

Amended Annual Budget

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

June 30, 2019

# School District No. 85 (Vancouver Island North)

June 30, 2019

## Table of Contents

Bylaw .....	1
Amended Annual Budget - Revenue and Expense - Statement 2 .....	2
Amended Annual Budget - Changes in Net Financial Assets (Debt) - Statement 4 .....	4
Amended Annual Budget - Schedule of Changes in Accumulated Surplus (Deficit) by Fund - Schedule 1 .....	5
Amended Annual Budget - Operating Revenue and Expense - Schedule 2 .....	6
Schedule 2A - Amended Annual Budget - Schedule of Operating Revenue by Source .....	7
Schedule 2B - Amended Annual Budget - Schedule of Operating Expense by Object .....	8
Schedule 2C - Amended Annual Budget - Operating Expense by Function, Program and Object .....	9
Amended Annual Budget - Special Purpose Revenue and Expense - Schedule 3 .....	11
Schedule 3A - Amended Annual Budget - Changes in Special Purpose Funds .....	12
Amended Annual Budget - Capital Revenue and Expense - Schedule 4 .....	14

\*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 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. 85 (Vancouver Island North) 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 \$22,677,853 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 11th DAY OF FEBRUARY, 2019;

READ A SECOND TIME THE 11th DAY OF FEBRUARY, 2019;

READ A THIRD TIME, PASSED AND ADOPTED THE 11th DAY OF FEBRUARY, 2019;

---

**Chairperson of the Board**

**( Corporate Seal )**

---

**Secretary Treasurer**

I HEREBY CERTIFY this to be a true original of School District No. 85 (Vancouver Island North) Amended Annual Budget Bylaw 2018/2019, adopted by the Board the 11th DAY OF FEBRUARY, 2019.

---

**Secretary Treasurer**

# School District No. 85 (Vancouver Island North)

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	1,372,000	1,354,250
Adult	0,750	5,375
<b>Total Ministry Operating Grant Funded FTE's</b>	<b>1,372,750</b>	<b>1,359,625</b>
<b>Revenues</b>	\$	\$
Provincial Grants		
Ministry of Education	19,967,483	20,116,193
Tuition	5,500	
Other Revenue	346,000	406,000
Rentals and Leases	103,000	103,000
Investment Income	65,000	60,000
Amortization of Deferred Capital Revenue	1,068,119	1,046,985
<b>Total Revenue</b>	<b>21,555,102</b>	<b>21,732,178</b>
<b>Expenses</b>		
Instruction	16,195,127	16,182,121
District Administration	1,198,601	1,132,147
Operations and Maintenance	4,314,498	3,948,691
Transportation and Housing	833,879	847,377
<b>Total Expense</b>	<b>22,542,105</b>	<b>22,110,336</b>
<b>Net Revenue (Expense)</b>	<b>(987,003)</b>	<b>(378,158)</b>
<b>Budgeted Allocation (Retirement) of Surplus (Deficit)</b>	<b>769,209</b>	<b>141,976</b>
<b>Budgeted Surplus (Deficit), for the year</b>	<b>(217,794)</b>	<b>(236,182)</b>
<b>Budgeted Surplus (Deficit), for the year comprised of:</b>		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	(217,794)	(236,182)
<b>Budgeted Surplus (Deficit), for the year</b>	<b>(217,794)</b>	<b>(236,182)</b>

# School District No. 85 (Vancouver Island North)

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	18,991,989	17,944,376
Special Purpose Funds - Total Expense	2,128,455	2,746,192
Special Purpose Funds - Tangible Capital Assets Purchased	135,748	136,601
Capital Fund - Total Expense	1,421,661	1,419,768
<b>Total Budget Bylaw Amount</b>	<b>22,677,853</b>	<b>22,246,937</b>

## Approved by the Board

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

\_\_\_\_\_  
Signature of the Superintendent Date Signed

\_\_\_\_\_  
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, 2019

	<b>2019 Amended Annual Budget</b>	2018 Amended Annual Budget
	\$	\$
<b>Surplus (Deficit) for the year</b>	<b>(987,003)</b>	(378,158)
<b>Effect of change in Tangible Capital Assets</b>		
Acquisition of Tangible Capital Assets		
From Operating and Special Purpose Funds	(135,748)	(136,601)
<b>Total Acquisition of Tangible Capital Assets</b>	<b>(135,748)</b>	(136,601)
Amortization of Tangible Capital Assets	<b>1,421,661</b>	1,419,768
<b>Total Effect of change in Tangible Capital Assets</b>	<b>1,285,913</b>	1,283,167
	-	-
<b>(Increase) Decrease in Net Financial Assets (Debt)</b>	<b>298,910</b>	905,009

