

Annual Budget

School District No. 64 (Gulf Islands)

June 30, 2020

School District No. 64 (Gulf Islands)

June 30, 2020

Table of Contents

Bylaw	1
Annual Budget - Revenue and Expense - Statement 2	2
Annual Budget - Changes in Net Financial Assets (Debt) - Statement 4	4
Annual Budget - Operating Revenue and Expense - Schedule 2	5
Schedule 2A - Annual Budget - Schedule of Operating Revenue by Source	6
Schedule 2B - Annual Budget - Schedule of Operating Expense by Object	7
Schedule 2C - Annual Budget - Operating Expense by Function, Program and Object	8
Annual Budget - Special Purpose Revenue and Expense - Schedule 3	10
Schedule 3A - Annual Budget - Changes in Special Purpose Funds	11
Annual Budget - Capital Revenue and Expense - Schedule 4	13

*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 2019/2020 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 2019/2020.
3. The attached Statement 2 showing the estimated revenue and expense for the 2019/2020 fiscal year and the total budget bylaw amount of \$25,437,385 for the 2019/2020 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 2019/2020.

READ A FIRST TIME THE 12th DAY OF JUNE, 2019;

READ A SECOND TIME THE 12th DAY OF JUNE, 2019;

READ A THIRD TIME, PASSED AND ADOPTED THE 12th DAY OF JUNE, 2019;



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 2019/2020, adopted by the Board the 12th DAY OF JUNE, 2019.



Secretary Treasurer

School District No. 64 (Gulf Islands)

Annual Budget - Revenue and Expense

Year Ended June 30, 2020


	2020 Annual Budget	2019 Amended Annual Budget
Ministry Operating Grant Funded FTE's		
School-Age	1,487,000	1,735,750
Adult	4,375	4,375
Total Ministry Operating Grant Funded FTE's	1,491,375	1,740,125
Revenues	\$	\$
Provincial Grants		
Ministry of Education	23,406,590	24,715,076
Tuition	750,000	751,500
Other Revenue	1,115,640	1,218,300
Rentals and Leases	15,000	16,000
Investment Income	20,000	43,000
Amortization of Deferred Capital Revenue	1,033,722	1,033,722
Total Revenue	26,340,952	27,777,598
Expenses		
Instruction	17,939,612	19,712,095
District Administration	1,209,001	1,222,545
Operations and Maintenance	4,305,412	4,858,664
Transportation and Housing	1,908,360	1,772,068
Total Expense	25,362,385	27,565,372
Net Revenue (Expense)	978,567	212,226
Budgeted Allocation (Retirement) of Surplus (Deficit)		(250,498)
Budgeted Surplus (Deficit), for the year	978,567	(38,272)
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)	1,074,487	
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	(95,920)	(38,272)
Budgeted Surplus (Deficit), for the year	978,567	(38,272)

School District No. 64 (Gulf Islands)

Annual Budget - Revenue and Expense

Year Ended June 30, 2020

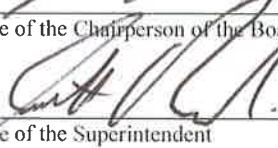
	2020 Annual Budget	2019 Amended Annual Budget
Budget Bylaw Amount		
Operating - Total Expense	20,665,476	21,769,291
Operating - Tangible Capital Assets Purchased	75,000	80,223
Special Purpose Funds - Total Expense	3,289,380	3,731,487
Special Purpose Funds - Tangible Capital Assets Purchased		52,425
Capital Fund - Total Expense	1,407,529	2,064,594
Budgeted Retirement of Prior Year Deficits		250,498
Total Budget Bylaw Amount	25,437,385	27,948,518

Approved by the Board


Signature of the Chairperson of the Board of Education

June 12, 2019

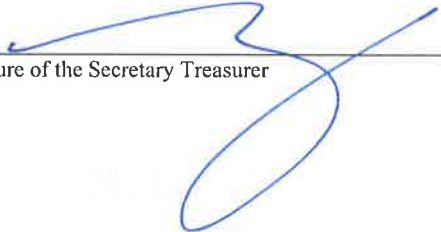
Date Signed



Signature of the Superintendent

June 12, 2019

Date Signed



Signature of the Secretary Treasurer

June 12, 2019

Date Signed

School District No. 64 (Gulf Islands)
 Annual Budget - Changes in Net Financial Assets (Debt)
 Year Ended June 30, 2020

