

Annual Budget

School District No. 64 (Gulf Islands)

June 30, 2019

School District No. 64 (Gulf Islands)

June 30, 2019

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*NOTE - Statement 1, Statement 3, Statement 5, Schedule 1 and Schedules 4A - 4D are used for Financial Statement reporting only.

ANNUAL BUDGET BYLAW

A Bylaw of THE BOARD OF EDUCATION OF SCHOOL DISTRICT NO. 64 (GULF ISLANDS) (called the "Board") to adopt the 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 Annual Budget adopted by this bylaw.
2. This bylaw may be cited as School District No. 64 (Gulf Islands) 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 \$25,493,862 for the 2018/2019 fiscal year was prepared in accordance with the *Act*.
4. Statement 2, 4 and Schedules 2 to 4 are adopted as the Annual Budget of the Board for the fiscal year 2018/2019.

READ A FIRST TIME THE 9th DAY OF MAY, 2018;

READ A SECOND TIME THE 9th DAY OF MAY, 2018;

READ A THIRD TIME, PASSED AND ADOPTED THE 9th DAY OF MAY, 2018;

(Corporate Seal)

Chairperson of the Board

Secretary Treasurer

I HEREBY CERTIFY this to be a true original of School District No. 64 (Gulf Islands) Annual Budget Bylaw 2018/2019, adopted by the Board the 9th DAY OF MAY, 2018.

Secretary Treasurer

School District No. 64 (Gulf Islands)

Statement 2

Annual Budget - Revenue and Expense

Year Ended June 30, 2019

	2019 Annual Budget	2018 Amended Annual Budget
Ministry Operating Grant Funded FTE's		
School-Age	1,689,000	1,697,125
Adult	7,000	7,000
Total Ministry Operating Grant Funded FTE's	<u>1,696,000</u>	<u>1,704,125</u>
Revenues	\$	\$
Provincial Grants		
Ministry of Education	22,424,634	23,152,962
Tuition	941,500	700,000
Other Revenue	957,500	989,933
Rentals and Leases	12,000	12,000
Investment Income	21,000	48,500
Amortization of Deferred Capital Revenue	949,480	956,483
Total Revenue	<u>25,306,114</u>	<u>25,859,878</u>
Expenses		
Instruction	18,326,326	19,225,485
District Administration	1,215,321	1,138,349
Operations and Maintenance	4,174,286	4,101,638
Transportation and Housing	1,768,929	1,751,102
Total Expense	<u>25,484,862</u>	<u>26,216,574</u>
Net Revenue (Expense)	<u>(178,748)</u>	<u>(356,696)</u>
Budgeted Allocation (Retirement) of Surplus (Deficit)		273,131
Budgeted Surplus (Deficit), for the year	<u>(178,748)</u>	<u>(83,565)</u>
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	(178,748)	(83,565)
Budgeted Surplus (Deficit), for the year	<u>(178,748)</u>	<u>(83,565)</u>

School District No. 64 (Gulf Islands)

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

	2019 Annual Budget	2018 Amended Annual Budget
Budget Bylaw Amount		
Operating - Total Expense	21,633,430	21,687,819
Operating - Tangible Capital Assets Purchased	9,000	75,259
Special Purpose Funds - Total Expense	2,564,204	3,234,936
Special Purpose Funds - Tangible Capital Assets Purchased		48,512
Capital Fund - Total Expense	1,287,228	1,293,819
Total Budget Bylaw Amount	<u>25,493,862</u>	<u>26,340,345</u>

Approved by the Board

DRAFT

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. 64 (Gulf Islands)
 Annual Budget - Changes in Net Financial Assets (Debt)
 Year Ended June 30, 2019

	2019	2018 Amended
	Annual Budget	Annual Budget
	\$	\$
Surplus (Deficit) for the year	(178,748)	(356,696)
Effect of change in Tangible Capital Assets		
Acquisition of Tangible Capital Assets		
From Operating and Special Purpose Funds	(9,000)	(123,771)
Total Acquisition of Tangible Capital Assets	(9,000)	(123,771)
Amortization of Tangible Capital Assets	1,137,228	1,163,819
Total Effect of change in Tangible Capital Assets	1,128,228	1,040,048
	-	-
(Increase) Decrease in Net Financial Assets (Debt)	949,480	683,352

