

Amended Annual Budget

School District No. 64 (Gulf Islands)

June 30, 2022

School District No. 64 (Gulf Islands)

June 30, 2022

Table of Contents

Bylaw	1
Amended Annual Budget - Revenue and Expense - Statement 2	2
Amended Annual Budget - Changes in Net Financial Assets (Debt) - Statement 4	4
Amended Annual Budget - Schedule of Changes in Accumulated Surplus (Deficit) by Fund - Schedule 1	5
Amended Annual Budget - Operating Revenue and Expense - Schedule 2	6
Schedule 2A - Amended Annual Budget - Schedule of Operating Revenue by Source	7
Schedule 2B - Amended Annual Budget - Schedule of Operating Expense by Object	8
Schedule 2C - Amended Annual Budget - Operating Expense by Function, Program and Object	9
Amended Annual Budget - Special Purpose Revenue and Expense - Schedule 3	11
Schedule 3A - Amended Annual Budget - Changes in Special Purpose Funds	12
Amended Annual Budget - Capital Revenue and Expense - Schedule 4	15

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

AMENDED ANNUAL BUDGET BYLAW

A Bylaw of THE BOARD OF EDUCATION OF SCHOOL DISTRICT NO. 64 (GULF ISLANDS) (called the "Board") to adopt the Amended Annual Budget of the Board for the fiscal year 2021/2022 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 Amended Annual Budget adopted by this bylaw.
2. This bylaw may be cited as School District No. 64 (Gulf Islands) Amended Annual Budget Bylaw for fiscal year 2021/2022.
3. The attached Statement 2 showing the estimated revenue and expense for the 2021/2022 fiscal year and the total budget bylaw amount of \$27,667,775 for the 2021/2022 fiscal year was prepared in accordance with the *Act*.
4. Statement 2, 4 and Schedules 1 to 4 are adopted as the Amended Annual Budget of the Board for the fiscal year 2021/2022.

READ A FIRST TIME THE 9th DAY OF FEBRUARY, 2022;

READ A SECOND TIME THE 9th DAY OF FEBRUARY, 2022;

READ A THIRD TIME, PASSED AND ADOPTED THE 9th DAY OF FEBRUARY, 2022;


Chairperson of the Board


Secretary Treasurer

I HEREBY CERTIFY this to be a true original of School District No. 64 (Gulf Islands) Amended Annual Budget Bylaw 2021/2022, adopted by the Board the 9th DAY OF FEBRUARY, 2022


Secretary Treasurer

School District No. 64 (Gulf Islands)

Amended Annual Budget - Revenue and Expense
Year Ended June 30, 2022

	2022 Amended Annual Budget	2022 Annual Budget
Ministry Operating Grant Funded FTE's		
School-Age	1,461,438	1,440,000
Adult	1,063	
Total Ministry Operating Grant Funded FTE's	1,462,500	1,440,000
Revenues	\$	\$
Provincial Grants		
Ministry of Education	25,214,433	24,376,119
Tuition	650,000	650,000
Other Revenue	1,310,500	1,488,500
Rentals and Leases	25,000	25,000
Investment Income	20,000	25,000
Amortization of Deferred Capital Revenue	1,050,000	1,050,000
Total Revenue	28,269,933	27,614,619
Expenses		
Instruction	19,275,596	18,588,917
District Administration	1,311,060	1,270,141
Operations and Maintenance	4,593,220	4,486,399
Transportation and Housing	1,887,899	1,865,598
Total Expense	27,067,775	26,211,055
Budgeted Surplus (Deficit), for the year	1,202,158	1,403,564
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)		1,003,564
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	1,202,158	400,000
Budgeted Surplus (Deficit), for the year	1,202,158	1,403,564

School District No. 64 (Gulf Islands)

