

Amended Annual Budget

School District No. 79 (Cowichan Valley)

June 30, 2017

School District No. 79 (Cowichan Valley)

June 30, 2017

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A Bylaw of THE BOARD OF EDUCATION OF SCHOOL DISTRICT NO. 79 (COWICHAN VALLEY)

(Called the "Board" to adopt the Amended Annual Budget of the Board for the fiscal year 2016/2017)

2. This bylaw may be cited as School District No. 79 (Cowichan Valley) 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 \$85,781,460 for the 2016/2017 fiscal

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

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

(Corporate Seal)

Original signed by

Chairperson of the Board

Original signed by

Secretary Treasurer

I HEREBY CERTIFY this to be a true original of School District No. 79 (Cowichan Valley)

Original signed by

Secretary Treasurer

| | |
|------------|------------|
| [Redacted] | |
| [Redacted] | 74,354,875 |
| [Redacted] | |

Approved by the Board

| | |
|---|-------------------|
| Original signed by | February 14, 2017 |
| <i>Signature of the Chairperson of the Board of Education</i> | Date Signed |

| | Operating Fund | Special Purpose Fund | Capital Fund | Annual Budget |
|--|----------------|----------------------|-------------------|-------------------|
| | \$ | \$ | \$ | \$ |
| Accumulated Surplus (Deficit), beginning of year | 2,031,632 | 92,893 | 43,324,509 | 45,449,034 |
| Changes for the year | | | | |
| Net Revenue (Expense) for the year | (1,182,250) | 558,470 | (758,376) | (1,382,156) |
| Interfund Transfers | | | | |
| Tangible Capital Assets Purchased | (22,000) | (558,470) | 580,470 | - |
| Warrant Revenue | (1,204,250) | - | (177,906) | (1,382,156) |
| Budgeted Accumulated Surplus (Deficit), end of year | 827,382 | 92,893 | 43,146,603 | 44,066,878 |

School District No. 79 (Cowichan Valley)

Amended Annual Budget - Operating Revenue and Expense
Year Ended June 30, 2017

| | 2017 Amended Annual Budget | 2016 Amended Annual Budget |
|--|-------------------------------|-------------------------------|
| | \$ | \$ |
| Revenues | | |
| Provincial Grants | | |
| Ministry of Education | 67,248,017 | 64,402,887 |
| Other | 75,000 | 77,800 |
| Tuition | 2,751,000 | 2,551,000 |
| Other Revenue | 4,590,126 | 4,879,626 |
| Rentals and Leases | 120,000 | 114,480 |
| Investment Income | 145,000 | 145,000 |
| Total Revenue | <u>74,929,143</u> | <u>72,170,793</u> |
| Expenses | | |
| Instruction | 62,443,215 | 60,924,802 |
| District Administration | 2,230,536 | 2,082,084 |
| Operations and Maintenance | 9,062,593 | 9,057,897 |
| | <u>2,375,049</u> | <u>2,290,092</u> |
| | <u>76,111,393</u> | <u>74,354,875</u> |
| | <u>(1,182,250)</u> | <u>(2,184,082)</u> |
| Budgeted Prior Year Surplus Appropriation | <u>1,254,250</u> | <u>2,234,082</u> |
| Budgeted Reduction of Unfunded Employee Future Benefits | <u>(50,000)</u> | <u>(50,000)</u> |
| Net Transfers (to) from other funds | <u>(22,000)</u> | <u>-</u> |
| | <u>(22,000)</u> | <u>-</u> |

School District No. 79 (Cowichan Valley)

