

Annual Budget

## **School District No. 79 (Cowichan Valley)**

June 30, 2019

## ANNUAL BUDGET BYLAW

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

2. [REDACTED]

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 12th DAY OF JULY, 2018;

READ A SECOND TIME THE 12th DAY OF JULY, 2018;

READ A THIRD TIME, PASSED AND ADOPTED THE 12th DAY OF JULY, 2018;

Original signed by Candace Spilsbury  
**Chairperson of the Board**

Secretary Treasurer

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

Annual Budget Bylaw 2018/2019, adopted by the Board the 12th DAY OF JULY, 2018

Secretary Treasurer

# School District No. 79 (Cowichan Valley)

June 30, 2019

## 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
<del>Schedule 2A - Annual Budget - Schedule of Operating Revenue by Object</del> .....	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.

# School District No. 79 (Cowichan Valley)

## Annual Budget - Revenue and Expense

For the Fiscal Year 2019-2020

	2019 Annual Budget	2018 Amended Annual Budget
<b>Ministry Operating Grant Funded FTE's</b>		
School-Age	7,951,662	7,890,625
Adult	26,000	19,500
<b>Total Ministry Operating Grant Funded FTE's</b>	<u>7,977,662</u>	<u>7,910,125</u>
<b>Revenues</b>	<b>\$</b>	<b>\$</b>
Provincial Grants		
Ministry of Education	82,007,141	80,586,923
Other	75,000	98,087
Tuition	2,851,000	2,953,772
Other Revenue	7,154,714	6,661,605
Rentals and Leases	85,000	85,000
Investment Income	187,000	186,140
	<u>3,815,046</u>	<u>3,760,468</u>
	<u>96,174,901</u>	<u>94,331,995</u>
<b>Expenses</b>		
Instruction		
District Administration		
Operations and Maintenance		
Transportation and Housing		
Debt Services	695	1,636
<b>Total Expense</b>	<u>97,721,171</u>	<u>96,152,905</u>
<b>Net Revenue (Expense)</b>		
<b>Budgeted Allocation (Retirement) of Surplus (Deficit)</b>	1,800,000	2,735,068
<b>Budgeted Reduction of Unfunded Employee Future Benefits</b>	(50,000)	(50,000)
<b>Budgeted Surplus (Deficit), for the year</b>	<u>193,727</u>	<u>564,168</u>
<b>Budgeted Surplus (Deficit), for the year comprised of:</b>		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	193,727	564,168
<b>Budgeted Surplus (Deficit), for the year</b>	<u>193,727</u>	<u>564,168</u>

# School District No. 79 (Cowichan Valley)

## Annual Budget - Revenue and Expense

~~Version: 6112-5366-3384~~

	2019 Annual Budget	2018 Amended Annual Budget
<b>Budget Bylaw Amount</b>		
Operating - Total Expense	81,888,898	80,531,342
Operating - Tangible Capital Assets Purchased	50,000	144,124
Operating - Reduction of Unfunded Employee Future Benefits	50,000	50,000
Special Purpose Funds - Total Expense	11,378,833	11,501,765
Special Purpose Funds - Tangible Capital Assets Purchased	351,377	419,617
Capital Fund - Total Expense	4,463,443	4,419,788
<del>Capital Fund - Tangible Capital Assets Purchased from Local Capital</del>	<del>23,000</del>	<del>26,800</del>
	<b>98,205,551</b>	<b>97,093,436</b>

**Approved by the Board**

Original signed by Candace Spilsbury  
 Signature of the Chairperson of the Board of Education

*July 12, 2018*  
 Date Signed

Original signed by Rod Allen  
 Signature of the Superintendent

*July 12/2018*  
 Date Signed

Original signed by Jason Sandquist  
 Signature of the Secretary Treasurer

*July 12, 2018*  
 Date Signed

# School District No. 79 (Cowichan Valley)

## Annual Budget - Changes in Net Financial Assets (Debt)

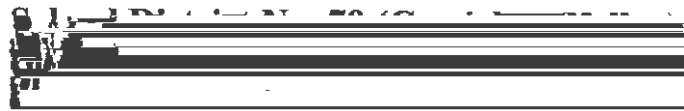
	2019 Annual Budget	2018 Amended Annual Budget
	\$	\$
<b>Surplus (Deficit) for the year</b>	<b>(1,556,273)</b>	<b>(2,120,900)</b>
<b>Effect of change in Tangible Capital Assets</b>		
	<b>(401,377)</b>	<b>(563,741)</b>
	<b>(23,000)</b>	<b>(26,800)</b>
	<b>(3,522,547)</b>	<b>(3,595,185)</b>
	<b>(3,946,924)</b>	<b>(4,185,726)</b>
	<b>4,462,748</b>	<b>4,418,152</b>
	<b>515,824</b>	<b>232,426</b>
Acquisitions of Prepaid Expenses	<b>(225,000)</b>	<b>(257,000)</b>
Use of Prepaid Expenses		
<b>(Increase) Decrease in Net Financial Assets (Debt)</b>	<b>(1,040,449)</b>	<b>(1,888,474)</b>

