,635,258
Other Ministry of Education Grants		
Pay Equity	115,216	115,216
Transportation Supplemental	118,179	
Return of Administrative Savings	89,257	
New NID Planning		4,450
<b>Total Provincial Grants - Ministry of Education</b>	<b>17,694,749</b>	<b>17,754,924</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>119,500</b>
<b>Investment Income</b>	<b>75,000</b>	<b>75,000</b>
<b>Total Operating Revenue</b>	<b>17,894,249</b>	<b>17,954,424</b>

# School District No. 85 (Vancouver Island North)

Schedule 2B

Amended Annual Budget - Schedule of Operating Expense by Source  
Year Ended June 30, 2017

	2017 Amended Annual Budget	2016 Amended Annual Budget
	\$	\$
<b>Salaries</b>		
Teachers	5,823,233	5,817,169
Principals and Vice Principals	1,584,141	1,441,426
Educational Assistants	1,838,526	1,471,774
Support Staff	2,197,243	2,174,038
Other Professionals	679,645	777,659
Substitutes	653,480	630,151
<b>Total Salaries</b>	<b>12,776,268</b>	<b>12,312,217</b>
<b>Employee Benefits</b>	<b>3,154,880</b>	<b>3,220,717</b>
<b>Total Salaries and Benefits</b>	<b>15,931,148</b>	<b>15,532,934</b>
<b>Services and Supplies</b>		
Services	799,473	761,823
Student Transportation	74,892	46,708
Professional Development and Travel	423,407	444,018
Rentals and Leases	17,800	13,900
Dues and Fees	20,649	20,649
Insurance	127,771	79,516
Supplies	843,592	853,920
Utilities	683,400	715,300
<b>Total Services and Supplies</b>	<b>2,990,984</b>	<b>2,935,834</b>
<b>Total Operating Expense</b>	<b>18,922,132</b>	<b>18,468,768</b>

# School District No. 85 (Vancouver Island North)

Amended 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	4,674,885	518,718		96,042		264,482	5,554,127
1.03 Career Programs	45,818					2,291	48,109
1.07 Library Services	170,238	33,267		39,494		11,133	254,132
1.08 Counselling	145,749	39,604				8,341	193,694
1.10 Special Education	597,741	206,290	1,684,207	15,674	36,000	136,175	2,676,087
1.30 English Language Learning	149,304	31,683				12,144	193,131
1.31 Aboriginal Education	39,498	79,207	154,319	15,674		10,277	298,975
1.41 School Administration		675,372		423,937		72,786	1,172,095
1.64 Other							-
<b>Total Function 1</b>	<b>5,823,233</b>	<b>1,584,141</b>	<b>1,838,526</b>	<b>590,821</b>	<b>36,000</b>	<b>517,629</b>	<b>10,390,350</b>
<b>4 District Administration</b>							
4.11 Educational Administration				7,837	299,553	1,500	308,890
4.40 School District Governance					81,254		81,254
4.41 Business Administration				131,833	171,533	1,318	304,684
<b>Total Function 4</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>139,670</b>	<b>552,340</b>	<b>2,818</b>	<b>694,828</b>
<b>5 Operations and Maintenance</b>							
5.41 Operations and Maintenance Administration				47,597	52,174	4,760	104,531
5.50 Maintenance Operations				1,040,968		104,097	1,145,065
5.52 Maintenance of Grounds				32,116		963	33,079
5.56 Utilities							-
<b>Total Function 5</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,120,681</b>	<b>52,174</b>	<b>109,820</b>	<b>1,282,675</b>
<b>7 Transportation and Housing</b>							
7.41 Transportation and Housing Administration				20,249	39,131	405	59,785
7.70 Student Transportation				325,822		22,808	348,630
<b>Total Function 7</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>346,071</b>	<b>39,131</b>	<b>23,213</b>	<b>408,415</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>5,823,233</b>	<b>1,584,141</b>	<b>1,838,526</b>	<b>2,197,243</b>	<b>679,645</b>	<b>653,480</b>	<b>12,776,268</b>