School District No. 64 (Gulf Islands)

Schedule 2

Annual Budget - Operating Revenue and Expense

Year Ended June 30, 2019

	2019 Annual Budget	2018 Amended Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	20,516,430	20,569,291
Tuition	941,500	700,000
Other Revenue	157,500	166,156
Rentals and Leases	12,000	12,000
Investment Income	15,000	42,500
Total Revenue	21,642,430	21,489,947
Expenses		
Instruction	15,875,751	16,109,612
District Administration	1,205,321	1,122,915
Operations and Maintenance	2,903,075	2,793,925
Transportation and Housing	1,649,283	1,661,367
Total Expense	21,633,430	21,687,819
Net Revenue (Expense)	9,000	(197,872)
Budgeted Prior Year Surplus Appropriation		273,131
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased	(9,000)	(75,259)
Total Net Transfers	(9,000)	(75,259)
Budgeted Surplus (Deficit), for the year	-	-

School District No. 64 (Gulf Islands)

Schedule 2A

Annual Budget - Schedule of Operating Revenue by Source
Year Ended June 30, 2019

	2019 Annual Budget	2018 Amended Annual Budget
	\$	\$
Provincial Grants - Ministry of Education		
Operating Grant, Ministry of Education	20,064,180	19,986,576
Other Ministry of Education Grants		
Pay Equity	102,398	102,398
Funding for Graduated Adults	14,088	10,968
Transportation Supplement	328,264	328,264
Return of Administrative Savings		99,976
Carbon Tax Grant	7,500	7,500
FSA Exam Marking		7,506
Benefit Funding		11,730
Enrolment Audit recovery		14,373
Total Provincial Grants - Ministry of Education	20,516,430	20,569,291
Tuition		
International and Out of Province Students	941,500	700,000
Total Tuition	941,500	700,000
Other Revenues		
Miscellaneous		
Miscellaneous	127,500	136,106
GISPA Registration	30,000	30,050
Total Other Revenue	157,500	166,156
Rentals and Leases	12,000	12,000
Investment Income	15,000	42,500
Total Operating Revenue	21,642,430	21,489,947

School District No. 64 (Gulf Islands)

Schedule 2B

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

	2019 Annual Budget	2018 Amended Annual Budget
	\$	\$
Salaries		
Teachers	7,912,610	7,783,040
Principals and Vice Principals	1,633,869	1,600,576
Educational Assistants	656,570	994,345
Support Staff	2,353,383	2,220,794
Other Professionals	1,107,308	1,100,479
Substitutes	694,952	703,445
Total Salaries	14,358,692	14,402,679
Employee Benefits	3,232,003	3,339,603
Total Salaries and Benefits	17,590,695	17,742,282
Services and Supplies		
Services	1,175,513	1,127,248
Student Transportation	986,100	1,012,000
Professional Development and Travel	450,452	446,733
Rentals and Leases	170,500	170,500
Dues and Fees	38,675	40,227
Insurance	54,281	50,611
Supplies	675,214	638,218
Utilities	492,000	460,000
Total Services and Supplies	4,042,735	3,945,537
Total Operating Expense	21,633,430	21,687,819

School District No. 64 (Gulf Islands)

