

Annual Budget

School District No. 64 (Gulf Islands)

June 30, 2018

School District No. 64 (Gulf Islands)

June 30, 2018

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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 2017/2018 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 2017/2018.
3. The attached Statement 2 showing the estimated revenue and expense for the 2017/2018 fiscal year and the total budget bylaw amount of \$25,892,224 for the 2017/2018 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 2017/2018.

READ A FIRST TIME THE 12th DAY OF APRIL, 2017;

READ A SECOND TIME THE 10th DAY OF MAY, 2017;

READ A THIRD TIME, PASSED AND ADOPTED THE 10th DAY OF MAY, 2017;



Chairperson of the Board

(Corporate Seal)



Secretary Treasurer

I HEREBY CERTIFY this to be a true original of School District No. 64 (Gulf Islands) Annual Budget Bylaw 2017/2018, adopted by the Board the 10th DAY OF MAY, 2017.



Secretary Treasurer

School District No. 64 (Gulf Islands)

Annual Budget - Revenue and Expense
Year Ended June 30, 2018

	2018 Annual Budget	2017 Amended Annual Budget
Ministry Operating Grant Funded FTE's		
School-Age	1,730,000	1,719,000
Adult	15,000	22,875
Total Ministry Operating Grant Funded FTE's	1,745,000	1,741,875
Revenues		
	\$	\$
Provincial Grants		
Ministry of Education	23,089,724	21,348,950
Tuition	750,000	710,000
Other Revenue	872,500	912,453
Rentals and Leases	12,000	12,000
Investment Income	52,000	45,000
Amortization of Deferred Capital Revenue	930,000	912,759
Total Revenue	25,706,224	23,941,162
Expenses		
Instruction	18,941,391	17,401,738
District Administration	1,136,395	1,110,147
Operations and Maintenance	4,034,521	3,819,867
Transportation and Housing	1,779,917	1,660,918
Total Expense	25,892,224	23,992,670
Budgeted Surplus (Deficit), for the year	(186,000)	(51,508)
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	(186,000)	(51,508)
Budgeted Surplus (Deficit), for the year	(186,000)	(51,508)

School District No. 64 (Gulf Islands)

Annual Budget - Revenue and Expense
Year Ended June 30, 2018

	2018 Annual Budget	2017 Amended Annual Budget
Budget Bylaw Amount		
Operating - Total Expense	21,689,305	21,250,941
Operating - Tangible Capital Assets Purchased		71,898
Special Purpose Funds - Total Expense	2,986,919	1,650,670
Special Purpose Funds - Tangible Capital Assets Purchased		14,894
Capital Fund - Total Expense	1,216,000	1,091,059
Total Budget Bylaw Amount	<u>25,892,224</u>	<u>24,079,462</u>

Approved by the Board



Signature of the Chairperson of the Board of Education

12 May 2017

Date Signed



Signature of the Superintendent

May 12, 2017

Date Signed



Signature of the Secretary Treasurer

May 12, 2017

Date Signed

School District No. 64 (Gulf Islands)
 Annual Budget - Changes in Net Financial Assets (Debt)
 Year Ended June 30, 2018

	2018 Annual Budget	2017 Amended Annual Budget
	\$	\$
Surplus (Deficit) for the year	(186,000)	(51,508)
Effect of change in Tangible Capital Assets		
Acquisition of Tangible Capital Assets		
From Operating and Special Purpose Funds		(86,792)
Total Acquisition of Tangible Capital Assets	-	(86,792)
Amortization of Tangible Capital Assets	1,116,000	1,051,059
Total Effect of change in Tangible Capital Assets	1,116,000	964,267
	-	-
	-	-
(Increase) Decrease in Net Financial Assets (Debt)	930,000	912,759

School District No. 64 (Gulf Islands)

Annual Budget - Operating Revenue and Expense

Year Ended June 30, 2018

	2018 Annual Budget	2017 Amended Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	20,727,805	20,324,521
Tuition	750,000	710,000
Other Revenue	164,500	241,318
Rentals and Leases	12,000	12,000
Investment Income	35,000	35,000
Total Revenue	<u>21,689,305</u>	<u>21,322,839</u>
Expenses		
Instruction	16,063,101	15,869,759
District Administration	1,131,395	1,103,906
Operations and Maintenance	2,838,892	2,710,346
Transportation and Housing	1,655,917	1,566,930
Total Expense	<u>21,689,305</u>	<u>21,250,941</u>
Net Revenue (Expense)	<u>-</u>	<u>71,898</u>
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased		(71,898)
Total Net Transfers	<u>-</u>	<u>(71,898)</u>
Budgeted Surplus (Deficit), for the year	<u>-</u>	<u>-</u>