	2020 Annual Budget	2019 Amended Annual Budget
	\$	\$
Surplus (Deficit) for the year	<u>978,567</u>	<u>212,226</u>
Effect of change in Tangible Capital Assets		
Acquisition of Tangible Capital Assets		
From Operating and Special Purpose Funds	<u>(75,000)</u>	<u>(132,648)</u>
Total Acquisition of Tangible Capital Assets	<u>(75,000)</u>	<u>(132,648)</u>
Amortization of Tangible Capital Assets	<u>1,204,642</u>	<u>1,204,642</u>
Total Effect of change in Tangible Capital Assets	<u>1,129,642</u>	<u>1,071,994</u>
	<u>-</u>	<u>-</u>
(Increase) Decrease in Net Financial Assets (Debt)	<u>2,108,209</u>	<u>1,284,220</u>

School District No. 64 (Gulf Islands)

Annual Budget - Operating Revenue and Expense

Year Ended June 30, 2020

	2020 Annual Budget	2019 Amended Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	20,839,463	21,088,637
Tuition	750,000	751,500
Other Revenue	195,500	208,875
Rentals and Leases	15,000	16,000
Investment Income	15,000	35,000
Total Revenue	21,814,963	22,100,012
Expenses		
Instruction	14,753,861	16,084,237
District Administration	1,209,001	1,222,545
Operations and Maintenance	2,917,371	2,813,558
Transportation and Housing	1,785,243	1,648,951
Total Expense	20,665,476	21,769,291
Net Revenue (Expense)	1,149,487	330,721
Budgeted Retirement of Deficit		(250,498)
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased	(75,000)	(80,223)
Total Net Transfers	(75,000)	(80,223)
Budgeted Surplus (Deficit), for the year	1,074,487	-

School District No. 64 (Gulf Islands)

Annual Budget - Schedule of Operating Revenue by Source
Year Ended June 30, 2020

	2020 Annual Budget	2019 Amended Annual Budget
	\$	\$
Provincial Grants - Ministry of Education		
Operating Grant, Ministry of Education	20,239,115	20,585,911
Other Ministry of Education Grants		
Pay Equity	102,398	102,398
Funding for Graduated Adults	1,088	1,088
Transportation Supplement	328,264	328,264
Carbon Tax Grant	7,500	7,500
FSA Exam Marking		7,506
Benefit Funding		13,970
Strategic Priorities Grant		37,000
Equity Scan Grant		5,000
Employer Health Tax	161,098	
Total Provincial Grants - Ministry of Education	<u>20,839,463</u>	<u>21,088,637</u>
Tuition		
International and Out of Province Students	750,000	751,500
Total Tuition	<u>750,000</u>	<u>751,500</u>
Other Revenues		
Miscellaneous		
Miscellaneous	165,500	169,875
GISPA Registration	30,000	39,000
Total Other Revenue	<u>195,500</u>	<u>208,875</u>
Rentals and Leases	<u>15,000</u>	<u>16,000</u>
Investment Income	<u>15,000</u>	<u>35,000</u>
Total Operating Revenue	<u>21,814,963</u>	<u>22,100,012</u>

School District No. 64 (Gulf Islands)

Annual Budget - Schedule of Operating Expense by Object
Year Ended June 30, 2020

	2020 Annual Budget	2019 Amended Annual Budget
	\$	\$
Salaries		
Teachers	6,831,847	7,744,971
Principals and Vice Principals	1,807,766	1,766,917
Educational Assistants	833,251	1,069,638
Support Staff	2,396,037	2,191,881
Other Professionals	1,160,615	1,232,770
Substitutes	581,575	629,501
Total Salaries	13,611,091	14,635,678
Employee Benefits	3,326,850	3,174,909
Total Salaries and Benefits	16,937,941	17,810,587
Services and Supplies		
Services	1,075,255	1,115,339
Student Transportation	1,109,600	1,001,800
Professional Development and Travel	389,023	487,950
Rentals and Leases	11,500	182,000
Dues and Fees	41,275	40,786
Insurance	56,782	57,316
Interest	-	-
Supplies	569,100	599,513
Utilities	475,000	474,000
Total Services and Supplies	3,727,535	3,958,704
Total Operating Expense	20,665,476	21,769,291

School District No. 64 (Gulf Islands)

Annual Budget - Operating Expense by Function, Program and Object
Year Ended June 30, 2020