# School District No. 79 (Cowichan Valley)

Annual Budget - Operating Revenue and Expense

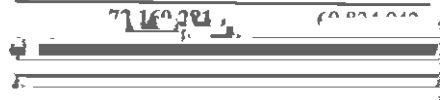
Year Ended June 30, 2019

	Approved Budget	Annual Budget
<b>Revenues</b>		
Provincial Grants		
Ministry of Education	72,160,281	69,834,942
Other	75,000	98,087
	2,851,000	2,953,772
	4,867,364	4,868,344
	85,000	85,000
Other Revenue	170,000	170,000
Rentals and Leases	80,208,645	78,010,145
<b>Expenses</b>		
Instruction	67,336,072	66,060,190
Capital Assets	2,681,020	2,484,662
	9,408,930	9,548,687
	2,462,876	2,427,802
<b>Budgeted Prior Year Surplus Appropriation</b>		
<b>Budgeted Retirement of Deficit</b>		
<b>Budgeted Reduction of U.S. &amp; L.F. Funds - Other R. C.</b>		
<b>Net Transfers (to) from other funds</b>		
Transferable Capital Assets Purchased		
<b>Total Net Transfers</b>		
<b>Budgeted Surplus (Deficit), for the year</b>		



**Provincial Grants - Ministry of Education**

Operating Grant, Ministry of Education	75,778,779	73,440,909
DISC/LEA Recovery	(4,705,364)	(4,705,364)
Other Ministry of Education Grants		
Pay Equity	363,682	363,682
Transportation Supplement	283,524	283,524
Return of Administrative Savings		348,411
Benefit Funding		103,780
Operating Grant - Adjustment for Unique Student Needs	325,000	
<b>Total Provincial Grants - Ministry of Education</b>	<b>71,160,381</b>	<b>69,834,010</b>



**Tuition**

Continuing Education  
International and Out of Province Students  
**Total Tuition**

	4,705,364	4,705,364
		95,000
		30,000



# School District No. 79 (Cowichan Valley)

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

	2019 Annual Budget	2018 Amended Annual Budget
	\$	\$
<b>Salaries</b>		
Teachers	32,893,070	32,246,830
Principals and Vice Principals	5,283,852	4,969,081
	7,340,757	6,895,873
	8,483,023	8,251,754
	1,960,498	1,874,623
	3,398,709	3,641,289
	<u>59,359,909</u>	<u>57,879,450</u>
	<u>14,453,468</u>	<u>13,599,253</u>
	<u>73,813,377</u>	<u>71,478,703</u>
<b>Services and Supplies</b>		
Services	2,834,061	3,112,419
Student Transportation	229,600	229,600
Professional Development and Travel	519,700	501,238
Rentals and Leases	62,100	62,100
Dues and Fees	102,310	92,760
Insurance	2,744,386	3,494,183
Supplies	1,333,230	1,316,130
<b>Total Services and Supplies</b>	<u>8,075,521</u>	<u>9,052,639</u>
<b>Total Operating Expense</b>	<u>81,888,898</u>	<u>80,531,342</u>

**School District No. 79 (Coville)**

Annual Budget - Operating Expense by Function, Program and Object

Year Ended June 30, 2019

	Principals and Vice Principals Salaries	Administrative Salaries	Professional Salaries	Support Staff Salaries	Other Professionals Salaries	Substitutes Salaries	Total Salaries
	\$	\$	\$	\$	\$	\$	\$
25,914,372	1,093,264	66,700	312,555	97	29,632,992		
221,908	44,936	157,888	38	439,070			
733,262	166,803	335,389	56	943,231			
952,327	398,357	6,506,194	43	1,316,459			
3,763,895	381,062	44,627	11	11,433,008			
361,908	99,591	767,863	52,325	381,062			
44,577	3,351,865	1,241,021	19	1,326,345			
519,759	12,807	105,751	7	4,691,935			
<b>32,893,070</b>	<b>5,250,655</b>	<b>7,340,757</b>	<b>351,180</b>	<b>3,013,976</b>	<b>51,258,330</b>		
<b>4 District Administration</b>							
4.11 Educational Administration			413,743		492,480		
4.40 School District Governance	33,197		164,796		164,796		
4.41 Business Administration					128,054		
<b>Total Function 4</b>					<b>785,330</b>		
<b>Operations and Maintenance</b>							
6.1 Operations and Maintenance Administration			362,478		47,503	520,219	
6.10 Maintenance Operations			3,70,085		209,072	3,979,157	
6.2 Maintenance of Grounds						391,029	
6.6 Utilities							
<b>Total Function 5</b>			<b>4,271,352</b>		<b>256,575</b>	<b>4,890,405</b>	
<b>Transportation and Housing</b>							
7.1 Transportation and Housing Administration			76,690		5,414	193,197	
7.2 Student Transportation					1,350	1,232,647	
<b>Total Function 7</b>					<b>6,764</b>	<b>1,425,844</b>	
<b>Debt Services</b>							
<b>Total Function 9</b>							
<b>Total Functions 1 - 9</b>	<b>32,893,070</b>	<b>5,283,852</b>	<b>7,340,757</b>	<b>1,960,498</b>	<b>3,398,709</b>	<b>59,359,909</b>	