Amended Annual Budget - Revenue and Expense
 Year Ended June 30, 2022

	2022 Amended Annual Budget	2022 Annual Budget
Budget Bylaw Amount		
Operating - Total Expense	21,804,266	21,425,857
Operating - Tangible Capital Assets Purchased	600,000	600,000
Special Purpose Funds - Total Expense	3,713,509	3,235,198
Capital Fund - Total Expense	1,550,000	1,550,000
Total Budget Bylaw Amount	27,667,775	26,811,055

Approved by the Board

Signature of the Chairperson of the Board of Education

2022-02-17

Date Signed

Signature of the Superintendent

2022-02-09

Date Signed

Signature of the Secretary Treasurer

Feb 9/2022

Date Signed

School District No. 64 (Gulf Islands)

Statement 4

Amended Annual Budget - Changes in Net Financial Assets (Debt)
Year Ended June 30, 2022

	2022 Amended Annual Budget	2022 Annual Budget
	\$	\$
Surplus (Deficit) for the year	1,202,158	1,403,564
Effect of change in Tangible Capital Assets		
Acquisition of Tangible Capital Assets		
From Operating and Special Purpose Funds	(600,000)	(600,000)
Total Acquisition of Tangible Capital Assets	(600,000)	(600,000)
Amortization of Tangible Capital Assets	1,250,000	1,250,000
Total Effect of change in Tangible Capital Assets	650,000	650,000
(Increase) Decrease in Net Financial Assets (Debt)	1,852,158	2,053,564

School District No. 64 (Gulf Islands)

Amended Annual Budget - Schedule of Changes in Accumulated Surplus (Deficit) by Fund
 Year Ended June 30, 2022

	Operating Fund \$	Special Purpose Fund \$	Capital Fund \$	2022 Amended Annual Budget \$
Accumulated Surplus (Deficit), beginning of year				
Changes for the year				
Net Revenue (Expense) for the year	1,402,158		(200,000)	1,202,158
Interfund Transfers				
Tangible Capital Assets Purchased	(600,000)		600,000	
Local Capital	(802,158)		802,158	
Net Changes for the year			1,202,158	1,202,158
Budgeted Accumulated Surplus (Deficit), end of year			1,202,158	1,202,158

School District No. 64 (Gulf Islands)

Schedule 2

Amended Annual Budget - Operating Revenue and Expense
Year Ended June 30, 2022

	2022 Amended Annual Budget \$	2022 Annual Budget \$
Revenues		
Provincial Grants		
Ministry of Education	21,865,924	21,720,921
Tuition	650,000	650,000
Other Revenue	645,500	608,500
Rentals and Leases	25,000	25,000
Investment Income	20,000	25,000
Total Revenue	23,206,424	23,029,421
Expenses		
Instruction	15,663,530	15,457,348
District Administration	1,311,060	1,270,141
Operations and Maintenance	3,041,777	2,932,770
Transportation and Housing	1,787,899	1,765,598
Total Expense	21,804,266	21,425,857
Net Revenue (Expense)	1,402,158	1,603,564
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased	(600,000)	(600,000)
Local Capital	(802,158)	
Total Net Transfers	(1,402,158)	(600,000)
Budgeted Surplus (Deficit), for the year		1,003,564

School District No. 64 (Gulf Islands)

Schedule 2A

Amended Annual Budget - Schedule of Operating Revenue by Source
Year Ended June 30, 2022

	2022 Amended Annual Budget	2022 Annual Budget
	\$	\$
Provincial Grants - Ministry of Education		
Operating Grant, Ministry of Education	21,401,511	21,265,259
Other Ministry of Education Grants		
Pay Equity	102,398	102,398
Funding for Graduated Adults	328,264	328,264
Support Staff Benefits Grant	25,000	25,000
FSA Scorer Grant	2,753	
District Capacity Building	4,725	
Early Learning Framework	1,273	
Total Provincial Grants - Ministry of Education	21,865,924	21,720,921
Tuition		
International and Out of Province Students	650,000	650,000
Total Tuition	650,000	650,000
Other Revenues		
Miscellaneous		
Miscellaneous	621,500	591,500
GISPA Tuition	24,000	17,000
Total Other Revenue	645,500	608,500
Rentals and Leases	25,000	25,000
Investment Income	20,000	25,000
Total Operating Revenue	23,206,424	23,029,421