	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	5,407,411	788,924	95,185	72,685	-	420,775	6,784,980
1.03 Career Programs	117,000		85,518		66,137	6,000	274,655
1.07 Library Services	156,936			57,433		1,500	215,869
1.08 Counselling	224,250						224,250
1.10 Special Education	614,250		604,955	54,985	133,656	52,000	1,459,846
1.30 English Language Learning	39,000						39,000
1.31 Aboriginal Education		30,503	47,593			6,500	84,596
1.41 School Administration		988,339		360,812		20,000	1,369,151
1.62 International and Out of Province Students	273,000				117,633	1,500	392,133
1.64 Other							-
Total Function 1	6,831,847	1,807,766	833,251	545,915	317,426	508,275	10,844,480
4 District Administration							
4.11 Educational Administration				11,947	220,768		232,715
4.40 School District Governance					109,128		109,128
4.41 Business Administration				97,239	345,126	5,000	447,365
Total Function 4	-	-	-	109,186	675,022	5,000	789,208
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration				64,971	147,616	3,500	216,087
5.50 Maintenance Operations				1,182,186		42,000	1,224,186
5.52 Maintenance of Grounds				121,182		2,000	123,182
5.56 Utilities				13,354		2,000	15,354
Total Function 5	-	-	-	1,381,693	147,616	49,500	1,578,809
7 Transportation and Housing							
7.41 Transportation and Housing Administration				14,026	20,551	800	35,377
7.70 Student Transportation				345,217		18,000	363,217
7.73 Housing							-
Total Function 7	-	-	-	359,243	20,551	18,800	398,594
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	6,831,847	1,807,766	833,251	2,396,037	1,160,615	581,575	13,611,091

School District No. 64 (Gulf Islands)

Annual Budget - Operating Expense by Function, Program and Object
Year Ended June 30, 2020

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2020 Annual Budget	2019 Amended Annual Budget
	\$	\$	\$	\$	\$	\$
1 Instruction						
1.02 Regular Instruction	6,784,980	1,722,646	8,507,626	510,983	9,018,609	10,168,709
1.03 Career Programs	274,655	65,635	340,290	62,880	403,170	415,254
1.07 Library Services	215,869	52,197	268,066	20,200	288,266	144,694
1.08 Counselling	224,250	52,699	276,949		276,949	226,216
1.10 Special Education	1,459,846	351,937	1,811,783	129,164	1,940,947	2,185,300
1.30 English Language Learning	39,000	9,165	48,165		48,165	49,696
1.31 Aboriginal Education	84,596	19,561	104,157	66,943	171,100	215,309
1.41 School Administration	1,369,151	322,746	1,691,897	97,225	1,789,122	1,886,414
1.62 International and Out of Province Students	392,133	93,362	485,495	332,038	817,533	780,645
1.64 Other	-	-	-	-	-	12,000
Total Function 1	10,844,480	2,689,948	13,534,428	1,219,433	14,753,861	16,084,237
4 District Administration						
4.11 Educational Administration	232,715	48,286	281,001	46,983	327,984	292,047
4.40 School District Governance	109,128	7,093	116,221	49,800	166,021	156,761
4.41 Business Administration	447,365	98,293	545,658	169,338	714,996	773,737
Total Function 4	789,208	153,672	942,880	266,121	1,209,001	1,222,545
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	216,087	55,091	271,178	61,850	333,028	382,108
5.50 Maintenance Operations	1,224,186	297,156	1,521,342	324,581	1,845,923	1,703,479
5.52 Maintenance of Grounds	123,182	30,312	153,494	36,500	189,994	172,133
5.56 Utilities	15,354	3,072	18,426	530,000	548,426	555,838
Total Function 5	1,578,809	385,631	1,964,440	952,931	2,917,371	2,813,558
7 Transportation and Housing						
7.41 Transportation and Housing Administration	35,377	8,308	43,685	3,950	47,635	54,008
7.70 Student Transportation	363,217	89,291	452,508	1,210,100	1,662,608	1,519,943
7.73 Housing	-	-	-	75,000	75,000	75,000
Total Function 7	398,594	97,599	496,193	1,289,050	1,785,243	1,648,951
9 Debt Services						
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	13,611,091	3,326,850	16,937,941	3,727,535	20,665,476	21,769,291

School District No. 64 (Gulf Islands)