Schedule 2A

Amended Annual Budget - Schedule of Operating Revenue by Source

| | 2017 Amended Annual Budget | 2016 Amended Annual Budget |
|--|-------------------------------|-------------------------------|
| | \$ | \$ |
| Provincial Grants - Ministry of Education | | |
| Operating Grant, Ministry of Education | 70,638,257 | 68,323,881 |
| INAC/LEA Recovery | (4,399,626) | (4,399,626) |
| Other Ministry of Education Grants | | |
| Pay Equity | 363,682 | 363,682 |
| Funding for Graduated Adults | | 88,600 |
| Transportation Supplemental | 283,524 | |
| Return of Administrative Savings | 348,411 | |
| FSA & Exam Allocation | 13,769 | 11,400 |
| Curriculum Implementation Support | | 14,950 |
| Total Provincial Grants - Ministry of Education | <u>67,248,017</u> | <u>64,402,887</u> |
| Provincial Grants - Other | <u>75,000</u> | <u>77,800</u> |
| Tuition | | |
| International and Out of Province Students | 2,751,000 | 2,551,000 |
| Total Tuition | <u>2,751,000</u> | <u>2,551,000</u> |
| Other Revenues | | |
| LEA/Direct Funding from First Nations | 4,399,626 | 4,399,626 |
| Miscellaneous | | |
| BC Hydro Energy Manager | 37,500 | 50,000 |
| International Program Registration Fees | 95,000 | 95,000 |
| Transportation Fees - International | 30,000 | 335,000 |
| Miscellaneous | 28,000 | |
| Total Other Revenue | <u>4,590,126</u> | <u>4,879,626</u> |
| Rentals and Leases | <u>120,000</u> | <u>114,480</u> |
| Interest Income | <u>145,000</u> | <u>145,000</u> |
| Total Operating Revenue | <u><u>74,929,143</u></u> | <u><u>72,170,793</u></u> |

School District No. 79 (Cowichan Valley)

Amended 2017 Budget Schedule of Operating Expenses

| | 2017 Amended | 2016 Amended |
|-------------------------------------|-------------------|-------------------|
| Salaries | | |
| Total | <u>31,954,748</u> | <u>31,106,031</u> |
| Principals and Vice Principals | <u>4,192,100</u> | <u>4,007,020</u> |
| Educational Assistants | <u>3,384,920</u> | <u>3,365,642</u> |
| Support Staff | <u>55,056,629</u> | <u>53,490,561</u> |
| | <u>13,000,718</u> | <u>13,249,700</u> |
| | <u>68,057,347</u> | <u>66,740,261</u> |
| Services and Supplies | | |
| Services | 2,739,701 | |
| Student Transportation | 203,600 | |
| Professional Development and Travel | | |
| Rentals and Leases | 80,100 | |
| Dues and Fees | 84,160 | |
| Insurance | | |
| Supplies | | |
| Utilities | | |
| Total Services and Supplies | | |
| Total Operating Expense | | |

School District No. 79 (Cowichan Valley)

Amended Annual Budget - Operating Expense by Function, Program and Object
Year Ended June 30, 2017

| | Teachers | Administrative | Support Staff | Other Professionals | Substitutes | Salaries |
|--|-------------------|------------------|------------------|---------------------|------------------|-------------------|
| | \$ | \$ | \$ | \$ | \$ | \$ |
| Regular Instruction | 25,591,452 | 707,735 | 296,646 | 62,922 | 2,138,446 | 97,501 |
| Teacher Programs | 173,826 | 42,802 | 171,181 | | 14,338 | 1,847 |
| Library Services | 684,117 | 95,428 | 152,415 | | 43,166 | 75,526 |
| Counseling | 928,888 | | 329,887 | | 28,743 | 87,318 |
| Special Education | 3,337,776 | 319,250 | 64,880 | 135,485 | 579,803 | 91,319 |
| British Language Learning | 365,112 | | | | | 65,112 |
| Original Education | 314,155 | 95,391 | 44,113 | | 52,325 | 48,686 |
| School Administration | | 2,665,438 | 1,175,827 | | 124,049 | 55,314 |
| Continuing Education | 130,428 | 225,353 | 97,897 | 112,308 | 19,317 | 30,634 |
| International and Out of Province Students | | | | | | 33,563 |
| Function 1 | 31,954,748 | 4,151,397 | 2,332,846 | 310,715 | 3,000,187 | 47,646,820 |
| Administration | | | | | | |
| International Administration | | 31,797 | 44,326 | 385,673 | | 461,796 |
| Local District Governance | | | | 73,000 | | 73,000 |
| Business Administration | | | 444,092 | 539,157 | 29,394 | 1,012,643 |
| Function 4 | - | 31,797 | 488,418 | 997,830 | 29,394 | 1,547,439 |
| Maintenance and Maintenance Administration | | | | | | |
| Facilities and Maintenance Administration | | | 12,974 | 577,184 | 47,503 | 437,661 |
| Finance Operations | | | 3,555,704 | | 209,072 | 3,764,776 |
| Management of Grounds | | | 298,819 | | | 298,819 |
| Function 5 | - | - | 3,867,497 | 377,184 | 256,575 | 4,501,256 |
| Education and Housing | | | | | | |
| Transportation and Housing Administration | | | | | | 86,590 |
| Student Transportation | | | | | | 174,524 |
| Function 7 | - | - | - | - | - | 861,114 |
| 9 Debt Services | - | - | - | - | - | - |
| Total Function 9 | - | - | - | - | - | - |
| Total Functions 1 - 9 | 31,954,748 | 4,183,194 | 7,877,905 | 1,758,935 | 3,384,920 | 55,056,629 |