School District No. 64 (Gulf Islands)

Schedule 2B

Amended Annual Budget - Schedule of Operating Expense by Object
Year Ended June 30, 2022

	2022 Amended Annual Budget	2022 Annual Budget
	\$	\$
Salaries		
Teachers	6,700,533	6,704,443
Principals and Vice Principals	1,924,247	1,930,103
Educational Assistants	989,960	908,668
Support Staff	2,274,265	2,267,508
Other Professionals	1,509,060	1,439,612
Substitutes	599,716	602,216
Total Salaries	13,997,781	13,852,550
Employee Benefits	3,543,500	3,500,092
Total Salaries and Benefits	17,541,281	17,352,642
Services and Supplies		
Services	1,375,725	1,341,224
Student Transportation	1,063,600	1,063,600
Professional Development and Travel	454,924	401,570
Rentals and Leases	3,000	3,000
Dues and Fees	43,225	43,225
Insurance	49,281	49,281
Supplies	693,230	681,315
Utilities	580,000	490,000
Total Services and Supplies	4,262,985	4,073,215
Total Operating Expense	21,804,266	21,425,857

School District No. 64 (Gulf Islands)

Amended Annual Budget - Operating Expense by Function, Program and Object
Year Ended June 30, 2022

	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	5,268,194	591,817	153,167	81,592	19,335	428,916	6,543,021
1.03 Career Programs	71,139	20,581	113,303	40,620	74,375	6,000	285,398
1 07 Library Services	169,984	25,646				1,500	237,750
1 08 Counselling	259,375						259,375
1 10 Special Education	667,984	165,040	672,865	22,269	176,554	52,000	1,756,712
1 30 English Language Learning	118,607						118,607
1 31 Indigenous Education		66,519	50,625			6,500	123,644
1 41 School Administration		1,034,077		353,612		20,000	1,407,689
1 62 International and Out of Province Students	145,250	20,567			205,996	1,500	373,313
Total Function 1	6,700,533	1,924,247	989,960	498,093	476,260	516,416	11,105,509
4 District Administration							
4 11 Educational Administration					232,207		232,207
4 40 School District Governance					110,149		110,149
4 41 Business Administration				92,500	393,571	5,000	491,071
Total Function 4				92,500	735,927	5,000	833,427
5 Operations and Maintenance							
5 41 Operations and Maintenance Administration				105,858	244,244	3,500	353,602
5 50 Maintenance Operations				1,037,110		42,000	1,079,110
5 52 Maintenance of Grounds				141,415		2,000	143,415
5 56 Utilities				4,004		2,000	6,004
Total Function 5				1,288,387	244,244	49,500	1,582,131
7 Transportation and Housing							
7 41 Transportation and Housing Administration				48,774	52,629	800	102,203
7 70 Student Transportation				346,511		28,000	374,511
7 73 Housing							
Total Function 7				395,285	52,629	28,800	476,714
9 Debt Services							
Total Function 9							
Total Functions 1 - 9	6,700,533	1,924,247	989,960	2,274,265	1,509,060	599,716	13,997,781

School District No. 64 (Gulf Islands)

Amended Annual Budget - Operating Expense by Function, Program and Object
Year Ended June 30, 2022