Annual Budget - Special Purpose Revenue and Expense
 Year Ended June 30, 2020

	2020 Annual Budget \$	2019 Amended Annual Budget \$
Revenues		
Provincial Grants		
Ministry of Education	2,364,240	2,766,487
Other Revenue	920,140	1,009,425
Investment Income	5,000	8,000
Total Revenue	3,289,380	3,783,912
Expenses		
Instruction	3,185,751	3,627,858
Operations and Maintenance	103,629	103,629
Total Expense	3,289,380	3,731,487
Net Revenue (Expense)	-	52,425
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased		(52,425)
Total Net Transfers	-	(52,425)
Budgeted Surplus (Deficit), for the year	-	-

School District No. 64 (Gulf Islands)

Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2020

	Annual Facility Grant	Learning Improvement Fund	School Generated Funds	Strong Start	Ready, Set, Learn	OLEP	CommunityLINK	Classroom Enhancement Fund - Overhead	Classroom Enhancement Fund - Staffing
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year			181,929						
Add: Restricted Grants									
Provincial Grants - Ministry of Education	103,629	77,680	775,000	89,600	22,050	71,840	161,260	364,002	1,474,179
Other Investment Income			775,000	89,600	22,050	71,840	161,260	364,002	1,474,179
Less: Allocated to Revenue									
Deferred Revenue, end of year			181,929						
Revenues									
Provincial Grants - Ministry of Education	103,629	77,680	775,000	89,600	22,050	71,840	161,260	364,002	1,474,179
Other Revenue			775,000						
Investment Income									
Expenses									
Salaries									
Teachers				8,000	7,000	23,000	161,260	120,058	1,120,216
Educational Assistants		64,000		50,000					
Support Staff				5,000	4,500			75,232	
Other Professionals								41,712	
Substitutes		64,000		1,000	400	9,500		57,000	72,000
Employee Benefits				64,000	11,900	32,500	161,260	294,002	1,192,216
Services and Supplies	103,629	13,680	775,000	20,000	4,000	8,500		60,000	281,963
	103,629	77,680	775,000	89,600	22,050	71,840	161,260	364,002	1,474,179
Net Revenue (Expense)									

School District No. 64 (Gulf Islands)

Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2020

	Education Trust	Drake Rd Transfer	CES Apprenticeship	ACE-IT	TOTAL
	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	301,853	11,654	5,597	15,140	516,173
Add: Restricted Grants					
Provincial Grants - Ministry of Education	100,000		20,000	5,000	2,364,240
Other	5,000				900,000
Investment Income	105,000	-	20,000	5,000	5,000
					3,269,240
Less: Allocated to Revenue	105,000		25,000	20,140	3,289,380
Deferred Revenue, end of year	301,853	11,654	597	-	496,033
Revenues					
Provincial Grants - Ministry of Education					2,364,240
Other Revenue	100,000		25,000	20,140	920,140
Investment Income	5,000				5,000
	105,000	-	25,000	20,140	3,289,380
Expenses					
Salaries					
Teachers					1,319,476
Educational Assistants					234,058
Support Staff					84,732
Other Professionals					41,712
Substitutes					139,900
					1,819,878
Employee Benefits					374,463
Services and Supplies	105,000		25,000	20,140	1,095,039
	105,000	-	25,000	20,140	3,289,380
Net Revenue (Expense)	-	-	-	-	-

School District No. 64 (Gulf Islands)

Annual Budget - Capital Revenue and Expense
Year Ended June 30, 2020

	2020 Annual Budget			2019 Amended Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
Revenues				
Provincial Grants				
Ministry of Education	202,887		202,887	859,952
Amortization of Deferred Capital Revenue	1,033,722		1,033,722	1,033,722
Total Revenue	1,236,609	-	1,236,609	1,893,674
Expenses				
Operations and Maintenance	202,887		202,887	859,952
Amortization of Tangible Capital Assets				
Operations and Maintenance	1,081,525		1,081,525	1,081,525
Transportation and Housing	123,117		123,117	123,117
Total Expense	1,407,529	-	1,407,529	2,064,594
Net Revenue (Expense)	(170,920)	-	(170,920)	(170,920)
Net Transfers (to) from other funds				
Tangible Capital Assets Purchased	75,000		75,000	132,648
Total Net Transfers	75,000	-	75,000	132,648
Other Adjustments to Fund Balances				
Total Other Adjustments to Fund Balances	-	-	-	
Budgeted Surplus (Deficit), for the year	(95,920)	-	(95,920)	(38,272)