School District No. 79 (Cowichan Valley)

Amended Annual Budget - Operating Expense by Function, Program and Object
 Year Ended June 30, 2017

| Function | Total | 2016 Amended Annual Budget | 2017 Amended Annual Budget | Services and Supplies | 2016 Amended Annual Budget | 2017 Amended Annual Budget |
|--|------------|----------------------------|----------------------------|-----------------------|----------------------------|----------------------------|
| | | | | | | |
| Regular Instruction | 28,797,501 | 6,933,622 | 731,463 | 1,873,046 | 37,604,509 | 37,030,176 |
| Teacher Programs | 401,847 | 99,333 | 501,280 | 453,989 | 955,269 | 897,318 |
| Library Services | 975,526 | 235,488 | 210,874 | 65,257 | 1,276,131 | 1,357,283 |
| Textbook Purchasing | 1,287,318 | 275,598 | 562,977 | 5,500 | 1,568,477 | 1,429,106 |
| Special Education | 9,591,319 | 2,298,158 | 889,734 | 101,335 | 11,991,069 | 11,108,079 |
| English Language Learning | 365,112 | 84,388 | 449,750 | 4,500 | 454,250 | 407,267 |
| Original Education | 1,248,686 | 286,128 | 534,798 | 256,727 | 1,791,525 | 1,722,031 |
| School Administration | 3,965,314 | 861,548 | 326,968 | 103,125 | 4,929,993 | 4,777,050 |
| Continuing Education | 130,634 | 30,498 | 161,683 | 9,000 | 170,583 | 640,236 |
| International and Out of Province Students | | 214,968 | 99,097 | 589,150 | | 1,542,056 |
| Other | | | | | | 14,200 |
| Function 1 | | | | | | 60,924,802 |
| Administration | 437,661 | 85,139 | 322,800 | 737,887 | 897,746 | 541,854 |
| Administration | 3,764,776 | 878,875 | 1,443,651 | 31,322 | 5,978,634 | 160,451 |
| Administration | 298,819 | 76,421 | 375,240 | 197,240 | 488,887 | 1,379,779 |
| Administration | | | | | | 2,082,084 |
| Administration | | | | | | 9,057,897 |
| Debt Services | | | | | | 267,878 |
| Function 9 | | | | | | 2,022,214 |
| Functions 1 - 9 | 55,056,629 | 13,000,718 | 68,057,347 | 8,054,046 | 76,111,393 | 74,354,875 |

School District No. 79 (Cowichan Valley)