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2022 Amended Annual Budget	2022 Annual Budget
	\$	\$	\$	\$	\$	\$
1 Instruction						
1.02 Regular Instruction	6,543,021	1,761,097	8,304,118	588,960	8,893,078	8,784,137
1.03 Career Programs	285,398	71,283	356,681	39,213	395,894	344,577
1.07 Library Services	237,750	58,665	296,415	20,200	316,615	312,333
1.08 Counselling	259,375	64,844	324,219		324,219	324,219
1.10 Special Education	1,756,712	435,074	2,191,786	128,857	2,320,643	2,290,196
1.30 English Language Learning	118,607	29,652	148,259		148,259	148,259
1.31 Indigenous Education	123,644	28,556	152,200	79,993	232,193	232,837
1.41 School Administration	1,407,689	330,519	1,738,208	180,486	1,918,694	1,941,603
1.62 International and Out of Province Students	373,313	88,422	461,735	652,200	1,113,935	1,079,187
Total Function 1	11,105,509	2,868,112	13,973,621	1,689,909	15,663,530	15,457,348
4 District Administration						
4.11 Educational Administration	232,207	49,650	281,857	47,814	329,671	353,630
4.40 School District Governance	110,149	6,939	117,088	51,000	168,088	168,088
4.41 Business Administration	491,071	108,672	599,743	213,558	813,301	748,423
Total Function 4	833,427	165,261	998,688	312,372	1,311,060	1,270,141
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	353,602	82,141	435,743	73,398	509,141	528,171
5.50 Maintenance Operations	1,079,110	277,381	1,356,491	311,081	1,667,572	1,625,966
5.52 Maintenance of Grounds	143,415	35,104	178,519	42,000	220,519	224,101
5.56 Utilities	6,004	3,541	9,545	635,000	644,545	554,532
Total Function 5	1,582,131	398,167	1,980,298	1,061,479	3,041,777	2,932,770
7 Transportation and Housing						
7.41 Transportation and Housing Administration	102,203	18,533	120,736	2,125	122,861	94,058
7.70 Student Transportation	374,511	93,427	467,938	1,162,100	1,630,038	1,636,540
7.73 Housing				35,000	35,000	35,000
Total Function 7	476,714	111,960	588,674	1,199,225	1,787,899	1,765,598
9 Debt Services						
Total Function 9						
Total Functions 1 - 9	13,997,781	3,543,500	17,541,281	4,262,985	21,804,266	21,425,857

School District No. 64 (Gulf Islands)

Amended Annual Budget - Special Purpose Revenue and Expense
Year Ended June 30, 2022

	2022 Amended Annual Budget	2022 Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	3,048,509	2,355,198
Other Revenue	665,000	880,000
Total Revenue	3,713,509	3,235,198
Expenses		
Instruction	3,612,066	3,131,569
Operations and Maintenance	101,443	103,629
Total Expense	3,713,509	3,235,198
Budgeted Surplus (Deficit), for the year		

School District No. 64 (Gulf Islands)
 Amended Annual Budget - Changes in Special Purpose Funds
 Year Ended June 30, 2022

	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			186,456				80,577		
Add:									
Restricted Grants									
Provincial Grants - Ministry of Education	101,443	74,039		128,632	19,600	62,608	162,064	324,480	1,688,014
Other	101,443	74,039	400,000	128,632	19,600	62,608	162,064	324,480	1,688,014
Less:									
Allocated to Revenue Recovered	101,443	74,039	400,000	128,632	19,600	62,608	162,064	324,480	1,688,014
Deferred Revenue, end of year			186,456				80,577		
Revenues									
Provincial Grants - Ministry of Education	101,443	74,039	400,000	128,632	19,600	62,608	162,064	324,480	1,688,014
Other Revenue	101,443	74,039	400,000	128,632	19,600	62,608	162,064	324,480	1,688,014
Expenses									
Salaries									
Teachers				13,000	3,000	27,000			1,350,000
Educational Assistants				86,000	10,000	2,000	55,000	125,000	
Support Staff		60,000		1,000	1,000			53,000	
Other Professionals								33,000	
Substitutes				1,000	1,000	1,500		50,000	
Employee Benefits				101,000	15,000	30,500	55,000	261,000	1,350,000
Services and Supplies	101,443	14,039	400,000	22,000	4,000	6,500	12,000	54,000	338,014
	101,443	74,039	400,000	5,632	600	25,608	95,064	9,480	
				128,632	19,600	62,608	162,064	324,480	1,688,014
Net Revenue (Expense)									