# School District No. 43 (Cowichan Valley)

Annual Budget - Operating Expense by Function, Program and Object  
Year Ended June 30, 2019

Function	Salaries and Benefits	Services and Supplies	2019 Annual Budget	8 Amended Annual Budget
	\$	\$	\$	\$
Regular Instruction	37,504,034	1,532,360	39,036,394	38,786,136
Career Programs	549,372	679,250	1,228,622	1,157,866
Library Services	1,175,092	68,357	1,243,449	1,203,931
Counselling	1,603,716	5,500	1,609,216	1,596,493
Special Education	14,042,408	79,935	14,122,343	13,576,607
English Language Learning	469,198	4,500	473,698	427,232
Aboriginal Education	1,632,738	235,533	1,868,271	1,856,550
School Administration	5,663,869	105,345	5,769,214	5,560,233
Continuing Education	71,498	11,800	83,298	78,824
International and Out of Province Students	1,279,467	607,900	1,887,367	1,802,118
1.64 Other			14,200	14,200
<b>Total Function 1</b>			<b>67,336,072</b>	<b>66,060,190</b>
Administration	584,708	33,000	617,708	599,295
Finance	182,999	242,750	425,749	348,271
Human Resources				
Information Technology				
Legal				
Procurement				
Public Works				
Security				
Student Services				
Transportation				
Administration	615,585	214,487	830,072	843,053
Finance	4,848,776	1,553,254	6,402,030	6,405,006
Human Resources	479,178	124,672	603,850	597,258
Information Technology				
Legal				
Procurement				
Public Works				
Security				
Student Services				
Transportation				
Administration				
Finance				
Human Resources				
Information Technology				
Legal				
Procurement				
Public Works				
Security				
Student Services				
Transportation				
<b>Total Function 9</b>	<b>73,813,377</b>	<b>8,075,521</b>	<b>81,888,898</b>	<b>80,531,342</b>
<b>Total Functions 1 - 9</b>	<b>14,453,468</b>	<b>8,075,521</b>	<b>81,888,898</b>	<b>80,531,342</b>

# School District No. 79 (Cowichan Valley)

Annual Budget - Special Purpose Revenue and Expense

Year Ended June 30, 2019

	2019 Annual Budget	2018 Amended Annual Budget
	\$	\$
<b>Revenues</b>		
Provincial Grants		
Ministry of Education	9,441,860	10,126,981
Other Revenue	2,287,350	1,793,261
Investment Income	1,000	1,140
<b>Total Revenue</b>	<b>11,730,210</b>	<b>11,921,382</b>
<b>Expenses</b>		
<del>Instruction</del>	11,090,817	11,349,553
District Administration	64,010	
Operations and Maintenance	224,006	152,212
<b>Total Expense</b>	<b>11,378,833</b>	<b>11,501,765</b>
<b>Net Revenue (Expense)</b>	<b>351,377</b>	<b>419,617</b>
<b>Net Transfers (to) from other funds</b>		
Tangible Capital Assets Purchased	(351,377)	(419,617)
<b>Total Net Transfers</b>	<b>(351,377)</b>	<b>(419,617)</b>
<b>Budgeted Surplus (Deficit), for the year</b>	<b>-</b>	<b>-</b>





	2019 Annual Budget			2018 Amended Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
<b>Revenues</b>				
Principal Payment	405,000		405,000	625,000
		16,000	16,000	15,000
	3,815,046		3,815,046	3,760,468
	<u>4,220,046</u>	<u>16,000</u>	<u>4,236,046</u>	<u>4,400,468</u>
<b>Expenses</b>				
Amortization of Tangible Capital Assets				
Operations and Maintenance	4,153,820		4,153,820	4,072,265
Transportation and Housing	308,928		308,928	345,887
Debt Services				
Capital Lease Interest		695	695	1,636
<b>Total Expense</b>	<u>4,462,748</u>	<u>695</u>	<u>4,463,443</u>	<u>4,419,788</u>
<b>Net Revenue (Expense)</b>	<u>(242,702)</u>	<u>15,305</u>	<u>(227,397)</u>	<u>(19,320)</u>
<b>Net Transfers (to) from other funds</b>				
Tangible Capital Assets Purchased	401,377		401,377	563,741
Capital Lease Payment		19,747	19,747	19,747
<b>Total Net Transfers</b>	<u>401,377</u>	<u>19,747</u>	<u>421,124</u>	<u>583,488</u>
<b>Other Adjustments to Fund Balances</b>				
Tangible Capital Assets Purchased from Local Capital	23,000	(23,000)	-	
Principal Payment				
Capital Lease	19,052	(19,052)	-	
<b>Total Other Adjustments to Fund Balances</b>	<u>42,052</u>	<u>(42,052)</u>	<u>-</u>	<u>-</u>
<b>Budgeted Surplus (Deficit), for the year</b>				