School District No. 64 (Gulf Islands)

Annual Budget - Schedule of Operating Revenue by Source
Year Ended June 30, 2018

	2018 Annual Budget	2017 Amended Annual Budget
	\$	\$
Provincial Grants - Ministry of Education		
Operating Grant, Ministry of Education	20,373,456	19,891,559
Other Ministry of Education Grants		
Pay Equity	102,398	102,398
Funding for Graduated Adults	16,163	15,407
Transportation Supplement	328,264	328,264
Carbon Tax Grant	7,500	9,179
Return of Administrative Savings	(99,976)	(99,976)
Economic Stability Dividend		48,184
FSA Exam Marking		7,506
Odyssey Grant		22,000
Total Provincial Grants - Ministry of Education	20,727,805	20,324,521
Tuition		
International and Out of Province Students	750,000	710,000
Total Tuition	750,000	710,000
Other Revenues		
Miscellaneous		
Miscellaneous	124,500	191,918
GISPA Registration	40,000	40,000
Connecting Generations Grant		1,400
Curriculum Grant		8,000
Total Other Revenue	164,500	241,318
Rentals and Leases	12,000	12,000
Investment Income	35,000	35,000
Total Operating Revenue	21,689,305	21,322,839

School District No. 64 (Gulf Islands)

Annual Budget - Schedule of Operating Expense by Object
Year Ended June 30, 2018

	2018 Annual Budget	2017 Amended Annual Budget
	\$	\$
Salaries		
Teachers	7,861,544	7,799,253
Principals and Vice Principals	1,585,576	1,465,029
Educational Assistants	931,845	884,009
Support Staff	2,330,207	2,206,896
Other Professionals	1,124,206	1,130,661
Substitutes	655,550	697,945
Total Salaries	<u>14,488,928</u>	<u>14,183,793</u>
Employee Benefits	<u>3,631,787</u>	<u>3,353,954</u>
Total Salaries and Benefits	<u>18,120,715</u>	<u>17,537,747</u>
Services and Supplies		
Services	1,053,568	1,024,080
Student Transportation	947,750	896,600
Professional Development and Travel	333,285	488,558
Rentals and Leases	155,500	152,000
Dues and Fees	37,984	40,099
Insurance	56,281	57,003
Supplies	587,222	624,854
Utilities	397,000	430,000
Total Services and Supplies	<u>3,568,590</u>	<u>3,713,194</u>
Total Operating Expense	<u>21,689,305</u>	<u>21,250,941</u>

School District No. 64 (Gulf Islands)

Annual Budget - Operating Expense by Function, Program and Object
Year Ended June 30, 2018

	Teachers Salaries	Vice Principals Salaries	Principals and Assistants Salaries	Support Staff Salaries	Other Professionals Salaries	Substitutes Salaries	Total Salaries
	\$	\$	\$	\$	\$	\$	\$
1 Instruction							
1.02 Regular Instruction	6,657,180	555,074	119,454	71,610	62,988	473,100	7,939,406
1.03 Career Programs	75,800		93,769			8,600	178,169
1.07 Library Services	113,700	59,931		53,294		1,500	228,425
1.08 Counselling	166,760						166,760
1.10 Special Education	663,705	76,730	662,554	58,726	129,595	62,000	1,653,310
1.30 English Language Learning	62,588						62,588
1.31 Aboriginal Education		28,322	56,068		16,536	7,500	108,426
1.41 School Administration		849,341		379,485		31,350	1,260,176
1.62 International and Out of Province Students	121,811	16,178		4,869	117,535		260,393
1.64 Other							
Total Function 1	7,861,544	1,585,576	931,845	567,984	326,654	584,050	11,857,653
4 District Administration							
4.11 Educational Administration				10,588	193,213		203,801
4.40 School District Governance					98,106		98,106
4.41 Business Administration				142,718	306,005	1,500	450,223
Total Function 4	-	-	-	153,306	597,324	1,500	752,130
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration				61,100	171,592	3,500	236,192
5.50 Maintenance Operations				1,019,324		42,000	1,061,324
5.52 Maintenance of Grounds				144,448		2,000	146,448
5.56 Utilities				12,876		2,000	14,876
Total Function 5	-	-	-	1,237,748	171,592	49,500	1,458,840
7 Transportation and Housing							
7.41 Transportation and Housing Administration				13,286	28,636	500	42,422
7.70 Student Transportation				357,883		20,000	377,883
7.73 Housing							
Total Function 7	-	-	-	371,169	28,636	20,500	420,305
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	7,861,544	1,585,576	931,845	2,330,207	1,124,206	655,550	14,488,928