School District No. 64 (Gulf Islands)
 Amended Annual Budget - Changes in Special Purpose Funds
 Year Ended June 30, 2022

Schedule 3A

	Classroom Enhancement Fund - Remedies	Mental Health in Schools	Changing Results for Young Children	Safe Return to School/ Restart: Health & Safety Grant	Kindergarten	ACE-IT	CES	Education Trust	Drake Rd Transfer
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	48,844	39,430				40,263		456,501	11,654
Add: Restricted Grants									
Provincial Grants - Ministry of Education	207,360	134,657	4,725	51,457	50,000				
Other	207,360	134,657	4,725	51,457	50,000	10,000		250,000	
Less: Allocated to Revenue Recovered	207,360	174,087	4,725	51,457	50,000	5,000	10,000	250,000	
Deferred Revenue, end of year									
Revenues	207,360	174,087	4,725	51,457	50,000	5,000	0,000	50,000	
Provincial Grants - Ministry of Education	207,360	174,087	4,725	51,457	50,000	5,000	0,000	250,000	
Expenses									
Salaries	70,000								
Teachers									
Educational Assistants									
Support Staff				30,000	40,000				
Other Professionals									
Substitutes									
Employee Benefits	37,360	14,000		7,000	9,000			250,000	
Services and Supplies	207,360	174,087	4,725	51,457	50,000	5,000	10,000	250,000	
Net Revenue (Expense)									

School District No. 64 (Gulf Islands)
 Amended Annual Budget - Changes in Special Purpose Funds
 Year Ended June 30, 2022

	<u>TOTAL</u>
	<u>\$</u>
Deferred Revenue, beginning of year	863,725
Add:	
Restricted Grants	
Provincial Grants - Ministry of Education	3,009,079
Other	665,000
	<u>3,674,079</u>
Less:	
Allocated to Revenue	3,713,509
Recovered	48,844
Deferred Revenue, end of year	775,451
Revenues	
Provincial Grants - Ministry of Education	3,048,509
Other Revenue	665,000
	<u>3,713,509</u>
Expenses	
Salaries	
Teachers	1,463,000
Educational Assistants	338,000
Support Staff	125,000
Other Professionals	33,000
Substitutes	213,500
	<u>2,172,500</u>
Employee Benefits	517,913
Services and Supplies	1,023,096
	<u>3,713,509</u>
Net Revenue (Expense)	-

School District No. 64 (Gulf Islands)

Amended Annual Budget - Capital Revenue and Expense
Year Ended June 30, 2022

	2022 Amended Annual Budget			2022 Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
Revenues				
Provincial Grants				
Ministry of Education	300,000		300,000	300,000
Amortization of Deferred Capital Revenue	1,050,000		1,050,000	1,050,000
Total Revenue	1,350,000	-	1,350,000	1,350,000
Expenses				
Operations and Maintenance	300,000		300,000	300,000
Amortization of Tangible Capital Assets				
Operations and Maintenance	1,150,000		1,150,000	1,150,000
Transportation and Housing	100,000		100,000	100,000
Total Expense	1,550,000	-	1,550,000	1,550,000
Net Revenue (Expense)	(200,000)	+	(200,000)	(200,000)
Net Transfers (to) from other funds				
Tangible Capital Assets Purchased	600,000		600,000	600,000
Local Capital		802,158	802,158	
Total Net Transfers	600,000	802,158	1,402,158	600,000
Other Adjustments to Fund Balances				
Total Other Adjustments to Fund Balances	-	+	-	-
Budgeted Surplus (Deficit), for the year	400,000	802,158	1,202,158	400,000