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
	\$	\$	\$	\$	\$	\$	\$
1 Instruction							
1.02 Regular Instruction	6,540,468	493,307	159,135	74,394	64,185	520,002	7,851,491
1.03 Career Programs	77,166		88,284			8,600	174,050
1.07 Library Services	115,749			54,276		1,500	171,525
1.08 Counselling	169,765						169,765
1.10 Special Education	675,665	100,842	358,964	60,549	132,057	62,000	1,390,077
1.30 English Language Learning	63,716						63,716
1.31 Aboriginal Education	-	30,756	50,187			7,500	88,443
1.41 School Administration	-	973,779		398,277		21,350	1,393,406
1.60 Summer School	-						-
1.61 Continuing Education	-						-
1.62 International and Out of Province Students	270,081	35,185		24,792	91,884	1,500	423,442
1.64 Other							-
Total Function 1	7,912,610	1,633,869	656,570	612,288	288,126	622,452	11,725,915
4 District Administration							
4.11 Educational Administration				10,742	193,213		203,955
4.40 School District Governance					100,889		100,889
4.41 Business Administration				167,228	319,483	2,000	488,711
Total Function 4	-	-	-	177,970	613,585	2,000	793,555
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration				62,286	175,635	3,500	241,421
5.50 Maintenance Operations				1,029,698		42,000	1,071,698
5.52 Maintenance of Grounds				114,150		2,000	116,150
5.56 Utilities				13,122		2,000	15,122
Total Function 5	-	-	-	1,219,256	175,635	49,500	1,444,391
7 Transportation and Housing							
7.41 Transportation and Housing Administration				13,551	29,962	1,000	44,513
7.70 Student Transportation				330,318		20,000	350,318
7.73 Housing							-
Total Function 7	-	-	-	343,869	29,962	21,000	394,831
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	7,912,610	1,633,869	656,570	2,353,383	1,107,308	694,952	14,358,692

School District No. 64 (Gulf Islands)

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 Annual Budget	2018 Amended Annual Budget
	\$	\$	\$	\$	\$	\$
1 Instruction						
1.02 Regular Instruction	7,851,491	1,813,769	9,665,260	647,299	10,312,559	9,986,154
1.03 Career Programs	174,050	50,409	224,459	76,710	301,169	411,195
1.07 Library Services	171,525	37,693	209,218	38,300	247,518	235,500
1.08 Counselling	169,765	35,651	205,416	13,000	218,416	261,782
1.10 Special Education	1,390,077	281,503	1,671,580	143,620	1,815,200	2,539,772
1.30 English Language Learning	63,716	13,380	77,096		77,096	87,609
1.31 Aboriginal Education	88,443	34,702	123,145	82,265	205,410	195,979
1.41 School Administration	1,393,406	317,152	1,710,558	92,175	1,802,733	1,756,157
1.60 Summer School	-		-		-	
1.61 Continuing Education	-		-		-	
1.62 International and Out of Province Students	423,442	88,970	512,412	377,038	889,450	623,264
1.64 Other	-		-	6,200	6,200	12,200
Total Function 1	11,725,915	2,673,229	14,399,144	1,476,607	15,875,751	16,109,612
4 District Administration						
4.11 Educational Administration	203,955	40,983	244,938	48,580	293,518	296,425
4.40 School District Governance	100,889	2,522	103,411	64,800	168,211	164,957
4.41 Business Administration	488,711	100,312	589,023	154,569	743,592	661,533
Total Function 4	793,555	143,817	937,372	267,949	1,205,321	1,122,915
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	241,421	55,281	296,702	60,850	357,552	352,619
5.50 Maintenance Operations	1,071,698	240,185	1,311,883	475,781	1,787,664	1,668,563
5.52 Maintenance of Grounds	116,150	26,871	143,021	39,000	182,021	225,168
5.56 Utilities	15,122	3,018	18,140	557,698	575,838	547,575
Total Function 5	1,444,391	325,355	1,769,746	1,133,329	2,903,075	2,793,925
7 Transportation and Housing						
7.41 Transportation and Housing Administration	44,513	8,945	53,458	4,550	58,008	56,440
7.70 Student Transportation	350,318	80,657	430,975	1,081,800	1,512,775	1,527,427
7.73 Housing	-		-	78,500	78,500	77,500
Total Function 7	394,831	89,602	484,433	1,164,850	1,649,283	1,661,367
9 Debt Services						
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	14,358,692	3,232,003	17,590,695	4,042,735	21,633,430	21,687,819

School District No. 64 (Gulf Islands)

Schedule 3

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

	2019	2018 Amended
	Annual Budget	Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	1,758,204	2,453,671
Other Revenue	800,000	823,777
Investment Income	6,000	6,000
Total Revenue	2,564,204	3,283,448
Expenses		
Instruction	2,450,575	3,115,873
District Administration	10,000	15,434
Operations and Maintenance	103,629	103,629
Total Expense	2,564,204	3,234,936
Net Revenue (Expense)	-	48,512
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased		(48,512)
Total Net Transfers	-	(48,512)
Budgeted Surplus (Deficit), for the year	-	-