# 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, 2019

	<b>Operating Fund</b>	<b>Special Purpose Fund</b>	<b>Capital Fund</b>	<b>2019 Amended Annual Budget</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Accumulated Surplus (Deficit), beginning of year</b>	1,521,652		10,596,871	<b>12,118,523</b>
<b>Changes for the year</b>				
Net Revenue (Expense) for the year	(769,209)	135,748	(353,542)	<b>(987,003)</b>
Interfund Transfers				
Tangible Capital Assets Purchased		(135,748)	135,748	-
<b>Net Changes for the year</b>	<u>(769,209)</u>	<u>-</u>	<u>(217,794)</u>	<u><b>(987,003)</b></u>
<b>Budgeted Accumulated Surplus (Deficit), end of year</b>	<u><b>752,443</b></u>	<u><b>-</b></u>	<u><b>10,379,077</b></u>	<u><b>11,131,520</b></u>

# School District No. 85 (Vancouver Island North)

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	18,021,280	17,576,400
Tuition	5,500	
Other Revenue	28,000	63,000
Rentals and Leases	103,000	103,000
Investment Income	65,000	60,000
<b>Total Revenue</b>	<b>18,222,780</b>	<b>17,802,400</b>
<b>Expenses</b>		
Instruction	14,079,302	13,447,834
District Administration	1,198,601	1,132,147
Operations and Maintenance	3,027,371	2,686,307
Transportation and Housing	686,715	678,088
<b>Total Expense</b>	<b>18,991,989</b>	<b>17,944,376</b>
<b>Net Revenue (Expense)</b>	<b>(769,209)</b>	<b>(141,976)</b>
<b>Budgeted Prior Year Surplus Appropriation</b>	<b>769,209</b>	<b>141,976</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, 2019

	2019 Amended Annual Budget	2018 Amended Annual Budget
	\$	\$
<b>Provincial Grants - Ministry of Education</b>		
Operating Grant, Ministry of Education	17,752,454	17,242,822
Other Ministry of Education Grants		
Pay Equity	115,216	115,216
Transportation Supplement	118,179	118,179
Return of Administrative Savings		89,257
Carbon Tax Grant	17,000	
FSA	7,506	
Support Staff Benefits	10,925	10,926
<b>Total Provincial Grants - Ministry of Education</b>	<b>18,021,280</b>	<b>17,576,400</b>
<b>Tuition</b>		
International and Out of Province Students	5,500	
<b>Total Tuition</b>	<b>5,500</b>	-
<b>Other Revenues</b>		
Miscellaneous		
Sale of Assets	8,000	8,000
Forestry Grant	20,000	20,000
Recruitment and Retention Grant		35,000
<b>Total Other Revenue</b>	<b>28,000</b>	<b>63,000</b>
<b>Rentals and Leases</b>	<b>103,000</b>	<b>103,000</b>
<b>Investment Income</b>	<b>65,000</b>	<b>60,000</b>
<b>Total Operating Revenue</b>	<b>18,222,780</b>	<b>17,802,400</b>

# School District No. 85 (Vancouver Island North)

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	5,843,475	5,620,438
Principals and Vice Principals	1,661,119	1,630,545
Educational Assistants	1,603,190	1,348,371
Support Staff	2,252,765	2,219,992
Other Professionals	704,422	689,403
Substitutes	520,881	454,990
<b>Total Salaries</b>	<b>12,585,852</b>	<b>11,963,739</b>
<b>Employee Benefits</b>	<b>3,164,878</b>	<b>3,102,394</b>
<b>Total Salaries and Benefits</b>	<b>15,750,730</b>	<b>15,066,133</b>
<b>Services and Supplies</b>		
Services	881,849	738,948
Student Transportation	65,258	64,661
Professional Development and Travel	434,197	425,588
Rentals and Leases	18,000	18,900
Dues and Fees	18,339	19,366
Insurance	86,047	111,216
Supplies	885,009	841,164
Utilities	852,560	658,400
<b>Total Services and Supplies</b>	<b>3,241,259</b>	<b>2,878,243</b>
<b>Total Operating Expense</b>	<b>18,991,989</b>	<b>17,944,376</b>