Amended Annual Budget - Special Purpose Revenue and Expense
 Year Ended June 30, 2017

| | 2017 Amended Annual Budget | 2016 Amended Annual Budget |
|--|-------------------------------|-------------------------------|
| | \$ | \$ |
| Revenues | | |
| Provincial Grants | | |
| Ministry of Education | 3,210,675 | 3,207,832 |
| Other | 217,579 | 20,000 |
| Other Revenue | <u>1,607</u> | <u>2,254</u> |
| Investment Income | <u>1,607</u> | <u>2,254</u> |
| Total Revenue | <u>5,228,111</u> | <u>5,096,852</u> |
| Expenses | | |
| | <u>4,669,641</u> | <u>4,870,741</u> |
| | <u>4,669,641</u> | <u>4,870,741</u> |
| Net Revenue (Expense) | <u>558,470</u> | <u>226,111</u> |
| Net Transfers (to) from other funds | <u>(558,470)</u> | <u>(226,111)</u> |
| | <u>(558,470)</u> | <u>(226,111)</u> |
| | <u>-</u> | <u>-</u> |

School District No. 79 (Cowichan Valley)
 Amended Annual Budget - Changes in Special Purpose Funds
 Year Ended June 30, 2017

| | Early Learning | Wendy's House | Student Inspiration | Cultural Trust | BC Hydro | School Building Envelope | TOTAL |
|--|----------------|---------------|---------------------|----------------|------------|--------------------------|--------------|
| | \$ 8,686 | \$ 27,779 | \$ 15,327 | \$ 72 | \$ 128,532 | \$ 217,579 | \$ 3,087,123 |
| Addition | 330,286 | | | 10,500 | | | 870,909 |
| | 722,474 | 15,000 | 15,327 | 10,572 | 1,195 | 217,579 | 710,700 |
| | 39,553 | 12,779 | | | 127,337 | | 10,846 |
| | 722,474 | 15,000 | 15,327 | 10,572 | 1,195 | 217,579 | 592,455 |
| Department of Education | 230 | 15,000 | 15,327 | 10,572 | | | 210,675 |
| and Vice Principals Assistants | 56 | 15,000 | 15,327 | | | | 217,579 |
| Employee Benefits Services and Supplies | | | | | | | 798,250 |
| | | | | | | | 1,607 |
| | | | | | | | 828,111 |
| | | | | | | | 981,049 |
| | | | | | | | 31,186 |
| | | | | | | | 624,386 |
| | | | | | | | 31,637 |
| | | | | | | | 74,700 |
| | | | | | | | 742,958 |
| | | | | | | | 870,683 |
| | | | | | | | 556,000 |
| | | | | | | | 569,641 |
| Net Revenue (Expense) before Interfund Transfers | | | | | | 217,579 | 558,470 |
| Interfund Transfers | | | | | | (217,579) | (558,470) |
| Tangible Capital Assets Purchased | | | | | | (217,579) | (558,470) |
| Revenue (Expense) | | | | | | | |

School District No. 79 (Cowichan Valley)

Amended Annual Budget - Capital Revenue and Expense

| | | | 2016 Amended | |
|--|------------------|-----------------|------------------|------------------|
| Revenues | | | | |
| Investment Income | | 10,500 | 10,500 | 12,000 |
| Amortization of Deferred Capital Revenue | 3,581,080 | | 3,581,080 | 3,634,426 |
| Total Revenue | 3,581,080 | 10,500 | 3,591,580 | 3,646,426 |
| Expenses | | | | |
| Amortization of Tangible Capital Assets | | | | |
| Operations and Maintenance | 4,024,735 | | 4,024,735 | 4,007,738 |
| Transportation and Housing | 325,221 | | 325,221 | 285,130 |
| Total Expense | 4,349,956 | - | 4,349,956 | 4,292,868 |
| Net Revenue (Expense) | (768,876) | 10,500 | (758,376) | (646,442) |
| Net Transfers (to) from other funds | | | | |
| Tangible Capital Assets Purchased | 580,470 | | 580,470 | 226,111 |
| Total Net Transfers | 580,470 | - | 580,470 | 226,111 |
| | 20,000 | (20,000) | - | |
| | 20,000 | (20,000) | - | |
| | (168,406) | (9,500) | (177,906) | (420,331) |