School District No. 64 (Gulf Islands)

Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2019

	Annual Facility Grant	Learning Improvement Fund	School Generated Funds	Strong Start	Ready, Set, Learn	OLEP	CommunityLINK	Classroom Enhancement Fund - Staffing	Educational Trust
	\$	\$	\$	\$		\$	\$	\$	\$
Deferred Revenue, beginning of year			135,000	15,000	5,000				360,000
Add: Restricted Grants									
Provincial Grants - Ministry of Education	103,629	77,764		128,000	22,050	71,840	161,090	1,173,831	
Other			650,000						100,000
Investment Income									6,000
	103,629	77,764	650,000	128,000	22,050	71,840	161,090	1,173,831	106,000
Less: Allocated to Revenue	103,629	77,764	650,000	143,000	27,050	71,840	161,090	1,173,831	106,000
Deferred Revenue, end of year	-	-	135,000	-	-	-	-	-	360,000
Revenues									
Provincial Grants - Ministry of Education	103,629	77,764		143,000	27,050	71,840	161,090	1,173,831	
Other Revenue			650,000						100,000
Investment Income									6,000
	103,629	77,764	650,000	143,000	27,050	71,840	161,090	1,173,831	106,000
Expenses									
Salaries									
Teachers				8,000	10,000	17,670		970,108	
Principals and Vice Principals							4,000		
Educational Assistants		62,713		46,500			3,000		
Support Staff				8,000	6,000		2,500		
Substitutes				1,000	1,000	11,000			
	-	62,713	-	63,500	17,000	28,670	9,500	970,108	-
Employee Benefits				19,000	4,000	7,000	3,000	203,723	106,000
Services and Supplies	103,629	15,051	650,000	60,500	6,050	36,170	148,590		
	103,629	77,764	650,000	143,000	27,050	71,840	161,090	1,173,831	106,000
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 64 (Gulf Islands)

Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2019

	Drake Rd Transfer	CES Apprenticeship	ACE-IT	TOTAL
	\$	\$	\$	\$
Deferred Revenue, beginning of year			10,000	525,000
Add: Restricted Grants				
Provincial Grants - Ministry of Education				1,738,204
Other	10,000	25,000	5,000	790,000
Investment Income				6,000
	10,000	25,000	5,000	2,534,204
Less: Allocated to Revenue	10,000	25,000	15,000	2,564,204
Deferred Revenue, end of year	-	-	-	495,000
Revenues				
Provincial Grants - Ministry of Education				1,758,204
Other Revenue	10,000	25,000	15,000	800,000
Investment Income				6,000
	10,000	25,000	15,000	2,564,204
Expenses				
Salaries				
Teachers				1,005,778
Principals and Vice Principals				4,000
Educational Assistants				112,213
Support Staff		9,000		25,500
Substitutes				13,000
	-	9,000	-	1,160,491
Employee Benefits	10,000	2,500		355,223
Services and Supplies		13,500	15,000	1,048,490
	10,000	25,000	15,000	2,564,204
Net Revenue (Expense)	-	-	-	-

School District No. 64 (Gulf Islands)

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

	2019 Annual Budget			2018 Amended Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
Revenues				
Provincial Grants				
Ministry of Education	150,000		150,000	130,000
Amortization of Deferred Capital Revenue	949,480		949,480	956,483
Total Revenue	1,099,480	-	1,099,480	1,086,483
Expenses				
Operations and Maintenance	150,000		150,000	130,000
Amortization of Tangible Capital Assets				
Operations and Maintenance	1,017,582		1,017,582	1,074,084
Transportation and Housing	119,646		119,646	89,735
Total Expense	1,287,228	-	1,287,228	1,293,819
Net Revenue (Expense)	(187,748)	-	(187,748)	(207,336)
Net Transfers (to) from other funds				
Tangible Capital Assets Purchased	9,000		9,000	123,771
Total Net Transfers	9,000	-	9,000	123,771
Other Adjustments to Fund Balances				
Total Other Adjustments to Fund Balances	-	-	-	
Budgeted Surplus (Deficit), for the year	(178,748)	-	(178,748)	(83,565)