# School District No. 85 (Vancouver Island North)

Amended 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 Amended Annual Budget	2016 Amended Annual Budget
	\$	\$	\$	\$	\$	\$
<b>1 Instruction</b>						
1.02 Regular Instruction	5,554,127	1,277,565	6,831,692	742,080	7,573,772	7,771,205
1.03 Career Programs	48,109	11,024	59,133	27,000	86,133	86,138
1.07 Library Services	254,132	60,306	314,438	19,273	333,711	315,679
1.08 Counselling	193,694	44,425	238,119	5,500	243,619	229,235
1.10 Special Education	2,676,087	701,758	3,377,845	201,376	3,579,221	3,000,513
1.30 English Language Learning	193,131	44,108	237,239	16,430	253,669	226,835
1.31 Aboriginal Education	298,975	77,432	376,407	334,122	710,529	784,072
1.41 School Administration	1,172,095	291,539	1,463,634	78,668	1,542,302	1,481,726
1.64 Other	-	-	-	55,750	55,750	45,600
<b>Total Function 1</b>	<b>10,390,350</b>	<b>2,508,157</b>	<b>12,898,507</b>	<b>1,480,199</b>	<b>14,378,706</b>	<b>13,941,003</b>
<b>4 District Administration</b>						
4.11 Educational Administration	308,890	85,890	394,780	55,445	450,225	484,098
4.40 School District Governance	81,254	5,887	87,141	47,389	134,530	134,636
4.41 Business Administration	304,684	84,721	389,405	138,488	527,893	494,938
<b>Total Function 4</b>	<b>694,828</b>	<b>176,498</b>	<b>871,326</b>	<b>241,322</b>	<b>1,112,648</b>	<b>1,113,672</b>
<b>5 Operations and Maintenance</b>						
5.41 Operations and Maintenance Administration	104,531	29,066	133,597	92,282	225,879	196,895
5.50 Maintenance Operations	1,145,065	318,397	1,463,462	348,200	1,811,662	1,787,957
5.52 Maintenance of Grounds	33,079	9,198	42,277	33,000	75,277	82,546
5.56 Utilities	-	-	-	683,400	683,400	715,300
<b>Total Function 5</b>	<b>1,282,675</b>	<b>356,661</b>	<b>1,639,336</b>	<b>1,156,882</b>	<b>2,796,218</b>	<b>2,782,698</b>
<b>7 Transportation and Housing</b>						
7.41 Transportation and Housing Administration	59,785	16,624	76,409	5,615	82,024	81,356
7.70 Student Transportation	348,630	96,940	445,570	106,966	552,536	550,039
<b>Total Function 7</b>	<b>408,415</b>	<b>113,564</b>	<b>521,979</b>	<b>112,581</b>	<b>634,560</b>	<b>631,395</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>12,776,268</b>	<b>3,154,880</b>	<b>15,931,148</b>	<b>2,990,984</b>	<b>18,922,132</b>	<b>18,468,768</b>

# School District No. 85 (Vancouver Island North)

Schedule 3

Amended Annual Budget - Special Purpose Revenue and Expense

Year Ended June 30, 2017

	<u>2017 Amended Annual Budget</u>	<u>2016 Amended Annual Budget</u>
	\$	\$
<b>Revenues</b>		
Provincial Grants		
Ministry of Education	980,437	994,697
Other Revenue	343,000	323,000
<b>Total Revenue</b>	<u>1,323,437</u>	<u>1,317,697</u>
<b>Expenses</b>		
Instruction	1,160,721	1,154,189
Operations and Maintenance	37,891	81,402
<b>Total Expense</b>	<u>1,198,612</u>	<u>1,235,591</u>
<b>Net Revenue (Expense)</b>	<u>124,825</u>	<u>82,106</u>
<b>Net Transfers (to) from other funds</b>		
Tangible Capital Assets Purchased	(124,825)	(82,106)
<b>Total Net Transfers</b>	<u>(124,825)</u>	<u>(82,106)</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, 2017