# School District No. 85 (Vancouver Island North)

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	4,516,140	809,519		95,145		270,089	5,690,893
1.03 Career Programs	46,377					1,391	47,768
1.07 Library Services	193,503			41,063		7,448	242,014
1.08 Counselling	159,120					4,774	163,894
1.10 Special Education	698,850	129,567	1,442,773	16,266	36,000	98,215	2,421,671
1.30 English Language Learning	189,505					9,685	199,190
1.31 Aboriginal Education	39,980	83,056	160,417	16,266		13,219	312,938
1.41 School Administration		611,292		424,210		45,307	1,080,809
1.64 Other							-
<b>Total Function 1</b>	<b>5,843,475</b>	<b>1,633,434</b>	<b>1,603,190</b>	<b>592,950</b>	<b>36,000</b>	<b>450,128</b>	<b>10,159,177</b>
<b>4 District Administration</b>							
4.11 Educational Administration		27,685		8,148	307,518	1,500	344,851
4.40 School District Governance					84,457		84,457
4.41 Business Administration				137,088	185,142	1,371	323,601
<b>Total Function 4</b>	<b>-</b>	<b>27,685</b>	<b>-</b>	<b>145,236</b>	<b>577,117</b>	<b>2,871</b>	<b>752,909</b>
<b>5 Operations and Maintenance</b>							
5.41 Operations and Maintenance Administration				49,499	52,174	495	102,168
5.50 Maintenance Operations				1,071,081		42,843	1,113,924
5.52 Maintenance of Grounds				33,043		330	33,373
5.56 Utilities							-
<b>Total Function 5</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,153,623</b>	<b>52,174</b>	<b>43,668</b>	<b>1,249,465</b>
<b>7 Transportation and Housing</b>							
7.41 Transportation and Housing Administration				21,059	39,131	421	60,611
7.70 Student Transportation				339,897		23,793	363,690
7.73 Housing							-
<b>Total Function 7</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>360,956</b>	<b>39,131</b>	<b>24,214</b>	<b>424,301</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>5,843,475</b>	<b>1,661,119</b>	<b>1,603,190</b>	<b>2,252,765</b>	<b>704,422</b>	<b>520,881</b>	<b>12,585,852</b>

# School District No. 85 (Vancouver Island North)

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	5,690,893	1,271,389	6,962,282	729,358	7,691,640	7,471,182
1.03 Career Programs	47,768	10,657	58,425	28,500	86,925	86,784
1.07 Library Services	242,014	57,466	299,480	18,273	317,753	319,759
1.08 Counselling	163,894	36,563	200,457	5,600	206,057	209,496
1.10 Special Education	2,421,671	665,812	3,087,483	175,520	3,263,003	2,893,276
1.30 English Language Learning	199,190	44,202	243,392	16,490	259,882	241,243
1.31 Aboriginal Education	312,938	84,625	397,563	367,871	765,434	734,516
1.41 School Administration	1,080,809	276,441	1,357,250	79,688	1,436,938	1,436,408
1.64 Other	-	-	-	51,670	51,670	55,170
<b>Total Function 1</b>	<b>10,159,177</b>	<b>2,447,155</b>	<b>12,606,332</b>	<b>1,472,970</b>	<b>14,079,302</b>	<b>13,447,834</b>
<b>4 District Administration</b>						
4.11 Educational Administration	344,851	102,798	447,649	51,810	499,459	489,592
4.40 School District Governance	84,457	6,753	91,210	77,464	168,674	136,129
4.41 Business Administration	323,601	98,532	422,133	108,335	530,468	506,426
<b>Total Function 4</b>	<b>752,909</b>	<b>208,083</b>	<b>960,992</b>	<b>237,609</b>	<b>1,198,601</b>	<b>1,132,147</b>
<b>5 Operations and Maintenance</b>						
5.41 Operations and Maintenance Administration	102,168	31,109	133,277	62,395	195,672	208,719
5.50 Maintenance Operations	1,113,924	339,175	1,453,099	448,505	1,901,604	1,744,150
5.52 Maintenance of Grounds	33,373	10,162	43,535	34,000	77,535	75,038
5.56 Utilities	-	-	-	852,560	852,560	658,400
<b>Total Function 5</b>	<b>1,249,465</b>	<b>380,446</b>	<b>1,629,911</b>	<b>1,397,460</b>	<b>3,027,371</b>	<b>2,686,307</b>
<b>7 Transportation and Housing</b>						
7.41 Transportation and Housing Administration	60,611	18,455	79,066	4,220	83,286	82,511
7.70 Student Transportation	363,690	110,739	474,429	124,000	598,429	590,577
7.73 Housing	-	-	-	5,000	5,000	5,000
<b>Total Function 7</b>	<b>424,301</b>	<b>129,194</b>	<b>553,495</b>	<b>133,220</b>	<b>686,715</b>	<b>678,088</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>12,585,852</b>	<b>3,164,878</b>	<b>15,750,730</b>	<b>3,241,259</b>	<b>18,991,989</b>	<b>17,944,376</b>

# School District No. 85 (Vancouver Island North)

Schedule 3

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	1,946,203	2,539,793
Other Revenue	318,000	343,000
<b>Total Revenue</b>	<u>2,264,203</u>	<u>2,882,793</u>
<b>Expenses</b>		
Instruction	2,115,825	2,734,287
Operations and Maintenance	12,630	11,905
<b>Total Expense</b>	<u>2,128,455</u>	<u>2,746,192</u>
<b>Net Revenue (Expense)</b>	<u>135,748</u>	<u>136,601</u>
<b>Net Transfers (to) from other funds</b>		
Tangible Capital Assets Purchased	(135,748)	(136,601)
<b>Total Net Transfers</b>	<u>(135,748)</u>	<u>(136,601)</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, 2019