School District No. 64 (Gulf Islands)

Annual Budget - Operating Expense by Function, Program and Object
Year Ended June 30, 2018

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2018 Annual Budget	2017 Amended Annual Budget
	\$	\$	\$	\$	\$	\$
I Instruction						
1.02 Regular Instruction	7,939,406	2,072,976	10,012,382	509,318	10,521,700	10,121,900
1.03 Career Programs	178,169	54,893	233,062	76,360	309,422	386,440
1.07 Library Services	228,425	53,897	282,322	20,200	302,522	234,826
1.08 Counselling	166,760	40,022	206,782	13,000	219,782	370,904
1.10 Special Education	1,653,310	394,212	2,047,522	113,670	2,161,192	2,247,675
1.30 English Language Learning	62,588	15,021	77,609		77,609	77,701
1.31 Aboriginal Education	108,426	27,878	136,304	59,675	195,979	169,690
1.41 School Administration	1,260,176	289,262	1,549,438	91,655	1,641,093	1,584,374
1.62 International and Out of Province Students	260,393	48,777	309,170	318,432	627,602	664,049
1.64 Other	-	-	-	6,200	6,200	12,200
Total Function 1	11,857,653	2,996,938	14,854,591	1,208,510	16,063,101	15,869,759
4 District Administration						
4.11 Educational Administration	203,801	43,351	247,152	53,103	300,255	306,449
4.40 School District Governance	98,106	1,717	99,823	44,184	144,007	158,661
4.41 Business Administration	450,223	99,227	549,450	137,683	687,133	638,796
Total Function 4	752,130	144,295	896,425	234,970	1,131,395	1,103,906
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	236,192	59,737	295,929	64,850	360,779	364,824
5.50 Maintenance Operations	1,061,324	284,539	1,345,863	417,381	1,763,244	1,580,187
5.52 Maintenance of Grounds	146,448	35,390	181,838	40,000	221,838	240,490
5.56 Utilities	14,876	3,476	18,352	474,679	493,031	524,845
Total Function 5	1,458,840	383,142	1,841,982	996,910	2,838,892	2,710,346
7 Transportation and Housing						
7.41 Transportation and Housing Administration	42,422	9,268	51,690	6,250	57,940	56,023
7.70 Student Transportation	377,883	98,144	476,027	1,044,450	1,520,477	1,433,407
7.73 Housing	-	-	-	77,500	77,500	77,500
Total Function 7	420,305	107,412	527,717	1,128,200	1,655,917	1,566,930
9 Debt Services						
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	14,488,928	3,631,787	18,120,715	3,568,590	21,689,305	21,250,941

School District No. 64 (Gulf Islands)

Annual Budget - Special Purpose Revenue and Expense
Year Ended June 30, 2018

	2018	2017 Amended
	Annual Budget	Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	2,261,919	984,429
Other Revenue	708,000	671,135
Investment Income	17,000	10,000
Total Revenue	2,986,919	1,665,564
Expenses		
Instruction	2,878,290	1,531,979
District Administration	5,000	6,241
Operations and Maintenance	103,629	112,450
Total Expense	2,986,919	1,650,670
Net Revenue (Expense)	-	14,894
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased		(14,894)
Total Net Transfers	-	(14,894)
Budgeted Surplus (Deficit), for the year	-	-

School District No. 64 (Gulf Islands)

Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2018

	Annual Facility Grant	Learning Improvement Fund	Special Education Equipment	Service Delivery Transformation	School Generated Funds	Strong Start	Ready, Set, Learn	OLEP	CommunityLINK
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	-	-	1,000	-	150,000	35,000	30,000	-	-
Add: Restricted Grants									
Provincial Grants - Ministry of Education	103,629	81,258	-	-	600,000	128,000	22,050	71,840	160,931
Other									
Investment Income					600,000				
Less: Allocated to Revenue									
Deferred Revenue, end of year	<u>103,629</u>	<u>81,258</u>	<u>1,000</u>	<u>-</u>	<u>600,000</u>	<u>133,000</u>	<u>32,000</u>	<u>71,840</u>	<u>160,931</u>
	-	-	-	-	150,000	30,000	20,050	-	-
Revenues									
Provincial Grants - Ministry of Education	103,629	81,258	1,000	-	600,000	133,000	32,000	71,840	160,931
Other Revenue									
Investment Income					600,000				
Expenses									
Salaries									
Teachers									
Educational Assistants		60,000				2,500	3,000	17,000	4,500
Support Staff		7,500				46,000	5,000	10,000	2,000
Substitutes						1,000	1,500		
Employee Benefits		67,500				54,500	9,500	27,000	6,500
Services and Supplies		13,758				17,000	2,500	4,000	3,500
	<u>103,629</u>	<u>81,258</u>	<u>1,000</u>	<u>-</u>	<u>600,000</u>	<u>61,500</u>	<u>20,000</u>	<u>40,840</u>	<u>150,931</u>
Net Revenue (Expense)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>133,000</u>	<u>32,000</u>	<u>71,840</u>	<u>160,931</u>

School District No. 64 (Gulf Islands)

Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2018

	Coding and Curriculum Implementation	Priority Measures	Classroom Enhancement Fund	Education Trust	Drake Rd Transfer	CES Apprenticeship	ACE-IT	TOTAL
	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	15,000	30,000	-	325,000	-	-	5,000	591,000
Add: Restricted Grants								
Provincial Grants - Ministry of Education			1,633,261					2,200,969
Other				75,000	5,000	30,000	15,000	125,000
Investment Income				17,000				617,000
			1,633,261	92,000	5,000	30,000	15,000	2,942,969
Less: Allocated to Revenue	15,000	30,000	1,633,261	70,000	5,000	30,000	20,000	2,986,919
Deferred Revenue, end of year	-	-	-	347,000	-	-	-	547,050
Revenues								
Provincial Grants - Ministry of Education	15,000	30,000	1,633,261					2,261,919
Other Revenue				53,000	5,000	30,000	20,000	708,000
Investment Income				17,000				17,000
	15,000	30,000	1,633,261	70,000	5,000	30,000	20,000	2,986,919
Expenses								
Salaries								
Teachers		24,400	1,184,000					1,235,400
Educational Assistants						12,000		106,000
Support Staff			20,000					51,500
Substitutes			25,000					37,500
		24,400	1,229,000			12,000		1,430,400
Employee Benefits		5,600	280,903	70,000	5,000	3,000		405,261
Services and Supplies	15,000		123,358			15,000	20,000	1,151,258
	15,000	30,000	1,633,261	70,000	5,000	30,000	20,000	2,986,919
Net Revenue (Expense)								
	-	-	-	-	-	-	-	-

School District No. 64 (Gulf Islands)

Annual Budget - Capital Revenue and Expense
 Year Ended June 30, 2018

	2018 Annual Budget			2017 Amended Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
Revenues				
Provincial Grants				
Ministry of Education	100,000		100,000	40,000
Amortization of Deferred Capital Revenue	930,000		930,000	912,759
Total Revenue	1,030,000	-	1,030,000	952,759
Expenses				
Operations and Maintenance	100,000		100,000	40,000
Amortization of Tangible Capital Assets				
Operations and Maintenance	992,000		992,000	957,071
Transportation and Housing	124,000		124,000	93,988
Total Expense	1,216,000	-	1,216,000	1,091,059
Net Revenue (Expense)	(186,000)	-	(186,000)	(138,300)
Net Transfers (to) from other funds				
Tangible Capital Assets Purchased			-	86,792
Total Net Transfers	-	-	-	86,792
Other Adjustments to Fund Balances				
Total Other Adjustments to Fund Balances	-	-	-	-
Budgeted Surplus (Deficit), for the year	(186,000)	-	(186,000)	(51,508)