	Annual Facility Grant	Learning Improvement Fund	Special Education Equipment	Scholarships and Bursaries	Service Delivery Transformation	School Generated Funds	Strong Start	Ready, Set, Learn	OLEP
	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Deferred Revenue, beginning of year</b>			854	26,467	25,000	271,998		10,503	
<b>Add:</b> Restricted Grants									
Provincial Grants - Ministry of Education	161,008	356,664	854				96,000	17,150	9,650
Other				2,500		300,000			
	161,008	356,664	854	2,500	-	300,000	96,000	17,150	9,650
<b>Less:</b> Allocated to Revenue	161,008	356,664	1,708	3,000	25,000	340,000	96,000	25,000	9,650
<b>Deferred Revenue, end of year</b>	-	-	-	<b>25,967</b>	-	<b>231,998</b>	-	<b>2,653</b>	-
<b>Revenues</b>									
Provincial Grants - Ministry of Education	161,008	356,664	1,708		25,000		96,000	25,000	9,650
Other Revenue				3,000		340,000			
	161,008	356,664	1,708	3,000	25,000	340,000	96,000	25,000	9,650
<b>Expenses</b>									
Salaries									
Teachers		237,018							
Educational Assistants		64,046							
Substitutes		17,908							2,100
	-	318,972	-	-	-	-	-	-	2,100
Employee Benefits		33,659							385
Services and Supplies	37,891	4,033		3,000	25,000	340,000	96,000	25,000	7,165
	37,891	356,664	-	3,000	25,000	340,000	96,000	25,000	9,650
<b>Net Revenue (Expense) before Interfund Transfers</b>	123,117	-	1,708	-	-	-	-	-	-
<b>Interfund Transfers</b>									
Tangible Capital Assets Purchased	(123,117)		(1,708)						
	(123,117)	-	(1,708)	-	-	-	-	-	-
<b>Net Revenue (Expense)</b>	-	-	-	-	-	-	-	-	-

# School District No. 85 (Vancouver Island North)

Amended Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2017

	<u>CommunityLINK</u>	<u>TOTAL</u>
	\$	\$
<b>Deferred Revenue, beginning of year</b>		<b>334,822</b>
<b>Add:</b> Restricted Grants		
Provincial Grants - Ministry of Education	305,407	946,733
Other		<b>302,500</b>
	<u>305,407</u>	<u>1,249,233</u>
<b>Less:</b> Allocated to Revenue	305,407	<b>1,323,437</b>
<b>Deferred Revenue, end of year</b>	<u>-</u>	<u><b>260,618</b></u>
<b>Revenues</b>		
Provincial Grants - Ministry of Education	305,407	980,437
Other Revenue		<b>343,000</b>
	<u>305,407</u>	<u>1,323,437</u>
<b>Expenses</b>		
Salaries		
Teachers	70,292	307,310
Educational Assistants	167,706	231,752
Substitutes	9,378	29,386
	<u>247,376</u>	<u>568,448</u>
Employee Benefits	51,953	85,997
Services and Supplies	6,078	544,167
	<u>305,407</u>	<u>1,198,612</u>
<b>Net Revenue (Expense) before Interfund Transfers</b>	<u>-</u>	<u>124,825</u>
<b>Interfund Transfers</b>		
Tangible Capital Assets Purchased		<u>(124,825)</u>
	<u>-</u>	<u>(124,825)</u>
<b>Net Revenue (Expense)</b>	<u>-</u>	<u>-</u>

# School District No. 85 (Vancouver Island North)

Schedule 4

Amended Annual Budget - Capital Revenue and Expense

Year Ended June 30, 2017

	2017 Amended Annual Budget			2016 Amended Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
<b>Revenues</b>				
Investment Income		200	200	300
Amortization of Deferred Capital Revenue	949,470		949,470	945,262
<b>Total Revenue</b>	<b>949,470</b>	<b>200</b>	<b>949,670</b>	<b>945,562</b>
<b>Expenses</b>				
Amortization of Tangible Capital Assets				
Operations and Maintenance	1,205,236		1,205,236	1,190,724
Transportation and Housing	118,355		118,355	139,452
<b>Total Expense</b>	<b>1,323,591</b>	<b>-</b>	<b>1,323,591</b>	<b>1,330,176</b>
<b>Net Revenue (Expense)</b>	<b>(374,121)</b>	<b>200</b>	<b>(373,921)</b>	<b>(384,614)</b>
<b>Net Transfers (to) from other funds</b>				
Tangible Capital Assets Purchased	124,825		124,825	82,106
Local Capital		100,000	100,000	450,000
<b>Total Net Transfers</b>	<b>124,825</b>	<b>100,000</b>	<b>224,825</b>	<b>532,106</b>
<b>Other Adjustments to Fund Balances</b>				
Tangible Capital Assets Purchased from Local Capital	100,000	(100,000)	-	
<b>Total Other Adjustments to Fund Balances</b>	<b>100,000</b>	<b>(100,000)</b>	<b>-</b>	
<b>Budgeted Surplus (Deficit), for the year</b>	<b>(149,296)</b>	<b>200</b>	<b>(149,096)</b>	<b>147,492</b>