	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>			20,255	252,569					
<b>Add:</b> Restricted Grants									
Provincial Grants - Ministry of Education	148,378	67,393			96,000	17,150	9,650	311,299	138,137
Other			2,500	305,000					
	148,378	67,393	2,500	305,000	96,000	17,150	9,650	311,299	138,137
<b>Less:</b> Allocated to Revenue	148,378	67,393	3,000	315,000	96,000	17,150	9,650	311,299	138,137
<b>Deferred Revenue, end of year</b>	-	-	<b>19,755</b>	<b>242,569</b>	-	-	-	-	-
<b>Revenues</b>									
Provincial Grants - Ministry of Education	148,378	67,393			96,000	17,150	9,650	311,299	138,137
Other Revenue			3,000	315,000					
	148,378	67,393	3,000	315,000	96,000	17,150	9,650	311,299	138,137
<b>Expenses</b>									
Salaries									
Teachers									
Educational Assistants		55,000						249,740	
Other Professionals									19,200
Substitutes								4,711	75,302
	-	55,000	-	-	-	-	-	254,451	94,502
Employee Benefits		12,393						49,948	15,060
Services and Supplies	12,630		3,000	315,000	96,000	17,150	9,650	6,900	28,575
	12,630	67,393	3,000	315,000	96,000	17,150	9,650	311,299	138,137
<b>Net Revenue (Expense) before Interfund Transfers</b>	135,748	-	-	-	-	-	-	-	-
<b>Interfund Transfers</b>									
Tangible Capital Assets Purchased	(135,748)								
	(135,748)	-	-	-	-	-	-	-	-
<b>Net Revenue (Expense)</b>	-	-	-	-	-	-	-	-	-

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

Amended Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2019

	<b>Classroom Enhancement Fund - Staffing and Remedies</b>	<b>TOTAL</b>
	\$	\$
<b>Deferred Revenue, beginning of year</b>		<b>272,824</b>
<b>Add:</b> Restricted Grants		
Provincial Grants - Ministry of Education	1,158,196	<b>1,946,203</b>
Other		<b>307,500</b>
	<u>1,158,196</u>	<u><b>2,253,703</b></u>
<b>Less:</b> Allocated to Revenue	1,158,196	<b>2,264,203</b>
<b>Deferred Revenue, end of year</b>	<u>-</u>	<u><b>262,324</b></u>
<b>Revenues</b>		
Provincial Grants - Ministry of Education	1,158,196	<b>1,946,203</b>
Other Revenue		<b>318,000</b>
	<u>1,158,196</u>	<u><b>2,264,203</b></u>
<b>Expenses</b>		
Salaries		
Teachers	908,525	<b>908,525</b>
Educational Assistants		<b>304,740</b>
Other Professionals		<b>19,200</b>
Substitutes		<b>80,013</b>
	<u>908,525</u>	<u><b>1,312,478</b></u>
Employee Benefits	249,671	<b>327,072</b>
Services and Supplies		<b>488,905</b>
	<u>1,158,196</u>	<u><b>2,128,455</b></u>
<b>Net Revenue (Expense) before Interfund Transfers</b>	<u>-</u>	<u><b>135,748</b></u>
<b>Interfund Transfers</b>		
Tangible Capital Assets Purchased		<b>(135,748)</b>
	<u>-</u>	<u><b>(135,748)</b></u>
<b>Net Revenue (Expense)</b>	<u>-</u>	<u><b>-</b></u>

# School District No. 85 (Vancouver Island North)

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>				
Amortization of Deferred Capital Revenue	1,068,119		1,068,119	1,046,985
<b>Total Revenue</b>	<b>1,068,119</b>	-	<b>1,068,119</b>	1,046,985
<b>Expenses</b>				
Amortization of Tangible Capital Assets				
Operations and Maintenance	1,274,497		1,274,497	1,250,479
Transportation and Housing	147,164		147,164	169,289
<b>Total Expense</b>	<b>1,421,661</b>	-	<b>1,421,661</b>	1,419,768
<b>Net Revenue (Expense)</b>	<b>(353,542)</b>	-	<b>(353,542)</b>	(372,783)
<b>Net Transfers (to) from other funds</b>				
Tangible Capital Assets Purchased	135,748		135,748	136,601
<b>Total Net Transfers</b>	<b>135,748</b>	-	<b>135,748</b>	136,601
<b>Other Adjustments to Fund Balances</b>				
<b>Total Other Adjustments to Fund Balances</b>	-	-	-	
<b>Budgeted Surplus (Deficit), for the year</b>	<b>(217,794)</b>	-	<b>(217,794)</b>	(236,182)